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Supreme Audit Institutions and their Contribution to Economic Development: A Systematic Literature Review

Isiaka Kolawole Mustapha
Nigeria Governors' Forum, Nigeria
E-mail: imustapha@ngf.org.ng
ORCID: https://orcid.org/0000-0002-2617-5509

Abstract. This study systematically reviews scholarly literature on Supreme Audit Institutions (SAIs) published between 2015 and 2025. It aims to synthesise existing evidence, trace the evolution of research themes, examine theoretical foundations, identify persistent gaps, and assess how SAIs contribute to economic development through their roles in enhancing fiscal discipline, reducing corruption, and strengthening public accountability. The study employed a structured systematic literature review (SLR) design, utilising the Systematic Quantitative Assessment Technique (SQAT) developed by Pickering and Byrne (2014). A comprehensive search was conducted across five peer-reviewed databases — Elsevier, Emerald, Routledge, Sage, and Springer — using "Supreme Audit Institution" as the key search term. A total of 159 records were initially identified; after deduplication and eligibility screening, 105 studies met the inclusion criteria and were included in the analysis. The review reveals a progressive evolution in research themes, from compliance auditing and budget control (2015–2016) to performance auditing and ethics (2017–2019), digital auditing and ISSAI standards (2020–2022), and, most recently, to Sustainable Development Goals (SDGs) alignment, citizen participation, and artificial intelligence (2023–2025). Publication output peaked in 2025 with 19 articles, reflecting growing scholarly interest in SAI's societal impact. Methodologically, 67% of studies relied on secondary data, while 53% employed qualitative analysis. Agency theory emerged as the most frequently applied theoretical framework, though a significant number of publications (55) lacked explicit theoretical grounding. Findings confirm that effective SAIs are associated with improved fiscal outcomes, reduced audit failures, and stronger governance environments that are conducive to economic development, particularly in transitional and developing economies. This review provides the first systematic synthesis of SAI literature spanning eleven years with attention to both global trends and African governance contexts. It identifies critical research gaps, particularly the underrepresentation of North American, South American, and Australasian perspectives, the need for more primary data collection, and the imperative for stronger theoretical development in future SAI research.

Keywords: supreme audit institution, public audit, economic development, governance, accountability.

JEL Code: H83, M42.

Introduction

Supreme Audit Institutions (SAIs) occupy a central position within public financial management systems as constitutionally mandated oversight bodies responsible for safeguarding the integrity of public resource utilization (Fauziah et al., 2025; Ince, 2017). By auditing government revenues, expenditures, assets, liabilities, and financial transactions, SAIs serve as key accountability mechanisms within democratic governance structures (Fayyadh et al., 2021; Cesario et al., 2020). Dobrowolski et al. (2025)

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and Salih and Almajdob (2019) averred that the SAI role extends beyond technical financial verification; they contribute to strengthening transparency, reinforcing legislative oversight, and promoting responsible public administration.

A growing body of literature links effective SAIs and audit quality to broader sustainable economic development outcomes (Akbar and Mahdi, 2023). Strong and independent audit institutions are associated with improved fiscal discipline, enhanced budget credibility, reduced corruption, and better public service delivery (Fauziah et al., 2025; Kocdemir and Bozkus Kahyaoglu, 2025). Through performance and compliance audits, SAIs can influence policy efficiency and resource allocation, thereby contributing indirectly to macroeconomic stability and investor confidence (Andrianto et al., 2021). However, empirical findings on the developmental impact of SAIs remain uneven across countries and regions. While some studies report positive governance and economic effects (Kocdemir and Bozkus Kahyaoglu, 2025; Kontogeorga and Papapanagiotu, 2023; Gherai et al., 2016), others highlight structural constraints such as political interference (de Lima and Crisóstomo, 2022; Lassou et al., 2019), limited enforcement power (Yamamoto and Kim, 2019), and inadequate funding (Lateef et al., 2021; Inyang, 2016).

The specific economic indicators through which SAIs are understood to influence development outcomes include: fiscal deficit reduction (Bostan et al., 2021), improvements in public expenditure efficiency (Lassou et al., 2019; Cordery and Hay, 2019), reduced corruption perception indices (Kocdemir and Bozkus Kahyaoglu, 2025), and enhanced budget credibility scores. These indicators have been variously examined in the existing literature, but rarely in a systematic, cross-contextual synthesis that covers an extended time horizon.

In Nigeria, the authority of the Auditor-General is constitutionally entrenched under Section 85(2) of the Constitution of the Federal Republic of Nigeria (Lanrewaju et al., 2024; Ogbaisi and Asenuga, 2018). Despite this constitutional backing, practical implementation challenges persist — including delayed submission of audit reports, limited enforcement of recommendations, and financial dependence on the executive branch — raising concerns regarding operational autonomy and effectiveness (Lanrewaju et al., 2024; Lateef et al., 2021). Nigeria serves as a key reference case throughout this review, illustrating the gap between formal SAI mandates and operational reality in African governance contexts.

Given the centrality of SAIs to governance and fiscal accountability, understanding their contribution to economic development is of strategic importance. While numerous studies have examined SAI roles in isolation, fewer have systematically synthesised their economic implications across contexts. This study systematically reviews scholarly literature published between 2015 and 2025. The objective is to synthesise existing empirical and conceptual evidence on the role and impact of SAIs on economic development, trace the evolution of research themes, examine theoretical foundations, and identify persistent gaps in understanding how SAIs contribute to economic development.

1. Methodology

This study adopts a structured systematic literature review (SLR) design and was conducted using the Systematic Quantitative Assessment Technique (SQAT) developed by Pickering and Byrne in 2014. The objective was to synthesise existing empirical and conceptual evidence on the role and impact of Supreme Audit Institutions (SAIs) on economic development, with particular relevance to African governance contexts, including Nigeria. The SQAT technique was selected because it emphasises transparency, replicability, and systematic coding, thereby enhancing the reliability of the review findings (Tawfik et al., 2019). According to Mustapha et al. (2021), the SQAT technique provides a clear path for analysis that can be replicated by other researchers, making it particularly suitable for synthesising literature across diverse disciplinary fields. This review is more precisely described below in five distinct steps as a structured, systematic literature review.

Step 1: Definition of the topic

The review focused on journal articles examining Supreme Audit Institutions published between 2015 and 2025. This timeframe was selected to capture the most recent decade of scholarship, allowing for the identification of emerging trends while maintaining a manageable scope.

Step 2: Framing the research questions

The following research questions guided the review:

• What is the time distribution of SAI articles?

• What are the geographical foci of SAI research?

• What theories are being developed to explain SAI roles?

• What methods of data collection and analysis were employed?

• How is the impact of SAIs on economic development addressed?

• What thematic areas dominate SAI research?

Step 3: Identifying key words

The search term "Supreme Audit Institution" was used, as preliminary scoping indicated that variations such as "SAI" or "Auditor General" produced overlapping results. The search was confined to article titles to ensure relevance.

Step 4: Searching databases for relevant publications

The search was conducted via Google Scholar using the "All in title" filter, supplemented by targeted searches in five peer-reviewed academic databases: Elsevier (ScienceDirect), Emerald Insight, Routledge (Taylor & Francis), Sage Journals, and Springer Link. These databases were selected because they collectively index the leading journals in public administration, accounting, public financial management, and governance — the core disciplines of SAI research.

The inclusion criteria were: (a) articles with the search term in the title; (b) peer-reviewed journal articles; (c) published in English; and (d) published between 2015 and 2025. Exclusion criteria removed books, working papers, conference proceedings, and duplicates across databases. Abstracts were used as the primary data source for coding, as the structured information contained within abstracts — including research objectives, methods, findings, and conclusions — was sufficient to address the review's research questions without introducing the interpretive bias that can arise from full-text analysis across heterogeneous studies. Full texts were consulted where the abstract was ambiguous.

Table 1. **Screening and eligibility summary (SQAT-Adapted)**

Screening stage	Number of records
Records identified via Google Scholar (title search across 5 databases)	159
Duplicates removed	25
Records after deduplication	134
Records excluded (not meeting title or language criteria)	12
Full records assessed for eligibility	122
Excluded (books, working papers, conference proceedings, non-English)	17
Studies included in the final analysis	**105**

Source: compiled by the author

Step 5: Summarising and interpreting the findings

Each of the 105 articles was coded according to a structured protocol capturing: year of publication, country of focus (or geographical region), research theme, theoretical framework, data collection method(s), and data analysis method(s). Full abstracts were downloaded and read carefully; where abstracts were insufficient to determine coding categories, the introduction and conclusion sections of the full texts were consulted. Gaps in the literature were subsequently identified, and an agenda for future research was developed.

Table 2. **Steps to structured systematic literature review**

S/No	Steps	Description
1	Definition of the topic	Supreme Audit Institutions (SAI) journal articles published between 2015 and 2025.
2	Research questions framing	What is the time distribution of SAI articles? What are the geographical foci of SAI research? What theories are being developed to explain SAI roles? What methods of data collection and analysis were employed? How is the impact of SAIs on economic development addressed? What thematic areas dominate SAI research?
3	Identifying key words	"Supreme Audit Institution"
4	Searching databases for relevant publications	Google Scholar was searched with the criteria "All in title" across Elsevier, Emerald, Routledge, Sage, and Springer. Inclusion criteria: peer-reviewed articles with search term in title, published in English, 2015–2025. Exclusion criteria: books, working papers, conference proceedings, and duplicates.
5	Summarising and interpreting findings	After screening and eligibility assessment, 105 studies met the criteria and were retained for analysis. Abstracts were used as the primary coding source, supplemented by full text where needed. Gaps in the literature were identified and a future research agenda was developed.

Source: compiled by the author

2. Results and discussions

2.1 Research themes evolution

The analysis of journal articles on Supreme Audit Institutions reveals the dominant discussions as the year progresses from 2015 through 2025. Table 3 shows that between 2015 and 2016, corruption, compliance audit, and budget control dominated scholars' research areas (Oţetea et al., 2015; Reichborn-Kjennerud and Johnsen, 2015; Baldacchino et al., 2016). Between 2020 and 2022, the research focus shifted to adherence of Supreme Audit Institutions to international standards such as ISSAI by INTOSAI, digital auditing, value for money audit, and COVID-19's impact on audit (Dionisijev and Roje, 2022; Lazar and Popescu, 2021; Dafri and Besbas, 2021; Akbar et al., 2020). By 2023, increased awareness of the importance of state audit shifted research towards the social impact of Supreme Audit Institutions' roles and responsibilities. Citizen participation in governance (Amsami, 2023), innovation (Ceki and Moloi, 2025a), performance audit (Johnsen et al., 2019), ethics (Kontogeorga and Papapanagiotou, 2023), audit alignment with Sustainable Development Goals (SDGs) (Anuarbekova and Alibekova, 2023; Cordrey, 2025), and artificial intelligence (Genaro-Moya et al., 2025) became the dominating research areas. Each thematic phase carries implications for economic development: compliance and budget control audits directly support fiscal discipline; performance auditing strengthens resource allocation efficiency; digital auditing enhances transparency, thereby building investor confidence; and SDG-aligned auditing links SAI activities to measurable socioeconomic outcomes.

Table 3. **Evolution of the research theme**

Period	Dominant focus	Representative studies
2015–2016	Compliance auditing, budget control, and corruption	Oţetea et al. (2015); Reichborn-Kjennerud and Johnsen (2015); Seyfried (2016); Baldacchino et al. (2016); Gherai et al. (2016)
2017–2019	Performance auditing, ethics, independence, roles and responsibilities	Jeppesen et al. (2017); Salih and Almajdob (2019); Lassou et al. (2019); Bonollo (2019); Peci and Rudloff Pulgar (2019); Pierre and de Fine Licht (2019); Yamamoto and Kim (2019)
2020–2022	Public value, ISSAI standards, resilience to corruption, COVID-19 impact, and digital auditing	Gørrissen (2020); Akbar et al. (2020); Dobrowolski (2021); Lazar and Popescu (2021); Muslih et al. (2022); Rabaiah et al. (2022); Dobrowolski et al. (2025)
2023–2025	SDG alignment, citizen participation, governance innovation, and artificial intelligence	Anuarbekova and Alibekova (2023); Atmaja et al. (2023); Ceki and Moloi (2025a, 2025b); Cordrey (2025); Genaro-Moya et al. (2025); Kocdemir and Bozkus Kahyaoglu (2025); Dobrowolski et al. (2025)

Source: compiled by the author

2.2 Time distribution of articles on Supreme Audit Institutions (SAI)

The time distribution of the SAI journals reviewed shows that the highest number of articles was published in 2025 (19), followed by 2023 (13) and 2021 (12). The years 2015 (3) and 2024 (5) had the fewest number of articles published, whilst SAI journal articles were published in each of the eleven years (2015-2025) covered by this systematic review (see Figure 1). The 2025 spike in research publications may be attributable to the transparency and accountability agenda championed by INTOSAI and other regional SAI bodies. More than 50% of SAI articles reviewed in 2025 addressed current trends in artificial intelligence, innovations to eradicate corruption, and SDG audit initiatives by SAIs (e.g., Kocdemir and Bozkus Kahyaoglu, 2025; Azinogo and Erasmus, 2025b; and Cordrey, 2025). There has been steady growth in SAI research, potentially reflecting increased public concern about the use of tax revenues by governments.

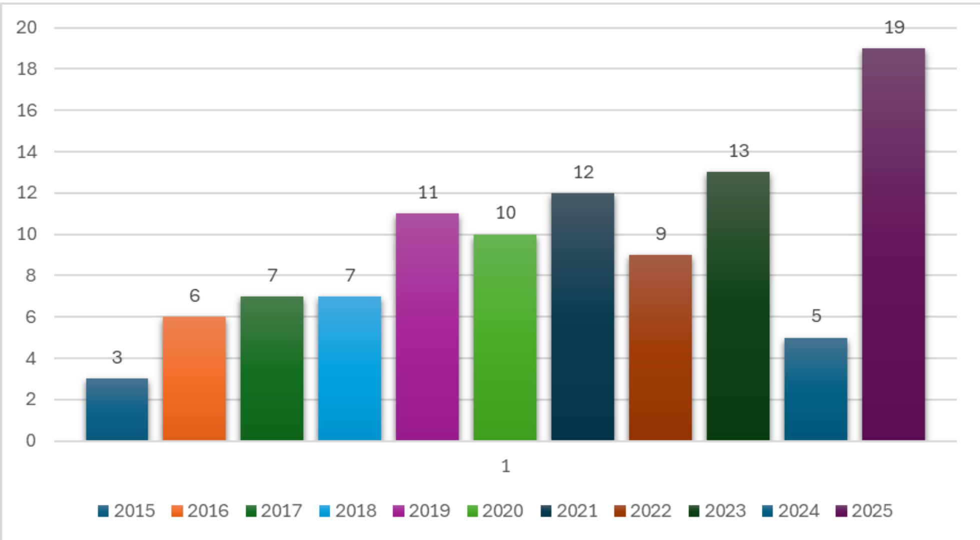

Figure 1. **Annual distribution of publications (2015–2025)**
Source: compiled by the author

2.3 Geographical distribution

Analysis of the 105 SAI articles showed that 131 countries were represented in the systematic review of SAI publications. The top three countries from which these articles originated were Poland (11), Indonesia (10), and Romania (9). Figure 2 presents the countries with the highest number of SAI articles, while Figure 3 presents the continental breakdown.

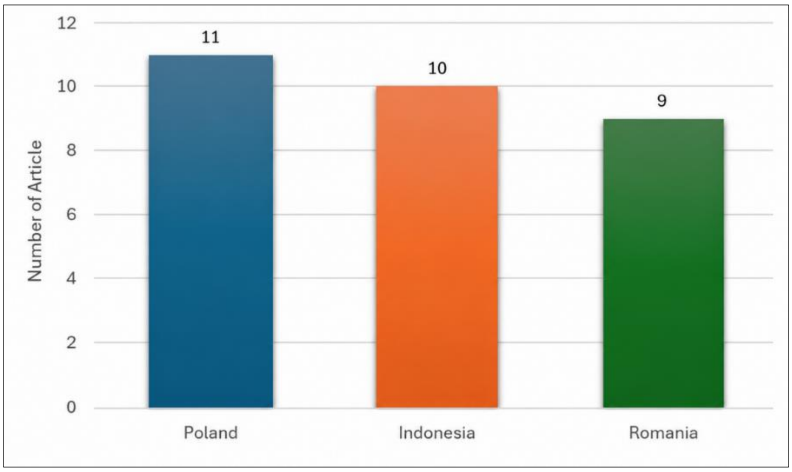

Figure 2. **Top publishing countries in Supreme Audit Institution research (2015–2025)**
Source: compiled by the author

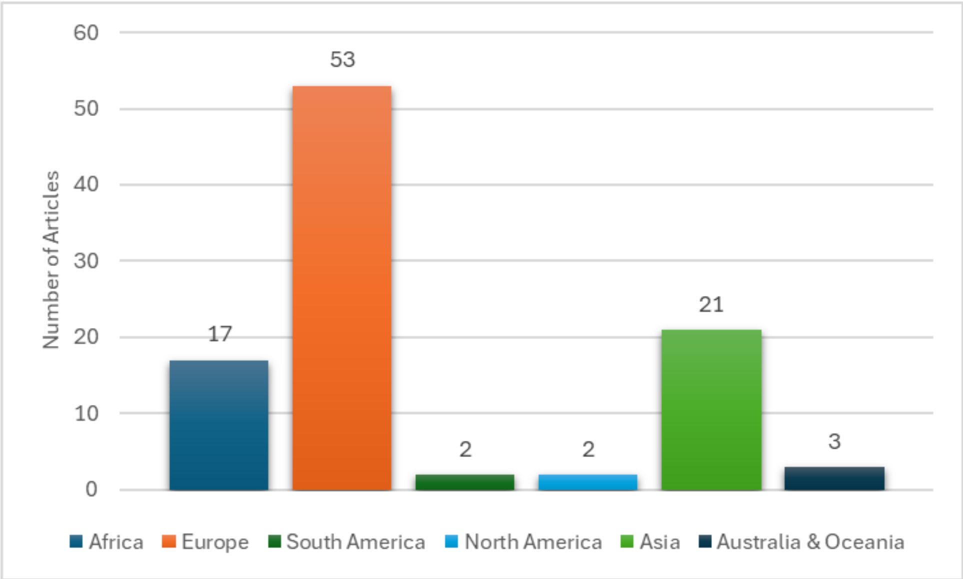

Figure 3. **Distribution of included studies by continent (2015–2025)**
Source: compiled by the author

The distribution across continents shows that Europe (53) has the highest number of published articles on SAI within the period reviewed. A significant number of research articles in this area primarily emphasise innovation and performance audits (Dobrowolski et al., 2025; Dobrowolski and Sulkowski, 2020). Asia (21) ranks a distant second, with a focus on adopting international standards (Fauziah et al., 2025; Hendri et al., 2024; Rahman et al., 2023; Al-Hawatmeh, 2018), followed by Africa (17). Of the 17 African articles, Nigeria accounts for five studies (Lanrewaju et al., 2024; Amsami, 2023; Lateef et al., 2021; Ogbaisi and Asenuga, 2018; Inyang, 2016), making it the most represented African country in the dataset. This, however, still represents a significant underrepresentation relative to Nigeria's governance challenges and the size of its public financial management system. In Africa, scholarly attention remains concentrated on three principal themes: institutional independence (Vu & Hung, 2023; Lateef et al., 2021), corruption control (Ceki & Moloi, 2025a; Lanrewaju et al., 2024), and the modernisation of audit practices (Azinogo & Erasmus, 2025b; Ceki & Moloi, 2025b). In other continents, Australasia has contributed three articles centred on institutional strengthening (Cordery, 2025), whereas South America and North America have each yielded two publications. This distribution reveals significant geographical gaps in SAI research, particularly in Australasia, South America, and North America.

The findings underscore a regional imbalance in SAI research, calling for increased scholarly focus on other regions to reach a level commensurate with Europe. The dominance of European SAI research may partly reflect the stronger institutional infrastructure and research funding available to European universities and audit bodies, as well as the influence of EU-level governance standards (ECA) that generate comparative audit data. Addressing this imbalance is not merely an academic exercise; it is essential for building contextually appropriate SAI reform frameworks in Africa, the Americas, and Australasia.

2.4 Data collection methods

The review identified the data collection methods used by empirical SAI journal articles. The breakdown of data collection methods is presented in Figure 4.

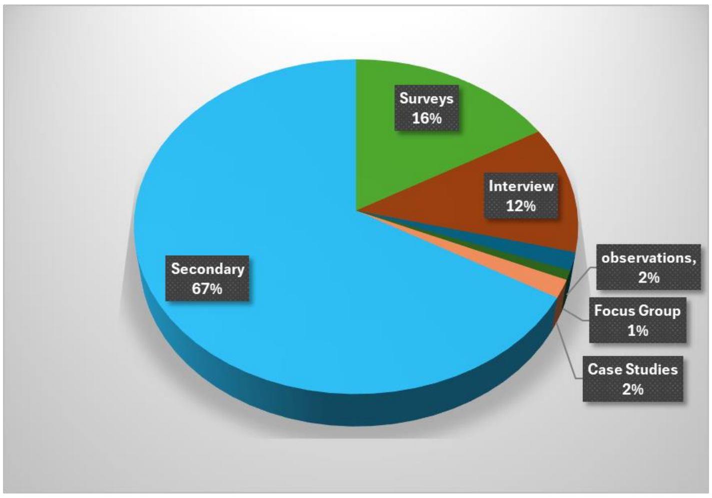

Figure 4. **Distribution of data collection methods (2015–2025)**
Source: compiled by the author

As shown in Figure 4, the most used data collection method was reliance on secondary data. 67% of the SAI articles indicated secondary methods as the most utilised approach (e.g., Paraponti et al., 2025; Hendri et al., 2024; Anuarbekova and Alibekova, 2023; Pleșa et al., 2022; Lazar and Popescu, 2021). Within this category, the specific methods included documentary analysis of audit reports, legislative records, INTOSAI standards, constitutional provisions, and publicly available financial data.

Of the studies that employed primary data collection (33%), interviews were the dominant method (12%), as exemplified by Dobrowolski and Sulkowski (2020), Lassou et al. (2019), and Pierre and de Fine Licht (2017). Survey methods constituted 16% (19 articles), including the works of Reichborn-Kjennerud and Johnsen (2015), Al-Hawatmeh (2018), Johnsen et al. (2019), and Slobodyanik et al. (2019). Focus group discussions were employed in one study (1%) by Azinogo and Erasmus (2025a), while observation and case study methods each accounted for 2% of the reviewed articles.

It is worth noting that twelve articles employed both primary and secondary methods to collect data (e.g., Dobrowolsky et al., 2025; Ferry et al., 2023; Rabaiah et al., 2022; Dobrowolski, 2021; Peci and Rudloff Pulgar, 2019). By triangulating data from multiple sources, these studies were able to corroborate findings and reduce potential biases inherent in single-source studies. However, this data collection method is not without limitations. Documentary data may contain concealed errors (Zina, 2021) and may not fully align with the study's research questions (Zina, 2021). To enhance reliability and accuracy, future research on SAIs should adopt a mixed-method approach to data collection.

2.5 Method of data analysis

While secondary data collection predominated, the SAI articles reviewed reveal that data were mostly analyzed using qualitative methods. This methodological alignment is logical, as secondary data often involves documentary or desk review of reports and publications requiring interpretive analysis to gain an in-depth understanding.

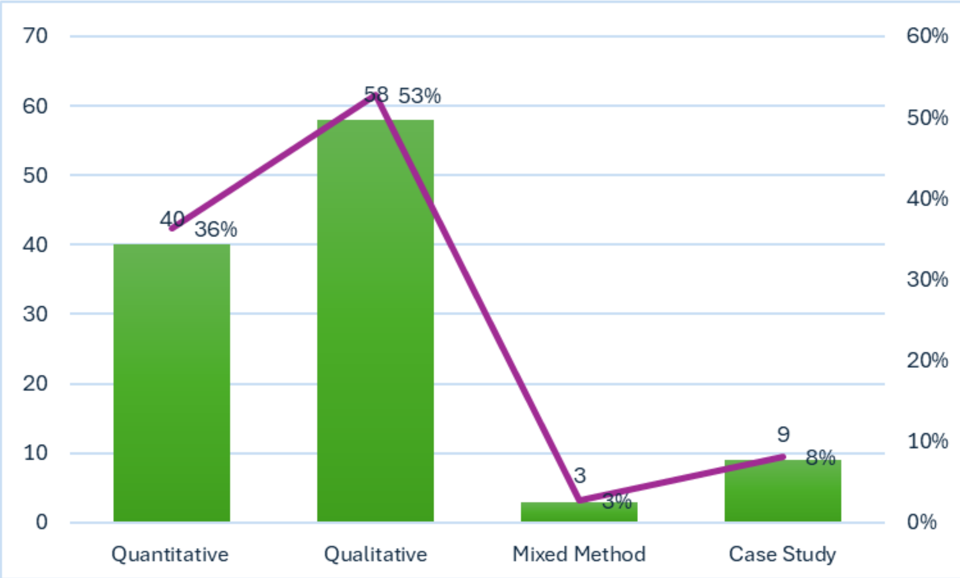

Figure 5. **Data analysis methods used in the included studies (2015–2025)**
Source: compiled by the author

Figure 5 shows that 53% of the research employed qualitative methods of data analysis (e.g., Hidayatulloh and Erdos, 2022; Ogbaisi and Asenuga, 2018; Inyang, 2016). Qualitative approaches included thematic analysis, content analysis, and case study analysis. Quantitative methods were employed in 36% of studies (e.g., Kocdemir and Bozkus Kahyaoglu, 2025; Ákbar and Mahdi, 2023; Bostan et al., 2021; Engel et al., 2017), typically utilizing econometric modelling or statistical analysis of cross-country data. Other methods employed were mixed methods (3%) and case study (8%).

2.6 Theoretical foundations

The theoretical grounding of research on Supreme Audit Institutions remains relatively underdeveloped. While transparency, governance, and accountability are commonly cited across the literature, explicit theoretical anchoring remains limited, with only a minority of studies adopting rigorous theoretical frameworks. The dominant theoretical perspectives identified in the reviewed SAI literature include Agency Theory, Institutional Theory, Public Value Theory, and selected governance-based approaches.

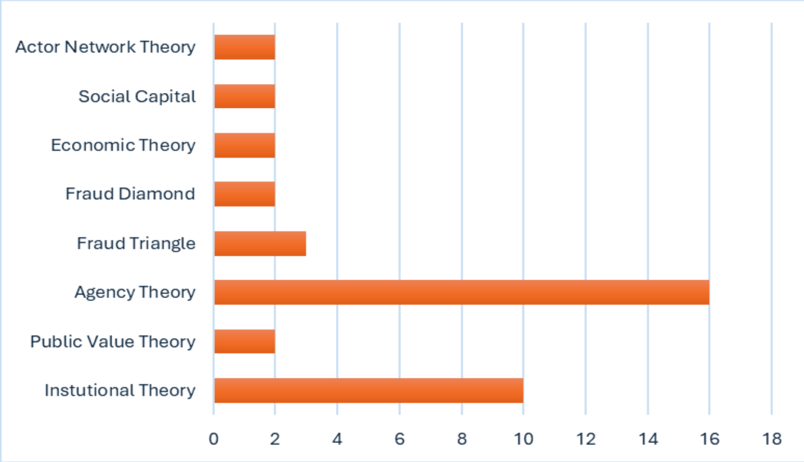

Figure 6. **Distribution of theoretical frameworks used in the included studies (2015–2025)***
**Only studies with an explicitly stated theoretical framework are presented*
Source: compiled by the author

Agency theory is the most referenced theory, appearing in sixteen (16) studies (e.g., Iredele and Olanrewaju, 2025; Lateef et al., 2021; Salih and Almajdob, 2019; Yalçın, 2018). Institutional theory was used in ten (10) studies (e.g., Paraponti et al., 2025; Rahman et al., 2023; Bostan et al., 2021). Fraud Triangle Theory was referenced in three (3) studies (Lanrewaju et al., 2024; Lateef et al., 2021; Inyang, 2016), while Social Capital Theory, Actor Network Theory, Fraud Diamond Theory, Economic Theory, and Public Value Theory were each referenced in two studies.

These theories are very relevant in the discourse of SAI economic development outcomes. Agency Theory underpins the principal-agent dynamics through which SAIs mediates between citizens, legislatures, and the executive — when this mediation is effective, audit findings lead to reduced fiscal leakage and improved public expenditure outcomes, both of which directly influence economic development indicators. Institutional Theory, focused on conformity with INTOSAI standards, explains why harmonised audit practices across jurisdictions build investor confidence and contribute to comparability in fiscal reporting, enhancing macroeconomic credibility. Public Value Theory extends the economic logic further, positioning SAIs not merely as accountability bodies but as institutions capable of generating measurable public value — including improvements in service delivery, resource efficiency, and citizen welfare — that constitute non-market economic development outcomes, especially the outcome of a performance audit. Fraud Triangle Theory and Fraud Diamond Theory, applied in three and two studies respectively, provide a framework for understanding the conditions under which corruption occurs and is mitigated; corruption reduction has well-established economic development benefits through improved resource allocation and reduced rent-seeking behaviour. Economic Theory, applied in two studies, offers the most direct framework for quantifying the fiscal effects of audit quality on government borrowing costs and expenditure efficiency.

2.7 Impact of SAIs on economic development

This section directly addresses the research question: How is the impact of SAIs on economic development addressed in the extant literature? Although few of the 105 studies quantify economic development outcomes through a single composite indicator (for example, Bostan et al., 2021; Cordrey and Hay, 2019; Bringselius, 2018; Otetea et al., 2015), the evidence synthesised across the review points to several documented pathways through which SAIs influence economic development.

First, SAIs contribute to fiscal discipline by detecting and deterring expenditure irregularities. Salih and Almajdob (2019) find that effective SAI in Iraq was associated with reduced audit failures and improved public expenditure accountability, both of which are proximate determinants of fiscal sustainability and economic stability. Yalçın (2018) demonstrates, using Turkish data, that greater SAI independence is associated with improved public debt sustainability — a direct macroeconomic outcome. Kocdemir and Bozkus Kahyaoglu (2025) confirm that robust SAI oversight, particularly in the Westminster model, is significantly associated with lower corruption scores, which in turn are widely linked to improved investment climates and economic growth.

Second, SAIs support economic development through audit quality improvements. Muslih et al. (2022) find a positive relationship between SAI intervention and government performance scores in Indonesia. Akbar and Mahdi (2023) establish that SAI engagement in sustainable economic, social, and environmental development enhances audit quality performance, suggesting a feedback loop between institutional quality and economic outcomes. Fauziah et al. (2025) confirm that stronger government management, as verified through SAI audit processes, is associated with lower corruption levels, a well-established driver of economic development.

Third, the alignment of SAI functions with SDGs, as documented by Anuarbekova and Alibekova (2023), Cordrey (2025), and Rahman et al. (2023), positions SAIs as active contributors to the achievement of Goal 16 (Peace, Justice and Strong Institutions) and Goal 17 (Partnerships for Goals) — both of which have direct implications for the enabling environment for economic development, particularly in developing countries.

Fourth, the indirect contribution of SAIs through transparency and investor confidence should not be overlooked. Andrianto et al. (2021) document the role of SAIs in shaping audit quality within performance management frameworks in Indonesia, with implications for the credibility of public financial reporting — a key determinant of sovereign credit ratings and foreign direct investment attraction.

However, the literature also acknowledges significant constraints. Political interference (de Lima and Crisostomo, 2022; Lassou et al., 2019), limited enforcement authority (Yamamoto and Kim, 2019), and resource inadequacy (Lateef et al., 2021; Inyang, 2016) undermine the translation of audit findings into economic outcomes. The Nigerian case exemplifies this: despite its constitutional mandate, the Auditor-General's office has faced persistent challenges in achieving enforcement of audit recommendations, limiting the economic development potential of its oversight function.

Table 4. **Summary of the key findings and research implications**

S/No.	Dimension	Key Findings	Implications
1	Theme evolution	Progressive shift from budget control and compliance (2015–16) through performance auditing and ethics (2017–19) to digital auditing and COVID-19 resilience (2020–22), culminating in SDG alignment, citizen participation, and AI applications (2023–25).	Each thematic phase reflects expanding SAI mandates with increasing relevance to economic development, from direct fiscal control to broad societal impact.
2	Time distribution	2025 records the highest publication output with 19 articles, reflecting growing scholarly and policy interest in SAI roles beyond traditional compliance.	The surge in SDG and AI-focused research signals SAIs' repositioning as developmental institutions.
3	Geographical distribution	Europe leads with 53 articles (50%). Africa contributes 17 articles (16%), of which Nigeria accounts for 4. The Americas and Australasia together account for 7 articles (7%).	Significant knowledge gaps persist in under-represented regions, limiting the generalisability of SAI reform prescriptions to African and emerging economy contexts.
4	Data collection methods	Secondary data dominates (67%). Only 33% of studies used primary methods, primarily surveys (16%) and interviews (12%).	Future SAI research should employ mixed-method designs to generate primary stakeholder evidence on the operational realities and impact pathways of SAI activities.

S/No.	Dimension	Key Findings	Implications
5	Theoretical grounding	35 theories applied; 55 publications (52%) are atheoretical. Agency Theory is the most prevalent (16 studies), followed by Institutional Theory (10).	Theory-driven SAI research is needed to establish causal pathways between audit quality, institutional independence, and economic development outcomes.

Source: compiled by the author

Conclusions

This systematic review of 105 scholarly articles on Supreme Audit Institutions (SAIs) published between 2015 and 2025 provides comprehensive insights into the evolution, geographical distribution, methodological approaches, and theoretical foundations of SAI research. The findings demonstrate that SAI research has undergone a significant thematic transformation over the review period. From an initial focus on compliance auditing and corruption control, scholarship has progressively expanded to encompass performance auditing, digital transformation, and, most recently, the alignment of SAI functions with sustainable development goals and citizen engagement. This evolution reflects the expanding mandate of SAIs beyond traditional financial oversight toward broader governance and developmental roles. The substantial increase in publications during 2023–2025, particularly those examining artificial intelligence, innovation, and SDG alignment, indicates growing recognition of SAIs as strategic institutions capable of influencing national development trajectories.

The evidence synthesised in this review confirms that SAIs contribute to economic development through multiple documented pathways: fiscal discipline and corruption deterrence (Salih and Almajdob, 2019; Yalçın, 2018; Kocdemir and Bozkus Kahyaoglu, 2025); audit quality improvements that strengthen government performance (Muslih et al., 2022; Akbar and Mahdi, 2023); SDG-aligned auditing that positions SAIs as developmental institutions (Cordrey, 2025); and the enhancement of public financial reporting credibility that underpins investor confidence and macroeconomic stability (Andrianto et al., 2021). However, these contributions are contingent on SAI independence, adequate resourcing, and strong enforcement mechanisms — conditions that are not uniformly met, particularly in African governance contexts.

Geographically, the review reveals pronounced disparities in SAI research concentration. Europe's dominance (53 articles) contrasts sharply with the limited scholarship emerging from Africa (17 articles), despite the continent's pressing governance challenges and ongoing institutional strengthening efforts. Within Africa, Nigeria accounts for five of the seventeen articles reviewed, making it the most represented African country in this dataset despite its governance challenges. The limited empirical attention to African SAIs represents a significant knowledge gap, particularly given the contextual challenges facing African SAIs in areas of political interference, resource constraints, and enforcement limitations, which may differ substantially from European experiences. The underrepresentation of North America, South America, and Australasia further underscores the need for more geographically balanced inquiry.

Methodologically, the predominant reliance on secondary data (67%) and qualitative analysis (53%) suggests opportunities for methodological diversification. While documentary analysis remains valuable for understanding institutional frameworks and audit practices, the limited application of primary data collection methods, particularly surveys and interviews, constrains insights into the operational realities, stakeholder perceptions, and impact pathways of SAI activities. The sparse use of mixed methods approaches represents a missed opportunity for triangulation and deeper understanding.

The theoretical analysis reveals both strengths and weaknesses in SAI scholarship. Agency theory's prominence (16 studies) appropriately reflects the principal-agent relationships characterizing public financial management. Institutional theory (10 studies) usefully explains SAI adherence to INTOSAI standards and isomorphic pressures toward conformity. Public Value Theory, Economic Theory, and Fraud Triangle Theory offer promising but underutilised frameworks for establishing the causal mechanisms through which SAI effectiveness translates into measurable economic development outcomes. The substantial proportion of atheoretical studies (55 publications) indicates that SAI research remains predominantly descriptive rather than theory driven.

Several implications emerge for policy and practice. First, the growing scholarly attention to citizen participation and SDG alignment suggests that SAIs should increasingly position themselves as developmental partners rather than merely compliance enforcers. Second, the European experience with innovation and performance auditing offers valuable lessons for African SAIs seeking to modernize their approaches. Third, the persistent challenges of independence and enforcement — well-documented in the Nigerian literature (Lanrewaju et al., 2024; Lateef et al., 2021; Ogbaisi and Asenuga, 2018) — underscore the need for constitutional and institutional reforms that translate formal mandates into operational autonomy.

For future research, this review identifies clear priorities: expanding geographical coverage to underrepresented regions; employing mixed-methods designs that combine documentary analysis with primary data collection; developing and testing theoretical frameworks that explain SAI impact on economic development; conducting comparative studies across different governance contexts; and investigating the mechanisms through which SAI recommendations translate into improved fiscal outcomes. Additionally, the emergence of artificial intelligence and digital auditing presents fertile ground for examining how technological innovation reshapes SAI effectiveness.

This review provides both a benchmark of current knowledge on SAIs and a roadmap for future inquiry. The findings confirm that while SAI scholarship has matured considerably over the past decade, significant opportunities remain for deepening understanding of how these constitutionally mandated institutions contribute to economic development — particularly in Nigeria and other African countries where institutional strengthening remains a national priority and where the gap between formal constitutional mandates and operational effectiveness remains the central challenge for SAI reform.

Declaration of Artificial Intelligence (AI) Use in the Preparation of This Manuscript

During the preparation of this manuscript, the author used Claude 3.5 and Grammarly solely for language editing, including grammar, spelling, clarity, and expression. These tools were not used to generate scientific ideas or independently analyse or interpret data. The authors reviewed the final manuscript and take full responsibility for its content, accuracy, integrity, and originality.

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Isiaka Kolawole Mustapha is the pioneer Head of the Audit and Compliance Department. Research interest: public financial management, entrepreneurship, environmental, social, and governance (ESG), and investment. Address of institution: The Nigeria Governors' Forum, Abuja, FCT, Nigeria