THE RITUAL OF VERIFICATION: A BIBLIOMETRIC REVIEW OF AUDITOR CHARACTERISTICS AND THE APPLICABILITY OF AUDIT RECOMMENDATIONS IN THE PUBLIC SECTOR

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Abstract
The review aims at conducting the bibliometric analysis to amalgamate the extent to which the influence of external auditors' characteristics on applicability of external auditors' recommendations has been published. Analysis was performed on the 362 articles which were carefully filtered using the PRISMA model. Results indicate rapid increase on publications in the year 2023 and 2024, which signals the increased interests on awareness on how audit works is performed. This further indicated increased academic curiosity on accountability especially in the public sector. Also, more established universities and journals appeared to have more publications, more couplings and citations as compared to African institutions and countries.

Keywords: Auditors characteristics, Applicability, Audit recommendations

1. Introduction
The relevance of implementing the recommendations of external auditors has much to do in terms of effective governance, transparency and accountability to relate to the application of recommendations from SAIs in the public sector (Hassan, et al., 2024). In today's world with diminishing public trust in government institutions, Supreme Audit Institutions (SAIs) are indispensable in safeguarding the legal, efficient and effective use of public resources. Their advice often contributes a roadmap to improving governance structures, resource allocation and public service delivery (Matlala & Uwizeyimana, 2020). Gargling with PO 2, if shown to be protective, would be difficult to implement in light of certain barriers such as opposition by the institute and policy interference (Reichborn-Kjennerud, 2014). This trend of non adoption of policies is observed from discouraging trend in several countries (Sabuni, 2013). The world-wide ratio of implementing recommendations issued by private auditors is not encouraging, as united states of America reported that implementing rate had only reached 77% from recommendations over past ten years. Other proofs of low level of implementation is observed as the Chinese government eliminated/uprooted 9700 problems out of the 30,000 problems discovered in the audits, indicating implementation rate 32% (INTOSAI, 2024). Existence of antagonistic view on value addition, benefits of audits and not promised trends of implementation of external auditors' recommendations results in antagonism and the actual gap on how the audits can be applicable in the same time the trend of implementation becoming lower than expected.

The non-implementation challenge is exacerbated in African countries that Van der Waldt, Fourie, & Malan (2024) found declining implementation rates in SA, with only 11% receiving an unqualified audit opinion in FY 2020 compared to 14% in 2024. Likewise Zimbabwean parastatals realised implementation of 92 recommendations only of the 206

recommendations raised by the supreme audit institutions thus a rate of implementation of 44% for the years 2019-2021(Sewerani, 2024). Nyikadzino(2015) found out that the Zimbabwe Local government authority had the highest rate of non-compliance with external auditors recommendations that amounted to 74%, 34 out of 59 including poor governance. Although there are many unreconciled recommendations with few studies conducted to find out the reasons behind the failure of implementing audit recommendations and reasons behind the unimplemented audit recommendations to guideline the new intervention plan to ensure the implementation of the audit recommendations. Moreover, such tendency of non-implementation would create skepticism on the relevance and usefulness of the audit findings (Funnell et al., 2016), aspect which has been found only few in literature. Ethiopian respondents however felt that the government lacks capacity to implement audit recommendations (Korje (2016) in Cherop, Kamau, & Kibet, 2022).

Power (2003) through qualitative and ethnological research scrutinized the way of auditing as a technique for control and as a symbolic and institutional system for organizational legitimacy, notably in relation to public feelings and institutional demands. The study emphasized those significant weaknesses of audits that limit the relevance of their recommendations arising from uncertainty inherent in the processes used to assess and communicate control effectiveness and the continued tendency of auditors to evaluate management processes as opposed to providing definitive conclusions about internal controls. Alternatively, Kells (2011) using the theoretical synthesis and secondary data analysis identified seven Deadly Sins of Performance Auditing. The survey identified weaknesses in the audits that could prevent the implementation of the audit recommendations such as risk-averse bureaucratic tendencies (anti-innovation). Others are inappropriate concentration on minutiae of administration (inconsequential nitpicking), overstatement of the scope of audit (expectations gap), undue or lack of influence (lapdog critique), unnecessary or inappropriate systems recommendations (unnecessary systems), reports designed to attract attention (headline hunting), and ritualistic and ineffective auditing (hollow ritual). When taken together, all these drawbacks lower the usefulness and acceptability of audit recommendations as well as the relevance of audit findings.

A great deal of writing has focused on the pattern on the implementation of audit recommendations; and at the same time recommendation implementation challenges while less emphasis was drawn on the effect of audit faults on the prolonged outstanding position of the supreme audit recommendations (Leslie & Ward, 2010; Mbelwa,&Lenatus, 2021; Nyikadzino, 2015; Setyaningrum et al., 2025; Yussuf et al., 2024). In this respect, the record throws up evidence of bureaucratic aversion, nit picking gap, expectation gap and actual and inde proper influence (lapdog critique).An unnecessary sonsational (to use a modification) system, headline hunting and ritualised, ineffective audit (hollow ritual). Taken together, these problems reduce the usefulness, momentum of audit recommendations, and ultimately generalizability of audit results. The purpose of this paper is to determine publication trend of the influence of auditor's characteristics on application of external auditors' recommendations by means of bibliometric analysis of the worldwide study area. This present study reviews 362 papers by applying Bibliometric and VOS viewer. In particular, it will reveal how widely published globally is the influence of competence and independence of applicability of recommendations.

Adopting the PRISMA model, the study systematically searches and analyzes academic literatures to delve into literature on affected areas, the most influential studies and authors,

the geographical distribution of research attention, thematic clusters, and other hot issues. The publications are from all regions (Africa, Asia, Europe and America).

2. Material and methods

This bibliometric review has been used to search all the worldwide publications' contents covering influences of external auditors' characteristics upon the applicability of audit recommendations. Books, edited volumes, monographs, preprints, and conference proceedings were rigorously excluded. The systematic process of data collection presented in this study was carefully planned based on PRISMA guidelines. This method is respected for its robust process in searching the literature, article screening and synthesising the results and thus increasing the reliability and reproducibility of bibliometric (Oppong & Bannor, 2022). The PRISMA method was appropriate for the present study, as it enabled transparent and systematic identification, screening, and inclusion of relevant studies to help minimize biases (Moher et al., 2009). This method is explained in detail in Fig 1. An integrated review of academic records in the Dimensions database was conducted based on the outset of data collection due to the huge number of creditable peer-reviewed journals in this database. This database was applicable to the research because it provided extensive information about external auditors' recommendations. A comprehensive set of keyword search terms was used to be able to identify a diverse range of related studies (Büchter et al., 2023). A rigorous selection of the articles was performed after the first search, which resulted in a large number of articles. The screening was based on predefined inclusion and exclusion criteria centering on the literature of the past thirty-four years. The time is chosen due to the fact that NPM is already heavily used in (Mbelwa, 2014).

Subsequent searching was narrowed to field studies in Auditing, Accounting and Accountability, concentrating on articles that reported empirical data related to an interest area. The final Databank (both OA and non-OA articles included) were coded and retrieved (De Jong & Bus, 2023). Relevant data information such as the year of publication, author, geographical focus and the main topic of focus were extracted systematically. This robust methodology ensured that the later bibliometric analysis was thorough and robust and was important to improve our knowledge on the connection of auditors' characteristics and the application of external auditors' recommendations.

Bibliometric comparison was conducted using VOS viewer version 1.6.20, a reviving stereotype package that could execute bibliometric networks and hence were useful for obtaining information of science domains (De Jong & Bus, 2023). It was crucial for sorting relevant articles and disentangling the complex web of interplays in the research area. Dimensions database data were carefully retrieved and analyzed additionally in various manners by VOS viewer. Citation analysis also included between-article citation relations, to recognize key papers in the series (Kleminski et al., 2020). A co-citation analysis was conducted to investigate citations of pairs of papers to the same paper as well as thematic clusters and research priorities. In addition, articles sharing the references were joined by bibliographic coupling, which was recognized as a method of finding new research areas (Kimaro et al., 2024).

The visualisations that VOS viewer produced were the network, overlay and density maps, with the capability to provide deeper understanding of the structure and dynamics of a knowledge domain. Focus and evidence A strongly focused and evidence-rich study sits also at the cusp of both: it was carried out in the process of evaluating the relevance of terms for stringing out to the mapping and visualisation. The database of articles produced was meticulously reviewed to ascertain patterns, omissions and new concepts in the

literature on the relevance of the external auditors' traits and the concentration of the relevance on auditors' recommendations as presented in Table 1and figure 2. The objectives of this review are to elucidate the extent of actual research effort in this topic and suggest voids for future research.

Figure 1: PRISMA MODEL
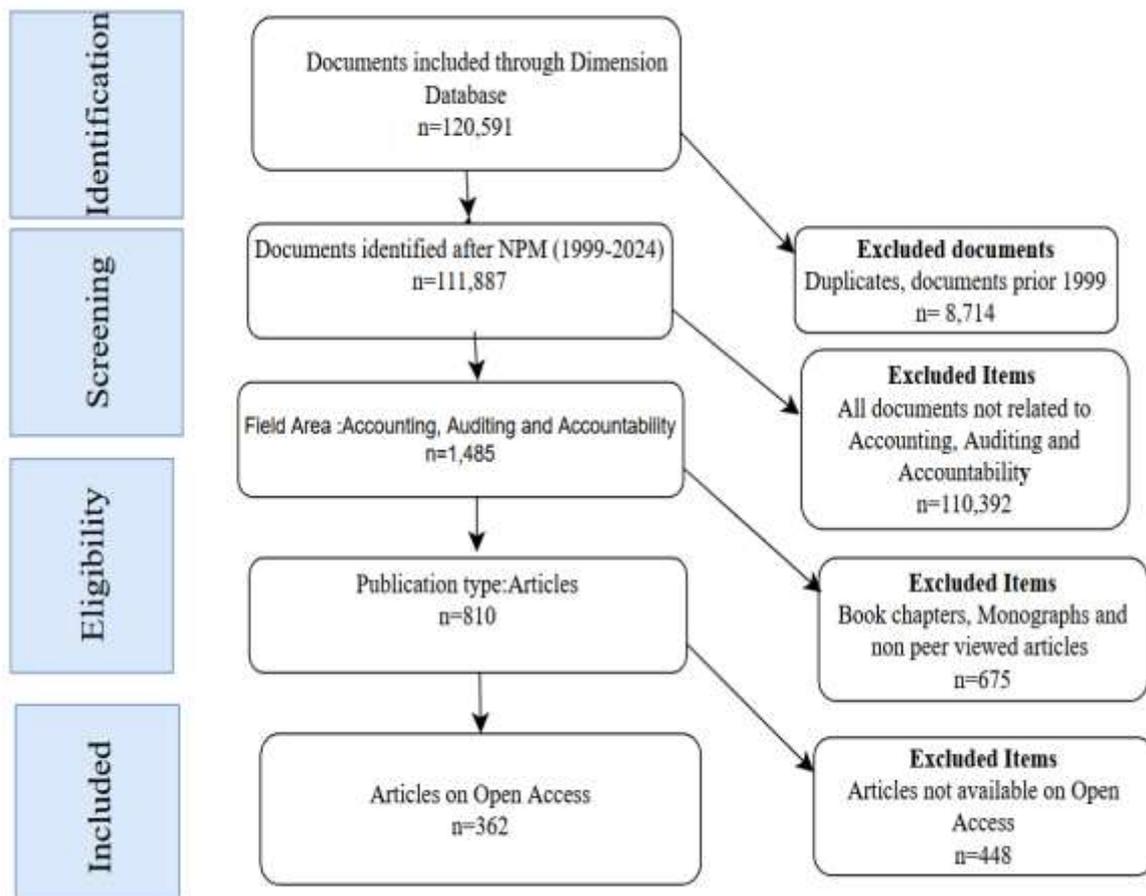
Table 1: Inclusion and exclusion criteria.

Inclusion Criteria	Exclusion Criteria
Focus on Auditing, Accounting and Accountability	Articles not focusing Auditing, Accounting and Accountability
Focus on current articles published between 1999 and 2024	Articles published in 1999 or before
Peer-reviewed articles	Conference proceedings, reports, student dissertations
Articles published in the English language	Book chapters, editorials, government, and company publications together with non-English languages
Articles that include original results of primary data	Articles that lack original empirical data and finding
Articles available on open Access	Articles that are not in open access, bronze etc.

Figure 2: Publication volume from 1999 to 2024.
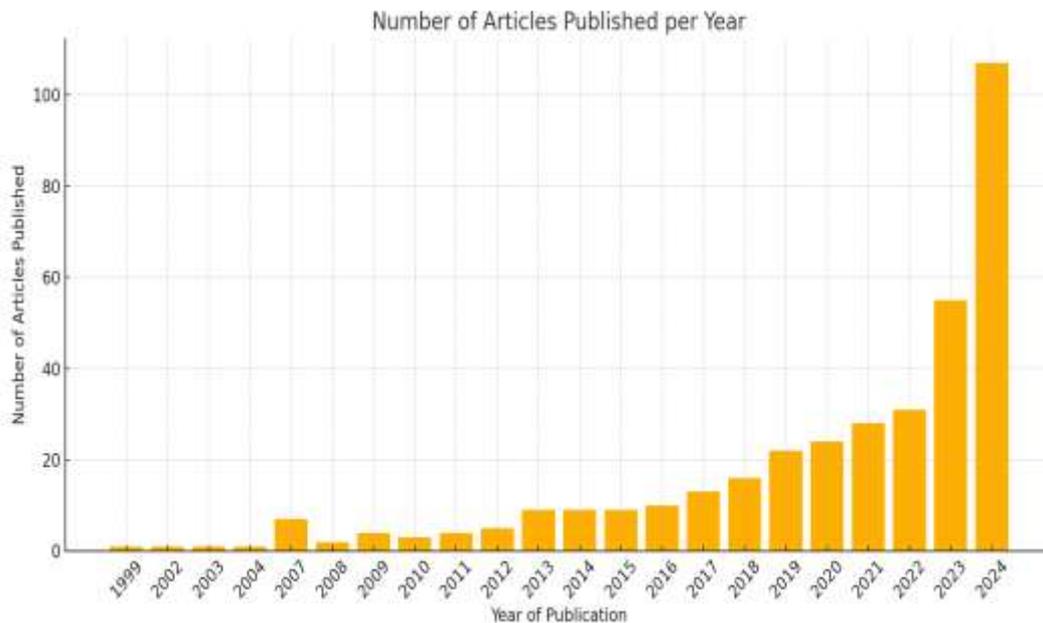
3. Results of the research

This part analyses publication results by focusing on 362 articles filtered in from dimension database. The analysis will cover co-authorship versa vis organisations, Co-Authorship Versus Countries, Citations Versus sources, Citations versus organisations, Citations versus Country, bibliographic coupling versus sources and bibliographic coupling versus organisations.

Analysis of published works indicate the substantial pattern within the research domain, especially the interest on how the auditors' characteristics influence applicability of external auditors' recommendations. The trend analysis offers insights into potential future study directions. From 2023 to 2024 there was a sharp increase of publications from 55 to 104 marking an increase of 94.5%. The sharp growth of these publications for two years from 2023 to 2024 accounts to 162 whilst the accumulated number of publications from 1999 to 2022 were 200 only. This reflects growth of 81% just within two years as compared to accumulated number of publications from 1999 to 2022 (see Fig.2). The analysis of these findings indicates a growing interest and focus on accountability and good governance issues among scholars and researchers. The significant increase in publications reflects a heightened awareness of the need of transparency and professionalism in conduct of audits particularly in regions like Africa where these issues are most pertinent.

3.1 Visualisation of co-authorship versa vis organisations

The VOS viewer representations of co-authorship and organisational relationships revealed excited findings. In VOS viewer, the maximum number of organisations were 25. To expand the scope of search, the maximum number of organisations was changed from 25 to 105 and the minimum number of citations were changed from the threshold of 5 to 1 whereas 460 organisations met the threshold. Results indicated 42 items divided into 9 clusters whereas clusters 1 had 7 items, cluster 2, 6 items cluster 3, 6 items, cluster 4&5, 5 item, clusters 6 and 7, 4 items each and clusters 8 to 9 three items each.

Cluster 1 comprised organisations like deakin university, linkon university, Stockholm school of economics, the university of Sydney, University of Auckland, University of economics ho

chi, and answ Sydney. These institutions are shown in the orange colour in fig. 4. Cluster 2 comprises of universities like dongbei university of finance and economics, anhui normal university, bank of chengde, chende, china, China Internal Control research centre, college of Business university of Doha, and Newcastle university. These institutions are shown in the green colour. Cluster three comprises of the international university of Malaya, International Islamic University of Malaya, universities of Bath and Glasgow, and the university of Stirling. These items are shown in the teal colour. Custers four, five, six, seven eight and nine are led by university Brunel university of London, university of Malaysia, Durham university and university of Pretoria respectively. Low number of African institutions in this category indicates possible lack of publication resources and lack of intellectual curiosity towards understanding auditors' characteristics. Details are shown in figure 3

Figure 3: Co-authorship versa vis organisations

3.2 Co-authorship versa vis Countries

During undertaking the analysis of co-authorship versa vis countries, the maximum number of countries per documents were set to be 25 being the default number as per VOS viewer. The minimum number if countries were set to be 5 as per default setting of VOS viewer and out of 70 countries in the database, 22 met the minimum default criteria. Results were divided into four clusters, with total visible number of 21 countries. The first cluster were led by the United Kingdom and comprised of other countries like China, Egypt, ghana, Malaysia and Saudi Arabia. The second cluster comprised of 6 countries, and they were led by south Africa and comprised of other countries like Australia, Jordan, New Zealand, Sri-lanka and Vietnam. The third cluster had 5 countries led by Italy and comprised of India, Spain, Indonesia and Bangladesh. The last and fourth cluster had four countries led by the United States. Others in the cluster includes France, German and Netherlands. Details of these visualisations are shown in Figure 4
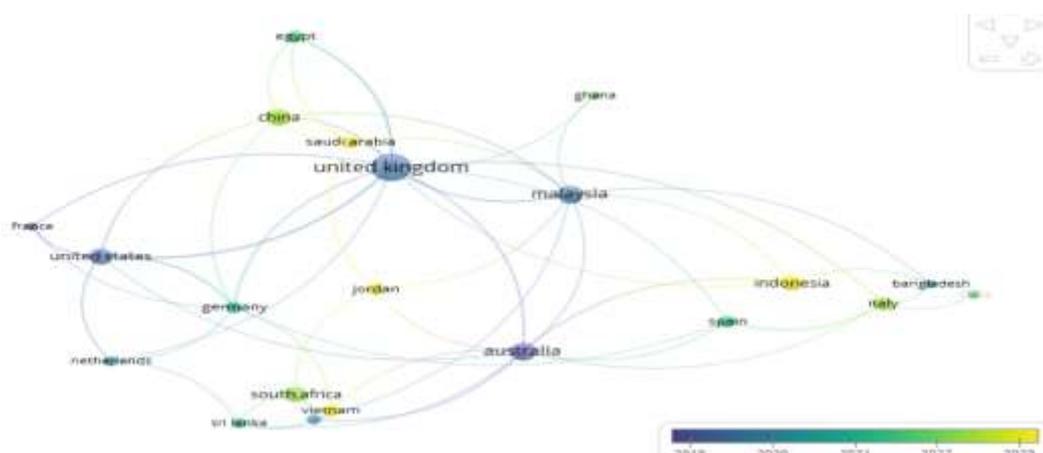

Figure 4: Co-authorship versa vis Countries

It is not just that on a global level results bear testimony to the maturity of auditing profession in the UK and in the US, it also reflects their established research base and international co-operation networks. The UK's cluster (which contains countries such as China, Ghana and Malaysia) reflects strong commonwealth and emerging economy connections, which may be motivated by legacy governance clusters and English language publishing. The US-led cluster also is a partner system way, pairing with other leading economies (France, Germany) with established audit system maturity and tradition of methodological rigor that may become to the dominating research agenda setter for other systems.

The South Africa-led cluster featuring an eclectic mix of Oceania and Asian countries reflects the intensification of South-South cooperation and dissemination of transitional and developing public sector-specific audit practices. Italy's leading a Mediterranean-Asian coalition highlights how regional challenges and audit templates can be transferred in different administration cultures.

Most significantly, the clusters also indicate that the audit suggestions is not just a technical issue but is influenced by broader contextual issues, such as historical linkages, level of economic development, language, and traditions of governance. This highlights a potential gap in research – under representation of specific areas (e.g. Latin America), which reflects that the global knowledge of the effectiveness of audits is still patchy. Being attuned to these patterns could facilitate future research initiatives and the design of context-dependent audit reforms.

3.3 Citation versus Sources

Under this category, the minimum number sources were left at the default of 5 and out of 180 sources, 9 sources met the criteria. The mostly cited source was abacus with total number of citations of 1438 in only 6 documents whereas the lowest cited was Interna cogent Business Management with lowest citations of 23 in 5 documents. Cogent Business had the highest number of published documents (24) and as compared to the other sources such as the journal of accounting and finance and administrative science which had the total number of 5 documents. On the other hand, Helion had the highest strength link of 7 with 62 citations in 6 documents as compared to other 9 sources retrieved in the search.
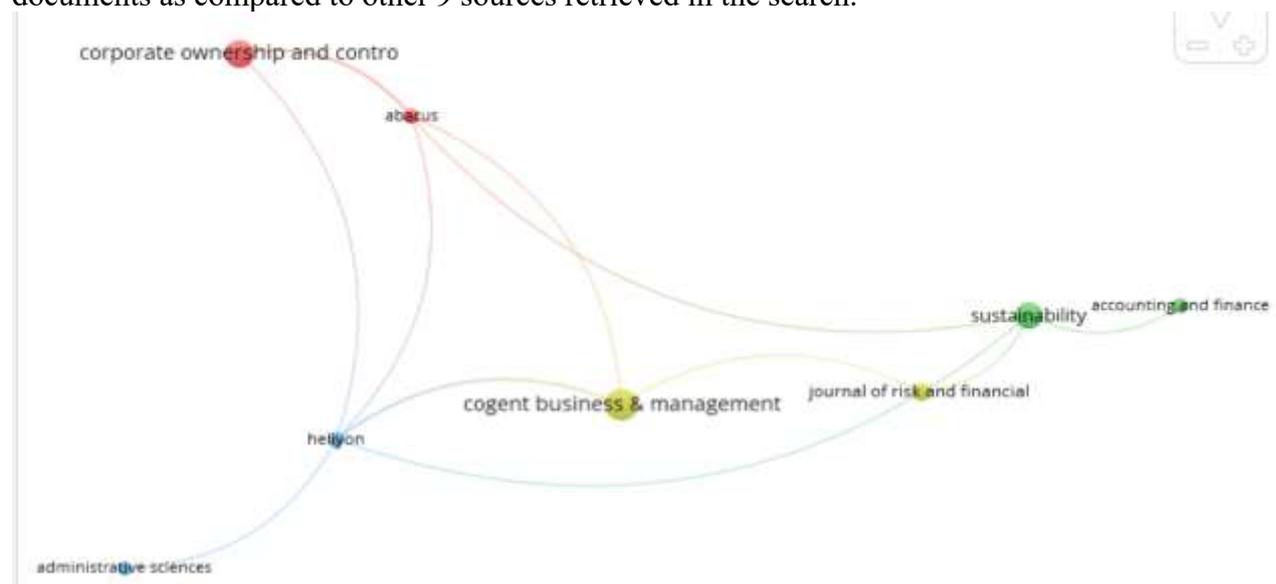

Figure 5: Citation versus Sources

Results indicated 4 clusters to have been developed in the search whereas the first cluster comprised of Abacus and Corporate Ownership and control, the second had the journal of accounting and finance together with sustainability, the third had administrative sciences and Heliyon and the last had cogent business management together with the journal of risk and financial management. Details of visualisation are shown in figure 5 .This bibliometric network indicates the most of citations originates from highly reputable journals.

3.4 Citation versus organisations/Universities

The maximum number of organisations per documents were set at 50 from the default of 25. Under minimum number of 4 from the default of 5 documents per organisation set by Vos viewer,10 organisations met the threshold.   The university of pretoria was observed to have larger number of citations catering to 328 and the last was the university of dongbei University of finance and economics with 21 citations in 4 documents. Visualization indicated only for universities with highest number of citations were displayed in three clusters whereas the first cluster had the university of Southampton and Durham university. The second had and third clusters comprised of the university of Essex and northern university of Malaysia. Details are shown in Figure 6.
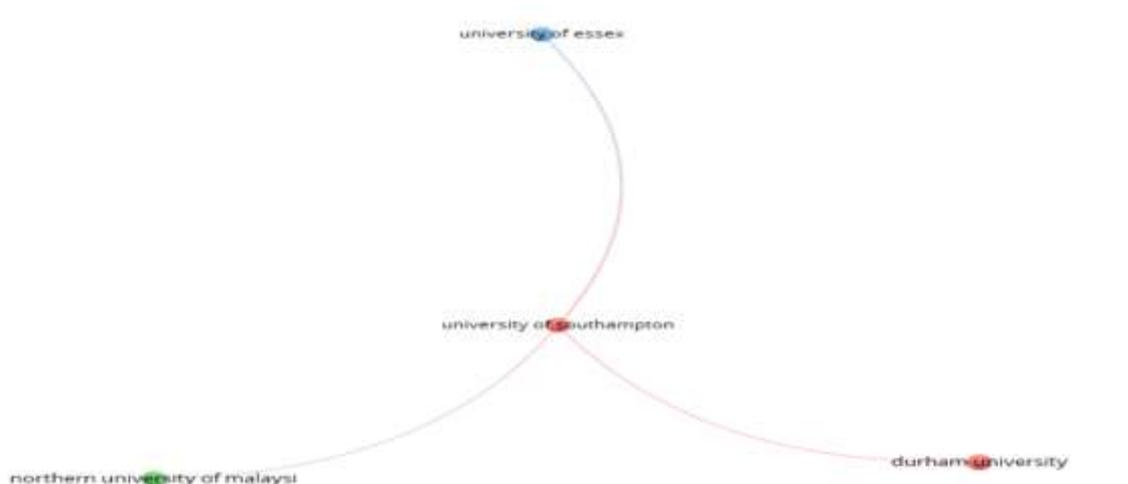

Figure 6: Citation versus organisations/Universities

Bigger references to the University of Southampton and Durham University are perhaps not surprising given their strength in conducting research around matters of governance and public finance. Essex is known for its emphasis on regulatory compliance and performance auditing, although it tries to blend qualitative and quantitative methods to satisfy academic and professional preferences. Northern university of Malaysia, on the other hand, is a leading university in Southeast Asia for audit literature, providing rich empirical evidence in developing country environment where audit findings mostly confront implementation issues. The work of these universities is contextualised in international debates about audit accountability, and it is widely cited as an international comparison by researchers studying the appropriateness of audit in different public governance contexts.

3.5 Citation versus organisations/countries

The maximum number of documents under this category was left at the default settings of 25 for each country whereas the minimum number of documents for each country was left at the default of 5. Out of 70 countries, 22 met this threshold and United Kingdom was observed to have the largest number of citations counting to 3413 in 53 documents. The lowest country was Nigeria accounting at 15 citations in 5 documents. These countries were divided into 5 clusters

whereas clusters 1 had five countries namely Australia, Italy, New Zealand, South Africa and Sri lanka. The Second cluster had China, France, German, Spain and the United States. The third cluster had Egypt, Indonesia, Nethelands and United Kingdom. The Fourth had Ghana, India and Vietnam, the fifth had Malysia and Jordan whereas the last had Nigeria and Saudi Arabia. Details are shown in figure 7
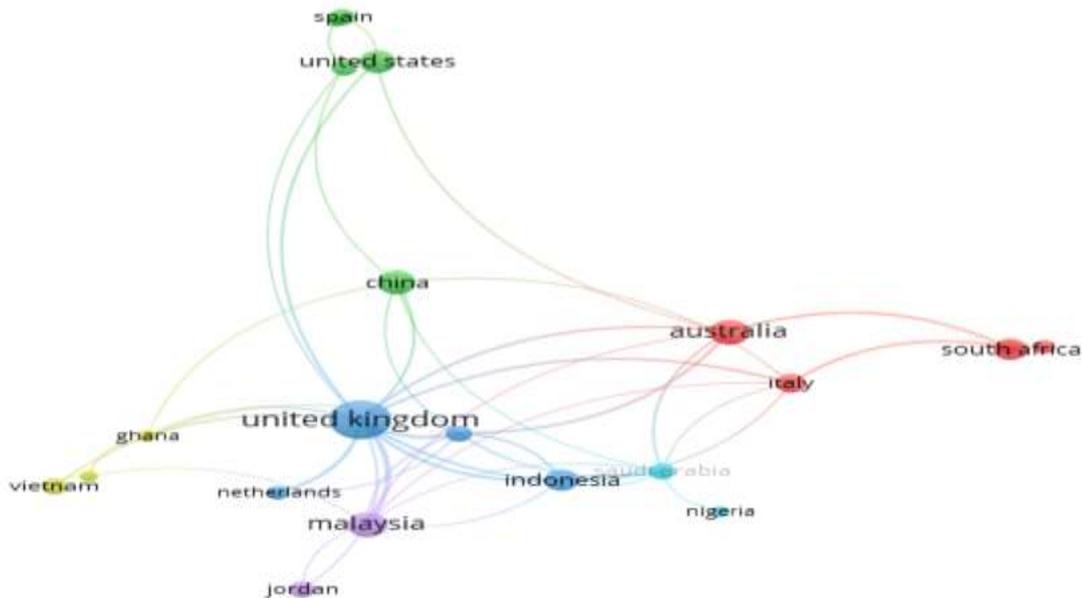

Figure 7: Citation versus organisations/countries

Observation from visualization shows that it is a combination of developed and emerging economies, which implies that audit recommendations might be an issue globally. In developed countries such as the UK, United States, Germany and Australia, the emphasis is generally on audit professionalism, independence and institution accountability, hence there are established models of auditor behaviour and performance drivers against which to compare. These contributions have frequently informed theoretical debates in relation to principal-agent theory, stewardship and institutional theory – key frameworks within the discipline of public sector auditing. And at the other end, we have Malaysia, Ghana, Nigeria, and Egypt showing increasingly active research interests from the emerging region. Such situations commonly draw attention to the political challenges of the interference with the institution's operations or resource shortages and weak enforcement capacity which have direct impact on the implementation of the audit recommendations. Research from these areas helps to confirm the link between context, culture and institutional setting and auditor performance, a focus is lacking in current literature. Likewise, China, India and Indonesia provide big data, which supports strong statistical tests of the effect of auditor characteristics (competence, tenure, independence) on the audit follow-up and consequently promote visibility of the paper. From an academic perspective, it is interesting that several geographical regions are represented, implying that research on auditor characteristics and the audit readiness of organizations is taking on a more comparative and interdisciplinary nature, including the use of public administration, political science and governance. These results support development of a more mature global research agenda in which cross-national learning and context specificity are vital to understand how auditor characteristics affect the adoption of audit recommendations in the public governance sphere.

3.6 Bibliographic coupling versus sources

The bibliographic coupling involves the extent to which more than one articles are cited by different papers. In that juncture, highly coupled journals indicate similar strength in publications of vibrant research topics on the influence of external auditors' characteristics towards applicability of audit recommendations. The minimum number of documents for each source was left at the default of 5 and out of 180 sources, 9 met this criterion. Abacus had the largest number of couplings with total of 1438 in 6 documents whilst administrative science had the lowest comprising of 31 in 5 documents. Others include the Journal of Accounting and finance, cogent Business Management, sustainability, corporate ownership and control, heliyon, Journal of risk and financial management, administrative sciences, International Journal of business management. Details of this visualisation is shown in figure 8

Figure.8: Bibliographic coupling versus sources
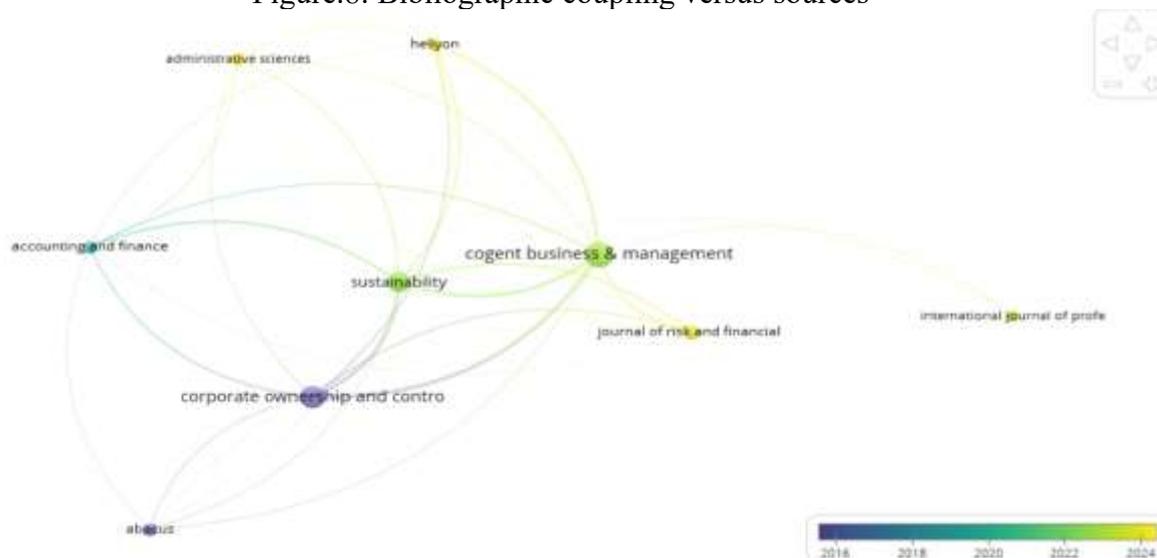
High-value bibliographical coupling in journals such as Abacus provide evidence of their influence on the academic interchange relative to auditor characteristics and the use of audit recommendations in the public sector. Abacus is known for the quality of its research, and is often cited as a key resource in research documents in related subject areas. The form of this relationship is highly consonant with the extant literature pinpointing influence of the journal, and our relevance to a wide array of audit subareas. The existence of such interdisciplinary journals as Sustainability, Cogent Business & Management, and Heliyon on the other, signals how the boundaries of audit discourse are extended, involving issues such as accountability, public governance and organisational risk. This interdisciplinary convergence reflects the growing vitality and viability of public sector audit as a research domain. Furthermore, the continued emergence of business, administrative and policy orientated journals demonstrates an emerging academic interest in the impact of auditor characteristics on governance and accountability within complex public systems.

3.7 Bibliographic coupling versus organisations/Universities

Bibliographic coupling versus organisations indicates the extent to which organisations corroborate to in publications associated with auditors' characteristics and their recommendations. The maximum number of documents for each organisation was changed from the default of 25 to 50 and minimum number of documents were adjusted from the default of 5 to 4, which led to increased organisations from the default of 4 to 10 out of 460 in the population. The Queensland university indicated to have the largest number of citations totalling 344 in 5 documents. Others include University of Pretoria (328) in 5 documents, 283

(5), International Islamic University of Malaysia (167,4), University of Southampton 205(4), Northen University of Malaysia (89,5), Jazan University (40,4) , University of South Africa (26,4) and Dongbei university of finance and economics (21,4). Details of visualization are indicated in Figure 10
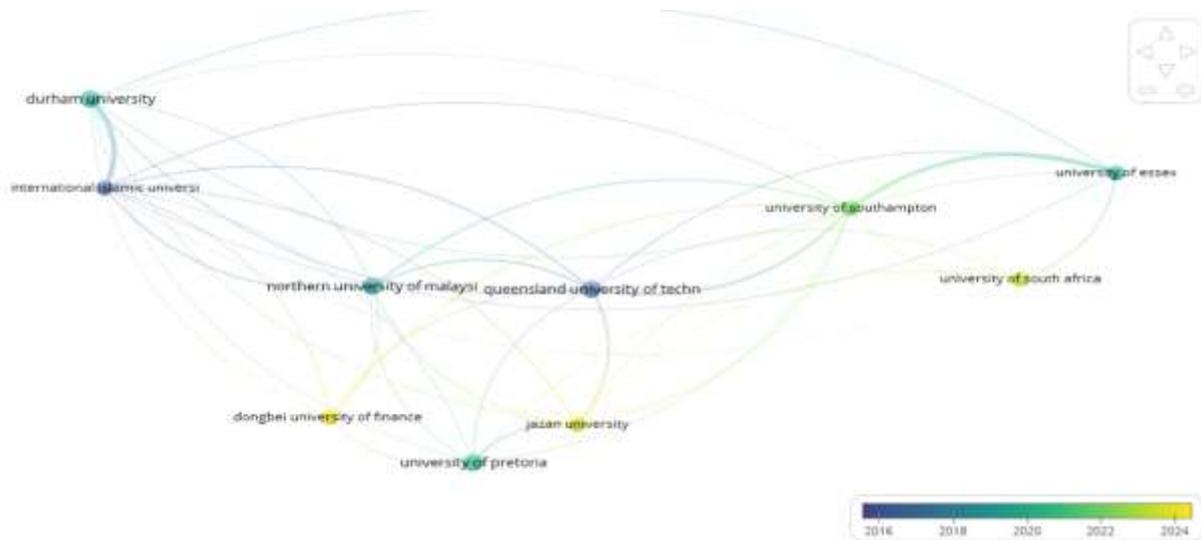

Figure 10: Bibliographic coupling versus organisations/Universities

The high proportion of citations by these institutions such as at The University of Queensland and the University of Pretoria has indicated that these have strong academic influence in the auditor characteristics research area and the extension of appropriateness of audit recommendations in the public sector. Considering the largest number of citations at the University of Queensland, it can be inferred that the research capability, international reach and ongoing body of work in the field of auditing and public sector governance appears robust. Equally, the University of Pretoria is indicative of how Africa is increasingly contributing to the field of governance research, particularly within the developing world where public auditing systems are faced with issues of accountability.

The comparable numbers of citations for only relatively few documents suggest that these studies are not only of great importance but also seminal research work and focusses for newer publications. Some institutions (e.g. the International Islamic University Malaysia and the University of Southampton) provide some evidence of strategic regional engagement with public sector reform, audit effectiveness, and accountability, further augmenting their scholarly leadership in Southeast Asia and Europe. In addition, the coverage of Malaysian, South African and Chinese universities (e.g., Dongbei University of Finance and Economics) also indicates an increasing interest in the geographic spread of public sector auditing, thus assisting in the globalization of the audit conversation.

At a professional level, this line of development illustrates a greater penetration of academia into audit regulation, in which the implementation of audit recommendations is connected to auditor skills, independence and systemic forms of governance. It suggests that influential institutions not only dominate theoretical propositions of academia, but also operational audit reforms at place of action. Academic implications are the emergence of cross-institutional co-creation, the proliferation of context-sensitive audit research, and an identified core of public sector institutions fostering audit innovation. Overall, the citation environment indicates an increasing interconnection academic community worldwide, which contributes to the

knowledge on auditor characteristics as determination of effective audit recommendation implementation.

4.0 Conclusion

This bibliometric review aimed at assessing the extent to which the influence of external auditors' characteristics mainly competence and independence influences applicability of external auditors' recommendations has been studied. The results indicate remarkable increase of scholarly interest especially in terms of co-authorship, citations and couplings among different sources. These rapid growth on publications especially in publications on the influence of auditor's characteristics towards applicability of external auditors' recommendations indicates more interests on accountability of public funds.

On the other hand, greater collaboration between countries shows the progress in the international networks and cooperation and knowledge adaption and may place some of the countries in the direction of the researchers in the field of the public sector audit. The citations/source ratio indicates that the leading journals are reliable sources of information, reflecting the weight and quality of such research. High levels of citations represent the institutionalization of knowledge, where the powers that be in academic can dictate fashion and policy, and implementation.

Developed countries like United Kingdom, united states, India and Malaysia appears to be pioneers in publication of auditors related characteristics as compared to African countries. On the other hand, well established institutional and journals appears to abacus and cogent has large number of citations as compares with journals from African countries as well. This indicates higher research resources vested in financial accountability and intellectual curiosity.

Credit authorship contribution statement
Lenatusi Leonard Munyangabi : Writing – review & editing, Writing – original draft, Visualization, Validation, Software, Methodology, Data curation, Conceptualization.
Prof: Henry Chalu : Validation, Supervision, Software, Data curation.
Dr. Keregero Moses Chirongo : Validation, Supervision, Software, Data curation.

Data availability statement
Data will be made available on request.
Declaration of competing interest
No competing interest in this work.

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