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PROFESSIONAL NORMS IN AFRICAN CONTEXTS:

The forgotten dimension in development theory

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ABSTRACT

Western theories and Western practices have been claimed to not be appropriate in African contexts. The reasons are argued to be a lack of legitimacy for the practices among public officials in these countries, as well as a lack of empirical studies of the theories outside the West. Using governmental audit as an area of public administration reform, the paper presents a study of African public audit arenas and the supreme audit institutions in Namibia and Botswana, where these arguments are tested. The field work conducted consists of observations, interviews and document studies. The results demonstrates how professional norms and imitation which has been found to substantially influence professional public officials in Western countries, also play a significant role among African public auditors. African public auditors hold a distinct professional identity, which goes beyond national borders, and they continuously reform their organizations to achieve higher compliance with international requirements of auditing, also in disapproval with domestic politics. The results contrast to much in the contemporary literature describing African public officials and provides new insights on how to understand public sector reform in Africa.

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Introduction

Research and theories of public administration and management has been criticized for being ethnocentric and too focused on Western countries, neglecting other contexts and cultures (c.f. Boyacigiller & Adler 1991; Candler 2002; Hou et al. 2011; Riggs 1991; Özkazanc-Pan 2008). The empirical work has primarily been situated in the US or European countries and the origins of the scholars have in general been the same. Despite such limited cultural perspective, the research tradition has implicitly claimed universality for theories and empirical results, consequently not restricted the validity to merely a Western cultural context (Boyacigiller & Adler 1991). In accordance with this critique, a similar critique exists regarding the appropriateness of Western administrative practices in non-Western contexts (e.g. Fuseini Haruna 2003). Such criticism is noted in particular when public administrations in sub-Saharan African countries are discussed (c.f. Hyden 2006), where experiences of enforced Western administrative structures and practices have proved to be severe and depraving. Although some African countries have experienced prosperous development and general reduction in poverty, figures of the overall development in sub-Saharan Africa demonstrate significantly lower improvements in human development than the rest of the world, across various dimensions (Englebert 2000; UNDP 2010; Van de Walle 2009). A key explanation to these lower development rates is the poor quality of the public institutions (Acemoglu, Johnson & Robinson 2001; Diamond 2004; Rodrik, Subramanini & Trebbi 2004; World Bank 2005). Although a large number of capacity building projects have been undertaken, attempts to reform the administrations have to a much larger extent failed in Africa, than in other regions of the world (World Bank 2005).

In search for explanations of the poor quality of the public institutions in Africa, several scholars argue that the historic legacies of colonial period are central for understanding the state and the administration in contemporary Africa. When the European colonial powers arrived in Africa they established a new state and administrative structures in the colonial territories and ignored the often complex systems of governance existing in African societies (Mamdani 1996). In addition to being based on a racist ideology and practice (Young 1994), these administrative structures derived from external coercion instead of domestic recognition, which contributed to their lack of legitimacy among the African people (Englebert 2000; 2009). This eventually created situations where formal structures became artificial and where informal, personal rule, based on kinship or other economic relationships govern the administrations. Since basis for legitimacy are local communities and personal networks and African public officials have little reason to change their

device (Migdal 1988, p. 210), external administrative structures are likely not to succeed or be sustainable.

These historic legacies and illustrative statistics of failed programs have led many scholars to draw the conclusion that using administrative models with Western origins in African countries is problematic. Instead, African public sector organizations ought to develop their own administrative structures and models which would better encompass the unique character of their societies and which would be more legitimate in these contexts, or, at least, external models are in need for major adjustment to suit specific African circumstances (Abrahamsen 2000; Ake 1996; Diamond 2004; Englebert 2009; Fuseini Haruna 2003; Gindle 1998a; Hyden 2006; Jones & Blunt 1993; Leonard 1987; World Bank 2005).

Above literature, discussing public sector in African countries has primarily focused on coercive mechanisms in understanding how external administrative reforms have been introduced in the countries. Though, turning to another approach of organizational behavior additional dimensions of what influences behavior and change of organizations are found highly significant. For the past two decades, one of the main theories of organizational behavior has been the classical ideas of institutional isomorphism among organizations, as presented by DiMaggio and Powell in 1983. Since their influential article, isomorphic mechanisms and how organizations accordingly adapt to key institutional elements have been studied extensively, and the theoretical as well as the empirical scope of the research has been broadened considerably (for a review see Greenwood et al. 2008). An institutional isomorphic approach to organizations includes other aspects beyond coercion, such as professional norms and imitation. These aspects alter dimensions to perceptions of legitimacy, from primarily being based in the local socio political context to include professional communities and international influences. Although studies of these mechanisms in non-Western contexts have been limited, the theory implicitly claims universality, consequently claiming validity for the mechanisms also within the public sector in sub-Saharan Africa. The problem with both approaches is the lack of empirical studies on public sector officials in African countries. In particular there are few qualitative studies of African public officials' perceptions of legitimacy in how to reform their organizations and how they handle administrative reforms deriving externally from a Western context, in relation to their local circumstances.

The aim of this paper is to start filling this gap through presenting a study of public sector auditors in Sub-Saharan Africa, comprising a study of their arenas as well as two individual case studies of the Supreme Audit Institutions (SAI) in Namibia and Botswana. Contemporary audit is a practice with long history within Western states and these practices and structures were

transferred to the colonial territories in Africa during colonialism. Subsequently it constitutes an example of a Western administrative structure argued being problematic to use in African contexts. Although audit today is an internationally regulated practice, this does not change its relevance for representing Western structures. Due to an asymmetric balance in power between the Global North and the Global South, international policies are regarded in general as being products of the industrialized Western countries, subsequently the concepts “international” and “Western” are often used in parallel in the literature (c.f. Fergusson 2006; Turner & Hulme 1997; Wunsch 2000)

In the first section of the paper the two theoretical approaches are discussed in relation to each other to extract their similarities and differences. The second section consists of a description of the cases, methods and data. In the third section, the empirical results are presented and interpreted. In the conclusions, I aim for an extended understanding of the relevance of Western theories and practice in an African context and to bring in new perspectives on African public sector organizations.

Theoretical background

A key component within institutional theory is organizations' search for legitimacy within their institutional context. Such legitimacy is primarily oriented towards cultural norms and values of expected behavior. Earlier explanations which related to technical capacity and levels of resources are no longer considered to be main mechanisms explaining organizational behavior. DiMaggio and Powell (1983) in their influential article identify three different forces within the institutional environment, driving homogenization among organizations within the same organizational field; a coercive, a normative and an imitative pressure. Coercive isomorphism is defined as pressure imposed on organizations, for instance binding regulation issued by the government. Similarly, resources have been argued to constitute a part of coercive pressure, although mainly in the manner where organizations adapt to certain structures in order to gain critical resources and not primarily how internal resources, such as levels of education or technical equipment, determine their actions (c.f. Guler et al. 2002; Sauder & Lancaster 2006). When organizations imitate other organizations, without necessarily any financial incentives or regulatory obligations being involved, DiMaggio and Powell (1983) categorize it as a process of mimetic isomorphism. Imitation may occur unintentionally, when practices are randomly diffused or intentionally, when organization models are spread and introduced, for example by consulting firms. Imitation is to a large extent an identification process, where organizations imitate those with whom they identify themselves, or as Sevón (1996)

nicely expresses it: “Imitation is a process which begins with identification and results in transformation”. Through such an identification process, the organizations strengthen their own identity as part of a community of similar organizations, i.e. their organizational field. What is perceived as success in an organization may be related to the levels of profit the organization makes but success may also be defined by actors such as the state, consultancy agencies or their own associations. Perceptions of successful organization then spread for instance through ranking lists, guidelines and handbooks of “best practices” or through associations and networks (Deephouse 1996; Galaskiewicz & Wasserman 1989; Haveman 1993 Slack & Hinings 1994; Wedlin 2007). In their study, Galaskiewicz & Wasserman (1989) demonstrate how networks and personal connections were important when organizations decided which organizations to imitate. When there were no clear guidance on how to act, managers and persons in decision-making positions tended to use their networks and personal connections to find the perceived appropriate practices, to which they eventually conformed.

The role of networks and associations has been highlighted in particular when professionals conform to norms and standards considered legitimate among their professional peers. Several scholars consider professions and professional associations to be important factors in understanding the behavior of organizations (e.g. Greenwood et al. 2002; Meyer et al. 1997; Scott 2001). In particular two aspects of professions are conceived important for normative isomorphism (DiMaggio & Powell 1983). First, professionals often share the same educational background. The common ground found in the same formal education socializes professionals into a common cultural cognitive framework. Second, professionals often participate in professional networks and associations, which create arenas for ideas and norms to spread and to be reinforced (Gibbons 2004; Greenwood et al. 2002). In research on non-binding regulation such as soft law, soft regulation and standards, peer pressure is often highlighted as a significant mechanism for why these regulations are adopted by organizations (e.g. Borrás & Jacobsson 2004; Collier 2008; Mörth 2008). In their description of socialization processes, Berger and Luckmann (1969) stress the identification with significant others as a central factor when the identity of individuals is formed. Such identification is a dual process between the subjectively experienced identity and the identification of the individual made by others. More recent studies also stress the relationship between work carried out and the subjective identity. Professional individuals tend to change their self-experienced identity to better accommodate their performed work, whenever there is a conflict between the two (Pratt et al. 2006). To maintain identity, there is a need for continuous confirmation of the role as being appropriate (Berger & Luckmann 1967). Reconfirmation occurs not only during education,

but also continuously by means of meetings and activities within their professional associations (Greenwood et al. 2002).

Dissimilar to isomorphic pressures, influence of organizations within the same field is not examined in studies of the public sector in sub-Saharan African countries. Yet in a similar vein as institutional theory, scholars emphasize the importance of culture and norms to understand the behavior of these organizations, but with a significant difference; instead of searching for legitimacy within organizational fields, legitimacy is argued to primarily derive from local communities and the local norms and values. Scholars argue that African administrations are based on informal rules and local particularistic networks, which are more important than formal rules and regulations: “The abstract nature of the system underlying the ideal of a rational-legal type of bureaucracy is ignored in favor of the local-specific pressures and interests associated with individuals.” (Hyden 2006 p. 56). As the quotation by Hyden (2006) illustrates, informal particularistic networks are claimed to have a large influence on the way African public sector organizations operate. In difference to normative isomorphic pressure, these networks are not based on professionalism, rather organized in patrimonial structures through ethnicity or kinship (Bayart 2009). Patrimonial structures are highly unequal and the rules are highly personalized around a “big man.” People not included in these networks may not expect any rights or any privileges, while persons included are highly dependent on the benevolence of the big man (Bratton & Van de Walle 1997).

Although several scholars claim that these are typical features of the African public sector, which has led to economic stagnation, lack of development and redistribution of public goods turning them into private goods in many African countries (Diamond 2010; Sandbrook 1984; Van de Walle 2004), others argue that these are not specific African characteristics but features that exist and have existed in many political systems throughout history. Instead, the reason for why the effects of these structures are so devastating for African countries is to be understood as being due to their general underdevelopment and lack of individual opportunities outside these structures (Szeftel 1998).

Contemporary state and administrative structures are thus argued to be merely artificial and true loyalty and legitimacy for the acting of the public organizations are rather to be found within the local communities. Ekeh (1975) argues in his seminal work that the contemporary state and its resources is regarded as a source to exploit, the public officials instead demonstrate their loyalty towards networks existing before the colonial period which within the modern state still exists in parallel with the formal administrative structures. An alternative understanding, rather than being deeply rooted in African societies, is to explain the importance of informality and per-

sonal rule on behalf of the more impersonal, formal rule of law, in terms of the historic legacies of colonialism and the European influence in Africa. Mamdani (1996) illustrates how Europeans when they arrived on the African continent, ignored complex traditional systems in which chiefs and kings governed and which contained sophisticated procedures for restricting the power of the rulers. Instead the colonial powers selected ordinary members in the societies to become administrative chiefs, superior to the traditional, hereditary rulers. These new administrative chiefs held extensive powers over their societies, which created tensions within colonial societies between the administrative authority and the rest of the kin groups and as Mamdani (1996) argues, such all-encompassing authority merged into to one public position inevitably leads to abuse. These administrative chiefs gained the positions of what eventually became to be the so-called “big men”, and their patronage networks developed and grew into the contemporary bureaucratic systems (Fukuyama 2010, p. 69).

The specific administrative culture and history of Africa described above had led many scholars to draw the same conclusion as Bayart (2009), who claims that African societies have a specific history that makes their institutions work differently than in other societies and that it would be wrong to believe that concepts and ideas would be understood in the same way in these societies as they are in another context, due to this specific historic legacy (p. 268-271). Since Western models do not reflect the basic values of African societies, there will be little loyalty and legitimacy for them (Ayittey 2006; Carlsson 1998; Englebert 2009). For instance, Englebert (2009) suggests that the main reason for state failures in Africa is due to their lack of domestic legitimacy, which in turn derives from the externally imposed nature of the state. He claims that African state sovereignty does not derive from domestic recognition or from a social contract between the citizens and the state. Instead, the legitimacy of African states is only based on international acknowledgment, consequently their citizens offer little support and loyalty towards them. A logic consequence following such arguments would then be what Leonard (1987) expresses; that due to the social realities in African societies, it would be naïve to believe that Western administrative practices could be transferred to this context (Leonard 1987, p. 908; see also Dia 1996).

In cases where resemblance with administrative structures in Western countries are found, these features are in general claimed to be merely artificial and not truly impact the actions in the organizations (c. f. Bratton & Van de Walle 1997; Diamond 2010; Ekeh 1975; Hyden 2006). An exception mentioned in the literature is elite groups, who are argued to more willingly imitate Western behavior; however, they are regarded as small exclusive groups, in general educated abroad in Western countries (c.f. Bayart 2009, p. 27; Ekeh 1975; Englebert 2000; Young 2001). Conse-

quently, the actions of elite groups are not regarded as representing general public officials, nor are their actions discussed as influencing African public administrations to any great extent.

As discussed in previous sections, scholars assessing the features of public sector organizations in sub-Saharan Africa argue that as a result of external pressures African public administrations have adopted Western structures merely on the surface and they argued act very differently in practice (e.g. De Sardan 1999; Ekeh, 1975; Bratton & Van de Walle 1997). Within institutional theory such behavior among organizations is conceptualized as processes of decoupling. Institutional scholars argue that as a consequence of the importance for organizations to adapt certain structures to gain legitimacy, they decouple formal structures from the actual practices, i.e. they use the structures they need for legitimacy as mainly ceremonial and do not necessarily change their practices. This may lead to a situation where organizations look similar on the surface but act very differently in practice (Meyer & Rowan 1977). Although the theoretical understandings are fairly similar in this aspect, there is a significant difference between the two traditions. When discussing the specific nature of African public administrations, scholars make *a distinction between Western and African countries*, where they argue that Western structures are difficult to implement in African organizations. Within this tradition, it is not argued that *all* organizations separate structure from practices rather this phenomenon is to be regarded as specifically African and a consequence of the inappropriate structures. On the other hand, within institutional theory, no distinction is made between Western and African organizations, rather *all organizations around the world* are argued to search for legitimacy within their institutional environment and as a result also decouple structures from practices.

Although the mechanisms driving action and change in organizations in both bodies of literature are regarded to be the result of an underlying search for legitimacy within their environment, in the development literature legitimacy is primarily directed towards and restricted to the organization's African environment. Here, the actions of the public officials are consequences of their need for legitimacy within their African social structures, thereof the different actions than those prescribed by the foreign structures (c.f. De Sardan 1999; Ekeh 1975) In addition, scholars emphasize the importance of reforms being legitimate in the African context (Abrahamsen 2000; Hyden 2006). There is thus little discussion of how African public officials as professionals would search for legitimacy within a professional community also internationally. Correspondingly, there is little discussion of how public officials in Africa may regard their organization within a field of similar organizations around the world and accordingly search for legitimacy within their field by

imitating organizations that are more successful and being sensitive to ranking lists and notions of guidelines of best practice outlined by a profession.

An exception is when Hilderbrand and Grindle (1998) discuss factors in successful public administration reforms in developing countries. In their case studies they found that if a professional identity and a sense of a professional community existed among the public officials, the organizations performed better. Additionally, Leonard (1987) argues that many African managers have a professional commitment, which may be reinforced through networks and conferences, where these professional values are shared. Still, he also argues for the importance of the African managers' local social identity and, although he claims that African public administration is best understood by a combination of universal organization theory and the sociology of Africa (p. 906), he argues strongly throughout his article that it is difficult to transfer Western management techniques, since they are not appropriate solutions in African public administrations (Leonard 1987).

To highlight the professional role for public officials in African countries is within this research tradition yet an exception. The main approach is rather that foreign, more Western like, structures are adapted in African administrations predominantly as a consequence of coercive pressures, where the literature illustrates how administrative reforms from the days of colonialism to economic reforms as structural adjustment programs have been forced externally upon the African continent. Alternatively, reforms are regarded as a result of coercive pressures from donors. As Leonard (1987) states: "Thus real reform is likely to occur only in circumstances such as credible donor threats to terminate support and severe financial stringency for the state" (p. 907). Although all these scholars provide valuable insights of the history and the development of the African state and administration, they do not investigate how public officials in the contemporary African state act to reform their organizations or what they perceive as legitimate practices. Similarly, though a comprehensive range of empirical studies illustrate the significance of isomorphic pressures in the Western world; few of these insights have been based on studies conducted in sub-Saharan African countries. Consequently there is little knowledge to what extent this Western-based theory is valid within these contexts.

Key research questions to be answered within the study are as follows:

1. How do the public auditors perceive what is legitimate audit practices?
2. How are their actions shaped by international professional ideas and local circumstances?
3. Could possible difficulties in implementing audit structures and practices in line with international standards be related to differences in the administrative cultural context between West and Africa

Methodology

Focus in the study is on a deeper understanding of the complexity of the phenomenon, which leads to choosing a few qualitative cases (Merriam 2009; Yin 1994). The first case is the arenas, where auditors from Supreme Audit Institutions in African countries meet and interact. The arenas constitute African regional groups in the standard-making organization for state audit organizations, INTOSAI. These regional organizations have to administer the international standards in relation to their African member organizations, and the activities within the arenas could be expected to expose how the international standards are discussed and treated by participants from various African countries. Arena in the study is defined as organizations that: “produce and provide information and comparisons, report and propose initiatives for change and generally facilitate exchange of experiences, ideas, and ideals” (Sahlin-Andersson 2000, p. 100). The two African regional organizations that were used as arenas were the African Organization of Supreme Audit Institutions in English-speaking Africa (AFROSAI-E) and the African Organization of Supreme Audit Institutions (AFROSAI). The empirical study focuses on a number of activities and individuals within these organizations, such as courses, conferences, training courses and meetings, as a consequence the study has a stronger focus on the sub-regional group, AFROSAI-E, since they performed a larger number of activities in the region.

The fieldwork conducted at the arenas consists of observations, semi-structured interviews, document studies and a number of informal conversations. The idea of starting the study with an open approach using multiple sources was to create a broad understanding of the context, in order to avoid a too narrow approach and instead enable a more open approach for possible variety in the empirical setting. To gain access to arenas for African public auditors, a visit was made to the secretariat of AFROSAI-E. Through the regional secretariat, there were opportunities

to visit and observe conferences, training courses and meetings within the regional cooperation, conduct personal interviews, more informal conversations, as well as to examine their documents.¹

In the field notes from the observations, attention was paid to, and extensive notes were taken on how the auditors talked and acted, about the relationship between the sub-Saharan African context and the international audit standards. In addition, my own reflections on the situations were written down (Burgess 1984). Throughout the study, in interviews, informal conversations and during the observations, the purpose of the study was always made clear, and coffee and lunch breaks were used for informal conversations with auditors about their views and opinions of the standards and the situation in their countries, as well as the activities they participated in. In addition, access to all events was permitted by the regional secretariat. In this sense, the observations are to be regarded as open. However, in the larger events, such as the AFROSAI assembly or the AFROSAI-E performance audit course, the events were so large that it was possible to blend in with the participants and since I was not introduced, those I did not talk to were probably unaware of the observation (c.f. Burgess 1984). The sources were used in parallel for confirmation and to identify possible alternative explanations or contradictions (Yin 2009). The multiple sources were also used additively, i.e. the information from one interview, or reflections from an observation, was used in the next interview. Examine their documents in parallel with conducting the interviews also created possibilities for questions concerning the information provided by the documents.

The interviews at the arenas were semi-structured and centered around the [1] role of AFROSAI-E in relation to the SAIs in the region [2] adjustments of the standards to circumstances in the countries in the region [4] benefits and difficulties in similar and dissimilar audit structures and practices in the world. In the interviews, questions regarding facts as well as questions about their views and opinion were included (Burgess 1984). All interviews were recorded and transcribed verbatim. All data collection at the arenas was conducted in South Africa, October - December 2008.

The second and third cases in the study consist of studies of the SAIs in Namibia and Botswana. Although the study of the arenas provides valuable information about the sub-Saharan African context of public auditors, it is at the level of individual organizations that auditors actually have to handle their domestic circumstances in relation to the international standards if they attempt to implement the standards. In Namibia and Botswana, two rounds of semi-structured interviews were conducted at the Supreme Audit Institutions, the first in June and July 2009, and

¹ A detailed list over observations, interviews and documents studied is provided in the Appendix

the second in October and November 2010. In the first round of interviews, the interviews were recorded and transcribed verbatim and during the second field trip, the interviews were written down as field notes and transcribed shortly after the interview took place. The reason for not recording the interviews during the second round of interviews was due to the already large amount of empirical data collected. There was a strong familiarity with the area, several facts had already been exposed and some only needed to be confirmed and described more explicitly. In addition, although with some exceptions, in general the auditors interviewed had been educated in Namibia and Botswana, respectively.

The questions in the interview guides used for this paper focus on [1] their background in the office and how they were introduced to the work [2] how the work has changed during their time at the office [3] the introduction and use of manuals and working papers [4] the character of development cooperation projects undertaken during the years [5] the relationship between what is expected from the international standards and their local circumstances [6] harmonization and customization [7] possibilities of creating standards that encompass the specific character of their society [8] benefits and difficulties in similar and dissimilar audit structures and practices in the world.²

Overall for the three case studies approximately hundred hours of observation was carried out, fifty-seven personal interviews were conducted with forty-six auditors and managers at various positions within the regional organization AFROSAI-E and the SAIs in Botswana and Namibia. To create a situation where the people interviewed could speak more freely about their thoughts and experiences, they were promised confidentiality, i.e. that no names would be written in the published study, instead all interviews would be numbered. Additionally, the individuals interviewed have been allowed to review the quotations taken from their interview and agree to them being used, which they were also promised when the interview was carried out.

² This paper build on a limited number of questions used in a larger study where other aspects of the development of the SAIs also were examined

Empirical results

International audit standards in African contexts: Public audit arenas

A core activity for the regional organization AFROSAI-E has been the production of guidance material, for instance manuals on regularity audit and performance audit as well as document where experiences from SAIs in the region perceived as successful by the regional secretariat are presented as “lessons learnt”. Interviews with managers at the regional secretariat revealed a distinct ambition to harmonize audit structures and practices among all SAIs in the region, and make them work more in accordance with the international standards and all guidance material, based on the standards, constituted an important part in this process. To harmonize audit practices in line with the standards occasionally implied to counteract prevailing local norms of auditing in the region which were not in accordance with international standards. This became particular significant during an observation of a technical committee meeting when design of reporting guidelines was discussed:

Participant A: “People are doing this in many different ways that is why we have created this guideline. We shall not encourage the norm of reporting. The norm is to produce one report on the entire government. We write that they should do it differently, even if we know that they do it in a different way in the region. We will write this now and try to make it go in that direction.” The discussion continues about practices in the various countries. Participant A: “The motive for guidelines is for us to use the same system. We have to check the IBAs and say [to the SAIs] that you are doing the wrong thing” All the other participants disagree: “We shall not say that they do ‘the wrong thing’, rather say ‘you don’t comply with the standards’”

(AFROSAI-E Technical Committee meeting)

The managers at the secretariat were well aware of their limited authority over the members. While they desire the members to move in certain directions to achieve a higher compliance with the international standards, they have no true authority or any means of enforcement to make the members comply. Instead, as illustrated by the quotation above, their identified way of changing local norms was to convince the members through appealing to professional norms for auditors to follow the international standards (c.f. Borrás & Jacobsson 2004; Scott 2001).

Despite the quest of harmonizing audit structures and practices, a certain ambiguity was present in the interviews with the managers at the secretariat, illustrated in the manner by which they simultaneously argued how each country needed to customize the guidelines to their local circumstances. Throughout the study of the arenas, this notion of customization to local circum-

stances arose both in the written guidance documents and when compliance with international standards were discussed at courses and conferences.³

The guidance and working papers of the regularity manual reflect international requirements, or draw on best practices to enhance the efficiency of the audit performed. However, there are numerous differences between SAIs in terms of mandate, legislative environment, organisational structures etc. the manual may need to be adapted to the individual circumstances of each SAI

(AFROSAI (2008) Regularity Audit Manual, p. 10)

As illustrated by the quotation, local circumstances are described as different mandates for each SAI, or different legal systems that may lead to variation when standards are implemented. Similar descriptions were given in interviews and in informal conversations with participants at the technical update workshop and the performance audit course.⁴ When the auditors were asked to explain this ambiguity and asked to give more specific examples of what such customization could consist of, they argued that the main differences between the countries was their size and the levels of development in the organizations. Accordingly customization consisted of adapting to the national legislation and the different mandate for the SAIs which, from the auditors' perspective, were minor matters which did not imply any large deviations from the standards.⁵ The core emphasis was still on complying with international standards as far as possible. Conducting their work in accordance with these standards would guarantee a "best practices" accepted around the world and the auditors appeared to consider it necessary to comply with them, in order to be professional.⁶

Even though recognition of differences among countries existed, the character of the differences was not argued or discussed as constituting differences in administrative and political culture between West and Africa. Additionally, the idea that the standards would be problematic in African contexts due to their origins in the Western world, alternatively a Western dominated international community, was entirely absent in interviews, observations, informal conversations as well as in the documents.

³ Observation Technical update, Observation Performance Audit course, AFROSAI-E Regularity Audit Manual,

⁴ Observation AFROSAI-E Technical update workshop; AFROSAI-E Training course for managers in performance auditing

⁵ Observation 11th AFROSAI Assembly; AFROSAI-E Training course for managers in performance auditing; Interview 12, 15, 17

⁶ Observation AFROSAI-E Training course for managers in performance auditing

The auditors were more interested in emphasizing similarities in their situations as auditors. Despite working in different countries they argued that they face the same problems of high staff turnover and, as the auditors at the performance audit course claimed, faced problem with having incompetent managers hampering the development in their offices.⁷ The idea of developing their own unique solutions in line with their local circumstances (c.f. Diamond 2004, p. 279; Fuseini Haruna 2003; Leonard 1987, p. 908), was not present during the observations or interviews. By contrast, the auditors rather appeared to regard the use of practices and experiences of other SAIs as *helpful*, when they were to develop their own organization. The following example is from a presentation of a report about establishing a new performance audit unit in a SAI within the region:

Now when we start we have to look at other SAIs and what they have done. Like country B, they have been doing this for fifteen years, also country C, we must learn from them. What were their restraints and difficulties, we have to look at how they did things. /.../ Under opportunities [we have written]: an international trend, everyone else is doing it, why not us? Now we want your help to identify how we should set up this unit?”

(Observation AFROSAI-E Training course for managers in performance auditing)

The overall results from the arenas demonstrate the significance of the professional norms in the sub-Saharan African contexts. The professional community of auditors is regarded by the African auditors as an essential source of legitimacy, where they view the international formulated standards as the most appropriate audit practices and they continuously imitate the other SAIs. Instead of regarding the use of similar practices worldwide as problematic, the auditors sought advice for appropriate strategies among their professional peers in other countries.

International audit standards in African country contexts the case of Botswana and Namibia

To conduct audit in accordance with the international audit standards were by auditors both at the SAI in Namibia and the SAI in Botswana regarded as an expected consequence of their profession. Following international standards in their work implied a higher level of unification within the office of the work carried out, which was regarded positively. From their perspective, the use of standards would also facilitate their recognition of the appropriate level in how their work should be done. Without using common standards, the work in the office was viewed as being unsystemat-

⁷ Observation AFROSAI-E Training course for managers in performance auditing

ic where different sections could work in different ways. “If there was no manual [based on the international standards], one would say this, another would say that and there would be no clear guidance”⁸. To be able to use already defined practices and structures for the audit process was a possibility for them to benefit from research and developed models already made by other auditors, instead of having to spend resources to develop their own kind of methodology. Significant for the answers provided by the auditors was expressed the following way by an auditor: “Why should you deviate when there already are recognized best practices? Why should you invent the wheel when it is already there?”⁹ Subsequently, in both organizations attitudes towards international audit standards were rather uncomplicated, and the use of standards was regarded as improving the quality in their daily work¹⁰. An auditor claimed that the only disadvantage for using similar audit practices around the world would be if a country performed badly and did not want to demonstrate this in their accounts. In such cases, if the country used its own kind of audit practices it would be possible for the country to hide behind their own created versions of audit. This scenario was not discussed as a desirable situation. For the auditor, instead it became another argument for the importance of a common understanding of audit practices on international level.¹¹

The advantages of using the same audit structures and practices around the world are also expressed in more individual aspects. Similar systems and practices among the Supreme Audit Institutions around the world would open up opportunities for the auditors in Namibia and Botswana since then they could go anywhere in the world to work, as well as being able to work as auditors within international organizations such as the UN, which appoints auditors for international assignments.¹² Beyond individual advantages, the common understanding of audit among Supreme Audit Institutions around the world also means possibilities to cooperate between the organizations. Primarily the auditors stressed the regional cooperation and presented various examples of how they had cooperated within the region, for instance regarding computer programs, training courses and workshops and at the SAI in Namibia they had sent auditors to other SAIs in Africa, in need for assistance.

Answers in interviews regarding customization of the international standards to specific local circumstances in their countries were very similar to the answers provided at the arenas. The main approach among the auditors was that, apart from how the standards have to be in line with the

⁸ Interview 59

⁹ Interview 25

¹⁰ Interview xxx

¹¹ Interview 28

¹² Interview 21, 29, 28, 36

national legislation, customization mainly comprised minor more technical aspects. For example both the Botswana and Namibian government uses a cash based accounting system, and the standards are designed for an accrual system, which means that they cannot use the working papers for balance sheets.¹³ At the SAI in Botswana, difficulties to fulfill the requirements in the standards were also argued to be a consequence of limited competence. As a senior manager replied: “You only have these people, whether the people have the competences for this audit or not. You just have to make go with them. That is really the main thing.”¹⁴

Fragmentation and cohesion as institutional change in Namibia and Botswana

Throughout the years both national audit offices have implemented or tried to implement several reforms in order to achieve a higher compliance with the international public audit standards. This becomes manifest when several concrete aspects of standards are discussed in interviews, and when peer reviews of their offices were studied.¹⁵

When Namibia became independent in 1990 a major development program financed by the Swedish International Development Agency (Sida) started, in order to strengthen the capacity of the public administration in the country. The focus was on three main areas, central banking, statistics and the national audit office. An evaluation made of the audit office by the time demonstrates a limited number of qualified auditors and large problems of recruiting and retaining qualified staff. Evaluators of the office concluded that the office was far from reaching the audit techniques and methodologies used in the private sector and in developing countries (Bergström 2008). The overall program divided in different sub-project eventually came to last between 1994 and 2006. Identifying a shortage of appropriate skills in audit methodologies, the program focused on training all staff at all levels of the organization with a combination of theoretical guidance and everyday “on the job training,” where the auditors could apply the new theory in their everyday work. The project was built around a project team of four long-term advisers who worked in the office throughout the whole program to achieve continuous training and guidance.¹⁶ To avoid the

¹³ Interview 22, 25, 36, 27

¹⁴ Interview 22

¹⁵ Interview xxx; AFROSAI-E 2009 Quality Assurance Support Visit to the Supreme Audit Institution of Botswana; 2007 Quality Assurance Support Visit to the Supreme Audit Institution of Namibia

¹⁶ Bergström 2008

risk of creating dependency on the external advisers and instead make management the focal point to which the staff would turn in need for guidance, the program included a particular focus on educating the middle and senior management, who gradually took over the responsibility of training their staff at the office. Involvement in the regional network AFROSAI-E in 2004 also resulted in educational occasions for the auditors. Understood by interviews made with auditors at the office, the OAG today holds a unified approach to the work and the middle management continuously educate and apprise the auditors on the most recent standards. In the latest peer review, the OAG of Namibia is also complimented for the increased use of standardized working papers based on the international standards, as well as using a well-structured audit planning process, according to the standards¹⁷

The development of the SAI in Botswana is to a certain extent different, and the approach towards the use of international audit standards has been more fragmented. Since independence in 1966 auditors at the SAI have participated in various short term and long term courses in order to raise the levels of competence in the office. Such courses have been carried out within the International Development Initiative (IDI) which is a development initiative among the INTO-SAI community, within the regional framework AFROSAI-E as well as within bilateral cooperation with the Swedish National Audit Office and with other SAIs in the world. These projects have aimed at increasing performance in various areas of the office, for instance the levels of education in accounting and auditing, establishing a performance audit unit, improved administrative skills, and most recently, an investment in audit software, where manuals and working papers based on the international standards are integrated in the software program. Regardless of all projects and programs undertaken throughout the years, auditors at the office acknowledged an absence of cohesion in the methodology used, and methodologies according to standards were used to a varied degree between units and auditors in the office. An auditor expresses the situation the following way: “The office is always talking about the standards. It is only that the staff are not really aware of the standards”¹⁸. What this auditor articulates may be compared to how an auditor at the SAI in Namibia expresses their compliance with audit standards, decided on by management: “It is compulsory, you have to do it that way. If you don’t do it, you are wasting your time because you have to redo the work”¹⁹

¹⁷ AFROSAI-E 2007 Quality Assurance Support Visit to the Supreme Audit Institution of Namibia

¹⁸ Interview 27

¹⁹ Interview 56

As illustrated by the presentation of the development of the two offices, the SAIs in Namibia and Botswana continuously act to create change in their organizations for achieving compliance with the standards. The differences between the offices are though noteworthy. Naturally the development of the SAI in Namibia was not friction free. The first adaptation of an audit manual in the office was resisted by the auditors as well as the continuous changes of work methodologies in line with changes and updates of the international standards is described not be received with any greater enthusiasm among the auditors. The explanations given for this has nonetheless little to do with the standards being Western originated and consequently ill-suited for the African context, rather the auditors state that constant changes in work methodologies imply a constant increase of their workload, including more detailed planning processes and more extensive documentation, and how re-learning a methodology in conducting their work is a time consuming activity, on top of their existing assignment. The manual, which first was resisted due to the reasons discussed above, was eventually adopted and used by the auditors in the office. The shift from an initial resistance to acceptance is explained to be a consequence of the auditors' understanding in how the new procedures were requirements in the international audit standards and not ideas from management in the office. This is argued to have shifted the auditors' attitudes and was followed by a cohesive adoption of the manual at the SAI in Namibia.²⁰

Indeed, auditors at the SAI in Botswana argued similarly to the auditors in Namibia that their resistance to change their way of working was a consequence of the increased workload imposed to them. There are thus significant differences in how the SAI in Botswana have handled the introduction of new work procedures according to the international audit standards. Over the years, the auditors' education about the content in the standards has been more fragmented, and an underestimation of time and support required for implementing new work procedures becomes apparent. The principal approach by which education and change of work methodologies has been undertaken within the office has been a so called "training of trainers". A limited number of auditors in the office are educated on the new methodology within or outside the office, then they are expected to educate their fellow auditors in the office on the new methodology, and eventually and change the work procedures for the whole office. Auditors who had attended such workshops argue that such short courses were insufficient and how it was very difficult for them to actually change anything in the office after the training²¹. A significant example of how efforts made by the SAIs to reform the office have been problematic is the most recent larger attempt to implement the

²⁰ Interview 41

²¹ Interview xx

use of the audit software TeamMate. The inconsistent use of the system found in the office was explained by underestimation of education needed and an absence of support when facing problems. No one in the office had any previous experiences of the system, not the auditors nor the management consequently there was no one to turn to when facing difficulties.²²

Another dimension to the more limited use of international standards in Botswana's supreme audit institution is how the increased transparency, which follows by an increased use of detailed planning processes and standardized working procedures which are all documented, implied a loss of power and influence for managers. Several managers were employed when general levels of persons recruited to the office were much lower than today, subsequently lacked the appropriate knowledge and skills in auditing. The use of standardized work procedures according to standards would make the work of auditors at all positions more visible, thus any shortage in skills would be more obvious. It was argued that this was a main mechanism for why a change to the new procedures was resisted by many managers. Although auditors recruited in recent years held higher levels of education and have more technical skills and thereby argued to more easily adapt to new methodologies, due to hierarchic structures and the stronger positions of managers, the SAI had difficulties in creating change and to encompass a consistent approach towards the use of the international audit standards.

Analysis

Legitimacy and the significance of professional norms

It is clear that professional norms exist among auditors in Sub-Saharan Africa, which affect their attitudes and actions in reforming their organizations. In line with what studies have demonstrated on the acting of professionals in Western contexts, similar devices are found at the public audit arenas as well as in the individual Supreme Audit Institutions of Namibia and Botswana. Throughout the study, auditors at the arenas as well as at the SAIs of Namibia and Botswana argued how existing best practices in auditing, elaborated by the profession, was unproblematic and how following such practices was part of their professional identity (c.f. DiMaggio & Powell 1983; Greenwood, Suddaby & Hinings 2002; Scott 2001). There was little support in empirical results for a state

²² Interview 36, 25

of affairs where the auditors would like to have a specific African way of conducting audit, or building audit structures on traditional domestic institutions. On the contrary, the interviews and observations demonstrated how the auditors regarded it as an *advantage* to use common international practice, and how they preferred to follow these practices, rather than responding to their own domestic circumstances.

The acting of the SAIs in Namibia and Botswana and how the auditors discuss the standards may similarly be interpreted as illustrating high legitimacy for the international standards. Auditors working in these organizations regarded the use of work procedures according to international standards as improving the performance in their office and they argue for the unnecessary in developing unique models, when a “best practice” already was established. As argued by Kennedy and Fiss (2009) performance improvements may be important motives for organizations adopting certain practices, apart from their wish to be socially legitimate.

Reforms undertaken throughout the years also mirror the organizations ambitions to create change in line with the standards. Although the implementation of work procedures in accordance with standards have been carried out to a varied degree between the two SAIs, reasons for resistance and fragmented implementation are difficult to relate to lack of legitimacy for the standards or to specific cultural differences between West and Africa, however. Increased workload in combination with insufficient support, as well as lack of appropriate skills in particular within key groups at the office, are rather explanations found in the study. The lower levels of education among persons employed several years ago, today in general found at management level in the SAI of Botswana may be considered as a local circumstance which affects how the work is carried out today. By other auditors in the office, this was however considered to be a problematic situation in need for change, to improve the work according to standards. This attitude is much in contrast to how the question of adaptation to local circumstances is framed within the literature, where the standards would be subject for change rather than the local situation. At the SAI in Namibia managers were early identified as a key group in the development projects and a strategy to handle this was to focus on them in particular and build the training structures within the office centered on them. In comparison with the development of the SAI in Botswana, this appears to have led to the more cohesive approach to the work and the international standards.

Harmonization and customization: Ambiguity revealing a moral dimension?

Although the ambition of the AFROSAI-E regional secretariat could be understood as strict and inflexible respecting the importance of following the requirements in the standards, the documents produced within the AFROSAI-E emphasize the importance of customizing the standards and guidelines to the local circumstances in each country. Hence, there is a certain ambiguity in the organizations' authority towards their members, i.e. on the one hand they strongly encourage their members to comply with all requirements in the standards, on the other there is a certain amount of flexibility in the standards and guidelines by the means of the notion of customization. The focus on customization may be interpreted as a way of balancing authority between voluntarism and compliance with common rules (c.f. Ahrne & Brunsson 2008). Through constantly applying notions of customization, it may be regarded as less of a commitment for members to adapt the regulation, since there will be a flexibility in how to follow them (c.f. Abbott & Snidal 2000). The notion of customization could also be interpreted as a similar expression of the awareness of the differences between developing and industrialized countries, or between Africa and West, as expressed in much literature. Still, an important difference exists between the auditors' notion of customization and the means by which the argument of the importance of adjustments to specific circumstances are advanced in the literature. When customization is discussed within the audit community, it is argued that each country within the region needs to customize the adaptation of standards to their own circumstances. This is a significant difference from the idea that there being specific African circumstances that make international standards difficult to implement. The distinction between West and Africa in terms of different political and cultural circumstances is quite simply not made by the auditors.

Customization may on the other hand be interpreted as a way to handle a moral dimension in administrative reforms. An underlying value in the understanding of what is claimed to be lack of legitimacy for Western administrative structures and practices, is the manner by which the use of such derives from a history of imperialistic coercion. The ambiguity in ambitions to harmonize while emphasizing voluntarism and customization to circumstances in each country may reflect awareness of this moral dimension. To avoid critique for being imperialistic and coercive and instead strengthen domestic legitimacy with respect to the standards and guidance material,

customization is stressed as a mean to make the guidelines country specific and thereby better owned by the country.

Discussion and Conclusions

Western theory and practices in African contexts

In a similar manner by which it would be inappropriate to assume that theories and concepts developed in Western countries are valid in different contexts with a different historical and institutional development, it is also remarkable to assume that behavior found valid among organizations and professionals in one part of the world would change substantially merely due to the geographical location. This study has illustrated how auditors in African states appear to act very similar to what have been observed mechanisms among professionals in Western countries. As professional associations in Western contexts have been demonstrated to use guidelines, standards and perceptions of successful organizations as means to voluntarily push member organizations in the desired direction, a similar behavior is observed in African professional associations of auditing. In line with observations made in Western contexts, professionals and organizations in African countries being subjects to these pressures of norms and imitation demonstrate attitudes and undertake reforms which illustrate that perception of legitimacy in how their work should be conducted derive primarily from their organizational field. Local circumstances hampering the use of work procedures according to standards, such as in adequate competence or insufficient support, were regarded in general as problematic situations to overcome. In addition, there appear to be little conflict between domestic legitimacy and legitimacy within an organizational field on international level, as argued by scholars are reasons for the failure of African states (c.f. Englebert 2000; 2009). The auditors rather argue how the use of international practices of auditing, through better executed audits, would better guarantee that the citizens' money are properly used and accounted for. This in turn could be expected to imply high legitimacy for the use of such standards among citizens in their countries.

In this paper I have argued that the main processes in shaping the African auditors' perceptions and actions are consequences of voluntary mechanisms, i.e. professional norms and imitation, and not coercive pressures. Could it not then be argued that gaining critical resources, and thereby being subject of coercive pressure, is the main driving mechanism for change and compliance with standards in these cases? Although the SAI of Namibia from independence initial-

ly received large support for their office from a donor country which affected the direction of their office, this support is today terminated and the office receives its budget from the Namibian government. A senior manager at the Namibian SAI mentions donors as a reason for why the office aims at complying with international standards. He is however an exception. In the other interviews donors are not brought up, rather a professional commitment as auditors appears to shape their perceptions and actions. Moreover, even though the SAI of Botswana has participated in various development cooperation programs, it is a comparatively rich country in Africa and the office today receives, to my knowledge, little financial support from donors. Instead, as the SAI of Namibia they receive their budget from the government and have to comply with national rules and regulation. Neither was donors brought up within AFROSAI-E as reasons for adapting the international standards, but during the observed conference for the Auditors Generals of all African countries, the AFROSAI congress, donors were often mentioned in the discussions, however not understood as reasons for using standards but rather as a part of their audit environment.²³ For instance, it was regarded problematic to audit hospitals and health clinics due to the large amount of donor funded medication and equipment. In these situations, the auditors had difficulties in controlling the economic transactions, since there was a mix of public funds and donor funds and the staff at the hospital could refer to the foreign partner for the data on the equipment. Consequently, yet donors and donor funding appear to be a significant part of the audit environment in several African countries, the impression from the observations at the congress was that this situation did not impact on the way auditors related to the use of international standards.²⁴

While access to critical resources have been proven to be a significant mechanism for explaining organizational behavior (DiMaggio & Powell 1983; Guler, Guillén & Muir Macpherson 2002), scholars within this strand of literature on organizations argue that resources and aspects regarding the technical capacity and the production are in general no longer the main drivers for reforms in organizations; rather organizations adapt to more cultural cognitive ideas of what is the appropriate behavior for an organization of their kind (c.f. Meyer & Rowan 1977). In contrast to the situation in industrialized Western countries, where these arguments are developed, lack of resources and limited technical capacity remain significant explanations for how African public organizations respond, and are able to respond, to foreign ideas and practices (e.g. Grindle 1998b; Turner & Hulme 1997; World Bank 2005). In this study, educational levels and insufficient support have been demonstrated to hamper the organizations desire to develop in a certain direction de-

²³ Observation 11th AFROSAI Assembly

²⁴ Observation 11th AFROSAI Assembly

spite the development being socially legitimate. In addition, lack of adequate capacity may however also increase legitimacy for using the international standards. Several auditors argued how it was unnecessary for them to develop their own unique models auditing since that would require resources which they did not find available. The pooling of resources made possible through similar work procedures in the region was experienced as helpful, subsequently most likely strengthened the legitimacy for the common procedures, constituted by international audit standards.

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APPENDIX

Documents

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- AFROSAI-E (2006) Report on Independent Mid-term Review
- AFROSAI-E (2008) Annual report for 2007 and Work Plan for 2008
- AFROSAI-E (2007) Transversal Activity Report of the Supreme Audit Institutions in the AFROSAI-E region
- AFROSAI-E (2008) Regularity Audit Manual 2006 (amended 2008)
- AFROSAI-E (2007) Performance Audit Manual
- AFROSAI-E (2008) Developing Performance Audit. Lessons Learnt from the Office of the Auditor General of Botswana
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Observations

- 11th AFROSAI Assembly, Pretoria, South Africa, October 13-17, 2008, 2.5 days
- AFROSAI-E Technical committee meeting, Pretoria, South Africa, October 29-31, 2008, 2.5 days
- AFROSAI-E, Training course for managers in performance auditing, Wilderness, South Africa, November 17-21, 2008, 4 days
- AFROSAI-E, Technical update work shop, Wilderness, South Africa, November 24-26, 2008, 3 days
- AFROSAI-E, Long-term advisors meeting, Wilderness South Africa, November 28, 2008, 1 day
- AFROSAI-E, Planning meeting with donors, Wilderness, South Africa, December 1-2, 2008, 1.5 days

Interviews

Arenas

- 10 Former Manager, AFROSAI-E Secretariat
- 11 Consultant, AFROSAI-E Secretariat
- 12 Manager, AFROSAI-E Secretariat
- 13 Assistant Manager, AFROSAI-E Secretariat
- 14 Manager, AFROSAI-E Secretariat
- 15 Technical Specialist, AFROSAI-E Secretariat
- 16 Manager, AFROSAI-E Secretariat
- 17 Manager, AFROSAI-E Secretariat

Office of the Auditor General Botswana

- 20 Officer, OAG Botswana, June 22, 2009
- 21 Senior Manager, OAG Botswana, June 22 and 26, 2009 and October 22, 2010
- 22 Senior Manager, OAG Botswana, June 23, 2009
- 23 Senior Manager, OAG Botswana, June 23, 2009 and October 22, 2010
- 24 Senior Manager, OAG Botswana, June 23, 2009 and October 22, 2010
- 25 Middle Manager, OAG Botswana, June 24, 2009 and October 17, 2010
- 26 Senior Manager, OAG Botswana, June 24, 2009
- 27 Middle Manager, OAG Botswana, June 25, 2009
- 28 Senior Manager, OAG Botswana, June 26, 2009 and October 20, 2010
- 29 Auditor, OAG Botswana, June 26, 2009 and October 17, 2010
- 30 Auditor, OAG Botswana, October 17, 2010
- 31 Senior Manager, OAG Botswana, October 17, 2010
- 32 Auditor, OAG Botswana, October 20, 2010
- 33 Auditor, OAG Botswana, October 20, 2010
- 34 Officer, OAG Botswana, October 20, 2010
- 35 Auditor, OAG Botswana, October 20, 2010
- 36 Auditor, OAG Botswana, October 21, 2010
- 37 Middle Manager, OAG Botswana, October 25, 2010

Office of the Auditor General in Namibia

- 40 Senior Manager, OAG Namibia, June 30, 2009 and October 28, 2010
- 41 Senior Manager, OAG Namibia, July 1, 2009 and October 28, 2010
- 42 Middle Manager, OAG Namibia, July 1, 2009 and October 28, 2010
- 43 Senior Manager, OAG Namibia, July 2, 2009
- 44 Middle Manager, OAG Namibia, July 2, 2009
- 45 Senior Manager, OAG Namibia, July 2, 2009
- 46 Senior Manager, OAG Namibia, July 3, 2009
- 47 Senior Manager, OAG Namibia, July 6, 2009
- 48 Auditor, OAG Namibia, June 30 and July 7, 2009
- 49 Middle Manager, OAG Namibia, October 28, 2010
- 50 Auditor, OAG Namibia, October 28, 2010
- 51 Auditor, OAG Namibia, October 29, 2010
- 52 Auditor, OAG Namibia, October 29, 2010
- 53 Officer, OAG Namibia, November 1, 2010
- 54 Officer, OAG Namibia, November 1, 2010
- 55 Middle Manager, OAG Namibia, November 2, 2010
- 56 Auditor, OAG Namibia, November 2, 2010
- 57 Middle Manager, OAG Namibia, November 2, 2010
- 58 Auditor, OAG Namibia, November 2, 2010
- 59 Auditor, OAG Namibia, November 2, 2010