Challenges auditors face in conducting performance audits focused on organisational resilience in developing countries: The case of Samoa

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Abstract

Purpose

This study explores the challenges faced by public sector auditors in Samoa when conducting performance audits focused on organisational resilience and how they respond to these challenges in resource-constrained and culturally complex environments.

Design/methodology/approach

An interpretive case-study approach was adopted, using qualitative data gathered through talanoa-inspired interviews and open-ended surveys with public auditors in Samoa. This approach allowed for in-depth insights into auditor experiences and locally grounded perspectives on performance audit practices.

Findings

The study identified five major challenges: the expectation gap between auditors and auditees, poor data quality and availability, resource and time constraints, and cultural factors such as deference to authority. Despite these obstacles, auditors displayed strong adaptive capacity and resilience. They employed flexible strategies, engaged in culturally appropriate communication, and modified audit plans to suit contextual realities. These practices enhanced audit effectiveness and contributed to sustained public accountability.

Originality

This study contributes to the underexplored intersection of performance auditing and organisational resilience, particularly within Small Island Developing States (SIDS). It offers a culturally nuanced view of how auditors operate in challenging public sector environments and expands the understanding of resilience as a dynamic capability embedded in audit practice.

KEYWORDS: Performance auditing, Organisational resilience, Performance Audit Challenges, Developing countries- Samoa

1. Introduction:

This research addresses the significant challenges auditors face when conducting performance audits (PAs) focused on organisational resilience in developing countries. Organisational resilience is the capacity to anticipate, absorb, adapt to, and recover from disruptions, and is increasingly recognised as essential for sustaining public sector legitimacy, accountability, and service continuity in the face of compounding crises (Heredia, Rubiños, Vega, Heredia, & Flores, 2022; Hillmann & Guenther, 2021). However, assessing resilience through the formalised lens of PA presents conceptual and operational difficulties. PAs, designed to evaluate the economy, efficiency, and effectiveness of public programmes, often confront volatile, resource-constrained, and socially complex environments in developing nations. These contexts pose considerable obstacles for auditors, including limited access to quality data, fragmented institutional infrastructures, and contested understandings of resilience (Barbera, Guarini, & Steccolini, 2020; Obrenovic et al., 2020).

Public sector resilience in developing countries is not only about managing risk but also about leveraging adversity to strengthen institutional capacities and governance models (Koronis & Ponis, 2018; Parker, 2024). A nuanced understanding of resilience reveals it as a multifaceted concept, spanning operational continuity, adaptive capacity, and transformative learning (Raetze, Duchek, Maynard, & Kirkman, 2021; Tallaki & Bracci, 2020). While prior research has focused on how organisations maintain performance during crises (Obrenovic et al., 2020), newer approaches conceptualise resilience as an evolving capability, requiring not just survival, but growth, adaptation, and institutional innovation (Carpenter, Folke, Scheffer, & Westley, 2009; Heredia et al., 2022). These dimensions are particularly salient in the Global South, where public organisations face simultaneous pressures from global policy mandates, fiscal constraints, and local cultural norms.

PAs in these settings differ substantially from those in developed countries. Auditors in developing contexts often operate under constrained budgets, inconsistent governance frameworks, and socio-political sensitivities that affect access to data and cooperation from auditees (Barbera, Jones, Korac, Saliterer, & Steccolini, 2017; Obrenovic et al., 2020). These auditors must navigate not only the technical challenges of audit execution but also the relational and institutional tensions inherent in fragile state systems (Burnet, 2023; Gendron, Cooper, & Townley, 2007). Consequently, audit methodologies must move beyond standardised procedures and embrace greater contextual sensitivity, cultural awareness, and organisational learning (Aranda, Zeeman, Scholes, & Morales, 2012; Cho, Senn, & Sobkowiak, 2022). Auditors in these environments are not passive evaluators but active agents negotiating between accountability expectations and resilience realities.

This study investigates how auditors in Samoa, a Small Island Developing Country marked by disaster vulnerability, economic precarity, and deep cultural hierarchies, experience and manage the challenges of conducting PAs that focus on organisational resilience. Samoa provides an ideal setting to examine how audit work is embedded in a broader ecosystem of political legitimacy, resource scarcity, and socio-cultural values. In doing so, this research offers insights into the dual role of auditors as assessors and enablers of resilience, and how PA

can be reconceptualised as a dialogic, participatory, and adaptive governance tool (Broadbent & Laughlin, 2009; Brown & Dillard, 2015).

The study addresses two interrelated research questions:

> What are the key challenges auditors face in conducting performance audits focused on organisational resilience in developing countries?

> How can these challenges be addressed within specific social, political, and institutional contexts?

In addressing these questions, the study contributes to a growing body of work that positions accounting and auditing not simply as neutral tools of oversight but as dynamic sites of governance, learning, and resilience-making. It responds to calls for more critical, situated, and reflexive approaches to audit research, particularly in the Global South, where resilience is both a practical necessity and a normative aspiration. The next section reviews the literature on performance auditing and resilience, setting out the conceptual and empirical foundations that inform this inquiry.

2. Literature Review:

Public sector performance auditing

PA has evolved from traditional financial compliance audits into a broader governance tool assessing the economy, efficiency, and effectiveness of public service delivery. Its rise is closely linked to the global spread of New Public Management (NPM) reforms, which emphasised performance measurement, managerial accountability, and value for money (Lægreid, 2014). While PA was initially framed as a neutral, technical mechanism to improve public sector outcomes (Dittenhofer, 2001), critical scholarship has challenged this assumption, highlighting its socio-political and institutional embeddedness (Bowerman, Humphrey, & Owen, 2003; Gendron, Cooper, & Townley, 2001). Auditors operate within complex accountability regimes shaped by shifting political agendas, organisational cultures, and legitimacy struggles (Broadbent & Laughlin, 2003; Funnell, 2015). Performance audits are not merely retrospective evaluations; they actively construct what counts as "good performance," often translating ambiguous public values into auditable criteria (Gendron et al., 2007). As such, PA is best understood as a malleable practice shaped by institutional logics, stakeholder pressures, and professional judgment (Guthrie & Parker, 1999).

In developing contexts, where governance systems are often fragile and capacities constrained, PA faces unique challenges. Standard audit models may be ill-suited to local realities, requiring adaptation to account for contextual risk, relational norms, and limited data (Ahonen & Koljonen, 2020; Rana & Parker, 2023a). These environments often demand that auditors move beyond formal performance templates and instead act as facilitators of learning and adaptive governance (Cordery & Hay, 2022; Reichborn-Kjennerud, 2013). Prior work by Barbera et al. (2017) has shown that under austerity, local governments' capacity to adapt and innovate is shaped by their financial resilience, which itself is influenced by audit and accounting practices.

This highlights the dual role of PA in both evaluating and shaping public sector responses to stress.

Contemporary literature thus urges a reconceptualisation of PA from an instrument of compliance to a reflexive, dialogic practice that supports resilience, learning, and reform (Broadbent & Laughlin, 2009; Brown & Dillard, 2015). This study builds on this shift, examining how performance auditing operates in complex public sector environments and how auditors respond to competing demands for independence, relevance, and contextual legitimacy.

Resilience and Performance Auditing

Resilience is a dynamic and multifaceted concept, spanning psychology, public administration, and systems theory (Hannush, 2021; Zautra, Hall, & Murray, 2008). While it is often discussed as recovery ("bouncing back") or adaptation to adversity, recent scholarship frames resilience more broadly to include transformation and learning ("bouncing forward") (Barbera et al., 2020; Bolton, Habib, & Landells, 2023). This study focuses on two key dimensions of resilience, adaptive and transformative, which are most relevant to public sector auditors in fragile, culturally embedded settings. Adaptive resilience involves maintaining functionality through learning and adjustment, while transformative resilience refers to leveraging crises to create systemic change (Rana, Bracci, & Parker; Shaw & Maythorne, 2013). These perspectives align closely with the aims of performance auditing in Samoa, where auditors must both conform to international standards and adapt to local realities.

Aranda et al. (2012) extend this understanding by exploring how resilience is not only a functional attribute but also deeply embedded in personal identity, subjectivity, and embodiment. Their work highlights the role of personal narratives and emotional contexts in shaping responses to adversity, offering insight into the human dimension of resilience. Barbera et al. (2020) further underline that organisational resilience involves anticipatory and coping strategies shaped through accounting practices, such as budgeting and control systems, which can either enable or hinder an institution's ability to absorb and adapt to financial shocks. The interplay between these technical and emotional elements reveals the layered complexity of resilience in public sector audit environments.

Rana, Steccolini, Bracci, and Mihret (2022) argue that public sector audit frameworks must evolve to become more adaptable and context-sensitive, especially in environments of institutional fragility and complexity. They suggest that performance audits could be leveraged to identify organisational vulnerabilities and reinforce adaptive capacities, rather than just checking compliance or efficiency. In other words, audits have an untapped potential to assess how well an organisation can anticipate and respond to shocks, effectively auditing the resilience of governance systems.

Barbera et al. (2020) provide a step in this direction by examining how accounting information helped Italian local governments cope with the 2008 financial crisis, introducing a model of financial resilience that includes anticipatory (pre-shock) and coping (post-shock) capabilities. They found that budgeting and control practices can bolster resilience by creating buffers and agility, but also warned against an over-reliance on short-term "buffering" that merely bounces

back without learning. Their work underlines that true resilience involves not just stability but also transformation, a point reinforced by Bracci and Tallaki (2021), who observed that public organisations need management control systems oriented towards learning and innovation to achieve transformative resilience.

In the Small Island context, these dimensions are shaped not only by institutional structures but also by the personal resilience of auditors themselves. Emotional regulation, social support, and leadership styles, such as paradoxical or transformational leadership, contribute to how auditors cope with stress, model adaptive behaviour, and foster resilience within teams (Franken, Plimmer, & Malinen, 2020; Herrero & Kraemer, 2022). As Gendron et al. (2007) emphasise, auditing is a socially constructed practice where professional expertise must be negotiated amid competing pressures. Thus, resilience in audit work operates at both the organisational and human levels. A resilience-focused performance audit might ask whether an agency demonstrates adaptive learning from failure, maintains robust systems that can absorb shocks, and possesses the capacity to transform and improve in response to disruption. These dimensions, adaptability, robustness, and transformation, extend the scope of traditional audit frameworks by highlighting the dynamic capabilities needed in today's uncertain governance landscapes.

Despite this potential, scholarly treatment of performance auditing's role in fostering resilience is nascent. Reichborn-Kjennerud and Johnsen (2018) have pointed out that stakeholders often have divergent expectations: some see audits as a means to enforce discipline (which could conflict with the experimentation needed for resilience), while others see them as a form of consultancy to help agencies improve (which aligns more with resilience). Reconciling these expectations is part of the theoretical gap. Parker (2024) notes that concepts of resilience, once mainly applied in community and non-profit contexts, are now expanding into public sector audit discourse, raising fresh questions about how audit practices might be reimagined in an age of uncertainty.

For developing countries, especially, focusing performance audits on resilience could be transformative: rather than auditing against idealised best-practice benchmarks (often imported from developed contexts), auditors would assess how well local institutions are adapting to their specific risk environment and constraints. This study directly addresses that gap by examining performance audits through the lens of resilience in a developing country setting. In doing so, it responds to calls by scholars for more context-aware and critical understandings of audit practice.

By synthesising insights from organisational theory, public sector governance, and socio-cultural studies of resilience, this paper positions performance auditing as both a site and vehicle of resilience. Rather than treating audits as static evaluations of past performance, we suggest that audits themselves evolve through auditor discretion, learning, and culturally grounded adaptations. This dynamic view allows us to examine how resilience is not only audited but also enacted in day-to-day audit practices in fragile governance systems.

This study offers an original contribution by illuminating how performance auditors in a Small Island Developing State operationalise adaptive and transformative resilience in practice,

navigating tensions between audit mandates, resource scarcity, and cultural expectations. These findings highlight how audit practice itself becomes a site of resilience, where auditors adapt, negotiate, and reconfigure standard audit procedures to suit the realities of their operating environment. In doing so, this study answers recent calls in the accounting literature for more context-sensitive, participatory, and reflexive approaches to auditing (Broadbent & Laughlin, 2009; Brown & Dillard, 2015; Gendron et al., 2007). These conceptual foundations inform the interpretive research design presented in the next section, which explores how Samoan auditors enact and experience resilience in their performance audit work.

3. Research Design

This study uses a case-study approach grounded in an interpretive paradigm, particularly suited to exploring Samoan participants' lived experiences and social realities. Samoa is a suitable field for study given its frequent exposure to natural disasters and health crises, which have tested the resilience of both people and public institutions. This research responds to Goal 3 of the Framework for Resilient Development in the Pacific 2017–2030 (FRDP), which calls for strengthened preparedness, response, and recovery systems across the region. An interpretive approach, rooted in the belief that reality is subjective and socially constructed, allows for the discovery of nuanced insights into how auditors in Samoa navigate resilience in their work (Chua, 1986). It positions the researcher to examine the embedded cultural, institutional, and social elements shaping audit practices in complex governance environments.

Epistemologically, interpretivism holds that knowledge is not discovered objectively but constructed through social interactions and individual meaning-making (Alzeer, 2014; McChesney & Aldridge, 2019). Ontologically, it posits that reality is plural and context-dependent rather than singular and fixed (Terrell, 2012). This assumption makes interpretivism particularly suitable for research in the Pacific, where knowledge systems and social practices differ markedly from dominant Western models. For instance, the interplay between data and meaning emerges from how participants' lived experiences are influenced by cultural protocols, institutional structures, and social norms (Mazonde & Carmichael, 2020; Putnam, Eddy, Goldblum, Swisher, & Harrop, 2023). Such a focus enhances understanding of the social construction of resilience and accountability in Pacific public audit contexts.

The methodological choices in this study align with broader developments in accounting research that emphasise interpretive and context-sensitive approaches. Brown and Dillard (2015) advocate for dialogic accounting frameworks that engage diverse stakeholders and recognise situated knowledge, aligning well with the Pacific method of *talanoa*. *Talanoa* offers a culturally grounded and relational method that fosters openness and trust, creating space for participants to express their views in culturally meaningful ways (Vaioleti, 2006). Gendron (2009) further highlight how interpretive methodologies help capture the social and subjective dimensions of auditing. By combining *talanoa* with a complementary survey tool, this study engages in methodological pluralism, enhancing depth and adaptability within culturally specific contexts (Lukka & Modell, 2010). This study also emphasises the importance of reflexivity. The researchers' positionality as Pacific academics and cultural insiders brings both strengths and limitations. Regular peer debriefings, careful documentation, and iterative coding

ensured that the interpretation of data was participant-driven rather than imposed. Recognising that the researcher's cultural familiarity influences both access and meaning-making, this reflexivity was essential for maintaining integrity and trustworthiness in the research process.

Centring participant perspectives also required consideration of Samoan cultural constructs such as fa'aaloalo (respect) and vā (relational space), which influence how people engage with authority and communicate openly (Tamasese, Peteru, Waldegrave, & Bush, 2005). These cultural elements shaped the design and implementation of data collection. Research that fails to reflect these frameworks risks missing critical dimensions of Pacific auditing practice. The interplay between *Fa'a-Samoa* and Western auditing standards, for example, creates a complex relational space where auditors must negotiate competing values and expectations. This research acknowledges and seeks to understand those tensions.

Data were collected using *talanoa* sessions and an open-ended survey questionnaire. *Talanoa* sessions served as the primary means of exploring participants' lived experiences. As defined by Vaioleti (2006), talanoa is a dialogic, relational method that allows researchers to engage in culturally respectful and flexible conversations. The survey, in contrast, offered an alternative mode of expression for participants who may have been less comfortable disclosing certain information in face-to-face settings. The survey included open-ended questions, allowing participants to provide rich narrative responses on topics such as resilience strategies, challenges in auditing, and personal reflections on institutional practice.

Importantly, the use of surveys was not a fallback but a strategic complement to *talanoa*. Sensitive topics like institutional hierarchy, perceived failures, or leadership challenges were often more comfortably articulated in writing. Follow-up survey questions enabled iterative clarification, adding depth and coherence to the dataset. This methodological combination preserved the dialogic richness of *talanoa* while allowing more private reflection, thus deepening the quality of data and respecting cultural boundaries (Laughlin, 1995; Parker & Northcott, 2016).

A non-random purposive sampling approach was used to target individuals with direct experience in conducting performance audits. The sample included current and former employees of the Samoa Audit Office (SAO), specifically those who worked within the Performance Audit Division. This group was chosen due to their specialised knowledge of performance auditing practices and direct exposure to resilience-related assessments. From a potential pool of around 40 staff, six individuals participated: three male and three female, with roles ranging from senior auditor to audit director and consultant. Their experience in public sector auditing ranged from four months to over twelve years, averaging 6.7 years (Refer to Table 1 Demographics in Appendix 1).

Thematic analysis was employed to analyse the data, following an inductive process to identify patterns and emergent themes. Both *talanoa* transcripts and survey responses were manually coded. A second coder conducted parallel analysis to ensure reliability, and any discrepancies were discussed and resolved collaboratively. This systematic process ensured analytical rigour while remaining grounded in participants' meanings and contextual realities.

4. Results and Discussions

This study explores the challenges that public sector auditors in Samoa face when conducting PA, which focuses on resilience, and how these can be addressed in different social, political, and institutional contexts. Prior to discussing the challenges, it was imperative that the participants understood what we meant by PA, which focuses on resilience, to ensure that the responses were in line with the objectives of the research. To that end, the participants were asked to identify the scope and nature of PAs that focus on resilience in which they have been involved.

All the participants identified being involved in PAs that assess public organisations' abilities to achieve key performance indicators (KPI) to ensure their operations are in accordance with the 3 Es: effectiveness, efficiency, and economy consciousness. Accordingly, the ability of the organisations to achieve the 3 Es indicates their capacity to be resilient and sustainable in the future. Participants further identified resource optimisation as included in the scope of the PA on organisational resilience. Specifically, they assess whether organisations have sufficient quality resources and the ability to improve delivery service, sustain current and future operations, and adapt to climate change and related issues (e.g., water and waste management, health facilities, and adaptable actions to climate change). Moreover, they assess whether appropriate institutional frameworks are in place to promote resilience. These include whether there is informed policymaking, appropriate governance structures, responsible leadership, and benchmarking against best practices to ensure organisations' readiness for disasters and other events that could affect their operations and performance. The rest of this section discusses public sector auditors' challenges when performing PA, focusing on resilience and recommendations on how these challenges can be addressed.

Challenges faced by public sector auditors when conducting PAs that focus on resilience.

We solicited the participants to discuss the challenges they faced when conducting PAs that focused on resilience. This would provide insights into whether the challenges faced by public sector auditors in Samoa are consistent with those faced by public sector auditors the world over or whether these are unique to the Samoan environment. The responses to the challenges include (1) the expectation gap between the public sector auditors and the auditees, (2) the unavailability and poor quality of information from auditees, (3) limited resources for the auditors, (4) time constraints, and (5) the effect of culture. All these challenges impede the effectiveness and quality of the PAs. Interestingly, some participants identified the Samoan culture of respect for people older than themselves, chiefs (*matai*), and people of higher ranking or authority as a challenge to obtaining the required information. This is not, however, a challenge for all auditors, as some participants saw a positive side to this culture and used it to obtain the required evidence.

The first challenge identified by the participants as hindering the effectiveness of their PA work is the expectation gap, which includes the lack of auditees' understanding or appreciation of the value of PAs, especially those focused on resilience. This gives rise to the poor attitude of auditees towards the auditors, often resulting in the auditors finding it difficult to obtain the required information and support in carrying out their work. This issue reflects

what Quick (2020) describes as the audit expectation gap between what stakeholders believe auditors do and what they are actually mandated to do. Broadbent and Laughlin (2009) argue that this gap is particularly acute in the public sector, where accountability is layered, and performance audit objectives are frequently misunderstood by non-specialist stakeholders. sentiments are captured in the following excerpts from some participants:

"When we come for PA, we are usually directed to deal and talk with Corporate and Finance Divisions."

"Engaging relevant stakeholders, including management and staff, can be challenging. Their unwillingness to provide insights, data and support can significantly influence the audit's effectiveness. ... I believe many public sector officials lack a clear understanding of the nature and concept of performance audits, let alone those that focus on assessing their disaster-preparedness."

The poor attitudes of the auditees stem from trust issues, as highlighted in the following statement:

"Moreover, trust issues between the auditors and the entities being audited can impede cooperation."

This challenge of the auditees' unappreciation of the value of the audit is an ongoing concern and needs to be addressed because what underpins the value of the audit is the perceived credibility of the audit function (Leung, Coram, Cooper, Redgen, & Canestrari-Soh, 2024). The expectation gap between auditors and auditees is an issue that has been widely discussed in the performance auditing literature (Leung et al., 2024; Quick, 2020). This finding reflects a persistent audit expectation gap, where stakeholder understanding of audit roles diverges from professional objectives, as widely discussed in the literature (Broadbent & Laughlin, 2009). Such gaps are particularly acute in public sector audits involving complex or newer concepts like organisational resilience. The literature suggests that this gap can lead to significant barriers to effective engagement and cooperation during the audit process (Leung et al., 2024).

Secondly, unavailability, delayed submission and poor quality of information and data are common issues faced by PA auditors. This significantly hinders the ability of the Auditor to accurately assess the disaster-preparedness or resilience effectiveness of public organisations and provide more meaningful recommendations for sustainability and risk preparedness. All participants identified this as a challenge in carrying out their PA responsibilities. The following statements from some participants reflect such concern:

"In some cases, data are incomplete, outdated, or poorly maintained, making it difficult to accurately assess performance."

"Information is either unavailable, late or incomplete."

The unavailability and poor quality of information echo existing research on the difficulties auditors face in obtaining reliable and timely data (Beck, 2018). Inadequate information compromises the integrity of the audit process, making it difficult to assess

organisational resilience accurately. Similar challenges are reported in other jurisdictions, where auditors struggle to obtain complete or current information from public sector entities, which can delay audit outcomes and reduce the value of the audit findings (Radcliffe, 2008; Skærbæk, 2009). The situation in Samoa is particularly exacerbated by institutional constraints such as outdated record-keeping systems and inconsistent data management practices within public organisations. These issues highlight the need for robust systems to ensure the accuracy, timeliness, and completeness of data prior to audit engagements. As Beck (2018) notes that effective audits depend on the availability of reliable data, and public sector organisations must prioritise improvements in this area to enhance the overall audit process.

Thirdly, time limitation, which is the time taken for the PA, often results in time management issues for the auditors. Because of the numerous amounts of PA to be conducted, audit teams are allocated a limited time period to undertake the engagement. This, of course, may compromise the effectiveness and quality of the audit. For example, limited staff allocated to audits that are to be done within a specified time could lead to staff working long hours and struggling to manage time for audit completion. Moreover, if the auditees are not forthcoming with the information required or if auditors are intimidated by cultural etiquette, auditors may struggle to complete the audit on time or often compromise on quality in pursuit of completing the assignment by the completion date.

"... insufficient time to conduct the audit assignment. Some audits may require up to 3 months as the scope is larger than some audits".

"Insufficient time to conduct the audit - time management is often an issue for the auditor to conduct a more effective and complete audit."

Fourthly, another challenge identified by participants is limited resources within the SAO to perform the PA focused on resilience. These include limited manpower, relevant expertise, and other resources such as analytical software that help support the audit team. Limited resources have broader implications, as they can lead to excessive workloads, requiring auditors to work extended hours and manage multiple responsibilities simultaneously. Such conditions not only affect the auditor's well-being but may also compromise the quality of audit findings and recommendations (Ahonen & Koljonen, 2020; Franken et al., 2020; Herrero & Kraemer, 2022; Rana & Parker, 2023b). Moreover, without sufficient resources, the auditors have limited capacity to effectively conduct the PA and make useful recommendations for improvements. The following comments highlight the concerns of participants:

"Limited resources, both in terms of budget and personnel ... currently, we only have a few auditors under the PA unit."

"Limited staff resources include insufficient staff to perform quality audits, a lack of available audit and analytical software, and limited staff training and development to build capacity. ... Staff must work long hours or multitask due to insufficient resources."

"Insufficient resources to support the audit such as the analysis of data and information."

Limited resources directly impact the resilience of auditors in maintaining audit quality and effectiveness. It further hinders auditors' ability to conduct thorough and independent

assessments of government programs, reducing the impact of performance audits on public sector accountability (Ahonen & Koljonen, 2020; Barbera et al., 2020; Rana & Parker, 2023b). Under these conditions, auditors' resilience is critical, enabling them to adapt to limitations and continue fulfilling their oversight role despite systemic constraints. However, without sufficient investment in capacity building and technological infrastructure, auditors' ability to perform in high-pressure environments is severely restricted. A persistent lack of resources compromises the efficiency of audit processes and narrows the scope of recommendations auditors can offer for public sector improvements. As noted by Rana and Parker (2023b), constrained environments frequently lead to audits that are superficial, limiting their impact on governance reform. Ahonen and Koljonen (2020) similarly observe that when audit teams lack time or capacity, the depth and originality of their recommendations decline. Barbera et al. (2020) further demonstrate that insufficient institutional resilience often results in reactive, short-term advice rather than strategic transformation. These findings align with Reichborn-Kjennerud and Johnsen (2018), who warn that resource constraints can push performance auditors toward compliance-checking rather than meaningful public accountability interventions.

Lastly, some participants further identified the socio-cultural structure of Samoa and norms relating to its chiefly system and its influence on how things are done as challenges. The *Fa'a-Samoa* (Samoan way) centres on respect for *matai* (chiefs), elders or those older than oneself, and people of authority and high status. Samoan socio-cultural norms require youth and untitled persons not to question those in positions of authority (i.e. with *matai* titles or of higher authority) (Yamamoto, 1994). In Samoa, culture is endemic in all areas of life, including work (Baker, Hanna, & Baker, 1986). Thus, this could affect the auditor's conduct as the auditors may find it disrespectful or difficult to ask probing questions of the auditees with *matai* titles. Conversely, those with *matai* titles or of higher standing (e.g., CEO or Assistant CEO level) may feel less compelled to participate and provide support to the auditors. This impacts the transparency of communication and data collection during the audit. As Baker et al. (1986) argue, the social structures in many Pacific Island nations, including Samoa, often complicate the independence of auditors, as cultural norms of deference to authority figures such as *matai* can impede open communication and transparency. This concern is reflected in the following statements by participants:

"We face challenges related to social or cultural factors. ... In Samoan culture, some individuals may feel hesitant to challenge authority, which can complicate the processes of data collection and communication. ... Additionally, in certain contexts, individuals holding a high chief title may be challenging to communicate with due to a cultural expectation that such figures should always be shown great respect."

"...auditees not willing to engage in more open dialogue due to age or status of the auditor, particularly if the auditor does not have a matai title."

The other concern with culture is that it may impede auditor independence. This concern is highlighted by one of the participants, who claims that *"social and cultural norms may affect auditor independence when conducting the audits."*

Despite the cultural challenges identified above, some participants recognised the positive influence of culture on their work as an auditor. That is, the cultural aspects of *talanoa* (talking) and *ava fatafata* (respect) helped the auditor receive accurate information in a timely manner. The following statement exemplifies this claim:

"From my experience, this is more a positive matter rather than an issue. The ava fatafata and the talanoa were helpful during our PAs."

It should be noted, however, that these participants are seniors and hold a *matai* title. These factors may have given these participants the advantage over the others who identified culture as an issue. This issue presents an opportunity for further investigation into the effect of culture on audit engagements. In some instances, auditors felt constrained in their interactions with senior officials, which may lead to self-censorship or avoidance of probing questions necessary for a thorough audit. This challenge mirrors findings in other Pacific contexts, where auditors may experience difficulties maintaining independence and objectivity due to cultural expectations (Baker et al., 1986). Further exploration is required to understand the specific ways in which cultural norms, including the *matai* system, influence auditor autonomy and decision-making in performance audits.

In summary, the findings show that public auditors conducting PA on organisational resilience are indeed faced with various challenges. These challenges could significantly impact the effectiveness and quality of the audit and recommendations for improvement of the organisation's disaster preparedness and sustainable practices. Interestingly, culture appears to be a hindrance in the effective conduct of PA for some participants, while it is an enabling factor for others. The demarcation of various attributes of culture that make it a hindering or enabling factor for effective PA engagement is beyond the scope of this study and a topic for another research. In addition to the technical expertise traditionally expected of auditors, the study highlights the need for auditors to be equipped with both technical and cultural competencies to facilitate effective communication and cooperation. Aranda et al. (2012) emphasise that culturally competent auditors are better positioned to understand contextual nuances and build trust in diverse institutional environments. This argument is further supported by (Reichborn-Kjennerud, 2013), who notes that the effectiveness of performance auditing often hinges on auditors' ability to balance formal audit procedures with informal cultural expectations, especially in contexts with complex social governance systems..

Addressing the Challenges

The second objective of this research is to address the challenges faced by public sector auditors conducting PA on organisational resilience. As such, we solicited the views of participants on how they would like the challenges they identified to be addressed at various levels. We categorise the responses under four common themes: (1) improve the awareness and appreciation by auditees of PA focused on resilience; (2) improve resources for the auditors; (3) revision or implementation of policies and regulations that enforce the submission of complete and accurate information to the auditors; and (4) use positive aspects of the Samoan culture to communicate with auditees for better audit collaboration and support. These recommendations can be implemented in institutional, political, and social contexts.

As reported in the previous section, most participants identified the lack of auditees' awareness and appreciation of the value of PA as a challenge that often results in being given poor information and documentation for the auditors' assessment. To enhance the awareness of auditees and provide better support to the auditors, SAO awareness programmes and workshops for audited organisations are imperative. This can be implemented at the institutional level during the background information gathering process, whereby the audit team can clearly communicate with the auditees the nature and scope of the PA, as well as its benefits to the organisation. This recommendation is highlighted in the following comments:

"One recommendation I would suggest for both our office and the organisation being audited is to enhance awareness programme and training. I believe that many public sector offices lack a clear understanding of the nature and concept of performance audits."

"It is important to have an introductory meeting with the CEO/GM and management of the public organisation being audited to discuss the objectives of the PA so that they are made aware from the start of the requirements of the audit."

"Provide awareness training for auditees to be better informed of the purpose, objectives and benefits of PAs and the expectations and requirements of SAO."

The second recommendation by the participants is to improve the resources for the PA Division. This includes recruiting more auditors who are then dedicated to conducting PA only, providing training and development for the PA team, and increasing the time period for conducting PA based on the scope of the work. Moreover, the necessary tools, such as analytical software and other supporting equipment, should be made available. Consequently, improving resources significantly improves the effectiveness of the PA through increased audit work that can be done, better time management, and reduced after-work hours for the auditors, resulting in healthier and stress-free staff who are then able to perform at their best. The literature emphasises that resource constraints are one of the most significant barriers to the successful implementation of performance audits (Barbera et al., 2020; Rana & Parker, 2023a; Reichborn-Kjennerud, 2013). The sentiments are captured in the following statements from participants:

"Increase the time frame to conduct the audits ... depending on the objectives and scope of the audit."

"Hire more staff to assist with the work."

"Recruit more staff for the PA Division who are dedicated to conducting PAs only."

Thirdly, revising policies between the SAO and audited public organisations is suggested in both the institutional and political contexts to make them more binding. This should hopefully compel the auditees to respond positively to the PA team's request for information and documents. Participants have gone as far as to suggest bolstering regulations that make it mandatory for auditees to provide the required documents and information for the audit. They also suggest taking matters up with the Cabinet Minister responsible for obtaining the required information. This is crucial as the auditors will not be able to effectively assess the resilience of organisations without the necessary information. This would ensure that auditors can access

the data needed to conduct comprehensive assessments of organisational resilience, reducing the potential for delays or incomplete audits (Beck, 2018). These frustrations are captured in the following comments:

"Recommend revision of policies on the need for auditees to provide the information required. For example, a more binding memorandum of understanding between the SAO and all public organisations to work together and provide necessary information.

"Perhaps a change in policies or regulation that enforces the need for auditees to provide the required documents and information to effectively complete the audit."

"If all else fails regarding obtaining necessary information, then go straight to the CEO or the responsible Cabinet Minister."

Revision of policies could include strengthening codes of ethics and regularly reviewing auditors' ethical conduct to reduce the propensity to lose independence, which could influence the PA.

Lastly, utilising the Samoan culture in a positive manner to communicate with auditees for better audit collaboration and support, is important for a small country like Samoa that is still deeply devoted to its culture and traditions. On the one hand, culture may impede the auditors' independence, while on the other, it may enhance understanding between the auditors and auditees and help improve the relations between them, which could significantly assist in obtaining necessary audit evidence. This contrast is evidenced in the participants' responses, where some participants suggest avoiding bringing to the workforce cultural practices and norms, whilst some participants suggest using certain positive cultural aspects such as *talanoa* and *faaaloalo* during the audit engagement. These aspects are the core of the Samoan culture and are important in building rapport and relationships that lead to a challenge-free PA engagement. The following comments highlight these views:

"Avoid practising cultural practices and norms in the workplace – for example, everyone should be treated equally whether you hold a matai title or not."

"We should use culturally sensitive communication, involve stakeholders from the beginning, and create a collaborative atmosphere … Building trust and rapport with those being audited can lead to better cooperation and more successful auditing outcomes."

"Use cultural aspects (e.g. talanoa and faaaloalo) to request for required information from the auditees."

The contrast in participants' responses on the influence of culture on PA engagement provides an opportunity for further scrutiny of the issue, which is beyond the scope of this study. What is clear, however, is that culture has both negative and positive influences on PA, depending on the status of the individual participant. However, Gendron et al. (2007) assert that incorporating culturally informed communication strategies into auditing enhances both the transparency and effectiveness of performance audits, particularly in diverse governance environments where relational norms are key to cooperation and trust.

In summary, the findings show that the challenges faced by public sector auditors during PA on resilience engagements can be addressed in various contexts. At the institutional level, resources for the auditors need to be improved, while at the institutional and political levels, more binding policies and regulations should be implemented to ensure the provision of necessary information for the audits. Finally, culture can be used positively to assist the audit team in its audit engagement.

5. Conclusion

This study explored the challenges faced by public sector auditors in Samoa during performance audits, focusing on how resilience enables auditors to navigate institutional, cultural, and resource-related barriers. Drawing on an interpretive approach, the study revealed that resilience, both at the individual and organisational levels, was essential in managing constrained audit environments and sustaining audit quality. Auditors in Samoa demonstrated adaptive behaviours in response to excessive workloads, limited staffing, and shifting institutional mandates, aligning with resilience concepts outlined by Barbera et al. (2020); (Reichborn-Kjennerud, 2013). The findings affirm that resilience in performance auditing transcends procedural robustness; it encompasses relational, emotional, and cultural dimensions that shape how audits are conducted and received. The application of culturally informed communication strategies, particularly through *talanoa* and *fa'aloalo*, enabled auditors to build trust, manage expectations, and enhance the relevance of their audits. These practices resonate with Gendron et al. (2007), who highlighted that audit effectiveness depends significantly on auditors' ability to engage with context-specific norms and relational dynamics.

This study also echoes Rana and Parker (2023a) call for more context-sensitive performance audit models, demonstrating that Western-centric audit tools may need adaptation to function effectively in Pacific environments. The use of informal mechanisms rooted in Samoan cultural protocols underscores the importance of reimagining performance audits not only as technical evaluations but as culturally situated processes. Auditors' capacity to adjust audit scopes and maintain independence despite systemic limitations reflects the form of adaptive governance described in Reichborn-Kjennerud and Johnsen (2018) and Cordery and Hay (2022). Crucially, this research extends resilience discourse by illustrating that audit resilience is co-constructed through social interactions and institutional learning. The interplay between technical capacity, cultural competence, and emotional regulation, highlighted in the literature by Franken et al. (2020) and Herrero and Kraemer (2022), was evident in how Samoan auditors navigated uncertainty. This reinforces the need for resilience frameworks that integrate both structural and human dimensions.

By situating these findings within the broader Pacific and public sector context, the study contributes to emerging literature that advocates for a dialogic, reflexive, and relational understanding of accountability. It provides evidence that Pacific values, such as relational accountability and collective engagement, are not barriers to audit resilience but crucial enablers of trust and transparency in governance systems. This study makes an original theoretical contribution to the fields of public sector auditing and resilience by conceptualising

performance auditing resilience as a multidimensional construct, encompassing technical, cultural, emotional, and relational competencies. Unlike existing audit literature that primarily focuses on audit quality and procedural compliance, this research expands the lens to include how auditors co-construct resilience through culturally embedded practices and institutional negotiation. It contributes to resilience theory by demonstrating that resilience is not only embedded in systems or structures but also actively shaped through professional discretion, cultural values, and *talanoa*. In doing so, it challenges the universality of Western audit models and offers an alternative, culturally grounded framework for understanding how resilience can be enacted in developing country audit settings.

While the qualitative and context-specific nature of this research limits its generalisability, the insights drawn from Samoa offer valuable implications for other Small Island Developing States. Future research could compare these findings with other Pacific or developing countries to further validate culturally grounded audit resilience frameworks. In light of the findings, it is recommended that audit institutions invest in capacity-building that strengthens both technical and cultural competencies. Performance audit methodologies should be revisited to allow flexibility, relational engagement, and contextual adaptability, especially in environments marked by fragility and complexity. The resilience demonstrated by Samoan auditors stands as a compelling model for embedding culturally informed resilience in audit practice, offering pathways to strengthen accountability and improve public sector outcomes in similarly situated contexts. In conclusion, this study deepens our understanding of how resilience is realised and enacted within public sector performance audits. It affirms that audit resilience is not merely a response to adversity, but a proactive, dynamic process rooted in cultural relevance, institutional learning, and relational accountability. This perspective enriches the global discourse on public accountability and performance auditing by centring Pacific voices, values, and practices.

6. References

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7. Appendix 1

Table 1. Demographics

Panel A: Sample by Gender		
Gender	**Frequency**	**Percentage**
Male	3	50%
Female	3	50%
Total	6	100%

Panel B: Sample by Age Group		
Age Group	**Frequency**	**Percentage**
21 - 30 years	2	33%
31 - 40 years	2	33%
41 - 50 years	1	17%
51 and above	1	17%
Total	6	100%

Panel C: Sample by Employment Level		
Employment Level	**Frequency**	**Percentage**
Senior/principal auditor	2	33%
audit manager/director	2	33%
audit consultant	1	17%
other	1	17%
Total	6	100%

Panel D: Sample by Years of Experience in Public Sector Auditing		
Years of Experience	**Frequency**	**Percentage**
0 - 5 years	2	33%
6 - 10 years	2	33%
11 - 15 years	0	0%
15+ years	2	33%
Total	6	100%

This table provides the breakdown of the sample by demographics. Panel A presents the breakdown by gender, followed by Panel B showing the breakdown by age group. Panel C shows the breakdown by employment level, and Panel D shows the number of years of participants' working experience in the public sector auditing profession.