

## **Swimming against the tide?: Regulating the public sector audit space in Samoa**

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### **Abstract**

This study examines whether establishing domestic standards for public sector auditing instead of following international standards, may improve perceived audit quality. We also explore the improvements and challenges that are perceived to arise if public sector auditing standards are legally binding. This study is motivated by a proposal from Samoa's Controller and Auditor General to establish domestic public sector auditing standards, which is contrary to the global trend of adopting international standards. We employ a survey instrument to collect data from a sample of accountants and auditors working in various organisations and at different levels in both the public and private sectors. We find that an overwhelming number of participants support the establishment of domestic public sector auditing standards and the intention to make them legally binding. We also find that participants anticipate that domestic standards will result in consistent application and improved transparency of public sector audits with consequential improvements in audit quality. However, such benefits may be short-lived when perceived challenges are considered, particularly if the standards are legally binding.

**Keywords:** Accountability; Audit Quality; Auditing Standards; Samoa; SIDs; Transparency

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