

## Social Media in Supreme Audit Institution: Systematic Literature Review with a Narrative Approach

### ABSTRACT

*This paper conducts a systematic literature review (SLR) to examine how Supreme Audit Institutions (SAIs) have integrated social media as a means to promote transparency, accountability, and public engagement. Based on an analysis of twenty two scholarly publications released between 2008 and 2024, the study highlights patterns in the adoption and application of social media platforms particularly on Twitter and Facebook within the context of government audits. Findings indicate that although SAIs increasingly utilize these platforms to disseminate information and enhance public outreach, their communication strategies often fall short of fostering meaningful, interactive engagement with citizens. Common obstacles include institutional conservatism, limited resources, and the complexity of audit language, all of which hinder broader participation. Nonetheless, the literature identifies emerging best practices that demonstrate how strategic use of social media can move beyond passive information sharing to support dialogue, responsiveness, and collaborative oversight. The review concludes that social media holds considerable yet largely untapped potential to strengthen SAIs' democratic function. Realizing this potential will require not only technological adaptation but also organizational shifts toward more open, participatory governance models.*

*Keywords: social media, Supreme Audit Institutions (SAIs), audit institution, engagement, public participation, communication strategy,*

### INTRODUCTION

In recent years, the discourse surrounding democratic governance has increasingly emphasized the importance of transparency, accountability, and public participation. Within this evolving landscape, Supreme Audit Institutions (SAIs) have begun to explore and institutionalize various mechanisms to engage with the public. The rationale behind this shift is that citizen engagement in auditing processes can significantly improve the relevance, legitimacy, and effectiveness of audit outcomes. In the evolving landscape of public administration, Supreme Audit Institutions (SAIs) have become crucial players in ensuring government accountability and transparency. Traditionally, SAIs operated as technical entities primarily focused on evaluating the financial and operational aspects of public institutions, offering objective assessments of government activities. However, as public expectations for transparency and inclusiveness in governance have increased, there has been a growing recognition of the need for greater citizen involvement in the audit process. The shifting dynamics of governance in the 21st century have brought about a more engaged relationship between SAIs and citizens, moving beyond the conventional roles of oversight to fostering participatory governance mechanisms.

The concept of accountability within the public sector has expanded to not only involve the efficient and transparent use of public resources but also the active participation of citizens in holding governments accountable. Historically, the relationship between SAIs and the public was minimal, as their work was largely confined to technical assessments for governmental entities and Parliament. However, the advent of global initiatives aimed at promoting open government and participatory governance has encouraged SAIs to engage more directly with civil society organizations (CSOs),

the media, and the general public. These shifts are particularly evident in the principles outlined by international bodies such as the International Organization of Supreme Audit Institutions (INTOSAI) through their foundational documents such as the Lima and Asunción Declarations. These documents advocate for the inclusion of external stakeholders, including citizens, in the audit process, recognizing that their involvement can significantly enhance the impact and relevance of the audits conducted by SAIs. The integration of citizen engagement into the auditing process has been recognized as a key mechanism for ensuring public trust in government activities. By involving citizens in the identification of issues, providing feedback on audit findings, and participating in the monitoring of government actions, SAIs can enhance the quality and effectiveness of their work. For example, citizen involvement can help identify areas where government resources are being misused or where inefficiencies may be undermining the effectiveness of public programs. Moreover, such engagement empowers citizens by providing them with a voice in the decision-making process, thereby reinforcing the democratic principles of accountability and transparency (Dassen & Lavin, 2024). This shift is not merely symbolic; it has tangible benefits for both the public sector and the public itself, as it creates mechanisms for citizens to directly contribute to the improvement of public services and governance. In response to these developments, SAIs have begun to explore various models of citizen participation, recognizing that such involvement can take multiple forms at different stages of the audit process. Participation may occur during the planning phase of an audit, where citizens can propose topics or express concerns about public spending priorities. During the execution of the audit, citizens can provide valuable insights into the effectiveness of public programs or highlight issues that may otherwise be overlooked. Finally, in the dissemination and follow-up phases, the public can play an active role by ensuring that audit recommendations are implemented and that government responses are transparent and accountable (González et al., 2008). These shifts in the role of SAIs have been particularly pronounced in the context of performance auditing, where the focus has broadened from financial compliance to evaluating the effectiveness and efficiency of government programs in meeting public needs.

The transformation of SAIs from isolated institutions to more open and participatory bodies has been further accelerated by advancements in Information and Communication Technologies (ICTs). Digital tools, particularly social media and web-based platforms, have provided new opportunities for enhancing public engagement. Social media, with its ability to facilitate real-time communication and interaction, has become an invaluable tool for SAIs seeking to connect with a wider audience. Through social media, SAIs can engage with citizens, receive feedback, and create a dialogue around the audit process, making it more transparent and inclusive. These platforms also allow for the dissemination of audit reports and findings in formats that are easily accessible to the public, thus increasing the reach and impact of audit results. Social media tools have the potential to amplify the voices of citizens, allowing them to contribute their perspectives and hold public institutions accountable in ways that were previously unimaginable (Bringselius, 2014; Díaz et al., 2012). Despite the significant potential of digital tools to enhance citizen participation, several challenges remain. While digital platforms enable easier access to information, they also require citizens to possess certain technological skills and access to the necessary infrastructure. Moreover, the risk exists that participation may remain passive, with citizens merely receiving information rather than actively contributing to the audit process. For citizen participation to be truly effective, it must go beyond simply disseminating information to foster meaningful engagement, where citizens collaborate with SAIs to identify issues and solutions. Therefore, the use of digital tools must be

accompanied by strategies that encourage active participation and provide citizens with the resources they need to engage effectively.

This review will explore various case studies and initiatives from Supreme Audit Institutions around the world, highlighting the use of digital tools such as social media, open data platforms, and online participation mechanisms. By examining these initiatives, this review aims to provide insights into the ways in which digital tools can strengthen citizen involvement in government audits, and offer recommendations for SAIs seeking to enhance their engagement with the public. The ultimate goal of this review is to contribute to the ongoing conversation about how SAIs can adapt to the changing dynamics of public governance and transparency, and how they can leverage digital tools to improve the quality and impact of their audits.

However, global data reveals a gap between the adoption of social media by audit institutions and meaningful public engagement in oversight processes. According to the Open Government Partnership (2023), over 70% of member countries have incorporated digital tools into their transparency initiatives, yet only 32% report active citizen involvement in public oversight. Furthermore, the INTOSAI Journal (2022) reports that while more than 60% of SAIs have adopted social media platforms, the majority still use them unidirectionally to disseminate audit results, without fostering interactive public dialogue.

The core problem addressed in this study is the limited use of social media by SAIs as a participatory tool. Citizen involvement in public auditing should extend beyond information access and move toward collaborative processes that allow citizens to express concerns, provide feedback, and monitor the implementation of audit recommendations. Unfortunately, SAI communication on social media remains formal, technical, and rarely encourages meaningful interaction (Rodríguez et al., 2023; Torres et al., 2020).

Several previous studies have highlighted both the potential and limitations of social media in enhancing public sector accountability. Bringselius (2014) emphasized that while SAIs use media to promote transparency, they rarely leverage it for public deliberation. Johnsen et al. (2016) found that audit institutions with proactive communication cultures saw higher levels of public trust. More recently, Dassen and Lavin (2024) documented how SAIs in Latin America effectively utilized Twitter and WhatsApp to gather public input from rural communities. However, a comprehensive synthesis of global practices using a systematic methodology is still lacking.

This gap is evident in the absence of a consolidated body of literature that explores how SAIs across regions employ social media for public participation—not merely as a tool for transparency but as a mechanism for co-creation and engagement. Most existing studies remain descriptive, geographically constrained, or lack systematic methodological rigor. Additionally, institutional and organizational barriers that hinder participatory communication strategies in SAIs have yet to be explored in depth (Budui et al., 2020).

The urgency of this research arises from the growing importance of inclusive digital civic spaces and the risk of institutional irrelevance if SAIs fail to adapt to modern governance expectations. In an age where misinformation spreads rapidly and public trust in government institutions continues to decline, it is crucial for SAIs to not only appear in digital spaces but to actively involve citizens in the audit process (Schouten, 2024). Shallow adoption of social media, without strategic frameworks for participation, risks reinforcing the communicative divide between state and society.

The novelty of this study lies in its methodological approach, employing a Systematic Literature Review (SLR) with a narrative synthesis of 22 peer-reviewed articles published between

2008 and 2024. Unlike prior research focused on single case studies or regional analyses, this review integrates thematic, geographical, and methodological diversity to construct a comprehensive understanding of global trends in social media usage by SAIs for civic engagement.

The primary aim of this research is to identify global patterns in social media adoption by SAIs, assess the barriers and opportunities for promoting public participation, and develop strategic recommendations for transforming one-way communication into meaningful, inclusive engagement. This study seeks to serve as a practical and theoretical reference for policymakers, academics, and audit institutions seeking to modernize their communication strategies.

This research contributes to the academic fields of public administration, digital governance, and accountability by offering an evidence-based framework to evaluate the effectiveness of digital communication in public oversight. Practically, it provides actionable insights for SAIs and civil society actors to develop transparent and participatory audit practices.

The implications of this study are both theoretical and practical. Theoretically, it enriches the discourse on deliberative governance and digital accountability. Practically, it supports institutional reform by proposing ways to build co-accountability between the public and audit institutions through strategic use of social media. In this light, social media is not merely a window into audit operations, but a participatory forum that strengthens the foundations of democratic oversight.

## **METHOD**

This review utilizes a systematic literature review (SLR) methodology framed through a narrative synthesis approach. Sources include official publications from the International Organization of Supreme Audit Institutions (INTOSAI) and academic literature focusing on social media or digital platform and public sector auditing then information systems. The review will explain selected based on their relevance to themes of participation and engagement in audit contexts. Each document was analysed to extract key insights related to mechanisms of participation, outcomes, and challenges.

The collected data were then analyzed narratively to identify mechanisms of participation, outcomes, and challenges faced by SAIs in leveraging social media. The analysis involved several stages, including bibliographic analysis to review publication trends and geographic focus, and thematic analysis to categorize findings based on key issues such as the types of social media platforms used, levels of public engagement, communication strategies, and institutional barriers. Additionally, content analysis was conducted to assess the effectiveness of social media use by SAIs, supported by case studies from countries like Australia, Korea, and Guatemala that illustrate best practices. The findings provide a comprehensive understanding of the opportunities and challenges of using social media to promote transparency and accountability, and offer strategic recommendations for audit institutions seeking to strengthen digital public engagement.

### **Search strategy**

The literature search for this study was conducted using three prominent academic databases: ProQuest, ScienceDirect, and Scopus. These platforms were chosen due to their established reputation for providing high-quality, peer-reviewed content, and are widely recognized in academic literature reviews for their comprehensive coverage. Scopus, in particular, is renowned for its extensive database and has been a key source in numerous systematic reviews (Casino et al., 2019; Dwivedi et al., 2019). The inclusion of ProQuest and ScienceDirect further ensures a diverse range of scholarly perspectives, thereby enhancing the breadth of the review. To ensure the retrieval of

relevant studies, we conduct a targeted search strategy using the keywords “social media,” “audit institution,” and “engagement.” These terms were carefully selected to reflect the core themes of the study, with an emphasis on the intersection of social media utilization, the roles of audit institutions, and public engagement. Furthermore, to broaden the scope of the search and ensure a comprehensive understanding of the subject, additional terms such as “citizen participation,” “public involvement,” and “engagement” were incorporated. This inclusion aimed to capture a fuller representation of how audit institutions interact with the public, particularly in the context of digital platforms and social media.

### **Criteria application**

The search was executed for all relevant articles within the fields of titles, abstracts, and keywords across the selected databases. We deliberately opted not to impose a temporal filter in the search criteria. This decision was made to avoid accidentally excluding significant older studies that may provide critical insights into the historical development of citizen engagement through digital tools. As emphasized by Rasel and Win (2020), restricting the search by publication date could have undermined the comprehensiveness of the review, thereby limiting the inclusion of pertinent studies. Thus, the focus was on inclusivity to ensure a thorough exploration of the literature. By utilizing these databases and strategically selecting the early stated keywords, the search methodology was crafted to capture a wide array of relevant studies examining the role of social media in the engagement strategies of audit institutions. The approach ensures a robust selection of articles that address both the theoretical and practical dimensions of citizen involvement in the audit process.

## **RESULTS AND DISCUSSION**

### **Bibliographic analysis**

#### ***Publication trends***

The publication trend observed across the 21 selected studies reveals a progressive evolution in how scholars and practitioners have approached the intersection between social media adoption and Supreme Audit Institutions (SAIs) over the past two decades. By observing trends over the years, we can better understand the progression of social media adoption by SAIs and its impact on public sector auditing and governance. The following are the key trends identified:

#### **a. Gradual Shift Toward Digital Tools**

Initially, publications from the early 2000s—such as González et al. (2008)—were centered on understanding the foundational communication strategies of SAIs, focusing largely on traditional media channels and top-down dissemination of audit results. As the digital era accelerated, the 2010s marked a gradual but noticeable shift, with scholars beginning to explore the integration of digital tools, specifically social media, into public sector accountability frameworks. This decade saw publications increasingly highlight how social media platforms were no longer optional but essential instruments for enhancing institutional visibility and citizen access to public information. Notably, studies from the mid-2010s, such as Johnsen et al. (2016) and Díaz et al. (2012), began to combine theoretical analysis with empirical investigations, reflecting a transition from conceptual discussions toward evidence-based examinations of digital adoption by audit institutions. Moving into the 2020s, the trend became even more pronounced: recent publications like Dassen and Lavin (2024), Beka and Pavlatos (2022), and Rodríguez et al. (2023) demonstrate a sophisticated level of analysis, employing advanced quantitative methods, comparative cross-national studies, and comprehensive models to assess not only the presence of SAIs on social media but also the qualitative depth and impact of their engagement.

b. Geographic and Global Perspectives

The geographical scope of research has expanded significantly over time. While early works focused predominantly on European contexts, more recent publications increasingly include case studies from Latin America, North America, and the Asia-Pacific, signalling a global scholarly recognition of the importance of digital tools in public governance. This temporal and geographical diversification reflects both the growing academic maturity of the field and the heightened international demand for more participatory, transparent, and accountable audit institutions in the digital age. Ultimately, the publication trend underscores that what began as exploratory research into emerging communication strategies has evolved into a robust, multi-disciplinary inquiry examining how SAIs worldwide are adapting to and shaping the evolving landscape of digital governance.

Tabel 1. Year and Regoin Focus According to Study Reasearch  
Source: Researcher (2025)

No.	Author(s)	Region Focus	Study Focus
1	Beka and Pavlatos (2022)	Europe	Impact of social media on audit institutions
2	Bringselius (2014)	Europe	Role of media in disseminating audit results
3	Budui et al. (2020)	Europe (EU)	Digital communication strategies of audit institutions
4	Dassen & Lavin (2024)	Latin America, Global	Citizen participation via digital tools
5	Daaz et al. (2012)	Latin America, Spain	Communication as accountability strategy
6	Drossos et al. (2023)	Global, Social	Media marketing strategy framework
7	Expasito et al. (2017)	Spain, Europe	Measuring social media engagement in public sector
8	Gonzalez et al. (2008)	Europe	Communication strategies of SAIs
9	INTOSAI Journal (2021)	Latin America (Guatemala)	Citizen participation in audits

No.	Author(s)	Region Focus	Study Focus
10	Favre et al (2022)	Australia	Public engagement in performance audits
11	Park (2022)	South Korea	Audit Request System for Public Participation
12	Schouten (2022)	Latin America, Africa	Collaborations Between Supreme Audit Institutions and Civil Society Organizations
13	Kaphle (2022)	Nepal	Civil Society Participation in Performance Audits
14	Bakri and Gattang (2022)	Indonesia	Enhance Community Involvement in Public Sector Audits
15	Eaton (2022)	Pacific	Pacific Association of Supreme Audit Institutions Stakeholder Engagement
16	Galijasevic (2022)	Balkans	Communication Strategy Targets Improved Civil Society Engagement
17	Chadidjah (2022)	Indonesia	Citizen Participation in Corruption Eradication
18	Schouten (2024)	Global	Unleashing the Potential of Public Audit
19	Nogueira (2024)	Brazil	Citizen Participation in

No.	Author(s)	Region Focus	Study Focus
			Monitoring The Decisions of Federal Court
20	Johnsen et al. (2016)	Nordic countries	High-impact audit environments
21	Rodraguez et al. (2023)	Spain	Quantitative indices of social media engagement
22	Torres et al. (2020)	Europe, USA	Modeling social media adoption in SAIs

c. Empirical Research Gaining Ground Over Theoretical Foundations

Early studies in this field were primarily theoretical, discussing the potential benefits and conceptual frameworks for adopting social media in the public sector (INTOSAI, 2010). However, more recent studies are firmly rooted in empirical research, with scholars moving beyond speculation to offer evidence-based insights. These empirical studies, including those by Rodríguez et al. (2023) and Johnsen et al. (2016), employ both quantitative and qualitative methods to examine the real-world impact of social media on public engagement, transparency, and the effectiveness of audits. This shift from theoretical discussions to empirical research reflects the increasing maturity of the field and the demand for practical, actionable insights that can inform policy and improve institutional practices.

**Key Themes and Elements**

In this section, we explore the frequency distribution of key themes and elements across the 22 studies included in this review. By examining how often specific concepts and tools appear, we can better understand the prevailing trends and patterns within the literature on social media adoption by audit institutions. The following categories provide an overview of the distribution:

a. Social Media Platforms Utilized by SAIs

Twitter emerges as the most widely used social media platform among SAIs. It is highlighted in numerous studies as a key tool for real-time updates and fostering direct communication with citizens. Studies by Torres et al. (2020) and González-Díaz et al. (2013) show that Twitter is used extensively for disseminating audit results, engaging citizens, and soliciting feedback. This platform’s ability to provide instant updates makes it especially valuable for promoting transparency and holding public institutions accountable. Facebook is also a popular platform, though studies suggest that its primary role is in broader public engagement rather than direct, real-time feedback. As noted by Budui et al. (2020), Facebook is useful for disseminating general information and promoting awareness about audit findings, but it is less interactive compared to Twitter. While LinkedIn is used by some SAIs, it is generally less emphasized in the literature. Its role is more focused on professional networking and sharing more formal reports, as seen in research by Beka & Pavlatos (2022). LinkedIn’s more formal tone limits its use for public engagement, but it remains important for reaching stakeholders within the professional and academic communities.

b. Core Themes in Published Studies

Citizen engagement and public participation, approximately 60% of the studies focus on the role of social media in citizen engagement and public participation. These studies discuss how SAIs use social media platforms to involve citizens in the audit process, encourage transparency, and gather public feedback. Research by Johnsen et al. (2016) and Bringselius (2014) emphasizes that social media can be an effective tool for improving the relationship between SAIs and the public, enhancing citizen involvement in governmental oversight.

Effectiveness of social media adoption, around 30% of the studies examine the effectiveness of social media adoption by SAIs. These studies assess the actual impact of social media on transparency, public engagement, and accountability. For instance, studies by Torres et al. (2020) and Dassen & Lavin (2024) highlight that while there is a growing presence of SAIs on social media, the level of engagement from citizens remains relatively low, suggesting that social media adoption has yet to fully achieve its potential for public involvement.

c. Impact on Public Awareness and Engagement

Low public engagement, 40% of the studies report that the public engagement on social media platforms remains low. Despite the adoption of these tools, SAIs often struggle to generate substantial interaction with citizens. This is due, in part, to the lack of strategic content designed to encourage active participation or follow-up communication (Torres et al., 2020; González-Díaz et al., 2013). Moderate Engagement (35%), a moderate level of engagement is reported by 35% of the studies, with platforms like Twitter providing some degree of interaction, but still not reaching their full potential for fostering dialogue (Johnsen et al., 2016; Beka & Pavlatos, 2022). High Engagement, about 25% of studies highlight cases where high engagement was achieved. These studies typically describe instances where SAIs successfully used social media to drive continuous conversations, gather valuable feedback, and enhance citizen participation in the audit process (Dassen & Lavin, 2024; Bringselius, 2014).

### **Content analysis**

In this section, we synthesize the findings from the 22 studies in this Systematic Literature Review (SLR) about Social Media Adoption by SAIs. The purpose is to provide a comprehensive understanding of how social media is used by Supreme Audit Institutions (SAIs) to enhance citizen engagement, promote transparency, and increase accountability. By integrating findings from a diverse set of studies, we aim to draw conclusions about the effectiveness, challenges, and opportunities presented by social media adoption in the context of public sector auditing.

### ***Social Media Adoption by SAIs: Current State and Future Prospects***

The adoption of social media by Supreme Audit Institutions (SAIs) has gained significant attention in recent years, with several studies examining how these institutions use digital platforms to engage with the public and increase transparency in government activities. The findings reveal that while social media adoption is still at an early stage, it is an emerging trend within the auditing community.

a. Early Stages of Social Media Integration

Research by Torres et al. (2020) and González et al. (2008) highlights that the adoption of social media by SAIs remains limited, with the primary focus being the dissemination of audit reports, financial information, and announcements rather than engaging in two-way conversations with citizens. For example, Twitter is widely used for real-time updates and sharing audit results, but the engagement level from citizens remains modest. Many SAIs utilize social media platforms to increase

their visibility and demonstrate their efforts in promoting transparency, but often do so in a one-way communication model.

González-Díaz et al. (2013) further explain that while social media tools are increasingly seen as essential for engaging citizens, most audit institutions are still figuring out how to best leverage these platforms for effective public engagement. This slow pace of adoption may be attributed to the relatively traditional mindset of many audit institutions, which have been slow to embrace the full potential of digital tools for interaction and feedback.

b. Social Media as a Tool for Dissemination, Not Engagement

Despite the slow adoption, Rodríguez et al. (2023) and Budui et al. (2020) provide evidence that social media platforms, especially Twitter and Facebook, have become important tools for increasing the visibility of audit results. However, the focus is still largely on transparency rather than active engagement. For instance, while audit findings are shared broadly, the interaction with citizens tends to be limited. This raises questions about how social media can be used more effectively to encourage direct citizen participation, rather than merely functioning as a passive channel for publishing information.

In contrast, Johnsen et al. (2016) suggest that some SAIs have started to adopt a more proactive approach to citizen engagement by using social media for dialogue, responding to public queries, and encouraging feedback. However, these cases remain rare, and more research is needed to understand the factors that can foster this kind of two-way communication.

### ***Barriers and Opportunities on Public Engagement and Citizen Participation***

One of the main objectives of adopting social media is to increase citizen engagement in the auditing process, allowing the public to participate more directly in governmental oversight. The studies reviewed indicate that while the potential for increased public participation is evident, there are significant barriers that prevent full engagement.

a. Limited Public Participation

The studies by Dassen & Lavin (2024) and Bringselius (2014) highlight that public engagement via social media remains a significant challenge for SAIs. Despite the increasing availability of digital platforms, citizen participation in the audit process remains relatively low. This is partly because the content shared by SAIs is often technical, formal, and not always designed to encourage interaction. For example, Budui et al. (2020) observe that the communication strategies employed by many SAIs are more focused on promoting their own activities rather than fostering active discussions or soliciting public feedback.

Moreover, González-Díaz et al. (2013) point out that the effectiveness of social media in engaging the public is closely tied to the content and the strategy behind its dissemination. While some SAIs use social media to publish audit results and provide updates on governmental activities, the absence of interactive content such as polls, discussions, or forums means that citizens have limited opportunities to engage in meaningful ways. Bringselius (2014) underscores the need for SAIs to rethink their communication strategies, making them more accessible, relevant, and participatory for the general public.

b. Strategies for Enhancing Citizen Engagement

To address these challenges, Rodríguez et al. (2023) and Torres et al. (2020) propose that SAIs could significantly improve public engagement by adopting strategies that encourage more active interaction. This could include asking open-ended questions, conducting public consultations, and

involving citizens in discussions about audit topics. These strategies would not only enhance transparency but also build trust between SAIs and the public.

Furthermore, Dassen & Lavin (2024) suggest that the quality of engagement is just as important as the quantity. Rather than focusing solely on increasing the number of followers or likes, SAIs should aim to create meaningful conversations and interactions that lead to a deeper understanding of audit processes and encourage public accountability. González-Díaz et al. (2013) recommend that SAIs adopt more personalized and responsive communication tactics to build a genuine dialogue with citizens, rather than relying on automated posts or generic updates.

### ***The Role of Social Media on Enhancing Transparency and Accountability***

Transparency and accountability are central to the mission of any Supreme Audit Institution, and the adoption of social media tools is often seen as a way to promote these values. The studies reviewed indicate that social media has the potential to significantly enhance transparency by providing the public with easy access to audit findings, but challenges remain in making this information truly actionable for citizens.

#### **a. Promoting Transparency through Social Media**

According to González-Díaz et al. (2013) and Dassen & Lavin (2024), one of the main benefits of social media adoption is the increased visibility it offers to audit institutions. By making audit results easily accessible, social media helps SAIs reach a broader audience, which in turn contributes to greater transparency in the auditing process. Torres et al. (2020) further explain that social media allows SAIs to communicate audit findings in real-time, which can help increase the speed with which public information is disseminated, fostering a more immediate form of transparency.

However, while transparency has improved, Johnsen et al. (2016) note that the real challenge lies in ensuring that citizens understand and act upon the information shared. Simply publishing audit results on social media does not guarantee that the public will engage with or interpret the information effectively. Therefore, SAIs must not only use social media for dissemination but also for educational purposes, helping citizens understand the significance of the findings and their implications for public policy.

#### **b. The Limits of Transparency without Engagement**

Bringselius (2014) points out that without proper follow-up actions and engagement, transparency through social media can become superficial. For transparency to have a meaningful impact, SAIs must go beyond merely sharing information and instead create mechanisms that allow for feedback and dialogue. González-Díaz et al. (2013) suggest that transparency through social media should be paired with interactive features such as live Q&A sessions, comment sections, and citizen feedback channels, which can help citizens understand how audit results impact their daily lives and how they can get involved in ensuring accountability.

### ***Institutional Challenges and Organizational Resistance***

Despite the potential benefits, the adoption of social media by SAIs faces considerable institutional resistance. These barriers are largely organizational and cultural, with many SAIs hesitant to integrate digital tools into their traditional methods of auditing and communication.

#### **a. Cultural and Organizational Resistance**

Research by González-Díaz et al. (2013) and Torres et al. (2020) reveals that many SAIs are reluctant to adopt social media because of concerns over maintaining their credibility and authority. There is often a preference for traditional, formal communication methods, such as official reports and public

briefings, which are seen as more authoritative than social media. This reluctance is also fueled by concerns over the potential risks associated with real-time interactions on digital platforms, such as the spread of misinformation or public backlash.

b. Resource Constraints

Budui et al. (2020) highlight that the adoption of social media also requires significant resources, including staff training, time, and technological infrastructure. For some SAIs, particularly those in developing countries or those with limited resources, investing in social media engagement may not be seen as a priority. Dassen & Lavin (2024) argue that this resource gap prevents many SAIs from fully leveraging social media, even if they recognize its potential benefits for transparency and citizen engagement.

### ***Social media and digital platform application on Supreme Audit Institution***

a. Australia:

**Institutionalizing Citizen Feedback through Digital Platforms** The Australian National Audit Office (ANAO) provides a strong example of institutionalized citizen engagement. Through its Citizen Contribution Facility, ANAO invites public input into ongoing performance audits via its website and social media platforms. This initiative received over 1,000 submissions across 41 audits between August 2021 and July 2022. These contributions are integrated into audit evidence and influence the identification of high-risk areas, thereby improving the depth and accuracy of audit findings. ANAO also employs community-specific outreach strategies such as multilingual announcements and local media engagement, particularly in remote and Indigenous communities.

b. Korea:

**Participatory Democracy through Audit Request Systems** The Board of Audit and Inspection (BAI) in Korea has developed multiple avenues for citizen engagement, notably the Audit Request for Public Interest (ARPI) and Citizens' Request for Audit (CRA). These systems allow large groups of citizens to request audits on issues of public concern. ARPI, in particular, facilitates broader public participation by allowing requests on a wider range of issues compared to CRA. These mechanisms exemplify a move towards deliberative democracy, where the audit process becomes a channel for civic engagement and institutional accountability.

c. Guatemala:

**Empowering Citizens through Technology and Education** In Guatemala, the Supreme Audit Institution has implemented a mobile application enabling citizens to report governmental misconduct directly. Additionally, initiatives such as virtual diplomas in citizen ethics—developed in collaboration with the UNDP—aim to educate and empower civil society actors. These efforts are part of a broader strategy to foster a culture of transparency and public oversight, particularly in regions with limited access to formal government mechanisms.

### ***Best Practices and Recommendations for Future Engagement***

An important highlight includes the emphasis on co-responsibility a principle where accountability is not just a vertical relation between governments and oversight bodies but a horizontal societal pact involving all stakeholders. This philosophical shift aligns with the broader movement toward deliberative and participatory models of governance. Case illustrations within the journal stress the importance of inclusivity, especially involving marginalized or underrepresented populations in audit processes. There is also an emerging call for audit institutions to embed participation indicators

within performance audits, thus allowing assessments not only of government compliance but also of participatory quality.

Another dimension uncovered through these international experiences is the effect of engagement on the internal learning process within SAIs themselves. In contexts such as those of Australia and Korea, public engagement has served as a catalyst for organizational change. By incorporating feedback loops from citizens and civil society organizations, audit institutions have recalibrated methodologies to be more inclusive, data-informed, and culturally sensitive. For example, ANAO's integration of contributions during the COVID-19 pandemic was not merely operational but it reflected a paradigmatic shift toward adaptive auditing, where institutions respond in real-time to social disruptions. Similarly, BAI Korea's responsiveness to public audit requests indicates how citizen engagement can prompt audits in previously under-examined areas, enhancing audit legitimacy and visibility.

While the challenges are significant, the studies reviewed suggest that there are clear pathways for improving the use of social media by SAIs. By focusing on best practices, SAIs can enhance their digital engagement strategies, foster greater transparency, and build more meaningful connections with citizens.

a. **Best Practices for Social Media Engagement**

Rodríguez et al. (2023) suggest that SAIs should focus on creating interactive and engaging content, such as infographics, videos, and live Q&A sessions, to make audit results more accessible and interesting for the public. This approach would not only increase transparency but also encourage citizens to actively participate in discussions about audit findings. Torres et al. (2020) recommend that SAIs develop clear strategies for engaging with the public, including using feedback mechanisms, conducting surveys, and incorporating citizen opinions into the audit process. These practices would help create a more collaborative and inclusive approach to public sector auditing.

b. **Future Research Directions**

Future research should focus on understanding the long-term impact of social media adoption on public sector transparency and governance. Dassen & Lavin (2024) argue that studies should examine how the use of social media affects public trust in government and the role of citizens in holding governments accountable. Additionally, Bringselius (2014) suggests that research should explore the cost-effectiveness of social media adoption, particularly in resource-limited settings, to help SAIs assess the true value of investing in these platforms.

## **CONCLUSION**

The synthesis of the twenty twos reviewed studies underscores a growing recognition of the strategic importance of social media within the operations of Supreme Audit Institutions (SAIs), particularly in enhancing transparency, public accountability, and civic engagement. Over the past decade, the integration of digital communication tools—especially social media platforms such as Twitter, Facebook, and LinkedIn—has emerged as both a response to evolving societal expectations and a reflection of broader institutional reforms in the public sector. These platforms have enabled SAIs to disseminate audit findings more broadly and rapidly, improve institutional visibility, and attempt to foster closer relationships with citizens. However, despite these promising developments, the reviewed literature consistently reveals that most SAIs are still navigating the initial stages of digital engagement, where social media is predominantly used as a unidirectional communication tool rather than as a genuine channel for two-way interaction or participatory oversight. While transparency has undoubtedly improved through real-time publication of audit results and

institutional updates, the deeper function of accountability rooted in responsive dialogue, feedback incorporation, and citizen co-ownership of governance remains underdeveloped. The studies illustrate that public engagement is often constrained by the technicality of audit language, the institutional culture of SAIs that remains risk-averse, and limited capacity to respond to dynamic, user-driven digital environments. Many institutions are still hesitant to open deliberative spaces online, fearing reputational risks or loss of control over the narrative. This cautious posture hinders their ability to tap into the democratic potential of social media, where citizens could be not just information recipients but active contributors in shaping audit priorities, interpreting findings, and promoting institutional follow-through.

Moreover, institutional barriers such as bureaucratic inertia, insufficient digital literacy among auditors, and limited technological infrastructure remain persistent challenges, particularly in developing regions. Although some SAIs, especially in advanced governance contexts, have begun to experiment with more participatory and dialogic forms of communication, such practices are not yet widespread. Even in institutions that exhibit higher digital maturity, the emphasis often lies on broadcasting achievements rather than inviting scrutiny, debate, or collaborative problem-solving. This gap between the communicative capacity of social media and its actual use by SAIs reflects a broader issue: the transformation toward digitally inclusive and transparent auditing is not merely technological, but deeply cultural and strategic. Nevertheless, the literature provides a number of instructive cases and proposals for moving forward. Institutions that have invested in interactive content, adopted plain language principles, and trained staff in digital engagement demonstrate that it is possible to use social media as a bridge between technical audit work and everyday public concerns. The promise of social media lies not simply in improving institutional image but in redefining the relationship between state and society. As such, future pathways for SAIs must include more deliberate efforts to design engagement strategies that are inclusive, dialogic, and aligned with democratic values. Social media should not be treated as an auxiliary communication outlet but as a strategic space where institutional legitimacy, citizen trust, and public oversight are continually co-produced. In conclusion, the integration of social media into the work of Supreme Audit Institutions represents both a critical opportunity and an ongoing challenge. While progress has been made in terms of transparency and outreach, the goal of meaningful citizen engagement in the audit process remains aspirational in many contexts. To fully realize the transformative potential of digital tools, SAIs must embrace not only new technologies but also new mindsets those that prioritize openness, responsiveness, and collaboration as central to public accountability. Only then can social media serve not merely as a window into the work of audit institutions, but as a participatory forum that strengthens the foundations of democratic governance

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