“Developing a public value creation evaluation framework for analyzing the potential impact of performance auditing”

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DEVELOPING A PUBLIC VALUE CREATION EVALUATION FRAMEWORK FOR ANALYZING THE POTENTIAL IMPACT OF PERFORMANCE AUDITING

Abstract

Given the growing role of performance auditing in strengthening accountability, transparency, and performance in the public sector, there is a clear need to assess whether and how performance audits contribute to public value creation. The aim of the study is to develop a public value creation evaluation framework for analyzing the potential impact of performance auditing on public value creation. The study is theoretical in nature and is based on a conceptual synthesis of academic literature on performance auditing and public value creation. Public value evaluation aspects identified in the literature were extracted, conceptually coded, and integrated into a conceptual framework for examining the links between performance auditing and public value creation. As a result, a public value creation evaluation framework is developed, consisting of four interrelated dimensions: strategy, governance, consumers and society, and system capacity. These dimensions represent complementary areas in which performance audit findings and recommendations may be associated with changes in public value creation. Each dimension is operationalized through specific elements and evaluation criteria that enable the systematic analysis of performance audit findings and recommendations. The framework can be applied to analyze the links between performance audit findings and recommendations and changes in public value creation across different areas of the public sector. The study provides a multidimensional and structured conceptual basis for analyzing the potential impact of performance auditing on public value creation, offering a foundation for further theoretical analysis and empirical application.

Keywords performance audit impact, public value, performance evaluation, evaluation criteria, Supreme Audit Institutions

JEL Classification H83, H11, M42

INTRODUCTION

Performance auditing, as one of the modern instruments for strengthening accountability and governance in the public sector, is expected to affect the activities of audited entities. This impact may take various forms, including improvements in organizational performance, increased efficiency, enhanced managerial decision-making, or strengthened institutional trust. According to ISSAI 3000, issued by the International Organization of Supreme Audit Institutions (INTOSAI, 2019c), auditors are required to select audit topics to achieve the greatest possible audit impact. Consequently, the impact of performance auditing on audited entities and broader public sector outcomes has become an important issue in both practice and academic research.

The impact of performance auditing has been discussed in the academic literature for several decades. Numerous studies have attempted to classify, measure, or conceptualize different forms of impact, in-

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cluding instrumental, conceptual, interactive, political legitimacy-related, tactical, and user-oriented effects, as well as those related to well-being and user satisfaction. However, systematic research on the impact of performance auditing on public value – as a higher-level dimension of performance – remains fragmented and insufficiently developed. While some studies suggest that Supreme Audit Institutions (SAIs) may contribute to public value through accountability processes and the implementation of audit recommendations, existing research does not provide a sufficiently clear and systematized framework for evaluating public value creation in the context of performance auditing.

At the same time, public value has been widely discussed in public administration and governance research, and various authors have proposed different criteria and dimensions for evaluating public value creation. However, these studies generally present public value creation evaluation criteria within a broad context, without linking them to specific evaluation objectives, such as analyzing potential changes in public value associated with performance audit recommendations. As a result, there is no structured approach for systematically analyzing the potential contribution of performance auditing to public value creation.

Therefore, this study aims to develop a public value creation evaluation framework for analyzing the potential impact of performance auditing on public value creation.

1. LITERATURE REVIEW

1.1. Links between performance audit and public value

Because performance audit activities are financed through public resources, they are expected to generate benefits for citizens and society. Consequently, public value creation is one of the fundamental objectives of contemporary performance auditing. Examining the potential impact of performance auditing on public value creation can help explain how audit activities may be associated with public value creation.

The theory of public value, proposed by Moore (1994), suggests that public sector organizations create value by delivering services that generate societal benefits and by ensuring the effective and responsible use of public resources. Public value extends beyond economic outcomes to include broader social benefits shaped by political processes, institutional arrangements, and societal norms, reflecting collectively desired social outcomes. Democratic governance mechanisms play an important role, as citizens influence the use of public resources through public oversight and participation (Alford & Hughes, 2008; Moore, 1994; Puron-Cid et al., 2008). Public value also encompasses both financial and non-financial dimensions, including stakeholder value, social responsibility, and societal well-being (Meynhardt, 2015). Subsequent studies emphasize that public value is closely related to legitimacy, trust, and societal outcomes generated through public sector activities (Talbot, 2008), as well as to the provision of quality public services, public trust, and policy outcomes (Jain Gupta & Suri, 2017). In addition, public value is viewed as dynamic and context-dependent, shaped by organizational activities within the public sector (Hartley et al., 2017).

A key contribution to linking performance auditing with public value creation is provided by Cordery and Hay (2018), who argue that the activities of SAIs can generate public value through accountability processes and the implementation of audit recommendations. In this context, performance auditing contributes to public value by strengthening accountability, improving the efficiency and effectiveness of public resource use, and supporting better fiscal and policy outcomes (Hay & Cordery, 2018; Ștefănescu & Trincu-Drăgușin, 2020). In addition, auditors and audited entities may jointly contribute to public value creation, particularly in specific contexts such as environmental auditing (Hancu-Budui & Zorio-Grima, 2024). Taken together, these studies provide a theoretical basis for linking performance auditing with public value creation in the public sector. Building upon these theoretical developments, Šalienė et al. (2020) proposed an updated concep-

tualization of performance auditing, defining it not only as an independent assessment of economy, efficiency, effectiveness, and environmental considerations (4E), but also as an activity aimed at identifying opportunities for improvement and recommending actions that contribute to public value creation. This conceptualization explicitly positions public value creation not merely as a potential consequence of performance auditing, but as one of its intended objectives, thereby providing a theoretical rationale for analyzing the potential impact of performance auditing from a public value perspective.

The contribution of performance auditing to citizens and society is further defined by the standards and guidelines issued by the International Organization of Supreme Audit Institutions (INTOSAI). Performance Audit Standard ISSAI 3000 (INTOSAI, 2019c) provides the core reference framework, while ISSAI 300 (INTOSAI, 2019b) emphasizes that performance audits create value by addressing issues related to public financial management and matters relevant to audited entities and society. In addition, GUID 3910 (INTOSAI, 2019a) highlights that performance auditing may address public services and the impact of government policies on governance, stakeholders, businesses, and society, and underscores the importance of considering the needs of intended users and stakeholders.

The needs of users may influence the selection of audit objectives and the types of analysis carried out by audit teams; however, auditors must remain independent and act in the public interest. According to GUID 3910 (INTOSAI, 2019a), performance audit recommendations aim to encourage cost reductions, simplify administrative processes, and improve service quality, efficiency, and societal outcomes. Accordingly, INTOSAI standards refer to benefits for citizens and society as key outcomes of performance auditing, thereby supporting an indirect conceptual link between performance auditing and public value creation.

Recent studies expand the concept of public value, emphasizing its creation as an interactive, multi-stakeholder process involving collaboration among government, business, and citizens (Thabit et al., 2024). This process includes organizational adaptation and innovation (Collington & Mazzucato, 2024), the use of digital infrastructure enabling information sharing (Rukanova et al., 2023), and stakeholder-oriented approaches addressing diverse societal needs (Cluley et al., 2023). This broader perspective reinforces the conceptual link between performance auditing and public value creation. It supports the development of a structured framework for analyzing the potential impact of performance auditing from a public value perspective.

1.2. Criteria for evaluating public value creation

Although the objectives and results of performance auditing are defined in standards and guidelines, the evaluation of public value remains an evolving research area, and the proposed criteria are still being systematized.

Previous studies proposed diverse approaches to evaluating public value. Moore (1994) associates public value with benefits generated for citizens and suggests assessing it through efficiency, effectiveness, resource utilization, and user satisfaction. Other authors emphasize financial and institutional aspects, including the use of monetary and legal resources (Alford & Hughes, 2008) and indicators of financial transparency and sustainability (Puron-Cid et al., 2008). Additional perspectives highlight operational capacity, service quality, and societal outcomes (Talbot, 2008; Jain Gupta & Suri, 2017), while Meynhardt and Bäro (2019) stress the need for a comprehensive evaluation that considers both the costs and benefits of value creation as well as its long-term implications.

The HM Treasury (2019) publication presents an updated version of the public value framework, originally introduced in Sir Michael Barber's 2017 (Barber, 2017) report, together with supplementary guidance for government departments and other public bodies on the effective use of public finances. The framework recognizes the complexity of measuring public value and outlines key tasks for ensuring that public spending delivers optimal value. It identifies four public value evaluation dimensions: (1) pursuing goals, (2) managing inputs, (3) engaging users and citizens, and (4) developing system capacity (HM Treasury, 2019). These dimensions provide an important conceptual basis for structuring public value creation evaluation criteria.

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Researchers suggest evaluating public value creation from multiple perspectives. Moore (2003), drawing on the balanced scorecard approach, distinguishes financial, customer, operational, and learning perspectives in analyzing public and non-profit organizations. Other authors emphasize the importance of achieving public objectives with minimal expenditure and in accordance with legal obligations (Alford & Hughes, 2008), as well as financial transparency, sustainability, and the responsible use of public resources (Puron-Cid et al., 2008). Meynhardt (2015) further highlights the collective nature of value creation, the diversity of societal groups, and the role of human needs and individual perceptions in evaluating public value outcomes.

Several studies propose diverse criteria and approaches for evaluating public value. Hartley et al. (2017) highlight methods such as analyzing citizens' values, examining value-generating processes, and evaluating the strategic triangle of public value. Other authors emphasize broader evaluation dimensions, including the quality and accessibility of public services, organizational performance, transparency, responsibility, and citizen engagement (Jain Gupta & Suri, 2017; Deng et al., 2018). Additional perspectives focus on institutional and societal aspects, such as security, trust, and legitimacy (Talbot, 2008), as well as organizational competencies, procedural fairness, and rational decision-making (Bryson et al., 2017). Aschhoff and Vogel (2018) also emphasize the importance of balancing the interests of public administrations, citizens, and other stakeholders. Recent studies further highlight the role of digital technologies and social media in public value creation, particularly in promoting democratic exchange, public participation, transparency, and accountability (Zavattaro & Brainard, 2019), as well as the need to monitor interactions among different elements of public value (HM Treasury, 2019).

Further studies extend the evaluation of public value by emphasizing additional dimensions. Meynhardt and Bäro (2019) highlight the cost–benefit ratio, quality of life, moral values, and policy-related opportunities and risks, while Gross Lopes et al. (2019) emphasize public engagement, citizen participation, and trust in government institutions as key drivers of public value creation. The literature also underscores the growing role of digital technologies and open governance, including collaborative innovation processes, smart governance strategies, open data, and transparency measures (Criado & Gil-Garcia, 2019; Valle-Cruz, 2019; Hitz-Gamper et al., 2019). From an accounting perspective, Bracci et al. (2021) argue that the evaluation of public value should extend beyond traditional financial indicators to incorporate broader societal and ecological considerations.

The literature demonstrates considerable diversity in public value evaluation criteria, which are typically examined within separate dimensions or thematic areas. As a result, the evaluation of public value creation remains fragmented, particularly in specific public sector contexts such as performance auditing. Therefore, there is a need for a structured framework that enables the systematic organization and evaluation of public value creation criteria in the context of performance auditing.

This study aims to develop a public value creation evaluation framework to analyze the potential impact of performance auditing on public value creation.

The framework is conceptual in nature and is designed to systematize the key dimensions, elements, and evaluation criteria through which the potential contribution of performance auditing to public value creation can be analyzed. In practical terms, the framework can be applied by mapping performance audit findings and recommendations to specific dimensions, elements, and evaluation criteria, thereby enabling a structured analysis of their potential influence on public value creation. In this way, the study provides a structured basis for analyzing how performance audit recommendations may relate to changes in public value creation.

2. METHOD

The conceptual framework for evaluating public value creation in the context of performance auditing was developed through a structured conceptual synthesis of the academic literature. Relevant studies addressing performance audit impact and public value were identified through searches in Scopus, Emerald, Sage, and Google Scholar using keywords including "performance

audit impact", "classification of performance audit impact", and "public value". The purpose of the literature analysis was not to conduct a systematic literature review, but to identify, compare, and systematize theoretical perspectives and evaluation aspects relevant to the development of the conceptual framework.

The conceptual synthesis was conducted in several interrelated stages. In the first stage, public value evaluation criteria proposed and discussed in the analyzed academic literature were identified. Criteria with similar or closely related meanings across different sources were conceptually coded and systematized. This analysis resulted in 22 consolidated public value evaluation criteria: accountability, economy, good practices, information provision, engagement, learning, service quality, program evaluation, stakeholders, sustainability, ethics, competence, societal benefit, legality, system evaluation, user orientation, transparency, fairness, performance improvement, efficiency, goal achievement, and effectiveness. These criteria were conceptually compared with the functions of performance auditing identified and systematized in the earlier study by Šalienė et al. (2020). The identified conceptual overlap between public value evaluation criteria and performance audit functions provided a theoretical basis for further developing a public value evaluation framework in the context of performance auditing.

In the next stage of the conceptual synthesis, the literature analysis was expanded and updated by incorporating more recent studies. At this stage, the analysis focused on identifying more specific aspects characterizing public value creation and its evaluation. Each identified aspect was linked to the literature source supporting it, while conceptually related aspects were grouped into broader elements. These elements were subsequently organized into four broader dimensions, using the HM Treasury's (2019) Public Value Framework as a conceptual basis for structuring

Table 1. Public value creation evaluation dimensions and aspects identified and synthesized in this study

Public value creation evaluation aspects	Authors
Strategy	
Level of environmental protection and sustainability; level of government openness; level of democratic value development; moral justification of decisions; level of learning; diversity of moral values; democratic values; level of trust in government; level of transparency; quality and level of strategy implementation; financial transparency; financial sustainability; and level of readiness for digital transformation.	Moore (2003), Puron-Cid et al. (2008), Talbot (2008), Hartley et al. (2017), Jain Gupta and Suri (2017), Deng et al. (2018), Meynhardt and Bäro (2019), HM Treasury (2019), Valle-Cruz (2019), Zavattaro and Brainard (2019), Gross Lopes et al. (2019), Bracci et al. (2021), Cordery et al. (2023); Mendez et al. (2024); Volodina and Grossi (2025)
Governance	
Use of financial, asset, and other resources; disclosure of financial and other publicly relevant information; quality of information; level of information transparency; cost–benefit evaluation; level of data openness; level of private data protection; level of digital security; level of operational efficiency; effectiveness of social benefit distribution; evaluation of operational procedures; quantity and quality of public services; level of accountability; and level of responsibility.	Moore (2003), Talbot (2008), Alford and Hughes (2008), Morin (2008), Puron-Cid et al. (2008), Hartley et al. (2017), Jain Gupta and Suri (2017), Adi and Dutil (2018), Deng et al. (2018), Meynhardt and Bäro (2019), HM Treasury (2019), Valle-Cruz (2019), Zavattaro and Brainard (2019), Bracci et al. (2021), Mendez et al. (2024), Volodina and Grossi (2025)
Consumers and Society	
Level of legality; level of attention to citizens; level of attention to different social groups; level of attention to social issues; level of customer orientation; level of citizen engagement; level of fulfillment of basic needs; citizen satisfaction with quality of life; level of citizen participation; level of use of open data to strengthen public trust; level of citizen self-development; evaluation of perceived benefits; level of government–citizen cooperation; quality of relationships; and citizens' perception of government collaboration.	Moore (2003), Meynhardt (2015), Hartley et al. (2017), Jain Gupta and Suri (2017), Deng et al. (2018), Gross Lopes et al. (2019), Meynhardt and Bäro (2019), Zavattaro and Brainard (2019), HM Treasury (2019), Mendez et al. (2024), Volodina and Grossi (2025)
System Capacity	
Level of collective competencies; level of individual competencies; assessment of political capabilities; attention to stakeholders; level of e-service provision and use; level of innovation implementation; level of service standardization; level of procedural rationality; level of system functionality; level of justice; and level of corruption.	Alford and Hughes (2008), Talbot (2008), Jain Gupta and Suri (2017), Bryson et al. (2017), Deng et al. (2018), Criado and Gil-Garcia (2019), Gross Lopes et al. (2019), Meynhardt and Bäro (2019), HM Treasury (2019), Valle-Cruz (2019)

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them. This process resulted in four dimensions of public value creation evaluation: (1) strategy, (2) governance, (3) consumers and society, and (4) system capacity. Table 1 presents the public value evaluation aspects identified through the literature synthesis, along with the literature sources supporting them.

In the final stage of framework development, the dimensions and elements derived from the literature synthesis were adapted to the performance audit context. In formulating specific evaluation criteria for each element, consideration was given to the conceptual overlap between public value evaluation criteria and performance audit functions identified in the first stage of the analysis. Accordingly, the broader public value aspects identified in the literature were adapted to the performance audit context and further specified through concrete evaluation criteria designed to systematically identify and analyze areas where performance audit findings and recommendations may be associated with changes in public value. The final framework dimensions, their elements, and evaluation criteria are presented in Tables 2–5.

3. RESULTS

3.1. Public value creation evaluation framework: Strategy dimension

Based on the conceptual dimensions identified in the literature synthesis, the proposed framework for analyzing the potential impact of performance auditing on public value creation comprises four interrelated dimensions. The strategy dimension evaluates whether a public entity's mission, objectives, and planning provide the conditions necessary to create public value. The dimension was conceptually informed by the Pursuing Goals pillar of the HM Treasury's (2019) Public Value Framework, particularly its focus on vision and goals, the degree of ambition, planning, and monitoring progress. In the proposed framework, these aspects were reorganized into two broader elements: (1) mission and objectives and (2) planning. They were further developed through the literature synthesis and adaptation to the performance audit context, particularly by incorporating the interests and well-being of citizens and society, the alignment of objectives with the mission, the specification of target indicators, and the use of performance information for proactive action.

Broadly speaking, the mission of a public entity is closely connected to upholding democratic societal values such as environmental protection, access to education and science, openness, transparency, and moral principles through the provision of public goods and services. In fulfilling its mission, a public entity must ensure that the interests, benefits, and well-being of citizens, users, and society are prioritized. The objectives set to achieve the mission should be reasonably ambitious and reflect the public body's impact on the well-being of users and society. Therefore, when evaluating the mission, it is important to consider whether the objectives are properly formulated and whether they will help accomplish the mission. When establishing objectives, a public entity should coordinate both short-term and long-term goals and take into account priority areas and societal needs. Moore (1994) states that public sector objectives must justify the expenditure of public resources, while efforts should also aim to streamline bureaucratic processes and enhance citizen satisfaction. From a performance audit perspective, the evaluation of strategic objectives should consider whether they are appropriately formulated, whether they are likely to generate positive public outcomes, and whether these outcomes justify the use of public resources (see Table 2).

Objectives are outlined in plans by establishing appropriate criteria and indicators for evaluating their achievement and by determining target values. To do this effectively, high-quality and accessible data must be available. The regular calculation of indicators and monitoring of their trends enable the assessment of both the current situation and future developments. Systematic monitoring of indicators helps ensure that objectives are achieved in a timely and comprehensive manner while reducing the risk of improper implementation. When indicators reveal performance deficiencies, prompt action should be taken.

Table 2. Strategy dimension of the public value creation evaluation framework: Elements and evaluation criteria for analyzing the potential impact of performance auditing

Elements	Criteria
1.1. Mission and objectives	1.1.1. The mission and objectives prioritize the interests and well-being of citizens and society. 1.1.2. The objectives are reasonably ambitious. 1.1.3. The objectives are appropriate for achieving the mission.
1.2. Planning	1.2.1. Criteria and indicators are established to accurately reflect the level of objective achievement. 1.2.2. Appropriate target indicators are established. 1.2.3. High-quality data are used to calculate the indicators. 1.2.4. Resources required to achieve the objectives are planned. 1.2.5. Indicators are calculated, and their dynamics are monitored. 1.2.6. Proactive action is taken based on the information provided by the indicators.

3.2. Public value creation evaluation framework: Governance dimension

From a performance audit perspective, the governance dimension focuses on evaluating whether governance processes ensure accountable, transparent, and efficient management of public resources and activities. The Managing Inputs pillar of the HM Treasury's (2019) Public Value Framework provided an important conceptual reference for this dimension, particularly through its emphasis on financial resource management, management information, and data quality. However, the literature synthesis revealed a broader range of governance aspects relevant to public value creation and performance auditing. Consequently, the dimension was extended to encompass operational efficiency, the quality of public services and goods, data management and protection, transparency and accessibility of information, accountability, and responsibility. These aspects are organized into six elements: financial resource management, activity, data, management of information, accountability, and responsibility (see Table 3).

In the public value creation evaluation framework, financial resources are allocated within the governance dimension. When planning these resources, both strategic and short-term objectives are considered. Recognizing that resources are limited, it is essential to identify priority areas and alternative sources of funding. In a dynamic environment, public entities should periodically evaluate whether their financial resources are adequate and

Table 3. Governance dimension of the public value creation evaluation framework: Elements and evaluation criteria for analyzing the potential impact of performance auditing

Elements	Criteria
2.1. Financial resource management	2.1.1. Financial resources are planned in accordance with the objectives. 2.1.2. The use of financial resources is monitored. 2.1.3. Relevant information is provided to decision-makers in a timely manner. 2.1.4. Timely responses are ensured.
2.2. Activity	2.2.1. Activities are carried out efficiently. 2.2.2. Public services and goods are of high quality and meet users' needs. 2.2.3. Operational processes are optimized and aligned to achieve the objectives.
2.3. Data	2.3.1. Data are of high quality. 2.3.2. Data are protected. 2.3.3. Data are analyzed at each stage of resource utilization, from central government to end users. 2.3.4. Indicators are calculated using data. 2.3.5. Indicators are monitored. 2.3.6. Based on the indicators, evaluations are conducted, activities are improved, and preventive measures are implemented.
2.4. Management of information	2.4.1. Information is reliable and transparent. 2.4.2. Information is provided in a timely manner and is of sufficient quality and scope. 2.4.3. Information is made publicly available.
2.5. Accountability	2.5.1. A clear accountability process and responsible persons are established. 2.5.2. Reports are accurate, complete, and submitted on time. 2.5.3. Reports are reviewed, and appropriate actions are taken.
2.6. Responsibility	2.6.1. A clear responsibility framework and responsible persons are established. 2.6.2. The responsibility framework is effective.

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effectively managed, and communicate this information to decision-makers. The review of financial resource utilization should be carried out regularly to ensure that decision-makers can respond promptly.

The activity element describes what a public entity does in producing public goods and services. In this context, the focus is on efficiency, a concept closely associated with public value. Efficiency involves pursuing objectives while considering the relationship among goals, results, and impact (INTOSAI, 2019b). This means that planned results and impacts are achieved using available resources. However, in line with the principle of efficiency, it is also necessary to ensure the provision of high-quality public services through optimized processes, clear procedures, and established standards.

High-quality, reliable, and accessible data are essential for assessing the effective utilization of financial resources and operational efficiency. The use of appropriate and reliable data enables the calculation of indicators that help assess progress, goal achievement, and impact. Data should be analyzed at each stage of the public goods and services delivery chain, from central government to end users. Indicators derived from these data enable the evaluation of performance, resource consumption, and other relevant factors. These assessments provide a basis for timely responses, operational improvements, monitoring goal achievement, implementing preventive measures, and forecasting future trends.

Another element – management of information – involves providing users with high-quality, reliable, timely, and accessible information. The disclosure of information about public services and goods, draft legislation, government programs, ongoing reforms, and other initiatives is a vital part of a democratic system. Furthermore, the right to access information that is not restricted for security reasons is a constitutional right of users of public services and goods, as well as of society.

The public sector operates as a large system composed of numerous public entities. The management of any single public entity inevitably influences other related entities. Therefore, a well-organized accountability system supports effective information sharing and oversight processes. Through established procedures, public entities submit annual reports on their activities, budget use, and financial statements.

In the realm of public value creation, responsibility is also emphasized. In this context, responsibility represents an important governance element, as performance audit outcomes are expected to strengthen managerial accountability and responsibility for results. In this sense, performance audits may function as a mechanism of democratic oversight that encourages responsible decision-making and accountability within public sector organizations (Morin, 2008; Adi & Dutil, 2018).

3.3. Public value creation evaluation framework: Consumers and society dimension

From a performance audit perspective, the consumers and society dimension focuses on areas related to public services, their users, and wider society in which performance audit findings and recommendations may be associated with changes in public value. In developing this dimension, the Engaging Users and Citizens pillar of the HM Treasury's (2019) Public Value Framework served as a reference for considering public legitimacy, user experience, and participation. In adapting this perspective to the performance audit context, the literature synthesis supported a broader understanding of the dimension beyond user engagement, encompassing access to and quality of public services, the needs of different social groups, access to information, safety, and broader societal considerations. This broader scope is reflected in the designation of consumers and society. These aspects are organized into two elements – (1) legitimacy and (2) participation and engagement (see Table 4). In the literature, recipients of public services are described using various terms, including citizens, consumers, clients, and society. In this study, 'consumers' refers to individuals who directly use public services or goods, while 'society' denotes the broader group benefiting from public value creation.

In this dimension, particular emphasis is placed on legitimacy. In a democratic context, legitimacy reflects key principles such as the rule of law, the

supremacy of legal norms, equality before the law, accountability, and the stability of the legal order. In the context of public value creation, all legitimate users should have access to public services and goods. Legitimacy is closely linked to justice and the rule of law, implying compliance with legal frameworks that protect fundamental human rights and freedoms. Accordingly, public entities must ensure that service provision aligns with legal and regulatory requirements, while performance auditing plays a key role in assessing and improving these frameworks.

Society comprises groups with diverse needs, values, and goals, which requires public entities to consider these differences when delivering public services and goods. Within the legitimacy dimension, this includes ensuring access to relevant, timely, and high-quality information for all user groups. Legitimacy also encompasses safety and security, including personal and property protection, national security, and related aspects.

The second element of the consumers and society dimension is participation and engagement. Public value is created not only through the use of public services but also through social, political, and civic involvement. Therefore, participation and engagement should be actively promoted and systematically evaluated by public entities. Monitoring engagement levels and user feedback helps align public sector activities with societal expectations and strengthen support for public policies and services. Indicators reflecting participation, engagement, and user experience provide a basis for assessing their contribution to public value creation (HM Treasury, 2019).

Actively engaged consumers are more likely to contribute to improved outcomes. Public entities should identify and apply factors that encourage engagement to influence behavior, attitudes, and perceptions. Engagement-promoting activities should be implemented across the entire public service and goods delivery chain.

Societal attitudes, perceptions, and behavior influence public value creation and should therefore be considered in the evaluation process. Changes in public perceptions require long-term strategic actions integrated into policy development. The impact of measures aimed at promoting participation and engagement should be systematically assessed.

3.4. Public value creation evaluation framework: System capacity dimension

In the context of analyzing the potential impact of performance auditing on public value creation, the system capacity dimension addresses the organizational capabilities and relationships necessary for effective and sustainable public value creation. Its structure remains closely aligned with the Developing System Capacity pillar of the HM Treasury's (2019) Public Value Framework, which addresses the capacity to manage the delivery chain, workforce capacity, capacity to evaluate impact, and stakeholder management. These areas are reflected in the four elements of the proposed dimension – supply chain management, management of human resources, impact assessment, and stakeholders – while the specific evaluation criteria were further developed through the literature synthesis and adapted to the performance audit context (see Table 5).

Table 4. Consumers and society dimension of the public value creation evaluation framework: Elements and evaluation criteria for analyzing the potential impact of performance auditing

Elements	Criteria
3.1. Legitimacy	3.1.1. The right to timely access to high-quality public services and goods in accordance with individual needs is protected. 3.1.2. Compliance with laws and regulations is ensured, and they are continuously improved. 3.1.3. The provision of public services and goods takes into account the needs of different social groups. 3.1.4. The right to receive information about rights, public services, and goods is safeguarded. 3.1.5. Safety and security are maintained.
3.2. Participation and engagement	3.2.1. Participation and engagement are actively promoted. 3.2.2. The user experience in accessing public services and goods is continuously improved. 3.2.3. An indicator system is implemented to assess the level of user engagement and participation. 3.2.4. The mindset, awareness, and behavior of users and society are intentionally shaped and adjusted. 3.2.5. The impacts of programs, services, and goods on society and users are evaluated.

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Table 5. System capacity dimension of the public value creation evaluation framework: Elements and evaluation criteria for analyzing the potential impact of performance auditing

Elements	Criteria
4.1. Supply chain management	4.1.1. Resources are allocated to strengthen the supply chain. 4.1.2. Clear and rational procedures are implemented at every stage of the supply chain. 4.1.3. Processes within the supply chain are lawful and equitable. 4.1.4. Policies related to the supply chain are regularly improved. 4.1.5. The functionality of the supply chain is evaluated. 4.1.6. When weaknesses in the supply chain are identified, appropriate actions are taken. 4.1.7. E-services and innovations that improve the supply chain are adopted.
4.2. Management of human resources	4.2.1. Human resources are carefully planned. 4.2.2. The field employs specialists with appropriate competencies. 4.2.3. Resources and attention are directed toward competency development. 4.2.4. Changes and needs in human resources are regularly assessed and monitored. 4.2.5. Prompt action is taken when necessary.
4.3. Impact assessment	4.3.1. The data used to calculate indicators are accessible, high-quality, and reliable. 4.3.2. Indicators are calculated to evaluate strategic, political, and program impacts. 4.3.3. Indicators are monitored, responses are implemented, and weaknesses are addressed.
4.4. Stakeholders	4.4.1. The concerns of stakeholder groups are thoroughly examined. 4.4.2. Efforts are made to enhance support from key stakeholder groups for the strategy, policy, or program. 4.4.3. To achieve better results, actions are undertaken beyond functional and inter-organizational boundaries through collaboration.

Supply chain efficiency depends on its strength and on effective monitoring, control, and oversight mechanisms. Accordingly, the first element of this dimension is supply chain management. Effective management requires adequate, timely, and well-allocated resources, as well as clear and rational procedures. This includes service standardization, procedural rationality, and system functionality. All processes must be lawful and fair, with continuous efforts to reduce corruption. As the supply chain originates from government decisions, public entities should actively participate in decision-making and policy implementation. Evaluating supply chain performance involves identifying weaknesses, bottlenecks, and inefficiencies. In the modern context, digital technologies and innovations further enhance service accessibility, transparency, and communication.

Human resources are critical to organizational and system capacity and are therefore evaluated as a separate element. Human resource planning aligns organizational needs with workforce requirements and is linked to financial planning and strategic objectives. It should include risk assessment, such as identifying skills gaps and addressing recruitment and retention challenges. The competence and adequacy of human resources ensure effective and timely performance, requiring continuous development of both individual and collective skills. Evaluation involves regular monitoring of workforce changes and the use of reliable data to assess short- and long-term needs. Data management processes should be systematically monitored, and contingency plans should be in place.

Impact assessment is based on indicators that are regularly monitored and used to inform appropriate responses. Data should be readily accessible and purposefully applied to evaluate specific areas and identify improvements aimed at enhancing performance.

Stakeholder support can either enhance or hinder the creation of public value. Public entities must understand key stakeholder groups, including their interests, attitudes, and influence on policy or program outcomes. Effective stakeholder engagement requires identifying these perspectives and developing strategies to strengthen relationships and support. Communication should be coordinated across organizational levels to ensure consistent engagement and enable collaboration beyond functional boundaries, thereby contributing to improved outcomes.

3.5. Conceptual synthesis of the public value creation evaluation framework for analyzing the potential impact of performance auditing

The synthesis of public value creation elements discussed in the previous subsections enabled the development of a conceptual evaluation framework tailored to the context of performance auditing.

The framework proposed in this study consists of four interrelated dimensions: strategy, governance, consumers and society, and system capacity. These dimensions encompass key areas of public sector activity and together provide a coherent basis for assessing public value creation as a multilayered and interrelated process. Within each dimension, the identified elements reflect key factors associated with the quality and sustainability of public value creation. Each element is further operationalized through evaluation criteria that enable assessment of progress in public value creation.

The structure of the framework allows public value assessment to be directly aligned with the logic of performance auditing. Since performance audits focus on goal formulation, process management, data and results evaluation, consumers' needs, and service delivery mechanisms, the proposed framework makes it possible to systematically identify and analyze areas in which performance audit findings and recommendations may be associated with changes in public value creation. Figure 1 visually summarizes the developed evaluation framework by illustrating its main dimensions and elements and their relationship to public value creation. This visualization consolidates the conceptual structure of the framework and provides a basis for its application in empirical analysis.

To provide an initial indication of the practical applicability of the proposed framework, its conceptual structure was subsequently applied in an empirical content analysis of performance audit recommendations issued by the National Audit Office of Lithuania (Šalienė et al., 2024). The empirical study showed that all four theoretical dimensions and their core elements could be identified in the objectives of performance audit recommendations. Moreover, the analysis revealed several additional context-specific elements that complemented the original framework rather than replacing its conceptual structure, suggesting that the framework may provide a general conceptual basis while remaining adaptable to different institutional settings. These findings provide preliminary support for the applicability of the framework as a tool for analyzing links between performance audit recommendations and public value creation, while also suggesting that additional elements may emerge depending on the institutional or national context in which the framework is applied. Consequently, the proposed framework provides a theoretically grounded basis for analyzing the potential impact of performance auditing on public value creation and can be further refined and empirically examined in different institutional contexts.

4. DISCUSSION

Public value creation has been examined in the academic literature for several decades, with various authors proposing different evaluation criteria and measurement approaches. Earlier studies have primarily emphasized individual dimensions of pub-

1. STRATEGY						
1.1. Mission and objectives			**1.2. Planning**			→ Public value created
1.1.1. … 1.1.3.			1.2.1. … 1.2.6.			
2. GOVERNANCE						
2.1. Management of financial resources	**2.2. Activity**	**2.3. Data**	**2.4. Management of information**	**2.5. Accountability**	**2.6. Responsibility**	
2.1.1. … 2.1.4.	2.2.1. … 2.2.3.	2.3.1. … 2.3.6.	2.4.1. … 2.4.3.	2.5.1. … 2.5.3.	2.6.1., 2.6.2	
3. CONSUMERS AND SOCIETY						
3.1. Legitimacy			**3.2. Participation and engagement**			
3.1.1. … 3.1.5.			3.2.1. … 3.2.5.			
4. SYSTEM CAPACITY						
4.1. Supply chain management	**4.2. Management of human resources**		**4.3. Impact assessment**		**4.4. Stakeholders**	
4.1.1. … 4.1.7.	4.2.1. … 4.2.5.		4.3.1. … 4.3.3.		4.4.1. … 4.4.3.	

Figure 1. Public value creation evaluation framework: Dimensions and elements for analyzing the potential impact of performance auditing

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lic value, such as efficiency, transparency, citizen engagement, service quality, or the adoption of innovations (Moore, 1994; Alford & Hughes, 2008; Talbot, 2008; Meynhardt, 2015; Bracci et al., 2021). However, these elements have most often been analyzed separately and have not been systematically integrated into a framework tailored to the performance audit context.

The conceptual framework proposed in this study contributes to the literature by synthesizing public value creation aspects identified in earlier studies into an initial conceptual framework for analyzing the potential impact of performance auditing on public value creation. Rather than challenging existing scholarly perspectives, the study systematizes and synthesizes them into a more coherent analytical structure that provides a foundation for further empirical refinement. In doing so, it responds to the growing emphasis in the literature on moving beyond isolated indicators toward more complex and interrelated approaches to evaluating public value creation.

The four dimensions identified in this study (strategy, governance, consumers and society, and system capacity) allow public value creation to be viewed as a dynamic, multilayered, and interrelated system. The proposed framework highlights that public value should not be viewed merely as the sum of individual dimensions. Rather, its creation depends on the interactions among strategic objectives, governance processes, service users' needs, and system capacity. In this way, the study contributes to the broader scholarly debate by proposing an initial conceptual synthesis that supports more integrated and interdisciplinary approaches to public value research while providing a basis for further empirical examination and refinement.

An important contribution of this study is its specific focus on the context of performance auditing. Although previous authors have pointed to a potential relationship between performance auditing and public value creation (Cordery & Hay, 2018; Ștefănescu & Trincu-Drăguşin, 2020; Šalienė et al., 2020; Hancu-Budui & Zorio-Grima, 2024), most studies have remained limited to the analysis of isolated aspects and have not proposed systematic evaluation models. The conceptual framework developed in this study provides a theoretical basis for analyzing the potential impact of performance auditing across different dimensions of public value creation and for identifying the areas in which performance audit findings and recommendations may be associated with changes in public value.

The proposed framework provides a basis not only for conceptual analysis of the potential impact of performance auditing, but also for future empirical application. The framework provides a structured basis for analyzing potential changes in public value not only within audited institutions, but also in a broader context – at the level of users, citizens, and society. This is particularly relevant given that the existing literature still lacks clear methodological approaches for systematically analyzing the links between performance audit outcomes and public value creation.

From a discussion perspective, the study highlights several gaps in the literature, particularly in performance auditing. First, as digitalization accelerates, data availability and data quality are becoming increasingly important in analyzing the potential impact of performance auditing on public value creation. However, academic research still lacks systematic approaches for explaining how data, indicators, and information used in performance audits can support the evaluation of public value and the identification of related changes. Second, the literature continues to provide insufficiently articulated linkages between the outcomes of performance audits and public value creation. However, understanding these linkages is relevant to both audited entities and supreme audit institutions.

Although the proposed framework is conceptual and intended to provide a general analytical basis, its practical application may vary across different country contexts. For example, differences in institutional structures, governance traditions, legal systems, and the role of Supreme Audit Institutions may influence how performance audit recommendations are implemented and how their potential contribution to public value creation can be analyzed. Therefore, when applying the framework in practice, these contextual factors should be considered to ensure a more context-sensitive and meaningful analysis.

Finally, this study opens avenues for further scholarly research. The public value creation evaluation framework developed in this study provides a theoretical foundation for empirical investigations examining how the implementation of performance audit recommendations is associated with changes across different dimensions of public value creation, which components may be particularly responsive to such changes, and whether all identified elements are equally relevant across different areas of public sector organizations. In addition, future research could explore changes in public value as an interrelated process, in which changes in one dimension may influence others, thereby enhancing the understanding of the dynamics of public value creation.

CONCLUSION

This study aimed to develop a public value creation evaluation framework for analyzing the potential impact of performance auditing on public value creation. Based on the systematization of public value creation aspects identified in the academic literature, the study proposes a conceptual framework consisting of four interrelated dimensions: strategy, governance, consumers and society, and system capacity. These dimensions are further structured into specific elements and evaluation criteria that enable a systematic analysis of areas in which performance audit findings and recommendations may be associated with changes in public value creation. Together, the proposed framework provides a structured basis for analyzing the links between performance audit recommendations and public value creation. It offers a theoretical basis for future empirical research and may also support the practical application of the framework in analyzing the potential impact of performance auditing in public sector organizations. By integrating research perspectives on performance audit impact and public value creation evaluation, the study contributes to the conceptual development of performance auditing research.

AUTHOR CONTRIBUTIONS

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