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**The perception of public sector auditors on performance audit in Malaysia: An exploratory study** (Article)Loke, C.H.<sup>a</sup>, Ismail, S.<sup>b</sup>, Hamid, F.A.<sup>a</sup><sup>a</sup> Department of Accounting, International Islamic University Malaysia, Kuala Lumpur, Malaysia<sup>b</sup> Department of Accounting, Faculty of Economics and Management Sciences, International Islamic University Malaysia, Selangor, Malaysia

## Abstract

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**Purpose** - The purpose of this paper is to explore the perception of public sector auditors on performance audit in Malaysian public sector entities. In particular, this study elicits the respondents' opinions on the elements of performance audit, the need for involvement of auditors in policy making, relevant experts to undertake a performance audit, major constraints in carrying out performance audit and the potential of performance audit to improve public administration. **Design/methodology/approach** - The study employed a postal questionnaire method to seek the perception of the auditors. The questionnaire was distributed to the population of public sector auditors in the National Audit Department in Malaysia and a total of 503 usable responses were received. The responses were analysed using descriptive statistical analysis including mean score and mean score ranking. **Findings** - The results reveal that auditors were of the opinion that effectiveness element should be one of the performance audit elements and that public sector auditors should be given the opportunity to influence policy decisions. In addition, the results show that the public auditor is not the only profession that can carry out performance audit, but can team up with other professions. In relation to constraints in performance audit, "Lack of cooperation and commitment from auditees in conducting a performance audit" was claimed to be the topmost constraint. Furthermore, performance audit was claimed to be able to enhance public accountability, as well as to enable more economical, efficient and effective utilising of public resources. **Originality/value** - This paper is one of few studies on public sector auditing particularly on performance auditing in the context of a developing country (i.e Malaysia). © 2016 Emerald Group Publishing Limited.

## Author keywords

Government; Malaysia; Performance audit; Public sector auditor; Value for money audit

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