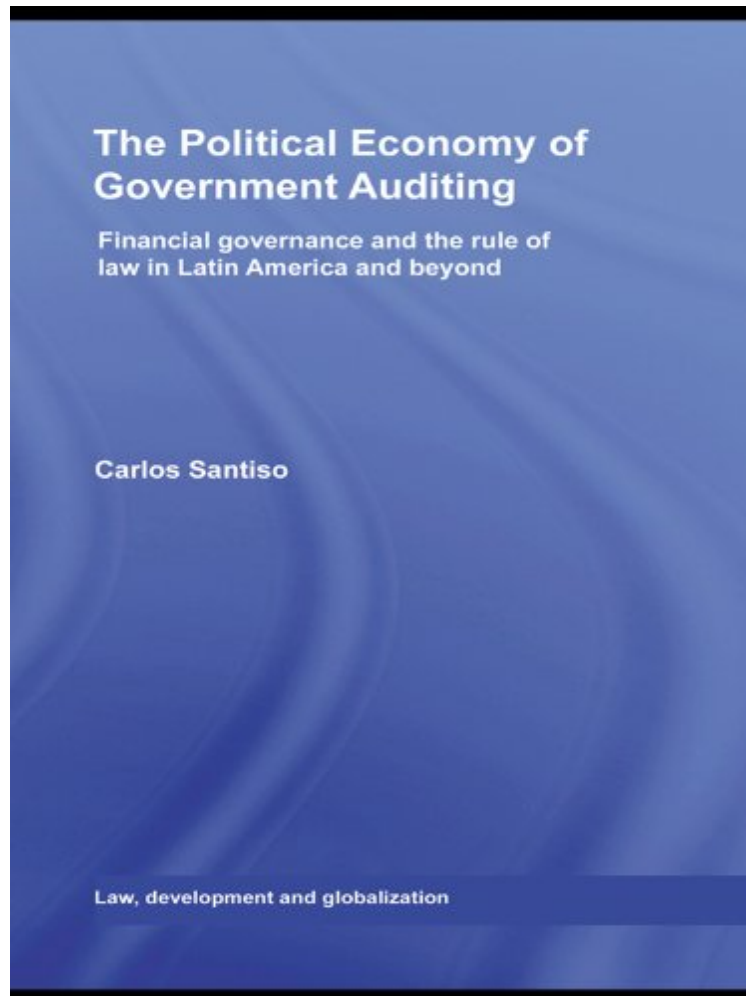


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The Political Economy of Government Auditing: Financial Governance and the Rule of Law in Latin America and Beyond (Law, Development and Globalization)

Carlos Santiso

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Carlos Santiso : The Political Economy of Government Auditing: Financial Governance and the Rule of Law in Latin America and Beyond (Law, Development and Globalization) before purchasing it in order to gage whether or not it would be worth my time, and all praised The Political Economy of Government Auditing: Financial Governance and the Rule of Law in Latin America and Beyond (Law, Development and Globalization):

The Political Economy of Government Auditing addresses the elusive quest for greater transparency and

accountability in the management of public finances in emerging economies; and, more specifically, it examines the contribution of autonomous audit agencies (AAAs) to the fight against corruption and waste. Whilst the role of audit agencies in curbing corruption is increasingly acknowledged, there exists little comparative work on their institutional effectiveness. Addressing the performance of AAAs in emerging economies, Carlos Santiso pursues a political economy perspective that addresses the context in which audit agencies are embedded, and the governance factors that make them work or fail. Here, the cases of Argentina, Brazil and Chile are examined, as they illustrate the three models of AAAs: parliamentary, court and independent; models of AAAs in modern states, and their three distinct trajectories of reform, or lack of reform. Beyond Latin America, considerations on the reform of government auditing in other countries, developed and developing, are also taken up as, it is argued, while institutional arrangements for government auditing matter, political factors ultimately determine the effectiveness of AAAs. Reforming AAAs, it is concluded, must consider the trajectory of state building, the role of law in public administration and the quality of governance. An important contribution to the comparative study of governance institutions, and especially those tasked with overseeing the budget and curbing corruption, *The Political Economy of Government Auditing* will be of interest to scholars and students of comparative politics, development studies, administrative law, and public finance; as well as to development practitioners and policy-makers in developing countries, donor governments and international institutions.

"This book is an important contribution to our understanding of how corruption can be prevented by strengthening those institutions tasked with scrutinizing government and overseeing public finances. It provides useful lessons to reformers in Latin America in their efforts to promote integrity in the use of public resources. These lessons of experience are also relevant for African countries pursuing the same objectives." Dr. Donald Kaberuka, President of the African Development Bank and former Minister of Finance of Rwanda
"Controlling corruption represents a fundamental challenge for all societies in their quest to improve the lives of the most vulnerable. Carlos Santiso eloquently demonstrates the importance of strengthening the institutions of integrity to combat corruption and, in particular, enhance transparency and accountability in public finances. His analysis of the role of audit agencies will undoubtedly help reformers around the world in the fight against corruption and hopefully inspire others to further enhance our knowledge of these overlooked oversight institutions." Dr. Peter Eigen, Founder of Transparency International (TI) and Chairman of EITI
"Carlos Santiso brings into this book a unique experience that combines top positions in governmental and financial agencies, as well as in distinguished academic positions. These varied perspectives make for a book that will be indispensable reading for everyone interested in these issues." Guillermo O'Donnell, Helen Kellogg Professor of Government and Senior Fellow of the Kellogg Institute for International Studies, Notre Dame University
"Carlos Santiso persuasively demonstrates that institutional design shapes the relationship between agents and principals in public budgeting. His application of agency theory to the audit function is especially valuable because of the assumed independence of auditors. His framework can be applied to relationships between politicians and officials in all areas of government work to further good governance and financial integrity." Allen Schick, Governance Fellow, Brookings Institution, and Professor of Political Science, University of Maryland, College Park
"This book fills a void in the literature, with a serious treatment of external audit institutions in Latin America, encompassing the political economy issues that impact their effectiveness. This is a must read for those interested in reforming their own public financial management system and those supporting the development of better public finance systems. The lessons are universal, and provide a firm, pragmatic foundation for moving forward and important guidance for sequencing of reforms." William L. Dorotinsky, Lead Public Sector Specialist, the World Bank
"The book stresses in various places that, inevitably, the effectiveness of audit agencies does not depend only on organizational factors but also, importantly, on the influence of political factors. For this reason these institutions cannot be copied from other countries and cannot be created over night. They must be created over a period of time and reflect the political reality of the countries. Dr. Santiso's book is of particularly great value in this context." Vito Tanzi, former Director of the Fiscal Affairs Department, International Monetary Fund
"With this book, Carlos Santiso breaks new ground in several areas – providing a unique, readable overview of the world of autonomous audit agencies, offering the first comparative study of their organization and operations, and simultaneously applying neo-institutional and political economy analysis to develop a theory on their impact on improving public resource management and combating corruption. The work should inspire others to consider these overlooked institutions in their own research agendas, but it will clearly remain a classic for some time." Linn Hammergren, former Senior Public Sector Management Specialist, World Bank
"This is a fine piece of comparative analysis, combining academic research findings with policy advice on challenges that many developing countries face currently. Santiso's book is an indispensable reading for scholars and practitioners looking for an inspiring read on a subject that otherwise finds itself enclosed in arcane technical literature." Dr. Bruno Speck, Senior Advisor for Latin America, Transparency International
About the Author Carlos Santiso is Manager of the Governance Division of the African Development Bank