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New development: Translating global standards in low-maturity contexts. A co-produced sustainability audit guide for public internal auditors

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IMPACT

This new development article offers practical insights for internal audit leaders, policy-makers, practitioners, and international organizations involved in sustainability-related auditing in the public sector context. By documenting the co-production of the Sustainability Auditing Guide, this new development article shows how collaborative processes can help internal audit functions move towards sustainability considerations, clarify roles, support capacity development, and engage with sustainability in a context-sensitive way. These practical insights are relevant to governments facing similar challenges in translating global sustainability reference frameworks into effective audit and governance practices.

ABSTRACT

This new development article presents the co-production of a Sustainability Auditing Guide developed for government internal auditors operating in different-maturity sustainability contexts within the Internal Audit Community of Practice (IACOP) of the Public Expenditure Management Peer-Assisted Learning (PEMPAL) network and Comparative International Governmental Accounting Research (CIGAR) Network. The article documents how the guide was developed through interaction between practitioners and academic experts to support internal audit functions in engaging with sustainability commitments in a practicable, context-sensitive manner. In particular, it focuses on the role of epistemic communities as bridging mechanisms that enable the translation of global sustainability standards into audit practices adapted to diverse institutional settings. By analysing the co-production process and the resulting structure of the guide, the article illustrates how epistemic communities can support policy adaptation within the public sector internal audit.

Данная статья предлагает практические выводы для руководителей внутреннего аудита, разработчиков политики, практиков и международных организаций, вовлечённых в аудит, связанный с устойчивым развитием, в контексте государственного сектора. Описывая совместную разработку Руководства по аудиту устойчивого развития, данный аналитический документ (ND) демонстрирует, как процессы сотрудничества могут способствовать тому, чтобы функции внутреннего аудита учитывали аспекты устойчивого развития, проясняли роли, поддерживали развитие потенциала и взаимодействовали с тематикой устойчивости с учётом конкретного контекста. Эти практические выводы актуальны для правительств, сталкивающихся с аналогичными вызовами при переводе глобальных ориентиров в области устойчивого развития в эффективную практику аудита и государственного управления.

KEYWORDS

CIGAR Network; epistemic communities; PEMPAL; public sector; sustainability internal audit

Introduction

Climate and environmental considerations have become pressing priorities for governments in recent years (OECD, 2021). Supranational organizations, including the United Nations (UN), have increasingly encouraged the integration of sustainability objectives into public policy-making and government action, while promoting international agreements, such as the Sustainable Development Goals (SDGs). At the same time, sustainability reporting in the public sector has been moving towards greater standardization, as illustrated by the International Public Sector Accounting Standard Board (IPSASB) sustainability reporting standard-setting process and, more recently, by the publication of IPSASB SRS 1 on climate-related disclosures. These developments have reinforced

expectations that governments should demonstrate progress, coherence, and accountability in relation to sustainability commitments. However, in many cases, institutional capacities have not developed at the same pace as sustainability ambitions, reflecting well-documented gaps between government commitments and public sector capabilities (OECD, 2025). This mismatch creates significant challenges for public sector organizations, as sustainability-related pressures must be translated into new governance, risk management, internal control, and accountability arrangements (Hecimovic, 2026).

This complexity is also reflected in the term 'sustainability', which has different uses and meanings (Bryan, 2022; Kaur et al., 2025). In this article, 'sustainability' refers to environmental, social, governance, and other sustainability-

related matters—consistent with the broad terminology used in sustainability assurance standards, such as ISSA 5000 (IAASB, 2024). Given this article's focus on internal auditing, these matters are considered not only in relation to sustainability information and disclosure but also in terms of how they arise within governance, risk management, internal control, and accountability practices. This broader understanding is consistent with internal audit perspectives that locate sustainability-related risks and responsibilities across the roles commonly described through the Three Lines Model, which was developed by the Institute of Internal Auditors (IIA, 2021; IIA Singapore, 2022).

Against this background, a critical question is:

How are sustainability commitments translated into effective governance, accountability, and management practices within central and subnational governments, particularly in countries where sustainability-related capacities and practices are still emerging?

In this context, internal audit functions in the public sector are increasingly recognized as key institutional actors that can support governments in bridging the gap between sustainability commitments and governance and management capacities (IIA, 2021; Sheta et al., 2025). However, internal auditors, particularly in low-maturity settings, often face substantial challenges in redefining and adapting their roles in relation to sustainability-related governance, risk management, and accountability practices. Such difficulties persist despite the widespread dissemination of internationally promoted sustainability-related guidance, including the SDGs and IPSASB's sustainability reporting standards, and the growing adoption of well-established governance and control frameworks, such as those developed by COSO (the Committee of Sponsoring Organizations) for sustainability-related issues (Soh & Martinov-Bennie, 2015; Sheta et al., 2025).

This article sheds light on how epistemic communities can support the translation of global sustainability standards into practicable internal audit approaches in low-maturity public sector contexts. Specifically, epistemic communities can support the tailoring of approaches and frameworks to sustainability commitments, thereby moving beyond a one-size-fits-all approach.

This article pursues its aim by exploring the co-production experience underpinning the *Sustainability Auditing Guide for Internal Auditors in the Public Sector* (PEMPAL IACOP, 2026) as an example of a broader institutional mechanism of structured peer exchange, collective interpretation, and co-production among practitioners, participating countries, and experts. This guide was promoted by the Internal Audit Community of Practice (IACOP) within the Public Expenditure Management Peer Assisted Learning (PEMPAL) network, in collaboration with experts from the Comparative International Governmental Accounting Research (CIGAR) Network.

The article's contribution is therefore twofold. As for the literature, it contributes to research on epistemic communities and public sector accounting and auditing reforms (Christensen, 2006; Christensen et al., 2018; Christensen et al., 2019) by showing how such communities may operate as bridging mechanisms in low-maturity contexts, where global reform expectations must be translated into locally practicable approaches. For practice, it highlights that strengthening sustainability-related internal audit capacity requires not only standards and

guidance but also epistemic communities that support interpretation, learning, and adaptation of new accounting and auditing practices.

Internal audit and sustainability in the public sector

The internal audit function occupies a distinctive position within the governance architectures of central and subnational governments, making it particularly relevant to supporting sustainability commitments (IIA, 2021). The governance of sustainability-related commitments requires alignment across strategy, risk management, internal control, performance management, and reporting processes (IIA, 2022). Within the IIA Three Lines Model, internal audit operates at the interface between the governing body and management, enabling it to assess and support this alignment in an independent yet internal manner. Reflecting this role, the IIA explicitly recognizes that 'an independent internal audit function can act as a catalyst for innovation and change' in relation to sustainability commitments (IIA, 2022).

The contribution of the internal audit to sustainability-related governance lies not in technical expertise on environmental or social issues but in its ability to examine whether sustainability commitments are effectively embedded in the existing governance arrangements, risk management processes, internal controls, and information systems. At the same time, empirical research highlights that, to act as effective contributors to sustainability transitions, internal auditors should address the skills gap that emerges when they expand their work beyond traditional domains into sustainability-related issues (Grossi et al., 2023; Soh & Martinov-Bennie, 2015). While the involvement of external experts may provide a short-term response to specific engagements, this approach offers only a partial solution. The literature emphasizes that the more fundamental challenge concerns the adaptability of internal audit functions and their capacity to upskill to remain relevant and deliver adequate integrated assurance and advisory activities over time (Ayagre, 2015).

In a public sector characterized by low levels of sustainability maturity, internal audit functions often struggle to address these adaptive challenges on their own, as sustainability commitments are rarely accompanied by shared operational guidance, audit methodologies, or learning mechanisms that enable internal auditors to translate them into practicable assurance and advisory work. The absence of shared reference points and interpretative guidance underscores the need for institutional platforms that facilitate collective learning, interpretation, and adaptation, helping internal audit functions to operationalize sustainability expectations in a context-sensitive manner.

Epistemic communities as bridging mechanisms in low-maturity sustainability contexts

Prior research on network governance and policy learning suggests that, when reforms are driven by globally-promoted agendas, learning and adaptation tend to occur through collective rather than individual mechanisms (Provan & Kenis, 2008; Dunlop & Radaelli, 2013). Policy

change is understood as embedding learning—defined as the updating of actors’ beliefs about policies, including the ideas that underpin them, their perceived performance, and the governance mechanisms and institutions through which they are implemented (Dunlop & Radaelli, 2013). Such learning does not occur automatically; instead, it emerges from a combination of social interaction, appraisals of similar entities’ experience, and evidence-based analysis. Thus, the relevance of epistemic communities stands out, as they have embedded all those factors in them.

An epistemic community is a network of professionals with recognized expertise and authoritative, policy-relevant knowledge in a specific domain or issue area (Haas, 1992). According to Haas (1992), epistemic communities may include multiple actors from different disciplinary and professional backgrounds but are characterized by four core features:

- Shared normative and principled beliefs that provide a value-based rationale for collective action.
- Shared causal beliefs derived from the analysis of practices and policy experiences, which help identify the sources of key policy problems and clarify the links between policy interventions and desired outcomes.
- Shared notions of validity that define what counts as credible and relevant knowledge within the community.
- A common policy enterprise oriented towards addressing a recognized set of problems through professional practice.

Epistemic communities operate within organizational conditions that enable learning processes, favouring structured social interaction, peer exchange and collective reflection on experience and evidence. These communities serve as bridges between international standard setters and national actors, including policy-makers, reform leaders, or practitioners. Rather than transmitting global guidance in a top-down manner, they facilitate translation processes through which international principles are discussed, adapted, and rendered meaningful in light of specific administrative systems, legal frameworks, and capacity constraints (Carraro, 2019). This bridging function is particularly relevant to sustainability-related reforms, where policy expectations are often articulated in standard ways, while national governance capacities remain uneven. In such contexts, sustainability-related assurance and advice confront auditors with significant levels of uncertainty, making interpretative judgment and sensemaking central to audit practice (Harrer & Lehner, 2024). These epistemic communities can therefore support internal auditors by helping them interpret sustainability commitments and translate them into audit-relevant criteria and approaches tailored to their specific contexts.

Within the PEMPAL network and its IACOP community, sustained interaction among diverse expert actors enables the emergence of such an epistemic community. By providing a dedicated arena for internal audit practitioners to engage with evolving reform agendas (including sustainability-related assurance and advisory roles), PEMPAL supports peer exchange, joint reflection on practice, and interaction with academic and international expertise. In low-maturity contexts, this type of community helps internal auditors move beyond general commitments and

generic frameworks, supporting the development of practicable, context-sensitive approaches aligned with both international expectations and national governance realities. The need for and usefulness of such support are also reflected in country-level assessments of public sector internal audit systems, which identify persistent challenges in translating formal mandates into effective practice in low-maturity contexts (IIA Armenia, 2019).

Co-production of the guide

The *Sustainability Auditing Guide for Internal Auditors in the Public Sector* (PEMPAL IACOP, 2026) was developed in response to a practical need that emerged during periodic exchanges within the IACOP community. In these forums, both IACOP leaders and representatives from participating member countries repeatedly highlighted the growing pressure on internal audit functions to engage with sustainability-related issues, alongside a shared sense of uncertainty regarding how such engagement could be operationalized in practice. This collective recognition prompted the decision to broaden the initiative beyond the practitioner community by involving academic experts from the CIGAR Network to support the conceptual framing and methodological development of the guide.

The co-production process between practitioners and academics began with an ambitious first draft that sought to translate, in a detailed and systematic manner, the procedures envisaged for external auditors under ISSA 5000 into the internal audit context. While conceptually rigorous, this approach proved challenging when discussed with PEMPAL member countries. During subsequent peer discussions, participants highlighted that such a high level of technical detail was misaligned with the sustainability maturity and institutional capacities of many intended users of the guide. Rather than facilitating engagement, the draft risked reinforcing the gap between international assurance expectations and the realities of public sector internal audit practice.

This feedback, received during digital meetings and physical workshops, marked a critical turning point in the co-production process. The focus shifted from *how to audit sustainability in technical terms* to *how internal audit functions can begin to approach sustainability*. The guide was therefore reoriented towards a foundational perspective, emphasizing how internal auditors can make sense of sustainability commitments, understand their implications for governance and risk management, and progressively identify audit-relevant entry points consistent with their mandate and maturity level. The revised structure was co-created by academic experts, representatives from PEMPAL member countries, and practitioners from more advanced contexts (Austria, Spain, the Netherlands, and South Africa), ensuring conceptual robustness and practical relevance.

Subsequent drafts of the guide were discussed and refined through multiple rounds of collective review during dedicated meetings and workshops. PEMPAL countries actively contributed by commenting on the level of detail, suggesting adaptations, and sharing examples drawn from their own administrative contexts. These inputs were systematically incorporated into the final document, resulting in a guide that reflects a shared understanding of

what is both appropriate and feasible for internal audit functions engaging with sustainability. Figure 1 illustrates how the guide evolved through the co-production process, from a procedure-oriented draft to a maturity-sensitive internal audit guide.

Figure 1 makes visible the role played by the epistemic community in this transformation. The epistemic community did not simply validate a pre-existing technical document; rather, it mediated between external sustainability assurance expectations and the practical conditions of the public sector internal audit. In doing so, it translated the feedback received from member countries into a set of design choices that reshaped the guide around feasibility, proportionality, and capacity development.

The final architecture of the guide reflects three central design principles. First, sustainability is not framed as a new, separate, or highly specialized type of audit but as an area that can be progressively integrated into ordinary internal audit work, in line with the audit mandate, organizational objectives, risks, and existing governance arrangements. Second, the guide does not assume that internal auditors have to become sustainability experts. Instead, it emphasizes the need to assess available competences and resources, identify capability gaps, and, where necessary, rely on specialist support while preserving the internal auditor's professional judgement. Third, sustainability-related internal audit work is presented as maturity-sensitive: the type, depth, and ambition of audit engagements should be proportionate to the sustainability maturity and capacity of the institutional context.

These principles show that the guide is not merely a technical product but the institutional result of a collective learning process. Through co-production, global sustainability assurance expectations were translated into a more usable, proportionate, and context-sensitive resource for public sector internal auditors in low-maturity countries. In this sense, the guide reflects both a practical response to an emerging audit need and a broader process of role clarification, capacity building, and professional adaptation.

Concluding remarks

This article examines the co-production of the *Sustainability Auditing Guide for Internal Auditors in the Public Sector* (PEMPAL IACOP, 2026) as an example of how epistemic communities can promote the translation of global sustainability standards into practicable internal audit approaches in low-maturity public sector contexts. Specifically, we shed light on the institutional process through which practitioners, academics, and experts collectively clarified expectations, recalibrated ambitions, and developed the guidance to align with the real capacities of local users. The key challenge is translating sustainability-related expectations into existing internal audit roles, methods, and capabilities that are proportionate to the local maturity and institutional capacity.

Beyond one-size-fits-all sustainability guidance

The PEMPAL-IACOP experience suggests that the primary task for governments is no longer to define whether internal auditing should engage with sustainability, as this expectation is now widely embedded in policy and

professional discourse (IIA, 2021). Instead, the critical issue concerns how this engagement is governed. Recent Organization for Economic Co-operation and Development (OECD) work emphasizes the need for a *whole-of-government* approach to sustainability, highlighting persistent fragmentation and capacity gaps across public administrations (OECD, 2025). However, while such analyses clearly articulate the importance of integrating sustainability objectives into existing governance arrangements, they remain less explicit about how this integration should be governed in practice, particularly regarding the adaptation of existing functions and capabilities.

This gap is particularly evident in relation to internal auditing, which is increasingly positioned as a key contributor to sustainability governance, due to its cross-cutting role in risk management, internal control, and performance practices (IIA, 2021; IIA, 2022). At the same time, internal audit functions are frequently expected to engage with sustainability issues in the absence of shared methodologies, commonly accepted benchmarks, or structured learning arrangements to support this role expansion. Under these conditions, a misalignment tends to emerge between sustainability-related expectations and the institutional capacities available to the internal audit function.

This article underlines the limits of one-size-fits-all sustainability guidance in low-maturity contexts. While globally promoted frameworks and principles (for example the SDGs) play an important agenda-setting role, they typically leave significant interpretative discretion to national actors. In such settings, the central task is not just compliance with predefined standards but the translation of sustainability standards into governance and assurance practices that are meaningful within specific local contexts. This translation process exceeds the capacity of individual organizations acting in isolation (IIA Armenia, 2019).

In this regard, epistemic communities can be described as critical components of sustainability governance. The experience of the IACOP and PEMPAL network illustrates how such communities can function as bridging mechanisms between global expectations and national practices. Rather than serving primarily as channels for disseminating guidance, these communities provide structured environments for peer exchange, joint interpretation, and reflection on practice. Through them, the internal audit functions of each involved government can both explore how sustainability commitments relate to their mandates and identify feasible entry points for engagement (Provan & Kenis, 2008; Dunlop & Radaelli, 2013).

Translation through co-production

The co-production of the *Sustainability Auditing Guide for Internal Auditors in the Public Sector* offers a concrete illustration of the key role of epistemic communities. The guide was the result of an iterative process involving internal audit practitioners from 22 PEMPAL governments, IACOP leadership, and CIGAR experts. The evolution of the guide, from an initial focus on detailed procedural translation to a more foundational, entry-level approach, reflects a collective recalibration of expectations in light of the specific institutional capacities and maturity of the PEMPAL countries. Notably, the co-production process itself

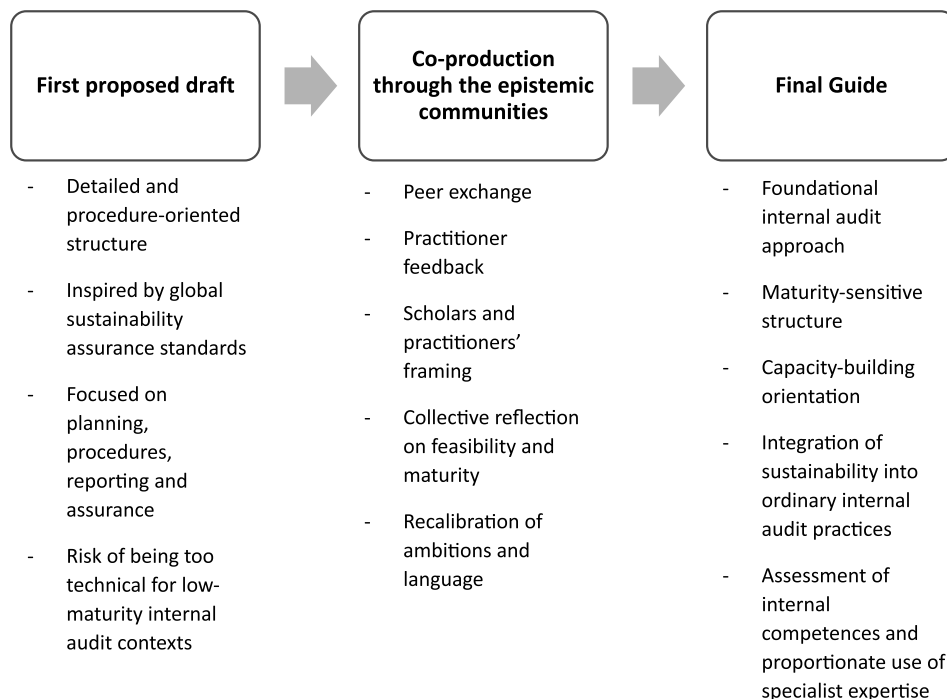


Figure 1. The development process of the *Sustainability Auditing Guide for Internal Auditors in the Public Sector*: From a procedure-oriented draft to a maturity-sensitive internal audit guide.

supported learning and role clarification, enabling participants to align sustainability commitments with what internal audit functions could realistically deliver at different stages of development.

From a policy perspective, our study suggests that strengthening sustainability-related internal audit capacity in the public sector requires attention not only to standards and formal guidance but also to the role of epistemic communities in supporting interpretation, peer learning, and adaptation to the needs of local users. Indeed, assigning additional responsibilities to internal audit functions without corresponding guidance may reinforce symbolic compliance. By contrast, communities that facilitate collective learning can help align sustainability commitments with governance realities and support gradual yet effective role expansion.

Although our analysis is grounded in the PEMPAL context, the issues we highlight are not context-specific. As sustainability agendas continue to expand across public sectors, many governments are likely to encounter similar challenges in managing the adaptation of existing governance functions. This article offers a lens for understanding how sustainability reforms can be translated into public sector practices without assuming that guidance, by itself, is sufficient to produce organizational change. For this reason, the implementation of the guide is a crucial next step for research. While we have focused on the role of epistemic communities in its co-production, the guide's practical significance will depend on how it is adopted, interpreted, and embedded within internal audit functions across different public sector contexts.

Future research should examine whether and how internal audit services incorporate the guide into annual audit planning, use it to structure sustainability-related engagements, and contribute to changes in local governance, risk management, internal control, and accountability practices. This would allow scholars to assess the role of

actors, conditions, and organizational mechanisms through which a co-produced instrument becomes an operational resource for sustainability-related change.

Author contributions

CRediT: **Diletta Vito**: Data curation, Investigation, Methodology, Visualization, Writing – original draft; **Giuseppe Grossi**: Conceptualization, Data curation, Formal analysis, Investigation, Methodology, Project administration, Supervision, Validation, Visualization, Writing – review & editing; **Arman Vatyan**: Data curation, Funding acquisition, Methodology, Project administration, Supervision, Validation, Writing – review & editing.

Disclosure statement

No potential conflict of interest was reported by the author(s).

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