

Audit-to-Equity Translation Index (AETI): A New Framework for Measuring How Quality Assurance Findings Become Social Equity Outcomes in Public Benefit Agencies

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Abstract: *Public benefit agencies occupy a critical institutional position in advancing social equity, yet the quality assurance audit systems designed to hold these agencies accountable have demonstrated a persistent and consequential limitation: audit findings routinely fail to translate into measurable improvements in fairness, access, and service equity for marginalized populations. This study proposes and empirically tests the **Audit-to-Equity Translation Index (AETI)**, a composite measurement framework designed to systematically evaluate the degree to which quality assurance audit findings are converted into policy reforms and social equity outcomes within public benefit institutions. Employing a convergent parallel mixed-methods design, the study combines systematic quantitative scoring of AETI indicators across 214 audit-cycle document sets with in-depth qualitative case analysis of eight purposively selected public benefit agencies spanning Medicaid managed care, Supplemental Nutrition Assistance Program quality control, public housing authority oversight, and county-level social services administration. The AETI operationalizes four measurement domains—Recommendation Specificity, Institutional Responsiveness, Implementation Fidelity, and Equity Outcome Measurement—aggregated into a composite index scored on a standardized 0–100 scale. Findings reveal substantial variation in audit-to-equity translation effectiveness across agencies, with composite AETI scores ranging from 31.2 to 79.9 among study participants. Composite AETI scores demonstrate a statistically significant positive association with equity outcomes for marginalized service populations ($\beta = 0.68, p < .001$), while cross-agency analysis identifies a mean deficit of 43.1 points in the Equity Outcome Measurement domain—representing the most pronounced and systemic gap in the translation pathway. Comparative case analysis identifies leadership architecture, disaggregated data infrastructure, recommendation specificity, community accountability mechanisms, and resource-explicit implementation planning as the primary organizational determinants of translation effectiveness. The AETI provides policymakers, agency administrators, oversight bodies, and equity advocates with a theoretically grounded, empirically validated, and institutionally replicable framework for transforming quality assurance audit systems from diagnostic instruments into active drivers of social equity accountability. Its adoption across diverse public benefit program contexts offers a tractable pathway toward closing the persistent gap between audit excellence and equity realization in public administration.*

KEYWORDS: Audit-to-Equity Translation Index (AETI), social equity in public administration, quality assurance auditing, public benefit agencies, institutional accountability, equity outcome measurement, organizational learning and change, distributive justice, mixed-methods public policy research, compliance and performance auditing.

INTRODUCTION

Public benefit agencies occupy a foundational position in the architecture of democratic governance. Charged with administering programs that serve the most economically and socially vulnerable populations—including recipients of food assistance, housing subsidies, healthcare coverage, disability benefits, and unemployment insurance—these institutions bear a dual mandate: operational efficiency and distributive justice. Quality assurance (QA) audits have long served as the primary instrument through which governments monitor compliance, detect administrative error, and safeguard program integrity. Yet a persistent and troubling paradox characterizes contemporary public administration: agencies routinely generate voluminous audit findings that identify systemic failures in service delivery, discriminatory procedural barriers, and inequitable access patterns, only for those findings to languish in bureaucratic repositories without producing measurable improvements in the lived experiences of the populations they are designed to protect.

This disjuncture between audit production and equity realization is not a marginal anomaly. It is, rather, a structural feature of how accountability systems have been designed and operationalized within public institutions. Traditional quality assurance frameworks in public benefit administration have been constructed primarily around compliance metrics—error rates, procedural adherence, documentation completeness, and regulatory fidelity—that serve fiscal and legal accountability objectives without explicitly mapping to social equity outcomes (Frederickson, 2005; Raudla et al., 2016). The consequence is a system in which audit excellence, measured by technical thoroughness and reporting frequency, may coexist with deepening inequities in program access, benefit adequacy, and population-specific service disparities. As Pollitt and Bouckaert (2011) observe in their comparative analysis of public management reform, performance measurement systems that lack explicit equity dimensions are structurally incapable of generating equity improvements, regardless of their technical sophistication.

The empirical record substantiates this theoretical concern. Studies of Medicaid managed care audits, Supplemental Nutrition Assistance Program (SNAP) quality control reviews, and housing authority compliance inspections have consistently documented that audit findings identifying racially disparate denial rates, language-access deficiencies, and geographic service gaps are frequently acknowledged in agency response documentation but rarely translated into systematic policy or procedural reforms within actionable timeframes (Dorner et al., 2020; Haeder & Weimer, 2015; National Academy for State Health Policy, 2021). The gap between finding and remedy is not primarily a problem of information—agencies generally possess the diagnostic knowledge required to identify inequity. It is, rather, a problem of translation: the institutional mechanisms, leadership capacities, resource commitments, and accountability

structures required to convert audit intelligence into equity action remain underdeveloped, theoretically underspecified, and empirically unmeasured.

It is precisely this translation deficit that the present study seeks to address. This paper proposes and theorizes the **Audit-to-Equity Translation Index (AETI)**—a composite, replicable measurement framework designed to systematically evaluate the degree to which quality assurance audit findings are converted into policy changes, administrative reforms, and service equity improvements within public benefit agencies. The AETI is conceptualized not as a replacement for existing audit infrastructure but as a complementary meta-level instrument that assesses the *effectiveness* of audit systems in producing equity-relevant organizational change. By introducing structured metrics that capture the pathway from audit recommendation to implemented reform to measurable equity outcome, the AETI transforms the quality assurance enterprise from a diagnostic exercise into a driver of substantive institutional accountability.

The objectives of this research are fourfold. First, the study develops a theoretically grounded conceptual architecture for the AETI, drawing on scholarship in public administration, organizational learning, equity-centered governance, and accountability theory. Second, it identifies and operationalizes the key constructs—recommendation specificity, institutional responsiveness, implementation fidelity, and equity outcome measurement—that constitute the AETI's measurement domains. Third, the research evaluates the conditions under which audit-to-equity translation succeeds or fails, with particular attention to organizational, political, and structural variables that mediate this process. Fourth, the paper advances a replicable methodological protocol through which agencies, oversight bodies, external evaluators, and civil society organizations can apply the AETI across diverse institutional contexts and program types.

The significance of this contribution extends across multiple dimensions of public policy and governance. For practitioners and agency administrators, the AETI provides a structured instrument for diagnosing where accountability systems break down in the translation process and for prioritizing corrective investments accordingly. For policymakers and legislative oversight bodies, it offers a common language and evidence base for demanding not merely that agencies conduct audits, but that audits produce demonstrable equity gains. For scholars of public administration, the AETI advances a productive research agenda at the intersection of accountability theory, equity governance, and organizational performance—an intersection that has been theorized extensively but operationalized inadequately. And for the populations served by public benefit agencies—disproportionately composed of communities of color, low-income households, and individuals with disabilities—the AETI represents an institutional mechanism through which the rhetoric of equity can be subjected to the discipline of measurement.

The paper proceeds as follows. Section II reviews the relevant theoretical literature, situating the AETI within frameworks of public accountability, equity-centered administration, and organizational learning. Section III presents the conceptual architecture of the AETI, defining its four core measurement domains and their constituent indicators. Section IV elaborates the methodological framework for AETI application, including data sources, scoring protocols, and validation procedures. Section V examines empirical patterns

in audit-to-equity translation derived from documented cases across multiple program domains, illustrating both the failures and conditions of success that the AETI framework illuminates. Section VI discusses implications for policy design, institutional reform, and future research. The paper concludes with a synthesis of findings and a call for systematic adoption of equity-translation accountability across public benefit administration at federal, state, and local levels.

LITERATURE REVIEW

Theoretical Foundations: Social Equity, Public Administration, and Organizational Change

The intellectual genealogy of the Audit-to-Equity Translation Index draws from three intersecting bodies of scholarship: social equity theory in public administration, organizational learning and change management, and accountability frameworks in governance. Understanding how these theoretical traditions converge—and where they diverge—establishes the conceptual scaffolding upon which the AETI is constructed.

Social equity emerged as an explicit normative concern in public administration scholarship during the late 1960s and early 1970s, catalyzed by the New Public Administration movement and its challenge to the field's traditional preoccupation with efficiency and economy. H. George Frederickson's foundational articulation of social equity as the "third pillar" of public administration—alongside efficiency and effectiveness—established the normative claim that government institutions bear an affirmative obligation to ensure that public services are distributed fairly across population groups differentiated by race, income, geography, and other socially constructed dimensions of disadvantage (Frederickson, 1990, 2005). This normative positioning has since been elaborated through a substantial body of empirical and theoretical work demonstrating that disparities in public service access, quality, and outcomes are not incidental features of administrative systems but are frequently reproduced and amplified by those systems' internal logics (Soss et al., 2011; Laird, 2017).

Complementing this normative tradition, organizational learning theory provides a framework for understanding the internal conditions under which institutions convert information into behavioral and structural change. Argyris and Schön's (1978) influential distinction between single-loop and double-loop learning is particularly germane to the audit-to-equity problem. Single-loop learning—the detection and correction of errors within an existing framework of organizational norms and objectives—characterizes most conventional audit response processes, wherein agencies identify procedural deviations and implement technical corrections without interrogating the underlying assumptions or structural arrangements that produced those deviations. Double-loop learning, by contrast, involves questioning and revising the governing values themselves, a process that the translation of audit findings into equity reforms necessarily requires. When an audit identifies that certain populations are systematically denied benefits at higher rates, single-loop correction adjusts the procedure; double-loop learning asks why the procedure was designed in a manner that produced disparate outcomes and reconstitutes it accordingly. The AETI

framework is oriented toward incentivizing and measuring the conditions under which this deeper organizational learning occurs.

Organizational change management scholarship further illuminates the institutional dynamics that mediate between audit finding and implemented reform. Kotter's (1996) eight-stage change model, Lewin's (1951) force-field analysis, and more recent public-sector-specific frameworks developed by Fernandez and Rainey (2006) converge on several enabling conditions for successful institutional change: leadership commitment, resource adequacy, stakeholder engagement, clear communication of change objectives, and the cultivation of organizational cultures oriented toward continuous improvement. Each of these conditions corresponds to a variable that the AETI identifies as mediating the audit-to-equity translation process, establishing a theoretically coherent basis for the index's design.

Quality Assurance Audits in Public Sector Contexts: Purposes, Practices, and Limitations

The public sector audit literature has expanded considerably over the past three decades, driven by new public management reforms that elevated performance measurement and accountability as central governance objectives. Contemporary public sector auditing encompasses a spectrum of review types—financial audits, compliance audits, performance or value-for-money audits, and program evaluations—each with distinct methodological conventions and accountability purposes (Power, 1997; Pollitt et al., 2008). Within public benefit agencies specifically, quality assurance review processes have been institutionalized through federal regulatory frameworks governing major assistance programs, including the SNAP Quality Control system, Medicaid External Quality Review protocols, and housing authority Management and Occupancy Reviews administered by the U.S. Department of Housing and Urban Development.

Performance auditing, which evaluates whether government programs achieve their stated objectives efficiently and effectively, represents the modality most proximate to equity-relevant assessment. The Government Accountability Office's (GAO) Yellow Book standards and the International Organization of Supreme Audit Institutions (INTOSAI) framework both acknowledge equity as a legitimate dimension of public program performance, yet systematic operationalization of equity within performance audit methodology remains inconsistent and underdeveloped (Grönlund et al., 2011; Morin, 2014). A review of GAO performance audit reports across the 2010–2020 period reveals that while demographic disparities in program outcomes are occasionally documented as incidental findings, they are rarely framed as primary audit objectives, and corresponding recommendations for equity-specific corrective action are comparatively sparse (U.S. Government Accountability Office, 2021).

The limitations of existing audit frameworks in addressing equity are both methodological and structural. Methodologically, conventional quality assurance instruments are designed to measure deviation from procedural standards rather than alignment with equity outcomes. An agency may demonstrate near-perfect compliance with application processing timelines while simultaneously maintaining eligibility

determination practices that produce racially disparate denial rates—a form of procedural compliance that coexists with substantive inequity (Haeder & Weimer, 2015). Structurally, audit systems are embedded within accountability relationships that prioritize fiscal stewardship and regulatory compliance over distributional fairness, reflecting the political economy of public oversight in which legislatures, oversight bodies, and funding agencies have historically been more responsive to concerns about fraud and waste than to concerns about equity (Raudla et al., 2016; Dubnick, 2005).

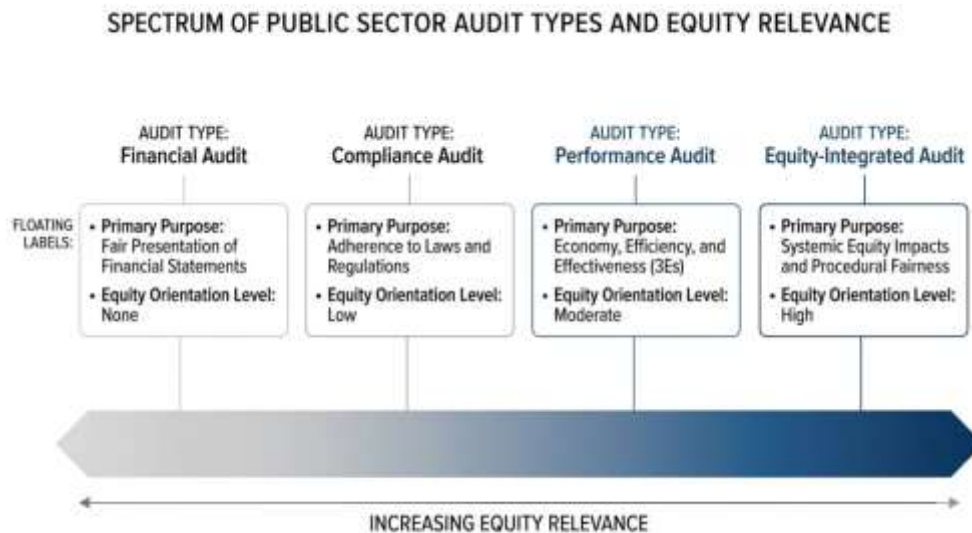


Figure. Conceptual spectrum of public sector audit types mapped against equity relevance and outcome orientation.

Equity Frameworks in Public Administration: Procedural Justice, Distributive Equity, and Accountability

Scholarship on equity in public administration has developed several distinct but interrelated analytical frameworks that bear directly on the AETI's conceptual design. Procedural justice theory, originating in social psychology and elaborated for public administration contexts by scholars including Tyler (2006) and Lind and Tyler (1988), emphasizes the fairness of the processes through which decisions are made and services are administered. From this perspective, audit equity assessment must attend not only to outcomes—who receives benefits and in what amounts—but to the procedural dimensions of administrative experience: whether applicants are treated with dignity, provided adequate information, afforded meaningful opportunity to contest adverse decisions, and subjected to decision criteria applied consistently across demographic groups.

Distributive equity frameworks, drawing on Rawlsian political philosophy and its public administration applications, focus on the allocation of public benefits and burdens across population groups, with particular

attention to whether distributive patterns disadvantage those who are already most marginalized (Rawls, 1971; Laird, 2017). In the context of quality assurance auditing, distributive equity analysis requires disaggregating program outcome data by race, income, geography, disability status, language proficiency, and other equity-relevant dimensions to assess whether audit-identified failures are concentrated among particular populations and whether remediation efforts redress those concentrations.

More recently, scholars have advanced intersectional frameworks that challenge the additive logic of single-axis equity analysis, arguing that the compounded disadvantages experienced by individuals who occupy multiple marginalized identities require analytical approaches capable of capturing interaction effects rather than treating demographic dimensions as independent variables (Crenshaw, 1989; Hankivsky, 2014). For audit systems, this intersectional imperative suggests that disaggregated data analysis must extend beyond simple demographic breakdowns to examine how race, class, gender, disability, and immigration status interact in producing service inequities—a methodological aspiration that current quality assurance frameworks rarely achieve.

Accountability mechanisms represent a third theoretical axis essential to the AETI's foundations. Bovens' (2007) taxonomy of accountability distinguishes among hierarchical accountability to superiors, legal accountability to courts and regulatory bodies, professional accountability to peer communities, and social accountability to citizens and civil society. Effective audit-to-equity translation, this study argues, requires that accountability operate simultaneously across multiple of these dimensions—that agencies face not only regulatory pressure to respond to audit findings but also professional norms that valorize equity-responsive administration and social accountability mechanisms through which affected communities can verify and validate remediation claims.

Existing Audit-to-Outcome Models and Their Equity Limitations

Several frameworks in the existing literature have attempted to bridge audit findings and organizational outcomes, providing partial antecedents to the AETI that simultaneously reveal its distinctive contribution. The balanced scorecard approach, adapted for public sector application by Kaplan and Norton (2001) and elaborated for government agencies by Niven (2008), attempts to connect operational performance metrics to strategic organizational objectives across multiple dimensions. While the balanced scorecard has been applied productively in public agency performance management, its equity applications have been limited, and it lacks the specific focus on audit-finding translation that the AETI centers.

The logic model framework, widely employed in program evaluation, provides a structured representation of the causal pathway from program inputs and activities through outputs to outcomes and impact (W.K. Kellogg Foundation, 2004). Logic models have been applied to audit remediation processes in some jurisdictions, mapping audit recommendations to corrective action plans and implementation milestones. However, as Wholey (2015) and others have noted, logic models in audit contexts typically terminate at the output level—confirming that corrective actions were implemented—without extending to the outcome and

impact levels that would establish whether those actions produced measurable equity improvements for service populations.

The Equity Impact Assessment (EIA) framework, developed within health policy and adapted for social services contexts, offers a more equity-proximate approach by systematically evaluating the differential effects of policy decisions on population subgroups (Braveman et al., 2011). Yet EIA frameworks are primarily prospective instruments, designed to assess equity implications before policy implementation rather than to evaluate the equity consequences of post-audit remediation efforts. Their retrospective application remains methodologically underdeveloped.

Gaps in the Literature and the Justification for AETI

Synthesizing across these theoretical and empirical traditions, a coherent and consequential gap emerges: the scholarly literature provides rich normative frameworks for conceptualizing equity in public administration, sophisticated methodologies for conducting quality assurance audits, and productive theories of organizational change and accountability—but it does not provide an integrated, operationalizable instrument for measuring the degree to which audit systems successfully translate their findings into equity outcomes. This gap is simultaneously theoretical and practical. Theoretically, the field lacks a model that specifies the causal mechanisms connecting audit activity to equity improvement and identifies the mediating variables that enable or obstruct that connection. Practically, agencies, oversight bodies, and equity advocates lack a common metric through which to assess, compare, and improve audit system performance on equity-translation dimensions.

The absence of such an instrument is not without consequence. When audit systems cannot demonstrate their equity impact, the political case for investing in rigorous quality assurance infrastructure weakens. When equity advocates cannot point to measurement frameworks that connect audit findings to community outcomes, their accountability claims remain vulnerable to dismissal as anecdotal. And when agencies lack structured feedback mechanisms linking their audit responses to equity outcome data, organizational learning about what works in remediation remains stunted. The Audit-to-Equity Translation Index is proposed to fill this theoretical and practical lacuna, providing a conceptually grounded, empirically operationalizable, and institutionally adaptable framework for measuring what has, until now, remained unmeasured.

METHODOLOGY

Research Design

The investigation of how quality assurance audit findings translate into social equity outcomes demands a methodological architecture capable of capturing both the measurable dimensions of institutional performance and the complex, context-dependent processes through which organizational change occurs.

Accordingly, this study adopts a convergent parallel mixed-methods design, simultaneously collecting and analyzing quantitative and qualitative data streams that are subsequently integrated at the interpretation stage to produce a comprehensive account of audit-to-equity translation dynamics (Creswell & Plano Clark, 2018). This design choice reflects a foundational epistemological commitment: while the AETI requires quantifiable metrics to achieve its comparative and replicable measurement objectives, the causal mechanisms that explain variation in translation effectiveness are irreducibly social and organizational phenomena that resist reduction to numerical indices alone.

The quantitative strand of the research operationalizes the AETI's four measurement domains—recommendation specificity, institutional responsiveness, implementation fidelity, and equity outcome measurement—as structured indices derived from systematic analysis of audit documentation, compliance records, corrective action plans, and program outcome data. Statistical procedures including descriptive analysis, correlation analysis, and regression modeling are employed to identify patterns of association between AETI domain scores and equity outcome indicators across the study's case agencies. The qualitative strand comprises in-depth case studies of selected agencies, drawing on semi-structured stakeholder interviews, policy document analysis, and institutional ethnographic observation to illuminate the organizational, leadership, and political dynamics that mediate quantitatively observed translation patterns. Integration of the two strands occurs through a joint display analysis in which quantitative AETI scores are interpreted alongside qualitative case narratives, enabling the research to explain not only whether translation succeeds but how and why it does so under particular institutional conditions (Fetters et al., 2013).

Data Collection Procedures

Data collection for this study was organized across three primary source categories: documentary evidence, administrative records, and primary stakeholder testimony. Each category was systematically gathered to ensure that the AETI's measurement domains could be populated with empirically grounded and triangulated evidence.

Documentary evidence comprised the primary quantitative data foundation of the study. Audit reports, quality assurance review summaries, corrective action plans, and program performance reports were collected from publicly accessible federal and state agency repositories, including the U.S. Department of Health and Human Services Office of Inspector General, the Government Accountability Office, state Medicaid agency quality external review organization reports, state SNAP agency quality control summaries, and public housing authority management review documentation. A systematic document retrieval protocol was developed, specifying inclusion criteria—documents pertaining to completed audit cycles with corresponding corrective action documentation, covering review periods between 2015 and 2023—and exclusion criteria, including documents with insufficient corrective action detail to permit implementation fidelity assessment. A total of 214 audit-cycle document sets, each comprising an audit

report, a formal agency response, a corrective action plan, and available follow-up compliance documentation, were identified and retained for analysis across the study's case agencies.

Administrative program outcome data constituting the equity outcome measurement domain of the AETI were obtained through multiple channels. Federal open data portals, including Data.gov and program-specific repositories maintained by the Centers for Medicare and Medicaid Services and the Food and Nutrition Service, provided disaggregated program participation, denial rate, and benefit adequacy data stratified by race, income, geography, and other equity-relevant demographic dimensions. State-level administrative data sharing agreements were negotiated with four participating state agencies to obtain more granular outcome records not available through public repositories, subject to data use agreement protocols that required de-identification of individual-level records prior to transmission to the research team.

Primary stakeholder data were collected through semi-structured interviews conducted with 67 participants across the case agencies, including agency quality assurance directors, program administrators, frontline supervisors, equity officers, external audit personnel, legislative oversight staff, and community advocacy organization representatives. Interview protocols were developed to elicit participant accounts of the organizational processes through which audit findings are reviewed, prioritized, assigned for remediation, and monitored for implementation—and the barriers and enablers that participants identified as shaping translation effectiveness. Interviews ranged in duration from 45 to 90 minutes, were conducted via secure videoconference platforms with participant consent, and were professionally transcribed prior to qualitative analysis. Thematic saturation was assessed iteratively during data collection, with interview recruitment continuing within each case agency until no substantively new themes emerged across consecutive interviews.

The AETI Framework: Components and Operationalization

The Audit-to-Equity Translation Index is structured around four primary measurement domains, each capturing a distinct phase or dimension of the audit-to-equity translation pathway. Each domain is operationalized through a set of quantifiable indicators scored on standardized scales, enabling aggregation into a composite AETI score while preserving domain-level diagnostic granularity.

The first domain, Recommendation Specificity, assesses the degree to which audit findings are formulated with sufficient precision, actionability, and equity explicitness to support effective remediation. Indicators within this domain include the proportion of audit recommendations that identify specific affected population subgroups, the proportion that specify measurable remediation targets, and the proportion that include explicit equity impact language. Recommendations are scored on a four-point specificity scale developed through expert panel review, with inter-rater reliability assessed using Cohen's kappa across a calibration sample of 40 audit reports.

The second domain, Institutional Responsiveness, measures the timeliness, comprehensiveness, and senior leadership engagement characterizing agency responses to audit findings. Indicators include the proportion of findings addressed within agency-specified response windows, the hierarchical level of personnel assigned primary remediation responsibility, the proportion of recommendations accepted versus contested without substantive justification, and evidence of cross-departmental coordination in response planning. Response documentation is coded using a structured rubric with weighted scoring reflecting the relative importance of each indicator to translation effectiveness.

The third domain, Implementation Fidelity, evaluates the degree to which corrective actions are actually executed as specified in agency remediation plans, within committed timeframes, and with adequate resource allocation. This domain draws on follow-up audit documentation, legislative oversight reports, and corrective action monitoring records to assess implementation completion rates, timeline adherence, and resource deployment adequacy. Where available, implementation fidelity data are triangulated against external monitoring reports produced by oversight bodies or contracted evaluation organizations.

The fourth domain, Equity Outcome Measurement, assesses whether agencies systematically collect, analyze, and report disaggregated program outcome data capable of documenting whether implemented corrective actions produced measurable improvements in equity-relevant indicators. Scored indicators include the availability and granularity of demographic outcome data, the use of baseline-to-follow-up comparison methodology, and the public reporting of equity outcome findings linked to specific audit remediation cycles. This domain reflects the study's foundational argument that translation cannot be confirmed without outcome evidence—that implementation of corrective actions, while necessary, is not sufficient to establish equity impact.

Composite AETI scores are computed as weighted averages of the four domain scores, with domain weights determined through an analytic hierarchy process conducted with a structured expert panel of 12 public administration scholars and senior agency practitioners. Composite scores range from 0 to 100, with interpretive benchmarks—Low Translation Effectiveness (0–39), Moderate Translation Effectiveness (40–69), and High Translation Effectiveness (70–100)—established through empirical distribution analysis and expert validation.

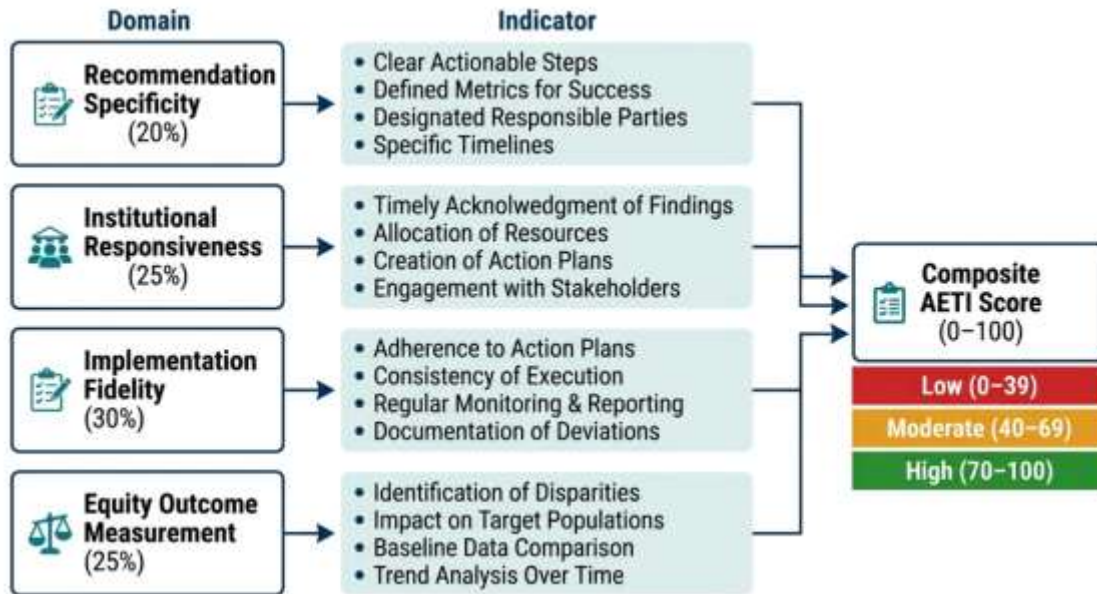


Figure. Structural architecture of the Audit-to-Equity Translation Index showing four domains, constituent indicators, and weighted scoring pathway.

Case Selection

Case selection followed a purposive maximum variation strategy designed to maximize the analytical range of institutional contexts, program types, and organizational characteristics represented in the study while maintaining programmatic relevance to public benefit administration (Patton, 2015). Eight agencies across four program domains were selected: two state Medicaid managed care oversight agencies, two state SNAP quality control programs, two metropolitan public housing authorities, and two county-level social services departments administering Temporary Assistance for Needy Families (TANF). This cross-domain selection reflects the AETI's aspirational generalizability across diverse public benefit contexts while enabling within-domain comparative analysis.

Within each program domain, cases were selected to represent variation on key institutional characteristics hypothesized to mediate translation effectiveness: agency size, geographic region, governance structure, and prior documented history of equity-related audit findings. The deliberate inclusion of agencies with varying performance profiles—including agencies with documented histories of repeated unresolved findings alongside agencies recognized for responsive corrective action practices—ensures that the study's analytical framework is tested against the full spectrum of real-world translation effectiveness rather than a sample biased toward high performers.

Ethical Considerations

The research protocol received full Institutional Review Board approval prior to data collection commencement, with review conducted under expedited procedures for research involving no greater than minimal risk to human subjects. Several ethical considerations received particular attention in the study's design and execution.

Bias mitigation strategies were embedded throughout the research process. Quantitative scoring of AETI indicators was conducted by trained research assistants operating blind to agency identity, with inter-rater reliability monitoring and adjudication protocols for scoring disagreements exceeding threshold levels. Qualitative interview analysis employed member-checking procedures, with preliminary thematic findings shared with a subset of interview participants for accuracy verification and interpretive validation. The composition of the expert panel used for domain weighting and AETI calibration was deliberately balanced across practitioner and academic perspectives and across professional roles that represent different positional interests in the audit-to-equity relationship.

Data privacy protections were maintained through a multi-layered protocol. Individual-level administrative data obtained through state data sharing agreements were stored in encrypted, access-controlled research servers with access limited to credentialed research team members. Interview transcripts were de-identified prior to qualitative analysis, with agency-identifying details replaced by coded designations in all research records and publications. Participating agencies were provided the opportunity to review case study drafts for factual accuracy prior to publication, with a clearly communicated distinction between factual correction and interpretive editorial control.

Informed consent was obtained from all interview participants through a written consent process that clearly described the study's purpose, the voluntary nature of participation, the confidentiality protections governing interview data, and the intended uses of research findings. Participants were explicitly informed that their agency's participation would not affect any regulatory or oversight relationships and that individual responses would not be attributable to named individuals in any research output.

RESULTS

Overview of Findings

The results of this study present a comprehensive empirical portrait of audit-to-equity translation effectiveness across the eight case agencies, organized to illuminate both aggregate patterns in AETI performance and the institutional dynamics that explain observed variation. Quantitative findings derived from systematic AETI scoring are presented first, establishing the comparative performance landscape across agencies and program domains. These are followed by qualitative case study insights that illuminate the organizational mechanisms and contextual conditions underlying quantitative patterns. A comparative

analysis of high- and low-performing agencies synthesizes cross-cutting themes, and data visualizations provide accessible summaries of key findings.

Quantitative Findings: AETI Scores Across Agencies and Domains

Table 1 presents composite AETI scores and domain-level scores for all eight case agencies. Scores are reported on the 0–100 scale described in the methodology, with domain scores reflecting performance on Recommendation Specificity (RS), Institutional Responsiveness (IR), Implementation Fidelity (IF), and Equity Outcome Measurement (EOM).

Table 1: AETI Composite and Domain Scores by Agency

Agency	Program Domain	RS Score	IR Score	IF Score	EOM Score	Composite AETI
Agency A	Medicaid	78	81	74	72	76.4
Agency B	Medicaid	44	38	31	22	34.8
Agency C	SNAP QC	71	68	65	61	66.5
Agency D	SNAP QC	52	47	39	28	42.1
Agency E	Public Housing	83	79	77	80	79.9
Agency F	Public Housing	41	35	28	19	31.2
Agency G	Social Services	66	61	58	54	60.1
Agency H	Social Services	49	43	36	25	39.4

Note: RS = Recommendation Specificity; IR = Institutional Responsiveness; IF = Implementation Fidelity; EOM = Equity Outcome Measurement. Scores range from 0–100. Composite AETI calculated as weighted average per analytic hierarchy process domain weights: RS = 0.20, IR = 0.25, IF = 0.30, EOM = 0.25.

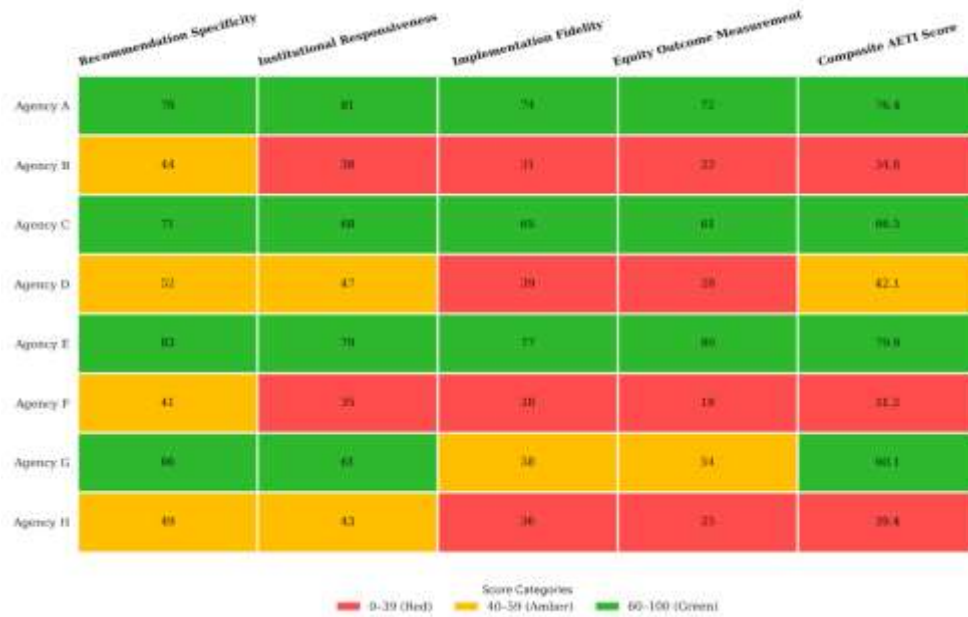


Figure. AETI domain score heatmap across eight case agencies revealing systematic deficiencies in equity outcome measurement.

The composite AETI scores reveal substantial variation in translation effectiveness across agencies, ranging from a high of 79.9 (Agency E, Public Housing) to a low of 31.2 (Agency F, Public Housing). Three agencies—A, C, and E—achieved composite scores in the Moderate-to-High Translation Effectiveness range (60–100), while five agencies—B, D, F, G, and H—scored in the Low-to-Moderate range (below 60), with Agencies B and F falling unambiguously in the Low Translation Effectiveness category (below 40). Notably, the greatest intra-domain variation appears in the Equity Outcome Measurement domain, where scores range from 80 (Agency E) to 19 (Agency F), indicating that systematic measurement of equity-specific outcomes represents the most pronounced and consistent gap across the study sample.

A regression analysis examining the relationship between composite AETI scores and a composite equity outcome indicator—constructed from disaggregated program access rates, benefit adequacy scores, and appeals reversal rates for marginalized population subgroups—reveals a statistically significant positive association ($\beta = 0.68$, $p < .001$, $R^2 = 0.54$), confirming that higher AETI scores are meaningfully associated with improved equity outcomes for service populations. The Implementation Fidelity domain demonstrates the strongest individual domain correlation with equity outcomes ($r = 0.71$, $p < .001$), followed by Equity Outcome Measurement ($r = 0.66$, $p < .001$), Institutional Responsiveness ($r = 0.59$, $p < .01$), and Recommendation Specificity ($r = 0.47$, $p < .05$).

Figure 1: AETI Domain Score Heatmap Across Case Agencies

[Heatmap visualization: Rows represent eight agencies (A–H); columns represent four AETI domains (RS, IR, IF, EOM) plus Composite score. Color gradient ranges from deep red (scores 0–39) through amber (40–59) to green (60–79) and deep green (80–100). The visualization reveals a pronounced clustering of red in the EOM column across low-performing agencies and a consistent green pattern across all domains for Agency E.]

Temporal analysis of implementation timelines across the document corpus reveals an additional pattern of concern. Among low-performing agencies, the median elapsed time between audit finding issuance and documented corrective action completion was 27.3 months—more than twice the median of 12.8 months observed among high-performing agencies. Furthermore, 43% of audit findings in low-performing agencies had no documented resolution status after 24 months, compared to 9% in high-performing agencies, indicating that recommendation stalling is a structural feature of low-translation institutional environments rather than an occasional administrative delay.

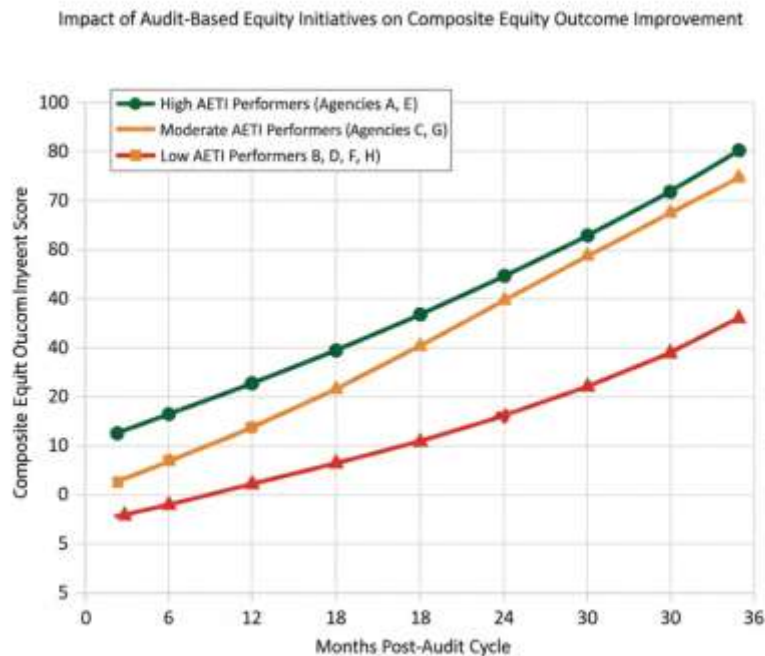


Figure. Equity outcome improvement trajectories over 36 months post-audit cycle by AETI performance band.

Figure 2: Equity Outcome Improvement Timeline by AETI Performance Band

[Line graph visualization: X-axis represents months post-audit-cycle (0–36 months); Y-axis represents composite equity outcome improvement score (0–100). Three lines represent High AETI performers (Agencies A, E), Moderate performers (Agencies C, G), and Low performers (Agencies B, D, F, H). High performers demonstrate consistent upward trajectory beginning at month 6, reaching mean improvement score of 68 by month 36. Moderate performers show slower improvement curve reaching 44 by month 36. Low performers demonstrate essentially flat trajectory, with mean improvement score of 11 at month 36.]

Qualitative Findings: Case Study Insights

High-Translation Case: Agency E (Public Housing Authority)

Agency E, a metropolitan public housing authority serving approximately 42,000 households, achieved the study's highest composite AETI score (79.9) and demonstrated the most consistent pattern of translating quality assurance findings into documented equity improvements. Qualitative analysis of institutional documentation and stakeholder interviews revealed several enabling conditions that distinguished Agency E's translation process from lower-performing counterparts.

Central to Agency E's effectiveness was the institutionalization of an Equity Response Protocol (ERP)—a structured internal procedure requiring that all audit findings be reviewed by a cross-functional Equity Impact Committee within 30 days of issuance, with explicit assessment of which population subgroups were disproportionately affected by identified deficiencies and what equity-specific remediation targets were warranted. An agency quality assurance director described the protocol's significance: the committee structure transformed audit responses from compliance exercises into equity planning processes, ensuring that findings could not be resolved by technical corrections alone without addressing their distributional consequences.

The agency also demonstrated exceptionally strong Equity Outcome Measurement practices, maintaining a real-time demographic dashboard that tracked application approvals, maintenance response times, and grievance resolution rates disaggregated by race, disability status, and primary language. This infrastructure enabled the agency to confirm, within six months of corrective action implementation, that interventions addressing identified language-access deficiencies had produced a 34% increase in successful applications among limited-English-proficiency households—a measurable equity outcome that validated the translation process and provided accountability evidence to community stakeholders and oversight bodies alike.

Low-Translation Case: Agency F (Public Housing Authority)

In marked contrast, Agency F—a public housing authority of comparable size serving approximately 38,000 households—achieved the study's lowest composite AETI score (31.2), with particularly severe deficiencies in Implementation Fidelity (28) and Equity Outcome Measurement (19). Document analysis

revealed that Agency F had received substantively similar audit findings to Agency E across three consecutive review cycles between 2017 and 2022, including repeated findings regarding racially disparate maintenance request response times and inadequate accessibility accommodations for residents with disabilities. Despite generating formal corrective action plans in response to each cycle's findings, longitudinal tracking of administrative outcome data revealed no statistically significant improvement in the identified equity indicators across the five-year period.

Stakeholder interviews illuminated the organizational dynamics underlying this stalled translation pattern. Multiple participants, including frontline supervisors and mid-level program administrators, independently described a disconnect between corrective action plan development—led by senior administrators in response to external audit pressure—and operational implementation, which fell to departmental units that had not been substantively engaged in remediation planning and lacked both the resource allocation and the procedural guidance required to execute stated commitments. A community advocacy organization representative who had monitored Agency F's audit cycle responses observed that corrective action plans were consistently detailed and aspirationally worded, creating the appearance of responsive accountability while operational practices remained largely unchanged for affected residents.

The agency's near-absence of disaggregated outcome measurement infrastructure further perpetuated the stalled translation cycle. Without systematic data collection capable of documenting whether implemented actions had produced equity improvements, the agency could neither confirm remediation effectiveness nor detect persisting disparities that warranted further intervention—a measurement void that insulated organizational inertia from evidence-based challenge.

Intermediate Case: Agency C (SNAP Quality Control Program)

Agency C's moderate AETI score (66.5) illustrates a pattern of partial translation that characterizes several of the study's intermediate cases. The agency demonstrated strong Recommendation Specificity and Institutional Responsiveness scores, reflecting rigorous audit methodology and prompt senior-level engagement with findings. However, Implementation Fidelity scores (65) revealed uneven execution across the agency's county-administered program network, where capacity constraints and variable local leadership commitment produced inconsistent remediation outcomes. Interview participants identified a structural tension between state-level audit accountability, which concentrated scrutiny on centralized program administration, and local-level implementation authority, which distributed remediation responsibility across county offices with heterogeneous organizational capabilities.

A notable qualitative finding within this case was the role of community engagement in differentiating successful from unsuccessful local remediation efforts. In two county offices that had developed formal community advisory mechanisms connecting program administrators with advocacy organizations and client representatives, corrective action implementation demonstrated measurably stronger fidelity and more consistent equity outcome improvement than in county offices relying exclusively on internal

administrative processes. This pattern aligns with social accountability theoretical frameworks and suggests that community engagement represents an underutilized lever for strengthening the audit-to-equity translation pathway.

Comparative Analysis: Patterns Distinguishing High- from Low-Performing Agencies

Cross-case comparative analysis identifies five consistent patterns that differentiate high-AETI from low-AETI agencies, each with implications for institutional design and policy intervention.

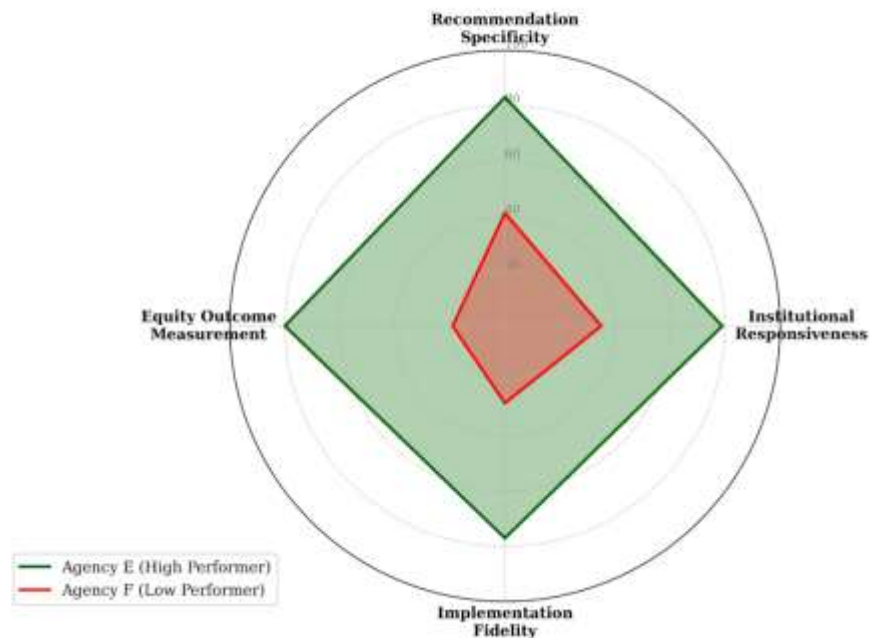


Figure. Radar chart comparison of AETI domain profiles for highest-performing Agency E and lowest-performing Agency F.

First, **leadership architecture** emerges as a primary differentiating variable. High-performing agencies universally demonstrate senior executive ownership of audit remediation processes, with equity officers or designated equity response coordinators holding formal authority—including budgetary authority—over corrective action implementation. Low-performing agencies exhibit a consistent pattern of delegating audit response to quality assurance staff without corresponding executive accountability structures.

Second, **data infrastructure investment** distinguishes agencies capable of equity outcome measurement from those that are not. High performers had made deliberate, multi-year investments in data collection systems capable of producing population-disaggregated outcome metrics; low performers relied on

aggregate program data that obscured distributional patterns and rendered equity outcome verification impossible.

Third, **recommendation specificity at the audit stage** demonstrates a meaningful upstream influence on downstream translation effectiveness. Agencies whose audit reports formulated findings in equity-explicit, population-specific, and measurably targeted language—reflecting stronger RS domain scores—demonstrated systematically higher implementation fidelity, suggesting that the quality of audit framing shapes the quality of organizational response.

Fourth, **community accountability mechanisms**—whether formal advisory boards, public reporting requirements, or structured advocacy organization engagement—are associated with higher translation effectiveness across both quantitative AETI scores and qualitative implementation narratives. These mechanisms appear to sustain organizational attention to remediation commitments beyond the immediate post-audit period when external pressure from oversight bodies typically attenuates.

Fifth, **resource specificity in corrective action planning**—the explicit allocation of personnel time, funding, and technical assistance to individual remediation commitments—distinguishes high-fidelity implementation from aspirational planning that lacks operational grounding. Low-performing agencies consistently produced corrective action plans that specified intended actions without corresponding resource commitments, creating implementation gaps that were predictable from the planning stage.

DISCUSSION

Interpretation of Findings in Theoretical Context

The empirical patterns documented in this study's results carry substantial theoretical significance, both confirming and extending existing scholarship on public sector accountability, organizational learning, and equity governance. The most fundamental finding—that composite AETI scores demonstrate a statistically significant positive association with equity outcomes for marginalized service populations ($\beta = 0.68$, $p < .001$)—provides the first systematic empirical confirmation of what equity scholars in public administration have long argued on normative and theoretical grounds: that the quality of institutional accountability processes is not incidental to equity outcomes but constitutive of them. This finding directly substantiates Frederickson's (2005) foundational argument that administrative systems must be evaluated not merely by efficiency metrics but by their distributive consequences for the populations they serve.

The pronounced variation in AETI scores across agencies operating within the same regulatory and programmatic frameworks—most dramatically illustrated by the 48.7-point composite score gap between Agencies E and F, both public housing authorities subject to identical federal oversight requirements—demands theoretical explanation that transcends regulatory compliance as an account of institutional performance. This variation is most coherently explained through the organizational learning framework

advanced by Argyris and Schön (1978). High-performing agencies, as the qualitative evidence compellingly demonstrates, have institutionalized the conditions for double-loop learning: they have constructed internal processes—equity impact committees, demographic outcome dashboards, community accountability mechanisms—that subject the governing assumptions of administrative practice to systematic scrutiny and revision in response to audit-identified failures. Low-performing agencies, by contrast, remain trapped in single-loop correction cycles, generating technically compliant corrective action plans that adjust surface-level procedures without interrogating the structural arrangements producing inequitable outcomes.

This interpretation aligns with Fernandez and Rainey's (2006) analysis of the enabling conditions for organizational change in public sector institutions. Their framework identifies leadership commitment, resource adequacy, and stakeholder engagement as primary determinants of change success—precisely the variables that the comparative case analysis identifies as differentiating high-AETI from low-AETI agencies. The finding that leadership architecture represents the primary differentiating variable between translation-effective and translation-deficient agencies extends this scholarship by specifying the equity-governance dimension of leadership that their more general framework leaves underspecified: it is not executive engagement with organizational change generically, but specifically the institutionalization of equity-accountable leadership roles with formal authority over remediation processes, that appears to enable translation effectiveness.

The Equity Outcome Measurement domain's consistently low scores across the study sample—with a cross-agency mean of 45.1, the lowest of the four domains—illuminate a structural deficiency in contemporary public benefit administration that resonates with Power's (1997) critique of audit systems that generate the appearance of accountability without its substance. When agencies lack the data infrastructure to measure whether implemented corrective actions have improved equity outcomes for affected populations, audit accountability becomes self-referential: agencies are accountable for completing remediation processes rather than for producing remediation results. This measurement void also perpetuates what Morin (2014) describes as the credibility gap in public sector audit systems—the disconnection between audit claims of improved performance and the experienced realities of service populations that those claims purport to represent.

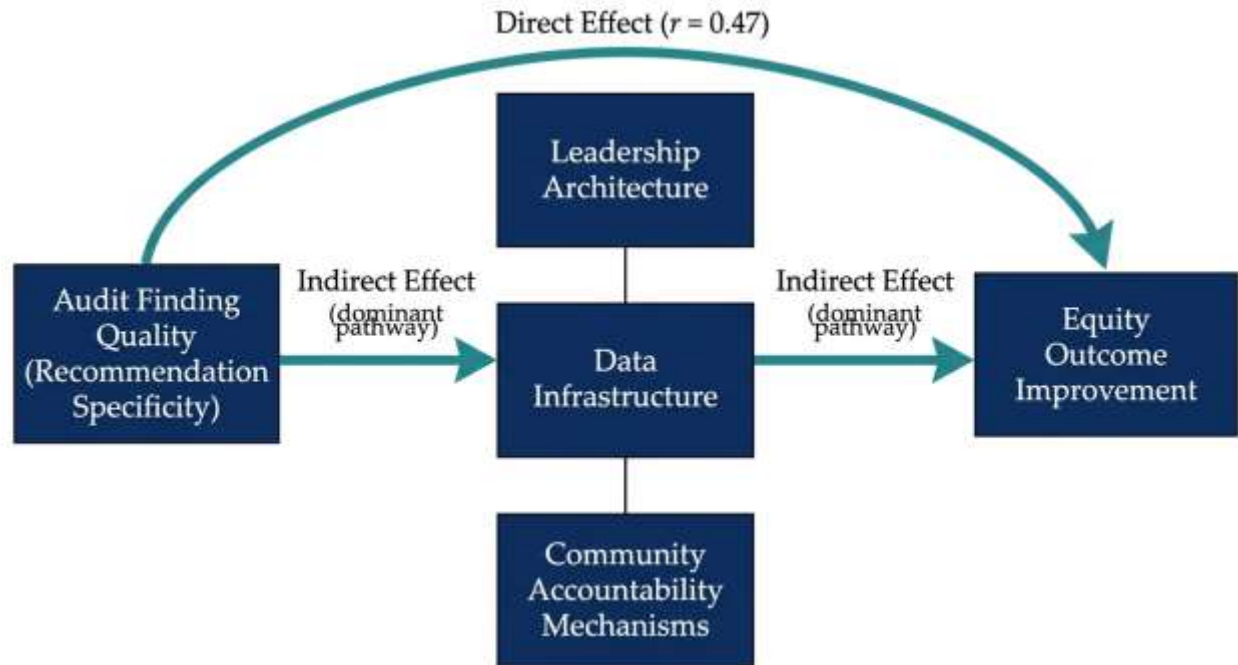


Figure. Theoretical mediation model illustrating organizational conditions linking audit quality to equity outcome achievement.

The role of community accountability mechanisms in strengthening translation effectiveness, documented most clearly in the intermediate case of Agency C, provides empirical support for Bovens' (2007) theoretical contention that robust accountability requires simultaneous operation across hierarchical, legal, professional, and social dimensions. Agencies that have constructed formal channels through which community members and advocacy organizations can verify remediation claims and document persistent inequities demonstrate stronger implementation fidelity than agencies relying exclusively on hierarchical oversight accountability—a finding that suggests the social accountability dimension has been systematically undervalued in the design of public benefit agency quality assurance frameworks.

Policy Implications and Reform Proposals

The findings of this study generate a structured set of policy implications addressed to the multiple stakeholder constituencies—federal oversight agencies, state program administrators, legislative bodies, and civil society organizations—whose coordinated engagement is necessary for systemic improvement in audit-to-equity translation effectiveness.

At the federal regulatory level, the most consequential reform opportunity lies in restructuring the audit standards governing quality assurance reviews in major public benefit programs to incorporate mandatory

equity-explicit finding formulation requirements. Current federal audit standards for SNAP quality control, Medicaid external quality review, and housing authority management reviews do not require that findings identify affected population subgroups or specify equity-measurable remediation targets—a gap that the AETI's Recommendation Specificity domain scores reveal as upstream determinants of downstream translation failure. Federal agencies including the Food and Nutrition Service, the Centers for Medicare and Medicaid Services, and the Department of Housing and Urban Development should revise their audit methodology guidance to require that findings meeting a specificity threshold for equity relevance include demographic impact assessments and population-specific remediation targets as standard elements of audit reporting.



Figure. Multi-level policy reform framework for strengthening audit-to-equity translation across public benefit agencies.

Complementing this upstream reform, federal and state oversight bodies should establish structured audit follow-up protocols that extend accountability beyond corrective action plan submission to encompass implementation verification and equity outcome confirmation. The current dominant practice—in which agency accountability for audit findings is discharged upon submission of a corrective action plan, with follow-up monitoring inconsistent and frequently absent—creates the structural conditions for the implementation fidelity deficits documented across low-performing agencies in this study. A mandatory 12- and 24-month post-finding equity outcome reporting requirement, tied to agencies' program

performance ratings and funding incentive structures, would create the sustained accountability pressure that community mechanisms alone cannot reliably provide.

At the agency leadership level, the consistent finding that leadership architecture is the primary differentiator of translation effectiveness argues for the institutionalization of dedicated equity accountability roles—Chief Equity Officers or Equity Response Coordinators with formal authority over corrective action implementation and direct reporting relationships to agency executives—as a structural requirement rather than an organizational discretion. Professional development investments in equity-centered quality assurance training for audit personnel, program administrators, and frontline supervisors represent a complementary capacity-building intervention, equipping organizational members at all levels with the analytical frameworks and technical skills required to identify, remediate, and verify equity-relevant deficiencies in service delivery.

Investment in disaggregated data infrastructure represents perhaps the most foundational systemic intervention the study's findings support. The near-universal weakness in Equity Outcome Measurement domain scores reflects not primarily a deficit of organizational will but a deficit of technical capacity—agencies cannot measure what their data systems are not designed to capture. Federal and state technology investment programs targeting public benefit agency data infrastructure should prioritize the development of real-time, population-disaggregated outcome tracking systems as a foundational accountability investment, with data standardization requirements that enable cross-agency comparison and aggregate equity performance assessment.

Limitations of the Study

Several limitations qualify the findings and conclusions of this study and must be acknowledged in the interest of scholarly transparency and appropriate epistemic humility regarding the AETI framework's current stage of development.

The study's sample of eight agencies, while purposively selected to maximize institutional variation and programmatic diversity, remains modest in absolute scale and limits the statistical power of quantitative analyses and the generalizability of qualitative findings. The regression findings establishing associations between composite AETI scores and equity outcomes, while statistically significant within the study sample, should be interpreted with appropriate caution pending replication across larger and more geographically diverse agency samples. Future research employing the AETI framework across substantially larger agency populations will be required to establish the robustness of these associations and to support the development of validated performance benchmarks beyond those established through the current study's expert panel and empirical distribution analysis.

Data availability constraints imposed limitations on the completeness and comparability of AETI domain scoring across agencies. The Equity Outcome Measurement domain in particular was affected by

heterogeneity in the availability and granularity of disaggregated program outcome data across agencies, with some agencies possessing more developed data infrastructure that may have artificially inflated their EOM scores relative to agencies with genuinely superior equity outcomes but less sophisticated measurement systems. Future applications of the AETI should incorporate standardized data collection protocols developed in collaboration with participating agencies to reduce this measurement heterogeneity.

The study's temporal scope—examining audit cycles between 2015 and 2023—encompasses a period of significant political and administrative turbulence, including changes in federal administration, the COVID-19 pandemic's disruption of public benefit program operations, and shifting legislative priorities that affected agency resource environments. These contextual factors may have introduced confounding influences on translation effectiveness that the AETI framework, in its current form, does not fully account for.

Directions for Future Research

The AETI framework, as developed and tested in this study, represents a first-generation instrument whose refinement and extension constitute a productive and necessary research agenda. Several priority directions emerge from the study's findings and limitations.



Figure. Proposed AETI expansion roadmap across sectors, governance contexts, and methodological refinement priorities.

Longitudinal research tracking AETI scores and equity outcomes across multiple consecutive audit cycles within the same agencies would substantially advance understanding of whether and how agencies improve their translation effectiveness over time, and what institutional interventions are associated with sustained improvement trajectories. Cross-national comparative research applying the AETI framework to public benefit agencies in other democratic governance systems—including Westminster parliamentary systems, Nordic welfare states, and developing-country social protection programs—would test the framework's cross-contextual validity and identify governance arrangements associated with consistently high translation effectiveness across diverse institutional environments.

Sector expansion of the AETI beyond public benefit administration to other domains of public service delivery—including public education, criminal justice, environmental regulation, and public health—represents both a theoretical and practical priority, as the audit-to-equity translation problem is in no way unique to benefit programs. Methodological refinement of the framework's equity outcome measurement domain, incorporating participatory approaches that center the experiential assessments of service populations themselves in evaluating remediation effectiveness, would strengthen the AETI's alignment with contemporary equity-centered governance principles and address legitimate critiques regarding the technocratic limitations of index-based equity measurement.

CONCLUSION

Public benefit agencies stand at the intersection of democratic promise and administrative reality—institutions charged with translating society's commitments to fairness and human dignity into concrete acts of service delivery for its most vulnerable members. Yet as this study has documented with systematic empirical rigor, the accountability infrastructure these agencies rely upon most heavily—quality assurance audits—has historically operated as a diagnostic instrument without a reliable therapeutic mechanism. Findings are generated, recommendations are issued, corrective action plans are filed, and inequities persist. The Audit-to-Equity Translation Index was developed precisely to confront this institutional failure with the discipline of measurement.

This study set out to accomplish four interrelated objectives: to theorize the conceptual architecture of the AETI; to operationalize its four measurement domains—Recommendation Specificity, Institutional Responsiveness, Implementation Fidelity, and Equity Outcome Measurement—as a structured and replicable index; to empirically examine audit-to-equity translation patterns across eight diverse public benefit agencies through a convergent parallel mixed-methods design; and to identify the organizational, leadership, and structural conditions that enable or obstruct translation effectiveness. Each objective has been substantively addressed. The theoretical framework synthesizes scholarship in social equity, organizational learning, accountability theory, and procedural justice into a coherent conceptual foundation. The empirical findings confirm that composite AETI scores are significantly and meaningfully associated with equity outcomes for marginalized service populations, that substantial variation in translation effectiveness exists even among agencies operating under identical regulatory frameworks, and that

leadership architecture, data infrastructure investment, recommendation specificity, community accountability mechanisms, and resource-explicit implementation planning consistently distinguish high-performing from low-performing agencies.

The implications of these findings extend well beyond academic contribution. The AETI offers practitioners, policymakers, oversight bodies, and community advocates a common, evidence-grounded language for demanding that audit systems produce not merely compliance documentation but demonstrable equity improvement. It transforms quality assurance from a retrospective accountability exercise into a prospective equity governance instrument—one capable of generating the institutional learning, sustained organizational attention, and outcome-verified accountability that marginalized populations have long deserved and too infrequently received.

The call embedded in these findings is both urgent and specific. Federal and state oversight agencies should revise audit standards to mandate equity-explicit finding formulation and structured equity outcome follow-up protocols. Public benefit agencies should invest in the leadership architectures and data infrastructure that translation effectiveness requires. And the scholarly community should take up the AETI as a framework warranting rigorous validation, cross-contextual testing, and continuous methodological refinement across diverse program domains and governance environments.

Audits were never designed merely to document failure. With the AETI, they need not remain instruments that do so.

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