

Supplementary Material

Anti-corruption audits and citizens' trust in audit and auditee institutions

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Figure 1. Days passed between audit and survey

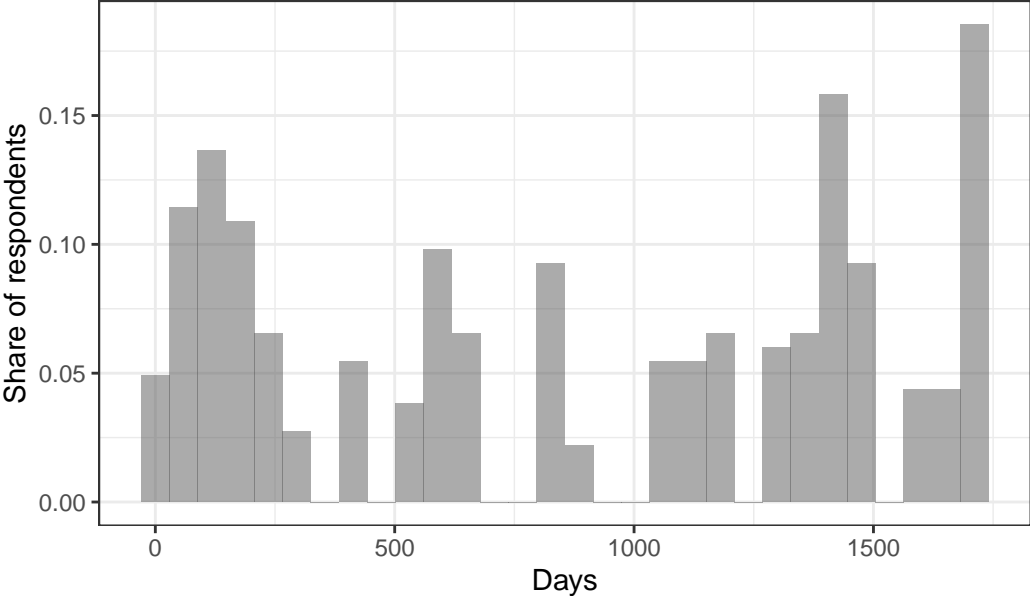


Table 1: Descriptives of individual and municipal controls

	Unique	Missing Pct.	Mean	SD	Min	Median	Max
age	75	0	41.0	16.9	16.0	39.0	94.0
female	2	0	0.5	0.5	0.0	1.0	1.0
socioec	14	0	5.8	2.3	0.0	6.0	12.0
low_educ	3	1	0.4	0.5	0.0	0.0	1.0
some_educ	3	1	0.5	0.5	0.0	0.0	1.0
high_educ	3	1	0.1	0.3	0.0	0.0	1.0
population	85	0	71 149.8	77 915.4	3803.0	40 118.0	294 558.0
gdppc	85	0	7.0	10.2	1.4	4.9	92.7
margin	82	0	0.2	0.2	0.0	0.1	1.0
staff_statutory	78	0	58.7	28.6	0.0	68.4	96.3
fpm_2006	82	0	15.9	0.7	14.7	15.8	17.4

Table 2: Regression results - H1.1

	Trust in Local Government		
	(1)	(2)	(3)
(Intercept)	0.034 (0.044)	1.402 (1.377)	1.205 (1.332)
Audited	-0.155 (0.124)	-0.132 (0.121)	-0.129 (0.118)
Population		0.008 (0.079)	0.017 (0.080)
Gdp per capita		0.005* (0.002)	0.005* (0.002)
Margin of victory		0.171 (0.139)	0.185 (0.144)
Share of permanent staff		0.003+ (0.001)	0.002+ (0.001)
Share of transfers		-0.106 (0.131)	-0.104 (0.128)
age			0.006*** (0.002)
female			-0.021 (0.048)
Education (some)			-0.010 (0.061)
Education (high)			0.142 (0.119)
SES			-0.023 (0.014)
Num.Obs.	1567	1567	1541

+ p < 0.1, * p < 0.05, ** p < 0.01, *** p < 0.001

Table 3: Regression results - H1.2

	Trust in CGU		
	(1)	(2)	(3)
(Intercept)	0.030 (0.049)	0.942 (1.061)	0.990 (1.009)
Audited	-0.133 (0.112)	-0.094 (0.111)	-0.097 (0.106)
Population		-0.066 (0.053)	-0.049 (0.051)
Gdp per capita		-0.005** (0.002)	-0.005* (0.002)
Margin of victory		-0.057 (0.240)	-0.042 (0.236)
Share of permanent staff		0.003* (0.001)	0.002+ (0.001)
Share of transfers		-0.020 (0.088)	-0.036 (0.086)
age			0.005** (0.002)
female			-0.076 (0.054)
Education (some)			0.188* (0.082)
Education (high)			0.206+ (0.113)
SES			-0.040* (0.017)
Num.Obs.	1266	1266	1246

+ p < 0.1, * p < 0.05, ** p < 0.01, *** p < 0.001

Table 4: Regression results - H2

	Trust in Local Government	Trust in CGU
	(1)	(2)
(Intercept)	1.154 (1.362)	0.755 (0.988)
Audited + No Corruption	-0.094 (0.128)	0.083 (0.105)
Audited + Corruption	-0.072 (0.230)	-0.385* (0.183)
age	0.006*** (0.002)	0.005** (0.002)
female	-0.020 (0.048)	-0.077 (0.054)
Education (some)	-0.008 (0.060)	0.199* (0.084)
Education (high)	0.142 (0.119)	0.211+ (0.113)
SES	-0.023 (0.014)	-0.041* (0.017)
Population	0.012 (0.083)	-0.073 (0.050)
Gdp per capita	0.005* (0.002)	-0.005** (0.002)
Margin of victory	0.187 (0.139)	-0.032 (0.232)
Share of permanent staff	0.002+ (0.001)	0.002 (0.001)
Share of transfers	-0.098 (0.132)	-0.005 (0.085)
Num.Obs.	1541	1246

+ p < 0.1, * p < 0.05, ** p < 0.01, *** p < 0.001

Table 5: Regression results - Exploratory analysis - Days since audit (only audited municipalities)

	Trust in Local Government	Trust in CGU
	(1)	(2)
(Intercept)	6.399 (5.357)	11.153* (4.769)
Days between audit and survey (log)	-0.289*** (0.066)	-0.267*** (0.049)
age	0.005 (0.004)	0.008* (0.003)
female	-0.237** (0.074)	-0.114 (0.147)
Education (some)	-0.134 (0.128)	0.023 (0.163)
Education (high)	0.458 (0.280)	0.182 (0.301)
SES	-0.018 (0.025)	-0.027 (0.029)
Population	0.067 (0.331)	0.444+ (0.229)
Gdp per capita	0.006 (0.018)	0.014 (0.017)
Margin of victory	-0.848 (0.950)	-0.188 (0.397)
Share of permanent staff	-0.004 (0.004)	-0.001 (0.002)
Share of transfers	-0.308 (0.543)	-0.902* (0.416)
Num.Obs.	303	260

+ p < 0.1, * p < 0.05, ** p < 0.01, *** p < 0.001

Table 6: Regression results - knowledge of CGU (non-missing values)

	Knows CGU		
	(1)	(2)	(3)
(Intercept)	1.266*** (0.068)	-3.461 (3.076)	-3.500 (3.159)
Audited	0.299+ (0.158)	0.273 (0.169)	0.361* (0.178)
Population		-0.183 (0.171)	-0.207 (0.179)
Gdp per capita		0.003 (0.007)	-0.001 (0.007)
Margin of victory		-1.225*** (0.262)	-1.291*** (0.285)
Share of permanent staff		-0.004+ (0.002)	-0.003 (0.002)
Share of transfers		0.451 (0.299)	0.439 (0.308)
age			-0.006 (0.004)
female			-0.428** (0.131)
Education (some)			0.636*** (0.152)
Education (high)			1.763*** (0.485)
SES			0.098** (0.033)
Num.Obs.	1602	1602	1576

+ $p < 0.1$, * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table 7: Regression results - H2 - Corrupt (alternative indicator - no corruption)

	Trust in Local Government	Trust in CGU
	(1)	(2)
(Intercept)	1.106 (1.394)	0.899 (0.995)
Audited + Not clean	-0.163 (0.132)	-0.126 (0.116)
Audited + Clean	0.225 (0.162)	0.213 (0.180)
age	0.006*** (0.002)	0.005** (0.002)
female	-0.021 (0.048)	-0.075 (0.054)
Education (some)	-0.010 (0.061)	0.186* (0.082)
Education (high)	0.140 (0.119)	0.206+ (0.113)
SES	-0.024+ (0.014)	-0.041* (0.017)
Population	0.009 (0.084)	-0.056 (0.051)
Gdp per capita	0.005* (0.002)	-0.005* (0.002)
Margin of victory	0.200 (0.139)	-0.030 (0.238)
Share of permanent staff	0.002+ (0.001)	0.002+ (0.001)
Share of transfers	-0.092 (0.135)	-0.025 (0.085)
Num.Obs.	1541	1246

+ p < 0.1, * p < 0.05, ** p < 0.01, *** p < 0.001