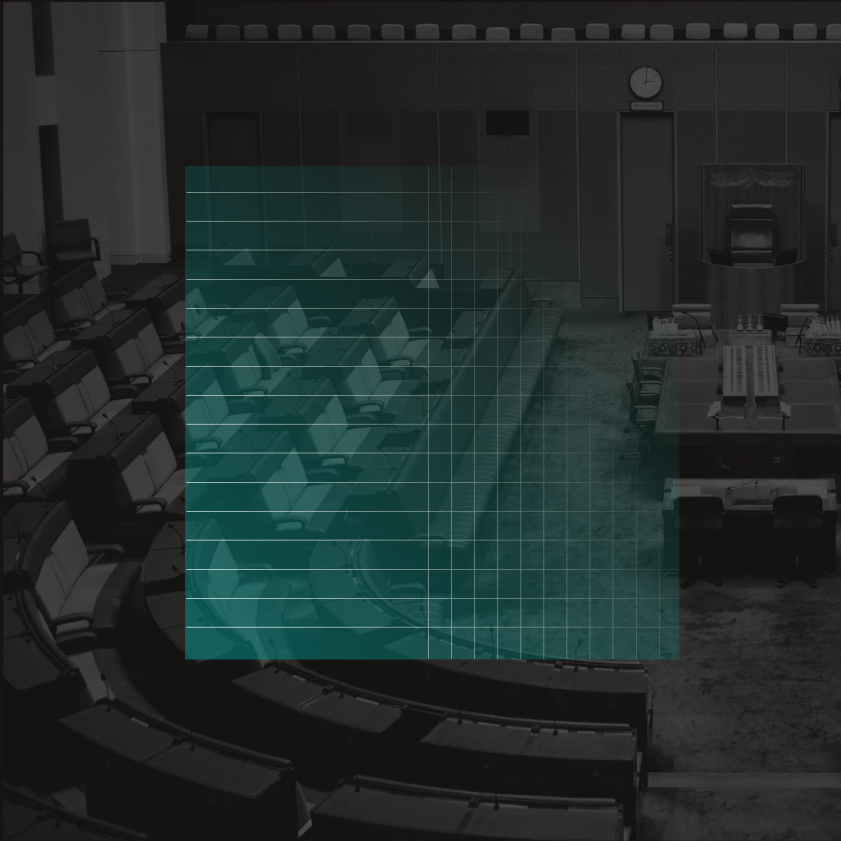


Emerald Studies in Public Service  
Accounting and Accountability



# Auditing Practices in Local Governments

*An International Comparison*

*Edited by*

Laurence Ferry • Pasquale Ruggiero

# **Auditing Practices in Local Governments**

# EMERALD STUDIES IN PUBLIC SERVICE ACCOUNTING AND ACCOUNTABILITY

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INVESTOR IN PEOPLE

Laurence Ferry – *Dedicated to my wife Anchalee, daughters Dior and Eloise,  
mother Hazel and father Laurence*

Pasquale Ruggiero – *Dedicated to my wife Giuliana*



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