TOWARDS GOOD GOVERNANCE OF HERITAGE MANAGEMENT SYSTEMS: POSSIBLE ROLE OF ACCOUNTING

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Abstract

This study contributes to the debate on what constitutes "good governance in the heritage sector" by identifying and testing measurable determinants for good governance (GG) of heritage management (HM), with special attention to financial management and accountability. The deductive approach is used to discern the determinants, while Lawshe (1975) method is used to quantify the results of the content validity. The checklist applicability is investigated, by comparing the appropriated determinants to the practices of the pioneer countries mainly, England and Australia. The compliance of Egypt with GG of HM is assessed to identify the variation in GG of HM between developed and less-developed countries. The results of which reveal much deficiencies and flaws in Egypt's heritage governance and management and the urgent need for reform.

Keywords: Good-Governance, Heritage Management Systems, Accounting, Financial Management, Accountability, England, Australia & Egypt

1. INTRODUCTION

Heritage Assets (HA) are non-renewable cultural resources, contributing to socio-economic development (Shipley, 2008). Safeguarding HA is at the forefront of international dialogue, emphasized by the recent need to merge the fields of heritage conservation and management (Jokilehto, 1986; Mitchell & Hollick, 1993; Wijesuriya, 2008). The positive effects of effective heritage management (HM) systems on community development are well documented (Albert et al., 2012; Hribar et al., 2015). HM systems are diverse, some more established and formalised than others in terms of their operation and decision-making mechanisms (UNESCO et al., 2013; Ndoro & Wijesuriya, 2015). The principles and standards set by international bodies prompt governments to enhance national HM systems (Denhez & Dennis, 1997). According to Macdonald (2011), governments are responsible for creating fertile ground assuring regulatory planning and development of robust HM systems. The ever-increasing demands and challenges today highlight the need to assess HM systems and their approaches (UNESCO et al., 2013). This can be achieved with the help of a good governing system. The importance of good governance (GG) practices in creating effective, efficient and responsive management strategies are acknowledged (TUGI, 2003). Hence, the adoption of the GG practices by HA entities should assist in the effectiveness of HM systems.

GG is increasingly recognized as an important factor in the long-term success and performance of entities. The significance of governance for effective HM is highlighted (Shipley, 2008; Vázquez, 2017), yet only fragmented aspects are studied (Pickard, 2002; Blaug et al., 2006; EC, 2014; Saltiel, 2014). In fact, little attention is paid to investigating the whole governance system in the heritage sector. Shipley (2008) identified their broad GG principles, without demonstrating their implementation. The GG principles are seen as latent constructs which cannot

be observed or measured directly. Thus, they should be represented by items underlying each principle, acknowledged as determinants of GG (Hill, 2013), accompanied by their measurement methods. Up to the researchers' knowledge, a comprehensive framework for GG in the heritage sector identifying the determinants of GG of HM is lacking. Such a framework would be appropriate in the development dialogue and could be replicated in poor-performing countries. The insufficient scientific understanding of the role of financial information in HM and heritage governance can be explained by the lack of studies examining aspects of accounting and financial management. According to IFAC & CIPFA (2014), informative accounting systems and sound financial management are integral aspects of strong governance systems. They guarantee a reliable, true and fair view of the institution position, maximizing efficiency, transparency and accountability (Grossi and Steccolini, 2014; IFAC & CIPFA, 2014). Shaoul et al. (2012) affirms that public sector (PS) with its multiple stakeholders requires a multidimensional reporting system which encompasses areas, such as use and stewardship of resources, cost and quality of services, financial probity and financial control over public resources. Such a comprehensive reporting mechanism could be sustained with the support of an informative accounting system, whole government accounting and consolidated reporting. Particularly with the rise of new HM trends like self-financing and financial independence, the need for an informative accounting system and robust financial management increases. Financial independence of HM entities promotes sustainable HA.

There is a need for GG guiding principles encompassing fundamental elements like financial management including external assurance and scrutiny, financial reporting, and audit standards while outlining how they contribute to the integrity of the whole system. A primary step is to identify the determinants of GG of HM taking into account the importance of robust accounting and financial

management systems. Hence, this study aims to identify a comprehensive list of measurable determinants of GG of HM in PS on the central and local governments' level. Moreover, we aim to develop a tool to assess the compliance of the national HM systems. The experience of the pioneering countries is examined against the determinants to comprehend how they apply GG in practice. Further, we seek to examine developing countries to comprehend the extent of variation. The following research questions are posited accordingly;

RQ₁: What are the determinants of good governance of heritage management?

RQ₂: To what extent does good governance prevail in the heritage sector in developed countries?

RQ₃: To what extent do developing countries comply with the determinants of good governance in the heritage sector?

To accomplish these aims, HM and GG literature is thoroughly scrutinized. The deductive approach is used to discern GG and HM items from the latest international releases from each discipline. The discerned items are examined and matched against each other. Subsequently, a list of determinants of GG of HM along with their measurement methods is appropriated. The list then is sought to be tested, thus the content validity is assessed by eleven experts in accordance with previous studies (Churchill, 1979; Negra and Mzoughi, 2012). Then, its applicability is investigated by testing it against the implemented GG practices of the countries pioneering in HM. Following, the validated list (hereafter; the reference checklist) is used to assess the degree of compliance with the GG practices in of developing countries. Australia and England are selected to represent the pioneering and advanced countries in the arena of HM. Whereas Egypt is selected to represent the less developed countries possessing a legacy of HA, further details are demonstrated in the methodology section. Figure 1 reflects the identified research gaps and the study contributions linked to the research questions.

Figure 1. Research gaps, RQs and contributions
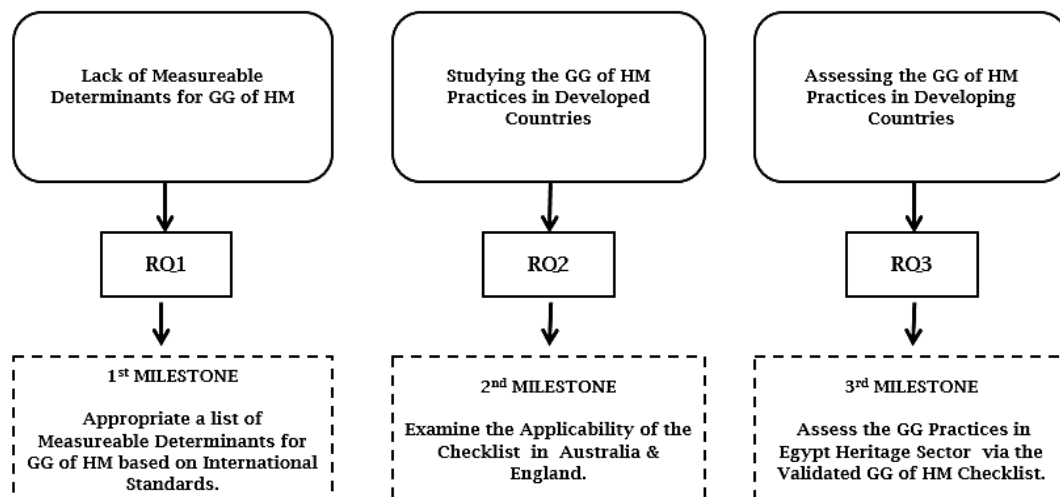
Source: Authors

This is the first study to undertake a multi-disciplinary approach, examining and integrating different disciplines namely; HM, GG as well as governmental accounting and public financial management. The findings add to HM literature on

the significance of accounting information in governance and management of HA. They complement HM research by appropriating a comprehensive list of principles for GG of HM and identifying their determinants and their

measurement methods. The validated reference checklist contributes to practice in the following ways: 1) it could be used as an assessment tool, to assess the level of adoption of GG in the heritage sector; 2) it could be used as a guide for developing/enhancing the GG of HM practices.

This study comprises four other sections; the following section presents the research background and context. The subsequent section is devoted to the research methodology. The fourth section demonstrates the results and findings of the study and their analysis, while the study is concluded in section five.

2. LITERATURE REVIEW: GOVERNANCE & MANAGEMENT OF HERITAGE ASSETS

2.1. Heritage assets management (HM)

HM is a novel discipline (Ringbeck, 2008), its footing coined in the 1972 World Heritage Convention. Thenceforward, various HM approaches evolved to meet challenges in the heritage sector. Presently, international bodies are campaigning for the establishment of a unified HM system (Directorate of Democratic Governance, 2016). A cohesive HM system facilitates evaluation and assessment of HA entities. In 2013, the UNESCO World Heritage Centre along with ICCROM, ICOMOS and IUCN produced an international manual for 'Managing Cultural World Heritage' (hereafter; UNESCO manual). The manual introduced a framework with a novel outlook on HM systems specifying their "minimum common denominator" for any HM system and any type of HA. It promotes the latest trends in HM as a reference for reforms and enhancements; hence it is considered a capacity-building tool for effective HM. It reinforces understanding, proficiency and attitude of those

directly responsible, and improves the entities' structures and processes enabling proper decision-making. Currently, the UNESCO manual is used in many capacity building activities all over the world (Frank, 2017). It categorizes the different areas where capacity resides in the heritage sector, which has since been promoted (Logan and Wijesuriya, 2015). It is used as guidance in the implementation of effective HM at the national and regional levels (Kapetanovic, 2016). It has also been used as a reference providing guidance and a depth of knowledge on HM practices and procedures (Mihaila, 2014; Grätzer et al., 2015; Shah, 2016; Wallace, 2015; Logan, & Wijesuriya, 2015). To the best of the researchers' knowledge, this manual is a precedent with regards to its comprehensive approach to HM systems and all it entails. For this reason, this manual is used as our reference for HM in this study.

The UNESCO manual identifies 3 basic constructs for its HM framework which are common to all HM systems. The 3 constructs are; i) elements, ii) managerial processes and iii) intended results. In this study, 26 HM items were discerned from the UNESCO manual representing all the constructs and underlying items over two stages. The first was outlining the key considerations (items) provided for each of the 3 constructs. The considerations for the "elements" construct are clearly outlined in points and accordingly, every point established an item. The considerations for the "processes" and "results" constructs are set under headings. Consequently, each heading with its elaboration established an item. This stage provided 33 items. The second stage represents their refinement, in review several items addressed the same theme but from different perspectives. Appropriately, these items were unified to create a single item denoting all aspects at hand. Table 1 demonstrates the breakdown of the 26 HM items discerned.

Table 1. Heritage management items

DIM		Identified Variables
ELEMENTS	HM1	The capacity of other types of legislation to benefit heritage
	HM2	Mandating protective measures and preservation procedures safeguarding heritage assets
	HM3	Mandating the use of different management and monitoring tools enabling effective management of change
	HM4	The possibility of decentralizing power enabling effective decision making
	HM5	Enabling stakeholder involvement as well as broad public consultation and participation
	HM6	Integrating principles of sustainability and sustainable local development into heritage management
	HM7	Clearly outlined in relation to wider governance context
	HM8	Capable of handling the implications of multiple organizations
	HM9	Following a set of guiding principles based on empowerment, participation and inclusion.
	HM10	Deals with emerging trends and requirements in a flexible and responsive manner
	HM11	Providing sufficient information enabling effective management
	HM12	Investing in intellectual development and capacity building
	HM13	Balancing the use of internal and external resources in all resource types
	HM14	Transparency & accountability
MGT. PROCESSES	HM15	Following a framework for systematic & holistic decision-making
	HM16	Ensuring stakeholder consensus and participation
	HM17	Providing realistic and reactive planning, achieving a balance between short and long-term goals
	HM18	Using recording & reporting mechanisms
	HM19	Ensuring distribution and segregation of responsibilities
	HM20	Defining the purpose of monitoring processes
	HM21	Ensuring objective monitoring using reliable data
	HM22	Ensuring continuity of monitoring processes
RESULTS	HM23	Using techniques to show target performance levels and relevant comparisons
	HM24	Ensuring proper communication of outcomes to increase public support
	HM25	Ensuring assessment and monitoring of outputs via determining a set of indicators
	HM26	Ensuring effective improvement via proper planning and monitoring

Source: UNESCO et al, 2013

As demonstrated in Table 1, the 3 constructs of the UNESCO HM framework are portrayed along with

the underlying HM items. The 1st construct "elements" encompasses 14 HM items, which

represent the basis of any management system, facilitating the processes required to attain the results. The 2nd construct "processes" encompasses 8 HM items, which signifies the actions of planning, implementing and monitoring to guarantee the sustainable management of HA and produce the desired results. Finally, the 3rd construct "results" encompasses 4 HM items, demonstrating the significance of analysis of results for improvement to the management system.

Although the manual thoroughly discusses aspects of HM and acknowledges the significance of good governance (GG) for the attainment of sound HM, it does not focus as much on means of exercising GG. Specific aspects related to GG are not the target of this manual and accordingly are not adequately addressed. Even though, these aspects are vital for sustainable HM. For example, 'Risk management' is acknowledged in the manual as one of the emerging concepts in the world HM system and should be considered in the planning process, however, it is not identified as one of the key items. Likewise, internal controls are integral parts of a performance management system and crucial to the achievement of outcomes, yet it is not fully tackled. The monitoring process though is affirmed as one of main integers of the HM processes. By the same token, the aspects of transparency and accountability are indicated but in a single key consideration. A short list of the mechanisms required to achieve these aspects are stated but no attempt is made to interpret them thoroughly similar to the other manual items. Accounting, financial reporting and financial management concerns are overlooked; the financial aspect of HM is mentioned merely with regards to resources. Provision of sufficient information on the entity's overall budget and its financial performance and financial position is undeniably crucial for judicious decision making. The significance of a sound informative accounting system and financial management techniques are not thoroughly emphasized in the manual. Despite that, they are significant for any sound management system. Thus, should be considered as a main key consideration in HM systems. This highlights the imbalance of inquiry into the effectiveness of HM systems.

Nonetheless, these aspects do not detract from the exhaustiveness of manual with regards to HM systems. When comparing this manual to other HM charters, standards, manuals or even literature, it could be noted that it is far-reaching; embracing all latest updates in the HM field. The main benefit of this manual is that it sets forth the technical aspects for effective HM and provides a strong foundation to build on.

2.2. Governance and management

Governments are held accountable to act in the best interest of citizens (IFAC & CIPFA, 2014) especially with respect to safeguarding, utilizing and enhancing the value of their public assets (Ouda, 2015). This is considered a precondition for efficient public assets management. It is thus necessary to define, operationalize, measure and evaluate public services and public service organizations to make them accountable (Pestof, 2011), which is attainable with the support of a robust governance system. New trends are guided towards the concepts and implementation of GG to safeguard HA in a sustainable manner (van Zeijl-Rozema, et al., 2007;

UNESCO, 2014). ANAO (2006) defined PS governance as the set of responsibilities, practices, policies and procedures, implemented by agencies' executives while being accountable. Qian (2013) argues that GG with a responsible corporate board is more likely to drive the actual change of behaviour and performance. Effective governance can improve management, leading to the better implementation of planned actions, service delivery, and, ultimately, better outcomes (IFAC & CIPFA, 2014). Public governance implies collaboration between government and citizens in all phases of the political cycle (Snijkers, 2005). It entails governments maintaining high levels of transparency and accountability to their stakeholders, promoting information disclosure and improving citizen engagement in public matters (Ribeiro et al., 2013). IFAC & CIPFA (2014) points out the interest of the stakeholders in knowing how entities operate and maintain their capacity, as reflected, e.g., in the overall budget and the financial performance and position at year-end. They are also interested in knowing if this has been done in an efficient, economic, effective, and equitable manner. Stakeholder-entity relation (Relational governance) and efficiency of service systems are a concern of GG; in fact, they are focal points in its principles. This is the heart of the 'New Public Governance' theory proposed by Osborne (2006) and the new public service dominant approach proposed by Osborne et al. (2012). This approach proposes that both the citizen and user are positioned as essential stakeholders of the public policy and public service delivery processes and their engagement in these processes adds value to both (Osborne et al., 2012). "New public governance logic is based on the conception of citizens as co-producers (Pyun, 2017). Greater citizen participation in public service delivery may solve, in part, some of the ethical issues related to interest conflict and corruption (Pestof, 2011). This is supported by the stakeholders' theory which advocates for stakeholders engagement as they have the power to influence the achievement of outcomes (Foster and Jonker, 2005). National HM systems should follow the NPG notion. This supports the call of international heritage bodies for effective stakeholders' engagement in HM which is needed for the sustainability of HA. Thus, necessitates HM systems to adopt a robust system of governance.

Cognizant of the significance of GG and the importance of public participation in governance, a large organization such as the World Bank, the OECD and other international standard-setting bodies developed set of principles of GG for the private and PS. There are also many governance structures and national GG codes worldwide; which creates a muddle of which to follow. These codes are similar to a great extent, yet most of them are not sufficiently extensive. The transparency and accountability principles are established as main principles (Sheng, 2009; IFAC & CIPFA, 2014) in fairly all GG codes, yet far too little attention has been paid to means of attaining them. Much less attention has been paid to the role of accounting information, financial management and internal controls in the attainment of said principles. They have been insufficiently elaborated in some codes and overlooked in others. Scholars have emphasized the role of financial information and sound accounting systems in good governance. Grossi & Steccolini (2014) stated that accounting tools can play an important role in

supporting collaboration and coordination among different partners, and the participation of stakeholders/citizens in decision-making processes. Op.cit (2014) clarified that in order to ensure this, governments need innovative, open and integrated tools of accounting, steering and control, which support complex, polycentric and participatory decision-making processes and ensure external accountability.

The role of accounting in strengthening democracy, social control, accountability and creating a social power in the dynamic process of public governance has been well demonstrated. Ribeiro et al. (2013) outline some of the contributions of accounting for the advancement of public governance, including verified registries, classification capacity, inspection capacity, and a better vision of the management practices to all stakeholders. Accounting has many capacities which are particularly useful when pursuing GG, such as identifying deviations, bettering use of public resources, and contributing to the construction of public politics (Graham, 2010). The exercise of politics depends on numbers, where the economy is evaluated by means of numbers (Rose, 1991). Strengthening democracy and promoting citizen empowerment started in the 1990's with the increased interest of the public in public accounting. The disclosure of accounting data can be seen as an act of empowering citizens and strengthening democracy. Accounting may exercise capacity control, whether internal or external, enabling useful, consistent and quality information. Accounting uses managerial or operational control, book and documental, which makes it an efficient instrument in control (Ribeiro et al., 2013).

Accordingly, accounting should be acknowledged as an integral aspect of a GG system.

In 2014, the IFAC & CIPFA developed a GG code for PS which is noted for its comprehensiveness and diligence. The code presents a good benchmark for GG, addressing all aspects of GG in PS. In addition; it gives special attention to the financial aspects. It focuses on critical aspects of managing risks and performance, internal controls and financial management as well as the adequacy of reporting practices to assure further transparency and accountability. The thorough demonstration of the latter aspects is counted as a competitive edge for the IFAC & CIPFA GG code. These aspects were not emphasised as much in the other codes despite their impact on the attainment of a strong GG and management system. The IFAC & CIPFA (2014) GG code not only inclusively demonstrate all the related financial aspects, it also conducted a comparison between a number of the extensively used codes of GG namely by the World Bank, Independent Commission on GG, Institute of Internal Auditors, Institute of Directors in Southern Africa, Department of Public Enterprises South Africa to assure its comprehensiveness. Moreover, most governance codes focus on delivering GG practices at an organizational level, the IFAC & CIPFA framework is relevant not only to the individual entity, but also for the whole delivery system, which may be sub-national, national, or international. In view of all that, we have selected this report to act as the guiding reference for GG aspects in this study. Table 2 outlines the code principles and their underlying items, along with a comparison with the UNESCO et al. (2013) report items.

Table 2. Principles for GG in PS

Principles/Dimension		Identified Items	IFAC Label	Matching UNESCO Items
P1. Behaving with integrity, demonstrating a strong commitment to ethical values, and respecting the rule of law	GG1	Behaving with integrity	A1	None
	GG2	Demonstrating a strong commitment to ethical values	A2	None
	GG3	Respecting the rule of law	A3	None
P2. Ensuring openness and comprehensive stakeholder engagement	GG4	Ensuring openness	B1	HM23
	GG5	Engaging stakeholders effectively, including individual citizens & service users	B2	HM5, HM9, HM15
	GG6	Engaging comprehensively with institutional stakeholders	B3	HM5, HM9, HM15
P3. Defining outcomes in terms of sustainable economic, social, and environmental benefits	GG7	Determining sustainable outcomes (economic, social & environmental)	C1 & C2	HM6
P4. Determining the interventions necessary to optimize the achievement of the intended outcomes	GG8	Determining interventions	D1	HM14, HM16
	GG9	Planning interventions	D2	HM14, HM16
	GG10	Optimizing achievement of intended outcomes	D3	HM14, HM16
P5. Developing the entity's capacity, including the capability of its leadership and the individuals within it	GG11	Developing the entity's capacity	E1	HM10, HM11, HM12
	GG12	Developing the entity's leadership	E2	HM11, HM18
	GG13	Developing the capability of individuals within the entity	E3	HM11, HM18
P6. Managing Risk and Performance through Robust Internal Control and Strong Financial Management	GG14	Managing Risk	F1	None
	GG15	Managing Performance	F2	HM19, HM20, HM21, HM24, HM25
	GG16	Ensuring robust internal control	F3	HM19, HM20, HM2, HM24
	GG17	Ensuring strong public financial management	F4	None
P7. Accountability	GG18	Implementing good practices in transparency	G1	HM13
	GG19	Implementing good practices in reporting	G2	HM17, HM22
	GG20	Assurance and effective accountability	G3	HM13

Source: IFAC and CIPFA, 2014 and authors

The IFAC & CIPFA (2014) GG framework aims to promote the development of robust governance in PS entities by establishing a benchmark for GG. The

framework aims to encourage better service delivery and improve accountability in this sector. The code includes 7 principles, encompassing the common

principles called by in the other codes in addition to showing sufficient emphasis on the significance of accounting information and financial management systems, and the role they play in the attainment of GG. Op.cit (2014) has allocated 2 principles of GG to risk and performance management as well as transparency, reporting, and audit as main players to deliver effective accountability. The framework is heavily cited in the literature and received positive critique from many organization and scholars (c.f. Ace, 2014; Wojtasiak-Terech, 2015). IFAC & CIPFA (2014) positions a well-developed set of governance for PS entities.

2.3. Good governance for effective heritage management

Extant research has emphasized the importance of investigating GG practices for the heritage sector (Shipley and Kovacs, 2008). This is for the significant role HA plays in the economic development of nations. Further, for the need of proper governance and management of heritage funds which is typical to be limited. Also, for the difficulty of replicating developed countries, GG approaches without prior investigation. The importance of an effective system of governance has also been stressed in international advisory bodies' reports e.g. UNESCO and ICOMOS. Despite all of this, there is a general lack of research investigating governance issues in the heritage sector. A Preliminary work to investigate the GG principles for the heritage sector was undertaken by Shipley (2008). The study identified GG principles for heritage sector based on the Institute on governance (2003) model which similar to most of the GG codes lacks proper emphasis on financial management and accounting information. The study is a good conceptual work, considered a pioneer in the field despite being based on an incomprehensive code lacking means of implementation. The study was limited to identifying main principles for GG in the heritage sector; it did not identify measurable

determinants for GG. The real challenge remains in the implementation of the principles of GG, thus, profound guidance for application should be provided. GG principles should be supplemented with their underlying elements and list of measurement methods/indicators.

Accordingly, it is the aim of this study to investigate this matter further, by mainly concentrating on identifying a list of measurable determinants for GG of HM and using it as a reference checklist for GG of HM. This should guide HM entities in; 1-enhancing/developing their GG practices. 2-investigating the level of compliance with GG practices.

3. RESEARCH METHODOLOGY

The study follows a pragmatic method to research, adopting a mix of qualitative methods, encompassing intensive literature review, semi-structured interviews and documents analysis. This is to enable an in-depth understanding of the matter of research and accurate data collection. The interviews were conducted with different target groups, some with experts in the field to help in validating the research instrument and other with governmental officials to help in the data collection. Purposive sampling, particularly snowball purposeful sampling technique, was used to identify key players in the field that have access to accurate information. The data collection including the interviews with experts and government officials as well as the documentary analysis was done in the period between May 2016 and June 2017. Further explanation for each step is demonstrated in this section.

The adopted methodology in this study resembles the methodology of similar studies in the field (Hyndman et al., 2014; Adam et al., 2011; Shipley; 2008, etc.). Following, we demonstrate thoroughly the methods utilized to answer the research questions, Figure 2 briefly outlines the research methodology adopted for the entire study.

Figure 2. Research methodology
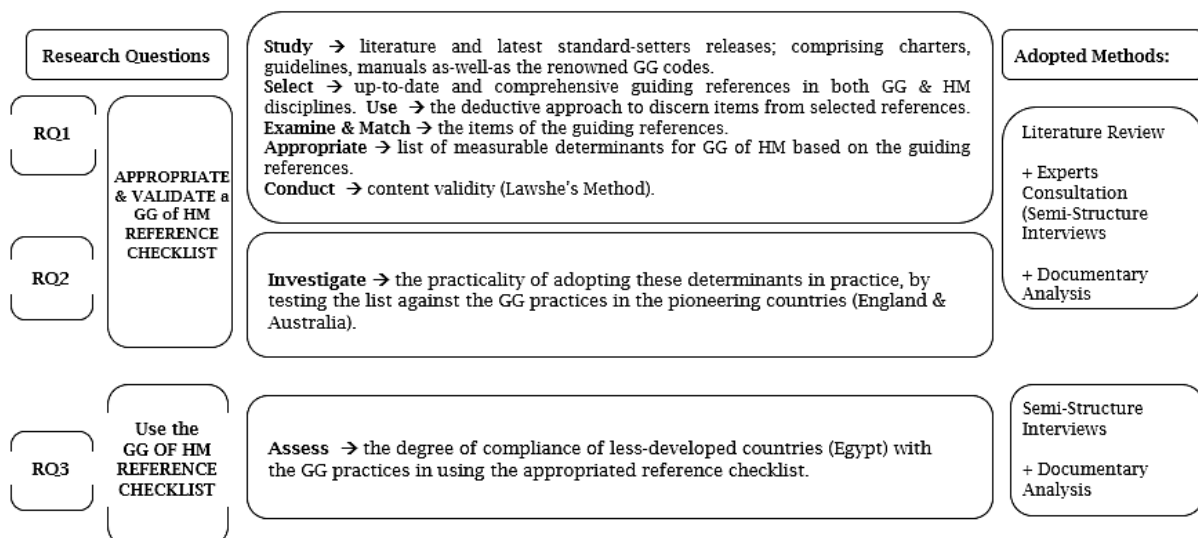
Source: Authors

For the sake of answering the first RQ; identify the determinants of GG of HM, guiding references in both GG and HM disciplines were sought. These

references shall encompass contemporary aspects of GG and HM to be prone to guide our research. Thus, Intensive review of the literature, relevant

international organizations reports, standards, guidelines, charters and conventions is conducted. Finally, the UNESCO et al. (2013) and IFAC & CIPFA (2014) were selected to be the leading references in this study for HM and GG disciplines, consecutively. The items of each report were discerned, covering all issues discussed in each. This is presented in the "research background and context" section of this study. To that end, the data described above are harvested and the resulting analyses are then compared, in an attempt to identify the sought after determinants of GG of HM. The identification of the determinants entailed the following procedures:

1) Discern similarities and differences between the items of the 2 reports.

2) Matching all similar items and merging them, when possible.

3) The divergent items are added as distinct determinants.

4) Defining measurement methods for each one of the identified determinants.

5) The generated determinants along with its measurement methods (indicators) were then presented to 2 experts in the field of HM to verify if the amalgamation of the 2 reports has been done correctly.

Interviews have been conducted until data stabilized and no new insights are noted. All provided remarks and recommendations are noted and the checklist is modified accordingly. Thus an initial list of measurable determinants is developed, (hereafter; GG of HM reference checklist). According to Bowen (2009), qualitative researchers are expected to draw upon multiple sources of evidence; that is, to seek convergence and corroboration through the use of different data sources and methods. Thus, testing the validity of the developed reference checklist is conducted via 2 methods. First, expert judgement is utilized; this method is acknowledged as a significant mean to assess the content validity of a research instrument (Kayaly and Taher, 2010). Thus, Semi-structured in-depth and online interviews are conducted with HM professors and experts in GG. The interview questions are based on the determinants included in the reference checklist. The interviewees are pursued to assess the content validity of the identified GG principals and the underlying determinants and its measurement methods (indicators), moreover to verify the comprehensiveness of the GG of HM checklist. The interviews lasted between 30 and 45 minutes. Lawshe (1975) method has been adopted to quantify the results of the content validity test.

Second, in order to allow investigating the practicality and applicability of said checklist, the adopted GG practices in the heritage sector in pre-eminence countries in HM are studied in comparison to the developed reference-checklist. This step contributes to answering the second RQ. It shall (i) identify the prevalence of GG in the heritage sector in those countries. Hence, assuring which determinants could be applied in practice; (ii) assist in realizing a best practice guideline for less developed countries. This is conducted by means of a documentary analysis. One of the advantages of using documentary analysis is the stability of results, meaning that the

investigator's presence does not alter what is being studied (Merriam, 1988). Moreover, Documents are considered a rich source of material for social science research (Robson, 2002). In order to assess the adopted GG practices in the sample countries, the measurement methods specified for each determinant is used. Palmius (2007) assures that one of the means of evaluating systems would be through measurable criteria/benchmarks. A simple scoring scheme is used to determine the adoption or no-adoption of each determinant of GG of HRM practices in the reference checklist in each country. Whereas, "√" is an indication for the adoption of a certain item and "x" is an indication for the "no-adoption". Secondary sources of data are used for this step including; national legislation, country's profile reports offered by international institution e.g. UNESCO, World-Bank, official governmental reports, accountability and audit annual reports of the public heritage entities…etc. The commonalities and discords in HM and GG practices in those countries are determined and analysed in comparison to the developed checklist. The reference checklist is amended according to the results of the study.

Australia and England are selected to represent the pre-eminent countries in HM. according to UNESCO et al., (2013) Australia and England are entrepreneurs in the implementation of sound HM. England is a pioneer in the application of contemporary HM practices, in addition, it possesses a remarkable legacy of heritage assets, among which is around 30 World Heritage Sites. Australia is also acknowledged internationally for leadership in HM (Department of Sustainability, Environment, Water, Population and Communities, 2012). It is one of the founding members of the World Heritage Convention. It is considered an active contributor to the policy and technical work that underpins the integrity of the World Heritage Convention (Department of the Environment and Energy, 2018). It has extensive experience in managing natural and cultural heritage, possessing around 19 World Heritage Site which is a relatively high figure. Moreover, Australia's Heritage standards, guidelines and practices are taken as an example for many other countries. On the other hand, Australia and England are among the top performing countries in terms of the application of GG. According to the World-Bank GG indicators[1] for 2013-2015, UK has scored 94.48/100 and Australia has scored 94.29/100, knowing that the percentile rank among all countries ranges from 0 (lowest) to 100 (highest) rank. Both countries are also acknowledged for advancement in public management and public accounting they are viewed as high-intensity adopters of NPM ideas (Hood, 1995).

Finally, to address the 3rd RQ in this study; the validated reference checklist is used to assess the GG and HM practices in a developing country with a legacy of HA. Egypt is selected to present the developing countries. Egypt possesses a huge legacy of HA, with substantial international significance, thus it will be beneficial to investigate the efficiency of the adopted GG and HM practices in comparison to those of the developed countries. This should assist in discerning the variation in HM practices in developed versus developing countries and in

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[1] The Political Stability & Absence of Violence/Terrorism GG indicator has been disregarded hence it is beyond the scope of the study.

comparison with the international norms epitomized in the reference checklist. This is a means of evaluating the practicality and applicability of the international norms in different contexts. Documentary analysis method along with semi-structured interviews is used to collect the required data. This is due to the paucity of published official governmental reports in Egypt. The interviews are conducted with key officials aiming to; clarify the presently adopted HM and GG practices in Egypt and explore how Egypt conforms to the international practices.

4. RESULTS AND DISCUSSION

The results of the study are demonstrated in the following section, pertaining to the research questions.

4.1. Developing the GG for HM reference checklist

Previously we discussed the rationale for selecting the 2 guiding references in this study namely, the IFAC & CIPFA (2014) report and the UNESCO et al. (2013) manual. As noted earlier, the former report is acknowledged as a benchmark for GG practices, yet it cannot be adopted without testing its suitability for the heritage sector, seeing its distinguished nature. Concurrently, the manual is increasingly recognized as a worldwide best HM practice manual. Nevertheless, the scope of this report was not extended to cover aspects of GG. The 2 references can together form a strong base for developing the sought after determinants of GG of HM, while neither alone would be insufficient. The items discerned of both references, demonstrated in Table 1 and Table 2, are compared and parsed against each other. The featured commonalities and differences are demonstrated in Table 2.

Table 2 shows a significant overlap between the items of the 2 references. Nearly all UNESCO et al. (2013) items are addressed in IFAC & CIPFA (2014), yet the opposite is not true. The 1st principle addressed in the latter references is mainly concerned with governance issues; behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law which are not addressed in the UNESCO et al. (2013) manual. The concurrence is apparent in the 2nd principle; "openness and stakeholders' engagement" as well as in 3rd, 4th and 5th principles related to management effectiveness, sustainability and capacity building. Minor concurrence exists in IFAC principles 6 and 7; managing risk and performance and accountability. The UNESCO manual focused mainly on performance management aspects and did not address other topics like risk and financial management. Even though, these aspects are rather fundamental to any sound management system. Likewise, the accountability aspect was not addressed with appropriate due care. On the other hand, the IFAC & CIPFA (2014) report addressed all different aspects of governance within public entities, yet it partially surpassed key considerations constituting the establishment of these entities, in particular, the legal and institutional aspects. The least addressed items in the IFAC & CIPFA (2014) is the legal framework which discusses the extent to which other types of

national legislation can benefit heritage (UNESCO et al., 2013) and the legal and regulatory tools needed to safeguard, manage and monitor HA, as well as decentralization as an important factor in effective decision-making. The lack of concurrence here is reasonable as it is directly related to HA and does not contradict the signification set forth in the principles. It could be concluded that the UNESCO et al. (2013) manual delineates the basic aspects of sound HM, providing the necessary legal and regulatory tools, while the IFAC & CIPFA (2014) report specifies the GG aspects and means for its implementation. Hence, the 2 references are thought to be amalgamated in pursuit of realizing a comprehensive set of determinants for GG of HM. Such an amalgamation could be conducted on two sequential phases; i) grouping the items of the 2 references under relative constructs/principles as detailed in Appendix 1, and ii) identifying the divergent items in both references and matching the similar ones to eliminate repetition, as follows:

• Strongly matching items, addressing the exact issue(s) and sharing the same measurement methods are merged to formulate a single determinant. These items are noted for the STRONG relationship between them. The newly developed item is listed under a corresponding construct.

• Partially matching items, sharing some commonalities but have different measurement methods are also merged to formulate a single determinant encompassing all measurement methods. These items are noted for the PARTIAL relationship between them. The newly developed item is listed under a corresponding construct.

• Mismatching Item(s) with other items formulate a single/separate determinant and is listed under a corresponding construct.

The items of both references could be matched under 8 constructs/principles; the 7 IFAC principles of GG; namely; Respect Rule of Law; Open & Engaged; Sustainable Outcomes; Optimize Outcomes; Develop Entity; Manage Performance; and Transparent & Accountable, along with 1 principle from the HM manual, namely; Policy. The latter construct is added since the necessity of the presence of sound policies is not addressed in the IFAC & CIPFA (2014) GG principles, as explained earlier. This could be due to the assumption that sound policies and laws exist and the legislation is comprehensive, mandating transparency, accountability and stakeholders' engagement. This cannot be assumed in our case since we aim to establish a comprehensive set of determinants, covering all aspects of sound HM and GG of HA, thus the policies principle is added.

For the 8 formulated constructs, 15 underlying items are developed (hereafter; determinants of GG of HM). The 8 identified constructs and their underlying determinants cover all issues addressed in the 2 references. Further, in order to construct a useful instrument for comparing HM systems, the set of appropriated determinants are operationalized (i.e. made measurable). A list of measurable methods/indicators is identified for the determinants. The measurement methods of each determinant are mainly discerned from the 2 references along with other GG and HM literature. Table 3 itemizes the list of determinants and their relevant measurement methods.

Table 3. The determinants of GG of HM reference checklist

Construct		Determinant	Measurement method	Source
P1 POLICY	1.1	HA legislations mandating protective measures and preservation procedures to safeguard HA	Existence of HA legislations mandating the protective measures and preservation procedures safeguarding heritage assets	Alonso et al. (2014) p.136
	1.2	Capacity of other types of legislation to benefit heritage	Existence of other types of legislation promoting heritage protection	Alonso et al. (2014) p.66 & 68 & 136
P2 RESPECT RULE OF LAW	2.1	Respects the rule of law, with integrity and a strong commitment to ethical values	Control of corruption & rule of law over 60%	WGI – worldbank
			Existence of an effective code of conduct for governing body members and for staff.	IFAC and CIPFA (2014) p. 14
			Existence of a feedback mechanism to measure ethical performance e.g. whistleblower arrangements	IFAC and CIPFA (2014) p. 13&14
P3 OPEN & ENGAGED	3.1	Ensuring Openness	Existence of a formal policy on openness of information.	IFAC and CIPFA (2014) p. 16
	3.2	Ensuring Comprehensive Stakeholder Engagement	Existence of Entity's policy assuring stakeholder's views are used in decision making (e.g. suitability & quality of current services, and future needs)	IFAC and CIPFA (2014) p. 17; Alonso et al. (2014) p.137
			Evidence the results of the decision making process (assuring stakeholder engagement) are publicly reported.	IFAC and CIPFA (2014) p. 17
			Existence of legislation outlining the institutional duties and responsibilities	UNESCO, et al. (2013) p.71
			Existence of heritage management guiding principles	Alonso et al. (2014) p.66 & 68
P4 SUSTAINABLE OUTCOMES	4.1	Integrates principles of sustainability and sustainable local development into heritage management	Existence of the integration of pillars of sustainability into heritage management guiding principles	Alonso et al. (2014) p.66 & 68
P5 OPTIMIZE OUTCOMES	5.1	Determines interventions based on realistic and reactive planning to achieve outcomes	Evidence of strong framework for heritage entity planning and control cycles	IFAC and CIPFA (2014) p. 21
			Evidence of optimization of resource usage (in-house & outsourcing)	IFAC and CIPFA (2014) p. 22
			Existence of article(s) in legislation enabling decentralization of power	Alonso et al. (2014) p.69
			Existence of a framework for the heritage assets management planning process ensuring realistic planning	UNESCO, et al. (2013) p.84
			Existence of mechanisms for preventive heritage assets management assessments	UNESCO, et.al. (2013) p.84
P6 DEVELOP ENTITY	6.1	Developing the entity's capacity, leadership & individuals within it	Existence of article(s) in legislation promoting flexible and responsive actions	Alonso et al. (2014) p.66 & 68
			Evidence of institution's internal capacity to adopt new and innovative tools	UNESCO, et al. (2013) p.73
			Existence of heritage research initiatives	UNESCO, et al. (2013) p.50
			Evidence of Regular Review of effective use of resources	IFAC (2014), p.23
			Existence of capacity-building and training programs for heritage professionals	Alonso et al. (2014) p.136
			Existence of capacity-building and training program(s) addressed to public administration	Alonso et al. (2014) p.136
			Existence of a formal statement specifying the roles and responsibilities delegated to executives, employees & those reserved for governing bodies	IFAC (2014), p.24
P7 MANAGE PERFORMANCE	7.1	Ensures proper risk management	independent audit committee/ Internal auditor reports assuring the adequacy of the risk management system	IFAC & CIPFA (2014), p. 27-29
	7.2	Ensures proper performance management	Reports assuring the existence of Effective Monitoring and review mechanisms	IFAC & CIPFA (2014), p. 28
			Existence of article(s) in legislation stipulating the use of different management and monitoring tools enabling effective HM	Alonso et al. (2014) p.136
	7.3	Ensures robust internal control via monitoring processes	Independent audit committee/ Internal auditor reports should assure the adequacy of the implemented internal controls.	IFAC & CIPFA (2014), p. 29
	7.4	Ensures strong public financial management	Audit reports assuring the implementing of strong FM	IFAC & CIPFA (2014), p.30
P8 TRANSPARENT & ACCOUNTABLE	8.1	Applies good practices in transparency	Evidence of open and accessible reports to its various stakeholders	IFAC & CIPFA (2014), p. 31
			Evidence of accountability reports written and communicated in an understandable manner	IFAC & CIPFA (2014), p. 31
	8.2	Implement good practices in reporting	Audit reports assuring the application of principles of GG by governing bodies.	IFAC & CIPFA (2014), p. 31
			Audit reports assuring that the Performance information and the accompanying financial statements are prepared on a consistent and comparable basis using high quality internationally accepted standards.	IFAC & CIPFA (2014), p. 31
			Report publicly at least annually in a timely manner.	IFAC & CIPFA (2014), p. 31
	8.3	Assurance and effective accountability	Assuring that external audit is exercised and performed by qualified professionals in a timely manner and accessible manner	IFAC & CIPFA (2014), p. 32

Source: Authors

The selection of the measurement methods/indicators for each determinant was based on the following criteria:

• Understandable, clear and unambiguous.

• Data is available and internationally comparable.

• Can be clearly and accurately measured.

• Within the capabilities of national governments to develop

The appropriated GG of HM checklist demonstrated in Table 3 embraces the 8 principles. First, the "Policy" principle addresses issues regarding policy formulation which is relevant to effective heritage management but does not impact governance. Second is the "Respect of Rule of Law" principle which addresses the legal aspect concerned with following the rule of law. It also addresses the code of conduct of public entities to ensure GG. The third is the "Openness and Stakeholders' Engagement" principle, which addresses the openness in the communication of outputs and the need for a policy for engagement, as well as the necessity to have a proper definition of the tasks of each HA entity and the implications of working with multiple organizations. "Sustainable Outcomes" is the fourth principle which addresses the importance of sustainability and how governing bodies should develop and articulate a clear vision. Such a vision is based on the roles and functions PS entities fulfil the nature of their funding, their impact on society, and the resulting need for accountability while remaining within the limits of the available resources. An important factor in determining the appropriate buffer capacity an entity needs is the level of resilience required if significant adverse events were to occur. Further, this determinant addresses how sustainable local development concerns should be integrated into HM. Fifth is the "Optimization of Outcomes" principle which addresses aspects related to the planning and decision-making processes. It focuses on decentralization of power as an intervention enabling effective decision-making, and the importance of sufficient information, and proper resource deployment. Sixth is the "Capacity Building" principle; addressing the entity's operational capacity ranging from its attitude towards change to the deployment of its resources. This includes issues related to the proper assignment of responsibilities. The seventh principle is "Risk and Performance management" which addresses specific issues regarding risk management not tackled in the UNESCO manual, despite its importance for sound HM. It also addresses issues related to the insurance of proper performance management and the use of different management and monitoring tools, as well as various aspects of the monitoring process. Likewise, issues related to the insurance of robust internal control via monitoring processes and issues related to strong public financial management is addressed. Lastly, the "Transparency and Accountability" principle addresses the adoption and implementation of good practices in transparency and reporting respectively, as well as the assurance and effective accountability. The appropriated "GG of HM Checklist" could be considered a comprehensive and thorough code of GG principles specifically tailored for the heritage sector. It comprises 15 determinants for GG of HM along with their measurement methods. This checklist could be used to assess the level of adoption of GG in the heritage sector. It could be also used as a reference for developing/enhancing the GG of HM practices.

The results of this study resemble the results of other similar studies to a moderate extent. A study conducted by Shipley (2008) attempted to develop principles for GG in the heritage sector. The study was mostly restricted to developing basic principles without demonstrating means of implementation, i.e. measurement methods. It was based on the GG code of the Institute of Governance (2003), which as demonstrated earlier lacks the comprehensiveness of the IFAC & CIPFA (2014) GG code. Opt-cit. (2008) specified some criteria for each principle which are all covered in our appropriated reference checklist. The main competitive edge of the IFAC and CIPFA (2014) GG code is its comprehensiveness in comparison to other international GG codes. This gives the same edge to our appropriated "GG of HM checklist" as it is based on it. The 7th and 8th principles, "Risk and Performance management" and "Transparency and Accountability", encompass crucial aspects of GG and sound HM which cannot be sacrificed. Many of the aspects of the 7th principle "Managing risks and performance through robust internal control and strong public financial management" are not tackled in other GG codes and are also overlooked in the HM literature. The appropriated measurement methods are detailed, providing sufficient demonstration to support the attainment/enhancement of risk and performance management measures as well as the transparency and accountability aspects in the heritage sector.

The transparency and accountability principle has always been a concern in the codes of GG, however, it should be noted that the target is not to maintain accountability in terms of procedural compliance but rather accountability in terms of efficiency and results. Thus, this principle cannot be necessitated separately from other principles related to operational effectiveness and efficiency, mainly represented in our checklist in the 4th to the 7th principles. The financial management of all its components - budgeting, accounting and auditing systems cannot be overlooked, seeing their indispensable role in any sound management and governance system. Including such an aspect as the main determinant in the GG of HM is a must. Ensuring strong financial management means that the auditing system should assure proper examination of the efficiency and effectiveness of government undertakings, programs or organizations and the budgeting system is ensuring legislative control over the expenditure of public money. Likewise, this aspect should assure the employment of an informative accounting system which is according to Eriotis et al. (2011) shall guarantee many benefits including: "(i) providing a clear picture of the total cost of government programs, activities and services provided; better measurement of costs and revenues; enhancement of control process and transparency; (ii) greater focus on outputs; focus on the long-term impact of decisions; (iii) more efficient and effective use and management of resources and greater accountability; (iv) reduction and better measurement of public expenditures; (v) better presentation of the financial position of the PS organizations; (vi) better financial management; improvement of performance measurements and greater comparability of managerial performance between periods and organizations by calculating indicators on the basis of comprehensive and consistent financial and operational data; (vii) greater attention to assets and

more complete information on public organizations' liabilities through better assets and liabilities management; (viii) better planning for future funding requirements (ix) helps with make/buy or rent/buy decisions; (x) better decisions on feasibility of providing services".

4.2. Validating the GG of HM reference checklist

In this study, we utilize experts' judgment among other methods to validate the GG of HM reference checklist. Experts' judgment is acknowledged as a dominant tool in assessing the content validity of sound measures (El Kayaly & Taher, 2010). The aim is to assure the comprehensiveness of the checklist, assuring well representation of all facets of the appropriated principles (constructs) and underlying determinants. The interviews were conducted on 2 phases; initially, semi-structured interviews were conducted with 2 HM professors', experts in the application of GG practices. The aim of these interviews was to verify if the procedures were undertaken to amalgamate the 2 guiding references and discern the determinants of GG of HM were correct. The 2 experts expressed their consent with the undertaken procedure to generate the checklist items and recommended not to eliminate or add other determinants but to merge some of them due to repetition. The checklist is presented in its final format in Table 3. Subsequently, a content validity was conducted for the generated checklist with a larger sample of experts. The deducted determinants along with their measurement methods (indicators) were presented to 11 experts to assess its content validity using the Lawshe's (1975) method. According to Emari (2015), this method is the most widely used quantitative method for calculating content validity. The experts were asked to rate each of the checklist items namely the determinants and their measurement methods using Lawshe three-point scale; "essential", "useful, but not essential", or "not necessary" and to judge the instrument (checklist) comprehensiveness. The following ratio was then used to assess the content validity ratio (CVR) for each checklist item.
Where,

$$CVR = (Ne - N/2)/ (N/2) \qquad (1)$$

Ne = number of experts, indicating "essential" and N = a total number of experts.
Each of the determinants and their measurement methods (indicators) has a CVR above the required 0.59. While the Content Validity Index (CVI) for the overall list of determinants is of 0.9 and the overall list of measurement methods scored 0.82, which is again above the minimum CVI value of 0.59 necessary for statistical significance at $p < 0.05$ based on 11 experts. According to Lawshe (1975), items above the minimum required values are considered to have acceptable content validity. Appendix 2 summarizes the CVR and CVI results.
The following validation step is investigating its practicality and applicability. The adopted GG practices in the heritage sector in both Australia and England are studied in comparison to the generated reference-checklist. Data for this study was retrospectively collected from varied sources including national legislation, international institution countries reports e.g. UNESCO, World-Bank, official governmental reports, accountability

and audit annual reports of the public heritage entities, etc. Table 4 demonstrates the pre-eminence of GG in the heritage sector in England and Australia.
Table 4 demonstrates Australia's and England's high level of compliance with the GG of HM. The table reveals the existence of legislation specifically for HA, mandating protective measures for the safeguarding of HA. It also reveals the existence of other non-heritage legislations like urban planning laws promoting HA protection. The terminology associated with management can be found repeatedly in the legislation and guidelines of both countries. Effective decision-making based on decentralization of power is possible in Australia and England according to their respective legislations dictating their open institutional organization structure. Since the start of the new millennium, both developed countries have sought reforms regarding all aspects of their legal and institutional frameworks enhancing their capacity to sustain their HA. Stakeholder involvement and public engagement is another aspect of vital importance to HM present in both legal and institutional dimensions. In both developed countries all HA stakeholders, including the public are engaged in HM and consequently share the responsibility of HA sustainability.
In the process of maintaining the analysis of documents as rigorous and as transparent as possible, we have outlined each source of data in Table A.3 (in Appendix). From the information in the latter table as well as those in Table 4, it evident that most of the data is collected from 3 main sources: 1- legislation, policies and standards; 2-management reports; and 3- annual and auditing reports. Further, interviews were conducted with some government officials to confirm the collected data. The results indicate that GG is mainly focused on 3 aspects; regulations, management and financial. By looking at the determinants of the 7th and 8th principles, mainly concerned with financial management and accounting and auditing practices, it can be observed that these determinants cannot be satisfied without the existence of strong financial management and informative accounting systems.
With the increased citizens' conscious and improved stakeholders' engagement, utilization of accounting become indispensable. The urge for further transparency and better accountability entails better disclosure of accounting information of public resources. It could be realized from studying the HM and governance practices in both countries; England and Australia that the adoption of proper risk and performance management ensures robust internal control via monitoring processes and strong public financial management is a prerequisite for the attainment of GG. This should be accompanied by the application of good practices in transparency and reporting and assurance of effective accountability. A study by Ribeiro et al. (2013) shows accounting practices as key elements to obtaining GG. It argues that without full utilization of accounting practices, there will be a lack of accounting information which helps in the decisions making and supervision processes. The significance of accounting can be realised by imagining how contexts like democratic spaces and empowerment of citizen would be without it. Certainly, social disorder, the absence of control and confusion in the decisions regarding public politics would follow. This is what happens when the immense potential of this science is not used or used inadequately (Ribeiro et al., 2013).

Table 4. GG of HM practices in England and Australia

Determinant			Measurement Method	Compliance			
				AUS	REF*	ENG	REF*
P1	1.1	HA legislations mandating protective measures and preservation procedures to safeguard HA	Existence of HA legislations mandating the protective measures and preservation procedures safeguarding heritage assets	√	1.1, 1.2	√	2.1, 2.3
	1.2	Capacity of other types of legislation to benefit heritage	Existence of other types of legislation promoting heritage protection	√	1.1	√	2.2
P2	2.1	Respects the rule of law, with integrity and a strong commitment to ethical values	Control of corruption & rule of law over 60%	√	1.3	√	2.7
			Existence of an effective code of conduct for governing body members and for staff.	√	1.11	√	2.11
			Existence of a feedback mechanism to measure ethical performance e.g. whistleblower arrangements.	√	1.14	√	2.19
P3	3.1	Ensuring Openness	Existence of a formal policy on the openness of information.	√	1.12	√	2.12
	3.2	Ensuring Comprehensive Stakeholder Engagement	Existence of Entity's policy assuring stakeholder's views are used in decision making (e.g. suitability & quality of current services, and future needs)	√	1.2	√	2.3
			Evidence the results of the decision-making process (assuring stakeholder engagement) are publicly reported.	√	1.13	0	2.6
			Existence of legislation outlining the institutional duties and responsibilities	√	1.4	√	2.4
			Existence of heritage management guiding principles	√	1.2	√	2.3
P4	4.1	Integrates principles of sustainability and sustainable local development into heritage management	Existence of the integration of pillars of sustainability into heritage management guiding principles	√	1.2	√	2.3
P5	5.1	Determines interventions based on realistic and reactive planning to achieve outcomes	Evidence of strong framework for heritage entity planning and control cycles	√	1.15	√	2.13
			Evidence of optimization of resource usage (in-house & outsourcing)	√	1.16	√	2.18 2.15
			Existence of article(s) in legislation enabling decentralization of power	√	1.5	√	2.1
			Existence of a framework for the heritage assets management planning process ensuring realistic planning	√	1.2	√	2.3
			Existence of mechanisms for preventive heritage assets management assessments	√	1.6	√	2.3
P6	6.1	Developing the entity's capacity, leadership & individuals within it	Existence of article(s) in legislation promoting flexible and responsive actions	√	1.2	√	2.3
			Evidence of institution's internal capacity to adopt new and innovative tools	√	1.6	√	2.5
			Existence of heritage research initiatives	√	1.7	√	2.8
			Evidence of Regular Review of effective use of resources	√	1.18	√	2.6
			Existence of capacity-building and training programs for heritage professionals	√	1.8	√	2.5
			Existence of capacity-building and training program(s) addressed to the public administration	√	1.8	√	2.5
			Existence of a formal statement specifying the roles and responsibilities delegated to executives, employees & those reserved for governing bodies	√	1.18	√	2.14
P7	7.1	Ensures proper risk management	independent audit committee/ Internal auditor reports assuring the adequacy of the risk management system	√	1.18	√	2.6
	7.2	Ensures proper performance management	Reports assuring the existence of Effective Monitoring and review mechanisms,	√	1.17	√	2.6
			Existence of article(s) in legislation stipulating the use of different management and monitoring tools enabling effective HM	√	1.2	√	2.10
	7.3	Ensures robust internal control via monitoring processes	Independent audit committee/ Internal auditor reports should assure the adequacy of the implemented internal controls.	√	1.19	√	2.6
	7.4	Ensures strong public financial management	Audit reports assuring the implementing of strong FM	√	1.19	√	2.17
P8	8.1	Applies good practices in transparency	Evidence of open and accessible reports to its various stakeholders	√	1.18	√	2.5, 2.6, 2.14, 2.16
			Evidence of accountability reports written and communicated in an understandable manner	√	1.20	√	2.6
	8.2	Implement good practices in reporting	Audit reports assuring the application of principles of GG by governing bodies.	√	1.19	√	2.6
			Audit reports assuring that the Performance information and the accompanying financial statements are prepared on a consistent and comparable basis using high quality internationally accepted standards.	√	1.19	√	2.16
			Report publicly at least annually in a timely manner.	√	1.18	√	2.17
	8.3	Assurance and effective accountability	Assuring that external audit is exercised and performed by qualified professionals in a timely manner and accessible manner	√	1.20	√	2.16

Source: Authors
Note: Due to space limitation, sources of data are given reference numbers and listed in Table A.3 (in Appendix)

As revealed, England and Australia apply state-of-the-art HM strategies and GG practices, which is expected as pioneers in the field. Nevertheless, none had a comprehensive list/manual/guideline amalgamating all GG principles for the heritage sector. The information collected about the GG practices were gathered from different sources and documents. This reveals the need for our "GG of HM checklist", which could be used by some countries to assess their performance at different times and by other countries to develop or improve its governance systems.

4.3. Assessment of Egypt's GG practices in the heritage sector using the GG of HM reference checklist

The last phase of our study is to assess the GG practices in a developing country with a legacy of HA. Egypt is selected for this purpose. The data sources used have been a combination of source documents and interviews. The source documents are largely national legislation, international institution countries reports and official governmental reports. In addition to these documentary data sources, data has been sourced from interviews with key officials in Egypt. This method of collecting data is used due to the paucity of published official governmental reports in Egypt. The last column in Table 5 demonstrates the results of the data collection. The data in this table is quite revealing. It could be easily noted that Egypt does not adopt and implement most of the internationally called for GG practices in the heritage sector, despite its huge legacy of HA.

The application of the GG of HM reference checklist illustrates the expansive gap between the developed and developing countries under review. Egypt's current HM practices indicate it is unable to perform effective management for its HA. With regards to the legal and institutional frameworks, Egypt only complies with 6 of the 34 measurement methods. Despite that Egypt possesses a plethora of HA, its sustainability is not considered a national priority. As a result, from a legal perspective, none of the other legislations takes HA safeguarding into consideration. The terminology associated with management cannot be found in legislation and guidelines of Egypt. Even though some of Egypt's legislation is fairly novel, the management tools are quite outdated. The tools focus primarily on preservation, as opposed to the management of change as is the case in Australia and England. Egypt's institutional framework is clearly based on the centralization of power. Recently Egypt has followed reforms regarding aspects of their legal and institutional frameworks aiming to enhance their capacity to sustain their HA, however, its new legislations namely Laws 144/2006 and 119/2008, have increased the number of organizations dealing with HA and in hand increased the implications. This is the opposite of the reforms executed in the developed countries. Stakeholder involvement and public engagement is another contradictory aspect of vital importance to HM in both legal and institutional dimensions. This aspect is not addressed in any of Egypt's legislation or HM principles. It is superficially mentioned in NOUH's guidelines (2010) and directly contradicted on the same page. All these differences reveal the contrasting approaches to and understanding of HA sustainability in developed versus developing countries.

5. CONCLUSION

Despite the pre-eminence of England and Australia as pioneers in developing and adopting contemporary HM strategies and exerting outstanding efforts to attain GG for this sector, it is found that there is no one comprehensive set for GG principles tailored for this field in either country. Literature emphasized the need for a tailored code for GG principles in the heritage sector, yet only a study attempted to comprehend a set of GG principles for this sector, yet it was not thorough enough. Further, it did not embrace important aspects of GG such as financial management (c.f. Shipley, 2008). Consequently, we aimed to contribute to HM research by investigating the determinants of GG of HM. Special attention is given to financial management and accountability aspects, which are inadequately studied in the field of HM.

The objectives of the study were achieved in several milestones, which pertain to the research questions. The first milestone pertaining to the investigation of the determinants of GG of HM was achieved by means of a comprehensive checklist of 15 measurable determinants of GG of HM underlying 8 GG principles. This was based on a review of the literature and latest standard-setters releases; comprising charters, guidelines, manuals as well as the renowned GG codes and consultation of experts in the field. The checklist was tested and validated by conducting a content validity test using Lawshe's Method for quantifying results. The second milestone was to investigate the extent to which GG practices prevail in countries with pre-eminence in the application of sound HM practices. The aim of this question was to test the practicality of adopting the developed "GG of HM checklist" against contemporary HM and GG systems. England and Australia were selected for this purpose. Documentary analysis and semi-structured interviews were used to collect the needed data for this test. The results showed the "GG of HM" determinants are fully adopted in both countries. The information collected about the GG practices were gathered from different sources and documents which revealed the need for a comprehensive checklist that could be used by governments to assess their GG and HM systems at different times and by others to develop or improve their governance systems. Finally, the last milestone was to investigate the extent developing countries renowned for its huge legacy of HA comply with the "GG of HM checklist". Egypt was selected for this purpose. Semi-structured interview and documentary analysis were used to perform this analysis. The results revealed deficiencies in the adopted HM system and GG practices in Egypt and the need of urgent reform and adoption of contemporary policies and strategies to safeguard and sustain Egypt's HA.

Table 5. GG of HM practice in Egypt

		Determinants	Measurement Methods	Compliance	
				EGY	REF. *
P1	1.1	HA legislations mandating protective measures and preservation procedures to safeguard HA	Existence of HA legislations mandating the protective measures and preservation procedures safeguarding heritage assets	√	3.1, 3.2, 3.3, 3.4
	1.2	Capacity of other types of legislation to benefit heritage	Existence of other types of legislation promoting heritage protection	X	3.1, 3.2, 3.3, 3.4
P2	2.1	Respects the rule of law, with integrity and a strong commitment to ethical values	Control of corruption & rule of law over 60%	X	3.5
			Existence of an effective code of conduct for governing body members & for staff.	X	Interviews
			Existence of a feedback mechanism to measure ethical performance e.g. whistleblower arrangements.	X	Interviews
P3	3.1	Ensuring Openness	Existence of a formal policy on openness of information.	X	Interviews
	3.2	Ensuring Comprehensive Stakeholder Engagement	Existence of Entity's policy assuring stakeholder's views are used in decision making (e.g. suitability & quality of current services, and future needs)	X	3.1, 3.2, 3.3, 3.4 Interviews
			Evidence the results of the decision-making process (assuring stakeholder engagement) are publicly reported.	X	Interviews
			Existence of legislation outlining the institutional duties and responsibilities	√	3.1, 3.2, 3.3, 3.4, 3.6
			Existence of heritage management guiding principles	X	3.4 Interviews
P4	4.1	Integrates principles of sustainability and sustainable local development into heritage management	Existence of the integration of pillars of sustainability into heritage management guiding principles	X	3.4
P5	5.1	Determines interventions based on realistic and reactive planning to achieve outcomes	Evidence of strong framework for heritage entity planning and control cycles	X	Interviews
			Evidence of optimization of resource usage (in-house & outsourcing)	X	Interviews
			Existence of article(s) in legislation enabling decentralization of power	X	3.1, 3.2
			Existence of a framework for the heritage assets management planning process ensuring realistic planning	X	3.4
			Existence of mechanisms for preventive heritage assets management assessments	X	3.4
P6	6.1	Developing the entity's capacity, leadership & individuals within it	Existence of article(s) in legislation promoting flexible and responsive actions	X	3.1, 3.2, 3.3, 3.4
			Evidence of institution's internal capacity to adopt new and innovative tools	X	3.7
			Existence of heritage research initiatives	X	Interviews
			Evidence of Regular Review of effective use of resources	X	Interviews
			Existence of capacity-building and training programs for heritage professionals	X	Interviews
			Existence of capacity-building and training program(s) addressed to the public administration	√	Interviews
			Existence of a formal statement specifying the roles and responsibilities delegated to executives, employees & those reserved for governing bodies	√	Interviews
P7	7.1	Ensures proper risk management (F1)	independent audit committee/ Internal auditor reports assuring the adequacy of the risk management system	X	Interviews
	7.2	Ensures proper performance management	Reports assuring the existence of Effective Monitoring and review mechanisms,	X	Interviews
			Existence of article(s) in legislation stipulating the use of different management and monitoring tools enabling effective HM	X	3.1, 3.2, 3.3, 3.4
	7.3	Ensures robust internal control via monitoring processes	Independent audit committee/ Internal auditor reports should assure the adequacy of the implemented internal controls.	X	Interviews
	7.4	Ensures strong public financial management	Audit reports assuring the implementing of strong FM	X	Interviews
P8	8.1	Applies good practices in transparency	Evidence of open and accessible reports to its various stakeholders	X	Interviews
			Evidence of accountability reports written and communicated in an understandable manner	X	Interviews
	8.2	Implement good practices in reporting	Audit reports assuring the application of principles of GG by governing bodies.	X	Interviews
			Audit reports assuring that the Performance information and the accompanying financial statements are prepared on a consistent and comparable basis using high quality internationally accepted standards.	X	Interviews
			Report publicly at least annually in a timely manner.	√	Interviews
	8.3	Assurance and effective accountability	Assuring that external audit is exercised and performed by qualified professionals in a timely manner and accessible manner	√	Interviews

Source: Authors
Note: Due to Space limitation, sources are given numbers and listed in Table A.3 in appendix

The study reveals the significance of utilizing accounting and financial management practices in promoting GG. The review of the GG and HM practices adopted in pioneering countries and comparing it to the theoretically developed GG of HM checklist affirms the indubitable need for accounting and financial management in the attainment of GG. The results of this study resemble those of Ribeiro et al. (2013) which assert that accounting practices are key elements to obtain GG if used adequately. The validated GG of HM reference checklist allows the assessment of current HM systems, and policy and standards formulation issues to be discussed in the framework of a concrete characterization of the requirements of GG for any HM system. The reference checklist is useful for those involved in the conservation and management of HA as well as policy-makers. It defines the requirements of GG of HM systems and could be used to elaborate the work done to stakeholders. It might help in realizing an international integrated approach to GG of HM systems. It is a measurement instrument that should be used in assessing and improving a GG for HM system.

Despite the importance of accounting in HM and public governance, the current body of research is modest. Consequently, there is abundant room for future accounting-based research in this area as well as urban planning and development. The exploitation of multidisciplinary approaches might be useful, especially that governance research is interdisciplinary in nature, drawing heavily on the fields of economics, finance, law and management

(Sloan, 2001). The utilization of modern accounting techniques in HM, associating the work of accounting researchers with heritage managers and conservators might result in figuring out state-of-the-art possibilities for safeguarding HA. Accounting researchers should move beyond thinking about the proper approaches for financial reporting of HA and the appropriate valuation techniques and instead focus on identifying the many and varied roles of accounting information that make it useful in sustaining sound HM and governance mechanisms. Future research, may investigate possibilities and limitations of exercising developed countries approach in developing countries and the possible preclusion problems, this would be a proper extension for this study.

It is important to mention, that the scope of this paper is limited to identifying a checklist of measurable determinants of GG of HM for use by countries that didn't develop a GG code for the heritage sector or their codes needs enhancement. Examination of the practicality of the checklist was done by comparing the determinants of which to practices followed in 2 countries pioneering in GG and HM practices. However, testing in other contexts or by other means would be useful to further confirm the current structure of the checklist and gain broader acceptance. Furthermore, the checklist is developed for the PS on the central and local governments' level, the private sector is beyond the scope of the study. It is thus, recommended to study those determinants of the private sector.

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Appendix A. Tables

Table A.1. Detailed description of the determinants of GG of HM (Part I)

Construct	Determinant	Basis of Determinant	Relation between items	Source items
P1 POLICY	Mandates the protective measures & preservation procedures safeguarding HA	addresses issues regarding policy formulation which is detrimental t to effective HM but does not impact governance.	Independent	HM2
	Capacity of other types of legislation to benefit heritage	addresses issues regarding policy formulation which is relevant to effective HM but does not impact governance.	Independent	HM1
P2 RESPECT RULE OF LAW	Respects the rule of law, with integrity and a strong commitment to ethical values	groups the 3 GG items within this construct, as they revolve around the same principle and do not match any of the HM items.	Strong	GG1 GG2 GG3
P3 OPEN & ENGAGED	Ensuring Openness	based on GG4. HM24 addresses communication of outputs which is one of the aspects addressed in GG4.	Strong	GG4 HM24
	Ensuring Comprehensive Stakeholder Engagement	based on the combination of GG5 & GG6. HM5 & HM16 address need for an engagement policy as in GG5. HM7 & HM8 discuss an entity being clearly defined and the implications of working with multiple organizations, respectively, which is represented in GG6. HM9 refers to attributes of the adopted guiding principles which is addressed in GG6.	Strong	GG5 GG6 HM5 HM7 HM8 HM9 HM16
P4 SUSTAINABLE OUTCOMES	Integrates principles of sustainability & sustainable local development into HM	based on GG7. Both source items discuss the importance of sustainability.	Strong	GG7 HM6
P5 OPTIMIZE OUTCOMES	Determines interventions based on realistic and reactive planning to achieve outcomes	based on GG8, GG10 & HM17 combined. Source items address planning and decision-making processes. HM4 focuses on decentralization of power as an intervention enabling effective decision-making, which falls under GG8. HM11 addresses the importance of sufficient information, an aspect partially discussed in GG8. HM13 addresses resource deployment partially discussed in GG10. HM15 & HM17 discuss aspects of the planning process which fall under GG9.	Partial	GG8 GG9 GG10 HM4 HM11 HM13 HM15 HM17

Table A.1. Detailed description of the determinants of GG of HM (Part II)

Construct	Determinant	Basis of Determinant	Relation between items	Source items
P6 DEVELOP ENTITY	Developing the entity's capacity, leadership & individuals within it	based on the combination of GG8, GG10 & GG13. Source items address operational capacity from its attitude towards change to the deployment of its resources. HM10 & HM12 address issues within GG11, while HM11 & HM13 is only partially addressed. GG12, GG13 & HM19 address assignment of responsibilities.	Partial	GG11 GG12 GG13 HM10 HM11 HM12 HM13 HM19
P7 MANAGE PERFORMANCE	Ensures proper risk management	addresses specific risk management issues not clearly matched any of the heritage management source items.	Independent	GG14
	Ensures proper performance management	based on GG15. HM3 discusses the use of different management & monitoring tools, while HM20, HM21, HM22, HM25 & HM26 address various aspects of the monitoring process, which partially fall under GG15.	Partial	GG15 HM3 HM20 HM21 HM22 HM25 HM26
	Ensures robust internal control via monitoring processes	based on GG16. HM20, HM21, HM22, HM25 and HM26 address various aspects of the monitoring process, which partially fall under GG16.	Partial	GG16 HM20 HM21 HM22 HM25
	Ensures strong public financial management	addresses specific financial management issues not clearly match any of the HM source items.	Independent	GG17
P8 TRANSPARENT & ACCOUNTABLE	Applies good practices in transparency	based on GG18. GG18 discusses transparency which is one of the two aspects of HM14.	Partial	GG18 HM14
	Implement good practices in reporting	based on GG19. HM18 & HM23 cover aspects needed to implement the good practices in reporting stated in GG19.	Partial	GG19 HM18 HM23
	Assurance and effective accountability	based on GG20. GG20 discusses accountability which is one of the two aspects of HM14.	Partial	GG20 HM14

Table A.1.1. Description of GG source items (Part I)

Source items	Description of GG Source Items
GG1	Each governing body should promote a culture where acting in the public interest at all times is the norm, together with a continuing focus on achieving the entity's objectives. The values of this culture should build on established principles for behaviour in public life, such as objectivity, selflessness, and honesty.
GG2	Ethical values should permeate all aspects of a public sector entity's operation. It is the role of the governing body to ensure that these ethical values are embedded throughout an entity.
GG3	Public sector entity governing bodies and staff should, therefore, demonstrate a strong commitment to the rule of law, as well as comply with all relevant laws and regulations. They should also strive to utilize their powers for the full benefit of their communities and other stakeholders and avoid corruption or any other misuse of power.
GG4	Ensure as much openness as possible about all their decisions, actions, plans, resource use, forecasts, outputs, and outcomes. Ensure that this commitment is documented and communicated through a formal policy on the openness of information and provide clear reasoning for their decisions.
GG5	Governing bodies should ensure that entities have a clear policy on the types of issues they will consult on with all stakeholders (either individually or through representative groups) to ensure that the services provided (or other interventions) are contributing to the achievement of intended outcomes.
GG6	Effective collaboration among public sector entities can reduce waste of assets, avoid unnecessary information gathering, and improve service delivery. Good governance requires the governing body to clarify the purpose, objectives, and defined outcomes for each of these relationships.
GG7	Governing bodies should develop and articulate a clear vision given the roles and functions that public sector entities fulfil, the nature of their funding, their impact on society, and the resulting need for accountability and remain within the limits of its available resources. An important factor in determining the appropriate buffer capacity that an entity need is the level of resilience required if significant adverse events were to occur.
GG8	Determine the most appropriate interventions; governing bodies need to make sure entities have the processes and information they require to monitor value for money effectively, including using benchmarking information from other entities for financial and service quality comparisons.
GG9	Establish robust planning and control cycles covering strategic and operational plans, priorities, and targets, including risk management processes, based on the overall strategy set by the governing body. In the process, performance should be planned SMART and the entity should be capable of (capture, process, analyze, and report on). Financial planning should be considered in the process to assure sustainability of the entity. Stakeholders' engagement is essential when setting plans.
GG10	Provide a strong framework for the annual planning process while optimizing resource usage, a public sector entity's medium-term financial strategy must integrate and trade off service priorities, affordability, and other resource constraints while setting the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budget period.
GG11	Entities must be equipped to respond successfully to the changing environment and situations. The entity's operations and outputs must be reviewed regularly for their effectiveness, as well as in the light of internal and external changes and challenges. It should learn and adapt to new trends. It must optimally utilize its resources (6 types of capital) i.e. make a balance between using their internal resources and developing it and using outsourcing.
GG12	Good governance requires clarity about the various organizational roles and responsibilities and how they are allocated to the governing body, management at all levels, and employees.

Table A.1.1. Description of GG source items (Part II)

Source items	Description of GG Source Items
GG13	It is the role of the governing body to ensure an entity has implemented appropriate human resources policies, ensuring clear job description, proper training and development for staff and attracting and retaining quality staff.
GG14	Governing bodies should ensure that entities have effective risk management arrangements in place, e.g. implementing a risk management framework, defining the entity's risk management strategy, determining the criteria for internal control, regularly reviewing key strategic, operational, financial, reputational, and fraud risks and then devising responses consistent with achieving the entity's objectives and intended outcomes & engaging staff.
GG15	Governing bodies should ensure the existence of effective monitoring and review mechanisms prior to execution, to monitor service delivery throughout all stages in the process, and independent post-implementation review. Monitoring and review mechanisms should provide regular reports on the progress of the approved service delivery plan and on progress toward outcome achievement.
GG16	The internal control supports an entity in achieving its objectives by managing its risks while complying with rules, regulations, and organizational policies. Internal control is an integral part of an entity's governance system and risk management arrangements, which is understood, implemented, and actively monitored by the entity's governing body, management,
GG17	Strong financial management ensures public money is safeguarded at all times & used appropriately, economically, efficiently, & effectively. A strong system of financial management underpins sustainable decision making, delivery of services, & achievement of outcomes in PS entities, as all decisions & activities have direct or indirect financial consequences. Strong financial management supports long-term achievement of outcomes and short-term financial and operational performance
GG18	Each public sector entity as a whole should be open and accessible to its various stakeholders, including citizens, service users, and its staff. Accountability reports should be written and communicated in an understandable style appropriate to the intended audience.
GG19	Public entities should demonstrate that they have delivered their stated commitments and have used resources effectively in doing so. They need to report publicly at least annually in a timely manner, while their statements should allow comparisons with each other.
GG20	PS entities should demonstrate adherence to standards, statutes, governance codes, etc. This is by the provision of assurance through an external audit performed by qualified professionals in a timely manner (an essential element in accountability). Auditing should be performed for financial reporting and operational processes including efficiency and effectiveness as well as performance reporting. Other mechanisms to assure accountability include the use of commissions such as anti-corruption commissions and assurances provided by internal audit.
HM1	The ability to use other types of national legislation to benefit heritage.
HM2	The protective measures and preservation procedures, such as listing, protection, site boundaries and policies of intervention, should be clearly outlined in the various forms of national legislation.
HM3	There should be clear provisions allowing the use of different management tools and adopting new tools, as well as monitoring their impact.
HM4	Enabling effective decision-making by allowing for the possibility of decentralization of power.
HM5	There should be a clear directive enabling broad consultation and participation.
HM6	Sustainable local development concerns should be integrated into heritage management.
HM7	Heritage entities should be defined in relation to the wider governance context, including legislation, institutional arrangements and democratic processes.
HM8	Heritage entities should be able to handle the implications of the increasing number of organizations, which include the skills to address management challenges, the risk of wasteful repetition, poor accountability and reduced transparency.
HM9	Heritage entities should adopt a set of guiding principles promoting empowerment, participation and inclusion, with the aim to generate positive change.
HM10	Heritage entities should be responsive and flexible enabling them to cope with emerging concepts, trends and requirements.
HM11	Sufficient information is crucial to effective heritage management. Research provides baseline information as well as enhances management by improving strategies, actions and methodologies.
HM12	Heritage entities should invest in natural, human and social capital, reflecting the principles of sustainability.
HM13	Heritage entities should balance the use of internal and external resources, with regards to all three areas, human, financial and intellectual.
HM14	Heritage entities should be transparent and accountable by providing clear distribution of responsibility and communication channels and implementing regular audits, standard review procedures, quality financial reporting, an open-book approach, where possible…etc.
HM15	Planning at the national level should establish a framework for the decision-making process that is systematic and holistic, facilitating planning at the other levels.
HM16	Stakeholder participation and consensus should be sought throughout all the heritage management processes.
HM17	An effective heritage management planning process should provide realistic and reactive planning with a well-judged balance of long and short-term goals.
HM18	Data gathering mechanisms should be in place to provide a base material for monitoring processes. A variety of management 'control' & 'communication' tools can improve effectiveness.
HM19	A clear assignment of personal responsibility to all individuals involved is vital.
HM20	It is important to define the purpose of monitoring initiatives enabling them to deliver useful information.
HM21	A systematic methodology, as well as appropriate data gathering and measurement approaches, should be pursued during monitoring to reduce subjectivity and provide reliable information.
HM22	Monitoring programs are more effective when systematically tracking data gathered and assessed over a long period of time.
HM23	It is important while assessing outputs to compare progress to previously set targets. This illustrates the entity's performance levels and provides relevant comparisons when reporting to others.
HM24	Effective communication policies promoting positive outcomes can be a catalyst generating public support.
HM25	A set of impartial indicators should be identified to effectively quantify and qualify outputs.
HM26	Proper planning, as well as the information derived from monitoring, identifies the gaps and opportunities for improvement in the heritage management system.

Table A.2. Content validity ratio & content validity index (Lawshe method) for the GG of HM checklist

Construct	Determinant	CVR	Measurement Method	CVR
P1 POLICY	HA legislations mandating protective measures & preservation procedures to safeguard HA	1	Existence of heritage assets legislations mandating the protective measures and preservation procedures safeguarding heritage assets	1
	Capacity of other types of legislation to benefit heritage	0.64	Existence of other types of legislation promoting heritage protection	0.64
P2 RESPECT RULE OF LAW	Respects the rule of law, with integrity and a strong commitment to ethical values	1	Control of corruption & rule of law over 60%	0.82
			Existence of an effective code of conduct for governing body members & for staff.	1
			Existence of a feedback mechanism to measure ethical performance e.g. whistleblower arrangements.	0.64
P3 OPEN & ENGAGED	Ensuring Openness	0.64	Existence of a formal policy on openness of information.	0.64
	Ensuring Comprehensive Stakeholder Engagement	0.64	Existence of Entity's policy assuring stakeholder's views are used in decision making	0.64
			Evidence the results of the decision-making process (assuring stakeholder engagement) are publicly reported.	0.64
			Existence of legislation outlining the institutional duties and responsibilities	0.82
			Existence of heritage management guiding principles	1
P4 SUSTAINABLE OUTCOMES	Integrates principles of sustainability & sustainable local development into HM	0.64	Existence of the integration of pillars of sustainability into heritage management guiding principles	0.64
P5 OPTIMIZE OUTCOMES	Determines interventions based on realistic and reactive planning to achieve outcomes	1	Evidence of strong framework for heritage entity planning and control cycles	1
			Evidence of optimization of resource usage (in-house & outsourcing)	0.82
			Existence of article(s) in legislation enabling decentralization of power	0.64
			Existence of a framework for the HM planning process ensuring realistic planning	1
			Existence of mechanisms for preventive HM assessments	0.82
P6 DEVELOP ENTITY	Developing the entity's capacity, leadership & individuals within it	1	Existence of article(s) in legislation promoting flexible and responsive actions	0.64
			Evidence of institution's internal capacity to adopt new and innovative tools	0.64
			Existence of heritage research initiatives	0.82
			Evidence of Regular Review of effective use of resources	0.82
			Existence of capacity-building and training programs for heritage professionals	0.82
			Existence of capacity-building and training program(s) addressed to the public administration	0.82
			Existence of a formal statement specifying the roles and responsibilities delegated to executives, employees & those reserved for governing bodies	1
P7 MANAGE PERFORMANCE	Ensures proper risk management	1	independent audit committee/ Internal auditor reports assuring the adequacy of the risk management system	0.82
	Ensures proper performance management	1	Reports assuring the existence of Effective Monitoring and review mechanisms,	1
			Existence of article(s) in legislation stipulating the use of different management and monitoring tools enabling effective HM	0.82
	Ensures robust internal control via monitoring processes	1	Independent audit committee/ Internal auditor reports should assure the adequacy of the implemented internal controls.	1
	Ensures strong public financial management	1	Audit reports assuring the implementing of strong FM	1
P8 TRANSPARENT & ACCOUNTABLE	Applies good practices in transparency	1	Evidence of open and accessible reports to its various stakeholders	0.64
			Evidence of accountability reports written and communicated in an understandable manner	1
	Implement good practices in reporting	1	Audit reports assuring the application of principles of GG by governing bodies.	1
			Audit reports assuring that the Performance information & the accompanying financial statements are prepared on a consistent and comparable basis using high quality internationally accepted standards.	0.82
			Report publicly at least annually in a timely manner.	0.82
	Assurance and effective accountability	1	Assuring that external audit is exercised and performed by qualified professionals in a timely manner and accessible manner	0.82
		0.9		0.82

Source: Authors

Table A.3. Sources of data for the documentary analysis

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