Understanding ‘Motivation - Internal Control’ Relations in Municipalities

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Abstract – This paper provides an overview of the theoretical foundations on the topic of ‘motivation-internal control’ relations in municipalities, based on papers indexed by Web of Science and Scopus before May 2020. A systematic approach is taken in it. According to the results, the topic is underdeveloped. Also, researchers are more interested in the influence of internal control on motivation than vice versa. 20 motivational factors and 18 features of stakeholders’ potential were identified. Strongly cited factors are audit quality, effective internal control, compliance with standards, social and democratic accountability, and features - professional competence, objectivity, ethics, integrity, responsibility.

Keywords – management, municipality, motivation, internal control, Web of Science & Scopus Databases

1. Introduction

Public benefits of institutions’ activity depend strongly on their management effectiveness. For municipalities, being effective means balancing and achieving a wide variety of goals. Due to this specificity, the state of internal control can be considered a prerequisite for municipal management effectiveness.

In general, relations between internal control and motivation of stakeholders are at the heart of the state of internal control [1].

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Therefore, understanding and successfully managing these relations will improve control and management mechanisms and, thus, increase management effectiveness of institutions.

For municipalities, high management effectiveness will contribute to achieving their diverse goals, improving the quality of public services and enhancing public benefits of municipal activities.

We would like to support the achievement of these goals with this paper. It is the first of a series of papers on the topic of ‘motivation-internal control’ relations in municipalities. It reviews the scientific literature indexed by the Web of Science (WoS) and Scopus databases before May 2020. We chose WoS & Scopus as they are the most prestigious databases in the scientific world [2].

We believe that elaborating the topic of ‘motivation - internal control’ relations in municipalities is of great importance to society as it will help to increase the public utility of municipal activities. We plan to use this study as a theoretical framework for future research on the topic.

2. Research Framework

The *main research objective* of this study is to provide an overview of theoretical foundations on the topic of ‘motivation-internal control’ relations in municipalities. It is based on the literature found in WoS & Scopus before May 2020. We understand these relations as influences in two directions. In the forward direction, motivation influences internal control, and in the backward direction, internal control on motivation. In our view, the factors that underpin these relations are of great importance in understanding them. For this reason, first of all, we examine these factors. We call them ‘features’ in the backward direction of influence. Following the stakeholder theory, we take into account all possible stakeholders of the internal control in municipalities: municipal officers, council and management; mayor; auditors (internal, external); central government; etc.

The *second research objective* is to identify the deficiency in the scientific literature on the topic ‘motivation - internal control’ relations in municipalities. To this end, we explore the frequency

of occurrence of both relations. We also hope to find issues worthy of future research. This is our *third research objective*.

Based on stakeholder theory, we explore and analyse papers indexed by WoS & Scopus on the topic of this study using 3 *research questions* (RQs):

- RQ1: What factors motivate stakeholders to improve internal control in municipalities?
- RQ2: What features describe the potential of stakeholders to influence the motivation to improve internal control in municipalities?
- RQ3: As for municipalities, which influence is of greater interest to researchers: that of motivation on internal control or vice versa?

The research questions RQ1, RQ2 are addressed to the main objective of this paper. Using them, we explore the factors underlying ‘motivation-internal control’ relations in municipalities, respectively, in the forward and backward direction. The RQ3 is addressed to the other objectives of this study.

3. Research Methodology

In this study, papers indexed by WoS & Scopus before May 2020 on the topic of ‘motivation - internal control’ relations in municipalities were reviewed through a systematic approach. Based on Chalmers & Altman instructions in [3], we conducted it in four steps:

- Development of a review protocol;
- Literature search;
- Literature selection;
- Summarizing the evidence.

3.1. Review protocol

The review protocol of this study was written following the recommendations of Boellt & Cecez-Kecmanovic in [4]. It covers the following items:

- *Research questions*: RQ1, RQ2, and RQ3;
- *Search sources*: WoS & Scopus databases
- *Search phrases* (SPs):
 - SP1: (motivat* OR stimulu* OR incentive* OR driver*) AND (effective OR effectiveness OR quality OR qualitative OR improv* OR efficacy OR efficiency) AND (internal PRE/0(NEAR/0) control) AND (organi?ation* OR instituti* OR government*);
 - SP2: (motiv* OR drive*) AND (municipal* OR (local PRE/0(NEAR/0) (government* OR authorit*)) AND ((management OR internal OR organizational) PRE/0(NEAR/0) (control OR responsibilit*)));
 - SP3: (motiv* OR drive*) AND public AND ((management OR internal OR organizational)

PRE/0(NEAR/0) (control OR responsibilit*));

- SP4: (((stakeholder* OR particip* OR actor* OR agent*) AND ((influence OR impact) OR (potential OR power)) AND ((internal OR management OR organi?ational) PRE/0(NEAR/0) control) AND (local OR regional OR public OR state OR government* OR municip*)));

- *Search strategy*: Period: All years, Fields: Title, abstract and keywords;
- *Inclusion criteria*: Language: English, Types of documents: All, Papers with the search phrases;
- *Exclusion criteria*: Papers that are irrelevant to 1. the research topic and 2. the research objectives;
- *Quality criteria*: Peer-reviewed papers of open access for SP1; any access for SP2, SP3, & SP4.

In the SPs, the terms ‘public institution’ and ‘public organization’ were included as municipalities belong to the public sector. Similarly, the terms ‘management control’ and ‘organizational control’ are alternatives to the term ‘internal control’. The ‘Near/’/‘PRE/’ operator is used in WoS/Scopus.

The search phrases are applied as follows:

- SP1, SP2, and SP3 to answer the RQ1;
- All SPs to answer the RQ2 and RQ3.

3.2. Literature Search

In line with the search strategy and SPs, four literature searches were performed in WoS & Scopus. As a result, a total of 1237 papers was found for all SPs (Tab. 1., Fig. 1.). Due to duplicates, 161 papers were removed. As a result, the total initial number of non-duplicate papers dropped to 1076.

Table 1. Initial search results in WoS & Scopus

Number of Papers Found	Search Phrase				
	SP1	SP2	SP3	SP4	Total
WoS	17	17	78	170	282
Scopus	607	21	136	191	955
Total papers with duplicates					1237
Duplicates					161
Total non-duplicate papers					1076

Figure 1. Application of the research methodology

3.3. Selection of Literature

In this step, non-duplicate papers were filtered twice and papers eligible for this overview were extracted (Fig. 1.). These activities were carried out by the content analysis method applied to the papers studied. In particular, the papers were analysed for consistency with the topic and objectives of this study in accordance with the exclusion criteria.

The first filtering of non-duplicate papers (1076) was performed by content analysis of their abstracts under the first exclusion criterion. As a result, only 73 papers were extracted that fit the topic studied.

Then, the second filtering was carried out. It covered the full-text content analysis of the remaining papers (73) under the second exclusion criterion. Of these, 45 papers were excluded as irrelevant to the research objectives of this study. The other 28 papers were considered eligible for this overview. The full text of 10 papers was missing not only in WoS & Scopus but also in the secondary scientific databases. For this reason, they were removed. The remaining 18 full-text papers were thus approved for inclusion in this overview.

In the second filtering, answers to all RQs were identified in each of the extracted 18 full-text papers. That is why we have created a common database of papers called 'sample'. The sample of this study covers references [5] to [22]. Their usage to answer the RQs is explained in paragraphs 4 and 5 below.

3.4. Summarizing the Evidence

Findings were synthesized in the fourth step. To this end, the sampled papers were explored in detail and categorized by four criteria:

- Research methods;
- Publishing source and subject area;
- Country/region of researchers;
- Publishing timeline.

The research method criterion was applied in 5 dimensions, as shown in Fig. 2.

Reference theory	Reference approach	Reference type	Data collection	Data analysis
<ul style="list-style-type: none"> •Motivational •Other social •Economic •Organizational 	<ul style="list-style-type: none"> •Empirical qualitative •Empirical quantitative •Empirical mixed •Non-empirical qualitative 	<ul style="list-style-type: none"> •Confirmatory •Exploratory/ Interpretive •Descriptive •Formulative 	<ul style="list-style-type: none"> •Survey •Interview •Case study •Other methods 	<ul style="list-style-type: none"> •Descriptive statistics •Inferential statistics •Interpretation •Mixed methods

Figure 2. Dimensions of the research method criterion

Content analysis of the sampled papers was also applied to answer the research questions.

The results of this step were processed by descriptive statistics and findings were generated.

4. Results and Findings

4.1. Research Methods

The results for the research methods used in this sample are shown in Tab. 2. and Fig. 3.

Table 2. Distribution of research methods for the sample

Research Method		Papers from the Sample	
		Total	%
1	Reference theory		100
1.1	Motivational theory	5	27.78
1.2	Other social theory	5	27.78
1.3	Economic theory	3	16.66
1.4	Organizational theory	3	16.66
1.5	No theory	2	11.12
2	Reference approach		100
2.1	Empirical qualitative	4	22.22
2.2	Empirical quantitative	7	38.89
2.3	Empirical mixed	2	11.11
2.4	Non-empirical qualitative	5	27.78
3	Reference type		100
3.1	Confirmatory	2	11.11
3.2	Exploratory/ interpretive	7	38.89
3.3	Descriptive	4	22.22
3.4	Formulative	5	27.78
4	Data collection		100
4.1	Survey	6	33.33
4.2	Interview	3	16.67
4.3	Case study	1	5.56
4.4	Other methods	8	44.44
5	Data analysis		100
5.1	Descriptive statistics	1	5.56
5.2	Inferential statistics	7	38.88
5.3	Interpretation	9	50.00
5.4	Mixed methods	1	5.56

Figure 3. Graph of research methods for the sample

Findings on the research methods:

1. Reference theory dimension:

- Motivational and other social theories are the most commonly applied in this sample. They are used equally - 5 papers of each type. In total, they represent 55.56% of the sample.
- Motivational theories involved in the conceptual framework of the sample are goal-setting framing theory (in [10]), motivated reasoning theories (in [16], [20]),

motivation crowding theory and self-determination theory (in [21]), Vroom expectancy theory (in [17]).

- One paper - [13] is based on control theory, in particular management control theory.
- Economic and organizational theories are equally applied - 3 papers of each type. In total, they account for 33.32% of the sample.
- Non-theory based papers (2) are the least. They ([8], [19]) represent 11.12% of the sample.

2. Reference approach dimension:

- Empirical studies underpin 2.6 times more papers (13, 72.22%) than non-empirical ones (5, 27.78%).
- Purely qualitative studies are used by more papers (9) than purely quantitative (7). The mixed approach is used by 2 papers - [6], [19].
- Papers using the empirical quantitative approach are the most (7) and the mixed one - the least (2).

3. Reference type dimension:

- The exploratory/interpretive papers (7, 38.89%) predominate in this sample.
- The number of formulative (5) and descriptive papers (4) is very close.
- The confirmatory papers - [7], [22] are the least (2, 11.11%).

4. Data collection methods dimension:

- Mostly (8 times, 44.44%) other methods are used. Of these, 3 are scientific databases, 3

are mixed methods, and 2 - reports and comments.

- The survey (6, 33.33%) is also frequently used.
- The interview is rarely used (3, 16.67%), and the case study is used only (5.56%) in [15].

5. Data analysis methods dimension:

- Interpretation (9 times, 50%) is the main method of analysing the data collected.
- Inferential statistics methods have a significant application (7, 38.88%) also. Most of them are the regression analysis method.
- Descriptive statistics and mixed methods are the least used - 1 of each (in [19] & [6], resp.).

4.2. Publishing Source and Subject Area

Publishing sources of the sampled papers and their distribution by subject area/category in Scopus/WoS are shown in Tab. 3. and Fig. 4.

Findings on the publishing source and subject area:

- All papers are published in scientific journals.
- Most journals are in the area of economics, especially in accounting, finance and control.
- There is no repetition of publishing sources. All eighteen journals are evenly distributed, each representing 5.5(5)% of all sources.
- In Scopus, journals indexed in business, management & accounting prevail - 43%.

Table 3. Publishing sources and subject area of the sampled papers

Journal	Scopus Subject Area							WoS Category				
	Business, Management, Accounting	Economics, Econometrics, Finance	Social sciences	Arts, Humanities	Decision Sciences	Engineering	Interdisciplinary	Business, Finance	Management	Economics	Political Science	Public Administration
Advances in Accounting	1	1						1				
American Review of Public Administration	1		1									1
Comptabilite Controle Audit	1	1						1				
Critical Perspectives on Accounting	1	1	1		1			1				
Current Issues in Auditing	1							1				
European Accounting Review	1							1				
International Journal of Auditing	1	1						1				
International Journal of Financial Research	1	1										
International Journal of Productivity and Performance Management	1								1			
International Journal of Scientific and Technology Research	1		1			1						
Journal of Accounting and Economics	1	1						1		1		
Journal of Management Control	1				1				1			
Mediterranean Journal of Social Sciences		1	1	1								
Opcion			1	1								
Organization Studies	1								1			
Qualitative Research in Accounting and Management	1							1	1			
Scandinavian Political Studies			1								1	
SpringerPlus						1						1
Total¹	14	7	6	2	2	1	1	8	4	1	1	1

¹ Most of the sampled journals are indexed in more than one subject area/category, both in WoS and Scopus.

Figure 4. Distribution of the sample by subject area

They are followed by those indexed in economics, econometrics & finance by 21% and in social sciences by 18%. The other 18% cover journals indexed in multidisciplinary, art & humanities, decision science, engineering.

- In WoS, journals indexed in the business and finance category are 50% and in management - 25%. Very few journals are indexed in the economics category - 7%. Those indexed in the political science, multidisciplinary and public administration categories are balanced by 6%.

4.3. Country/Region of Researchers

The researchers' countries are shown in Fig. 5.

Findings on the country/region of researcher:

- Mostly researchers from Indonesia and Sweden explore this topic - 3 from each country. Researchers from Australia, Switzerland, Malaysia and the US follow - 2 each.
- For continents, the researchers are mainly from Western Europe (10) and the Far East (7).

Figure 5. Distribution of the sample by researcher country

4.4. Publishing timeline

Fig. 6. shows the publishing timeline of the sample.

Findings on the publishing timeline:

- The sampled papers were published in the period 2009-2019.
- Discrete increases in published papers appeared in 2013, 2014 and 2017.
- There was a single peak in publishing in 2019.
- Declines of papers were in 2011, 2016, 2020.

Figure 6. Breakdown of the sample by years

4.5. Research Questions

Results for the RQ1, RQ2 and RQ3 are shown in Tab. 4., Tab. 5. and Tab. 6. respectively. They cover indicators, paper references, and indicator rankings based on the frequency of occurrence in the sample.

Findings on the RQ1 (see Tab. 4.):

- On the motivational factors to improve internal control in municipalities:
 - 20 motivational factors were identified. We assorted them into two groups (1 extrinsic and 2 intrinsic) and five subgroups.
 - The extrinsic factor group consists of 3 subgroups and 14 factors as follows: 1.1 Control effects (audit quality, compliance with standards, cooperation between auditors, coordination of internal controls, effective/efficient internal control, prevention against audit findings, prevention against corruption and fraud, transparency of internal control) 1.2 Public effects (social and democratic accountability, effective use of public funds, implementation of state policies) 1.3 Personal results (economic incentives, promotion/career, social and personal recognition).
 - The intrinsic factor group covers 2 subgroups and 6 factors, including 2.1 About society (contribution to society/organization, public norms) 2.2 Personal (commitments, striving for self-efficacy, moral values, personal growth).
- On the ranking of motivational factors:
 - Four motivational factors are ranked in the top three as they are best represented in the sample. Of these, two factors are ranked first (9 papers) - audit quality and effective/efficient internal control. Compliance with standards is second (8 papers) and accountability - third (7 papers).
 - Seventh (2 papers) and eighth (1 paper) ranks are the lowest. Seventh-ranked are prevention against audit findings, implementation of state

policies, economic incentives and recognition.

Coordination of internal controls is eighth.

3. On the models of motivational factors: In this sample, one model of motivational factors for improving internal control was found - in [15]. It is based on Vroom expectancy theory. The model was used as a basis for an empirical study in [17]. In it, Nazri et al. define 3 motivational factors for the effectiveness of internal audit: competency, usage of IT and career expectation.

Findings on the RQ2 (see Tab. 5.):

1. On the features of the stakeholders' potential to influence motivation to improve internal control in municipalities: 18 features of the stakeholders' potential were found. We did not classify them by stakeholder type, only by nature (see [1]), as this sample is too small. We formed three groups with the following features: 1 Actions and impacts (adherence to the rules, consulting, monitoring and evaluation, non-financial awards, organizational culture, political pressure, reporting/whistleblowing, promotion/ career); 2 Professional principles (discipline, ethics, independence, integrity, professional scepticism, prudence, objectivity, responsibility); 3 Competence (personal, professional).
2. On the ranking of features:
 - Six features of the stakeholders' potential dominate by rank. Objectivity and

professional competence (8 papers) are first. Responsibility, ethics and integrity are second (7 papers). Reporting/ whistleblowing is third (6 papers).

- Five features are ranked very low. Professional scepticism, political pressure, organizational culture, and prudence are sixth (3 papers). The lowest, seventh, is ranked consulting (1 paper).

3. On the models of stakeholder potential: No model was located in this sample. We found only comments on the types of stakeholders in [14].

Findings on the RQ3 (see Tab. 6.):

1. Answer: Issues of motivation influence on internal control in municipalities are studied in 7 papers, and those related to the opposite influence in 11 papers. So, our answer to the RQ3 is: For municipalities, researchers in this sample are much more interested in the influence of internal control on motivation than in the influence of motivation on internal control.
2. On the models for 'motivation-internal control' relations: In this sample, we found two models for the influence of internal control on motivation in the public sector and none for the opposite influence.
 - The first model is in [13] by Frey et al. The model proposes input control to be applied when public service tasks are complex.

Table 4. Ranking the motivational factors for improving internal control in municipalities

Motivational Factors		Reference	Rank
1.	Extrinsic		
1.1	Control effects		
1.1.1	Audit quality	[6], [7], [8], [9], [16],[17],[19],[20] [22]	1
1.1.2	Compliance with standards	[5], [6], [7], [8], [13],[18],[19],[21]	2
1.1.3	Cooperation between auditors (internal, external)	[6], [15],[19]	6
1.1.4	Coordination of internal controls	[9]	8
1.1.5	Effective/ efficient internal control	[5], [7], [9], [10],[11],[12],[14],[19],[21]	1
1.1.6	Prevention against audit findings	[9], [19]	7
1.1.7	Prevention against corruption and fraud	[12],[18],[19]	6
1.1.8	Transparency of internal control	[11],[12],[18],[22]	5
1.2	Public effects		
1.2.1	Accountability (social, democratic)	[11],[12],[14],[15],[18],[21],[22]	3
1.2.2	Effective use of public funds	[12],[18],[21]	6
1.2.3	Implementation of state policies	[14],[19]	7
1.3	Personal results		
1.3.1	Economic incentives	[16],[21]	7
1.3.2	Promotion/ career (incl. political)	[5], [13],[16],[17],[22]	4
1.3.3	Recognition (social, personal)	[13],[15]	7
2.	Intrinsic		
2.1	About society		
2.1.1	Contribution to society/ organization	[13],[15],[18]	6
2.1.2	Public norms	[10],[15],[16],[21],[22]	4
2.2	Personal		
2.2.1	Commitments	[5], [10],[21]	6
2.2.2	Moral values	[14],[15],[18],[21],[22]	4
2.2.3	Personal growth	[15],[16],[19],[20],[21]	4
2.3.4	Striving for self-efficacy	[16],[17],[20]	6

Table 5. Ranking the features of stakeholders' potential to influence motivation to improve internal control in municipalities

	Potential Feature	Reference	Rank
1Actions and impacts			
1.1	Adherence to the rules	[5], [11], [18], [19]	5
1.2	Consulting	[19]	7
1.3	Monitoring, evaluation	[14],[15], [16], [18], [19]	4
1.4	Non-financial awards	[13],[15], [19], [21]	5
1.5	Organizational culture	[16],[21], [22]	6
1.6	Political pressure	[5], [12], [14]	6
1.7	Promotion/ career	[13],[16], [17], [19]	5
1.8	Reporting / whistleblowing	[7], [8], [9], [16], [19], [22]	3
2Professional principles			
2.1	Discipline	[10],[11], [15], [18]	5
2.2	Ethics	[8], [13], [14], [15], [18], [19], [21]	2
2.3	Independence	[6], [7], [9], [22]	5
2.4	Integrity (honesty)	[7], [8], [12], [15], [19], [20], [22]	2
2.5	Objectivity	[7], [9], [12], [13], [15], [19], [20], [22]	1
2.6	Professional scepticism	[8], [9], [16]	6
2.7	Prudence	[12],[15], [20]	6
2.8	Responsibility	[10],[11], [12], [14], [15], [18], [21]	2
3Competence			
3.1	Personal	[5], [7], [17], [21], [22]	4
3.2	Professional	[6], [7], [8], [9], [11], [16], [17], [20]	1

Table 6. Ranking the 'motivation-internal control' relations

Indi- ca- tor	Influence	
	Motivation on Internal Control	Internal Control on Motivation
Reference	[5]	[7]
	[6]	[8]
	[9]	[11]
	[10]	[12]
	[15]	[13]
	[20]	[14]
	[22]	[16]
		[17]
		[18]
		[19]
		[21]
Number	7	11
Pro- por- tion	0.39	0.61
Rank	2	1

It also suggests three essential features to influence public sector motivation: procedural fairness, moral values, non-financial awards.

- The second model is in [21] by van der Kolk et al. Its authors examine the relations among motivation, four types of management control, and performance in the public sector. According to the model and results of testing, personnel and cultural controls have positive effects on employees' intrinsic motivation and control of results on their extrinsic motivation. Also, performance is positively influenced by both types of motivation (intrinsic, extrinsic).

5. Discussion

Based on the results of this study on the topic of 'motivation-internal control' relations, we have drawn the following inferences:

- For the *reference theory* (Tab. 2., Fig. 3.): In this sample, papers based on motivational and control theories have the highest rate - 33.33%. This result indicates that the scientific community is interested in the topic. However, this share is still low and means that the topic is underdeveloped.
- For the *reference approach* (Tab. 2., Fig. 3.):
 - ✓ The significant rate of the quantitative approach - 38.89% shows interest in this topic.
 - ✓ Yet, the high rate of the qualitative approach - 50%, including (non-)empirical studies, proves

the infancy of research on this topic.

- For the *reference type* (Tab. 2., Fig. 3.): The high percentage of exploratory/interpretive and formulative papers, a total of 66.67%, is evidence that this topic is still poorly developed.
- For the *data collection methods* (Tab. 2., Fig. 3.): Surveys, mixed methods, electronic databases are the most often used methods of data collection.
- For the *data analysis methods* (Tab. 2., Fig. 3.):
 - ✓ The high rate of interpretation (50%) does not guarantee reliable conclusions. On the other hand, it allows a variety of statistical analysis methods to be applied in future research.
 - ✓ Still, the findings of a large number of the papers (38.88%) are considered reliable due to the use of inferential statistics.
- For the *publishing source and subject area* (Tab. 3., Fig. 4.):
 - ✓ Journals in the area of business, management, accounting, finance, social sciences are most interested in issues close to the topic studied. This is normal in terms of the topic nature.
 - ✓ Due to the wide dispersion of publishing journals, research on the topic is in its infancy.
- For the *country/region of researchers* (Fig. 5.): Researchers in the Far East are mainly interested in the principles of performance audit (ISSAI 300) and in Europe in the principles of transparency and accountability (INTOSAI-P 20) as well.
- For the *publishing timeline* (Fig. 6.):

- ✓ The topic appeared in the scientific literature indexed by WoS & Scopus only in 2009.
 - ✓ In the period 2013-2018, there was a constant but little interest in the topic. In our view, it was up-to-date but underdeveloped at that time.
 - ✓ Interest in the topic rose sharply in 2019.
 - ✓ We were unable to identify the causes of the weak downturns in 2011-2012 and 2016. Perhaps the main reason for the decline in 2020 is that our study covers it up to May 2020.
 - For *RQ1* (Tab. 4.):
 - ✓ In this sample, the most featured motivational factors are, first, effective/efficient internal control, audit quality and, second, compliance with standards. These are extrinsic factors belonging to the subgroup 1.1 Control effects. There are two main reasons for their great importance. First, these factors represent some of the basic control objectives. Achieving them is paramount for any control activity. Second, the stakeholders (municipal officials, internal auditors), who are most involved in municipal internal control, adhere to both the municipal code of ethics [23] and professional principles of control.
 - ✓ Social and democratic accountability is an extrinsic motivational factor, part of the subgroup 1.2 Public effects, that is also highly ranked in this sample – the third. This result may be due to the public utility of municipal activities [24]. Also, some stakeholders in the internal control process are politically involved (municipal council, mayor) [25].
 - ✓ Extrinsic motivational factors are more in number and higher ranked than intrinsic ones.
 - ✓ Among the intrinsic factors, the highest-ranked, the fourth, are public norms, moral values and personal growth. The first two comply with ethical standards inherent in audit and control.
 - ✓ For the model of Nazri et al. in [17], we consider it theoretically sound but too limited. All types of public organizations, not just municipalities, are the object of this model. It is designed solely for internal audit, which is an element of internal control. Also, the model covers only three motivational factors.
 - For *RQ2* (Tab. 5.):
 - ✓ The highest-ranked features of the stakeholders' potential to influence motivation to improve internal control in municipalities are professional competence and some basic control principles of moral-ethical nature (objectivity, responsibility, integrity, ethics). We believe that effective internal control requires specific knowledge [26], moral and ethical qualities of the participants. That is why we consider these results logical.
 - ✓ Among the features of actions and impacts, reporting/ whistleblowing is the highest-ranked and consulting is the lowest. These results are also logical because the two features represent the strongest and weakest control actions.
 - For *RQ3* (Tab. 6.):
 - ✓ To the Frey control model in [13]: First, we support the idea of Frey et al. on the main factors influencing public sector motivation. In this sample, objectivity, ethics and integrity are ranked very high as features of the stakeholder potential to influence motivation to improve internal control in municipalities. Second, Frey et al. prove that the New Public Management concept of pay-for-performance as a major motivational factor is unconvincing. This conclusion is in line with our results for the low rank of economic incentives as a motivational factor, the seventh (penultimate). In our view, the Frey control model has two disadvantages. The model is too general. Its object is the public sector as a whole.
 - ✓ To the van der Kolk control model in [21]: We fully support the concepts of van der Kolk et al. on the influence of managerial control on motivation of public sector employees. Also, we find it very useful for the theory and practice of internal control in municipalities as a type of management control.
- In conclusion, despite growing interest in recent years, research indexed by WoS & Scopus before May 2020 on the topic of 'motivation-internal control' relations in municipalities is still in its infancy. This paucity is very large for studies on the influence of motivation on internal control. We also identified some other gaps on this topic as follows:
- Theoretical gaps:
 - ✓ Most papers are not substantiated in terms of control theory. An exception is [13].
 - ✓ Very few models were found on this topic. These are a model for motivational factors for improving internal audit (see [17]) and two models for the influence of internal control on public sector motivation (see [13], [21]).
 - ✓ Motivational factors for improving internal control are only mentioned in most papers but are not classified by any indicator, incl. stakeholders.
 - ✓ The features of stakeholders' potential to influence motivation to improve internal control in municipalities are not grouped. In

[14], we found comments on stakeholder types.

- ✓ No papers were found on the public effects of the relations studied in this paper.

- Methodological gaps:

- ✓ The high percentage of purely qualitative studies (50%) in the reference approach used indicates a high level of subjectivity in the researchers' opinions and conclusions.
- ✓ The same is also true because of the high percentage of interpretation (50%) as a qualitative method of data analysis.

- Gaps concerning management practice:

- ✓ In our view, the models of Nazri [13] and Frey [17] are not suitable for direct implementation in the management practice of municipalities.

6. Limitations

The main limitations of this study are two:

- This sample is based on English full-text papers found in WoS & Scopus.
- Content analysis is a qualitative method.

Conclusions drawn here are only representative of this sample of papers.

7. Future Research

First, future research on this topic should be undertaken, removing the search limitations.

Second, based on the gaps found in this study, we came up with the following ideas for new research:

- Creating concepts for both the motivation to improve internal control in municipalities and the stakeholder potential to influence motivation;
- Elaborating and theoretically justifying models to increase both the motivation to improve internal control in municipalities and the stakeholder potential to influence motivation;
- Providing tools to evaluate mutual/hidden effects between motivational factors and features of the stakeholder potential to influence motivation;
- Elaborating models to evaluate the influence of motivation on internal control and the opposite influence of internal control on motivation in municipalities;

- Creating a model for measuring the public effect of improving internal control in municipalities as a result of increased stakeholder motivation.

8. Conclusion

An overview of the theoretical foundations on the topic of 'motivation - internal control' relations in municipalities is presented in this paper. To this end, a systematic review of papers discovered in WoS & Scopus databases before May 2020 was conducted.

We came to the following conclusions.

First, in recent years there has been an increased interest in the topic of 'motivation-internal control' relations in municipalities. In our view, however, it is still underdeveloped in the scientific literature. So, there is a plenty of scope for research on this topic.

Second, in the sampled papers, we found 20 motivational factors for improving internal control in municipalities. Among these, the most mentioned factors are two control effects: audit quality and effective/efficient internal control. They are followed by another control effect - compliance with standards. Social and democratic accountability, which we classify as a public effect, comes third. Besides, we found 18 features of the stakeholder potential to influence motivation. The most mentioned features are professional competence and objectivity, which we classify as a professional principle. Professional principles, which are often considered to features of the stakeholder potential, are also ethics, integrity, responsibility. Among the actions, the most mentioned feature is reporting/ whistleblowing.

Third, we found in the sampled papers more interest in the influence of internal control in municipalities on the motivation to improve it than vice versa.

Fourth, we located three models on the topic studied – one for the motivational factors to improve internal control in municipalities and two for the internal control influence on motivation. In our view, only van der Kolk's model could be easily implemented in municipal management practice.

We believe that this paper has three main contributions. 1. It creates a theoretical framework for future research on the topic of 'motivation - internal control' relations in municipalities. 2. Here, gaps in the scientific literature on this topic have been identified. 3. This paper provides some ideas for future research to address the gaps.

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