

**SOCIAL MEDIA ADOPTION BY AUDIT INSTITUTIONS. A COMPARATIVE ANALYSIS OF
EUROPE AND THE UNITED STATES**

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Social Media adoption by Audit Institutions. A comparative analysis of Europe and the United States.

Abstract

This paper analyzes the presence of Audit Institutions in Web2.0 and SM tools, in the EU and US, at regional and central level. Levels and patterns of adoption of these tools and driving factors are analyzed. Results show that the adoption of these tools by Audit Institutions is at an initial stage. There are differences between Supreme and Regional Audit Institutions, among the different public administration styles, and depending on the population size, level of use of SM and transparency levels. This results in predictable patterns of adoption consistent with path dependencies derived from the institutional context and citizen demands.

Keywords: Audit Institutions, Social Media adoption, Europe, United States.