Government Audits and Campaign Platforms

Guillermo Lezama
Department of Economics
University of Pittsburgh

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- In 2003, Brazil introduced a randomized audits policy that gave politicians and voters information about local governments' use of funds.

Did that policy affect what politicians propose to the voters and the language they choose to communicate their proposals?

Motivation II: Politicians' platforms framing

- Do politicians respond strategically to more information and reputation shocks with their proposals?

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- Two outcomes:
  - Issues they focus on
  - Ideological content of the language they use

Research questions

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- Data from Audits in Brazil
- Candidates' Manifestos for Mayor Elections in 2012

▸ Examples of Populism ▸ Manifestos in the News

Summary of the Empirical Approach I

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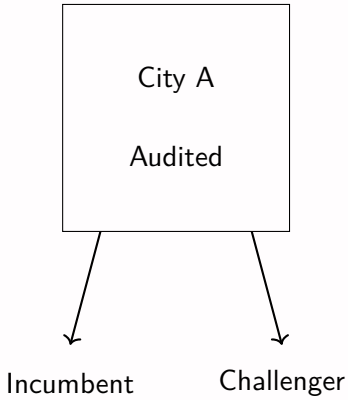

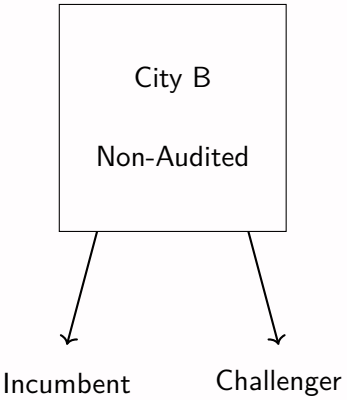

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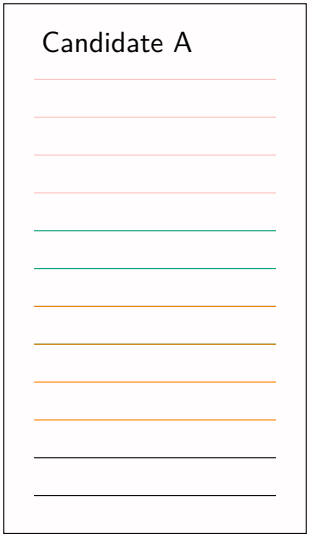
    - ↑ % economic policy (9%) and health policy (10%) issues on challengers. *(↓ in Crime)*
  - High corruption municipalities:
    - ↑ % health policy issues: 16% of the mean on challengers.

Summary of the Results: Language

- Audits affected language in high-corruption municipalities:
  - ↑ Probability of using more "populist" words (Incumbents).
  - ↓ % use of party-specific language (Challengers) *(and ↑ Extremeness)*
- Low-corruption municipalities: ↑ *partisanship (Incumbents)*

What do I compare?



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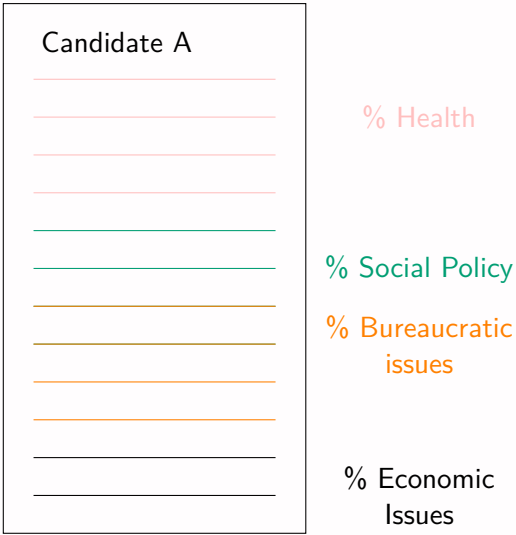

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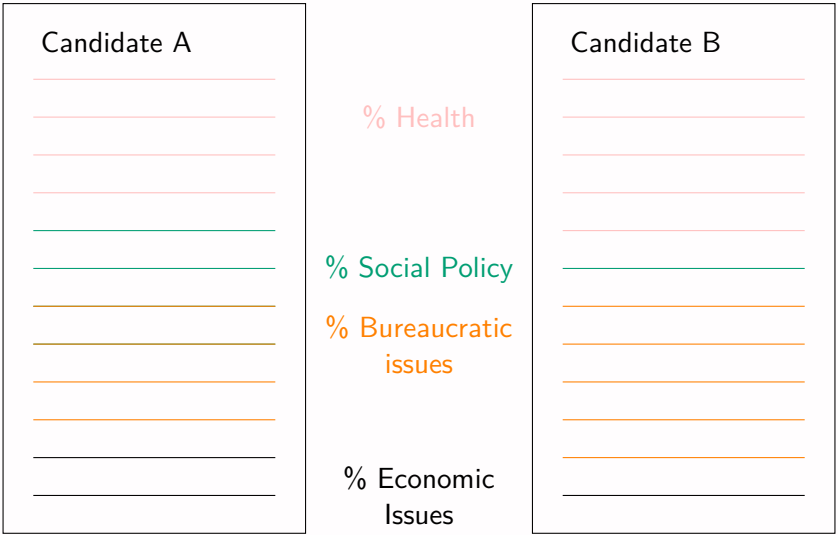

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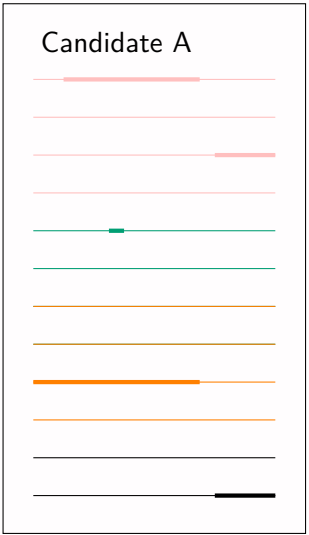

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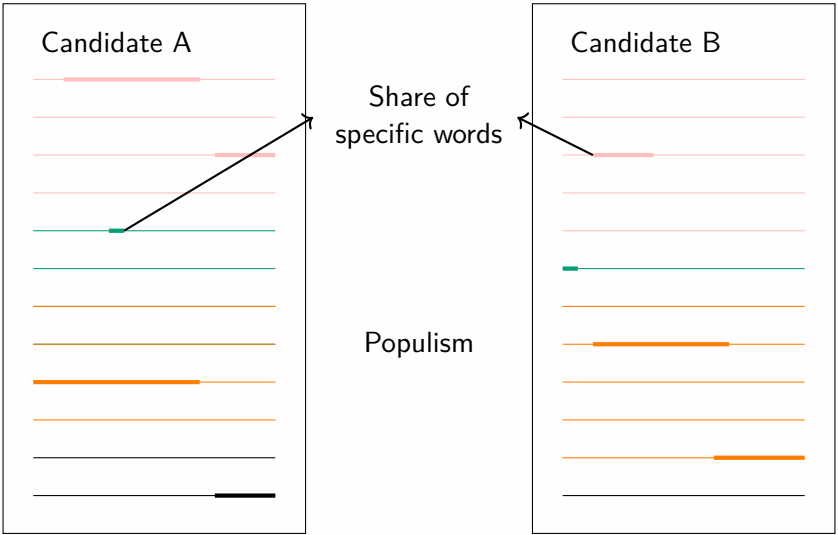

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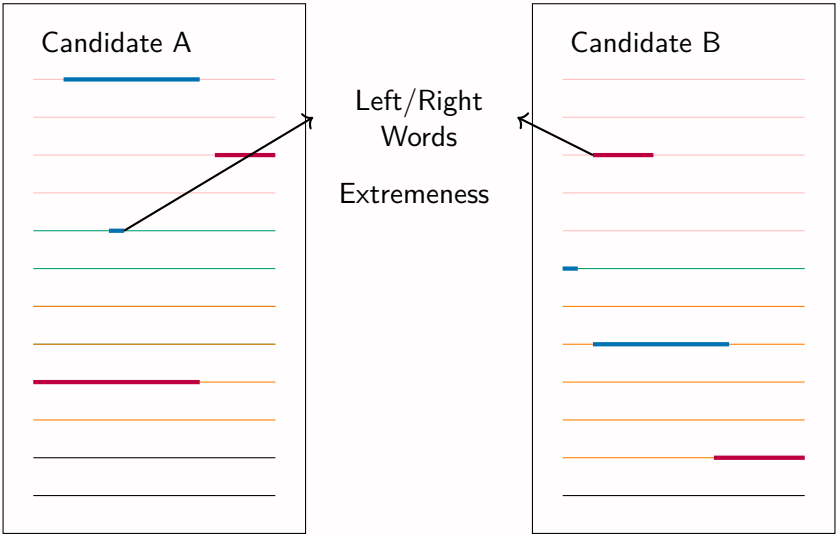

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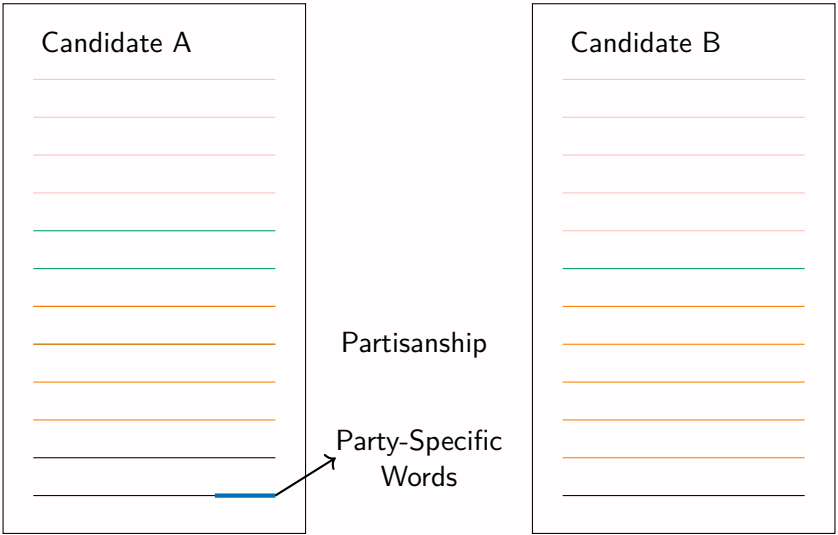


Related work

- Impact of information on politicians' effort, policy choices, and electoral choices.
  - committees participation (Snyder Jr & Strömberg, 2010)
  - city council candidates' quality (Cavalcanti, Daniele, & Galletta, 2018):
  - campaign spending (Poblete-Cazenave, 2021)
  - other audits (Amorim, 2022; Avis, Ferraz, & Finan, 2018; Colonnelli & Prem, 2020; Ferraz & Finan, 2008, 2011; Gonzales, 2021; Lauletta, Rossi, & Ruzzier, 2020)

- factors driving the rise of populism (Berman, 2021; Gennaro, Lecce, & Morelli, 2021; Guriev & Papaioannou, 2022) and extremism (Bernhardt, Buisseret, & Hidir, 2020; Serra, 2010)

- responses with changes in political agenda to changes in reputation (e.g. Aragonès, Castanheira, & Giani, 2015; Dragu & Fan, 2016; Riker, 1996)

Interplay between Audits and Platforms

$$\text{Audits} \Rightarrow^{?} \text{Platforms}$$

1. Information (more data about the government).
2. Reputation

a. Issue selection
   - New information affects salience or perception about optimal policies (Abou-Chadi, Green-Pedersen, & Mortensen, 2020; Williams, Seki, & Whitten, 2016).
   - Candidates choose topics in which they have an advantage (Riker, 1996) or not (Aragonès et al., 2015; Dragu & Fan, 2016).

b. Partisanship and Extremism
   - Changes in reputation affect electoral competitiveness $\Rightarrow$ positioning.

c. Populism
   - Corruption accusations are associated with populist rhetoric (Berman, 2021).
   - The existence of accurate information to negatively affect populist rhetoric (fake news are associated with this rhetoric (Guriev & Papaioannou, 2022)

Data: Candidates' Manifestos I

- Candidates manifestos at the local level in Brazil for the 2012 election.
  - ▸ Manifestos in the News
    - From the electoral authority website: Scrapped 16,173 pdfs and 13,724 texts (out of 15,874 candidates that got votes)
    - After cleaning: 11,422 candidates from 5,140 municipalities

- Processing:
  1. Agenda: classify lines into topics
     - Supervised learning: Multinomial naive Bayes classifier (manually codified $\approx 1\%$)
     - Labels: Titles, Introduction, Health, Social Policy, Economic/Sectoral and Environmental Policies, Bureaucratic issues, Infrastructure and Urban issues, and Security.
     - Measure how much of a specific agenda they discuss.

Data: Candidates' Manifestos II

2. Manifestos Positioning in the Left-Right axis: Wordscores (Laver, Benoit, & Garry, 2003; Le Pennec, 2022).
   - Classification of parties given by the literature, ▸ Parties
   - For each word w, frequency of w in all the manifestos in the right
     -
     $$p_w^R = \frac{\sum_{j \in R} c_{wj}}{\sum_{j \in R} m_j}$$
     c_{wj} is the count of word w in document j; m_j is the word-count of j.
     - Using these frequencies, I can compute the right-wing score of each word w
     $$s_w^R = \frac{p_w^R}{p_w^R + p_w^L} - \frac{p_w^L}{p_w^R + p_w^L} \tag{1}$$
     - A manifesto j score is then calculated by:
     $$S_j^R = \frac{\sum_w p_{wj}^R \times s_w^R}{S_R} \tag{2}$$
     - Extremeness is computed as $|S_j|$
     - Partisanship is measured by performing this for each party q (q vs. others instead of right vs. left)

▸ Words ▸ Densities Ideological ▸ Densities Partisanship

Data: Candidates' Manifestos III

3. Party Positions:
   - Populism

Dimension	Example words (in English)
Populism (Gennaro et al., 2021)	elite, absurd, corrupt, establishment

(i) Computed TF-IDF matrix.
(ii) Sum of the TF-IDF values for each word of a document on each dimension
(iii)

$$Outcome_{imst} = \mathbf{1}\{\text{Sum of total values of words in a specific dimension} > \\ > \text{Median sum of total values of words in a specific dimension}\}$$

▸ Examples ▸ Descriptives

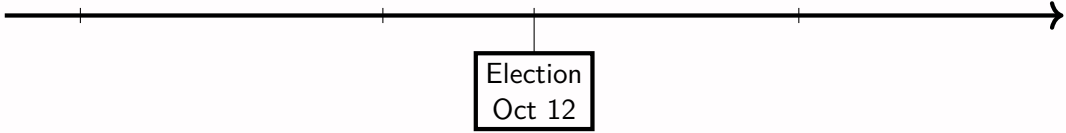
Data: Audits

- Audits
  - State Comptroller (CGU) performed randomized audits (2003 - 2015).
  - Audited municipality if audited in 2009-2012 ($Audited_{mst}$)
  - 478 audited municipalities (out of 5,568) in 2009-2012.
  - Data about corruption and irregularities (Avis et al., 2018) ▸ Irregularities

- Other data
  - Municipal characteristics: Pesquisa de Informações Básicas Municipais - MUNIC (2011)(IBGE).
  - 2012 election data.
    - 2,691 candidates ran for reelection (incumbents)
    - 5,049 candidates were challengers to incumbents (challengers)

▸ Background

Empirical Strategy: Effect of the Audit I



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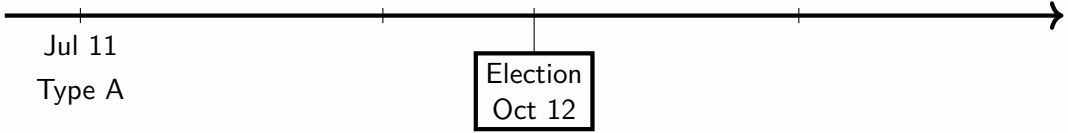

City A

Audit Report
Before Election

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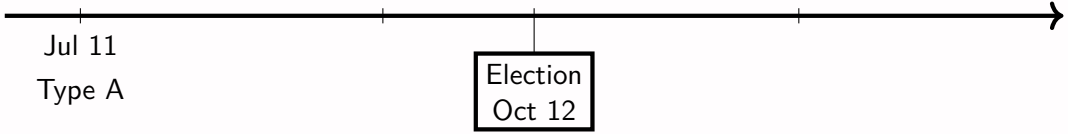

City A

Audit Report
Before Election

City C
No Audit Report $\Leftarrow$ (Before 2009, After 2012 or Never Audited)

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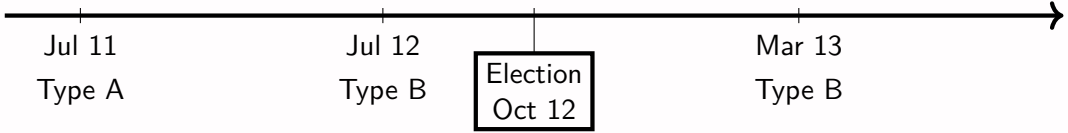

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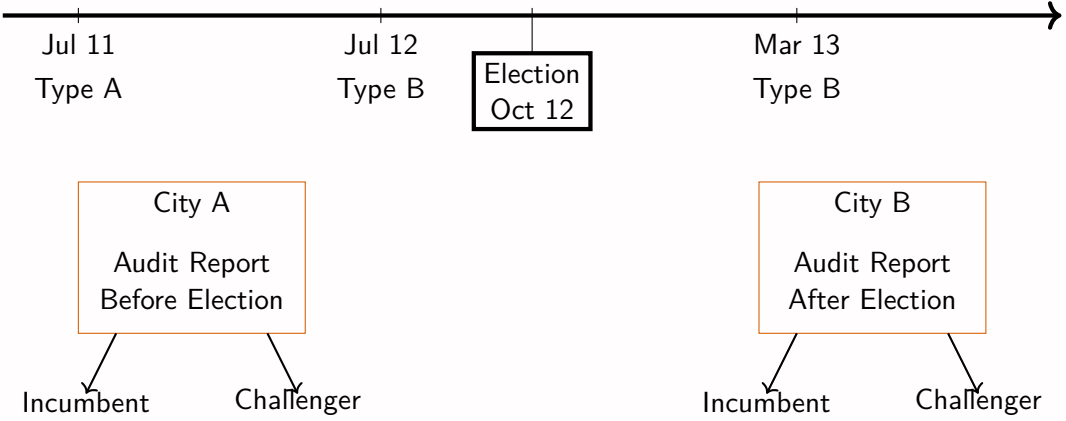

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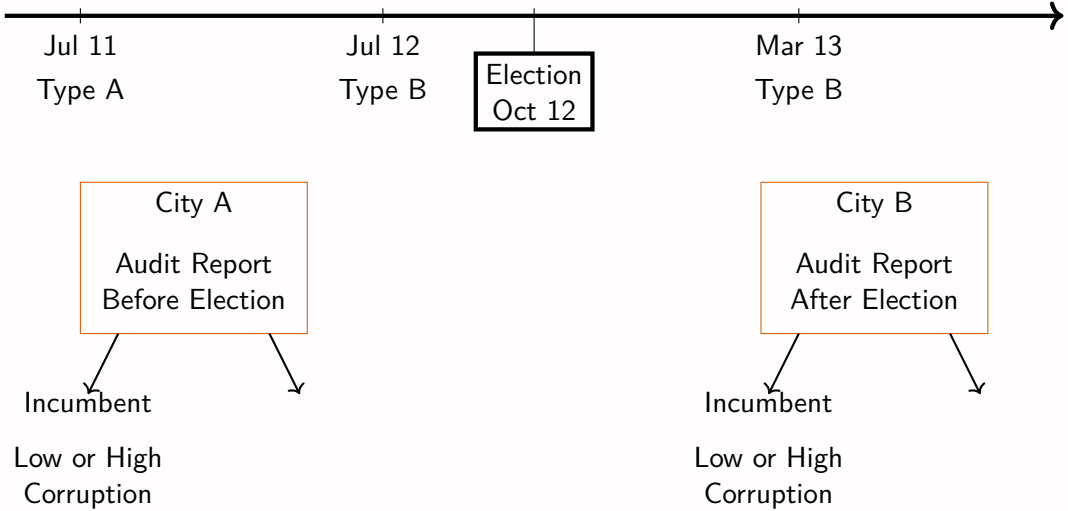

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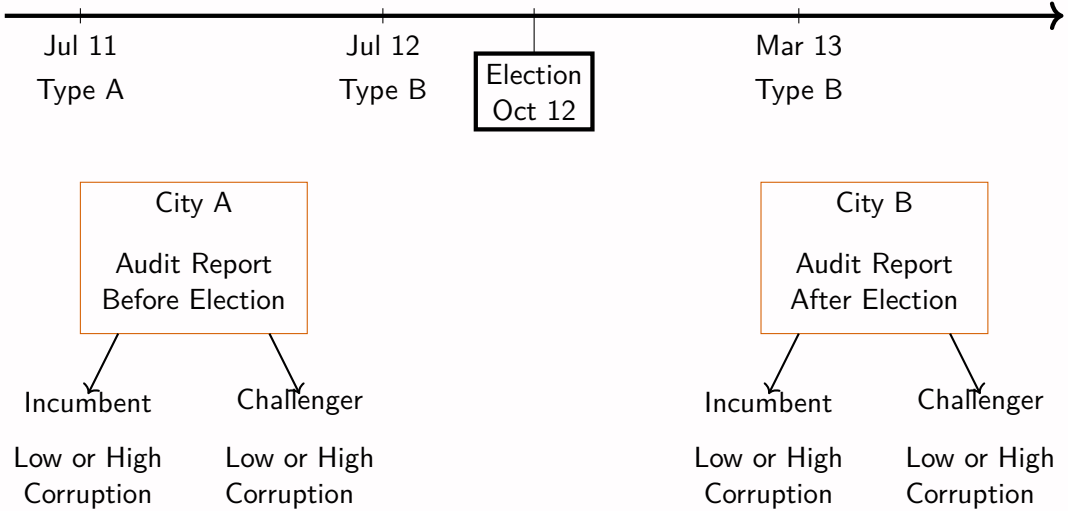

Empirical Strategy: Effect of the Audit II

$$Outcome_{imst} = \alpha + \beta_0 Audited_{mst} + \\ + \gamma Controls_{imst} + \nu_s + \varepsilon_{imst}$$

- $Audited_{mst} = \mathbb{1}$(municipality audit report disclosed before the 2012 election)

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- ν_s represents state fixed effects.
- The vector $Controls_{mst}$ consists of a set of municipal and mayor characteristics

- Used in Ferraz and Finan (2008) ▸ Balance

- β_0 : effect of the audit results disclosed before the election

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Empirical Strategy: Effect of the Audit II

$$Outcome_{imst} = \alpha + \beta_0 Audited_{mst} + \beta_1 Audited_{mst} \times Corruption + \\ + \beta_2 Corruption + \gamma Controls_{imst} + \nu_s + \varepsilon_{imst}$$

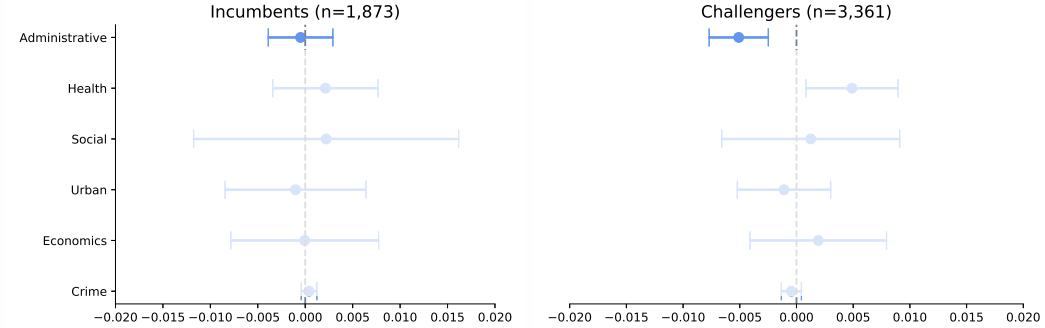
- $Audited_{mst} = \mathbb{1}$(municipality audit report disclosed before the 2012 election)
- $Corruption = \mathbb{1}$(number of acts of corruption higher than the median).
- ν_s represents state fixed effects.
- The vector $Controls_{mst}$ consists of a set of municipal and mayor characteristics

- Used in Ferraz and Finan (2008) ▸ Balance ▸ Balance 2

- β_0 : effect of the audit results disclosed before the election, given the acts of corruption were below the median.

- $\beta_0 + \beta_1$: effect of the audit results disclosed before the election, given the acts of corruption were above the median.

Results I: Effect of the Audit on the Agenda



95% CI's. ▸ Robustness: Population ▸ Table Incumbents ▸ Table Challengers ▸ Means

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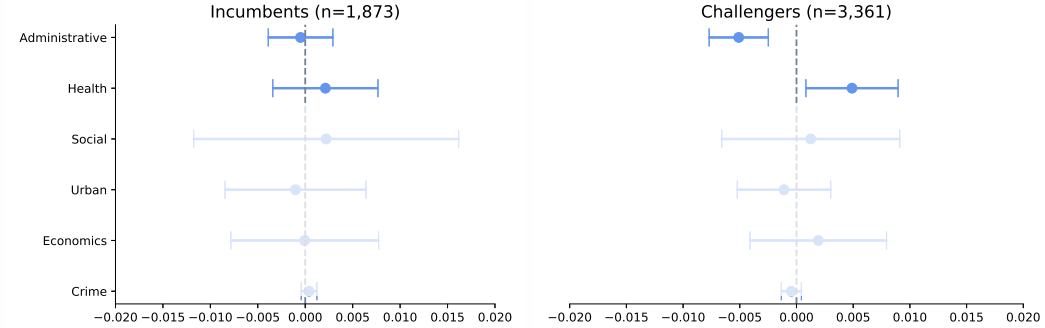

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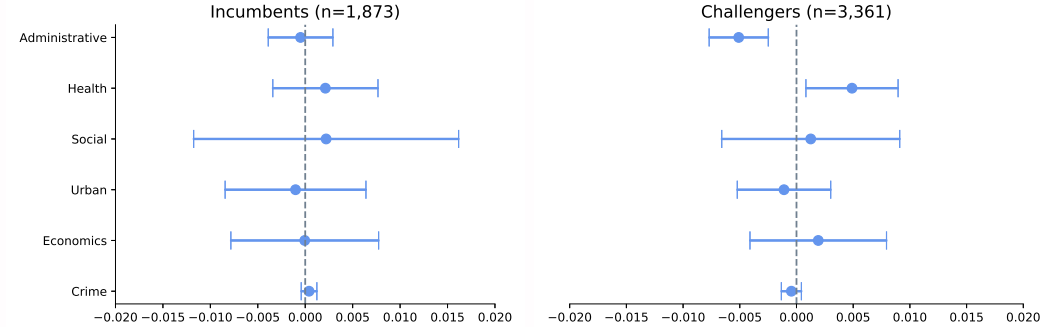

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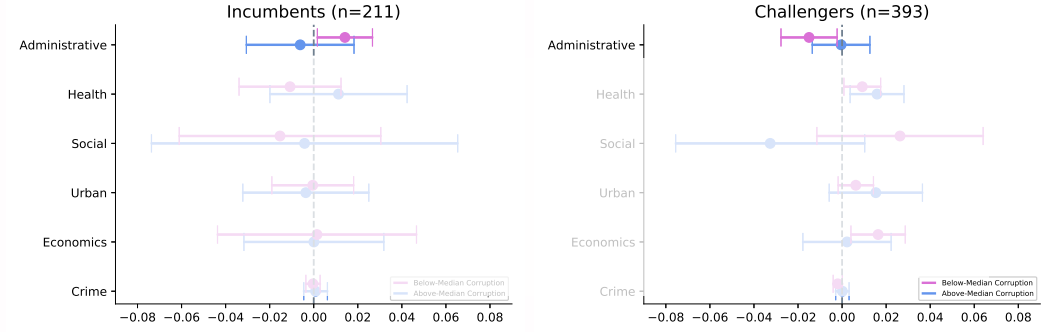
Results II: Effect of the Audit on the Agenda (cond. on Corruption)



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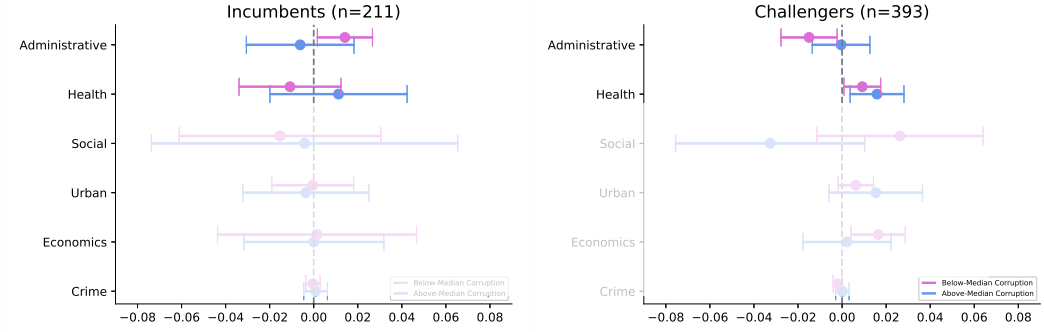

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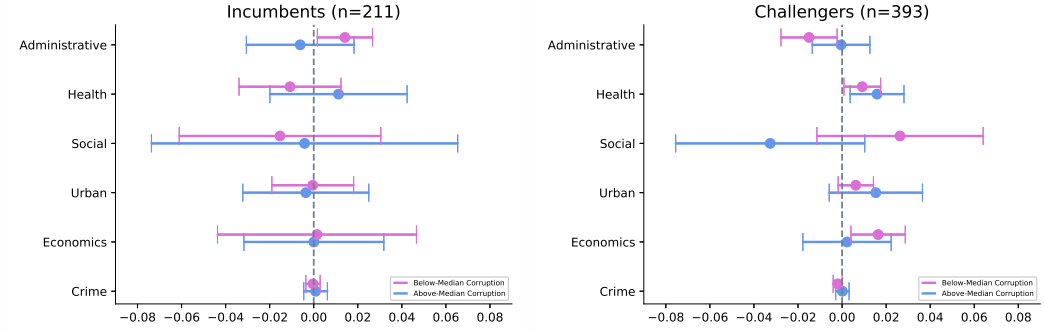

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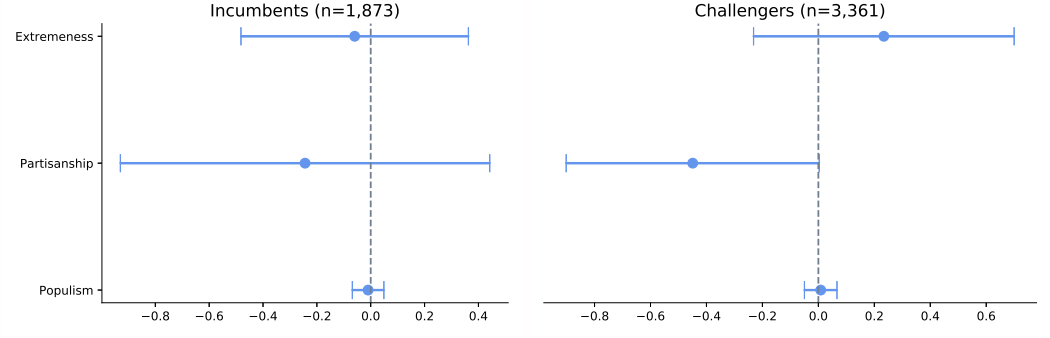
Results III: Effect of the Audit on the Content



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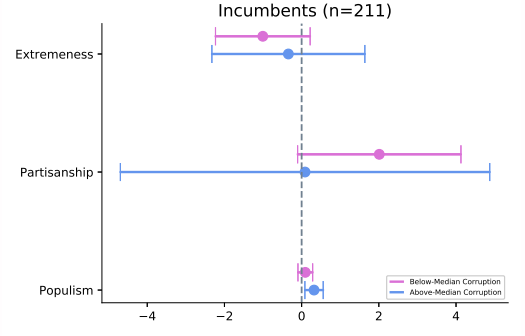
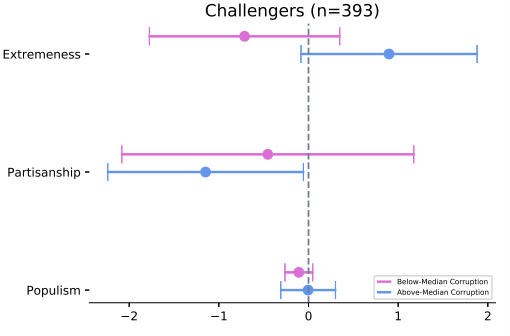
Results IV: Effect of the Audit on the Content (cond. on Corruption)





95% CI's. ▸ Table Incumbents ▸ Table Challengers ▸ Means

Summary of the Results

- Audits affect challengers and incumbents on their agenda.
- Effects depend on the audits' findings: level of corruption and policy area.
- Challengers use fewer party-specific words after a negative reputational shock for the mayor *(and increase extremism)*.
- Incumbents react to a negative shock by being more populist *(and increase partisanship after a positive shock)*.

Final Remarks

- More information and reputational shocks affect ideological framing and agenda.
- Scandals affect the framing of the proposals,
- Incumbent candidates are less responsive than challengers.
  - Information is already known by the incumbent, and they have other means to affect citizens' perceptions (transfer programs and patronage, Poblete-Cazenave, 2021).
  - Because of incumbency advantage, it could not be necessary to change the language.
- Polarization? (Gentzkow, Shapiro, & Taddy, 2019)

Thank you!

gul30@pitt.edu

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Descriptives: Issues and Ideological Content

	Mean	p50	p90	SD
Adm	0.06	0.06	0.09	0.03
Social	0.37	0.37	0.47	0.08
Health	0.10	0.09	0.14	0.04
Urban	0.10	0.09	0.15	0.04
Econ	0.15	0.15	0.21	0.05
Crim	0.01	0.01	0.02	0.01
Extremeness	2.21	1.86	4.29	2.06
Partisanship	0.67	0.78	2.73	2.35
L-R Score	0.79	0.91	3.77	2.92
Populism	0.001	0.001	0.002	0.001
Count	2447	1678	4979	3178
N	10958			

▸ Geographical Variation ▸ Results 1 ▸ Results 2 ▸ Results 3 ▸ Results 4

Balance Audits

Table: Mean Comparisons between Audited and Nonaudited Municipalities

	Non-audited		Audited		Difference	
	Mean	S.D.	Mean	S.D.	Coefficient	S.E.
GDP pc (logs)	9.18	0.70	9.03	0.68	-0.0389	[0.028]
Literacy (%)	85.36	8.84	83.54	9.32	-0.097	[0.268]
% in Urban Areas	0.64	0.22	0.63	0.21	0.005	[0.007]
AM Radio	0.21	0.41	0.20	0.40	-0.003	[0.025]
Gini	0.50	0.07	0.51	0.06	-0.001	[0.002]
Pop (logs)	9.39	1.09	9.48	1.10	0.000	[0.032]
Number of candidates	2.90	1.24	3.02	1.32	0.078*	[0.043]
N	4900		464			

▸ Back

Balance Timing

Table: Mean Comparisons between municipalities before the 2012 Election Audited and Municipalities audited after the 2012 election

	Non-audited		Audited		Difference	
	Mean	S.D.	Mean	S.D.	Coefficient	S.E.
GDP pc (logs)	9.09	0.65	9.04	0.68	-0.006	[0.045]
Literacy (%)	84.43	8.42	83.91	9.04	0.13	[0.360]
% in Urban Areas	0.63	0.21	0.63	0.21	0.004	[0.013]
AM Radio	0.19	0.40	0.20	0.40	-0.024	[0.031]
Gini	0.50	0.06	0.51	0.06	0.013	[0.003]
Pop (logs)	9.42	1.04	9.47	1.09	0.002	[0.057]
Number of candidates	2.87	1.21	2.91	1.20	0.072	[0.112]
N	218		381			

Back

Geographical Variation

- Platforms show variation across municipalities.
- Increase in the use of populist vocabulary (**?** dictionary).

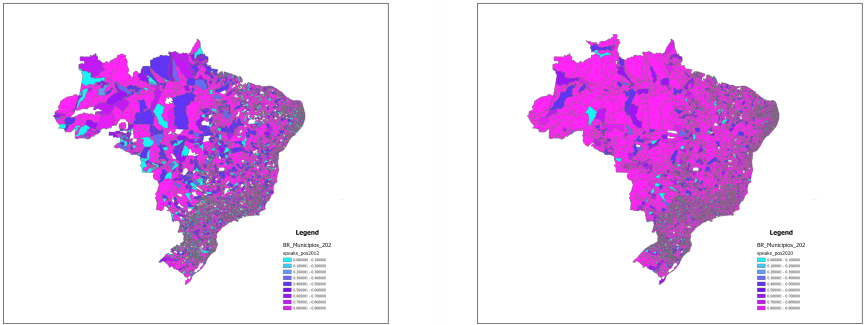


Figure: Percentage of local party manifestos in Brazil that include a populist word (Left: 2012. Right: 2020)

▸ Back

Examples

Populism "It is a summarized and serious platform that I present to the people from serrano, who wish to see true progress in our municipality, coming to put an end to the excesses, corruption and dishonesty of politicians who have no commitment to the people from serrano." (Jesus dos Passos Vaz, Serra/ES)

▸ Back to Question ▸ Back to Outcomes

Background

Municipalities in Brazil in 2012.

- Mayor elections every 4 years (city councils at the same time)
- Mayors can be re-elected once.
- Multi-party elections.
- Concerns about corruption that led to an audit program (Ferraz & Finan, 2008)

▸ Back to Data

Irregularities

Table: Number of Irregularities per Policy Area

	N	Percentage
Bureaucracy	58	0.2%
Crime	138	0.4%
Economics	1,494	4.1%
Health	10,207	28.2%
Social	21,644	59.8%
Urban	1,818	5.0%
Other	811	2.2%

- Source: TSE

▸ Back to Data

Party Classification: Parties

Table: Parties in the 2012 Election and how they are labeled to measure extremeness

Left	Center	Right
PCO	MDB	PTB
PSTU	Avante	SDD
PSOL	PMN	Podemos
PCB	PHS	PRTB
PCdoB	PSDB	PRB
PT	PSD*	PTC
PSB		PRP
PDT		PR
PV		PSL
PPS		PSC
UP*		DC
PPL*		Progre
		DEM

a Notes: This table shows distribution of parties in the left, center and right-wing groups following Tarouco and Madeira (2015). They are ordered from left (above) to right (below).

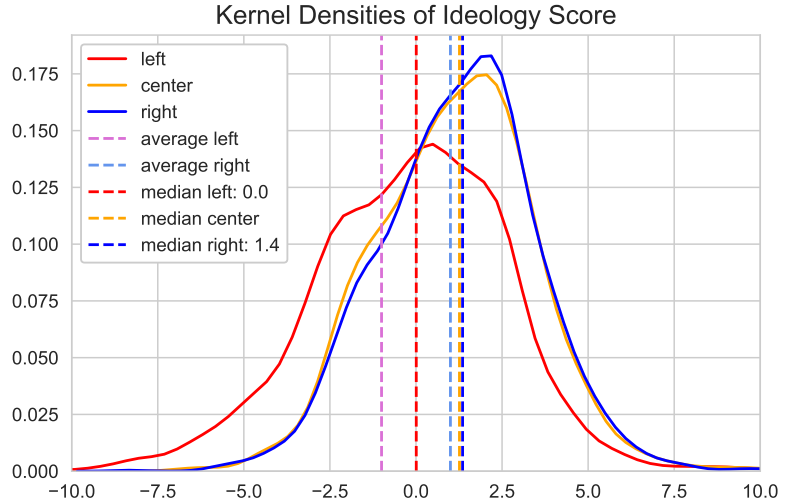
Party Classification: Words

Table: Words with the lowest (left-wing) and highest (right-wing) scores

Left-wing words		Right-wing words	
Original	**English**	**Original**	**English**
socialismo	socialism	democratas	democrats
petista	petista	cristao	Christian
capitalista	capitalist	progresso	progress
privatizacao	privatization	republicano	republican
petistas	petistas	estimativa	estimate
inverter	reverse	progressista	progressive
pertence	belongs	pocilgas	pigsties
socialista	socialist	cidasc	cidasc
dominante	dominant	sons	sounds
capitalismo	capitalism	certo	right
precarizacao	precariousness	acudagem	help
especulacao	speculation	pim	pim
massas	masses	epagri	epagri
canoas	canoes	peco	I ask
militantes	activists	veremos	we'll see
conceituais	conceptual	abacaxi	pineapple
exportacoes	exports	compoes	composes
presidenta	president	professor	teacher
comunista	communist	senhores	sirs
favores	favors	construtivismo	constructivism

▸ Back to Data

Party Classification: Densities



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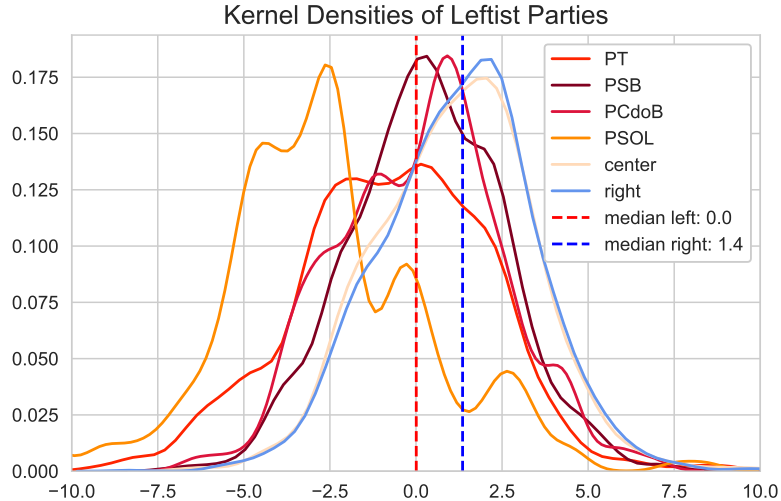
Party Classification: Densities (Left)



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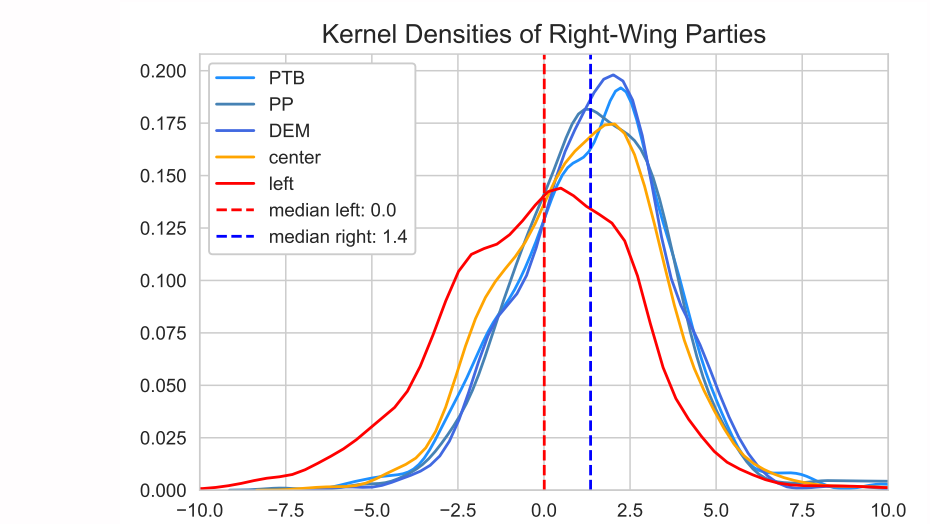
Party Classification: Densities (Right)



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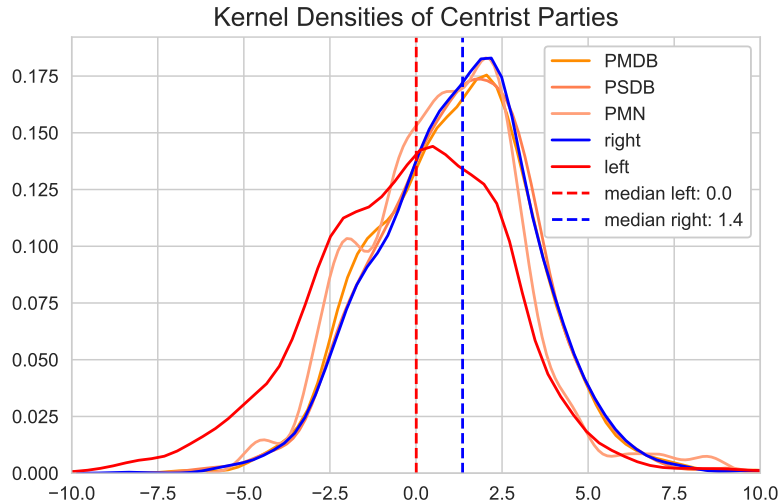
Party Classification: Densities (Center)



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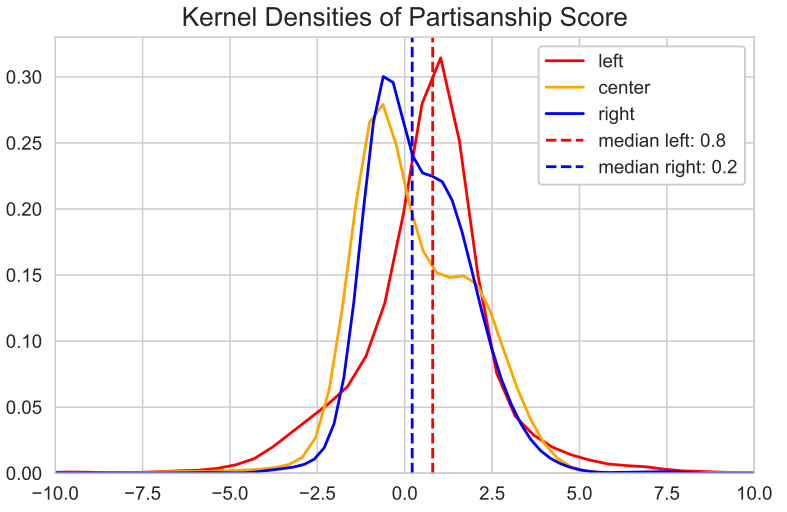
Partisanship



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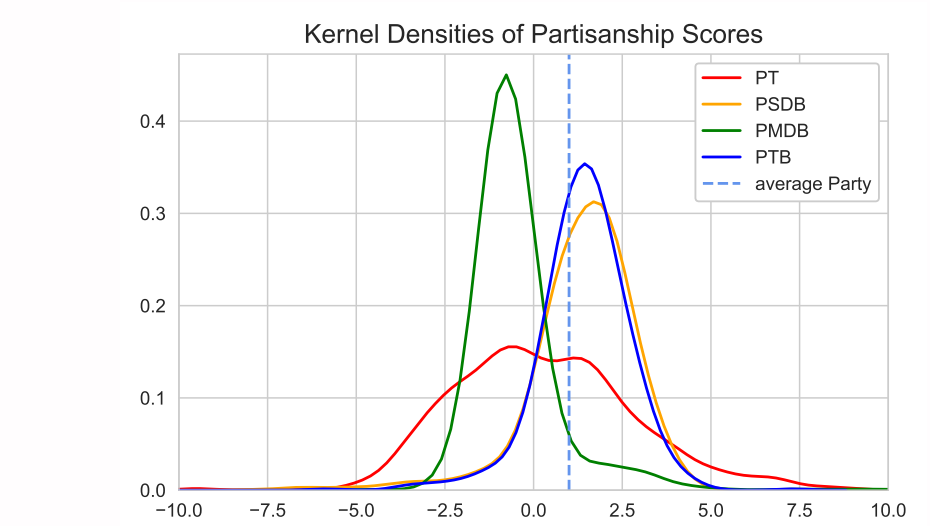
Partisanship: Parties (examples)



▸ Back to Data

Manifestos in the News

ELEIÇÕES 2020

Conheça o plano de governo de Pepe Vargas, candidato a prefeito de Caxias

Pioneiro apresenta as propostas dos 11 candidatos à prefeitura de Caxias

Manifestos in the News

ELEIÇÕES 2020

Conheça o plano d de Pepe Vargas, ca prefeito de Caxias

Pioneiro apresenta as propostas dos 11 candidatos à prefeitura

Propostas

A chapa "Curitiba Inovação e Amor" foi composta por sete partidos: PMN, PSDB, PSB, DEM, PTN, PSDC e PTdoB.

Durante a campanha, o candidato afirmou em programas eleitorais, entrevistas e debates que pretende tornar o atendimento na saúde pública municipal mais eficiente. Uma das propostas, que segundo ele, pode ser concretizada em 180 dias, é implantar um modelo de agendamento nos posto de saúde que fará com que as pessoas não precisem passar a madruga na fila para conseguir consulta.

Em dois anos, afirma Greca no plano de governo, pretende criar o Centro de Especialidades Metropolitano no Portão, garantindo consultas especializadas com cardiologistas, endocrinologistas, geriatras, por exemplo, e equipe multidisciplinar.

Quando falava em mobilidade urbana, Greca era enfático ao afirmar que vai retornar a integração do transporte público de Curitiba com o da Região Metropolitana.

Ainda sobre transporte público, Greca prometeu criar uma tarifa diferenciada, para horários alternativos, diminuindo a sobrecarga nos horários de alto fluxo e revitalizar os terminais de ônibus.

Sobre educação, Greca afirmou que nos primeiros dias de gestão vai identificar a real necessidade de vagas no ensino fundamental e na educação infantil na cidade.

No plano de governo, uma das propostas e colocar Centros Municipais de Educação Infantil (Cmeis) em funcionamento, abrir turmas de berçário e aumentar as vagas para crianças entre zero e três anos.

Manifestos in the News

Série traz as propostas de Carlos Eduardo para Natal

Prefeito eleito da capital assume o cargo no dia 1º de janeiro de 2013.
Propostas do plano de governo serão mostradas em série de 8 reportagens.

Do G1 RN

Série vai mostrar as promessas de Carlos Eduardo durante a campanha eleitoral (Foto: Alex Regis/Cedida)

O prefeito eleito de Natal, **Carlos Eduardo** (**PDT**), assume o comando da cidade no dia 1º de janeiro de 2013. Dentre os desafios que ele se propôs a enfrentar no Plano de Governo estão problemas nas áreas de saúde, educação, acessibilidade, mobilidade, moradia, esgotamento sanitário, drenagem urbana e coleta regular de lixo.

A série "Copie e Cobre" do **G1** irá apresentar as possíveis soluções que **Carlos Eduardo** apresentou aos eleitores. Serão oito reportagens - que irão ao ar de sexta (28) até a próxima segunda-feira (31).

o plano d
Vargas, ca
de Caxias

tas dos 11 candidatos à prefeitura

Propostas
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CURITIBA

População estimada (2016)
1.893.997

Eleitores
1.289.215

IDH* (2010)
0,823

PIB per capita (2013)
R$ 42.934,38

Orçamento (2016)
R$ 8,3 bilhões

* medida resumida do progresso em renda, educação e saúde; IDH do país é 0,755

Fontes: IBGE, TSE, prefeituras e câmaras

Em dois anos, afirma Greca no plano de governo, pretende criar o Centro de Especialidades Metropolitano no Portão, garantindo consultas especializadas com cardiologistas, endocrinologistas, geriatras, por exemplo, e equipe multidisciplinar.

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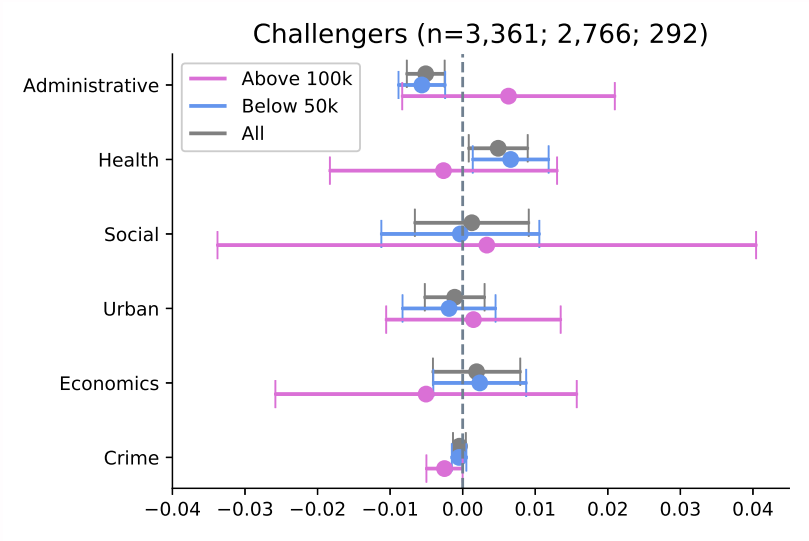
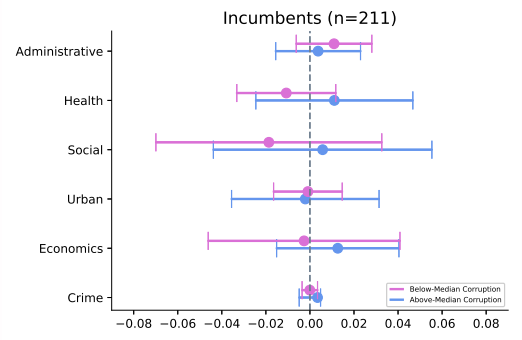
No plano de governo, uma das propostas e colocar Centros Municipais de Educação Infantil (Cmeis) em funcionamento, abrir turmas de berçário e aumentar as vagas para crianças entre zero e três anos.

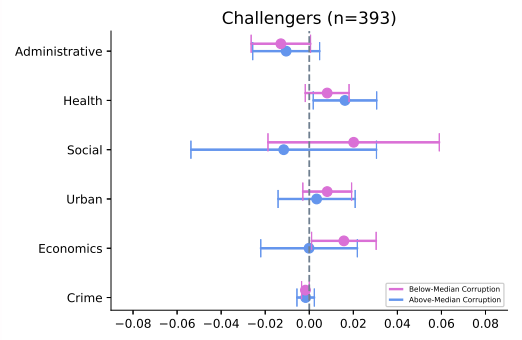
Results by Population



▸ Figure ▸ Table

Results: Health Corruption Cases





▸ Table Challengers ▸ Means ▸ Figure

Results: Effect of the Audit on the Agenda

Table: Effect on the Share for each Topic

	Incumbents						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
VARIABLES	Adm	Social	Health	Urban	Econ	Crime	count
Audited	-0.000	0.002	0.002	-0.001	-0.000	0.000	0.077
	(0.002)	(0.007)	(0.003)	(0.004)	(0.004)	(0.000)	(0.064)
Observations	1,873	1,873	1,873	1,873	1,873	1,873	1,873
R-squared	0.082	0.027	0.081	0.196	0.106	0.063	0.111

Robust standard errors in parentheses

*** p<0.01, ** p<0.05, * p<0.1

▸ Figure

Results: Effect of the Audit on the Agenda

Table: Effect on the Share for each Topic

	Challengers						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
VARIABLES	Adm	Social	Health	Urban	Econ	Crime	count
Audited	-0.005***	0.001	0.005**	-0.001	0.002	-0.000	0.068
	(0.001)	(0.004)	(0.002)	(0.002)	(0.003)	(0.000)	(0.060)
Observations	3,361	3,361	3,361	3,361	3,361	3,361	3,361
R-squared	0.057	0.040	0.078	0.101	0.102	0.059	0.071

Robust standard errors in parentheses

*** p<0.01, ** p<0.05, * p<0.1

▸ Figure

Results: Effect of the Audit on the Agenda

Table: Effect on the Share for each Topic

	Incumbents						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
VARIABLES	Adm	Social	Health	Urban	Econ	Crime	count
Audited	0.014**	-0.015	-0.011	-0.000	0.001	-0.000	0.295
	(0.006)	(0.022)	(0.011)	(0.009)	(0.022)	(0.002)	(0.183)
CorruptionxAudit	-0.020*	0.011	0.022	-0.003	-0.001	0.001	-0.367
	(0.011)	(0.036)	(0.013)	(0.014)	(0.025)	(0.003)	(0.344)
Corruption	0.018	-0.013	-0.001	0.014	0.009	-0.001	0.582*
	(0.012)	(0.036)	(0.012)	(0.012)	(0.021)	(0.002)	(0.323)
Observations	211	211	211	211	211	211	211
R-squared	0.268	0.194	0.303	0.351	0.169	0.236	0.262
$\beta_0 + \beta_1$	-0.00615	-0.00416	0.0112	-0.00360	6.31e-05	0.000839	-0.0724
pval	0.605	0.902	0.459	0.795	0.997	0.747	0.793

Robust standard errors in parentheses

*** p<0.01, ** p<0.05, * p<0.1

▸ Figure

Results: Effect of the Audit on the Agenda

Table: Effect on the Share for each Topic

Challengers

VARIABLES	(1) Adm	(2) Social	(3) Health	(4) Urban	(5) Econ	(6) Crime	(7) count
Audited	-0.015**	0.026	0.009**	0.006	0.016**	-0.002*	0.052
	(0.006)	(0.018)	(0.004)	(0.004)	(0.006)	(0.001)	(0.164)
CorruptionxAudit	0.015	-0.059**	0.007	0.009	-0.014	0.002	-0.404
	(0.011)	(0.024)	(0.005)	(0.010)	(0.010)	(0.002)	(0.280)
Corruption	-0.017	0.049**	-0.006	-0.020**	0.002	-0.004**	0.351
	(0.013)	(0.020)	(0.008)	(0.009)	(0.015)	(0.002)	(0.272)
Observations	393	393	393	393	393	393	393
R-squared	0.146	0.132	0.235	0.163	0.175	0.168	0.192
$\beta_0 + \beta_1$	-0.000446	-0.0326	0.0159	0.0153	0.00224	0.000140	-0.351
pval	0.944	0.128	0.0136	0.146	0.818	0.924	0.240

Robust standard errors in parentheses

*** p<0.01, ** p<0.05, * p<0.1

▸ Figure

Results: Effect of the Audit on the Content

Table: Differences in probabilities of being above the median

	Incumbents					
	(1)	(2)	(3)	(4)	(5)	(6)
VARIABLES	Extremeness	Partisanship	Populism	Extremeness	Partisanship	Populism
Audited	-0.060	-0.244	-0.010	-1.006	2.012*	0.095
	(0.202)	(0.328)	(0.028)	(0.586)	(1.011)	(0.091)
CorruptionxAudit				0.662	-1.923	0.227*
				(1.185)	(2.606)	(0.114)
Corruption				-0.712	1.390	-0.240**
				(1.071)	(2.271)	(0.107)
Observations	1,840	1,773	1,841	208	195	208
R-squared	0.105	0.037	0.296	0.290	0.259	0.445
$\beta_0 + \beta_1$				-0.344	0.0885	0.321
pval				0.720	0.970	0.0106

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1

▸ Figure 1 ▸ Figure 2

Results: Effect of the Audit on the Content

Table: Differences in probabilities of being above the median

	Challengers					
	(1)	(2)	(3)	(4)	(5)	(6)
VARIABLES	Extremeness	Partisanship	Populism	Extremeness	Partisanship	Populism
Audited	0.234	-0.449*	0.008	-0.713	-0.454	-0.108
	(0.222)	(0.216)	(0.028)	(0.507)	(0.778)	(0.074)
CorruptionxAudit				1.611**	-0.694	0.104
				(0.694)	(0.797)	(0.164)
Corruption				-0.738	0.060	-0.078
				(0.438)	(0.688)	(0.129)
Observations	3,360	2,977	3,360	393	353	393
R-squared	0.031	0.032	0.149	0.136	0.136	0.190
$\beta_0 + \beta_1$				0.898	-1.148	-0.00416
pval				0.0708	0.0402	0.978

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1

▸ Figure 1 ▸ Figure 2

Results by Population

Population< 50000

VARIABLES	(1) Adm	(2) Social	(3) Health	(4) Urban	(5) Econ	(6) Crime	(7) count
Audited	-0.006***	-0.000	0.007**	-0.002	0.002	-0.000	0.039
	(0.002)	(0.005)	(0.002)	(0.003)	(0.003)	(0.000)	(0.076)
Observations	2,766	2,766	2,766	2,766	2,766	2,766	2,766
R-squared	0.056	0.033	0.067	0.115	0.088	0.067	0.064

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1

Population> 100000

VARIABLES	(1) Adm	(2) Social	(3) Health	(4) Urban	(5) Econ	(6) Crime	(7) count
Audited	0.006	0.003	-0.003	0.001	-0.005	-0.003**	0.018
	(0.007)	(0.018)	(0.007)	(0.006)	(0.010)	(0.001)	(0.150)
Observations	292	292	292	292	292	292	292
R-squared	0.194	0.156	0.157	0.161	0.118	0.187	0.182

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1

▸ Figure

Results: Health Corruption Cases (Challengers)

VARIABLES	(1) Adm	(2) Social	(3) Health	(4) Urban	(5) Econ	(6) Crime	(7) count
Audited	-0.013*	0.020	0.008	0.008	0.016**	-0.002*	0.076
	(0.006)	(0.019)	(0.005)	(0.005)	(0.007)	(0.001)	(0.153)
IrregularxAudit	0.002	-0.032	0.008	-0.005	-0.016	0.000	-0.479
	(0.012)	(0.025)	(0.009)	(0.011)	(0.014)	(0.002)	(0.327)
Irregular	-0.001	0.028	0.001	0.000	0.013	0.000	0.439
	(0.012)	(0.024)	(0.007)	(0.008)	(0.014)	(0.002)	(0.315)
Observations	393	393	393	393	393	393	393
R-squared	0.138	0.122	0.240	0.148	0.170	0.158	0.192
$\beta_0 + \beta_1$	-0.0105	-0.0116	0.0162	0.00334	-9.49e-05	-0.00164	-0.403
pval	0.164	0.571	0.0293	0.694	0.993	0.395	0.226

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1

▸ Figure