

Accessibility Declarations vs. Automated Audit Results: A Cross-Country Study of Government Websites in Six EU Member States*

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Abstract

This is the second study in a research series investigating digital accessibility through complementary measurement and governance perspectives. It builds on the Weighted Accessibility Concern Index (WACI) introduced by Maciejewska (2026a) and applies the index to government websites to examine whether self-declared accessibility statements correspond to measured accessibility levels. The Web Accessibility Directive (WAD, 2016/2102) requires EU public sector bodies to publish accessibility statements declaring WCAG 2.1 AA conformance. The European Accessibility Act (EAA), applicable from June 2025, complements this framework by extending comparable obligations to selected private sector services. However, it remains unclear whether self-declared statements reflect actual accessibility levels. This study examines the declaration–audit gap between self-declared and measured accessibility for 24 government websites across six EU member states: Poland, Germany, Sweden, Finland, Romania, and Italy. Four service types were audited using WAVE and the Weighted Accessibility Concern Index (WACI): patient portals, farmer portals, citizen portals, and national WCAG supervisory body websites. Results show that Romania is the only country where all four websites lack any WAD-compliant accessibility statement. Mean WACI scores range from 9.25 (Finland) to 131 (Romania), showing that a high Enforcement Maturity Index score is necessary but insufficient to guarantee low WACI. A key governance finding is that the national supervisory bodies in Sweden, Finland, and Italy all declare Partial conformance on their own websites and explicitly acknowledge they cannot supervise themselves. The study contributes cross-country evidence on EU accessibility statement credibility in the post-EAA regulatory context.

Keywords: WCAG, declaration–audit gap, Enforcement Maturity Index (EMI), Weighted Accessibility Concern Index (WACI)

Introduction

The Web Content Accessibility Guidelines (WCAG), developed by the World Wide Web Consortium (W3C), define the internationally recognised technical standard for accessible digital content. Since 2018, WCAG 2.1 Level AA compliance has been legally mandatory for public sector websites across the European Union under Directive 2016/2102 (Web Accessibility Directive, WAD). The European Accessibility Act (Directive 2019/882), applicable from June 2025, extends comparable requirements and obligations to parts of the private sector, making accessibility compliance one of the most significant digital regulatory developments in recent EU history.

A key mechanism introduced by the WAD is the accessibility statement, a mandatory self-declaration published by each public body, describing the accessibility status of its digital services and indicating any known non-conformities. Accessibility statements are intended to provide transparency and accountability: citizens should be able to determine whether a public website meets WCAG requirements, and supervisory bodies should be able to use statements as a basis for monitoring and enforcement. However, the reliability of accessibility statements

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depends on the rigour of the self-assessment process, the capacity of supervisory bodies to verify them, and the incentives for public bodies to be truthful about non-conformities. Research on other forms of self-declared compliance consistently shows that self-declaration tends to overstate actual compliance levels. Whether the same pattern holds for accessibility statements in EU public sector websites and whether it differs across countries with different enforcement systems are open empirical questions.

This study addresses two research questions. RQ1: Do self-declared accessibility statements in government websites correspond to automated audit results, and if not, how large is the declaration–audit gap? RQ2: How does declaration–audit consistency vary across countries with different levels of enforcement maturity? The first question addresses the reliability of accessibility statements as an instrument of public accountability. The second question addresses the effectiveness of different national enforcement approaches, a question with direct policy relevance as EU member states implement the EAA.

The study examines 24 government websites across six EU member states: Poland, Germany, Sweden, Finland, Romania, and Italy. These countries were selected to represent a range of regulatory maturity, from Italy, with the EU's longest national accessibility law (Legge Stanca, 2004) and the most stringent sanctions, to Romania, which has no dedicated supervisory body. Each website was audited using WAVE (WebAIM), and results were compared with the website's published accessibility statement.

The findings of this study are relevant beyond academic interest. Large and systematic declaration–audit gaps would suggest that self-declaration is an insufficient compliance mechanism, while smaller gaps in high-enforcement countries would support investment in enforcement capacity as EU member states implement the EAA. Evidence that supervisory bodies fail to meet the standards they enforce raises fundamental questions about the credibility of the entire EU accessibility governance framework.

This study argues that absent declarations and inaccurate declarations represent qualitatively distinct governance failures, a distinction that existing EU monitoring reports do not draw. The paper is structured as follows. Section 2 provides regulatory background. Section 3 reviews related work. Sections 4 through 7 present methodology, results, discussion, and conclusions.

Background

European Regulatory Framework

The legal obligation to ensure WCAG compliance for public sector websites in the EU was established by Directive 2016/2102 (Web Accessibility Directive, WAD). The WAD requires all public sector bodies to meet WCAG 2.1 Level AA from 2019 for new websites and from 2020 for existing ones, and from 2021 for mobile applications (Art. 12(3)). It also requires each public body to publish an accessibility statement describing the accessibility status of its digital services, any known non-conformities, and a mechanism for users to report accessibility issues. The WAD is implemented through the harmonised European standard EN 301 549, which incorporates WCAG 2.1 in full.

Unlike the WAD, which addresses the public sector, the EAA (Directive 2019/882) targets a defined set of private sector products and services, including e-commerce platforms and consumer banking (Art. 2(2)). The directive was adopted in 2019, but its accessibility requirements apply only from 28 June 2025 (Art. 31(2)).

National Implementations and Supervisory Bodies

All six countries have transposed the WAD and designated a supervisory authority. Table 1 summarises the regulatory framework.

Table 1. Regulatory accessibility framework and supervisory bodies in the six countries studied.

Country	Supervisory Body	National Law	WAD Transposed	Sanctions	Monitoring Reports
Poland	Ministry of Digitalisation (MC)	WAD 2019	Yes	No	Partial
Germany	Bundesfachstelle Barrierefreiheit	BITV 2.0 (2011)	Yes	No (planned)	Yes
Sweden	DIGG	DOS-lagen (2018)	Yes	Yes	Yes
Finland	Traficom	Laki digitaalisten palvelujen (2019)	Yes	No	Yes

Romania	None (ANAP proxy)	WAD 2019	Yes	No	No
Italy	AgID	Legge Stanca (2004) / EAA (2025)	Yes	Yes (up to 5% turnover)	Yes

Note: Italy's Legge Stanca (Law 4/2004) predates the WAD by 14 years, making Italy the EU country with the longest national accessibility legislation tradition. Romania is the only country in the sample without a dedicated accessibility supervisory body, relying instead on general IT governance structures.

Italy as Regulatory Benchmark

Italy's Legge Stanca (2004) predates the WAD by 14 years, and AgID can impose fines of up to 5% of annual turnover, the most stringent sanction in the sample. Whether this institutional maturity translates into measurably better compliance is a central empirical question of this study.

Accessibility Statements as a Compliance Instrument

Under the WAD and its implementing regulations, each public sector body must publish an accessibility statement that includes: (1) a declaration of the level of conformance with WCAG (full, partial, or non-conformant); (2) a description of content that is not accessible and the reasons; (3) a mechanism for users to report accessibility issues; and (4) contact information for the designated supervisory authority. Accessibility statements must be reviewed at least annually and updated when new content is published or changes are made to the website.

In practice, accessibility statements frequently contain inaccurate or incomplete information (European Commission, 2022; European Commission, 2024b). This gap between declared and actual compliance is the central phenomenon examined in this study.

Related Work

Research on web accessibility compliance in the public sector has grown substantially since the entry into force of the WAD in 2018. Several studies have examined compliance levels across EU member states using automated tools, finding systematic gaps between legal requirements and actual accessibility levels.

The European Commission's Web Accessibility Directive Monitoring Reports (2022, 2024b) provide the most comprehensive cross-country data on public sector website accessibility in the EU. These reports use both automated and manual testing methods across a sample of public sector websites from each member state. The reports consistently show that full WCAG 2.1 AA compliance is rare, with most monitored websites containing at least some accessibility issues. However, the monitoring reports do not systematically compare declared compliance levels with measured accessibility levels.

Kumar et al. (2021) examined government website homepages across G7 and BRICS countries using automated tools, finding systematic differences across all four WCAG principles. This study provides a useful cross-country comparison framework but predates the EAA and is limited to a single page type.

Ara and Sik-Lanyi (2022) tested 21 government websites from European and Asian countries during the COVID-19 pandemic, finding that accessibility levels were generally low and that different automated tools produced substantially different error counts for the same websites.

Research on self-declared compliance in other regulatory domains suggests that disclosure mechanisms may overstate actual conformance levels when external scrutiny is weak (Lyon and Maxwell, 2011; Marquis et al., 2016).

Whether a similar pattern holds for mandatory accessibility statements in EU public sector websites is the empirical question this study addresses. Gamalielsson (2025) studied automated tool coverage of WCAG success criteria across Swedish public sector websites, finding that automated tools cover approximately 17% of WCAG success criteria. This finding is relevant to the present study as it establishes the inherent limitations of automated testing as a proxy for full WCAG compliance.

Velleman et al. (2017) identified enforcement mechanisms and training as key predictors of accessibility adoption in e-government; these dimensions directly inform the Enforcement Maturity Index constructed in Section 4.9. No existing study has systematically compared declared accessibility statements with automated audit results across multiple EU member states, or examined whether supervisory bodies meet the standards they enforce. The present study addresses both gaps.

Methodology

Research Design

This study uses a quantitative, comparative design based on automated accessibility auditing and content analysis of accessibility statements. RQ1 examines whether declared conformance levels correspond to automated audit results. RQ2 examines whether enforcement maturity is associated with accessibility burden. Given $n = 6$ countries, this is addressed descriptively via Table 5.

Country Selection

Six EU member states were selected to represent a range of regulatory maturity: Italy (longest national accessibility tradition, Legge Stanca 2004, EMI = 5), Sweden and Finland (top DESI performers), Poland and Germany (mid-range), and Romania (lowest DESI, no dedicated supervisory body, EMI = 0).

Website Sample

The sample consists of 24 publicly accessible websites - four per country, covering four service types directed at vulnerable user groups: patient portals (elderly, chronically ill, disabled users), farmer portals (rural users with lower digital literacy), citizen portals (general public services), and WCAG supervisory body websites (internal validity check: enforcement bodies should themselves meet the standards they enforce). One primary national-level portal per type per country was selected. This purposive approach follows cross-country accessibility research precedent (Kumar et al., 2021) and prioritises comparability. Table 2 lists the specific websites.

Table 2. Website sample by country and service type.

Type / User	PL	DE	SE	FI	RO	IT
Patient portal	pacjent.gov.pl	bundesgesundheitsministerium.de	1177.se	kanta.fi	ms.ro	salute.gov.it
Farmer portal	portalrolnika.gov.pl	bmel.de	jordbruksverket.se	ruokavirasto.fi	apia.org.ro	masaf.gov.it
Citizen portal	gov.pl	bund.de	sverige.se	suomi.fi	ghiseul.ro	governo.it
WCAG supervisory body	mc.gov.pl	bundesfachstelle-barrierefreiheit.de	digg.se	saavutettavuusvaatimukset.fi	anap.gov.ro	agid.gov.it

Note: Romania does not have a dedicated WCAG supervisory body. The closest equivalent (anap.gov.ro — National Agency for Public Procurement) was included as a proxy given its role in overseeing digital services procurement. All sites were audited at homepage level only, following the established precedent in cross-country accessibility research (Kumar et al., 2021; Ara and Sik-Lanyi, 2022). Data collected in June 2026.

Accessibility Statement Analysis

For each website, the accessibility statement was located and the declared level of WCAG conformance was coded as one of three categories: (1) Full conformance - the statement declares full compliance with WCAG 2.1 AA; (2) Partial conformance - the statement acknowledges known non-conformities; (3) Non-conformant or absent - the statement declares non-conformance, or no statement was found. The date of the most recent statement review was also recorded where available.

Automated Audit Procedure

Each website was audited using WAVE (WebAIM), following the protocol established in Maciejewska (2026a). WAVE was selected as the primary tool for this study because it provides native E/C/A output directly compatible with WACI. Data was collected in June 2026. Results were recorded in a structured spreadsheet with the following fields: website URL, country, service type, declared conformance level, WAVE errors (E), WAVE contrast errors (C), WAVE alerts (A), and WACI score.

Statistical Analysis

For RQ2, no formal statistical test is applied. The analysis is a structured descriptive cross-country comparison of EMI scores and mean WACI, presented in Table 5. Following the methodology established in Maciejewska (2026a), WACI scores per website are reported. Cross-tool consistency analysis is not performed, as a single tool (WAVE) was applied.

Weighted Accessibility Concern Index (WACI)

The WACI metric was introduced and validated in the companion study (Maciejewska, 2026a). It is defined as $WACI = (E \times 3) + (C \times 2) + (A \times 1)$. The 3:2:1 weights reflect issue severity: Errors are definitive WCAG violations detectable without manual review, Contrast errors are the most prevalent single barrier type, and Alerts flag potential issues requiring human confirmation. WACI measures detected accessibility burden, not full WCAG compliance.

Declaration Consistency

To characterise the relationship between declared conformance and automated audit results, a Declaration Consistency classification is applied to each website. This study evaluates declared conformance against automated observable defects, not full WCAG compliance - automated tools detect approximately 30-40% of WCAG violations (Gamalielsson, 2025). Three mutually exclusive categories are defined: (1) Consistent - a Full declaration with low WACI (declaration supported by audit), or a Partial declaration with low or moderate WACI (declaration acknowledged known issues, audit confirms modest burden); (2) Potentially Inconsistent - a Partial declaration co-occurring with high automated burden ($WACI > 50$), where the automated evidence suggests the accessibility situation may be more severe than the declaration implies, or a Full declaration co-occurring with any substantial automated burden; (3) No Declaration - no WAD-compliant accessibility statement found, representing evidence of regulatory shortcomings under the Web Accessibility Directive regardless of actual accessibility level. The boundaries between categories are qualitative: WACI provides supporting evidence rather than a definitive threshold. A WACI value above 50 was used as a pragmatic indicator of high automated burden rather than a validated threshold. This approach enables systematic cross-country comparison without implying false precision. As a sensitivity check, shifting the threshold to 40 or 60 would reclassify two sites (portalrolnika.gov.pl and governo.it) but would not alter any country-level pattern.

Enforcement Maturity Index

To operationalise RQ2, an Enforcement Maturity Index (EMI) was constructed for each country. The EMI is a heuristic comparative index developed specifically for this exploratory study and has not been independently validated. It functions as a transparent descriptive instrument for cross-country comparison, not as a definitive measure of enforcement quality. The criteria are operationally consistent with enforcement dimensions documented in Member State WAD Monitoring Reports (European Commission, 2024b), and conceptually aligned with multi-dimensional approaches to accessibility maturity proposed by Velleman et al. (2017) and the W3C Accessibility Maturity Model (W3C, 2022). The EMI is a simple additive index scored 0–5, with one point awarded for each of five binary criteria: (1) dedicated supervisory body; (2) published financial sanctions; (3) active monitoring with published results; (4) government training programme for public administrators; (5) publicly available national monitoring reports. Table 3 presents the scores. Equal weighting was adopted as no empirical basis currently exists to justify differential weighting across EU member states. The five dimensions reflect recurring enforcement mechanisms identified in WAD monitoring reports and regulatory governance literature: oversight capacity, monitoring, transparency, sanctions, and capability-building - aligned with OECD Best Practice Principles for Regulatory Enforcement and Inspections (OECD, 2014).

Table 3. Enforcement Maturity Index (EMI) scores by country.

Country	Dedicated body	Financial sanctions	Active monitoring	Training programme	Public reports	EMI (0–5)	DESI rank
IT	Yes (AgID)	Yes (up to 5% turnover)	Yes (AgID audits)	Yes (AgID training)	Yes	5	Mid
SE	Yes (DIGG)	Yes (monetary fines)	Yes (DIGG monitoring)	Yes (webbriktlinjer.se)	Yes	5	Top
FI	Yes (Traficom/AVI)	Yes (penalty fines)	Yes (AVI monitoring)	No	Yes	4	Top
DE	Yes (BFIT)	Yes (up to EUR 100,000)	No	No	Yes	3	Mid
PL	Yes (MC)	Yes (up to PLN 10,000)	No	No	Yes	3	Mid

RO	No	No	No	No	No	0	Low
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Note: EMI scores reflect the regulatory framework as of June 2026. Italy and Sweden both score 5 but differ in DESI ranking, enabling comparison of enforcement maturity against general digital development. Romania scores 0 as the only country without any of the five enforcement mechanisms. No formal statistical inference is drawn given $n = 6$ country-level observations.

Results

Table 4 presents the full audit results for all 24 websites. WACI scores range from 2 (bund.de, Germany) to 309 (bmel.de, Germany), with Romania recording the highest country mean (131.0) and Finland the lowest (9.25). The exceptionally high WACI for bmel.de was driven primarily by a large number of detected Alerts (300), illustrating how homepage design characteristics can strongly influence automated burden scores.

Table 4. Accessibility audit results and declaration–audit gap classification by website.

Website	Country	Type	Declared Level	WAVE Errors	WAVE Contrast	WAVE Alerts	WACI	Declaration Consistency
pacjent.gov.pl	PL	Patient	Partial	4	4	6	26	Consistent
portalrolnika.gov.pl	PL	Farmer	Partial	0	0	47	47	Consistent
mobywatel.gov.pl	PL	Citizen	Full	1	0	1	4	Consistent
mc.gov.pl	PL	WCAG body	Partial	0	0	14	14	Consistent
bundesgesundheitsministerium.de	DE	Patient	Partial	2	0	21	27	Consistent
bmel.de	DE	Farmer	Partial	3	0	300	309	Potentially Inconsistent
bund.de	DE	Citizen	Partial	0	0	2	2	Consistent
bundesfachstelle-barrierefreiheit.de	DE	WCAG body	Partial	1	0	8	11	Consistent
1177.se	SE	Patient	Partial	0	2	5	9	Consistent
jordbruksverket.se	SE	Farmer	Partial	0	2	0	4	Consistent
sverige.se	SE	Citizen	Partial	12	1	72	110	Potentially Inconsistent
digg.se	SE	WCAG body	Partial	0	3	8	14	Consistent
kanta.fi	FI	Patient	Partial	1	0	3	6	Consistent
ruokavirasto.fi	FI	Farmer	Partial	0	0	12	12	Consistent
suomi.fi	FI	Citizen	Partial	0	2	3	7	Consistent
saavutettavuusvaatimukset.fi	FI	WCAG body	Partial	4	0	0	12	Consistent
ms.ro	RO	Patient	No Declaration	0	2	70	74	No Declaration
apia.org.ro	RO	Farmer	No Declaration	30	3	25	121	No Declaration
ghiseul.ro	RO	Citizen	No Declaration	13	36	14	125	No Declaration
anap.gov.ro	RO	WCAG body	No Declaration	25	48	33	204	No Declaration
salute.gov.it	IT	Patient	Partial	6	0	105	123	Potentially Inconsistent
politicheagricole.gov.it	IT	Farmer	Partial	14	9	46	106	Potentially Inconsistent
governo.it	IT	Citizen	Partial	13	3	27	72	Potentially Inconsistent
agid.gov.it	IT	WCAG body	Partial	6	18	74	128	Potentially Inconsistent

Note: Declared = self-declared conformance level (Full / Partial / None / Absent). $WACI = (E \times 3) + (C \times 2) + (A \times 1)$ – see Section 4.7 for weight rationale.

Accessibility Statement Analysis

One site declared Full conformance (mobywatel.gov.pl), 18 declared Partial, and four Romanian sites had no statement. Three Romanian sites used accessibility overlay widgets as a substitute, a practice that does not meet WAD requirements and whose efficacy is disputed in the literature (Lazar et al., 2023). Several statements were outdated beyond the required annual review cycle (bund.de 2023, 1177.se and sweden.se both 2021). Italy was the only country using a centralised statement system (AgID form.agid.gov.it), enabling systematic monitoring.

WACI Results by Country

Mean WACI by country: Finland 9.25 (range 6–12), Poland 22.75 (4–49), Sweden 34.25 (4–110), Germany 87.25 (median 19, range 2–309, driven by bmel.de WACI = 309), Italy 107.25 (72–128), Romania 131.0 (74–204). Italy (EMI = 5) did not outperform lower-EMI countries. Finland (EMI = 4) achieved the lowest burden.

Declaration–Audit Gap Analysis

mobywatel.gov.pl (PL, Full, WACI = 4) is the only Consistent Full declaration. Of the 18 Partial declarations, 12 are classified as Consistent (low or moderate WACI) and 6 as Potentially Inconsistent (WACI > 50): bmel.de (309), sverige.se (110), salute.gov.it (123), masaf.gov.it (106), governo.it (72), agid.gov.it (128). All four Romanian sites are No Declaration - the most severe category, representing evidence of regulatory shortcomings under WAD.

Supervisory Body Self-Compliance

All five supervisory body websites declared Partial conformance. WACI scores for supervisory bodies were: mc.gov.pl (PL, WACI = 14), bundesfachstelle-barrierefreiheit.de (DE, WACI = 11), digg.se (SE, WACI = 14), saavutettavuusvaatimukset.fi / traficom.fi (FI, WACI = 12), and agid.gov.it (IT, WACI = 128). While three of five supervisory body websites showed low WACI (below 15), Italy's AgID recorded the highest WACI among supervisory bodies (128), despite being the most institutionally developed enforcement body in the sample. A notable structural observation is that DIGG (Sweden), Traficom (Finland), and AgID (Italy) all explicitly acknowledge in their own accessibility statements that they cannot supervise their own websites — they must rely on self-assessment while being unable to trigger formal enforcement against themselves.

Enforcement Maturity and Accessibility Burden

Table 5 presents the cross-country comparison. Finland and Romania anchor the extremes as expected. However, Italy and Sweden both score EMI = 5 yet show mean WACI of 107.25 and 34.25 respectively, indicating enforcement maturity is necessary but not sufficient. DESI ranking is not a reliable predictor of accessibility burden. All observations are exploratory (n = 6 countries).

Table 5. Cross-country comparison of Enforcement Maturity Index and mean WACI (n = 24 websites, 4 per country). Romania highlighted in orange as the only country without WAD-compliant accessibility statements.

Country	EMI (0–5)	Mean WACI	Declarations	Observation
Finland	4	9.25	All Partial	High maturity, lowest burden — consistent with expectations
Poland	3	22.75	1 Full, 3 Partial	Mid maturity, low burden
Sweden	5	34.25	All Partial	High maturity, moderate burden
Germany	3	87.25	All Partial	Mid maturity, high variability (range 2–309)
Italy	5	107.25	All Partial	High maturity, high burden — enforcement necessary but not sufficient
Romania	0	131.0	All Absent	No enforcement, highest burden — consistent with expectations

Note: EMI = Enforcement Maturity Index (0–5). Mean WACI calculated from WAVE audit results. Declaration status refers to the pattern of accessibility statement declarations across the four websites per country. Cross-country comparison is descriptive. No formal statistical inference is drawn.

Discussion

Addressing RQ1: Accessibility statements were largely consistent with automated audit findings in a technical sense. No site declared Full conformance while showing a high automated accessibility burden. The single Full declaration (mobywatel.gov.pl, WACI = 4) was credible. However, the more important finding is qualitative: Romania's four websites have no WAD-compliant statement at all, representing regulatory shortcomings rather than

a measurement gap. This is categorically different from inaccurate Partial declarations, it means citizens have no mechanism to identify or report accessibility barriers on these sites. Potentially Inconsistent cases (Partial declarations with WACI > 50) appeared in Italy and Germany. These findings extend EU monitoring reports by introducing this qualitative distinction between absent and inaccurate declarations.

Addressing RQ2: Romania (EMI = 0) showed the highest mean WACI and a complete absence of statements. Finland (EMI = 4) showed the lowest WACI, consistent with the expectation that enforcement maturity is associated with accessibility outcomes. The most instructive comparison is Italy versus Finland. Italy has the most developed enforcement infrastructure in the sample (EMI = 5, sanctions up to 5% of turnover), yet recorded the second highest mean WACI (107.25). Finland, with a lower EMI score (4) and no published training program, achieved the lowest mean WACI (9.25). This suggests that enforcement maturity is necessary but not sufficient: the quality and consistency of enforcement activity, not merely its formal existence, may matter more than the institutional framework alone, though this interpretation should be treated cautiously given the exploratory nature of the analysis. The findings suggest that effective implementation of EAA objectives may require not just enforcement infrastructure, but sustained enforcement activity directed at measurable compliance outcomes. It should be noted that Romania lacks a dedicated accessibility supervisory body, which may itself be a driver of the observed outcomes: without an institutional actor responsible for monitoring and enforcement, public bodies face no formal accountability for non-compliance. Findings for the Romanian governance proxy (ANAP) should be interpreted as indicative rather than directly comparable to dedicated bodies in other countries.

The supervisory body finding deserves particular attention. All five supervisory bodies in the sample declared Partial conformance on their own websites. Three: DIGG (Sweden), Traficom (Finland), and AgID (Italy), explicitly acknowledge in their own accessibility statements that they cannot exercise formal enforcement against themselves, creating a structural blind spot in national accessibility governance. This is not a peripheral finding: these are the institutions responsible for monitoring, auditing, and sanctioning other public bodies for the same non-conformities they declare on their own sites. While WACI scores for most supervisory bodies were low (11–14), indicating relatively modest automated burden, AgID (Italy) recorded WACI = 128 — the highest among all supervisory body websites and higher than several of the sites AgID is mandated to monitor. Whether this reflects limited internal capacity or structural governance gaps is a question for future research. The finding has direct policy implications: effective accessibility governance requires that enforcement bodies lead by example, and the current framework provides no mechanism to ensure this.

Limitations

This study relies on WAVE. Like all automated tools, WAVE captures only a subset of WCAG success criteria (Gamalielsson, 2025), so WACI reflects detectable burden rather than full compliance. Homepage-level auditing may underestimate total accessibility burden, as deeper pages may contain additional barriers not reflected in the entry point, a direction for future work. The sample is purposive (24 websites, 6 countries) and results reflect a single point in time, limiting generalisation. The EMI is a heuristic index without independent validation, and with $n = 6$ country-level observations, RQ2 findings are exploratory and do not support causal conclusions. Different EMI weighting schemes could produce somewhat different country rankings. Future research should examine alternative operationalisations and validation approaches.

Conclusions

This study examined the correspondence between self-declared accessibility statements and automated audit results for 24 government websites across six EU member states, using WAVE and the WACI metric validated in Maciejewska (2026a). Two research questions were addressed.

Addressing RQ1: the single Full conformance declaration (mobywatel.gov.pl, WACI = 4) was credible. 12 of 18 Partial declarations were classified as Consistent with automated findings. Romania's four sites had no WAD-compliant statement at all - evidence of regulatory shortcomings, categorically distinct from inaccurate declarations. Six sites across Italy, Sweden, and Germany were Potentially Inconsistent (Partial declaration with WACI > 50).

Addressing RQ2 (how declaration-audit consistency varies by enforcement maturity): Romania (EMI = 0) showed the highest mean WACI (131.0) and complete absence of declarations. Finland (EMI = 4) showed the lowest mean WACI (9.25). Italy (EMI = 5) recorded the second highest mean WACI (107.25), demonstrating that enforcement infrastructure alone is insufficient. Findings suggest that sustained enforcement activity may matter more than formal institutional existence.

The most governance-relevant finding is that all five supervisory bodies declared Partial conformance, and three explicitly acknowledged they cannot supervise their own websites. Italy's AgID recorded WACI = 128 — higher than several sites it is mandated to monitor. This study contributes cross-country evidence on accessibility statement credibility, distinguishes between absent and inaccurate declarations as qualitatively separate governance phenomena, and highlights the self-supervision challenge among national accessibility enforcement bodies.

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