

SAFEGUARDING THE INDEPENDENCE OF SUPREME AUDIT INSTITUTIONS:

A resource kit for civil society organisations



INTOSAI Development Initiative (IDI) is an independent INTOSAI body, tasked with enhancing the capacities of Supreme Audit Institutions (SAIs) in developing countries.

By promoting sustainable and needs-based approaches, we help to empower over 140 SAIs globally to address their challenges using gender-responsive and peer-to-peer co-operation, as well as long-term capacity development.

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Safeguarding the Independence of Supreme Audit Institutions: A resource kit for civil society organisations

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EXECUTIVE SUMMARY

 An independent, effective and credible SAI is an essential component in a democratic system where accountability, transparency and integrity are indispensable parts of a stable democracy. 

INTOSAI Beijing Declaration, 2013

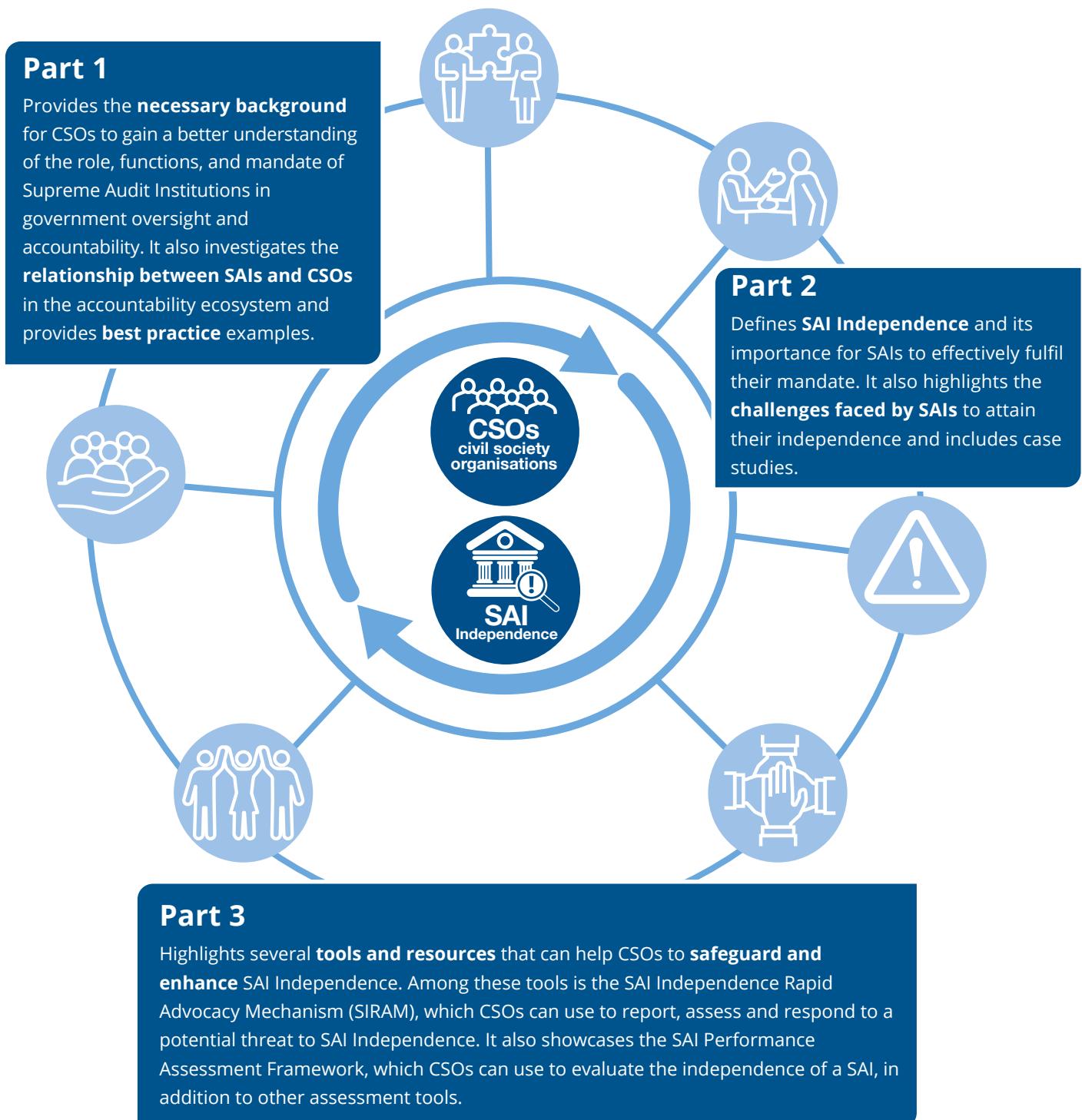
Governments are entrusted with the power to collect, allocate and spend public resources. Supreme Audit Institutions (SAIs) provide a check on governments' use of these public resources through regular audits of government budgets, revenues and expenditures. Through their investigations, reporting and recommendations on the use of public resources, SAIs are a key component of any government's integrity and accountability system.

To effectively hold governments to account on their financial activities, SAIs must be independent from the bodies they audit. Yet, evidence shows that when SAI Independence is challenged, institutional oversight activities can be impaired. A recent [SAI Stocktaking Report](#) by IDI found that SAI Independence has deteriorated in recent years, including facing challenges such as limited financial autonomy, insufficient legal protection via the unjust removal of SAI leaders, restricted access to information and a lack of ability to follow up on audit reports. Many of these trends have been exacerbated by the global pandemic, as shown by a recent IDI study on the [impact of the COVID-19 pandemic on SAI Independence](#). In particular, many SAIs from lower-income countries have faced budget cuts from the executive without legislative approval, which affected their ability to hold the executive to account.

When the independence of a SAI is limited, its contribution to the fight against corruption is impeded. This can result in SAIs becoming unable to make objective assessments of the reliability of public information, of the legality of government action and of the value-for-money performance of state-run programmes. Thus, inefficiencies and misuse of public resources will go unchecked, resulting in dire consequences for citizens who rely on government services.

As such, civil society organisations (CSOs) are well-positioned to safeguard and enhance SAI Independence as a way to ensure greater transparency and accountability of public resources. CSOs play a significant role in enhancing checks and balances in democracies, and are strong supporters of the independence of oversight institutions that hold governments to account. Using various channels such as strategic litigation and press releases, CSOs have the capacity to advocate for SAI Independence whenever a threat arises. As such, we have developed this resource kit to assist CSOs to advocate for SAI Independence effectively at the global, regional and national level. The kit will also share further advocacy and assessment tools available for CSOs to engage on the topic of SAI Independence, including the [SAI Independence Rapid Advocacy Mechanism \(SIRAM\)](#).

The resource kit is divided into the following parts:



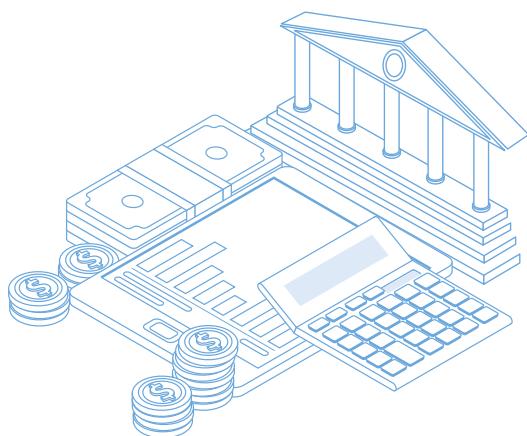
UNDERSTANDING SUPREME AUDIT INSTITUTIONS AND THEIR ENGAGEMENTS WITH CIVIL SOCIETY ORGANISATIONS

“ Regular, transparent and open-minded engagements with civil society will result in greater knowledge and understanding by civil society of the essential role of the SAI within the accountability ecosystem, generating overall public trust. ”

INTOSAI Capacity Building Committee 2021. [Engagement with Civil Society. A Framework for SAIs](#)

WHAT IS A SUPREME AUDIT INSTITUTION?

Supreme Audit Institutions - also commonly known as Auditor Generals, National Audit Offices, Court of Accounts or Courts of Audit - are public bodies responsible for the audit of government revenue and expenditure. By scrutinising financial activities of the government, SAIs provide an objective and independent opinion of whether public resources are used as prescribed in an effective and transparent manner.



As stated in the preamble of [INTOSAI P-12 The Value and Benefits of Supreme Audit Institutions -- Making a Difference to the Lives of Citizens](#), public sector auditing as championed by Supreme Audit Institutions is an important factor in making a difference in the lives of citizens. The auditing of government and public sector entities by SAIs has a positive impact on trust in society because it focuses the minds of the custodians of public resources on how well they use those resources.

Such awareness supports desirable values and underpins accountability, which leads to improved decision-making. Once SAIs' audit results have been made public, citizens are able to hold public institutions to account. In this way, SAIs promote the efficiency, accountability, effectiveness and transparency of public administration.

The three types of SAI audits



1. Financial audits assess whether financial information is presented in accordance with applicable financial reporting and regulatory frameworks. Based on the collection of audit evidence, the SAI expresses an opinion on whether the financial information is free from material misstatement due to fraud or error.



2. Compliance audits assess whether activities, financial transactions and information comply, in all material respects, with the rules and regulations that govern the audited entity. Compliance audits can contribute to both preventing and detecting fraud and corruption in public institutions by creating a culture of compliance.



3. Performance audits are independent, objective and reliable examinations of whether government undertakings and systems operate in accordance with principles of economy, efficiency and effectiveness and whether there is room for improvement. Performance audits typically test if a government is making good use of public resources to effectively deliver its policy goals and achieve its intended impact.

The mandate of SAIs

The mandate of Supreme Audit Institutions is usually established by the national constitution and detailed in audit legislation. As shown above, there are three main types of public sector audits as defined by the International Standards of [Supreme Audit Institutions](#) which are financial audits, compliance audits and performance audits.

A key aspect of a SAI's mandate is the regular audit of public accounts, known as financial audits. In addition, most SAIs are also mandated to conduct audits of governments' compliance with rules and regulations, referred as compliance audits, and of the efficiency and effectiveness of government operations, referred to as performance audits. Some SAIs will be mandated to perform deeper investigations through forensic audits, while others will have a mandate to perform jurisdictional control.

The audit process consists of four key steps: planning, implementation, reporting and follow-up. The initial step in the planning process is to select the topic and subject of audit. Audits may be required by law, requested by parliament or initiated by the SAI

- in some cases based on a request from external stakeholders.

SAIs may also incorporate CSO priorities by focusing their future audits on areas of concern for citizens and by accommodating further feedback to define the scope of audit processes. Thereafter, the SAI must define the specific subject, scope and objectives of the audit, as well as identify the means to access relevant documents and data.

In some cases, SAIs can get information from external stakeholders, such as CSOs, to supplement the information provided by the audited entity. Once the audit has been implemented, the SAI will prepare a report to communicate the results to parliament and other stakeholders. The report will usually include recommendations for follow-up and corrective actions.

In its follow-up, the SAI focuses on whether the audited entity has adequately responded to and addressed the matters raised in the audit report, providing CSOs an opportunity to rally for the implementation of audit recommendations.

Institutional arrangements and reporting lines

A SAI's institutional arrangements will depend on the country's administrative traditions. In some countries, the SAI will report to parliament, while in others they are a part of the judicial branch of the state.

Independence from the executive branch is a fundamental principle for both models, which can be summarised as follows:

The parliamentary model, also known as the Westminster or Anglo-Saxon model, is used in the United Kingdom and most Commonwealth countries including many in sub-Saharan Africa, some European countries, and Latin American countries such as Mexico and Belize. In this model, the national audit office is headed by an auditor general or equivalent, who reports to a committee of parliament, often called the public accounts committee.

The judicial model, also known as the Napoleonic model, is used by France, many Latin countries in Europe, Turkey, Francophone countries in Africa and Asia, and some Latin American countries, including Brazil and Uruguay. Here the SAI, often known as a court of accounts, is a part of the judicial system and has jurisdictional functions. As an authority that can issue resolutions to impose administrative sanctions, a SAI can exercise jurisdictional control activities based on their audit findings. In South America, several SAIs¹ follow a hybrid model, whereby the SAIs report to parliament or congress but also have jurisdictional functions.

SAIs with a board or collegiate decision-making model have traditionally been categorised as a third model, known as the **board model**. This approach has similarities to the Westminster model since such SAIs also report to the legislature, but differs by having a collegial decision-making process rather than a single head of operations. Some SAIs of the jurisdictional model can also have a collegiate decision-making model.

The role of SAIs in the accountability ecosystem

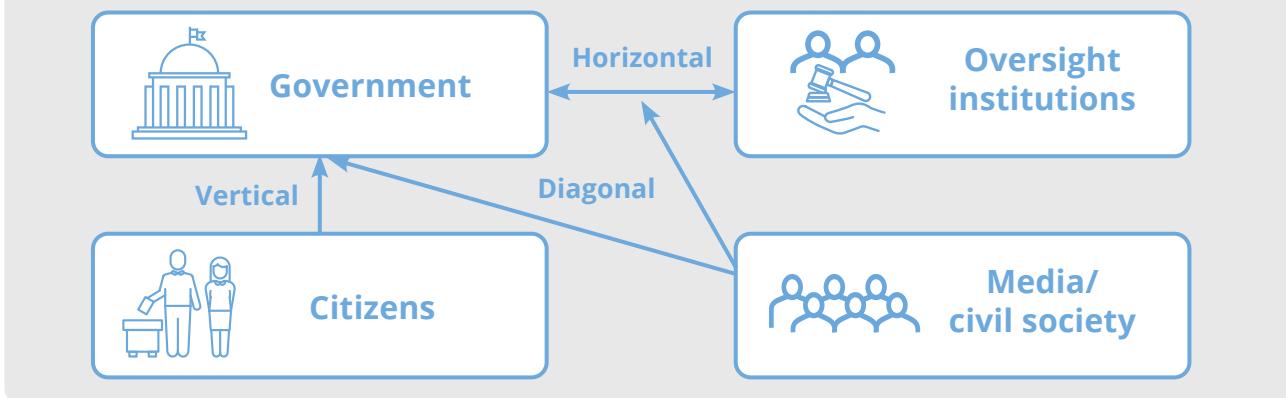
SAIs play a key role in the "accountability ecosystem", which can be defined as the interlinked and dynamic governance landscape involving state and social actors, institutions, processes, mechanisms and influences.³ As oversight institutions, SAIs may be defined as "horizontal" agents of accountability, along with other institutions such as the legislature, judiciary, anti-corruption agencies and ombuds entities.

By providing objective information about how public funds are managed and making this information available to the public, SAIs are important generators of evidence for citizens to understand how their government is performing and managing public resources. Audit reports can be used by various stakeholders, such as parliament, opposition parties, citizens and CSOs, as a basis to demand accountability and a change in the way public resources are managed by the government.

The effectiveness of a SAI's accountability function is amplified when audit reports are used and followed up by CSOs, the media and other accountability actors, who each perform different but interconnected functions. For instance, CSOs and the media may repack and simplify audit reports and share the information with citizens, while parliamentary committees can analyse the audit report and track the government's implementation of the recommendations.

The extent to which SAIs can act as direct agents of accountability and apply sanctions will depend on their institutional models and mandate. For instance, some SAIs have jurisdictional powers and can prosecute based on audit findings. Others have a more limited power to issue fines to auditees who do not provide the requested information. In the parliamentary model, the relationship between the SAI and the parliament is of fundamental importance, given parliament's role in acting upon the findings and recommendations in the audit reports.

Political accountability can be defined as constraints on the government's use of power, and comprises the mechanisms for holding an agent accountable and the means to apply sanctions when a principal (citizens) transfers decision-making power to an agent (the government).² Recent literature on accountability categorises accountability mechanisms based on the direction through which they influence government. Vertical accountability refers to the public's ability to hold the government to account through elections and political parties. Horizontal accountability refers to the oversight and control provided by other state institutions, such as the legislature, the judicial system and oversight institutions. Diagonal accountability refers to the role of civil society and the media in influencing voters and oversight institutions through information campaigns and media reports.



The role of SAIs in anti-corruption

Though not their primary role, SAIs can play an important role in preventing and combatting corruption. As pointed out in a joint publication by Transparency International and the U4 Anti-Corruption Resource Centre on [the role of supreme audit institutions in combating corruption](#), "the nature of SAIs' work from verifying public accounts, assessing regulatory compliance and ensuring the highest standards of financial integrity means they are well positioned to contribute to anti-corruption efforts alongside other bodies, such as law enforcement or anti-corruption agencies".⁴

Through their investigations and reports, SAIs contribute to raising awareness to the risks of corruption and promoting high standards of good governance and financial integrity.⁵ They also contribute to the detection of corruption by uncovering irregular conduct (non-compliance), misspending, mismanagement and poor performance. In addition, they evaluate entities' control environment, and uncover weaknesses or red flags which may be indicative of corruption and fraud.⁶

Corruption risks tend to increase in periods of crisis and the emergence of the COVID-19 pandemic and extraordinary influx of emergency funding put a spotlight on the role of SAIs. The IDI paper Accountability in a Time of Crisis highlights how SAIs can play a key role in the different stages of a crisis like COVID-19 by providing advice on critical rules and regulations, and by conducting real-time audits on procurements and whether funds are being used for the right purposes.⁷

Another recent IDI paper looks at the Role of SAIs in Auditing Emergency Funding. Specifically, this paper outlines diagnostics of the global challenges faced by SAIs and proposes connected actions following the principles of SAI independence outlined in the Mexico Declaration. In the period 2020-2021, the IMF provided over 110 million USD in COVID-19 related funding to 85 countries. Many of the IMF financing agreements included commitments by recipient governments to provide safeguards against fraud and corruption, and for a large number of the countries this commitment called for a SAI audit.

However, while some SAIs have a specific mandate to investigate issues of fraud, with forensic audit units established for this purpose, most SAIs will have limited investigative powers. In these cases, the cooperation and communication with law enforcement agencies, including anti-corruption agencies, is of key importance.

In response to this, the Conference of the States Parties to the United Nations Convention against Corruption (UNCAC) has adopted a resolution entitled "Enhancing collaboration between the supreme audit institutions and anti-corruption bodies to more effectively prevent and fight corruption". This 2019 resolution, which is also known as the Abu Dhabi Declaration, stresses the key role played by SAIs in promoting integrity, accountability, transparency and the efficient use of public resources.

Moreover, it recalls the importance of protecting, safeguarding and enhancing the necessary independence of those institutions to enable them to carry out their functions effectively and free from any undue influence. In 2019, the UN Office on Drugs and Crime (UNODC) and INTOSAI signed a memorandum of understanding to promote a greater engagement of SAIs in the implementation of UNCAC.⁸

Engagements between SAIs and civil society organisations

In recent years, many SAIs have stepped up their efforts to engage with the public by inviting citizens to take part in the audit selection process, and by increasing the communication around audit findings. SAIs that engage actively with civil society have found that the co-operation has resulted in better informed audits, stronger oversight and more effective accountability, and that governments' vulnerability to corruption was reduced.

In 2013, INTOSAI adopted a new pronouncement on the Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens (INTOSAI P-12). The standard recognises citizens as key beneficiaries of SAIs' work, noting that the extent to which a SAI can make a difference to the lives of citizens depends on its ability to:

- i) strengthen the accountability, transparency and integrity of government and public sector entities,
- ii) demonstrating ongoing relevance to citizens, parliament, and other stakeholders,
- iii) be a model organisation through leading by example. This new reference serves as a link between the citizens as beneficiaries of the SAIs' work and CSOs' agendas.

IDI's [guidance on engaging with stakeholders](#) notes that there is increasing evidence to demonstrate the added value of SAI-CSO engagement around the audit process and budget oversight. Benefits for SAIs may include increased efficiency, as stakeholders can help identify areas of possible mismanagement, inefficiency or corruption by providing valuable information for the audit process or even taking part in it. SAI-CSO engagement may also lead to more accountability from the audited entity, as well as strengthened legitimacy and independence. CSOs can draw on and build upon the information SAIs produce to promote advocacy strategies aligned with their own agendas.

Experience from Transparency International's [Strengthening Accountability Networks Among Civil Society \(SANCUS\)](#) project shows that SAI-CSO engagement can contribute to increased public ownership of audit processes. For example, Transparency International Kenya engages closely with the Office of the Auditor General by providing technical support for capacity building for CSOs as well as the development of tools and strategies for implementing citizen accountability audit (CAA).

The CAA is a form of participatory audits which involves citizen participation and engagement in the formal audit process, including getting the insights and voices of citizens in the audit of programmes and projects that directly touch on their lives. Transparency International Kenya also develops citizen-friendly versions of audit reports and publishes findings on an open data platform for public accountability.⁹

SAI-civil society relations in Argentina



The national audit office of Argentina has established diverse strategies to involve civil society organisations in the audit process. One of the first experiences took place when, in 2004, CSOs representing people with special needs were invited both to participate in the design of the subject of an audit on accessibility of transportation and to join some field tasks. In doing so, the CSOs were seen not only as "points of reference" but also as "participants" in the audit process. Since 2004, Argentina's SAI has called for an annual meeting with various CSOs for them to suggest audit topics to be included in the following year's action plan. This mechanism is known as "participatory planning".

A more [recent example](#) reported by the International Budget Partnership shows how Argentina's SAI and civil society joined forces to raise the visibility of two critical performance audits of the government's programme to combat Chagas – an infectious disease which had become rampant. The collaboration and advocacy efforts led to raised awareness and a renewed commitment by the government to fight the disease.

There are a number of other ways that CSOs can support SAIs' work:

- Submit evidence for audit purposes, thereby enhancing the identification of possible areas of mismanagement, inefficiency and corruption in the use of public resources. For instance, evidence from social audits that assess the performance of government programmes may help SAIs when conducting performance audits.¹⁰
- Joint programmes aimed at building citizens' interest and understanding on public financial management and oversight.
- Mutual learning, where CSOs can learn more about public auditing and SAIs can benefit from CSOs' technical knowledge, as well as methodologies on monitoring the use of public funds (e.g. public expenditure tracking surveys and social audits).
- Simplification and wide dissemination of audit findings to the public.
- Place pressure on public institutions to take corrective actions for findings in audit reports and support SAIs through monitoring the uptake of SAI's recommendations by the executive.

The **International Budget Partnership** is a global partnership of budget analysts, community organisers and advocates working to advance public budget systems that work for people, and is a key INTOSAI partner in efforts to advocate for SAI Independence. [IBP's Audit Accountability Initiative](#) explores how strategic engagement between key oversight actors from within and outside government can prompt action on public audit findings that are currently being ignored. Engaging current and former auditors general and leaders of watchdog groups, the initiative focuses on countries where there are already interactions between SAIs and civil society on audit issues and a conducive environment, good quality SAI audit reports and civil society organisations that have a track record or capacity to promote accountability surrounding the use of public resources in their countries.

In an example from Nepal on how [civil society and auditors join to combat corruption and inefficiency](#), IBP notes that "SAIs often find it difficult to get governments to act on the audit recommendations, and their reports frequently have poor visibility among the general public. That's where civil society organisations (CSOs) can help. To be effective, the two need to work together."

Dissemination of audit reports through CSO engagement in South Africa



In the past 10 years, the Auditor General of South Africa has adopted communication methodologies that ensure the dissemination of reports to citizens and other relevant stakeholders. In addition to the publication of reports and sharing these on its website, methodologies for dissemination include informing citizens through a variety of media platforms, including social media, potentially amplifying the key audit messages.

During the COVID-19 pandemic, the Auditor General increased engagement with citizens, and through CSOs as a bridge to citizens, CSOs have come forward as a valuable source of first-hand experiences of government services, and as a potential source of information that enhances audit risk identification. The institution is currently building relations with a number of CSOs to allow for broader cooperation in the future.¹¹



DEFINING SAI INDEPENDENCE AND ITS CHALLENGES

“ SAI Independence may be understood as the ability of a Supreme Audit Institution to operate autonomously of the government, without undue influence and control. It is considered a fundamental condition for SAIs to effectively carry out their mandate. ”

The section explains the concept of SAI independence and the difference between independence guaranteed by law (de jure independence) and independence in practice (de facto independence).

It further outlines the current state of SAI independence and the common challenges faced in attaining independence. Watch IDI's video on SAI Independence [here](#).

Defining SAI Independence – the INTOSAI Lima and Mexico Declarations

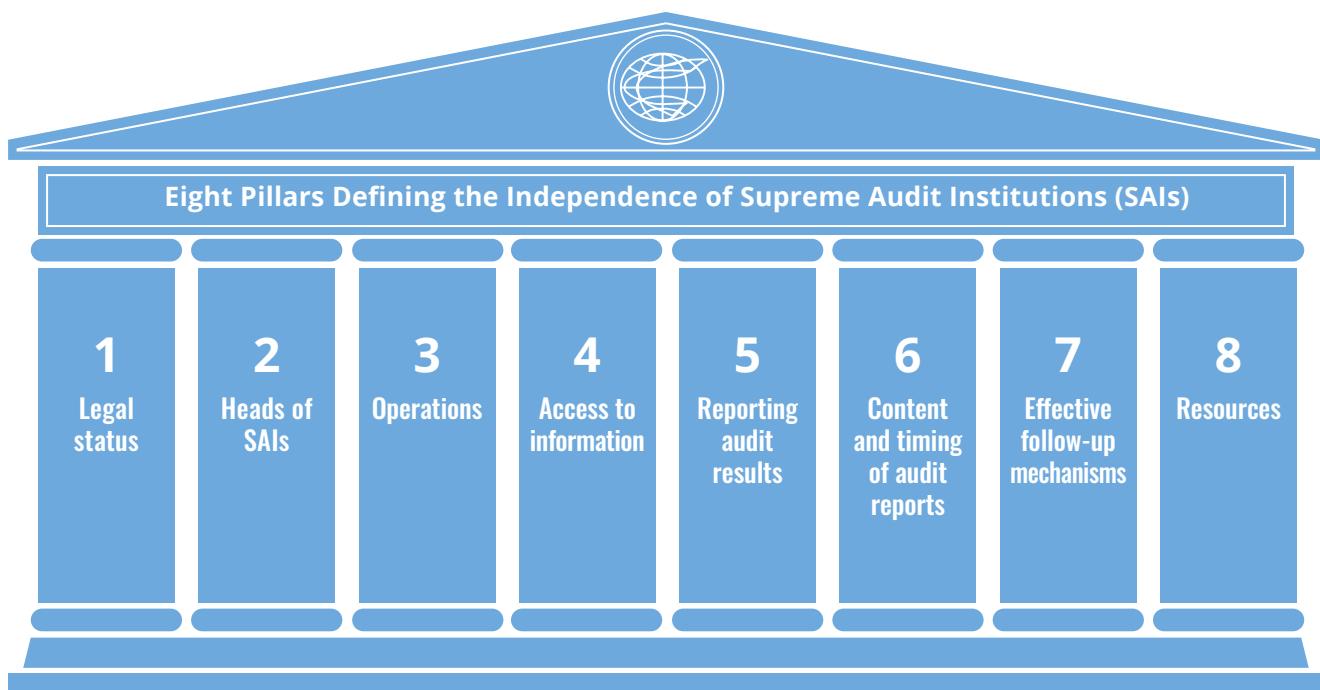


INTOSAI has long recognised the importance of the independence of SAIs and has been instrumental in defining and mainstreaming the concept of SAI independence. The principles of SAI independence have been laid down through the adoption of two key documents: The INTOSAI Lima and Mexico Declarations. While these declarations are not legally binding, the values and principles associated with them are widely accepted as an aspiration for independent SAIs worldwide, and also recognised by the United Nations through two resolutions endorsed in 2011 and 2014.

The **INTOSAI Lima Declaration**, endorsed in 1977, sets out the principles of independence of public sector auditing in methodological and professional terms. It was the first INTOSAI document to comprehensively set out the importance of SAI Independence, by reminding INTOSAI members and their stakeholders that SAIs can only be objective, credible and effective if they

are independent from the audited entity and protected from outside influence. While recognising that SAIs cannot be absolutely independent because they are part of the state as a whole, the Lima Declaration states that SAIs shall have the organisational, functional and financial independence required to accomplish their tasks.

Following an increased recognition of the challenges faced by SAIs, INTOSAI issued a second key document in 2007, known as the Mexico Declaration. The **INTOSAI Mexico Declaration** expands on the principles set by the Lima Declaration, moving beyond the traditional understanding of 'independence' to include conditions such as timely access to information, broad mandates and follow-up mechanisms. It highlights the following eight conditions, known as the **pillars of independence**, which constitute the benchmark against which the independence of an SAI can be assessed.



- 1 Legal Status:** The existence of an appropriate and effective constitutional/statutory/legal framework and of de facto application provisions of this framework.
- 2 Heads of SAIs:** The independence of Head of SAIs and members (of collegial institutions), including security of tenure and legal immunity in the normal discharge of their duties.
- 3 Operations:** A sufficiently broad mandate and full discretion, in the discharge of SAI functions.
- 4 Access to information:** Unrestricted access to information.
- 5 Reporting audit results:** The right and obligation of SAIs to report on their work.
- 6 Content and timing of audit reports:** The freedom to decide the content and timing of audit reports, and to publish and disseminate them.
- 7 Effective follow-up mechanisms:** The existence of effective follow-up mechanisms on the SAI's recommendations.
- 8 Resources:** Financial and managerial/administrative autonomy, and the availability of appropriate human, material, and monetary resources.

De jure and de facto independence

Legal or de jure independence refers to the reflection of the INTOSAI principles of independence in a country's constitution and legal framework. The establishment of the institution is normally included in the country's constitution, while details regarding

the functional, organisational and financial independence are included in audit legislation. As much as the constitutional and legal expressions of independence are important, it is also fundamental for SAIs to build and consolidate its independence in practice. This is referred to as de facto independence.

CHALLENGES TO SAI INDEPENDENCE

Independence is critical for SAIs to be able to perform their oversight role effectively. In cases where a SAI is controlled by the executive or limited in other capacities, it may not only be constrained in its accountability function, but in the worst instance even become a part of the problem it is established to address.

As argued by the U4 Anti-Corruption Resource Centre in a publication on [rethinking anti-corruption in de-democratising regimes](#), state institutions established to hold governments to account, such as anti-corruption commissions and SAIs, may be captured and abused as tools to target political opponents. As such, it is important to ensure that SAIs are independent from political control or influence – a principal point of this resource kit.

Examples of threats to a SAI's independence may range from the very direct interference from the executive into a SAI's operations through to outright dismissal of the auditor general, or more subtle interferences in the form of budgetary or operational control.

Common SAI independence challenges include:

- executive control over processes surrounding the appointment or dismissal of the head of the SAI
- political interference into a SAI's operations, through control over the selection and scope of its audits
- executive control over the SAI's budget and human resources
- restrictions in access to information
- restrictions on dissemination of the reports
- legal or non-legal threats to SAIs based on audit findings
- lack of effective follow-up mechanisms on the SAI's recommendations

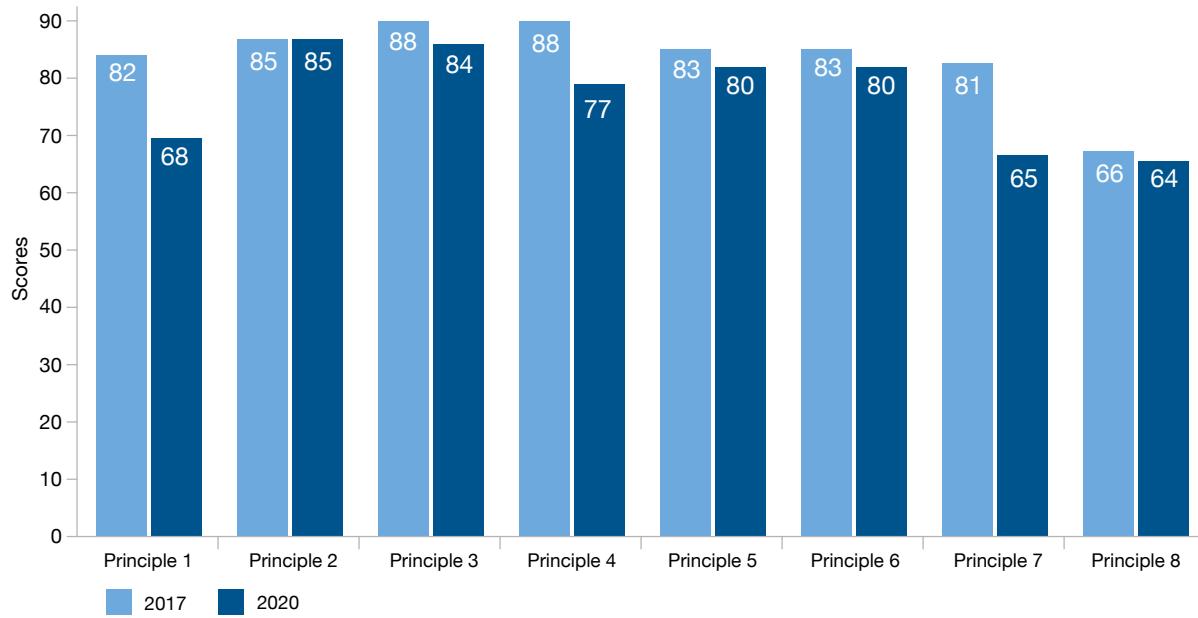
Evidence shows that SAI independence is challenged in many regions of the world. The 2020 SAI Global Stocktaking Survey finds that the independence of supreme audit institutions has deteriorated in recent years.

Suspension of the Auditor General in Sierra Leone



In late 2021, the Auditor General of Sierra Leone and her deputy were suspended by the President shortly before the release of the annual audit report. The audit report, which looked at the use of emergency spending during the COVID-19 pandemic, would allegedly bring to the light widespread mismanagement of government finances during the pandemic, implicating the President and his wife. The case triggered the SAI Independence Rapid Advocacy Mechanism (SIRAM), a tool discussed later in this Resource Kit, and led to a [Statement of Concern](#) by the INTOSAI General Secretariat, IDI and AFROSAI. The donor community, multilateral actors and civil society joined forces in putting pressure on the Government to release the audit report and reinstate the Auditor General. While the audit report has been released, the trial of the suspended Auditor General was yet to commence in March 2022.

SAI Independence scores from the Global Stocktaking Surveys of 2017 and 2020



The figure above shows that independence scores for SAIs participating in the Global Stocktaking Survey have declined across seven of eight Mexico Declaration principles from 2017 to 2020. The decline has been particularly prevalent in lower income countries. The evidence also shows that the financial and administrative independence of SAIs is and remains low, and that there are increased examples of executive interference into SAI budgets.

Further, the COVID-19 pandemic had a significant impact on SAI budgets. Many SAIs have limited or insufficient legal protection from the unjust removal of SAI heads, and restricted access to information and a lack of ability to follow up on audit reports. Many of these trends have been exacerbated by the global pandemic, as concluded in a recent IDI report on the [impact of the COVID-19 pandemic on SAI Independence](#).

Restrictions in access to information in Cyprus



In 2020, the National Audit Office of Cyprus was denied access to information related to the auditing of access to Cypriot citizenship through the “Golden Passport” mechanism which was at the sole discretion of the executive. The SAI was denied access to information on the basis that the Attorney General had set up an ad-hoc commission to investigate the issue, and that the SAI could only resume its audit or access the relevant information once the commission would have tabled its report. A request for advocacy support was sent to IDI and after thorough consultation with a broad range of stakeholders at the country level, IDI concluded that there had been an infringement of the SAI’s independence. A statement of concern was issued, which generated significant media attention. Shortly after, the Contact Committee of the SAIs of the European Union, a separate body from INTOSAI led by the European Court of Audits, followed with a statement of its own and the SAI was ultimately able to access the information and carry out its audit as planned.

TOOLS AND RESOURCES FOR CIVIL SOCIETY TO SAFEGUARD SAI INDEPENDENCE

With SAI Independence under threat, CSOs play a crucial role as watchdogs to safeguard the work of Supreme Audit Institutions and ensure that they continue to effectively hold governments to account for public good. This section looks at various tools and resources available for CSOs to promote and enhance SAI Independence at national, regional and global levels.



ADVOCACY TOOLS

The SAI Independence Rapid Advocacy Mechanism (SIRAM)

In response to increasing threats to SAI Independence globally, IDI developed the [SAI Independence Rapid Advocacy Mechanism \(SIRAM\)](#) to support SAIs in responding to threats and breaches to their independence. The tool has been designed to provide a timely and coordinated response by various stakeholders, such as CSOs and donors, to such threats and breaches. Though SIRAM is primarily intended as a tool for SAIs, requests may come from CSOs and other stakeholders. However, the initiation of a SIRAM case is based upon receiving support from the head of the SAI in question.

The implementation of SIRAM started in 2019 with pilot cases in North Macedonia and Somalia. Since then, the demand for assistance through the SIRAM mechanism has increased, with processes having already addressed a case with the SAI of Ghana. In 2021, the SIRAM mechanism received requests from Cyprus, Colombia, the Dominican Republic, Myanmar, Poland, Sudan and Sierra Leone. Issuing [Statements of concern](#) has been a common response mechanism in several of these cases.

To obtain credibility, IDI conducts an open and transparent process involving stakeholders that are part of the Supreme Audit Institution context. In the cases of Colombia, Ecuador and Sierra Leone, IDI carried out consultations with civil society organisations to better understand the threats faced by SAIs in these countries.

In particular, the participation of the local chapters of Transparency International proved highly effective in imparting contextual knowledge on the independence challenges and provided key insights into the assessment stage that would not otherwise have been possible to include without their input.

To better understand the four stages of the SIRAM process and how CSOs can provide input, please reference the figure on the next page.

UNDERSTANDING THE SIRAM PROCESS



1

CSOs can **inform** IDI of a threat or breach to a SAI's independence.

Other stakeholders that can also inform include the SAI itself, an INTOSAI body, or a development partner. Further, CSOs can be consulted by IDI to get their perspective on the situation. Information on reporting can be found on the IDI or SIRC websites and the threat can be sent directly via email to the review team at independent.sai@idi.no. All submissions are treated as confidential unless otherwise indicated and will be handled by IDI's SAI Independence team within 30 days. The full SIRAM process will be triggered when and if there is support from the head of the SAI.



2

Assessing the case: CSOs can assist IDI by giving feedback and confirming the threat to independence. This allows IDI to better establish credibility and broader legitimacy of any threats discovered during the assessment process.



3

Responding to the threat. CSOs together with IDI and other

stakeholders can strengthen the impact of existing tools, by:

- actively taking part in advocacy activities organised by IDI
- issuing a statement of concern
- supporting the development of legal reforms



4

Follow-up: CSOs and IDI will monitor how the response is being implemented and verify whether other additional measures are needed. CSOs also play a key role in advocating for the effective follow-up of recommendations.

By using the SIRAM process, CSOs, as well as the INTOSAI and development community, can provide an adequate and timely advocacy response to new political, constitutional or institutional developments, which may negatively affect the independence of a SAI. Experience so far has demonstrated the importance of having wide consultations at the country level to ensure an effective response.

The active engagement of CSOs on the ground is significant, as seen recently in the case of Colombia where IDI's consultations with several CSOs, including the local chapter of Transparency International, led to a deeper and more balanced view of the independence challenges faced by the SAI.

For further information about the SIRAM process, please see this [video](#).

The SIRAM process in Ghana



In June 2020, the President of Ghana directed the Auditor General, Mr. Daniel Domolevo to take his accumulated leave' of 167 days, referring to provisions in the Labour Act. The decision was accompanied by a direction to hand over all matters related to his office to one of his deputies.

The SAI Independence Rapid Advocacy Mechanisms (SIRAM) was initiated, based on a request from the Auditor General of Ghana, who questioned the implications for the constitutional independence of the Office, with reference to Mexico Declaration principles 1 (constitutional framework), 2 (independence of heads of SAIs) and 8 (financial and administrative autonomy). The request triggered a thorough process of consultations with stakeholders in Ghana, including government representatives, CSOs and the donor community. This led to a [Statement of Concern](#) issued by IDI in July 2020, calling on all parties to take fully into account the principle of independence of SAI Heads and members, including security of tenure and legal immunity in the normal discharge of their duties.

The case also triggered the interest and engagement of the civil society in Ghana. In July 2020, a [statement](#) signed by the Coalition of CSOs Against Corruption, with several members, including the local chapter of Transparency International, was involved calling for citizens of Ghana to "support and protect the independence of the Auditor General and his Office" and to support the campaign entitled #BringBackDomelevo. The coalition of CSOs also [filed a petition](#) before the Supreme Court to challenge the President's decision.

The case demonstrates the complementary role CSOs and the audit community can play in signalling independence threats and serve as key advocates for SAI Independence.

Examples of CSO engagement and advocacy to safeguard SAI Independence

CSOs play an integral role in organising communities around advocacy and engagement related to SAI Independence. Examples of how CSOs can promote independence include:

- overseeing transparent processes in the appointment and/or dismissal of heads of SAIs, with a view towards securing their independence.
- advocating for legislative reform to enhance the legal independence of SAIs.

- requesting the publication of audit reports, contributing to timely publication and dissemination.
- advocating for SAI Independence through the SAI Independence Rapid Advocacy Mechanism (SIRAM) and beyond.

An example of this is the case of Transparency International Kenya in its contribution to safeguarding the independence of the Auditor General in Kenya, which is explained in the case study below.

CSO advocacy for SAI Independence: Transparency International Kenya



In 2016, Transparency International Kenya made a court petition challenging several provisions of the Public Audit Act (2015) which, amongst others, (i) gave the executive, through the Public Service Commission, some measure of control over its staff for the office of the auditor general, and (ii) set up an audit advisory board with powers to advise the auditor general on the performance of duties. They argued that these provisions interfered with the constitutional mandate and independence of the auditor general.

The court concurred that the Office of the Auditor General should have authority over its human resources, including the appointment of staff. It also held that the creation of an advisory board interfered with the institutional and individual independence of the SAI as the board would advise the Auditor General on how to discharge their mandate under the constitution. It declared the provisions that affected the independence of the Auditor General to be unconstitutional.

As Supreme Audit Institutions cannot overcome threats to independence alone, collaborations through SAI-CSO engagement may enhance the ability of SAIs to maintain independence whenever a threat arises. By engaging early in fostering relationships with CSOs as important stakeholders, possible threats can be identified and addressed earlier on. In addition, both SAIs and CSOs gain important partners in the accountability ecosystem and the fight against corruption.

In working together to mitigate threats to SAI Independence, CSOs and SAIs can refer to and use the tools and resources provided in this resource kit for further action.

An example of such an engagement is to hold a multi-stakeholder workshop, as explained in the case study below featuring a pilot workshop of this resource kit in the Solomon Islands.

SAI-CSO Workshop: Piloting the resource kit in the Solomon Islands



In September 2022, IDI and the Auditor General of the Solomon Islands hosted a workshop for CSOs to explain the role of the SAI, why its independence is so important and to review a pilot version of this CSO resource kit.

During the half-day workshop, the Auditor General gathered over 40 participants from the CSO community for an expert panel discussion and subsequent Q & A with the Auditor General. Participants also engaged in a deep-dive session on the SIRAM process and the practical application of this resource kit to gather feedback on its usability.

This event shows how easy it is for stakeholders to come together using the resource kit as an entry point for dialogue and to inspire further action with actors in the accountability ecosystem.



ASSESSMENT TOOLS

The SAI Performance Measurement Framework

The [SAI Performance Measurement Framework](#) (SAI PMF) is a tool that CSOs can use to measure a SAI's strengths and weaknesses through evidence-based assessments of the institutions' foundations and practices. Its criteria are based on the International Standards issued by INTOSAI and other international best practices. The exercise is carried out through an indicator-led analysis and a qualitative assessment of performance, which helps SAIs identify good practices and capacity needs.

The framework covers six domains deemed as fundamental to the operations of the SAI. Domain A assesses the SAI's Independence, including its role and position under the country's constitution and whether the SAI's independence and leadership is protected by it. It analyses the current legal framework regulating the SAI, and its de facto application. It covers legal and operational autonomy, as defined by the Mexico Declaration, including protection against interference from other branches of power, and the ability to plan its operations and to budget and plan for human resources and the independence of the process surrounding the appointment of SAI leaders.

The analysis is completed by the assessment of the SAI mandate, covering the legal framework and actual practices, as well as recent interferences from the executive. The assessment seeks to evaluate whether the SAI's mandate is sufficiently broad to fulfil its role, whether it has access to information and to what extent it has the right and obligation to report on its work.

Though the SAI PMF tool is usually implemented internally by the SAI or by its peers (other SAIs), CSOs may participate or contribute to the process in consultation with the SAIs. The results of SAI PMF assessments are owned by the SAI, who will decide whether to publish the report or not. In cases where

the reports are published, the SAI PMF reports may become a useful tool for CSOs to access information on the state of independence of the SAI and advocate for improvement of any weak areas identified. In countries where SAIs have not carried out assessments, CSOs may conduct an external assessment in collaboration or consultation with the SAI. The assessment of the SAI's independence may provide a helpful evidence base to call for improvements.

The Global SAI Stocktaking Report

IDI's [Global SAI Stocktaking Report](#) gives a snapshot of SAI capacities globally, based on the last three years. The purpose of stocktaking is to monitor and detect changes in SAI performance over time, and to identify areas where SAIs need support to evolve. Furthermore, the report analyses SAI results within a broader context, by looking at how SAIs perform regarding government systems and economic factors, in addition to breaking down results according to INTOSAI regions. The primary data for the report is responses from the INTOSAI Global Survey. The report includes a chapter on SAI Independence, demonstrating global and regional trends. The stocktaking may point CSOs to potential areas for collaboration with SAIs to improve their independence and performance. A point worth emphasising from the 2020 Global SAI Stocktaking report is that 64% of SAIs do not, or only to a limited degree, communicate regularly with civil society organisations.

The World Bank's SAI Independence Index

The SAI Independence Index presents insights into the legal and operational independence of SAIs in 118 countries. The assessment is based on 10 indicators, considered to be the most critical for SAI Independence. The results are intended to complement ISSAI standards, INTOSAI's SAI PMF tool and other tools and approaches that provide insight into SAI Independence. It specifically adapts the key independence dimension into a simpler tool for assessments by the World Bank staff to be undertaken at regular intervals for each client country, thereby

enabling credible and reasonable assessment of SAI independence. The SAI Independence Index is a very useful tool for CSOs to better understand the state of SAI Independence in their countries and call for improvement in areas identified as weak across the 10 indicators.

Transparency International's National Integrity System

The [National Integrity System](#) (NIS) is an assessment tool developed by Transparency International, and therefore can be used by other CSOs, that evaluates key institutions in a country's governance system, including SAIs. It assesses their overall capacity, internal governance systems and procedures, as well as their role in the overall integrity system. For example, it assesses the extent of *de jure* and *de facto* independence of the SAI in the country.

The Public Expenditure and Financial Accountability Framework

The [Public Expenditure and Financial Accountability \(PEFA\) Framework](#) is another World Bank tool that can be useful for CSOs to better understand the performance of SAIs and their independence through a broader assessment of countries' public financial management (PFM) systems.

Open Budget Survey

The [Open Budget Survey](#) by the International Budget Partnership is released bi-annually and includes multiple questions on the role of the SAI in budget accountability. For example, a survey question is, "Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?".

The World Justice Project Rule of Law Index

The [World Justice Project Rule of Law Index](#) is a quantitative assessment tool designed to offer a detailed and comprehensive picture of the extent to

which countries adhere to the rule of law in practice. One of the indicators measures whether SAIs, as well as national human rights ombuds agencies, have sufficient independence and the ability to exercise effective checks on and oversight of the government.



RESOURCES

The SAI Independence Resource Centre (SIRC)

The [SAI Independence Resource Centre](#) (SIRC) is an online knowledge centre on the topic of SAI Independence. It is hosted by the INTOSAI Development Initiative (IDI) and managed by IDI's Independent SAIs work stream. The SIRC hosts a wide collection of documents on SAI Independence, including publications from governments, NGOs, development organisations, INTOSAI, OECD and the UN, and includes a section on the latest academic research on SAI Independence.

All the documents are listed on the resource centre website, which provides a comprehensive overview of the eight [key principles which define SAI Independence](#), including examples of how the principles are applied in practice.

Normative documents

[UN Resolution A/RES/66/209](#): Entitled "Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions", this is one of two resolutions by the United Nations General Assembly that deal with the work of SAIs. The resolution, passed in December 2011, highlights the importance of independent and effective SAIs for improving governance and achieving the Millennium Development Goals. It notes with appreciation the work of INTOSAI and encourages all UN members to continue to work with INTOSAI to promote good governance by ensuring efficiency, accountability, effectiveness and transparency through strengthened SAIs.

[**INTOSAI-P 1: The Lima Declaration**](#): This declaration from 1977 lays out the fundamental elements for audits and for audit institutions to be able to carry out their work and achieve independent and objective results.

It is considered to be the foundational document for the work of SAIs and government auditing, and the principles established in the Lima Declaration have been recognised by the United Nations General Assembly in the two resolutions mentioned above.

[**INTOSAI-P 10: The Mexico Declaration on SAI Independence**](#): The Mexico Declaration elaborates on the topic of SAI Independence as laid out in the Lima Declaration. It presents eight core principles, or pillars, of SAI Independence.

[**INTOSAI-P 12: The value and benefits of Supreme Audit Institutions – making a difference to the lives of citizens**](#): This INTOSAI publication lays out 12 principles that SAIs and SAI staff should follow. They are constructed around “the fundamental expectation of SAIs making a difference to the lives of citizens”. Principle one promotes safeguarding the independence of SAIs.

[**Abu Dhabi declaration on enhancing collaboration between the supreme audit institutions and anti-corruption bodies to more effectively prevent and fight corruption**](#): This 2019 UNCAC resolution stresses the key role played by Supreme Audit Institutions in the prevention of and fight against corruption and recalling, in this regard, the importance of protecting and safeguarding and enhancing the necessary independence of those institutions.

Research and policy papers

[**Literature review on Supreme Audit Institution Independence**](#): This literature review synthesises the main conceptions on SAI Independence from academic publications as well as policy papers from international organisations, bilateral donors, and civil society organisations. The review aims to capture how SAI Independence is perceived by the academic and practitioner literature.

[**Impact of the COVID-19 pandemic on the independence of Supreme Audit Institutions**](#): This IDI

Occasional Paper published in 2021 is based on a survey of 132 SAIs and assesses the impact of the COVID-19 pandemic on SAI Independence as defined by the INTOSAI Mexico Declaration.

[**The role of Supreme Audit Institutions in fighting corruption**](#): A 2018 publication by Transparency International and the U4 Anti-Corruption Resource Centre, which outlines how SAIs can help fight corruption and improve transparency.

[**Topic guide: External audit and oversight**](#): This guide by Transparency International analyses the role played by SAIs as an oversight actors, including in the fight against corruption.

[**When Supreme Audit Institutions engage with civil society: Exploring lessons from the Latin American Transparency Participation and Accountability Initiative**](#): This brief from the U4 Anti-Corruption Resource Centre provides an overview and lessons learnt from the Transparency Participation and Accountability Initiative, which was focused on enhancing public accountability through collaboration between CSOs and SAIs in 13 countries from Latin America.

[**Responding to challenges of Supreme Audit Institutions: Can legislatures and civil society help?**](#): This paper by the U4 Anti-Corruption Resource Centre explores challenges faced by SAIs and suggests how they can overcome some of them by forming and strengthening alliances with parliaments and civil society.

Resources on SAI-civil society engagement

[**Engagement with civil society – A framework for SAIs**](#): This 2021 publication by the INTOSAI Capacity Building Committee is intended for SAIs that have taken, or are considering taking, a strategic decision to strengthen their engagement and cooperation with civil society with the aim of improving their audit impact. While the framework is intended for SAIs, it may also be beneficial for stakeholders such as CSOs.

[**Engaging citizens in the audit process**](#): This e-guide by Asociación Civil por la Igualdad y la Justicia (ACIJ)

provides four modules on SAI-CSOs engagement covering:

- (i) the basics of Supreme Audit Institutions-CSO engagement;
- (ii) tools and methods for SAI-citizen engagement;
- (iii) operational aspects of planning, building and sustaining partnerships between SAIs and CSOs in the audit cycle; and
- (iv) what successful collaboration looks like and how to measure impact

[SAI's engaging with stakeholders guide](#): This IDI publication provides guidance to SAIs on how to engage with external stakeholders, such as CSOs.

The [International Budget Partnership's filter stories](#) provides examples of how SAI-civil society cooperation has increased the impact of SAI audits.

The [compendium of innovative practices of citizens engagement by Supreme Audit Institutions for public accountability](#) is the result of a collaboration between INTOSAI and the United Nations Department of Economic and Social Affairs (UNDESA)

This World Bank blog post highlights how the [collaboration between supreme audit institutions and citizens is critical to ensuring accountability and transparency of a government's response to COVID-19](#)

[Critical issues for strengthening Supreme Audit Institutions in developing countries](#): The paper explores how SAIs in developing countries can sustain their mandate in the context of weak governance systems. It covers five critical issues for strengthening SAIs in developing countries:

- i) SAI Independence;
- ii) SAI accountability;
- iii) SAI relevance and citizen engagement;
- iv) SAI strategy to curb corruption; and
- v) Professionalisation of the SAI



KEY STAKEHOLDERS

INTOSAI

Nearly every SAI from a UN member country is a member of the International Organization of Supreme Audit Institutions, or [INTOSAI](#). INTOSAI is a voluntary, non-political organisation that works to promote auditing standards, good governance of SAIs and SAI Independence, amongst other work. INTOSAI has numerous committees and working groups which examine issues of particular relevance to SAIs, such as developing professional standards for public sector auditing, knowledge sharing and capacity building.

INTOSAI is headed by the General Secretariat which is hosted by SAI Austria in Vienna. The General Secretariat provides strategic and central administrative support to INTOSAI and acts as the leading liaison with major INTOSAI partners, such as the United Nations.

The seven INTOSAI Regional Organisations can also be important partners in efforts to promote SAI independence. The regions are AFROSAI (Africa, with two sub-regional groups CREFIAF for Francophone Africa and AFROSAI-E for Anglophone Africa), ARABOSAI (Middle East and North Africa), ASOSAI (Asia), CAROSAI (Caribbean), EUROSAI (Europe and Eurasia) OLACEFS (Latin America) and PASAI (Oceania).

The [INTOSAI Development Initiative \(IDI\)](#) is an independent INTOSAI body tasked with enhancing the capacities of SAIs in developing countries. As of 2022, IDI is working with SAIs in over 160 countries. IDI's delivery model centres around four thematic work streams: Independent SAIs, Well-Governed SAIs, Professional SAIs, and Relevant SAIs. It delivers direct bi-lateral support to certain individual SAIs, and also works on strategic and cross-cutting issues which effect all SAIs, such as culture and leadership, communications and stakeholder management, and inclusiveness and gender.

Promoting SAI Independence is a key priority for IDI. The Independent SAIs work stream manages the SAI Independence Resource Centre and the SAI Independence Rapid Advocacy Mechanism (SIRAM). It also works directly with individual SAIs around the world to help them enhance and maintain their independence.

The [INTOSAI-Donor Co-operation](#) was created in 2009 when INTOSAI and the donor community signed a Memorandum of Understanding to improve, scale up and align donor support behind SAIs strategic plans. Ensuring the independence of SAIs is a key priority for the members of the IDC, which includes INTOSAI and 23 global and regional donor organisations and development partners. The IDC supports SAIs worldwide and plays a critical role by bringing partners together to build the capacity of SAIs to enhance their oversight and accountability role.

In January 2022, [the Right Honourable Helen Clark was appointed Goodwill Ambassador for SAI Independence](#) on behalf of the INTOSAI-Donor Co-operation. Ms. Clark will raise awareness to the importance of SAI independence to governments and other stakeholders across the globe. She will attend and speak at meetings and events, organised by the INTOSAI, the UN and multi-lateral finance institutions among others.

Development partners

Development partners play a key role in advocating for independent Supreme Audit Institutions globally and at the country level, through the INTOSAI-Donor Co-operation and beyond. A [SAI Independence Resource Kit for in-country donor staff](#) has been developed to assist development partners in these efforts.

The [World Bank](#) is the donor chair of the INTOSAI Donor Co-operation. It is a key partner to INTOSAI in efforts to support SAIs, through its global work to strengthen public financial management systems world-wide. The World Bank SAI Independence Index puts a spotlight on the importance of independent Supreme Audit Institutions.

The International Monetary Fund (IMF) provides capacity building to selected SAIs. The global pandemic

has put a spotlight on the need for the independent audit of emergency funding, which is increasingly becoming a condition for IMF lending to countries.

NGOs and global networks

[Transparency International](#) is a global movement leading the fight to end the injustice of corruption, and currently works in more than 100 countries. Transparency International advocates for stronger and independent institutions that are able to hold the government to account,¹² and its national chapters have over the years responded to SAI Independence threats, including by way of [court petitions](#) and press releases. Through the project Strengthening Accountability Networks Among Civil Society (SANCUS), Transparency International connects CSOs to build momentum for more responsive governments and stronger institutions to oversee them, including improving the performance and independence of SAIs.

The [International Budget Partnership](#) (IBP) is a global partnership of budget analysts, community organisers and advocates working to advance public budget systems that work for people. IBP's Audit Accountability Initiative explores how strategic engagement between key oversight actors from within and outside government can prompt action on public audit findings that are currently being ignored. IBP is a key partner to IDI in efforts to promote SAI Independence.

The [Global Initiative for Fiscal Transparency \(GIFT\)](#) is a global network that facilitates dialogue between its stewards and partners from governments, civil society Organisations, international financial institutions and other stakeholders to find and share solutions to challenges in fiscal transparency and participation. SAI independence is one of the key principles of fiscal transparency, as established by GIFT.

The [Extractive Industries Transparency Initiative \(EITI\)](#) is a global initiative that promotes good governance of the extractive industries. SAIs are key stakeholders in the EITI, as the EITI Standard requires an assessment of whether payments and revenues are subject to credible, independent audits.

ENDNOTES

- 1 The “Contralorías” in the OLACEFS region are single head and accountable to the legislature but with jurisdictional functions.
- 2 V-Dem Institute. 2020. Policy brief no. 22.
- 3 Halloren, Brendan. 2015. Strengthening accountability ecosystems: A discussion paper.
- 4 The institutional co-operation between SAIs and other agencies is high on the agenda for the UN Office on Drugs and Crimes (UNODC). A guide was recently published on the relationship between SAIs and anti-corruption agencies.
https://www.unodc.org/documents/corruption/Publications/2022/Enhancing_collaboration_between_Supreme_Audit_Institutions_and_Anti-Corruption_Bodies_EN.pdf
- 5 INTOSAI's Guideline for the Audit of Corruption Prevention. 2020. It is designed to help SAI auditors prepare and conduct the audit of anti-corruption policies and procedures in government organisations, emphasising the anti-corruption aspect of the SAI's work in strengthening public institutions as a key element of the national integrity system: GUID-5270-05-02-2020.pdf (issai.org).
- 6 IMF 2022. Good governance in sub-Saharan Africa. Chapter 12 on The role of supreme audit institutions in addressing corruption, including in emergency settings.
- 7 Transparency, Accountability and Inclusiveness of use of emergency funding for COVID-19 (Tai Audits) may include audits of socio-economic packages, emergency procurements and vaccine roll-out.
- 8 One of the outcomes of this memorandum of understanding is a guide on the relationship between SAIs and anti-corruption agencies.
- 9 Transparency International Kenya. 2018. Summaries of auditor general and controller of budget reports for counties: <http://publicaudit.tikenya.org/>.
- 10 See the Auditor General of South Africa on social audits: <https://www.youtube.com/watch?v=kDLCLW643XQ>.
- 11 INTOSAI. 2021. SAI and civil society engagement – good practices: https://www.intosaicommunity.net/document/knowledgecenter/CSO_SAI_good_practices_V1.pdf.
- 12 According to its [strategy](#), Transparency International will also “promote and support the independence of national integrity and accountability agencies, and advocate for effective mandates and capacity, including prevention mandates” as one of its main objectives.



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