INTOSAI
IDI
DEVELOPMENT INITIATIVE

SAI INDEPENDENCE RESOURCE KIT

FOR IN-COUNTRY DONOR STAFF

Contents

Introduction

Background to the SAI Independence Donor Resource Kit

Independence is a critical prerequisite for any Supreme Audit Institution (SAI) to carry out its mandate effectively and add value to citizens. The independence of a SAI from the executive bodies it audits is fundamental to its role in public accountability and in building trust between the state and society. The essential role of SAI independence has been clearly established by INTOSAI in the Lima and Mexico Declarations, and confirmed in United Nations resolutions 66/209 and 69/228. These resolutions call on member states to promote the efficiency, accountability, effectiveness and transparency of public administration by strengthening SAIs, and specifically SAI independence.

Unfortunately, evidence shows that levels of financial and operational independence are low and declining in many parts of the world. SAI Heads face reduced protection from unjust removal; SAIs face increased executive interference in their budgets; SAI audit reports are not followed up; and SAIs face restrictions in publishing the results of their audits.[1]

Given these realities, SAI independence has been made a priority in the Strategic Plans of both the International Organization of Supreme Audit Institutions (INTOSAI) and the INTOSAI Development Initiative (IDI) and is high on the agenda of donors. The first strategic priority under Goal 1 of the INTOSAI-Donor Cooperation (IDC) Strategy 2020-30 is to increase and sustain SAI Independence. Over the last two years, the IDC held several Strategic Discussions on SAI Independence which recognised the benefit of working together to create powerful and nimble coalitions to support SAI independence, and that this is a crucial strategic topic for the IDC moving forward. The discussions also pointed to the

need for INTOSAI and the Donor community to actively build capacity of donor staff at the country level to enable them to engage effectively on SAI independence, as it was noted "*that development staff engaged in this area may not always be experts on PFM and SAIs, hence support to raising awareness and developing capacity was essential*".[2]

It is against that backdrop that the SAI Independence Donor Resource Kit has been developed.

Objective and Content of the SAI Independence Donor Resource Kit

The SAI Independence Donor Resource Kit is a quick reference guide for donor staff that will help you better understand the challenges SAIs face in obtaining and safeguarding independence, and will assist you to effectively advocate for SAI independence at the global, regional and in-country levels.

The Donor Resource Kit is divided into three sections: Advocacy, Tools, and Resources.

The **Advocacy** section provides the necessary background to understand the role of SAIs in government oversight and accountability, and the importance of independence in ensuring SAIs can effectively fill their role. This section highlights the **Eight Principles of SAI Independence**, which have been established by the INTOSAI in the Mexico Declaration.

The **Tools** section highlights several tools which can help you better understand the concept of SAI independence, and also help you assess and respond to threats to SAI independence. The **SAI Performance Measurement Framework** measures, among other things, a SAI's independence, and is a useful tool for benchmarking developments. The **SAI Independence Rapid Advocacy Mechanism (SIRAM)** is a tool you can use to report a potential threat to SAI independence. All reports to SIRAM are assessed within 30 days by the

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[1] Global SAI Stocktaking report 2017, pg.2

[2] "INTOSAI-Donor Cooperation: Strategic Discussions on SAI Independence" from the 2019 IDSC Meeting in Tokyo, Japan.

IDI SAI Independence team. Finally, **Regional Workshops on SAI-Donor Engagements** provide an opportunity for the local donor community and the SAI to meet face-to-face and identify potential synergies in their common efforts to promote accountability and good governance.

The **Resources** section features information about websites, reports and surveys which can help you contextualize the topic of SAI independence in your local environment. Of particular note is the **SAI Independence Resource Centre**, which provides a comprehensive overview of the Eight Principles, a Knowledge Centre of relevant government, technical, and academic publications, and an interactive version of this Resource Kit.

Part 1

Advocacy

What are Supreme Audit Institutions?

SUPREME AUDIT INSTITUTIONS AUDIT A GOVERNMENT'S USE OF PUBLIC FUNDS. THEY ARE A CRITICAL LINK IN A COUNTRY'S ACCOUNTABILITY CHAIN

What is a Supreme Audit Institution?

Supreme Audit Institutions (SAIs) are public bodies responsible for the audit of government revenue and expenditure. By scrutinizing public financial management and reporting they provide assurance that resources are used as prescribed.

Most SAIs derive their mandate from the constitution and/or legislation. SAIs undertake financial audits of organizations' accounting procedures and financial statements, and compliance audits reviewing the legality of transactions made by the audited body. The also conduct performance audits to scrutinize the efficiency, effectiveness or economy of government's undertakings.

SAIs are often seen to belong to one of three institutional frameworks:

1) The Westminster model, also known as the Anglo-Saxon or Parliamentary model, used in the United Kingdom and most Commonwealth countries including many in sub-Saharan African, some European countries, and Latin American countries such as Mexico and Belize. Key features include a National Audit Office headed by an independent Auditor General or equivalent, which submits audit reports to a committee of Parliament (often the Public Accounts Committee).

2) The Judicial or Napoleonic model used by France, many Latin countries in Europe, Turkey, francophone countries in Africa and Asia and several Latin American countries including Brazil and Uruguay. Here the SAI, often a Court of Accounts or Cour des Comptes forms part of the judicial system and forms judgements on the use of public funds by government officials.

3) The Board or Collegiate model used by many Asian countries including Indonesia, Japan and the Republic of Korea, and some European countries, including Germany and the Netherlands. This approach has similarities to the Westminster model, except an audit board or boards produces audit reports and submits these to Parliament.

What is INTOSAI and who in INTOSAI will I work with as a donor?

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 organization that works to promote auditing standards, good governance of SAIs, and SAI independence, among 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 Organizations** can also be important partners in your work with the local SAI. 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 2019, IDI is working with SAIs in over 160 countries. IDI's delivery model centers around four thematic work streams: Independent SAIs, Well-Governed SAIs, Professional SAIs, and Relevant SAIs. It delivers direct bilateral 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.

As part of its work with SAI Independence, IDI operates the SAI Independence Resource Centre and manages the SAI Independence Rapid Advocacy Mechanism (SIRAM). IDI also works directly with individual SAIs around the world to help them enhance and maintain their independence.

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Visit the INTOSAI website for a full list of SAIs around the world. You can also find contact information for the SAI in the country where you are operating.

The **INTOSAI-Donor Cooperation (IDC)** 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. The IDC's strategic goals are Independent, Professional, Capable, Transparent and Well-governed SAIs (Goal 1); Enhanced Partnerships and Scaled-up Support to SAIs (Goal 2); SAI-led Capacity Development (Goal 3) and Agenda 2030 and Achievement of the Sustainable Development Goals (Goal 4).The IDC assisted in the development of the SAI PMF assessment tool and it has helped to advocate for SAIs and broker a variety of support initiatives via its Global Call for Proposals.

Currently, the IDC is working on improving the effectiveness of support to SAIs in key areas such as independence. The ability of SAIs to perform their mandate is increasingly being threatened, as their financial and operational independence is declining in many parts of the world. While the relevance of the topic is recognized through INTOSAI Declarations and UN resolutions, there is a need to firmly position the issue on the agenda in global policy discussions on public financial management, integrity, and accountability. Hence, the IDC is

seeking a Goodwill Ambassador who can lend soft power to and promote the SAI Independence in such forums. The IDC Goodwill Ambassador shall demonstrate a strong desire to help mobilize public interest in, and support for advancing the cause of integrity and accountability in public sector management. He/she will attend and speak at meetings and events, organized by the INTOSAI, the UN and multilateral finance institutions among others. A task force group has been assigned to define the role, reach out to candidates and present an option for appointment to the IDC Steering Committee in 2021.

The **INTOSAI Capacity Building Committee (CBC)** is the INTOSAI advocate for, and custodian of, SAI capacity development. It facilitates initiatives in support of SAIs and regions, building their capacities and enhancing their capabilities. The IDI, IDC, and CBC work together on issues of capacity development and SAI independence.

The **INTOSAI Professional Standard Committee (PSC)** leads INTOSAI's efforts to provide relevant and clear professional standards and guidance to the Supreme Audit Institutions (SAIs). Specialized subcommittees develop standards for financial audit, compliance audit, and performance audit.

The **INTOSAI Knowledge Sharing Committee (KSC)** encourages SAI cooperation, collaboration, and continuous improvement through knowledge sharing, including providing benchmarks, conducting best practice studies, and performing research on issues of mutual interest and concern.

What is SAI Independence?

SAI INDEPENDENCE REFERS TO THE CONDITIONS A SUPREME AUDIT INSTITUTION NEEDS TO FULFILL ITS MANDATE AND OPERATE EFFECTIVELY

What does "independence" mean, and what are the standards supporting SAI Independence?

Independence is not a simple construct. Independence covers the conditions that should be encapsulated in the SAI legal framework and that are referred to as "De Jure Independence". independence involves much more than a set of rules. 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".

The INTOSAI Lima and Mexico Declarations

INTOSAI has long recognized 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 Declaration. .

The Lima Declaration, endorsed in 1977, sets out the principles of independence of public sector auditing in methodological and professional terms. The Declaration 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 are protected from outside influence.

The principles laid down in sections 5 to 7 of the Declaration can be summarised as follows:

1. *Organisational independence* is to ensure independence of SAI members (acting free from instructions; no possibility of arbitrary dismissal), and supreme authority of the Head of SAI in all staff-related matters, as well as non-interference on auditors by external sources.

2. *Functional independence* implies that the audit powers of the SAI are laid down in the Constitution, at least in general terms; the SAI is free to set up its own audit programme, and the SAI is free in drafting reports intended for publication.

3. *Financial independence* implies that SAIs can directly apply for the required funding to the body adopting the state budget (Parliament), as necessary, and SAIs can freely dispose of the appropriated budget during the financial year.
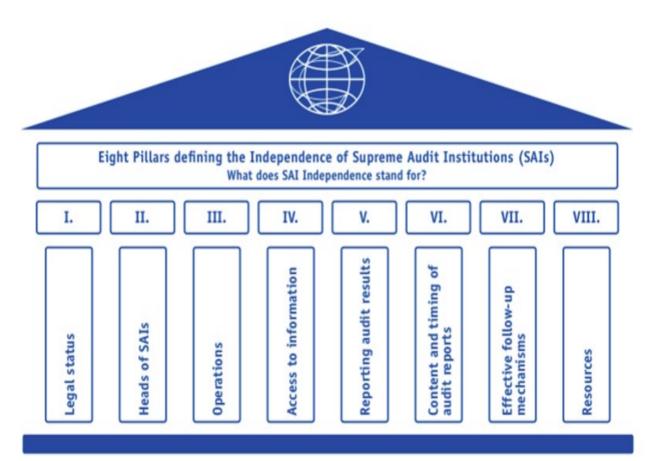
Following an increased recognition of the challenges faced by SAI, INTOSAI issued a second key document in 2007, known as the Mexico Declaration. The Mexico Declaration which is now known as INTOSAI- P10 expands on the principles set by the Lima Declaration and highlights eight conditions, known as the eight pillars of independence, which constitutes the benchmark against which the Independence of an SAI can be compared.

The Mexico Declaration and the Eight Pillars of SAI Independence

The Mexico Declaration of 2007 contains the eight principles of SAI Independence. They are:

1. The existence of an appropriate and effective constitutional/statutory/legal framework and of de facto application provisions of this framework.

2. 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. A sufficiently broad mandate and full discretion, in the discharge of SAI functions.

4. Unrestricted access to information.

5. The right and obligation of SAIs to report on their work.

6. The freedom to decide the content and timing of audit reports, and to publish and disseminate them.

7. The existence of effective follow-up mechanisms on the SAI's recommendations.

8. Financial and managerial/administrative autonomy, and the availability of appropriate human, material, and monetary resources.

The Eight Principles of SAI Independence

How can independent SAIs contribute to good governance?

EFFECTIVE AND INDEPENDENT SUPREME AUDIT INSTITUTIONS HELP CITIZENS AND EXTERNAL DONORS REALIZE THEIR GOALS OF MORE TRANSPARENT AND ACCOUNTABLE GOVERNANCE

How does government audit relate to PMF and good governance?

Strong government audit can be a catalyst to continual improvement in PFM, to strengthening Good Governance, government performance and quality service delivery. Research shows that good government auditing has a positive effect on the performance of the public sector and on national levels of public sector corruption. In addition, with public resources increasingly under pressure, SAIs' assessment of whether public resources are effectively and efficiently spent, along with their recommendations to improve public governance, are indispensable. UN General Assembly resolutions such as A/66/228, highlight the central role of SAIs in Good Governance and in promoting the efficiency, accountability, effectiveness, and transparency of public administration and the need to strengthen SAIs.

How do SAIs strength the formal accountability chain between state and society?

SAI work supports the core functions of the state and the basic building blocks which all states need to function effectively.

SAIs accomplish this by:

- improving domestic resource mobilisation, including the efficiency of the collection of state revenues and management of natural resources
- ensuring public funds are utilised in accordance with the law
- integrating issues of inclusiveness and gender
- ensuring the opportunity for parliaments to scrutinize government performance and
- strengthening the financial control environment to reduce the occurrence of corruption, which can otherwise undermine state legitimacy.

With a declining trust in governments in many countries, the role of professional, relevant, well-governed and independent SAIs in public sector audit is increasingly recognized as a key factor in regaining public confidence in governments and national systems, and in strengthening state-society relations. Once audit results are made public and SAIs share their insights and make recommendations, legislatures, government and opposition leaders, citizens, the private sector and development organisations are enabled to make decisions and act.

How do SAIs support the implementation of the Sustainable Development Goals (SDGs)?

The strengthening of public sector oversight and accountability mechanisms (including SAIs) is recognised as an important tool for reducing poverty and reaching the SDGs in its entirety, and SDG 16, focusing on building "effective, accountable and inclusive institutions at all levels" in particular. SAIs

can also make significant contributions towards the achievement of the SDGs through their audits by suggesting how public-sector entities can improve their service delivery to citizens, for example by applying an inclusiveness and gender lens.

How do SAIs help development and donor partners manage fiduciary and development effectiveness risk?

When development funds are channeled through partner government systems, development partners rely on government audits to check whether funds are being used for the purposes intended and are achieving the expected results.

With support from INTOSAI and development partners, SAIs have been sustainable enhancing their performance and capacities to fulfill this role and serve as a valuable partner to development and donor organizations operating in their country.

What existing documents support SAI Independence?

SEVERAL KEY INTERNATIONAL INSTRUMENTS AND NUMEROUS SUPPORTING DOCUMENTS RECOGNIZE THE IMPORTANCE OF INDEPENDENT SAIS FOR GOOD GOVERNANCE

Click on the titles to view the documents

International Instruments

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. It was reaffirmed and slightly expanded upon in UN Resolution 69/228.

UN Resolution A/RES/69/228

Entitled "Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions", this is the second of two resolutions by the United Nations General Assembly concerning SAIs. The resolution, passed in December 2014, reaffirms the points made in UN Resolution 66/209. It urges members to continue to work with INTOSAI and to give consideration to SAI independence.

INTOSAI-P 1: The Lima Declaration

This declaration from 1977 lays out the fundamentals elements for audits and for audit institutions to be able to carry out their work and achieving independent and objective results. It considered to be the foundational document for the work of SAIs and government auditing, and the principles established in the Lima Declaration have been recognized 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.

> **!** The eight principles of the Mexico Declaration form the basis of INTOSAI's work on SAI independence.
> They are used in a variety of tools, such as the SAI Performance Measurement Framework and the SAI Independence Rapid Advocacy Mechanism.

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.

Supporting Documents

Towards Greater Independence - A Guidance for Supreme Audit Institutions

This 2017 publication by IDI is divided into two parts. The first part covers background information on the topic SAI independence, while the second part suggests practical strategies for establishing, maintaining, and improving SAI independence. The Guidance is not finalized and is currently being re-divided into several articles and guidance notes.

OECD Budget Transparency Toolkit

Provides readers an overview of international organizations and standards for open and transparent financial governance. Supreme Audit Institutions are specifically discussed in Chapter 2, Section F, "Supporting the role of the Supreme Audit Institution (SAI)".

Good Practices in Supporting Supreme Audit Institutions

A 2011 note from the OECD which explores how development partners can better support SAIs.

Supreme Audit Institutions and Good Governance: Oversight, Insight and Foresight

A 2016 report issued by the OECD on the relationship between SAIs and governance.

Making SAIs Count - Suggestions for DFID Country Offices

A 2015 publication by the UK's National Audit Office which provides guidance for DFID in-country staff on how to promote the work and independence of SAIs.

Making SAI independence a reality: Some lessons from across the Commonwealth

This 2015 report, prepared for the Commonwealth Auditors-General conference, explores how SAIs can strive for independence through internal actions and through increased external stakeholder engagement.

The role of Supreme Audit Institutions in fighting corruption

A 2018 publication by Transparency International and the U4 Anti-Corruption Resource Center which outlines how SAIs can help fight corruption and improve transparency.

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All the documents mentioned here, as well as many more, are available for download at the SAI Independence Resource Centre's Document Database.

Part 2

Tools

SAI Independence Rapid Advocacy Mechanism (SIRAM)

THE SIRAM IS A FOUR-STAGE PROCESS BY WHICH IMMEDIATE OR POTENTIAL THREATS TO SAI INDEPENDENCE ARE REVIEWED AND ADDRESSED. DONORS CAN BE A PART OF THIS PROCESS.

What is SIRAM?

The SAI Independence Rapid Advocacy Mechanism, or SIRAM, is intended to provide a clear, streamlined process for addressing threats to SAI independence. Using the SIRAM, the INTOSAI and donor communities can provide an adequate and timely advocacy response to new political, constitutional, or institutional developments which may negatively affect the independence of a SAI. Such threats may manifest themselves through amendments to a country's constitution, changes to the budget or audit law, attempts to remove the Head(s) of the SAI, delays in the appointment process of the Head of SAI or even proposed downgrading of the SAI itself.

DONOR'S CORNER

In-country donor staff can report a threat to SAI independence directly to IDI's Independent SAIs team. Click on the "Report A Threat" button on the SAI Independence Resource Centre, or e-mail the team directly at independent-sai@idi.no.

Initiation of SIRAM

SIRAM launches whenever the IDI Independent SAIs team receives a reported threat to or infringement of SAI independence. These reports can be submitted via the IDI or SIRC websites, or can be sent directly to the team at independent-sai@idi.no. All submissions are treated as confidential unless otherwise indicated.

The Four Stages of SIRAM

SIRAM is divided into four stages: Inform, Assess, Respond, and Follow-up.

Inform
In the initial stage a threat is received, and initial information gathering is performed to determine if the threat is genuine.

Assess
Upon confirmation of a genuine threat, the team will do an in-depth assessment of the case and explore response options. This stage frequently involves liaising with stakeholders, including donor partners.

Respond
Responses can include in-country advocacy support, issuing statements, arranging visits of influential visitors, developing model legislation. Often more than one response is used.

Follow-up
The situation will continue to be monitored. When appropriate, additional steps maybe be taken to ensure that both de-jure and de-facto challenges to SAI independence are mitigated in the longer term

SAI Performance Measurement Framework (SAI PMF)

SAI PMF IS A TOOL WHICH GIVES A HOLISTIC ASSESSMENT OF SAI PERFORMANCE THROUGH ANALYSIS OF ITS ENABLERS AND CONSTRAINTS.

International Organization of Supreme Audit Institutions

How the SAI PMF helps to assess SAI independence

The SAI Performance Measurement Framework allows for supreme audit institutions to measure their strengths and weaknesses through evidence-based assessments of foundations and practices of the institutions. Its criteria are based on the International Standards of Supreme Audit Institutions as they are issued by INTOSAI. The exercise is carried out through an indicator-led analysis and a qualitative assessment of performance, which helps the SAI identify good practices but also where there are gaps to fill. Hence, it is a tool for a capacity need analysis. The conduction and results of the SAI PMF assessment

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SAI PMF assessments can be used to monitor and report on a supported SAI's progress over time. Assessments cover six main areas of the SAI, including independence, internal governance, audit quality, resource management and stakeholder management.

is therefore a good starting point for any cooperation between a SAI and external stakeholder.

The framework covers six domains deemed as fundamental to the operations of the SAI. Domain A assesses the SAI's Independence and Legal Framework. Through Domain A assessors obtain an initial understanding of the SAI's institutional capacity. The first indicator of the framework assesses the de jure and de facto independence, starting with its role and position under the country constitution and whether the SAI's independence and leadership is protected by it. It also analyses the current legal framework regulating the SAI, and covers both legal and operational autonomy, as they have been outlined by the Mexico Declaration. This includes protection against interference from other branches of power, as well as its' day-to-day ability to plan its operations, to budget and plan for human resources and the appointment of leaders. The indicator includes assessment of actual practices and captures issues of interference from other branches or institutions.

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 indicator seeks to evaluate whether the SAI's mandate is sufficiently broad to fulfil its role, whether it has access to information

and to which extent it has the right and obligation to report on its work.

The analysis of domain A is often the starting point for understanding why the SAI operates and performs like it does. These findings are often echoed throughout the assessment and has consequences for results in the other domains.

The results of the SAI PMF reports, the final products of the assessment is the product of the SAI who during the planning process can indicate whether or not they want the results to be shared, and with whom, as well as whether to publish the report or not.

For donors interested in supporting SAIs in conduction a SAI PMF, it is worth to note that the INTOSAI Development Initiative is the operational lead.

Regional workshops on SAI-Donor engagements

THE INTOSAI DONOR-COOPERATION PROVIDES WORKSHOPS WHICH HELP SAIS AND DONORS WORK MORE EFFECTIVELY TOGETHER

"Working with Donors" – A Workshop for the SAI to engage with local donors

The IDI Global Foundations Unit (GFU) delivers this workshop at a regional level with the aim of empowering SAIs to engage in fruitful and mutually beneficial partnerships with donors while leading their institutional strengthening strategy. Topics covered include Deciding on Support; Engaging Donors; Understanding donor operations; Concept Note development Planning; executing and monitoring a donor funded Initiative; coordination of support, and last but not least, SAI Independence.

Within the **SAI Independence session** three key areas are discussed with SAI participants. Namely, their areas in need for support, successful tools to safeguard SAI independence and areas to be capacitated in. GFU collects information and shares with the donor community working in the region as way to advocate for scaled-up and better support to SAI independence. In-country donor staff are welcome to contact GFU for further information and potential joint discussions.

Additionally, there is a **SAI-Donor round table** where SAIs and donors discuss avenues for engaging with donors, implementing and auditing donor funded projects, the role the SAI

can play to help donors achieve their objectives, and the role of the donor in providing necessary support for safeguarding SAI Independence.

Together with the common round table, "a meet the SAI" session undertakes as a 1-1 discussion between donors and SAIs to materialize potential opportunities for support and working with each other.

"Working with SAIs" – A Workshop for local donors to engage with the SAI

In parallel to the workshop for SAIs, GFU is developing a workshop targeting donors' staff and with the intention of raising their knowledge and understanding of SAIs operations. This way they could develop/strengthen their understanding of the unique challenges SAIs face, such as independence, and the tools and approaches INTOSAI and IDI have developed to support SAIs in a SAI-led, strategic and sustainable manner.

Workshops will include an eLearning component and GFU will offer one event for donor staff, starting from year 2021.

Donors can contact GFU for further information and discussion on how this workshop may help building the capacity of their in-country staff. GFU is exploring the possibility of switching both workshops to virtual webinars and facilitated sessions in order to continue fulfilling strategic objectives of the IDC while adjusting to the new normal situation after the Covid-19 pandemic.

Part 3

Resources

SAI Independence Resource Centre

THE SAI INDEPENDENCE RESOURCE CENTRE (SIRC) SERVES AS A KNOWLEDGE HUB FOR INFORMATION AND DOCUMENTS ON SAI INDEPENDENCE

What is the SAI Independence Resource Centre?

The SAI Independence Resource Centre (SIRC) is an online knowledge centre which serves as an information portal on the topic of SAI Independence. Here you can find information, publications, supporting documents, and talking points that can help you engage with relevant stakeholders to effectively advocate for SAI independence.

The SIRC is hosted by the INTOSAI Development Initiative (IDI). It is managed by IDI's Independent SAIs work stream, which seeks to advocate for SAI independence and to support SAIs currently facing challenges to their independence.

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All the material here can be found on the SIRC. There is a document database (including academic articles on SAI Independence) and an in-depth review of the Eight Principles of SAI Independence as well. You can also report a threat via the SIRAM on the SIRC.

What can you find on the SIRC?

The SIRC hosts a number of different resources that can help you learn about and advocate for SAI independence.

The Eight Principles of SAI Independence
The SIRC provides a comprehensive overview of the eight key principles which define SAI Independence, as outlined in the Mexico Declaration. The section includes examples of how the principles are applied in practice.

Document Database
The SIRC Document Database hosts a wide collection on key documents for SAI independence. These include publications from governments, NGOs, donor and development organizations, INTOSAI, OECD and the UN. The database also includes a section mapping the latest academic research on SAI independence.

SAI Independence Resource Kit
An online version of this resource kit is available on the SIRC, which includes hand-outs and links to additional resources. The Donor Resource Kit section includes resources which can be of particular interest to in-country donor staff.

Report a Threat
Here you can submit a threat report to IDI's Independent SAIs team. This submission kicks off the SAI Independence Rapid Advocacy Mechanism (SIRAM), which has been outlined in more detail above. All threat submissions are subject to an initial review within 30 days of receipt.

Global SAI Stocktaking Report

THE GLOBAL SAI STOCKING REPORT IS A TRIENNIAL REVIEW OF SAIS CONDUCTED BY THE INTOSAI COMMUNITY
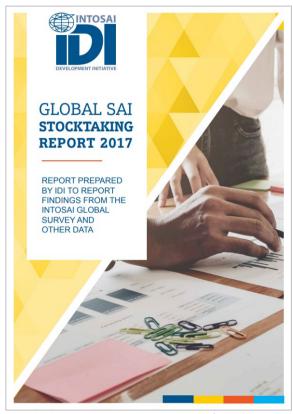
What is the Global SAI Stocktaking Report?

The Global SAI Stocking Report is issued every three years by the IDI. It primarily relies on the results of the INTOSAI Global Survey, which is joint INTOSAI effort administered by IDI to assess the levels of, and changes in SAI capacities and performance. It provides information about all aspects of SAI work and governance, including SAI independence.

Combining the INTOSAI Global Survey results with additional data on SAIs (such as SAI PMF assessments, PEFA assessments and the Open Budget Survey), the Global SAI Stocking Report gives a global and regional overview of SAI performance and capacities. It enables to

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The Global Stocktaking Report provides a benchmark which can be used to monitor developments at the regional and global level with regards to SAI governance and SAI independence. The next Global Stocking Report will be published in 2021.

The latest Global SAI Stocking Report from 2017

demonstrate successes in enhancing SAI performance as well as identifies global and regional challenges, such as with SAI Independence. The report has consequently served as a base for determining SAI independence as strategic goal for the INTOSAI-Donor Cooperation and has sparked a series of joint activities and new partnerships intended to enhance advocacy and support to SAIs facing threats.

The latest Global Stocktaking Report was issued in 2017. The 2020 report has been delayed a year to avoid over-burdening SAIs during the Covid-19 crisis and is expected to be released in 2021. For more information please contact the IDI Global Foundations Unit.

Open Budget Survey

THE OPEN BUDGET SURVEY
PROVIDES VALUABLE INSIGHTS
INTO GLOBAL PROGRESS ON
OVERSIGHT AND GOOD
GOVERNANCE, INCLUDING SAI
INDEPENDENCE

What is the Open Budget Survey?

The Open Budget Survey (OBS) is an annual report issued by the International Budget Partnership (IBP) which provides an independent and comparative measure of fiscal transparency, public participation, and oversight at the central government level. The survey measures government practices against international standards on the timeliness and amount of budget information made publicly available, on the extent of meaningful opportunities for public participation in the budget process, and on the role of formal oversight institutions

The OBS was first launched in 2006, and since there it has provided a yearly review on government progress in key areas of transparency and accountability. Over 70 countries have been consistently measured during this period, while the latest OBS in 2019 included 117 countries. Information for the survey comes from civil society groups and independent budget experts.

What does the OBS tell us about SAI independence?

The OBS includes questions on SAI independence. For the SAI, the OBS looks at the independence of the appointment and removal of the SAI head, whether the SAI has sufficient funding, and whether the audit systems are subject to external review.

The 2019 survey showed that the legislature or the judiciary, rather than the executive, authorizes the SAI head appointment in 68 percent of countries and the removal of the SAI head in 79 percent of countries.

DONOR'S CORNER

The Open Budget Survey helps you to compare SAI independence regionally and globally, and can be cited in advocacy efforts when working with governments and civil society organizations

Acronyms

CBC	INTOSAI Capacity Building Committee
DFID	Department for International Development
IBP	International Budget Partnership
IDC	INTOSAI-Donor Cooperation
IDI	INTOSAI Development Initiative
INTOSAI	International Organization of Supreme Audit Institutions
OBS	Open Budget Survey
PFM	Public Financial Management
SAI	Supreme Audit Institution
SAI PMF	Supreme Audit Institution Performance Measurement Framework
SIRAM	SAI Independence Rapid Advocacy Mechanism
SIRC	SAI Independence Resource Centre
UN	United Nations
WB	World Bank