

# **Strengthening SAIs: Forging strategic partnerships**

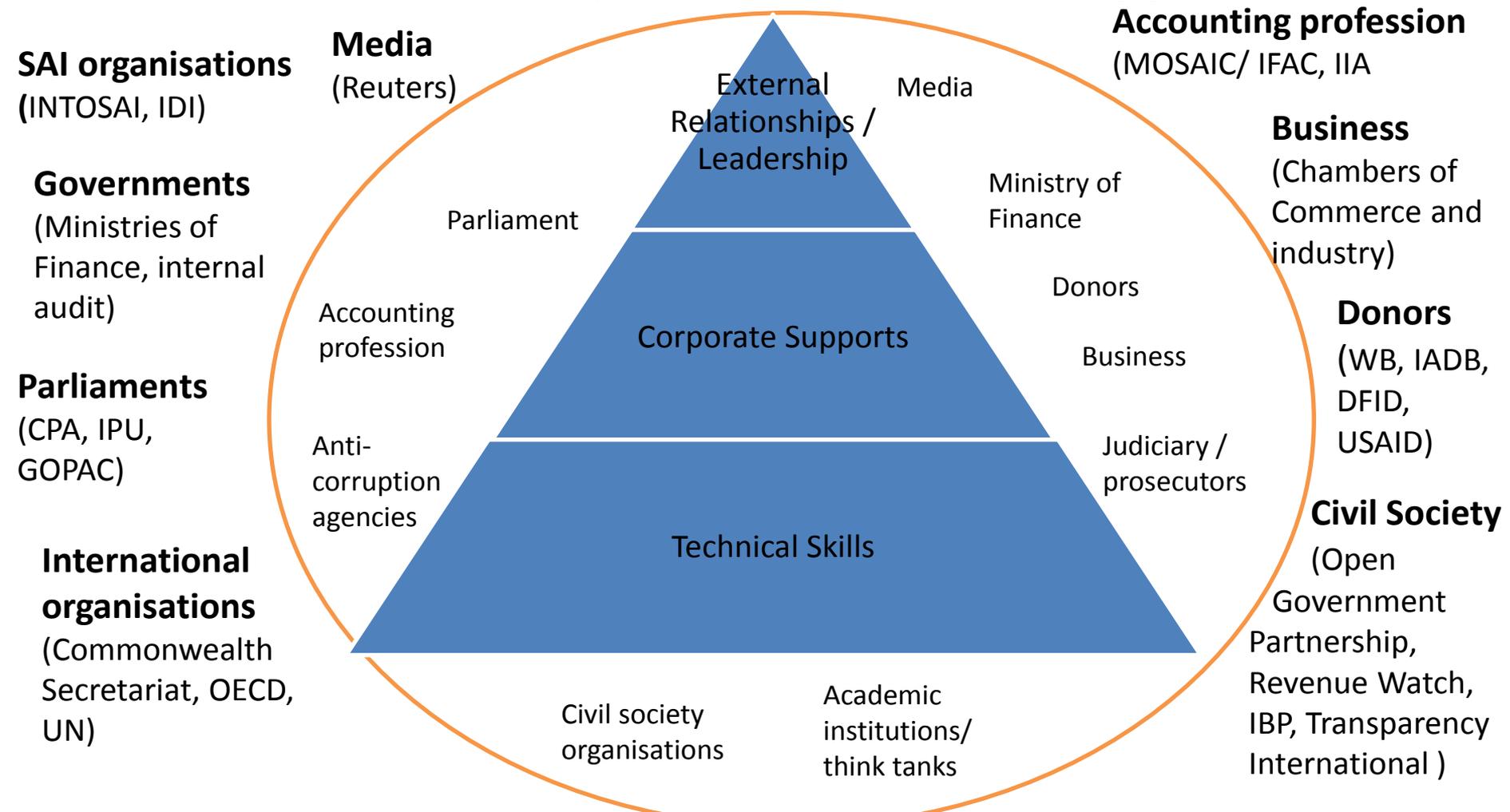
*A way forward*

David Goldsworthy, UK National Audit Office

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# Strengthening SAIs: Forging strategic partnerships

- Progress is being made in the fight to tackle global poverty – but further progress needs greater transparency and accountability
- Audit offices can play a role in this fight but they do not exist in isolation – they need to be more effective at forging partnerships with others at the global, regional and national levels
- INTOSAI Values and Benefits paper provides a new basis for wider engagement



# International donor community

## What donors want from SAIs:

- Access to progressively improving audit reports
- Audits of development programme expenditure
- The adoption of international standards and best audit and management practices
- Willingness to meet with them regularly to discuss their audits reports
- Evidence of their contribution to improving a country's PFM and combatting fraud, corruption and waste

## What SAIs want from donors:

- Long-term capacity development support linked to the SAI's institutional development plan
- A willingness to act as advocates supporting SAI independence and proper resourcing
- A preparedness to engage with parliaments, governments and others to encourage them to act promptly on their SAI recommendations
- Governance advisers and other staff who understand SAIs and stay in post long enough to make a difference
- Donor co-ordination in country in reality and not just rhetoric

# Parliamentary Associations (CPA and IPU)

## What parliaments want from SAIs:

- High quality and timely audit reports providing parliaments with reliable information on how the budgets they approve are being used
- Strategically useful audit reports which address their concerns
- An opportunity to be consulted about areas where SAI audits are most needed
- Pre-briefing before a public hearing on an audit report
- Assistance with writing the PAC report following a hearing

## What SAIs want from parliaments:

- A genuine partnership and recognition of the different but complementary roles
- A willingness to work a-politically , receive the SAI audit reports and use these to demand accountability from governments
- A willingness to use their status and powers to continue to enhance the independence of the SAI
- To appoint the SAI's external auditor
- Hold PAC hearings in public.

# Civil Society Organisations

## **What civil society organisations want from SAIs:**

- A commitment to improving accountability and transparency – including ensuring that clear and concise audit reports are produced and made publicly available in a timely manner
- An opportunity to share their concerns
- Evidence of SAIs having an impact
- Clear reports with findings and recommendations tailored to their members

## **What SAIs want from civil society organisations:**

- A willingness to bring to the attention of SAIs concerns about the ways public bodies raise and/or use public monies
- A willingness to help ensure that SAI audit report findings and recommendations are disseminated among civil society organisations
- A willingness to support efforts to ensure that SAIs are independent and properly resourced

# Professional accounting bodies

## **What professional accounting bodies want from SAIs:**

- High-level support for the professionalisation of financial management in the public service
- Supply of trainees
- Experienced auditors as lecturers
- Fees from members and funding for trainees

## **What SAIs want from professional accounting bodies:**

- Delivery or supervision of high quality internationally recognised accountancy/audit training tailored to needs of SAI
- Support for the independence of SAIs

# Media

## What the media wants from SAIs:

- Clear concise well-written short audit reports such that the media can:
  - access interesting facts not previously in public domain;
  - understand the significance of findings/ numbers in accounts/ budget – in other words, what is the bigger story; and
  - be provided with interesting ways of presenting data, e.g. infographics, multimedia
- Press briefs and conferences at the time audit reports are published
- Accessibility - for interviews, providing information on request
- Professional accuracy

## What SAIs want from the media:

- Ethical and a-political use of the audit reports
- Journalists that understand public financial management and the role of the SAIs
- Journalist who will follow stories to ensure that audit recommendations are implemented
- Accuracy
- Media's role needs to be:
  - Reactive  preparing audit reports as a source of news,
  - Proactive  access rights, i.e. to investigate issues and put facts into public domain,
  - Reciprocal  conducting media training for SAIs as well

# Ministries of Finance/Internal Auditors

## What Ministries of Finances want from SAIs:

- High quality audit reports which are balanced and fair and recognise good work as well as failings
- Limited duplication of internal audit efforts
- Support for the Ministries' PFM reforms

## What SAIs want from Ministries of Finance:

- Progressive improvements to the production of timely annual accounts and improvements in public internal financial controls
- A willingness to act promptly on audit findings and recommendations
- A willingness to monitor implementation of agreed recommendations
- Not being defensive

# Business

## **What business wants from SAIs**

- Assurance that public finances are well managed
- Reduced corruption and bribe seeking
- Audits which help reduce the regulatory and transactional cost of business

## **What SAIs want from business**

- Support in high places
- Access to staff and other expertise
- Access rights when businesses deliver public services

# Other partners ?

- What they want from SAIs
  - ?
- What SAIs want from them
  - ?