Strengthening SAIs: Forging strategic partnerships

A way forward

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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 apolitically, 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
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