Promoting Accountability of Public Resources
BUILDING TRUST OF GOVERNMENT AND CITIZENS
(and Keeping It)

by

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1:00 pm (Liberia Time)
Agenda

ISSAI 12

HOW TRUST IS LOST

IMPORTANCE OF BUILDING TRUST

IMPORTANCE OF A SAI

- SAI IN Auditing in Challenging and Complex Contexts

HOW TRUST IS BUILT

THE LIBERIAN EXPERIENCE

HOW TO MAINTAIN TRUST
BASIC NEEDS

- Physiological: breathing, food, water, sex, sleep, homeostasis, excretion
- Safety: security of: body, employment, resources, morality, the family, health, property
- Love/belonging: friendship, family, sexual intimacy
- Esteem: self-esteem, confidence, achievement, respect of others, respect by others
- Self-actualization: morality, creativity, spontaneity, problem solving, lack of prejudice, acceptance of facts
HOW TRUST IS LOST
ISSAI 12

Strengthening the accountability, transparency and integrity of government and public sector entities

SAls making a difference to the lives of citizens

Demonstrating ongoing relevance to citizens, Parliament and other stakeholders

Being a model organisation through leading by example
CITIZENS
How do we make a difference?

A. No resources to recruit competent staff
B. Inadequate/Low Budget
C. Conditions are hostile
PRINCIPAL OF ISSAI 12

The 12 principles of the value and benefits of SAIs under each of the three objectives are:

- **PRINCIPLE 1**: Safeguarding the independence of SAIs
- **PRINCIPLE 2**: Carrying out audits to ensure that government and public sector entities are held accountable for their stewardship over, and use of, public resources
- **PRINCIPLE 3**: Enabling those charged with public sector governance to discharge their responsibilities in responding to audit findings and recommendations and taking appropriate corrective action
- **PRINCIPLE 4**: Reporting on audit results and thereby enabling the public to hold government and public sector entities accountable
- **PRINCIPLE 5**: Being responsive to changing environments and emerging risks
- **PRINCIPLE 6**: Communicating effectively with stakeholders
- **PRINCIPLE 7**: Being a credible source of independent and objective insight and guidance to support beneficial change in the public sector
- **PRINCIPLE 8**: Ensuring appropriate transparency and accountability of SAIs
- **PRINCIPLE 9**: Ensuring good governance of SAIs
- **PRINCIPLE 10**: Complying with the SAIs Code of Ethics
- **PRINCIPLE 11**: Striving for service excellence and quality
- **PRINCIPLE 12**: Capacity building through promoting learning and knowledge sharing

**SAIs making a difference to the lives of citizens**

- **Demonstrating ongoing relevance to citizens, Parliament and other stakeholders**
- **Being a model organisation through leading by example**

**Strengthening the accountability, transparency and integrity of government and public sector entities**
HOW DO WE BUILT TRUST THE LIBERIA EXPERIENCE

➢ Had an external audit performed
➢ Open the SAI to Peer Review
➢ Conducted a survey on what the
➢ The Citizens expect from the SAI
➢ Make the Audit report easier to read
➢ Not comprising the ISSAI's
➢ Hold public forums for stakeholders
➢ To understand what we do as a SAI
➢ Publish all audit and Performance reports
HOW TO MAINTAIN TRUST

- Form partnership with Stakeholders:
  - Civil Society Organizations
  - Media
- Continuously report and speak out on Audit Recommendations
THANK YOU

&

QUESTIONS