XXIII INCOSAI

Theme II «THE ROLE OF SAIs IN THE ACHIEVEMENT OF THE NATIONAL PRIORITIES AND GOALS»

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Theme I

Information technologies for the development of the public administration
(Chaired by SAI of China)

Theme II

The role of the Supreme Audit Institutions in the achievement of the national priorities and goals
(Chaired by SAI of Russia)
Since 2018, February

**Coordinator:** SAI of Russia

**Participants:** 22 SAI – Armenia, Austria, Azerbaijan, Belarus, Brazil, Cuba, Hungary, India, Indonesia, Italy, Kazakhstan, Mexico, Poland, Portugal, Saudi Arabia, Slovakia, Slovenia, South Africa, Spain, Turkey, UAE, USA and INTOSAI Development Initiative (IDI), GIZ
NEW CHALLENGES FOR PUBLIC AUDIT APPROACHES

**Changes in environment**
1. 2030 Agenda for Sustainable Development
2. Growing public demand for transparency of national governments
3. Data revolution
4. Development of pronouncements under IFPP

**New approaches**
1. Proactive approach
2. Whole-of-government approach + evaluation of policy coherence
3. Strategic planning, effective allocation of SAI resources
4. New quality of communication with stakeholders

**New competences/skills**

**Evolving roles of SAI**
1. Role of advisor
2. Role of researcher

**New tools**

**INCREASE OF SAI VALUE FOR CITIZENS**
SAI supported / complimented the concept of the Theme II Principal paper

1 SAI proposed to change the term “strategic audit”

1 SAI opposed the adoption of the term “strategic audit” in INTOSAI documents

«Subject matter»
49 SAI answers

• Wide-scope strategic planning (24 references)
• Core nation-wide issues producing long-term effects (national goals and priorities, SDGs) (19 references)
• High-level decision making (8 references)
• All stages of policy cycle (5 references)

Approach / specific toolkits
14 SAI answers

• Cross-sectoral analysis (15 references)
• Integrated approach (5 references)
• Whole-of-government approach (4 references)
• Set of compliance, financial and performance audits implemented in coordinated manner (4 references)
• Greater stakeholder engagement, new communication strategies (2 references)
• Best practices sharing (1 reference)

Research and advisory function
14 SAI answers

• Forward-looking approach (10 references)
• Result-oriented recommendations (10 references)
• Assessment of feasibility, risk analysis (7 references)
• Foresights, impact assessment (5 references)
• Advanced research and analytics (3 references)

57 SAI supported / complimented the concept of the Theme II Principal paper

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SAI ROLES BEYOND TRADITIONAL FUNCTIONS

A – recommendations entirely based on audit work
B – extensive recommendations/consultations beyond audit work
C – research aiming to develop methodological toolkit or good practice guides
D – research aiming to determine key trends/risks
DEVELOPMENT OF KEY SKILLS

Share of SAIs, considering this skill fairly important or very important

- Data analytics
- Assessment of policy coherency
- Data integration
- Assessment of coordination procedures and institutions
- Systemic thinking along the public governance concept
- Statistical skills
- Communication skills
- Data visualization
- Integrated mixed method policy analysis
- Root-cause analysis
- Process mapping, goals and targets mapping
- Development and application of KNI
- Stakeholder analysis
- Value chain analysis
- Logical framework approach
- Assessment of participation (citizens, civil society)
- Ex ante evaluation
BENEFITS OF ADVISORY FUNCTION

1. Autonomy relevance dilemma

2. Advisory activities:
   - Lima declaration - To provide parliament and the administration with their professional knowledge in the form of expert opinions under the condition that the effectiveness of their audit is secured

3. Advisory activities should be within SAI’s mandate and not violate SAI’s auditing function
Key topics of the Discussion paper on the Theme II

**Institutional issues**
- Lack or weakness of related mandates (11 references)
- Recommendations in constantly changing environment (10 references)
- “Relevance vs. Independence” dilemma (5 references)

**Organizational issues**
- Focusing on key audit topics (14 references)
- Lack of an effective communication between the SAIs and their stakeholders (14 references)

**Resources and Tools**
- Limited resources (highly skilled staff) (30 references)
- Lack of methodology and toolkits (14 references)
- Poor access/quality of data (8 references)

SAIs expectations from the Congress

- Consideration of problems related to strategic audit and their possible solutions (30 references)
- Best practice sharing (5 references)
- Development of a common understanding of strategic audit (13 references)
- Discussion of the role of strategic audit for SDG auditing implementation (6 references)
THANK YOU!