

Supporting SAIs in Complex and Challenging Contexts

An introduction for international development partners

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A supreme audit institution (SAI) is one of the key players in the public financial management (PFM) system in a country. By auditing the public sector, information on how public monies are spent, as well as on the efficiency and effectiveness of the public sector, will be presented.

For the SAI, to meet these objectives, it is of great importance to be perceived as a professional and trustworthy organization, with the competence and integrity needed, to present high-quality audit reports. For the SAI to be able to live up to the expectations, it is also necessary for the country to have a public sector that can be held accountable.

Standards for Supreme Audit Institutions

SAIs are part of an international cooperation called INTOSAI (International Organization for Supreme Audit Institutions). Within INTOSAI, standards have been developed, to give guidance on what is expected from a supreme audit institution.

These standards, ISSAIs - International standards of supreme audit institutions - cover not only the audit disciplines, but organizational issues like ethical requirements, quality assurance issues, management, independence and transparency issues. There are three main groups of standards covering the three main types of audits carried out

by SAIs – financial-, performance- and compliance audits. However, it is up to each SAI to decide whether it wishes to, and can legally, adopt these standards – they are not mandatory.

Implementation of Standards

The first step to understand how to support SAIs, on their path to becoming compliant with international standards, is to conduct a rigorous gap analysis. This analysis serves to evaluate how far the SAI has come, in relation to the standards. It is also necessary to evaluate how well the legal framework in the country is in line with what is expected, as well as to evaluate how far the PFM system has come.

Development Partners Contribution

Without development partners, especially in complex and challenging contexts, a transformation of a SAI will be difficult to accomplish. Support is needed to strengthen the PFM structure of a country in its entirety and especially to strengthen the SAI in this challenging context. One way of doing this, is to focus efforts on supporting the organization's journey to become compliant with international standards for SAIs. To manage such a transformation, a major effort is needed, both concerning time and resources.

Where can I find more information?

- Read the CBC document “Helping apply the ISSAIs in complex and challenging contexts - A background briefing for international development partners”.
- www.issai.org – the INTOSAI Professional Standards Committee (PSC) leads the efforts within INTOSAI to provide to the Supreme Audit Institutions (SAIs) relevant, professional and clear standards and guidance that add credibility to the work of the individual auditor and the resulting audit reports.
- www.intosaicbc.org – contains useful materials on SAI capacity development and specialist section on auditing in complex and challenging contexts, including access to webinar recordings.
- www.idi.no – offer a wide range of support as SAIs start to implement the ISSAIs including through initial assessments, e-training courses, training and guidance materials.
- www.intosaidonor.org – the INTOSAI-Donor Cooperation is a strategic global partnership between INTOSAI and development partners which seeks to enhance the capacity of SAIs in developing countries.