

## **How SAIs seek input from parliaments and civil society organizations in deciding their forward audit programme.**

### **Key points from the Auditing in Complex and Challenging Contexts Workstream Webinar 21 January 2020**

SAIs rarely have the resources they need to undertake all the audits which they would like to undertake; instead choices need to be made and audit topics prioritized. To help with this choice, ensure that the forward programme of audits responds to the needs of key stakeholders, and familiarize partners with the work of the SAIs, the Kosovo National Audit Office has established formal and informal structures for consulting parliament and civil society organisations. In this webinar, the deputy Auditor General of the Kosovo National Audit Office, Mr Ilir Salihu outlined his SAI's approach and the challenges they face. At the same time, he stressed that they are an independent institution and the final choice of audits is theirs, albeit informed by the advice of others.

They have regular as well, as on a need's basis, meetings with parliament, particularly, the two main committees with financial oversight responsibilities, and with group of the leading civil society organisations with an interest in oversight and accountability, including leading media outlets. The criteria they use in determining which suggested audits to take forward are:

- **Audit mandate** – is the suggestion consistent with their mandate and do they have the power to carry out the audit;
- **Materiality** – is the suggestion financially, socially and/or politically material;
- **Risks** – is there evidence of problems and risks to economy, efficiency and/or effectiveness;
- **Auditability** – does the SAI have the expertise and resources to carry out the suggested audit; and
- **Potential for change** – would the suggested audit be likely to make a substantive change and/or impact.

During discussions, participants explored how SAIs manage politically motivated audit requests and the importance of being able to resist being pushed into doing audits which the SAI considers inappropriate or where it does not have the necessary skills and expertise. Mention was also made of the importance of broadening the consultation process to include not just non-government organizations but also business and employer groups and professional accountancy organizations. In some cases, it was also pointed out that these consultations may need to be preceded by training so that stakeholders are clear about the role of the SAI.

On the CBC website you can find: a recording of the webinar –(please insert hyperlink) and the slides (please insert hyper link) used in the presentation.