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Cross-cutting Report
Peer Reviews on Independence



Der
Rechnungshof

Independent. Objective. Effective.

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LIST OF ABBREVIATIONS

INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
MoU	Memorandum of Understanding
SAI	Supreme Audit Institution
p.a.	per annum
etc.	et cetera
e.g.	for example



Introduction

The Lima Declaration (1977) of Guidelines on Auditing Precepts, the Mexico Declaration (2007) on the Independence of Supreme Audit Institutions and the UN General Assembly Resolutions A/66/209 (2011) and A/69/228 (2015) emphasize the importance of SAI independence¹. The independence of SAIs is of vital importance for the inner structure of a state. It ensures that they can carry out their work freely and impartially, thereby contributing to good governance, transparency and accountability.

The project “INTOSAI Peer Reviews on Independence” was designed jointly by the General Secretariat of INTOSAI and the Austrian Development Agency (ADA). In the framework of the project, auditors of the Austrian Court of Audit and auditors of the SAIs of the Bahamas, Brazil, Egypt, Ghana, Japan and the Republic of Moldova carried out parallel and coordinated peer reviews on the independence of the SAIs of Albania, Bhutan, Ecuador, Ethiopia, Trinidad and Tobago, Tunisia and Vanuatu from January to April 2016.

The Austrian Development Agency financed a substantial part of the project.

In addition to seven peer review reports, one report on the lessons learnt (“Lessons-learnt Report”) and an international action plan derived from this project, one of the declared goals of the project was the production of a “Cross-cutting Report”.

Through its solution-oriented recommendations, this cross-cutting report serves as the foundation for further measures on an international level with the goal of preparing and executing programmes to strengthen SAI independence and preparing an international action plan.

¹ Supreme Audit Institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence (Section 5. no. 1 Lima Declaration of Guidelines on Auditing Precepts).



Foundations and objectives

(1) The goal of the peer review was to evaluate whether the framework conditions at the reviewed SAIs matched the international standards (ISSAI) on SAI independence (first and foremost ISSAI 10: Mexico Declaration and ISSAI 11: INTOSAI Guidelines and Good Practices Related to SAI Independence) and to prepare recommendations for actions. The focus of the peer review was on the eight core principles on SAI independence.

(2) The peer reviews on-site were carried out jointly by auditors of the Austrian Court of Audit and a co-peer from a different SAI of the respective region between January and April 2016.² The current situation and facts regarding the SAIs had been assessed through questionnaires, interviews with representatives of the SAI and of the Legislature and Executive of the respective country and by studying core documents and reports. The results had been further refined through interviews with external partners and stakeholders (EU delegation, World Bank, diplomatic missions etc.). The seven individual peer review reports form the foundation of this cross-cutting report. The report is structured as follows:

1. General overview of the framework conditions at the seven SAIs;
2. Comparative cross-cutting depictions of the eight principles on independence, including concrete recommendations on priorities and the content of programmes at the international level (INTOSAI, United Nations and the international donor community) for strengthening SAI independence. This comparative cross-cutting depiction consists of a:
 - (.1) presentation of the respective principle of the Mexico Declaration;
 - (.2) comparative depiction of facts and circumstances (in anonymous form);
 - (.3) a summarized evaluation and recommendations on measures at the level of the international community.

² In the case of one peer review it was impossible to include a co-peer.



Overview

(1) The SAIs that voluntarily participated in the project “INTOSAI Peer Reviews on Independence” covered a wide range of different framework conditions created by their respective states (see Table 1):

The number of employees at the SAI ranged from 12 to more than 2,000 full-time equivalents. Accordingly, the annual budgets of the SAIs ranged from about 0.33 million US\$ to about 84.5 million US\$. However, some SAIs had additional revenue at their disposal or carried out additional tasks.³

When comparing the budgets of the SAIs to the respective state budgets reported by the SAIs, the SAIs’ budgets represent a share of between 0.01% and 0.38% of the state budgets. Most of the SAIs reached a share of about 0.1%. However, a clear-cut comparison was not always possible as the state budgets in some cases encompassed only the central or federal budgets and in some cases the overall state budget.

The SAIs used about 80% of their budgets to cover staff expenditure.

³ Some SAIs received additional resources from international donor organizations (chiefly the World Bank) for certain predetermined activities. One SAI generated additional revenue through fees.



Table 1: Overview of the SAIs

2015	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
The SAI's annual budget	84.5 million USD	7.2 million USD	2.8 million USD	2.0 million USD	0.3 million USD	1.1 million USD	5.7 million USD
Share of the SAI's budget within the state budget	0.23%	0.10%	0.06%	0.38%	0.13%	0.01%	0.04%
SAI staff members in total	2,121	194	171	234	12	431	348
Number of auditors within the staff	986	113	122	127	10	277	196
Percentage of male and female staff members	50.1%/49.9%	14.9%/85.1%	60.8%/39.2%	76.1%/23.9%	33.3%/66.7%	58.4%/41.6%	53%/47%
Average age	41	45	43.8	-	35	37.7	41
SAI's budget for staff expenditure p.a.	72 million USD	5.6 million USD	1.99 million USD	1.22 million USD	0.222 million USD	0.99 million USD	4.99 million USD
Share of the SAI's budget used for staff expenditure within the overall budget of the SAI	85%	78.3%	68%	59%	53%	80%	86.7%
Code of ethics in use	Yes	No	Yes	Yes	No	Yes	Yes
Audits p.a.	2,613	96	155	616	12	151	31
Publication of the results	Yes	Yes	Yes	Partially	No	Yes	Yes
Average duration of audits	about 3 months	-	about 3 months	-	-	-	about 10 months
Performance Audits	Yes	Yes	Yes	Yes	No	Yes	Yes
Financial Audits	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Sources: SAI; Exchange rate April 2016; compiled by Austrian Court of Audit



Principle 1

The existence of an appropriate and effective constitutional/statutory/legal framework and the de facto application provisions of this framework

1.1 Legislation that spells out, in detail, the extent of SAI independence is required.

1.2 (1) According to the Lima Declaration and the Mexico Declaration, SAI independence has to be ensured not only within the constitution and the law but also during the daily work of the SAIs. In order to evaluate the findings of the peer review it was, amongst other things, relevant to gather information on the appointment process of the head of the SAI, on the length of his or her term of office (Principle 2), on the mandate for audits and the configuration of the reporting systems (Principles 3 to 6) and on the resource-related autonomy of the SAI (Principle 8).

When comparing the actual situation with the corresponding principle of the Declarations on SAI Independence, special attention was given to assessing whether the specific legal frameworks enable the SAI to carry out its tasks appropriately from an organizational and financial point of view and to fulfil its audit mandate (see Principles 2 to 8).

The following table depicts an overview of the legal frameworks of the reviewed SAIs:



Table 2: The SAIs' legal frameworks

Statutory provisions on SAI independence	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
Constitutional level	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Contents	Statutory status; administrative, financial, budgetary and organizational independence of the SAI	Independence, statutory status, mandate, reporting system, relations to the Parliament, appointment of the management of the SAI, staff, resources of the SAI	Independence, mandate, organization of the SAI	Independence, mandate of the SAI	Rights and responsibilities of the SAI	Selection of the management of the SAI, mandate, reporting and budgeting of the SAI	Independence and mandate (main features) of the SAI
Other legal frameworks	No	Yes	No	Yes	Yes	No	Yes
Contents		Rights and responsibilities of the management of the SAI (e.g. term of office and removal from office, mandate, access to information, reporting system)					
Framework in the form of an organic law ("SAI-act")	Yes	No	Yes	Yes	No	Yes	Yes
Contents	Access to information, sanctions of the SAI		Organization, rights, responsibilities and tasks of the SAI	Rights and responsibilities of the SAI		Organization, rights, responsibilities and tasks of the SAI	Organization, mandate and processes of the SAI

Sources: SAI; compiled by Austrian Court of Audit



(2) Statutory provisions focusing on SAI independence were in place for all of the reviewed SAIs. However, the rank of these statutory provisions within the hierarchy of the corresponding legal system differed; some of the special provisions were spelled out in a constitutional framework and others in a legal framework or both. Some countries furthermore had individual organizational laws in place for their SAI.

All countries had SAI independence regulated by the constitution. In four countries, other laws also contained regulations on SAI independence. Additionally, five SAIs had their own organizational law, which defined their rights and responsibilities. However, it was not only the rank of the statutory provisions that differed in the seven countries; differences were also observed in the scope and the accuracy of the statutory provisions on SAI independence. Those differences were based on the SAI's place within the inner structure of its state.

1.3

In accordance with ISSAI 10 or Principle 1 of the Mexico Declaration (“appropriate and effective constitutional/statutory/legal framework”), the peer review teams found that statutory provisions on SAI independence were in place within a constitutional and/or legal framework for all of the reviewed SAIs.

Nevertheless not all of the SAIs had their own legal framework specifically covering organizational questions and their rights, responsibilities and the tasks as established by ISSAI 10 and ISSAI 11.

Based on the summarized and comparative depiction of the peer review results, the following opportunities for action can be presented in the form of recommendations:

In the framework of its remit, **INTOSAI** could:

- keep the matter of SAI independence a high priority in its strategic orientation,
- continue to support its members with concrete measures to further raise awareness on the importance of the principles contained within the Mexico Declaration on SAI Independence and of the importance of implementing the Resolutions of the United Nations General Assembly A/RES/69/228 and A/RES/66/219,
- produce appropriate sample texts for legal provisions in accordance with the Lima Declaration and the Mexico Declaration and provide them to the member SAIs, if need be, as a supporting tool for adapting them to the respective national circumstances, and



- attribute appropriate importance to the legal framework for independent SAIs in the framework of its capacity-building and capacity-development programmes.

In view of its corresponding Resolutions and in the framework of its remit and its possibilities, the **United Nations** could

- continue its support for the existence of an appropriate and effective constitutional/statutory/legal framework and the de facto application provisions of this framework in the UN Member States.

In the framework of its development-aid projects, the **international donor community** could advocate

- the implementation of the principles of the Mexico Declaration and the Lima Declaration on SAI independence, including the Principle on the existence of an appropriate and effective constitutional/statutory/legal framework and the de facto application provisions of this framework.



Principle 2

The independence of SAI heads and members of collegial institutions, including security of tenure and legal immunity in the normal discharge of their duties

2.1 The applicable legislation specifies the conditions for appointments, re-appointments, employment, removal and retirement of the head of SAI and members of collegial institutions, who are

(1) appointed, re-appointed, or removed by a process that ensures their independence from the Executive,

(2) given appointments with sufficiently long and fixed terms, to allow them to carry out their mandates without fear of retaliation; and

(3) immune to any prosecution for any act, past or present, that results from the normal discharge of their duties as the case may be.

2.2 (1) The process of appointing the head of the SAI was defined within the Legislature of six countries. In three countries, the head of the SAI had been elected by a simple majority by the representation of the people (Parliament). In three countries, the head of state appointed the head of the SAI without a prior election process. In one country, he or she was appointed by a commission of the Executive. ISSAI 11 contains such methods of appointment. The following table offers an overview of the appointment methods regarding the heads of the SAIs.

Table 3: Heads of the SAIs

	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
Process of appointment defined within the Legislature	Yes	Yes	Yes	Yes	No	Yes	Yes (in development)



	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
Head of the SAI is being appointed by...	Parliament based on the proposal by the Council of Citizen Participation and Control by the Citizens	President (after consulting the head of government and the leader of the opposition)	Parliament based on the proposal by the President	Head of state appoints a person from a proposal list (representatives of the government, the Executive, the opposition and spokespersons of the Legislature)	Commission for Public Service Control	Parliament (based on a proposal by the head of government)	President (after consulting the head of government and based on an exclusive proposal by the Highest Judicial Council)
The head of the SAI belongs to the following branch of state	5th branch (branch of transparency and control by the citizens)	No particular branch	No particular branch	Executive	Government (Executive)	Legislature	Judiciary
Length of term of office of the head of the SAI	5 years	Term of office limited by reaching the age limit of 65 years	7 years	5 years	5 years	6 years	6 years
Re-election/-appointment possible	Yes, once	No	Yes, once	No (not even at a later point in time)	Yes, several times	Yes, once	No
Length of term of office of the head of state	4 years (one re-election possible)	5 years (re-election possible)	5 years (one re-election possible)	Term of office limited by reaching the age limit of 65 years	5 years (several re-elections possible)	6 years (one re-election possible)	5 years (one re-election possible)
Length of term of office of the members of Parliament	4 years (several re-elections possible)	5 years (several re-elections possible)	4 years (several re-elections possible)	5 years (several re-elections possible)	4 years (several re-elections possible)	5 years (several re-elections possible)	5 years (several re-elections possible)



	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
Length of term of office of the justices of the Supreme Court of Justice	9 years (no re-appointment possible)	Term of office limited by reaching the age limit of 65 years	9 years (no re-appointment possible)	10 years (no re-appointment possible)	Term of office limited by reaching the age limit of 60 years	Term of office limited by reaching the age limit of 60 years	Highest Judicial Council 6 years (no re-appointment possible)
Process for the removal from office defined by the Legislature	Yes	Yes	Yes	Yes	No	Yes	Yes
Requirements for initiating the process for the removal from office of the head of the SAI	25% of the members of Parliament	Motion by the President or the head of government	Unjustified absence from office	Motion by the President of the Supreme Court of Justice	After consulting the Parliamentary Committee and Council of Ministers	Not defined	Not defined
Necessary majority for the removal from office of the head of the SAI	Simple majority in the Parliament	Not defined	Simple majority in the Parliament	Qualified majority (2/3 of the members of Parliament)	Not defined	Simple majority in the Parliament	Not defined
Immunity from criminal prosecution for any act that results from the discharge of his or her duties	Yes	No	Yes	Yes	No	Yes	Yes
Removal from office in the course of the last three terms of office	No	No	No	No	No	No	Yes (2: 2011 and 2014)
Longer periods of time without an officially appointed head of the SAI	Yes (02/2003-02/2007)	No	No	No	Yes (2008-2009)	Yes, 2007: Vacancy for 1 year (-> substitute regulation for up to 3 months)	No

Sources: SAI; compiled by Austrian Court of Audit



(2) In all the countries the length of the term of office of the head of the SAI was comparable to the one of the head of state or to the term of office of a judge at the Supreme Court of Justice.⁴

(3) Furthermore, in six out of the seven reviewed SAIs' countries a process was defined within the national Legislature for the head of SAI's removal from office. In one country, legislation provided for the possibility to remove the head of the SAI from office, but failed to deliver the process and the reasons for it. The requirements for initiating a process of removal from office differed and ranged from a 25-percent-quorum in the respective national assembly to a motion by the President or the head of government. A qualified majority of 2/3 of the members of Parliament was required in just one country. ISSAI 11 includes all of these possibilities; among the examples it provides ranks the removal from office of the head of the SAI by the head of state as well as the removal from office by a 2/3 majority. In one country, the head of the SAI could be removed from office on the grounds of incompetence, occupational disability, neglect of duty, insolvency and misconduct by a commission of the Executive after a consultation with the responsible parliamentary committee and the Council of Ministers.

The head of the SAI was immune from criminal prosecution for any act that resulted from the discharge of his or her duties in five out of the seven countries. In the course of the last three terms of office a head of the SAI had been removed from office in one of the countries. Three SAIs experienced longer periods of time without an officially appointed head. These periods differed and ranged from one year to up to four years.

2.3

The process of appointing and of removing the head of the SAI had no legal basis in the case of one SAI and thus diverged from ISSAI 10.

Two countries granted no immunity from criminal prosecution during the term of office of the head of the SAI.

Based on the summarized and comparative depiction of the peer review results, the following opportunities for action can be presented in the form of recommendations:

⁴ According to ISSAI 10 and ISSAI 11 this can serve as a benchmark for defining a term of office for the heads of the SAIs, which allows them to carry out their duties without fear of retaliation.



In the framework of its remit, **INTOSAI** could:

- produce appropriate sample texts for legal provisions in accordance with the Lima Declaration and the Mexico Declaration, which would ensure that the necessary election process and the process for the removal from office of the head of the SAI, including respective justifications and immunity from criminal prosecution, are based on laws; such texts could be provided to the member SAIs, if need be, as a supporting tool for adapting to the respective national circumstances;
- attribute appropriate importance to the independence of SAI heads and members of collegial institutions, including security of tenure and legal immunity in the normal discharge of their duties in the framework of its capacity-building and capacity-development programmes.

In view of its corresponding Resolutions and in the framework of its remit and its possibilities, the **United Nations** could

- continue its support for the independence of SAI heads and members of collegial institutions, including security of tenure and legal immunity in the normal discharge of their duties.

In the framework of its development-aid projects, the **international donor community** could advocate

- the implementation of the principles of the Mexico Declaration and the Lima Declaration on SAI independence, including the Principle on the independence of SAI heads and members of collegial institutions, including security of tenure and legal immunity in the normal discharge of their duties.



Principle 3

A sufficiently broad mandate and full discretion in the discharge of SAI functions

3.1 SAs should be empowered to audit the:

- use of public monies, resources, or assets, by a recipient or beneficiary regardless of its legal nature,
- collection of revenues owed to the government or public entities;
- legality and regularity of government or public entities accounts;
- quality of financial management and reporting; and
- economy, efficiency, and effectiveness of government or public entities operations.

Except when specifically required to do so by legislation, SAs do not audit government or public entities policy but restrict themselves to the audit of policy implementation.

While respecting the laws enacted by the Legislature that apply to them, SAs are free from direction or interference from the Legislature or the Executive in the

- selection of audit issues,
- planning, programming, conduct, reporting, and follow-up of their audits,
- organization and management of their office; and
- enforcement of their decisions where the application of sanctions is part of their mandate.

SAs should not be involved or be seen to be involved, in any manner, whatsoever, in the management of the organizations that they audit.

SAs should ensure that their personnel do not develop too close a relationship with the entities they audit, so they remain objective and appear objective.

SAI should have full discretion in the discharge of their responsibilities, they should cooperate with governments or public entities that strive to improve the use and management of public funds.



SAI should use appropriate work and audit standards, and a code of ethics, based on official documents of INTOSAI, the International Federation of Accountants, or other recognized standard-setting bodies.

SAIs should submit an annual activity report to the Legislature and to other state bodies — as required by the constitution, statutes, or legislation — which they should make available to the public.

3.2

The following table depicts an overview of the extent to which ISSAI 10’s “sufficiently broad mandate and full discretion in the discharge of SAI functions” was implemented in the countries that participated in the peer review:

Table 4: The SAIs’ mandate

	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
The SAIs are empowered to audit the:							
Use of public monies, resources, or assets, by a recipient or beneficiary regardless of its legal nature	Yes	Yes (state-owned or state-affiliated businesses can hire private auditors)	Yes	Yes	Yes (state-affiliated businesses can hire private auditors)	Yes (audit of public businesses by other public audit institutions and by private auditors)	Yes
Collection of revenues owed to the government or public entities	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Legality and regularity of government or public entities accounts	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Quality of financial management and reporting	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Economy, efficiency, and effectiveness of government or public entities operations	Yes	Yes (not explicitly regulated)	Yes	Yes	Yes – but no audits have been carried out so far	Yes	Yes



	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
SAIs are free from direction or interference from the Legislature or the Executive in the:							
Selection of audit issues	Yes (requested audits possible)	Yes	Yes	Yes (requested audits possible)	Yes (requested audits possible)	Yes (requested audits possible)	Yes (compulsory audits stipulated)
Planning, programming, conduct, reporting	Yes	Yes	Yes	Yes	Yes. However, 20% of the audits have to be outsourced to the private sector.	Yes	Yes
Follow-up of their audits	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Organization and management of their office	Yes	No	Yes	No	No	Yes	Yes
SAIs should not be involved or be seen to be involved, in any manner, whatsoever, in the management of the organizations that they audit.							
	Yes	Yes	Yes	Yes	No	Yes	Yes
SAI should have full discretion in the discharge of their responsibilities, they should cooperate with governments or public entities that strive to improve the use and management of public funds.							
	Yes	Yes	Yes	Yes	Yes	Yes	Yes
SAI should use appropriate work and audit standards, and a code of ethics, based on official documents of INTOSAI, the International Federation of Accountants, or other recognized standard-setting bodies.							
	Yes	No (general code of conduct applies to all public servants; own code of conduct in draft phase)	Yes	Yes	No (general code of conduct applies to all public servants)	Yes	Yes

Sources: SAI; compiled by Austrian Court of Audit



The configuration of the mandate differed among the reviewed SAIs. In some countries the SAI faced competition from private auditors in the audit of state-owned or state-affiliated businesses, or in some cases the SAI hired private auditors. One country had an additional public audit institution with a mandate that partially overlapped with the mandate of the SAI.

In general, SAIs were unrestrained as regards the types of audit they perform, even though they were not always explicitly empowered to conduct performance audits. Furthermore, not all of the SAIs had already actively or autonomously conducted performance audits.

The independence and objectivity of the reviewed SAIs were ensured in most of the countries. It was possible in almost all of the countries to submit audit requests to the SAIs. However, the circle of those entitled to request audits varied. In one of the countries, the SAI was required by law to act on such audit requests.

3.3

According to the assessment made by the peer review team, all of the reviewed SAIs' countries had comprehensively defined the mandate of their respective SAI in accordance with Principle 3 of ISSAI 10. Nevertheless the discharge of the mandate differed in the respective countries.

One reviewed SAI showed deficiencies in its mandate and in its discretion in the discharge of its functions, as well as in its involvement in the management and its relationship towards the audited entities.

Furthermore not all of the SAIs actively or autonomously conducted performance audits.

Two SAIs had no appropriate code of conduct in place.

In three countries, the reviewed SAIs were not free from direction or interference from the Executive in the organization and management of their office.

Based on the summarized and comparative depiction of the peer review results, the following opportunities for action can be presented in the form of recommendations:

In the framework of its remit, **INTOSAI** could



- produce appropriate sample texts for a sufficiently broad mandate and full discretion in the discharge of SAI functions; these could be provided to the member SAIs, if need be, as a supporting tool for adapting them to the respective national circumstances;
- offer capacity-building and capacity-development programmes with a special focus on performance audits and the gathering of appropriate know-how,
- make its member SAIs aware of the considerable importance of having a SAI-specific code of conduct;
- produce appropriate sample texts for SAI-specific codes of conduct and provide them to the member SAIs, if need be, as a supporting tool for adapting to the respective national circumstances.

In view of its corresponding Resolutions and in the framework of its remit and its possibilities, the **United Nations** could

- continue to encourage the UN Member States to ensure a sufficiently broad mandate and full discretion in the discharge of SAI functions.

In the framework of its development-aid projects, the **international donor community** could advocate

- the implementation of the principles of the Mexico Declaration and the Lima Declaration on SAI independence, including the Principle on a sufficiently broad mandate and full discretion in the discharge of SAI functions.



Principle 4

Unrestricted access to information

4.1 SAIs should have adequate powers to obtain timely, unfettered, direct, and free access to all the necessary documents and information for the proper discharge of their statutory responsibilities.

4.2 The right to an unrestricted access to all of the documents and information was defined by law in all of the seven countries of the reviewed SAIs. A constitutional framework was in place in one country only.

The respective laws did not stipulate any limitations to this right. It was, however, de facto impossible for one SAI to get access to information and documents as regards the management of public finances in such fields as defence and intelligence services marked as confidential.

The following table provides an overview of the possibilities the reviewed SAIs had to gain access to documents and information required for a proper discharge of their legally defined tasks:

Table 5: The SAIs' access to information

	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
Is there a constitutional framework for the access to information?	No	Yes	No	No	No	No	No
Is there a legal framework for the access to information?	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Are there constitutional/legal exceptions to the unrestricted access to information?	No	No	No	No	No	No	No
Are there any de facto limitations to the access to information?	–	No reviews of public authorities located abroad	–	–	No reviews of certain regions; financial statements to be audited were not prepared	No review of “confidential” parts within the management of public finances (e.g. military)	No



	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
Are there legal remedies in the event of being denied access to information?	Yes; dismissal from the public entity or monetary penalties in the case of legal persons of civil law	Yes; first Prosecutor General, then judicial enforcement	Yes; complaint filed at the corresponding superior authority, then filing of charges with the Office of the Public Prosecutor	Yes; appeal at a court; no specific procedures defined	Yes; criminal sanctions	Yes; criminal sanctions	Yes; criminal sanctions
Have there been any cases of denied access to information?	Yes	Yes	Yes	No	Yes	No	No
Have the existing legal remedies named above been used in those cases?	Yes	Partially, one proceeding is still pending, in other cases no legal remedies were used	Yes, proceeding is still pending	-	No	-	-

Sources: SAI; compiled by Austrian Court of Audit

Three of the SAIs experienced de facto limitations to their access to information, for example, as regards the management of public finances in the military field or certain regions.

All of the reviewed SAIs could resort to legal remedies defined by law in the event of being denied access to information. In one country the reviewed SAI was legally entitled to go to court, but the subsequent binding procedures had not been defined by law.

Four out of the seven reviewed SAIs experienced cases of active obstruction of their access to information. However, only two of those SAIs resorted to using legal remedies. The corresponding proceedings were still pending during the peer review and so it was not possible to determine whether the legal remedies were successful or not.

In the case of two of the reviewed SAIs, the competence of the SAIs to audit the administration of the public finances had been contested and their access to information had been denied. The subsequent lawsuits confirmed the competence of one of the SAIs. At one SAI, the decision by the court led additionally to an amendment of the law regulating the rights and responsibilities of the SAI.



4.3

From the point of view of the peer review teams, the majority of the SAIs fulfilled the requirements of Principle 4 of ISSAI 10, which defines the unrestricted access to information.

However, there were some de facto limitations to the audit work of some of the SAIs; for example, information about military issues or certain regions were not presented or financial statements to be audited had not been prepared.

Furthermore, four of the seven reviewed SAIs experienced cases of obstruction of their access to information; only two of the SAIs resorted to legal remedies.

Based on the summarized and comparative depiction of the peer review results, the following opportunities for action can be presented in the form of recommendations:

In the framework of its remit, **INTOSAI** could

- produce appropriate sample texts for an unrestricted access to information and for effective legal remedies; these could be provided to the member SAIs, if need be, as a supporting tool for adapting them to the respective national circumstances,
- attribute appropriate importance to the unrestricted access of SAIs to information in the framework of its capacity-building and capacity-development programmes.

In view of its corresponding Resolutions and in the framework of its remit and its possibilities, the **United Nations** could

- continue to encourage the UN Member States to provide unrestricted access to information for their SAIs.

In the framework of its development-aid projects, the **international donor community** could advocate

- the implementation of the principles of the Mexico Declaration and the Lima Declaration on SAI independence, including the Principle on unrestricted access to information.



Principle 5

The right and obligation to report on their work

5.1 SAIs should not be restricted from reporting the results of their audit work. They should be required by law to report at least once a year on the results of their audit work.

5.2 Six of the seven reviewed SAIs were obliged by law to report on their findings at least once per year. Five of these SAIs fulfilled this obligation; within the reviewed period of time they reported their findings to the Parliament and the Executive. The SAIs did so by producing annual reports on their audits, which often also contained a concise report on their activities.⁵

Some SAIs reported additionally to the head of state or to specific commissions or committees (e.g. specialized in the field of anti-corruption).

The following table summarizes how the reviewed SAIs report on the results of their audit work:

Table 6: The SAIs' right and obligation to report on their work

	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
Was the SAI obliged by law to report at least once per year on its findings?	No	Yes	Yes	Yes	Yes	Yes	Yes
Did the SAI produce a report on its findings during the reviewed period of time?	No	Yes	Yes	Yes	No (not in the reviewed period of time)	Yes	Yes
Who received these reports?	-	Parliament, Minister of Finance	Parliament	Head of state, Parliament, Public Accounts Committee, Prime Minister, Council of Ministers, Anti-Corruption Committee	Spokesperson of the Parliament (who forwards it to the Parliament)	Parliament, Prime Minister, Minister of Finance, Anti-Corruption Committee	Head of state, Parliament, Prime Minister

⁵ ISSAIs 10 and 11 do not contain any details on the required content and the level of detail of activity reports.



	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
Did the SAI also report individually on every single audit?	No	Yes	Yes	Yes (performance audits)	Yes	Yes	No
Who received the individual audit reports (except for the audited entity)?	–	Parliament, Minister of Finance, the Minister responsible for the audited entity	The Minister responsible for the audited entity; where appropriate: President, Parliament, Prime Minister, Minister of Finance	Head of state, Prime Minister, Commission for Public Service, Anti-Corruption Committee	Public Accounts Committee (which forwards it to the Parliament), Minister of Finance, Minister responsible for the audited entity	Minister of Finance (via the audited entity)	Head of state, Parliament, Prime Minister

Sources: SAI; compiled by Austrian Court of Audit

Five of the reviewed SAIs presented the reports and the findings of the individual audits not only to the audited entity but also to other addressees. One SAI was obliged by law to submit some of the reports on financial audits only to the head of the audited entity, who then forwarded the report to the Minister responsible for the audited entity, and he or she then forwarded it to the Parliament. The SAI nevertheless submitted those reports directly to the Parliament as well.

A different SAI presented the annual report to the spokesperson of the Parliament, who then had to put it on the agenda of a parliamentary session. The reports on individual audits were submitted to the Public Accounts Committee, which discussed and checked them before forwarding them to the Parliament.

5.3

The peer review teams determined that the majority of the reviewed SAIs had the right and the obligation to report on their findings once per year and that they generally fulfilled this obligation through annual reports in accordance with Principle 5 of ISSAI 10.

One of the seven reviewed SAI diverged from Principle 5 of ISSAI 10 in that it was not obliged by law to report on its findings once per year. A different SAI did not fulfil its obligation.

Based on the summarized and comparative depiction of the peer review results, the following opportunities for action can be presented in the form of recommendations:



In the framework of its remit, **INTOSAI** could

- support its member SAIs, if need be, in raising awareness on this Principle, according to which SAIs should not be hindered in their reporting on findings of their audit work and should be obliged by law to report on their findings at least once per year;
- compile examples of best practices as regards the rights, responsibilities and possibilities of SAIs to report without restrictions in order to make them available to its member SAIs;
- attribute appropriate importance to the right, the obligation and the possibilities of SAIs to report without restrictions on their audit work in the framework of its capacity-building and capacity-development programmes.

In view of its corresponding Resolutions and in the framework of its remit and its possibilities, the **United Nations** could

- continue to encourage the UN Member States to ensure that their SAIs have the right and the obligation to report without restriction on their audit work.

In the framework of its development-aid projects, the **international donor community** could advocate

- the implementation of the principles of the Mexico Declaration and the Lima Declaration on SAI independence, including the principle stipulating that SAIs should not be hindered in their reporting on the results of their audit work and that they should be obliged by law to report on their findings at least once per year.



Principle 6

The freedom to decide the content and timing of audit reports and to publish and disseminate them

6.1 (1) SAIs are free to decide the content of their audit reports.

SAIs are free to make observations and recommendations in their audit reports, taking into consideration, as appropriate, the views of the audited entity.

(2) Legislation specifies minimum audit reporting requirements of SAIs and, where appropriate, specific matters that should be subject to a formal audit opinion or certificate.

(3) SAIs are free to decide on the timing of their audit reports except where specific reporting requirements are prescribed by law.

(4) SAIs may accommodate specific requests for investigations or audits by the Legislature, as a whole, or one of its commissions, or the government.

(5) SAIs are free to publish and disseminate their reports, once they have been formally tabled or delivered to the appropriate authority – as required by law.

6.2 The following table depicts if and how the reviewed SAIs complied with the different aspects of Principle 6 of ISSAI 10:



Table 7: The freedom to decide the content and timing of audit reports

	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
Was the SAI free to decide the content of its audit reports? Did the audit reports contain recommendations?	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Did the audit reports contain the point of view of the audited entity?	Yes	Yes (performance audits); no (financial audits)	Yes				
Did the Legislature define minimal standards for the audit reports?	No	No	No	Yes	No	No	No
Was the SAI free to decide the timing of the presentation of the audit reports?	Yes	Yes (individual audit reports); no (annual report)	Yes (except for the activity report)	Yes (individual audit reports); no (annual report)	Yes	Yes	Yes (except for the financing of election campaigns)
Did the SAI carry out specific audit requests?	Yes	No	No	Yes	-	Yes	No
Was the SAI obliged to carry out audit requests?	Yes	No	No	Yes	Yes	No	Yes
Was the SAI free to publish its reports after they had been officially presented?	Yes (legal obligation)	Yes	Yes (legal obligation)	Yes	By law: yes (after presenting them to the Parliament); in practice: no (no presentation)	Yes	Yes
How did the SAI publish its audit reports?	Audit reports and activity report on the website	Annual report and reports on performance audits on the website; annual reports as hardcopy; broadcasting of the sessions of the Public Accounts Committee	Audit reports (partially as summaries), annual report and activity report on the website; activity report; newsletter; social media	Individual reports on performance audits and annual report on the website; partially brochures	No publication	Annual report and all reports on performance audits on the website	Individual reports and annual report on the website

Sources: SAI; compiled by Austrian Court of Audit



All of the SAIs were free to publish their reports after they had been officially presented; two of the SAIs were even obliged by law to inform the public.⁶ However, one SAI had been de facto prevented from publishing its reports as the Public Accounts Committee did not put the reports on its agenda.

With one exception, all of the SAIs published selected or all of the audit reports and/or annual reports on their website. Some published hardcopy reports.

Some SAIs were, for example, obliged by law to represent the points of view of the audited entity. One SAI was not allowed to report on matters relevant to criminal proceedings; instead it had to inform the public prosecutor's office. ISSAI 10 and 11 do not contain further details on the type and scope of minimal legal standards for audit reports. Only one of the SAIs had legally defined minimal standards, which surpassed the very basic requirements for audit reports.⁷

Four of the SAIs were obliged by law to carry out audit requests from external entities. One SAI did carry out audit requests even though there was no legal obligation to do so.

6.3

The peer review teams determined that, as stipulated by Principle 6 of ISSAI 10, all of the SAIs were free to decide the content of their audit reports and to publish them; furthermore all of the reports contained recommendations as well as the points of view of the respective audited entity. Some SAIs had to comply with a specific timing for the publication of individual types of reports defined by law; this was admissible according to ISSAI 10.

For most of the SAIs the Legislature did not specify any minimal standards for audit reports despite it being required by ISSAI 10.

Four SAIs were obliged by law to carry out audit requests. One of the SAIs had to deal with a large number of audit requests, which drained its resources to such an extent that it seemed to threaten its right to autonomously design its audit schedule and thus its independence.

⁶ The publication of the reports is to be understood as the act of making them available to the general public. This goes beyond the presentation of the reports to the Parliament and other public institutions as stated by Principle 5.

⁷ This SAI was obliged to hand in an audit opinion stating whether the financial statements of the audited entity had been presented fairly and in accordance with the law and accounting standards; to provide additional information on the annual financial statements; to report cases of fraud, abuse of office or unlawful conduct and to point to infringements of legal and statutory requirements.



Based on the summarized and comparative depiction of the peer review results, the following opportunities for action can be presented in the form of recommendations:

In the framework of its remit, **INTOSAI** could

- compile examples of SAI best practices on minimal requirements for audit reports and public relations in order to provide them to its member SAIs,
- attribute appropriate importance to the freedom of SAIs to decide the content and the timing of audit reports and to publish and disseminate them in the framework of its capacity-building and capacity-development programmes.

In view of its corresponding Resolutions and in the framework of its remit and its possibilities, the **United Nations** could

- continue to encourage the UN Member States to implement the Principle on the freedom of SAIs to decide the content and the timing of audit reports and to publish and disseminate them,
- highlight the value and benefits of objective, independent audit reports of SAIs for their respective national states and civil societies and raise awareness for this Principle.

In the framework of its development-aid projects, the **international donor community** could advocate

- the implementation of the principles of the Mexico Declaration and the Lima Declaration on SAI independence, including the Principle on the freedom to decide the content and timing of audit reports and to publish and disseminate them.



Principle 7

The existence of effective follow-up mechanisms on SAI recommendations

7.1 (1) SAIs submit their reports to the Legislature, one of its commissions, or an auditee’s governing board, as appropriate, for review and follow-up on specific recommendations for corrective action.

(2) SAIs have their own internal follow-up system to ensure that the audited entities properly address their observations and recommendations as well as those made by the Legislature, one of its commissions, or the auditee’s governing board, as appropriate.

(3) SAIs submit their follow-up reports to the Legislature, one of its commissions, or the auditee’s governing board, as appropriate, for consideration and action, even when SAIs have their own statutory power for follow-up and sanctions.

7.2 In the respective countries the peer review teams encountered different methods and approaches as to how SAIs followed up on the implementation of their recommendations. The following table compares the different approaches to a follow-up on the recommendations:

Table 8: The SAIs’ follow-up mechanisms

	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
Are the audited entities obliged by law to implement the recommendations?	Yes	No	Yes	Yes	Yes	Yes	No
Is the SAI obliged by law to follow up on its recommendations?	No	No	Yes	Yes	No	No	No
Is the SAI free to decide if it wants to follow up on its recommendations and to choose a process to do so?	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Does the SAI use certain processes to follow up on its recommendations?	Yes, informal ones	Yes, informal ones	Yes, formal procedure	Yes, informal ones	Yes, informal ones	Yes, informal ones	No



	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
Does the SAI make concrete recommendations for the audited entity?	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Are there other follow-up mechanisms (e.g. other competent bodies)?	No	Yes, the “Public Accounts Committee” and “Public Accounts (Enterprises) Committee”	No	Yes, the “Public Accounts Committee”	Yes, the “Public Accounts Committee”	Yes, the “Public Accounts Committee”	Yes, the “High Committee for Administrative and Financial Control”
Does the SAI conduct its own follow-up audits?	No	Yes	Yes	No	No	Yes (performance audits)	No
Does the SAI produce its own follow-up reports?	No	Yes, but not during the reviewed period of time	No	No	No	Yes (first reports are being currently edited)	No
Is the follow-up process included in the internal quality standards (strategy paper) of the SAI?	Yes	Yes	Yes	Yes	No	Yes	No

Sources: SAI; compiled by Austrian Court of Audit

In five countries, legal stipulations obliged the audited entity to implement the recommendations made by the respective SAI. In five countries, the SAIs were not solely responsible for follow-ups and reviews of their recommendations; in addition to the SAI a specific committee (for example the “Public Accounts Committee” or the “High Committee for Administrative and Financial Control”) was also responsible for those tasks. Only in two countries was the SAI explicitly obliged by law to follow up on its recommendations on its own.

All of the SAIs, with the exception of one SAI, used enquiry processes that were partially adapted to the type of audit they had conducted. The findings based on these processes were attached to the respective audit reports by the SAI. In addition to that, one SAI discussed the implementation of its recommendations with the responsible administrative executives.

Three of the SAIs conducted their own follow-up audits. These SAIs also produced their own follow-up reports. One of these SAIs had been producing them on a regular basis while one SAI was working on its first follow-up report when the peer review took place.



Four of the SAIs performed follow-ups on their recommendations after every audit. In four countries, the SAIs had established internal processes in addition to the enquiry processes and follow-up reports.

7.3

In accordance with Principle 7 of ISSAI 10, all of the SAIs' reports contained recommendations that were presented to the competent commissions or the Legislature. Additionally, all of the SAIs were free to decide which further processing mechanisms they wished to deploy, and thus they were not limited by legal stipulations.

Only three SAIs conducted their own follow-up audits. One SAI had no mechanisms at all in place to follow up on its recommendations.

Some of the SAIs had designed their own further processing mechanisms for their recommendations, but not all of the SAIs used a systematic approach for follow-ups on their respective recommendations.

Based on the summarized and comparative depiction of the peer review results, the following opportunities for action can be presented in the form of recommendations:

In the framework of its remit, **INTOSAI** could

- compile examples of best practices for effective follow-up mechanisms and provide them to its member SAIs in order to contribute to increasing the value and benefits of SAIs;
- attribute appropriate importance to the existence of effective follow-up mechanisms to review the compliance with SAI recommendations in the framework of its capacity-building and capacity-development programmes.

In view of its corresponding Resolutions and in the framework of its remit and its possibilities, the **United Nations** could

- continue its support for having effective follow-up mechanisms in order to be able to review the compliance with the recommendations issued by SAIs.

In the framework of its development-aid projects, the **international donor community** could advocate

- the implementation of the principles of the Mexico Declaration and the Lima Declaration on SAI independence, including the existence of effective follow-up mechanisms in order to be able to review the compliance with the recommendations issued by SAIs.



Principle 8

Financial and managerial/administrative autonomy and the availability of appropriate human, material and monetary resources

8.1 (1) SAIs should have available necessary and reasonable human, material, and monetary resources — the Executive should not control or direct the access to these resources.

(2) SAIs manage their own budget and allocate it appropriately.

(3) The Legislature or one of its commissions is responsible for ensuring that SAIs have the proper resources to fulfil their mandate.

(4) SAIs have the right of direct appeal to the Legislature if the resources provided are insufficient to allow them to fulfil their mandate.

8.2 The following table provides an overview of the financial autonomy and the resources at the seven reviewed SAIs:

Table 9: The SAIs' financial and managerial/administrative autonomy

	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
(1) Does the Executive control or regulate the access to resources?	Yes						
(2) Does the SAI manage its own budget and does the SAI independently allocate resources?	No	No	Yes	Yes	No	Yes	No
Does the SAI receive its budget as a lump sum?	No	No	No	Yes	No	No	No
Is the SAI independent in its staff management?	No	No	Yes	No	No	Yes	No
Does the SAI directly pay the salaries and allowances of its auditors?	Yes	Yes	Yes	Yes	No	Yes	No
Does the SAI have resources available for its infrastructure and external expertise?	Yes	Yes	Yes	Yes	Yes	Yes	No
(3) Is the Legislature or one of its commissions responsible for ensuring that the SAI receives resources? (budget resolution by the Parliament)	Yes						



	SAI A	SAI B	SAI C	SAI D	SAI E	SAI F	SAI G
Is the financial autonomy of the SAI defined within a legal or a constitutional framework?	Yes	Yes	Yes	Yes	No	Yes	Regulations in a draft law (“draft organic law”)
Do representatives of the Legislature conduct budget negotiations with or on behalf of the SAI?	No	No	Yes	No	partially	partially	No
Is the budget of the SAI being negotiated with representatives of the government or the Executive, which are also being audited by the SAI?	Yes	Yes	No	Yes	Yes	Yes	Yes
(4) Does the SAI have the right to directly contact the Legislature in the event of insufficient resources?	No	No	No	No	No	Yes	No

Sources: SAI; compiled by Austrian Court of Audit

(1) In general the Executive, in most of the cases via the Ministry of Finance, regulated or controlled the access to resources of the SAIs. Even though the final adoption of the budget was done by the Parliament, only one SAI was able to present alternative budget proposals to the Legislature in the event that it failed to reach an agreement with the Executive.

(2) Few SAIs had full discretion over the budgets allocated to them. The allocation of the resources by the SAI to individual parts of their budget was partially limited as well.

Most of the SAIs had only limited independence in their staff management. In most of the cases they had no competence to employ or dismiss staff members and in general they did not pay auditors directly. Even when a SAI administered and paid its auditors directly (one in fact did so), a permit from the Executive was necessary for employing staff members. Thus, at some SAIs many vacancies remained vacant. Sometimes the annual budget laws defined the number of staff members at the respective SAIs. Moreover, one SAI had to get a permit from the Executive for all journeys abroad.⁸

Only one SAI received its budget in the form of a lump sum. Thus some of the SAIs needed, for example, also the approval of the Executive for investments,

⁸ In two cases public commissions defined the structure and the framework conditions for the staff at the SAIs. Certain organizational changes at the SAIs required the approval of the public commissions.



rental agreements or for the hiring of external experts. Several SAIs had to have changes in the use of resources as regards the audit and the support budget approved by the Executive.

(3) The budgetary needs were in general reported to the Ministry of Finance, which in turn drafted the corresponding chapters of its financial legislation, which were subsequently approved by the Parliament. The representatives of the SAIs had, in general, no right to speak or to be heard during budgetary negotiations.⁹

In a number of cases the budget of the SAIs did not form a separate chapter of the budget, but was incorporated into the budgets of the ministries, which in turn means that the Parliaments could not adopt the budgets of the respective SAIs directly and that negotiations between the Parliaments and the SAIs were not possible.

A legal or constitutional framework on financial autonomy was not in place for all of the SAIs. One country was working on a draft law in this regard.

(4) Only one SAI had the right to contact the Legislature directly in the event that the allocated resources proved to be insufficient. In the case of this SAI, the Legislature had approved a larger budget for the SAI in 2013 and 2014. In practice, some of the SAIs could turn to a parliamentary committee.

8.3

Diverging from ISSAI 10, in most of the cases the Executive regulated or controlled the access to resources of the SAI.

Furthermore the reviewed SAIs did not have full discretion over the budget allocation and only limited independence in their staff management. In direct contradiction to the stipulations of ISSAI 11, most of the SAIs did not receive their budget in the form of a lump sum.

Despite the stipulations of ISSAI 10, only one SAI had the right to directly contact the Legislature in the event that the allocated resources proved to be insufficient.

Based on the summarized and comparative depiction of the peer review results, the following opportunities for action can be presented in the form of recommendations:

⁹ At one SAI the Ministry of Finance set an upper limit for the budget of the SAI. However, corresponding subsequent negotiations with the Legislature resulted in an increase of the SAI's budget. One SAI contacted a committee of the Legislature with regard to budgetary matters.



In the framework of its remit, **INTOSAI** could

- compile examples of best practices for the implementation of the Principle of financial and managerial/administrative autonomy and the availability of appropriate human, material and monetary resources in order to provide them to its member SAIs,
- make its member SAIs aware of the possibility to organize, if need be, symposia with international attendance on the topic of human, material and monetary independence in order to present examples of best practices to high-ranking national representatives, which would in turn be an incentive to take appropriate steps,
- attribute appropriate importance to this Principle in the framework of its capacity-building and capacity-development programmes.

In view of its corresponding Resolutions and in the framework of its remit and its possibilities, the **United Nations** could

- continue to encourage the UN Member States to implement the Principle of financial and managerial/administrative autonomy and the availability of appropriate human, material and monetary resources for SAIs, in particular in order to ensure that SAIs
 - have the right to directly contact the Legislature as regards resource issues,
 - have full discretion over their own budget and
 - are independent in their staff management.

In the framework of its development-aid projects, the **international donor community** could advocate

- the implementation of the principles of the Mexico Declaration and the Lima Declaration on SAI independence, including the Principle on the financial and managerial/administrative autonomy and the availability of appropriate human, material and monetary resources.



Cross-cutting recommendations

INTOSAI, its member SAIs and relevant external stakeholders should continue to support the existing INTOSAI initiatives and projects on strengthening SAI independence, which would also contribute to the implementation of the recommendations resulting from this cross-cutting report.

Summary

In the framework of the project “INTOSAI Peer Reviews on Independence”, peer reviews on SAI independence and compliance with international standards were carried out at SAIs in seven selected countries between January and April 2016. Subsequently, recommendations for actions were prepared. The main focus was on the eight principles on independence of INTOSAI.

In 2007, INTOSAI had already carried out a case study¹⁰, during which it noted the need for improvements in the fields of financial and managerial/administrative autonomy and the availability of appropriate human, material and monetary resources. The SAIs participating in the case study pointed out that even though they fulfilled the requirements for independent SAIs they still had some concerns in terms of their financial and managerial independence.

In 2016, the peer reviews highlighted mainly the independence of the head of the SAI, the discretion in the framework of the mandate of the SAI, the access to information as well as financial and administrative independence to be those areas in which the peer review teams and the SAIs noted an insufficient implementation of the principles on SAI independence and contradictions with the stipulations of ISSAI 10 or ISSAI 11.

The opportunities for action for **INTOSAI**, the **United Nations** and the **international donor community**, which are presented in the form of recommendations, are supposed to contribute to eliminating these weak points and to strengthening the eight principles of ISSAI 10.

¹⁰ The goal of the case study was, among other things, to review whether SAIs complied with the draft of the Mexico Declaration on SAI Independence (Professional Standards Committee – Subcommittee on SAI Independence – INCOSAI – November 2007).



