

# Working with Supreme Audit Institutions

*Supreme Audit Institutions (SAIs) can play a critical role in advancing several SDG16+ targets and in holding governments accountable for overall SDG16+ implementation*

## Overview

A Supreme Audit Institution (SAI) is an independent, national oversight body whose mandate is to “watch” over government accounts, operations and performance.<sup>236</sup> An important part of the national accountability architecture, SAIs are largely responsible for auditing a government’s revenue and spending, helping to increase transparency and ensure the efficient and effective use of public funds by government bodies. Many SAIs support parliaments in their oversight of government budgets and spending. Some play an even larger role in accountability – including some with judicial authority – by ensuring that government programs are in compliance with laws and regulations, or even undertaking performance assessments to determine the effectiveness of a government’s activities.<sup>237</sup>

While structures, mandates and reporting relationships of different SAIs vary, they all can play a critical role in SDG16+ implementation and accountability. As independent oversight bodies, SAIs are central to strengthening and developing effective, accountable and transparent government institutions (SDG target 16.6). In auditing public expenditure and government accounts, SAIs promote transparency in the use of public funds and can help to combat corruption in the public sector (SDG tar-

get 16.5).<sup>238</sup> SAIs can also act as models of transparency and proper financial management in their own operations, helping to foster good governance and accountability in line with the overarching principles of SDG16+.

In addition to providing oversight of a national government’s budget allocations and expenditures for SDG16+ implementation, SAIs can assess the preparedness of national governments to implement the SDGs and undertake performance audits of progress on SDG implementation.<sup>239</sup> Under the INTOSAI Development Initiative’s work on ‘Auditing the SDGs,’ over 70 SAIs have already conducted performance audits of governments’ preparedness to implement the SDGs.<sup>240</sup>



236 INTOSAI Development Initiative. *Guidance on Supreme Audit Institutions’ Engagement with Stakeholders*, p. 6. Available at: <https://www.idi.no/elibrary/well-governed-sais/sais-engaging-with-stakeholders/697-idi-sais-engaging-with-stakeholders-guide/file>

237 Transparency, Accountability and Participation (TAP) Network (2018). *SDG Accountability Handbook: A Practical Guide for Civil Society*, pp. 59-60. Available at: <https://sdgaccountability.org/>; The Global Alliance for Reporting Progress on Peaceful, Just and Inclusive Societies and Transparency, Accountability and Participation (TAP) Network (2020). *Mainstreaming SDG 16: Using the Voluntary National Review to Advance More Peaceful, Just and Inclusive Societies*, p. 32. Available at: <https://www.sdg16hub.org/topic/mainstreaming-sdg-16-using-voluntary-national-review-advance-more-peaceful-just-and-inclusive>

238 The Global Alliance for Reporting Progress on Peaceful, Just and Inclusive Societies and Transparency, Accountability and Participation (TAP) Network (2020). *Mainstreaming SDG 16: Using the Voluntary National Review to Advance More Peaceful, Just and Inclusive Societies*, p. 32. Available at: <https://www.sdg16hub.org/topic/mainstreaming-sdg-16-using-voluntary-national-review-advance-more-peaceful-just-and-inclusive>

239 Transparency, Accountability and Participation (TAP) Network (2018). *SDG Accountability Handbook: A Practical Guide for Civil Society*, p. 59. Available at: <https://sdgaccountability.org/>

240 INTOSAI Development Initiative. ‘Auditing the SDGs’. Available at: <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs>

## Putting it into practice

Traditionally, SAIs have had limited interaction with stakeholders such as civil society. However, in recent years, SAIs have started to deepen their engagement with citizens in order to increase the effectiveness and scope of their auditing practices.<sup>241</sup> Given their mandates to “watch” over government accounts, operations and performance, there is considerable potential for SAIs and civil society to work together in order to promote and support accountability for the SDGs, including SDG16+.

Civil society actors can consider engaging with SAIs in the following ways:<sup>242</sup>

### 1. Support and partnership:

- Communicate with SAIs to understand their role, mandate and limitations;
- Identify champions within SAIs who will work closely with you to promote SDG16+ accountability, and invite them to engage;
- Conduct an SDG16+ gap analysis and stakeholder mapping with SAIs in order to be able to understand and act on opportunities for audits related to SDG16+ issues; and
- Offer support to SAIs to further SDG16+ accountability. For example, CSOs can:
  - Suggest topics or issues of concern for SAIs to audit;
  - Report fraud, waste, corruption or abuse via “hot lines”;
  - Engage in the execution of an audit through joint audits or social audits, including verifying data with citizens;
  - Disseminate audit findings and recommendations; and
  - Engage with audited entities to ensure recommendations are acted upon.

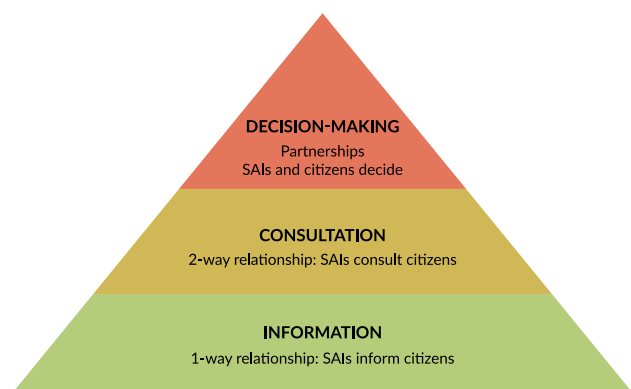
### 2. Advocacy:

- Advocate to ensure SAIs have the mandate, independence and resources to function effectively and to support accountability for the SDGs, including SDG16+;
- Encourage your country’s SAI to conduct an audit to assess the national government’s preparedness to implement the SDGs (if it has not already done so);

- Encourage SAIs to undertake performance audits of government programs – including planning, spending and effectiveness – to implement SDG16+ targets;
- Encourage SAIs to conduct performance audits of government actions to address recommendations and findings from VNRs;<sup>243</sup>
- Advocate to ensure SAIs have the necessary information, from national and sub-national authorities, to publish audit reports in a timely and accessible manner; and
- Use audit reports in your advocacy work, including your engagements with the government, legislature, media and the public, in order to advance SDG16+ implementation.

### 3. Raise awareness:

- Launch public awareness campaigns that raise the profile of audit reports and educate citizens about the role SAIs can play in holding governments accountable for SDG16+ implementation;
- Encourage open debates in parliament on audit reports related to SDG16+ issues and implementation; and
- Work with SAI bodies to establish an annual “Accountability Day” whereby legislators review recent government performance in implementing the SDGs, including SDG16+.



*Stages of Citizen Engagement with SAIs*

<sup>241</sup> World Bank Group and Asociación Civil por la Igualdad y la Justicia (ACIJ). ‘E-guide on Engaging Citizens in the Audit Process’. Available at: <https://www.e-participatoryaudit.org/index.html>

<sup>242</sup> Adapted from: Transparency, Accountability and Participation (TAP) Network (2018). *SDG Accountability Handbook: A Practical Guide for Civil Society*, pp. 59-60. Available at: <https://sdgaccountability.org/>

<sup>243</sup> The Global Alliance for Reporting Progress on Peaceful, Just and Inclusive Societies and Transparency, Accountability and Participation (TAP) Network (2020). *Mainstreaming SDG 16: Using the Voluntary National Review to Advance More Peaceful, Just and Inclusive Societies*, p. 32. Available at: <https://www.sdg16hub.org/topic/mainstreaming-sdg-16-using-voluntary-national-review-advance-more-peaceful-just-and-inclusive>



**CASE STUDY:**

## Citizen Participation to Strengthen Oversight in Colombia and South Korea<sup>244</sup>


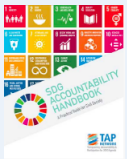
### SDG Accountability Handbook

Colombia: The Comptroller General of the Republic of Colombia (CGRC) actively promotes citizen participation in the oversight process. Colombia’s SAI developed a guide on joint audits with CSOs and citizens affected by public interventions. The actors provide input throughout the execution of audits: on-site; at meetings and roundtables; or through reports and any other forms of information that can help the SAI improve the audit process. According to Practical Action, CGRC has “worked to develop a civil and fiscal culture among citizens. From 2006 to 2010, it carried out 2,232 outreach activities, benefiting 281,861 citizens.” It has also: “established accessible channels for receiving citizens’ input and incorporating it in the audit process [and] from 2006-2010, the CGRC implemented 120 coordinated audits and created 763 citizen oversight committees. To ensure these mechanisms’ success, it carried out 4,964 training activities, enabling 177,196 citizens to actively participate in the oversight process.”<sup>245</sup>

South Korea: In South Korea, the Audit Office established a complaint hotline and whistle-blower mechanism through which citizens can report areas of suspected irregularities or corruption and request audits. The hotline collects “reports on unjust handling of petitions by administrative agencies, complaints, and particularly behaviours such as unjustly refusing receipt and handling of petitions on the grounds that they may be later pinpointed by audit and inspection.” The hotlines also receive “reports of corruption and fraud of public officials, including bribery, idleness, embezzlement and the misappropriation of public funds.” This mechanism has been widely disseminated in South Korean society and has a dedicated page on the SAI’s website.<sup>246</sup>

To read the full-length version of this case study, visit [www.sdg16toolkit.org/case-studies](http://www.sdg16toolkit.org/case-studies)

## Key TAP Network resources:

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| <p><b>Mainstreaming SDG 16: Using the Voluntary National Review to Advance More Peaceful, Just and Inclusive societies</b> (Global Alliance and TAP Network, 2020)</p> | <p>This resource provides policy guidance, case studies and good practices on advancing SDG 16 implementation at national and subnational levels by more effectively leveraging the Voluntary National Review (VNR) and post-VNR processes. It contains a chapter on ‘The Role of Supreme Audit Institutions and other Oversight Bodies.’</p> <p><b>Available at:</b> <a href="https://www.sdg16hub.org/topic/mainstreaming-sdg-16-using-voluntary-national-review-advance-more-peaceful-just-and-inclusive">https://www.sdg16hub.org/topic/mainstreaming-sdg-16-using-voluntary-national-review-advance-more-peaceful-just-and-inclusive</a></p> |  |
| <p><b>SDG Accountability Handbook: A Practical Guide for Civil Society</b> (TAP Network, 2018)</p>   | <p>This handbook provides guidance on the different approaches and steps that can be taken by civil society to ensure national government accountability for the SDGs. It includes a chapter on ‘Utilizing Supreme Audit Institutions (SAI).’</p> <p><b>Available at:</b> <a href="https://sdgaccountability.org/">https://sdgaccountability.org/</a></p>   |  |

<sup>244</sup> TAP Network (2019). SDG Accountability Handbook. IDI Guidance on Supreme Audit Institutions’ Engagement with Stakeholders.

<sup>245</sup> ELLA: The Latin American Approach to Improving Public Spending Oversight. [http://ella.practicalaction.org/wp-content/uploads/files/110826\\_GOV\\_BudPubPol\\_BRIEF2\\_0.pdf](http://ella.practicalaction.org/wp-content/uploads/files/110826_GOV_BudPubPol_BRIEF2_0.pdf)

<sup>246</sup> IDI Guidance on Supreme Audit Institutions’ Engagement with Stakeholders. <http://iniciativatpa.org/2012/wp-content/uploads/2014/09/Stock-take-report-on-SAIs-and-citizen-engagement2.pdf>

## Key resources:

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| <p><b>E-guide on Engaging Citizens in the Audit Process</b><br/>(World Bank Group and Asociación Civil por la Igualdad y la Justicia (ACIJ))</p>  | <p>This e-guide platform on citizen engagement with SAIs is aimed at public officials from oversight bodies and representatives from civil society. It offers tools and information to guide and inform SAIs, civil society organizations and the public about the challenges and benefits of engagement, as well as on how to engage.</p> <p><b>Available at:</b> <a href="https://www.e-participatoryaudit.org/index.html">https://www.e-participatoryaudit.org/index.html</a></p>   |
| <p><b>Guidance on Supreme Audit Institutions' Engagement with Stakeholders</b> (INTOSAI Development Initiative)</p>   | <p>This guidance seeks to help SAIs formulate and implement strategies aimed at enhancing audit impact through stakeholder engagement. It describes a comprehensive set of mechanisms by which SAIs can engage with stakeholders, the different stakeholders a SAI may consider engaging with to achieve greater audit impact and ways for SAIs to develop strategies that can help enhance stakeholder engagement.</p> <p><b>Available at:</b> <a href="https://www.idi.no/elibrary/well-governed-sais/sais-engaging-with-stakeholders/697-idi-sais-engaging-with-stakeholders-guide/file">https://www.idi.no/elibrary/well-governed-sais/sais-engaging-with-stakeholders/697-idi-sais-engaging-with-stakeholders-guide/file</a></p>            |
| <p><b>Citizen Engagement Practices by Supreme Audit Institutions</b> – Compendium of Innovative Practices of Citizen Engagement by Supreme Audit Institutions for Public Accountability (UN DESA, 2013)</p> | <p>This report provides an overview of successful examples and innovations in the engagement of citizens by SAIs. It is based on an analysis of the responses of INTOSAI members to a questionnaire, which formed the technical basis for the 21st UN/INTOSAI Symposium, held in 2011.</p> <p><b>Available at:</b> <a href="https://publicadministration.un.org/publications/content/PDFs/Compendium%20of%20Innovative%20Practices%20of%20Citizen%20Engagement%202013.pdf">https://publicadministration.un.org/publications/content/PDFs/Compendium%20of%20Innovative%20Practices%20of%20Citizen%20Engagement%202013.pdf</a></p>   |
| <p>Sustainable Development Goals – SDGs (International Organization of Supreme Audit Institutions (INTOSAI))</p>  | <p>This section of the website of INTOSAI provides information on the work of SAIs in relation to the SDGs. There are useful links to: the 'INTOSAI Atlas on SDGs – Audit reports of individual SAIs on the SDGs'; activities of individual SAIs on the SDGs; and audit reports and activities of INTOSAI Regional Organizations on the SDGs.</p> <p><b>Available at:</b> <a href="https://www.intosai.org/focus-areas/intosai-un-sdgs/sais-a-regions">https://www.intosai.org/focus-areas/intosai-un-sdgs/sais-a-regions</a></p>  |
| <p><b>Are Nations Prepared for Implementation of the 2030 Agenda?: Supreme Audit Institutions' Insights and Recommendations</b> (INTOSAI Development Initiative, 2019)</p>                                  | <p>This report provides an overview of insights, recommendations and the impact of SAI performance audits of preparedness for the implementation of the 2030 Agenda. It also shares SAI experiences, challenges, lessons learned and future plans for auditing the 2030 Agenda.</p> <p><b>Available at:</b> <a href="https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/sdgs-preparedness-audit/idi-ksc-2030-agenda">https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/sdgs-preparedness-audit/idi-ksc-2030-agenda</a></p>  |
| <p><b>IDI's SDGs Audit Model (ISAM): Pilot Version</b> (INTOSAI Development Initiative, 2020)</p>   | <p>This pilot version of ISAM aims to provide practical 'how-to' guidance to SAIs for conducting audits of SDGs implementation. Key features include an illustration on the elimination of intimate partner violence against women, practical tips, interweaving of SDG principles (coherence, integration, leave no one behind and multi-stakeholder engagement) with an ISSAI compliant audit process, ISSAI checklists and a spotlight on audit impact. Available in English, French, Spanish and Arabic.</p> <p><b>Available at:</b> <a href="https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/isam">https://www.idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/isam</a></p> |