SUPREME AUDIT INSTITUTIONS INDEPENDENCE:
UPDATE ON WORLD BANK KNOWLEDGE PRODUCT
Supreme Audit Institutions independence

1. Context & background
   - SAI Independence, one of the most essential pre-requisites for SAI effectiveness
   - World Bank, as a partner supports strengthening SAI Independence

2. Objective of World Bank’s Global Research Product
   - To equip World Bank teams better support SAIs in collaboration with INTOSAI & others
   - To strengthen global initiatives on mitigating emerging threats to SAI independence

3. Approach
   - Like Country Policy and Institutional Assessments (CPAI), conducted by World Bank teams
   - Use of INTOSAI standards and global best practices

4. Periodicity
   - Annually updated
### The Ten parameters

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Description</th>
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<tbody>
<tr>
<td>Constitutional framework</td>
<td>Transparency in the process of appointment of head of SAI</td>
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<td>Financial autonomy,</td>
<td>Types of Audit conducted</td>
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<td>Operational autonomy</td>
<td>Staffing</td>
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<td>Audit mandate</td>
<td>SAI authority to decide on the audit scope,</td>
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<tr>
<td>Access to records &amp; information</td>
<td>Right and obligation on Audit Reporting.</td>
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Emerging illustrative trends from draft report

- Wide variations globally
- Promising positive trends on SAI Operational Autonomy, audit scope, audit mandate, access to records and public reporting
- Frequently noticed limitations relating to legal frameworks, transparency in appointment of head of SAI & impact on possible public confidence
- Resource limitation, a common concern, which affects SAIs ability to fully execute its audit plans & programs
  - Impact on Performance Audits in several countries
- Limitations on financial autonomy and staffing autonomy
- Income level of country & correlation with SAI independence
- Regional trends exist on various parameters
Thank you

➢ World papers on Governance & Institutions Response to COVID19 including ‘Role of SAIs in Governments’ Response to COVID19’ can be accessed at:


https://blogs.worldbank.org/governance