SUPREME AUDIT INSTITUTIONS INDEPENDENCE:
Update on World Bank knowledge Product

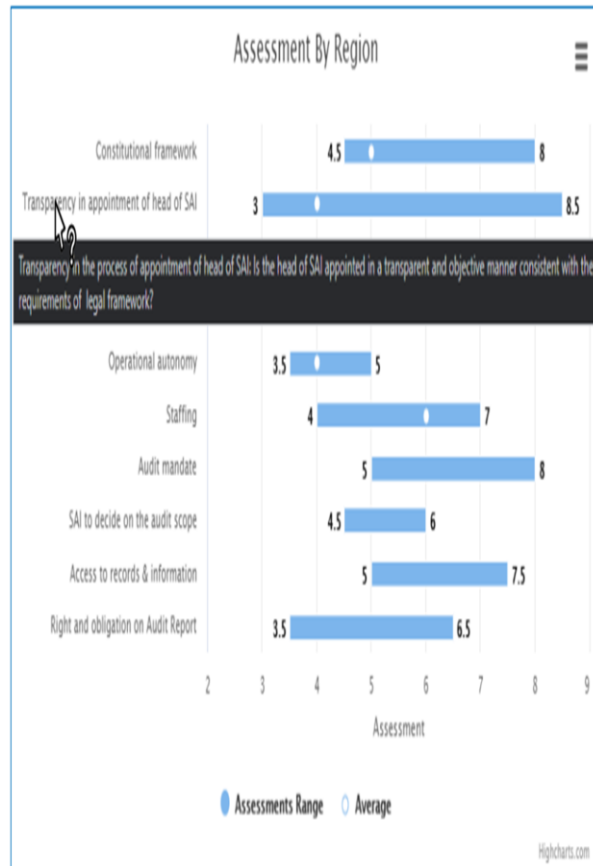September 16, 2020

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

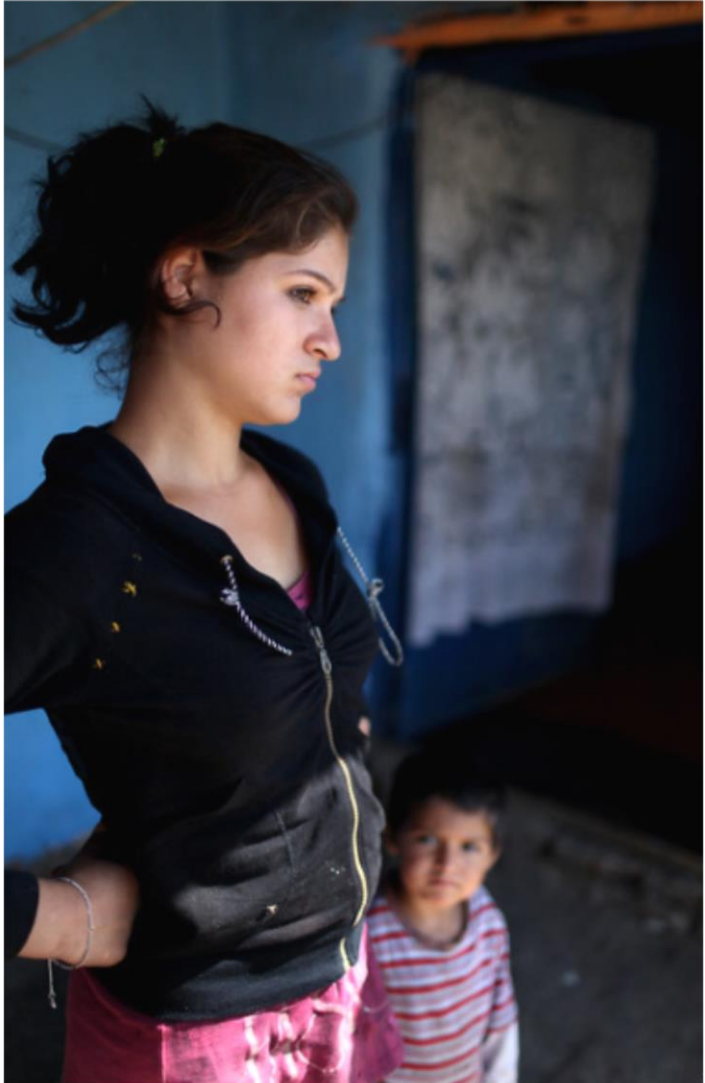**4** **Periodicity**
- ✓ Annually updated

The Ten parameters

Constitutional framework	Transparency in the process of appointment of head of SAI
Financial autonomy,	Types of Audit conducted
Operational autonomy	Staffing
Audit mandate	SAI authority to decide on the audit scope,
Access to records & information	Right and obligation on Audit Reporting.

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://www.worldbank.org/en/topic/governance/brief/governance-institutions-covid-19-response-resources

https://blogs.worldbank.org/governance