Einar Gørrissen. *Source*: IDI

INTOSAI AND IDI HELPING SAIS TO CONTRIBUTE TO A HEALTHY ACCOUNTABILITY ECOSYSTEM

Interview with Einar Gørrissen, Director-General of the INTOSAI Development Initiative
By Sara Abbruzzetti and Gaston Moonen, ECA

What is essential for supreme audit institutions (SAIs) to play an effective role for accountability and transparency in their country and beyond? And how do SAIs help each other to improve themselves and others to play such a role? Audit institutions across the world are organised globally in the International Organisation of Supreme Audit Institutions – INTOSAI – and the INTOSAI Development Initiative - IDI - is their capacity building body to help SAIs, particularly in developing countries, to strengthen their performance and capacity. Sara Abbruzetti, trainee in the ECA, and Gaston Moonen interviewed Einar Gørrissen, IDI's Director-General, on how accountability and transparency is embedded in their activities to help SAIs make a difference and contribute to trust.

Accountability is rather context-dependent, also for SAIs

The INTOSAI Development Initiative – IDI- is an organisation of the International Organisation of Supreme Audit Institutions (INTOSAI) and hence you also represent INTOSAI in some ways. How do you see the role of a SAI in the accountability ecosystem of a society and what is, in your view, the core element for INTOSAI to do when it comes to the concept of accountability?

Einar Gørrissen: The role of the supreme audit institution (SAI) within the accountability and oversight ecosystem is extremely context-dependent, as every country has its own accountability infrastructure. Nevertheless, SAIs occupy a special place in this ecosystem. In most countries, they are among the oldest, if not the oldest, accountability institutions. They are often less constrained than accountability institutions with a more politicised profile, such as anti-corruption or human rights commissions. SAIs are often empowered to request information and engage with entities across the government, which may not be the case for ombudspersons. They are also often better staffed and resourced than other accountability institutions, even if their staffing and resource levels are below what is needed to fulfil their mandate. Consequently, an independent SAI can function as both a model for other accountability institutions to aspire towards and as an essential partner in acquiring and disseminating information.

As the umbrella organisation of SAIs, INTOSAI can act as the global voice of SAIs on how they can contribute to accountability and what type of capacities SAIs require to contribute to accountability. Moreover, building on INTOSAI's motto of 'mutual experience benefits all', INTOSAI can facilitate knowledge-sharing amongst its member SAIs and their stakeholders in the national governance, public financial management - PFM - and accountability ecosystems on how SAIs can enhance their contribution to accountability. INTOSAI can also further develop robust professional interactions with UN bodies, donors and International NGOs for further taking forward the advocacy agenda for SAIs.

Box 1 – the INTOSAI Development Initiative (IDI)

IDI is a not-for-profit, autonomous implementing body, mandated to support SAIs in developing countries to sustainably enhance their performance and capacity. With a needs-based approach, IDI seeks to empower SAIs by peer-to-peer cooperation. Activities range from reporting and advising on SAI's independence, promoting SAI governance, peer-support partnerships, and professional education for SAI auditors. IDI is headquartered in Oslo.

What does accountability mean for you as leader of an organisation? And what does it mean for you as leader of IDI, aimed for developing SAIs?

Einar Gørrissen: Leaders of any organisation should hold themselves accountable to others for actions and decisions and be answerable to stakeholders, both at a personal level and on behalf of the organisation and its employees. This means setting clear goals, following through on promises, owning mistakes and cultivating a culture of responsibility within the organisation. These are some of the fundamental principles of leadership accountability that IDI promotes to SAIs in our governance programmes and initiatives. As Director General of IDI, my own leadership accountability is two-pronged: not only do I need to be accountable in general terms of being head of an organisation, but I and my management team – in fact, all of us in IDI – need to 'walk the talk' of the accountability principles we promote to SAI heads and other SAI leaders.

INTOSAI standards as anchor

Does IDI offer particular support on what should be minimum accountability and transparency requirements for SAIs to work properly and have impact? And if so, what are these requirements in a nutshell?

Einar Gørrissen: IDI's long-standing initiative on Strategy, Performance Measurement and Reporting - SPMR - has been at the forefront of supporting SAIs to become model organisations for transparency and accountability, in the spirit of INTOSAI P-12, a key INTOSAI pronouncement. More than 60 SAIs have participated thus far. SPMR's main premise is that for SAIs to have impact on other institutions' accountability and transparency, they need to lead by example. So, what are the minimum requirements in a nutshell? First, accountability starts (and ends) with regular and objective assessments of SAI performance, the findings of which should ideally be shared publicly. SAIs then need to establish their medium-term performance and development objectives through a strategy that is not just public, but actively publicised. It should clearly describe how the SAI aims to contribute to and improve the public sector and through that, make a difference to society. SAIs should publish a user-friendly and results-

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oriented annual performance report against the strategic plan and annual operational plan. For those SAI in fragile or conflict affected situations who are not at this point, and where the importance of accountability is even greater in the context of a greater risk of marginalisation of communities, IDI brokers targeted bilateral support to aspire towards these principles.

Within this INTOSAI-P 12, principle 2 is an essential one for SAIs and speaks about public sector auditing as a key instrument to hold custodians of public resources accountable. What is are key problems IDI finds which need to be addressed for SAIs to be able to make a difference?

Einar Gørrissen: A SAI's independence is obviously critical in supporting INTOSAI-P-12, but there are other challenges in day-to-day SAI activities. One area of SPMR in which many SAIs still struggle is the final publication of a performance report against the Strategic Plan. Other critical aspects include the quality of the SAI's own budget plan and execution. Is it being audited by an independent external party? Then there is the growing importance of SAIs planning and reporting on their own sustainability and, once again, leading by example. This is an area in which IDI is focussing heavily to support SAIs, and I think we will see a significant change in this direction.

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IDI also provides support to SAIs put in place a code of ethics using ISSAI 130 as a foundation. This, along with compliance systems, will enable SAIs to lead by example in combatting corruption within the public sector. It's also worth noting the crucial role of SAIs to help government strengthen their systems and improve performance, and to give credit to governments where they are doing a good job. Of course, such statements from the SAI are also only credible if the SAIs is independent, and is seen by all stakeholders to be independent, hence the increased focus we are putting on awareness of SAI independence challenges. This is a crucial part in building public trust in SAIs: it goes hand in hand with SAI credibility, SAI independence and SAI profile.

In the EU accountability framework, discharge procedures are an important element in the accountability process. Also INTOSAI-P 12 speaks about public sector possibilities to discharge their responsibilities. Is discharge a common issue in the SAIs IDI deals with and something that is promoted towards SAIs and public scrutiny arrangements as good practice?

Einar Gørrissen: Discharge of responsibilities of public officials is a core principle of INTOSAI P-12. In this area, IDI acts at different levels, from assuring the independence of the SAI to improving the relevance of audit and the quality of reporting and ensuring a follow-up. Overall, IDI has put in place several initiatives for enhancing the relationships between SAIs and national parliaments, though admittedly this is particularly difficult in the context of fragile democracies. Parliaments and SAIs have a crucial role in accountability and need to trust each other. Often, the SAI needs to make an effort to explain their role and establish a regular and clear flow of information. This is a common problem for many SAIs, not only for those in developing countries.

Track record of providing added value

In your IDI strategy document, you refer for instance to added value of SAIs in enhancing electoral accountability. What does this mean and what is needed for SAIs to play a role towards 'electoral accountability'?

Einar Gørrissen: There's a growing body of academic research looking at whether there is robust evidence to demonstrate the value of SAIs, that includes country studies in South Africa, Brazil, Italy and Indonesia, among others. We incorporate this learning into our support for SAIs. For instance, researchers found a link between the chance of local leaders getting re-elected and the results of recent audits of the bodies they lead – the more significant weaknesses found by the auditors, the lower the chance of re-election – so audit is contributing to leaders being held accountable through the electoral process. The research also showed that strong audit reduces the leakage of public resources through inefficiency and corruption and thus reduces the cost of building roads - but only where the audit reports are published, and local communities are closely engaged in the audit or in discussion of the audit findings in open meetings.

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IDI has set public trust in SAIs as one of its three key priorities. Public trust is often directly related to accountability and transparency. What does IDI undertake to enhance public trust in SAIs and how does transparency play a role in this?

Einar Gørrissen: IDI's work contributes to enhancing public trust in a variety of ways. Accountability and transparency are key to this, as well as public participation. As mentioned, we support transparency through things like enabling and encouraging publication of audit reports, whether related to cooperative audits IDI has supported, the SAI's annual audit report, or audits of emerging issues relevant to stakeholder expectations. For example, in Madagascar the SAI produced insightful audit reports of government use of Covid emergency funds, but government obstacles held up publication. Liaising with external partners including the IMF and the European Commission, we helped the SAIs to get these reports published. On accountability, SAIs traditionally play an important role, but they are only one actor in the accountability ecosystem, with a specific mandate. One feature of IDI's new Strategic Plan is to put more emphasis on strengthening the role of SAIs within this ecosystem, for example through stronger relationships between SAIs and other actors.

An important dimension for SAIs to get their messages across is the presence of proper public scrutiny arrangements to deal with SAI reports. What kind of work does IDI do in this respect to address the SAI's accountability ecosystem?

Einar Gørrissen: To enhance public scrutiny of SAI reports, a multi-faceted approach is necessary. Enhancing parliamentary scrutiny of SAI reports ensures a thorough examination and holds government agencies accountable for implementing recommendations. Public awareness initiatives and collaboration with civil society organisations further amplify the accessibility and impact of SAI reports. Civil society organisations can help to interpret the findings, advocate for necessary

changes, and monitor the implementation of recommendations. Legislative backing, mandating public report dissemination, cements accountability. SAI reports need to be made more accessible and understandable by simplifying the language, incorporating visual aids, and ensuring that these reports are readily available online and through other channels. Strengthening media relationships is essential for expanding the reach and impact of audit reports. By integrating these strategies, SAIs can ensure their reports not only reach a wider audience but also drive informed public debate and lead to greater governmental transparency and accountability.

Recognizing the interconnected nature of tasks that SAIs must undertake to achieve their goals, IDI is increasingly emphasising the enhancement of sustainable internal systems and frameworks within SAIs. This goes beyond offering isolated training and knowledge sharing events. Our aim for comprehensive support is based on the understanding that robust frameworks ensure the continuity of audit practices, even under challenging conditions. Integral to these frameworks is the enhancement of public scrutiny of SAI reports. This emphasis on strengthening systems is a primary focus of the IDI's Centre for SAI Audit Professionals, launched in late 2023.

IDI initiatives to enhance accountability – within SAIs and beyond

The INTOSAI-Donor Cooperation has launched the Global SAI Accountability Initiative – GSAI - and IDI has been tasked to lead a programme for the initial implementation phase. What does this initiative contain and how many SAIs are participating in it?

Einar Gørrissen: GSAI is targeting eight SAIs in challenging contexts that have unique opportunities for development and needs of support: Benin, Belize, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon and Tajikistan. We hope to enable these SAIs to reach a new level of stronger capacities and delivery of audits of high national value over the coming years. It's been amazing to see how peer-SAIs have found a good match and established a joint multiyear agreement with clear expected results, and in a great mobilisation of peer support, we see partners with other comparative advantages working together for the unique needs of one SAI. Each beneficiary SAI has a SAI Support Group of donors and partners in their country that will meet regularly to find ways to enable scaled-up and well-coordinated support to the SAIs. Thus, the SAI has an entire ecosystem of support, where those challenges we know will come in the country PFM environment can be discussed and support approaches adjusted. We see it as a form of innovation in how effective collaboration and capacity development is designed.

Accountability and transparency concerns in society may change over time in view of societal developments, ranging from digitalisation and AI issues to transfer of tasks to different government levels. Is accountability a specific focal point in your multi-annual strategy regarding such societal developments and if so in which way?

Einar Gørrissen: Accountability and transparency will always be part of a SAI's core mission, but the way in which these are achieved vary from country to country and evolve over time. In an era of ever accelerating change, we identified digitalisation as one of the three IDI strategic priorities in the new plan, because it can cut across everything a SAI does as well as shaping the environment in which SAIs operate. We want to help SAIs fully embrace digitalisation, from the way the SAI is governed and holds itself to account, to how the SAI conducts its audits and engages with stakeholders, right through to the topics selected for audit. During this strategic plan period, we will help SAIs to strategise on how to audit government use of technology, facilitate cooperative audits in this area, and strengthen SAI use of technology in its engagement with stakeholders.

SAI's complex journey in an interdependent quest for accountability

What is in your view most essential to address by SAIs to substantially contribute to accountability and transparency in their respective countries?

Einar Gørrissen: As I mentioned at the beginning of the interview, the role of the SAI within the accountability and oversight ecosystem is extremely context-dependent, as every country has its own accountability infrastructure. What is most important is for every SAI to have a thorough understanding of that context, then obtain support where it is most needed and that is most likely to move the dial in accountability and transparency in their country. Certain elements are key: clear, published, publicised audit reports; high quality audits of important societal topics in accordance with the ISSAIs; solid and abiding systems, principles and frameworks. And also a SAI that is both independent of and held in mutual respect with its parliament, interconnected within community, national and global support ecosystems. If every SAI could chart their capacity and performance in these terms, find relevant support that impacts where most needed and act on it, it would help them contribute to accountability and transparency most effectively. IDI's support is shaped around these fundamentals – but we know it's a long journey, and there's no single answer.

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