



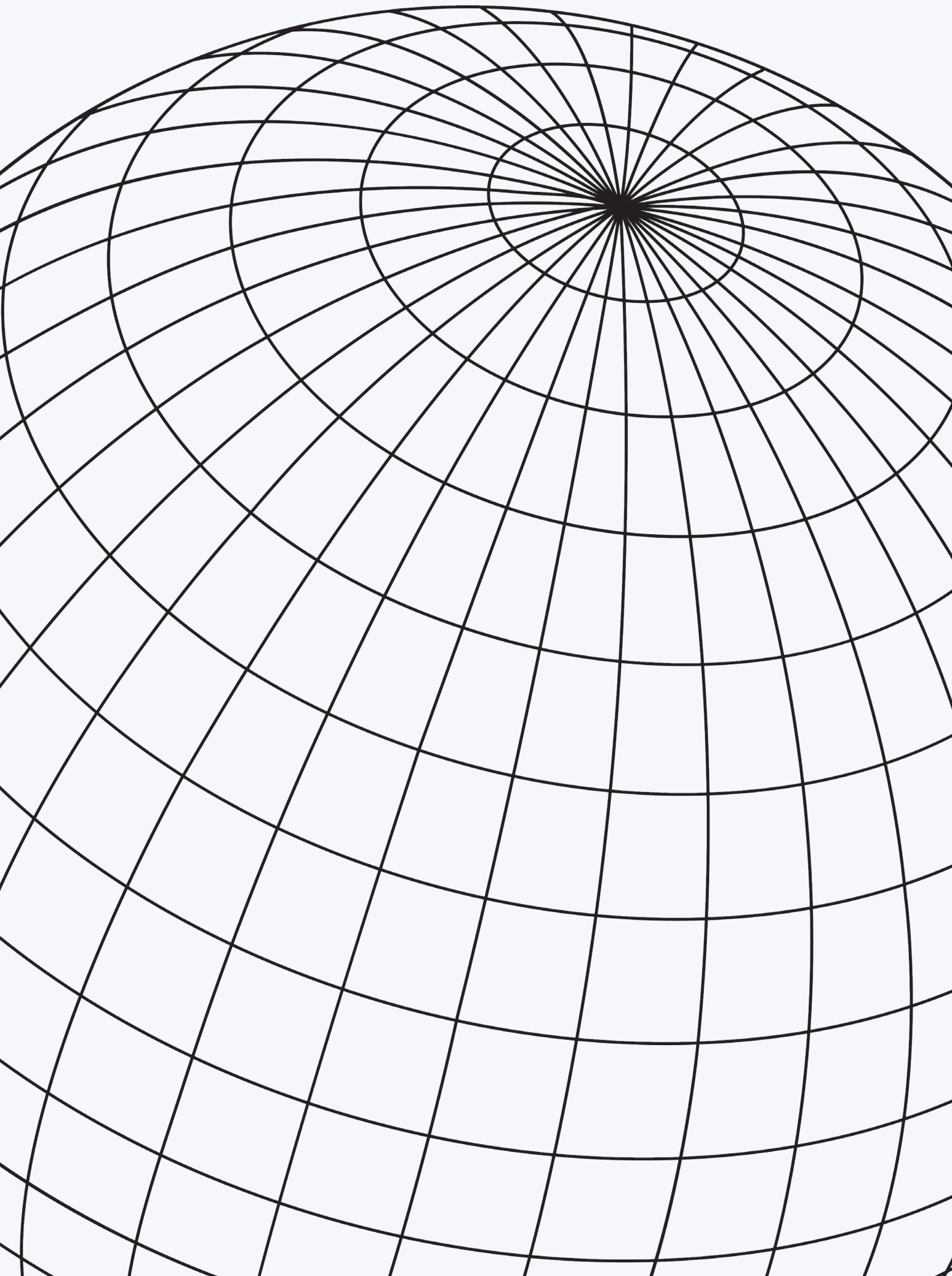
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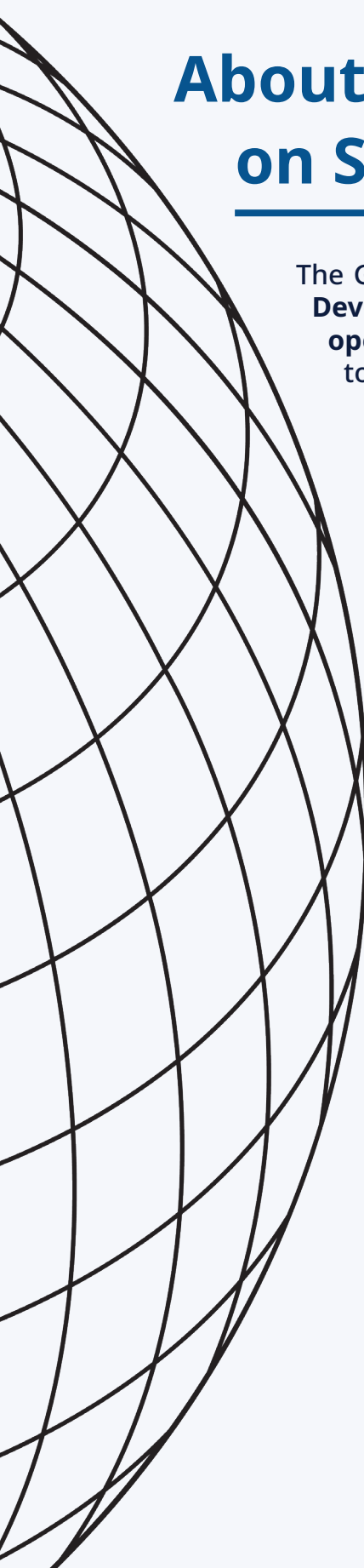
Global Project on SAI Independence

Initial Results

October 2025







About the Global Project on SAI Independence

The Global Project on SAI Independence is a joint effort by the **INTOSAI Development Initiative (IDI)** and the **Organisation for Economic Co-operation and Development (OECD)** that aims to develop a new approach to promoting the independence of Supreme Audit Institutions (SAIs).

Based on their experience across various countries, the IDI and the OECD recognised that **legal frameworks alone do not fully capture the challenges that SAIs face**. Although many countries have laws that align with the principles of the Mexico Declaration on SAI Independence, these legal protections are often insufficient to shield SAIs from political pressure or interference.

In reality, SAI independence is heavily influenced by how legal provisions are interpreted and applied, as well as by the nature of SAIs' interactions with key stakeholders such as the Executive, the Legislature, the Judiciary, civil society, and the media. These real-world influences are commonly referred to as **informal factors**.

In 2023, the Global Project was formalised to explore the topic from a broader, more practical perspective. As part of the project, **the IDI and the OECD will publish a joint report in 2026** to highlight the practical challenges faced by SAIs, as well as identify good practices and key success factors that support the effective implementation of the Mexico Declaration principles.

This information document presents the scope and activities of the project, as well as initial results and findings.

Approach

The project adopted an exploratory research approach for the project which was guided by research from the Department of Political Science at the University of Oslo. The findings draw on **four main sources of data:**



The methodology focused on gathering insights into informal factors such as reputation, perceptions, expectations or organisation culture. Interviews and questionnaires were used to collect diverse and in-depth perspectives. All opinions and responses were kept anonymous, creating a safe space for open and honest testimonies.

49 SAIs from all continents responded to the questionnaire. Stakeholder surveys were sent to the OECD Parliamentary Network, to the OECD Central Harmonisation Function Network for Internal Audit and Internal Control, and to citizens via the World Justice Project (WJP).

Over 1,700 responses from non-public sector legal experts across 80 countries were collected through the WJP.

Regional workshops

As part of the project, regional workshops were held throughout 2025, with 30 SAIs from different INTOSAI regional organisations participating.

REGION	LOCATION	DATE
CREFIAP	Djibouti, Djibouti	April 2025
ARABOSAI	Amman, Jordan	May 2025
PASAI	Noumea, New Caledonia	August 2025
ASOSAI	Manila, Philippines	September 2025

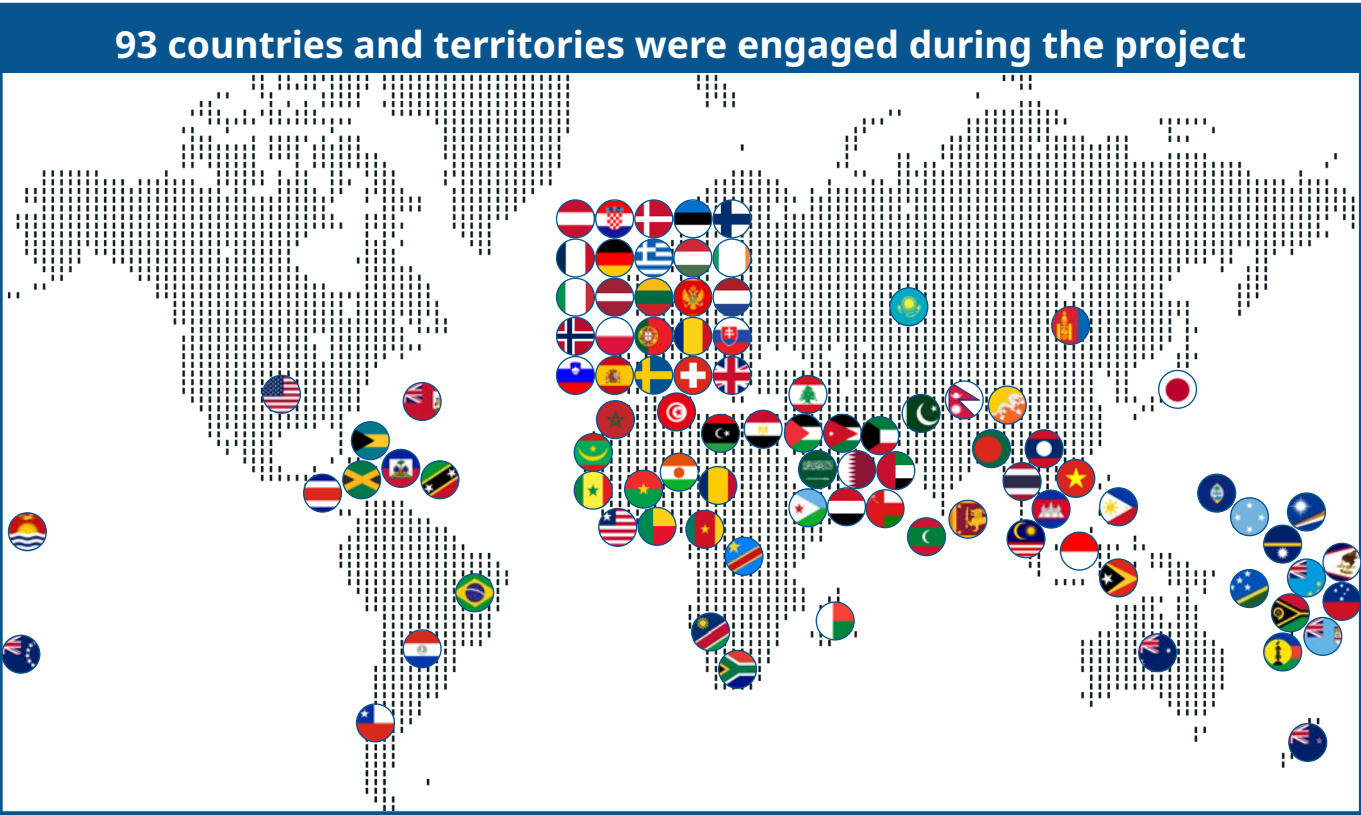
ARABOSAI: Arab Organization of Supreme Audit Institutions; ASOSAI: Asian Organization of Supreme Audit Institutions; CREFIAP: Regional Training Council for Supreme Audit Institutions in Francophone Sub-Saharan Africa; PASAI: Pacific Association of Supreme Audit Institutions.

Country visits

Over 90 interviews were conducted with auditors, civil servants, parliamentarians, civil society representatives, and others, during country visits.

COUNTRY	SAI	REGION	DATE
Paraguay	Comptroller General's Office	OLACEFS	October 2024
Jamaica	Auditor's General Department	CAROSAI	April 2025
Jordan	Audit Bureau	ARABOSAI	May 2025
Liberia	General Auditing Commission	AFROSAI-E	May 2025
Spain	Court of Auditors	EUROSAI	May 2025
Morocco	Court of Accounts	AFROSAI, ARABOSAI	June 2025
Indonesia	Audit Board	ASOSAI	September 2025

AFROSAI: African Organization of Supreme Audit Institutions; AFROSAI-E: African Organization of English-Speaking Supreme Audit Institutions; ARABOSAI: Arab Organization of Supreme Audit Institutions; ASOSAI: Asian Organization of Supreme Audit Institutions; CAROSAI: Caribbean Organization of Supreme Audit Institutions; CREFIAF: Regional Training Council for Supreme Audit Institutions in Francophone Sub-Saharan Africa; EUROSAI: European Organization of Supreme Audit Institutions; OLACEFS: Organization of Latin American and Caribbean Supreme Audit Institutions; PASAI: Pacific Association of Supreme Audit Institutions.



Countries and territories engaged: American Samoa, Australia, Austria, Bahamas, Bangladesh, Benin, Bermuda, Bhutan, Brazil, Burkina Faso, Cambodia, Cameroon, Chad, Chile, Cook Islands, Costa Rica, Croatia, Democratic Republic of the Congo, Denmark, Djibouti, Egypt, Estonia, Federated States of Micronesia, Fiji, Finland, France, Germany, Greece, Guam, Haiti, Hungary, Indonesia, Ireland, Italy, Jamaica, Japan, Jordan, Kazakhstan, Kiribati, Kuwait, Laos, Latvia, Lebanon, Liberia, Libya, Lithuania, Madagascar, Malaysia, Maldives, Marshall Islands, Mauritania, Mongolia, Montenegro, Morocco, Namibia, Nauru, Nepal, Netherlands, New Caledonia, New Zealand, Niger, Norway, Oman, Pakistan, Palestinian Authority, Paraguay, Philippines, Poland, Portugal, Qatar, Romania, Saint Kitts and Nevis, Samoa, Saudi Arabia, Senegal, Slovak Republic, Slovenia, Solomon Islands, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Timor-Leste, Tunisia, Tuvalu, United Arab Emirates, United Kingdom, United States, Vanuatu, Viet Nam, Yemen.

Context faced by SAIs

This section highlights general elements identified in the data collection process, that set out the context in which SAIs operate in terms of political dynamics, the expectations placed on them, and their interactions with the different branches of government.

Political dynamics

- SAIs observed the emergence of a **political culture** characterised by a focus on short-term gains through social media, a lack of consensus-building, and a tendency to prioritise individual interests over institutional integrity.
- Heads of SAIs noted that their **interactions with political actors change** over the course of their tenure, often influenced by electoral cycles.
- Stakeholders agreed that **civic space in the political arena is shrinking**, as seen in reduced access to public information, a diminished role for civil society organisations in public policy discussions, and increased government control over traditional media.
- Heads of SAIs see **global advocacy** for their independence as a game changer when facing threats.

Expectations on SAIs

- SAIs are expected to fulfill their duties despite **structural challenges** in key areas of public governance (e.g., accounting and internal control systems, capacities of prosecutorial bodies).
- There is an expectation on SAIs to **fill the gaps of the accountability system** by conducting tasks that would be expected from other institutions (i.e., internal auditors, executive officials or electoral bodies).
- SAIs are expected to move beyond performing a traditional oversight function by **providing insight and foresight** on a range of traditional and non-traditional subjects throughout the policy cycle.

Interactions with the different branches of government

With the Executive branch

Representatives from Ministries of Finance consulted perceive that it is becoming increasingly difficult to **justify SAIs having their own rules** regarding salaries, budgets, and administrative arrangements.

With the Legislative branch

Stakeholders perceive there to be a **lack of political consensus in the legislative process**, which affects potential SAI reforms, the timely appointment of SAI heads, and the analysis of audit findings.

Even where laws appear balanced, respondents observed that **the executive often wields more influence and resources**, which can affect SAIs' budgetary independence and leadership appointments.

Many legislatures **lack the capacity and capability to effectively use SAI reports** to strengthen their legislative oversight functions.

With the Judicial branch

SAIs believe that **court decisions**, especially on constitutional issues or legal conflicts affecting their work and independence, are key to ensuring legal clarity.

Some stakeholders expressed concern about the **consistency and independence of judicial decisions** in certain contexts, highlighting the importance of a stable and impartial legal environment for safeguarding SAI autonomy.

Initial findings

This section highlights the initial findings resulting from the analysis of the collected data, and their relation to the principles of the INTOSAI Mexico Declaration on SAI independence.

PRINCIPLE 1

The independence of the SAI is clearly set out in the constitution or laws.

Findings

- Stakeholders and SAIs perceive constitutional protection as an important safeguard. They are perceived to be more vulnerable without such protection.
- Stakeholders and SAIs perceive that a lack of harmonisation across legal and regulatory frameworks can undermine the independence granted by the constitution and other legislation.
- Stakeholders and SAIs view the reputation of the SAI and its leadership as an informal safeguard supporting institutional independence.

PRINCIPLE 2

The independence of SAI heads and members (of collegial institutions), including the security of their tenure and the provision of legal immunity in the normal discharge of their duties, is set out in law.

Findings

- Heads of SAIs perceive greater protection when they have a fixed tenure over multiple electoral administrations, immunity for actions taken in the course of their duties, no re-election, and clarity regarding their retirement or post-tenure conditions.
- When Heads of SAI feel protected, they perceive themselves as better able to resist political pressures or expectations of loyalty from those who supported their appointment.
- Stakeholders perceive that the initial credibility of the Head of the SAI at the time of appointment plays a key role in strengthening the institution's reputation. Contributing factors include the professional profile of appointees, avoidance of perceived quota-based selections, staggered appointments (in the case of boards or collegial bodies), and transparency measures that go beyond legal requirements.

PRINCIPLE 3

The SAI has a sufficiently broad mandate and full discretion to carry out its work.

Findings on broad mandate

- Stakeholders and SAIs perceive that SAIs are expected to assume roles traditionally held by other accountability actors, such as electoral bodies, internal audit through pre-audit mechanisms, and institutions responsible for implementing national integrity and transparency policies.
- SAIs perceive that coordination based on informal practices with other actors—such as prosecutors, internal auditors, and parliament—is essential for effective execution of their mandate.

- SAIs perceive that structural conditions—such as accounting systems, internal controls, and the capacities of other actors—shape how their mandate is implemented and the overall impact.

Findings on discretion

- Some SAIs perceive there to be the existence of informal rules requiring endorsement from the Executive or Legislature in order to conduct certain audits, despite the absence of such legal requirements.
- SAIs perceive that informal meetings, conversations, and calls with the Executive (audited entities) create opportunities for indirect interference in the discretionary decisions of the SAI.
- Stakeholders and SAIs perceive that the structure and functioning of SAI boards (collegial bodies) can be a channel for interference by the Executive or Legislature—particularly when board members are closely aligned with, or represent the interests of, these branches.

PRINCIPLE 4

The SAI can access all information needed for its audits without limitations.

Findings

- SAIs and stakeholders perceive that national security and data protection regulations may conflict with the SAI's authority to access information without restriction.
- Some SAIs perceive that challenges in accessing information may sometimes be linked to reactions to previous audit findings.

PRINCIPLE 5

The SAI has the right and obligation to report on its work.

PRINCIPLE 6

The SAI has the freedom to decide the content and timing of audit reports and to publish and share them.

Findings

- SAIs perceive that audit requests from the Legislature must be managed with consistency and transparency to prevent them from becoming a source of interference in the SAI's independent decision-making.
- SAIs and stakeholders consider miscommunication to be a recurring challenge that affects the interpretation of audit report content and, ultimately, the reputation of the SAI.
- SAIs and stakeholders perceive that the tabling of audit reports by the Legislature is largely influenced by informal rules and political consideration.
- Stakeholders believe that timely completion of audit reports is essential to maintain their relevance—particularly when SAIs have full discretion over the timing of report finalisation and publication.

PRINCIPLE
7

There are systems to ensure that the SAI's recommendations are followed up on.

Findings

- Stakeholders find it challenging to distinguish between political follow-up (legislative scrutiny) and technical follow-up (SAI recommendations).
- SAIs and legislative members perceive that legislative follow-up is undermined by limited capabilities and capacities within the legislature, particularly regarding staff resources and institutional memory.
- Stakeholders perceive that the design of recommendations is crucial for ensuring successful implementation. A key challenge arises when recommendations are not feasible due to legal or resource constraints.

PRINCIPLE
8

The SAI manages its own budget, staff, resources and operations.

Findings

- It can now be more challenging for SAIs to justify institutional arrangements such as distinct budgetary or administrative frameworks, particularly in discussions with ministries of finance or executive authorities. These dynamics were reported as influencing how SAIs negotiate their operational autonomy.
- Consulted ministries of finance consider that SAI budgets should comply with the budget framework governed by fiscal rules. Stakeholders and SAIs emphasise that the application of these fiscal rules must be transparent and aligned with fiscal transparency principles.
- SAIs perceive that when assigned new mandates, they often do not receive the corresponding financial resources, which limits their independence.

Good practices identified during country visits



The **Audit Board of Indonesia** formalised a Memorandum of Understanding with the Legislature to ensure a clear, agreed process for defining its budget.



The **Auditor General of Jamaica** applies transparency measures to all calls, conversations and meetings with audited entities throughout the audit process.



The non-political background of the Head of the **Audit Bureau of Jordan** is perceived as a reputational asset by stakeholders.



The **General Auditing Commission of Liberia** decided to allocate resources to the follow-up of recommendations, establishing an audit follow-up unit in 2022, with the first follow-up report published in July 2024.



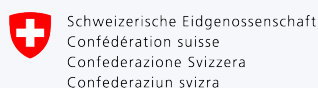
The **Court of Accounts of the Kingdom of Morocco** formalised coordination with various institutions within the accountability ecosystem to clarify institutional roles and enhance information and knowledge exchange.



The Paraguayan Legislature implements transparency practices during the appointment process of the **Comptroller General of the Republic of Paraguay** that go beyond legal requirements.



The **Court of Auditors of Spain** established a communication unit responsible for managing the institutional communication protocol, including addressing miscommunication and overseeing the use of social networks.



PROJECT PARTNERS AND CONTRIBUTIONS

Support was provided by the INTOSAI General Secretariat and the INTOSAI Policy, Finance, and Administration Committee (PFAC) through the General Court of Audit of Saudi Arabia, which provided funding and experts for country visits, and the United States Government Accountability Office (GAO), which contributed to the project's design and the development of its data collection methods.

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The International Monetary Fund (IMF) and the World Bank also helped shape the project to ensure alignment with global goals related to public financial management and fiscal transparency.

