



OECD Public Governance Reviews

Strengthening the Independence of Supreme Audit Institutions

Looking at Informal Factors Beyond Legal Safeguards



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LOOKING AT INFORMAL FACTORS BEYOND LEGAL
SAFEGUARDS

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Foreword

By providing external oversight of governments, supreme audit institutions (SAIs) form a critical link in a country's accountability chain. Their work also provides relevant insights to inform public policy and can help governments adapt to future trends and risks. Such evidence-based contributions on systemic issues can lead to better policy formulation, implementation and evaluation.

To credibly and effectively fulfill this role, SAIs must be able to operate independently from undue influence by governments, legislators and other interested parties. Safeguarding SAI independence, however, has become increasingly challenging in a context of increasing fiscal pressures, complex policy challenges and declining levels of trust. While formal legal frameworks are essential to safeguard SAI independence, they are often not sufficient on their own. In practice, independence is also shaped by informal factors such as institutional relationships, professional norms, behaviours and trust. These elements can either reinforce or weaken formal protections and play a decisive role in how SAIs are able to carry out their mandates and how their work is received and acted upon.

This report is the result of a collaboration with the INTOSAI Development Initiative (IDI) under the Global Project on SAI Independence. It provides a comprehensive analysis of the factors that shape SAI independence in practice, with particular attention to the interplay between formal legal frameworks and informal factors. The report is based on extensive analysis, stakeholder consultations and comparative insights drawn from a wide range of country experiences. It recognises that countries organise their SAIs in different ways and underscores the importance of adapting approaches to national governance systems, while drawing on shared principles and good practices.

This report is part of OECD's work to help countries effectively implement the *OECD Recommendation on Public Integrity*. It provides recommendations to strengthen the *de facto* independence of SAIs but also to enhance their credibility, impact and contribution to the broader accountability ecosystem. Particular attention is given to the role of institutional arrangements, stakeholder relationships and trust in shaping the effective functioning of SAIs. By providing practical guidance and evidence-based insights, this report aims to support SAIs, policymakers, legislators and other accountability actors in strengthening independent oversight and fostering more transparent, accountable and trustworthy public governance systems.

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The draft report benefitted from consultation with delegates of the OECD Public Governance Committee (PGC) and its Working Party on Public Integrity and Anti-Corruption (PIAC). Feedback was provided by colleagues from GOV divisions including Public Management and Budgeting (PMB); Support for Improvement in Governance and Management (SIGMA); Governance Indicators and Performance (GIP); and Regulatory Policy (REG), as well as from SECO, the World Bank, and the International Monetary Fund (IMF).

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Executive summary

Supreme audit institutions (SAIs) play a central role in overseeing the use of public resources and holding governments to account. Their effectiveness depends on their ability to operate independently, free from undue influence, and to deliver credible, evidence-based insights.

Evidence collected from countries across all regions through stakeholder consultations, surveys and data analysis (the INTOSAI Global SAI Stocktaking Report 2023 (GSR), SAI Independence Rapid Advocacy Mechanism) indicates that SAI independence is increasingly threatened, with the GSR reporting a decline for the third consecutive cycle. While legal frameworks often formally guarantee independence, their implementation in practice is uneven. Constraints on budget autonomy, limited access to information and various forms of interference continue to affect a significant share of SAIs. At the same time, evolving political dynamics, polarised public debate and the increasing prominence of narrative-driven discourse over evidence-based analysis have created a more complex operating environment for independent oversight institutions.

Formal safeguards alone are not sufficient. Independence is shaped not only by laws and regulations, but also by informal factors such as institutional relationships, professional norms, political incentives and public perceptions. These informal dynamics can either reinforce or undermine formal protections. In many contexts, evidence from stakeholder surveys suggest that informal factors play a particularly significant role in shaping independence in practice. For example, among SAIs consulted, 58% of the main factors identified as strengthening independence are informal in nature. Addressing these factors is therefore essential to closing the gap between formal and *de facto* independence, and in turn, fostering transparency, trust and the effective use of public resources.

While the importance of SAI independence is well established and widely recognised in international standards and governance frameworks, this report contributes new insights into how independence is shaped in practice. Drawing on cross-country evidence, it highlights the role of informal dynamics and the broader accountability ecosystem in strengthening the independence of SAIs.

Main findings

Across countries, efforts to strengthen SAI independence are progressing, but important gaps remain. Legal frameworks have improved in many areas, yet challenges persist in implementation, particularly in relation to budgetary autonomy, access to information and protection from undue influence. In parallel, limited attention has been paid to informal factors, including the role of trust, communication and institutional culture, despite their significant impact on outcomes.

SAIs operate within a broader accountability ecosystem composed of the executive, legislature, judiciary and other oversight and non-state actors. The effectiveness of this system depends on the quality of interactions between these actors, including the clarity of roles, mutual respect for mandates and the existence of structured and predictable engagement. Weak co-ordination, limited capacity or misaligned incentives within this ecosystem can undermine even well-designed institutional frameworks. Conversely, strong relationships, clear procedures and shared understanding of roles can significantly strengthen SAI independence and impact.

A SAI's reputation acts as a key safeguard for its independence. Trust in the SAI increases the likelihood that stakeholders will support it when its autonomy is challenged and raises the reputational costs of political interference. At the same time, attempts to weaken independence are often preceded by efforts to undermine the credibility of the institution. Building and maintaining trust is therefore not only a matter of public communication, but a strategic component of institutional resilience.

Trust in SAIs is shaped by both their competence and their values. High-quality, timely and relevant audit work strengthens perceptions of effectiveness, while integrity, transparency, fairness and accountability reinforce perceptions of legitimacy. SAIs that consistently demonstrate these attributes are better positioned to enhance their reputation, increase the uptake of their recommendations and strengthen their role within the accountability system.

The findings and recommendations from this report have broader relevance for other independent public institutions facing similar pressures, including regulators, ombuds institutions and independent fiscal institutions. In particular, the importance of informal dynamics, institutional relationships and trust in shaping de facto independence applies across these bodies. The report therefore offers insights into strengthening institutional resilience across the public governance system.

Main recommendations

The report calls for a shift towards a more comprehensive and system-wide approach to SAI independence. Strengthening independence requires not only reinforcing legal provisions, but also improving institutional practices, enhancing co-ordination across actors and actively fostering trust. This includes investing in capacities, clarifying roles and responsibilities, and establishing clear and transparent processes for interaction between SAIs and other stakeholders.

For the executive, priorities include addressing gaps in the assumption of core accountability responsibilities, including accounting, internal control and internal audit. Where these functions are weak or inconsistently applied, SAIs risk being drawn into roles that blur the boundary between management and oversight. Strengthening executive ownership of these functions, alongside improving fiscal transparency and systematic follow-up to audit recommendations, would help restore a clearer functional separation and reduce pressures on SAI independence. Ensuring that any role in appointing SAI leadership is conducted transparently and based on merit is critical, as is carefully assessing the broader implications of legal reforms affecting the SAI's mandate and the balance of the accountability system.

For the legislature, strengthening the legal and institutional framework governing SAIs remains essential. This includes ensuring transparent and merit-based appointment processes, robust tenure and dismissal protections, and institutional arrangements that safeguard continuity and minimise political influence. Given identified capacity constraints in several contexts, enhancing legislative capacity to analyse and follow up on audit findings, as well as establishing clear procedures for audit requests and report handling, can further strengthen oversight while respecting SAI autonomy and reducing risks of politicised or inconsistent engagement with audit processes.

Other actors also have a role to play. The judiciary contributes not only through formal legal safeguards, but through the credibility and enforceability of those safeguards in practice. Donors can support co-ordinated and context-sensitive reforms. Addressing fragmentation observed across oversight bodies, better collaboration can improve the overall effectiveness of the accountability system.

Finally, SAIs themselves are central to strengthening their independence in practice. SAIs with stronger credibility and stakeholder engagement are better positioned to withstand external pressures. By consistently applying international standards, ensuring robust follow-up of recommendations and maintaining high-quality audit work, they can reinforce their technical credibility. Transparent audit selection processes, proactive communication and meaningful stakeholder engagement can further strengthen trust and visibility. In addition, strong internal integrity frameworks and clear safeguards governing interactions with auditees are essential to mitigate risks of undue influence.

Overall, the report demonstrates that independence is not a static legal condition, but a dynamic outcome shaped by institutions, relationships and trust. By addressing both formal and informal dimensions, and by fostering a well-functioning accountability ecosystem, countries can strengthen the resilience, credibility and impact of their supreme audit institutions.

1 Safeguarding the independence of supreme audit institutions

Independent supreme audit institutions are a cornerstone of sound public governance, providing objective oversight of public finances, identifying weaknesses in government performance, and offering evidence-based recommendations to strengthen accountability and trust. Their effectiveness is particularly critical in contexts of low public trust, fiscal constraints, and growing demands for transparency and value for money. While formal legal frameworks define their mandates, the independence and impact of SAIs also depend on informal factors such as institutional relationships, professional norms, credibility, and interactions within the broader accountability ecosystem.

1.1. Independent supreme audit institutions are a key pillar of sound public governance

Together with other accountability actors, supreme audit institutions (SAIs) are a key pillar of sound public governance. SAIs can assess government actions objectively, identify weaknesses in the management of public finances and offer evidence-based recommendations for improving the accountability and performance of public institutions and the governance system. Their role in providing independent oversight of how public resources are managed becomes even more pertinent in contexts of low public trust in institutions, rising intolerance to waste and abuse of public resources, and a tightening fiscal space, where limited funds heighten the need for rigorous accountability and prudent financial management (OECD, 2016^[1]). Indeed, public trust in national governments, including in OECD countries, remains low. The 2024 OECD Trust Survey shows that only 39% of citizens express high or moderately high trust in their government, while 44% report low or no trust (OECD, 2024^[2]). Citizens, civil society and other stakeholders can rely on SAIs' assessments to understand whether government institutions are acting responsibly and delivering results.

However, the ability of SAIs to operate independently from external influence from the government, legislators or other interested parties, is a key determinant of whether oversight systems function effectively and whether the public will trust their SAI. The fundamental principle of independence was enshrined in two landmark instruments adopted by the International Organization of Supreme Audit Institutions (INTOSAI): the Lima Declaration of 1977 and the Mexico Declaration of 2007. The Lima Declaration established the core principles of independent public sector auditing, affirming that SAIs must be free from external influence to fulfil their mandate effectively. Building on this foundation, the Mexico Declaration translated these broad principles into eight concrete pillars of independence. While both declarations remain normatively important, the Mexico Declaration provides the more operational and measurable framework (Box 1.1). In addition, the relevance of SAI independence has been acknowledged by two different United Nations resolutions (A/RES/66/209 and A/RES/69/228).

Box 1.1. The Principles of the Mexico Declaration on SAI Independence

The following principles of the Mexico Declaration are the primary reference standard for assessing SAI independence:

- Principle 1. The existence of an appropriate and effective constitutional/statutory/legal framework and the de facto application provisions of this framework.
- Principle 2. The independence of SAI heads and members of collegial institutions, including security of tenure and legal immunity in the normal discharge of their duties.
- Principle 3. A sufficiently broad mandate and full discretion, in the discharge of SAI functions.
- Principle 4. Unrestricted access to information.
- Principle 5. The rights and obligation to report on their work.
- Principle 6. The freedom to decide the content and timing of audit reports and to publish and disseminate them.
- Principle 7. The existence of effective follow-up mechanisms on SAI recommendations.
- Principle 8. Financial and managerial/administrative autonomy and the availability of appropriate human, material and monetary resources.

Source: (INTOSAI, 2007^[3]).

1.2. Supreme audit institutions face growing challenges to their independence

Since the Mexico Declaration in 2007, the context has changed and contributed to growing pressures on independence. These pressures are shaped by a combination of political dynamics, institutional evolution and governance practices that vary across countries but reveal common underlying trends. In many contexts, shifting political environments, characterised by short-term incentives, polarisation and limited consensus, have created gaps between formal frameworks and emerging needs. At the same time, public discourse has become more focused on narratives than evidence, placing SAIs in a position where their mandates are subject to changing political interpretations. Together, these factors contribute to a more complex and potentially fragile environment for maintaining SAI independence.

Data from the World Bank and the INTOSAI Development Initiative (IDI) confirms that SAIs around the world face growing challenges to meet the independence criteria outlined in the Mexico Declaration. According to the World Bank's 2021 SAI Independence Index, in most assessed countries, SAI budgets and financing were subject to approval by central government budgeting institutions, and only 22 of 118 countries fully met the criteria on staffing autonomy (World Bank, 2021^[4]). The latest Global SAI Stocktaking Report (GSR), based on the INTOSAI Global SAI Survey covering 166 SAIs worldwide, provides further evidence (Box 1.2): at least 40% of SAIs reported major interference in the execution of their budgets, and only 44% of SAIs reported experiencing timely, unconstrained and free access to information necessary for the proper discharge of their statutory responsibilities (IDI, 2024^[5]). This is a dramatic drop from the 70% who reported having full access to information in 2017.

Box 1.2. Main findings on SAI independence from the Global SAI Stocktaking Report 2023

Every three years, the IDI publishes the Global SAI Stocktaking Report (GSR), providing a system-wide assessment of the performance, capacities and enabling environment of SAIs across all INTOSAI regions. The GSR draws primarily the INTOSAI Global SAI Survey. Its purpose is to provide an evidence base on the state of SAIs worldwide, track performance trends over time, and highlight how global democratic and accountability developments shape SAI functioning. In 2023, the survey covered 166 SAIs worldwide.

Continued decline in SAI independence

For the third consecutive cycle, the GSR reports a global decline in SAI independence. The 2023 SAI Independence Index averages 73/100, representing a one-point drop from 2020 among SAIs participating in both surveys. Declines are most notable in:

- Principle 1 (Legal Framework): down from 68 to 66 points.
- Principle 4 (Access to Information): further deterioration, with a shift from “mostly” to “limited” access in many SAIs.
- Principle 8 (Financial and Administrative Autonomy): four-point drop since 2020.

Rising interference in SAI operations, with interference by the executive as a growing concern

- 10% of SAI heads report undue interference in their work (2021-2023).
- 15% of SAIs report severe interference in selection of audit programmes – unchanged from 2020.
- 44% report interference in the SAI budget process, including budget cuts and release delays.
- Legal protections remain insufficient: only 43% of SAIs can appeal interference to a Supreme Court or equivalent, although this is an improvement from the 39% in 2020.

Declining access to information

- Only 46% of SAIs report full access, and many who had “mostly” adequate access in 2020 have moved to “limited” access.

- Restrictions appear to be broadly distributed across regions. Approximately 20% of SAIs from ASOSAI (Asia), ARABOSAI (Arab countries), CAROSAI (Caribbean) and CREFIAF (francophone Africa) have reported facing access constraints (see Annex C).

Deterioration in financial and administrative autonomy

- Only 20% of SAIs submit budgets directly to the legislature.
- 74% of SAIs must submit budgets via the Ministry of Finance.
- Only 41% have full autonomy over budget execution once funds are allocated.
- 57% have full control over internal administrative management.

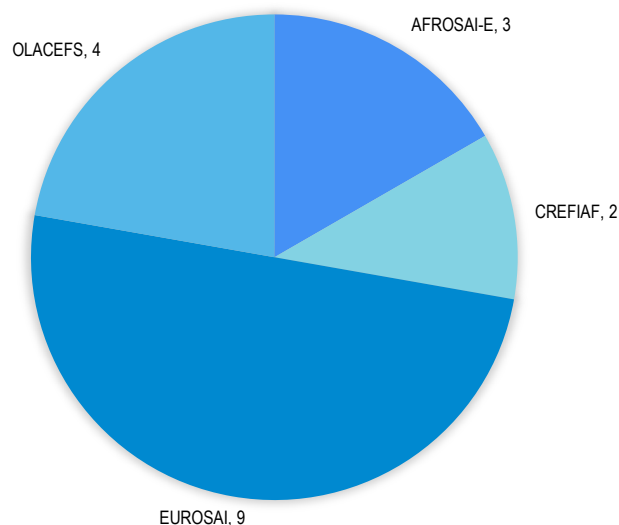
Shrinking space for public reporting: Freedom to publish reports has declined

- The score for Principle 6 (Freedom to Publish) dropped two points since 2020.
- 14% of SAIs lack any freedom to publish.
- Average publication rates decreased from 77% (2020) to 69% (2023).

Source: (IDI, 2024^[51]).

These quantitative findings are reinforced by cases brought forward through the SAI Independence Rapid Advocacy Mechanism (SIRAM). The SIRAM was developed by IDI to help SAIs respond to immediate threats to, or breaches of, their independence. SIRAM is designed to identify, assess and mitigate risks to independence, drawing on INTOSAI's global expertise and normative framework. Between 2018 and 2025, IDI opened 18 SIRAM cases, issuing four reports and seven statements of concern, highlighting emerging and acute risks to SAI independence (Figure 1.1).

Figure 1.1. Number of SAI Independence Rapid Advocacy Mechanism (SIRAM) cases by region, 2018-2025 (18 in total)



Note: The INTOSAI (International Organization of Supreme Audit Institutions) is the global professional organisation that brings together supreme audit institutions (SAIs) from around the world. INTOSAI is structured into regional organisations that group member SAIs geographically. The INTOSAI regions are: AFROSAL (African Organisation of SAIs); ARABOSAI (Arab Organisation of SAIs); ASOSAI (Asian Organisation of SAIs); CAROSAI (Caribbean Organisation of SAIs); EUROSAL (European Organisation of SAIs); OLACEFS (Organisation of Latin American and Caribbean SAIs); PASAI (Pacific Association of SAIs). AFROSAL has sub-regional bodies, including AFROSAL-E (African Organisation of English-speaking SAIs) and CREFIAF (French-speaking SAIs).

Source: INTOSAI Development Initiative (IDI).

1.3. Beyond legal frameworks, informal factors also determine independence

The evidence collected by IDI when analysing the SIRAM cases indicates that independence challenges stem not only from formal legal constraints but also reflect the existence of unwritten norms or implicit conventions that shape how the legislative and executive branches interact with SAIs. Formal factors shaping SAI independence include laws as well as regulations or standards (for example, the Mexico Declaration principles). They are codified in legal or quasi-legal documents, making them visible, transferable and enforceable. However, despite their prescriptive power, formal factors do not always dictate real-world behaviour. Rules may be ignored or bypassed, for example, if they conflict with political interests or if they are not actively enforced. Such informal factors refer to unwritten norms, expectations and behaviours that shape how power is exercised and decisions are made in practice and are enforced through informal sanctions (Wenzel, 2004^[6]; Claridge, 2020^[7]; Hodgson, 2025^[8]; North, 1990^[9]).

Thus, formal independence on paper may not always automatically translate into effective independence. The relationship between formal and informal norms can be dynamic. Informal norms that support independence, may sooner or later translate into formal laws and regulations to protect independence more sustainably. Conversely, informal norms that undermine independence could eventually be transcribed into legal reforms as well and weaken the legal protection.

Despite informal factors being likely to significantly influence the independence of SAIs, they are usually not at the centre of discussions around the issue. Therefore, in 2023, the OECD and the IDI initiated the **Global Project on SAI independence** (the Global Project) with the goal of providing a systematic review of the informal factors that shape independence, either undermining or strengthening it, in view of extracting lessons learnt and policy implications (Box 1.3 and Annex A).

Box 1.3. The OECD and IDI Global Project on SAI independence

Scope

The Global Project examines how informal factors influence the implementation of the INTOSAI Mexico Declaration principles on SAI independence. It analyses how informal norms and behaviours shape the application of the legal framework in practice, as well as how interactions between SAIs and other actors within the broader accountability ecosystem affect the exercise of independence. Grounded in diverse national contexts, the findings are intended to inform policies in both OECD and non-OECD countries, offering insights across different governance systems and SAI models (Annex B).

Objectives

- Identify informal factors that enable or constrain SAI independence.
- Highlight good practices that mitigate risks or strengthen independence.
- Provide actionable recommendations for SAIs and other accountability actors.

Methodology

The Global Project draws on exploratory qualitative methods designed to capture attitudinal and perception-based data related to the informal factors affecting SAI independence. Methods include semi-structured interviews, multi-stakeholder group discussions and structured perception surveys (Annex A). The methods helped identify the informal factors that influence how SAIs operate in practice. Their relevance was assessed using the following criteria:

- Whether informal factors appeared across different country contexts and SAI models or whether multiple stakeholders independently described the same phenomenon.
- Whether the informal factor had an impact on the SAI's ability to act in line with the independence principles set out in the Mexico Declaration of INTOSAI.

Limitations

Being primarily based on attitudinal and perception-based data, findings are influenced by country specific conditions and individual viewpoints. However, broad geographic and institutional model coverage strengthens the analysis by enabling cross-country comparison and the identification of patterns, thereby mitigating this limitation.

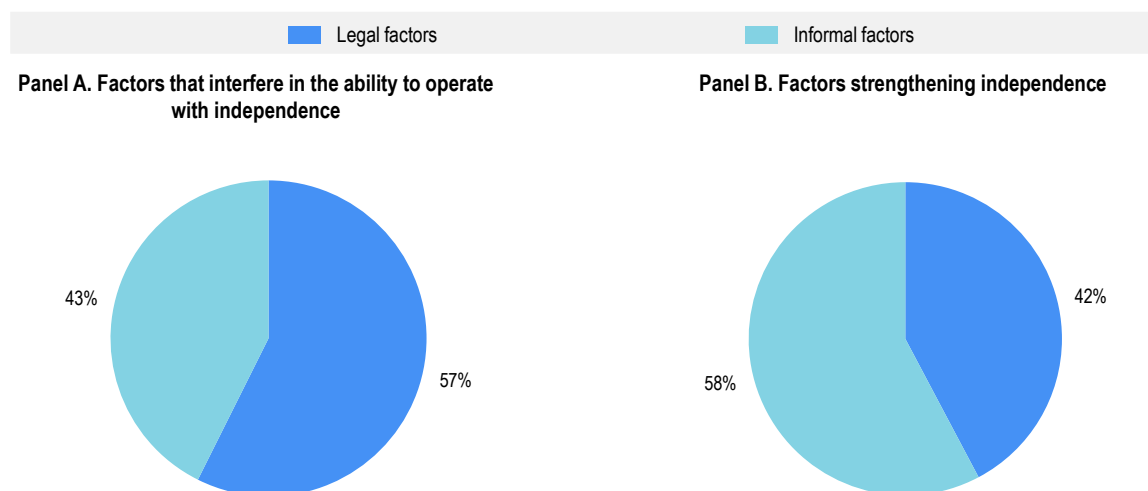
Source: OECD-IDI elaboration.

The evidence from the Global Project confirms that informal factors shape the operating environment of SAIs. While their independence may be formally recognised in legal frameworks, their *de facto* independence is influenced and threatened, for example, by the political climate, power dynamics between branches of government, societal expectations and how legal provisions are interpreted and applied in practice. The findings further emphasise the relevance of a SAI's reputation. This reputation is determined by the SAI's work and added value, but also by how citizens and stakeholders perceive its integrity, transparency and objectivity. At the same time, independence does not mean lack of accountability. To safeguard its reputation, a SAI must lead by example and abide by the highest standards of integrity, transparency and accountability themselves. The INTOSAI-P 20 sets out principles to guide SAIs in promoting transparency and accountability in their operations and communications, while respecting legal and confidentiality requirements.

These factors affect how SAIs carry out their legal mandates and influence their relationships with key stakeholders, including the executive, the legislative, the judiciary and other oversight actors such as prosecutors, anti-corruption agencies, internal audit bodies, civil society organisations and the media.

Survey data collected for the Global Project confirms the significance of informal factors in practice (see Annex A). SAIs report that informal factors play a role that is comparable to, and in some cases more influential than, formal legal provisions in shaping their independence. In relation to factors that interfere with the ability to operate independently, 43% of responses relate to informal factors, compared to 57% linked to legal factors (Figure 1.2, Panel A). Conversely, when considering factors that strengthen independence, informal factors account for most responses (58%), outweighing legal factors (42%) (Figure 1.2, Panel B). The relevance of informal factors has been confirmed from the perspective of external stakeholders as well: a survey of CSOs conducted by the World Justice Project for the Global Project via their network shows that legal (92%) and informal factors (90%) are considered to be equally relevant in explaining SAI independence.

Figure 1.2. Factors undermining or strengthening SAI independence according to SAIs



Note: This data was analysed from a SAI questionnaire, based on responses collected from 50 SAIs (both OECD and non-OECD). Further information on the data collection is included in Annex A.

Source: OECD-IDI elaboration.

Based on these findings, this report provides concrete guidance and recommendations to SAIs and other actors on how to strengthen *de facto* independence of SAIs and therefore contribute to improving a country's overall accountability system. Especially for informal factors, a more in-depth analysis of a given national context is necessary to understand power dynamics and relationships between the different actors, and to fully grasp cultural and legal dimensions in the public sector. SAIs are not insulated from their country context. They are affected by its weaknesses, benefit from its strengths and can also actively contribute to shaping change as drivers of broader system-wide improvement. Using this report as guidance for such a contextual analysis, and recognising that SAIs are part of a system, detailed reform options can be identified.

While the report focuses on SAIs, the findings have broader relevance for other independent public institutions facing similar pressures, including regulators, ombuds institutions, anti-corruption institutions and independent fiscal institutions (De Vrieze and Murphy, 2020_[10]). Across these bodies, *de facto* independence is similarly shaped not only by formal legal frameworks, but also by informal dynamics such as institutional relationships, political incentives, professional norms and levels of trust, as well as by the quality of interactions within the wider accountability ecosystem. In many contexts, these informal factors are critical in determining how formal mandates are exercised in practice and whether institutional safeguards are effective. The analysis therefore offers transferable insights on how independence is enabled or constrained within complex governance systems, particularly where institutions operate in politically sensitive environments. More broadly, it highlights the importance of viewing independence as a system outcome rather than an institutional attribute, with implications for how resilience is built across the wider public sector. The report therefore offers insights for strengthening institutional resilience within the public governance system as a whole.

The report's findings and recommendations are organised around the core insights of the Global Project. Chapter 1 outlines how SAIs function within an institutional system that extends beyond what is formally defined in legal frameworks and is shaped in part by informal factors that influence their impact, strengths and opportunities. Chapter 2 provides recommendations directed to different actors within the public accountability system, stressing their role in safeguarding and promoting SAI independence for the benefit of all. On the other hand, the public trust placed into SAIs, reflecting the SAI's reputation, acts as a protective element for its independence and also enables them to effectively fulfil their role as active agents in the accountability system. Chapter 3 thus provides guidance on how SAIs can work on strengthening the trust of stakeholders in their work.

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2 How other actors shape the independence of supreme audit institutions

Supreme audit institutions operate within a broader ecosystem of public accountability, where their independence is inseparable from the environment in which they operate. Their work relies on, and influences other actors, including the legislative, executive, judiciary, donors, other oversight institutions, media and civil society organisations. While formal rules define roles and responsibilities, the behaviour of these actors, the quality of their interactions with the SAI, and the informal norms that guide relationships are equally critical in shaping independent oversight.

2.1. The supreme audit institution as part of a country's accountability ecosystem

Supreme audit institutions (SAIs) do not operate in isolation. They are core institutions of a broader accountability ecosystem consisting of multiple actors of the legislative, the executive and the judiciary as well as external actors such as civil society organisations (CSOs) or donors. Each of them plays a distinct role in shaping how public resources are managed, overseen and ultimately held to account.

In this ecosystem, the independence of a SAI is inseparable from the environment in which it operates. The behaviour of other actors, the quality of their interactions with the SAI and the informal norms that govern their relationships can be just as important as the constitutional or statutory provisions enshrining the independence of a SAI. Indeed, a legislature that is engaged and knowledgeable, an executive that respects boundaries, a judiciary that enforces accountability, and civil society organisations that leverage and amplify audit findings all contribute to an enabling environment for SAI independence. Conversely, weak or politically constrained actors, including SAIs, can undermine even the strongest legal framework.

Heads of SAIs consulted in the context of the Global Project see advocacy for independence as a game changer when facing threats. Understanding and support from the other actors in the accountability ecosystem are necessary to strengthen the independence of SAIs. In addition, recognising and respecting the complementarity between the actors of the accountability ecosystem reinforces their value and may strengthen their independence. This chapter explores how the actions, incentives, and capacities of other accountability actors can contribute to the independence of SAIs.

Although the recommendations in the following sections are organised by actor, they reflect that SAI independence is shaped not only by the actions of individual institutions but also by the relationships among them. Each actor interacts with the SAI in different ways throughout the audit process, and these interactions collectively define the enabling conditions for SAI independence within the broader accountability ecosystem. Viewing the recommendations through a relationship-based lens highlights that independence is not exercised in isolation. Instead, it emerges from the quality of exchanges, formal and informal, between SAIs and the executive, legislature, judiciary, other oversight bodies, civil society, media, and development partners. These interactions occur at different stages of the audit process, and each stage involves distinct roles, expectations and information flows.

Table 2.1 illustrates this dynamic perspective. The same actors engage with the SAI in different capacities depending on the audit stage. For example, the executive provides essential inputs during audit planning through accounting systems and internal control information, while becoming the primary recipient of audit recommendations during follow-up. Similarly, the legislature may initiate an audit through a formal request but later uses the audit report to inform budgetary deliberations or legislative oversight. Other actors, such as internal audit bodies, regulators, CSOs, media, and academia, also contribute inputs or make use of outputs at different points in the process. The actor-specific recommendations do not discard the idea that strengthening independence requires co-ordinated action, mutual understanding of roles, and predictable practices among all actors engaged in the accountability system.

Table 2.1. Interaction of SAIs with other actors throughout the audit process

| Stages of the audit process | Interactions with other actors |
|-----------------------------|---|
| Planning the audit | <ul style="list-style-type: none"> • Executive (audited entity): accounting systems, internal controls, policy and regulatory information • Internal audit bodies: risk assessments, prior audit results • Other oversight bodies: sector-specific guidance, prior findings • Legislature: budgetary priorities, statutory mandate • CSOs: citizen feedback, service delivery concerns • Media: public debates and reporting on service delivery • Regulators: sectoral data, compliance reports • Academia: technical expertise, research on relevant topics |
| Conducting the audit | <ul style="list-style-type: none"> • Executive (audited entity): detailed operational data, financial statements, internal reports • CSOs: citizen perspectives, complaints, testimonies • Academia: subject-matter expertise relevant to audit objectives |
| Reporting | <ul style="list-style-type: none"> • Executive (audited entity): recommendations to improve decision making, internal controls, and compliance • Internal audit bodies: insights to refine audit plans • Other oversight bodies & regulators: information to guide reforms, compliance actions, and operational improvements • Legislature: evidence to inform budget allocation, policy design, and legal reforms • CSOs: information to support advocacy and dialogue with government • Media: findings to enhance public awareness and reporting • Academia: data to support research and policy studies • Citizens: transparency to support informed engagement and electoral decisions • Judiciary: in cases of disputes or legal review |
| Follow-up | <ul style="list-style-type: none"> • Executive (audited entity): monitor implementation of recommendations and improve internal processes • Internal audit bodies: lessons learned for future audits • Other oversight bodies & regulators: track impact of reforms and compliance • Legislature: oversight of reform implementation and budgetary decisions • CSOs: track progress and hold authorities accountable • Media: follow-up reporting to enhance transparency • Academia: analysis of reform outcomes and systemic trends • Citizens: information on reform progress to support accountability culture • Judiciary: review outcomes if disputes arise |

Source: OECD-IDI elaboration.

2.2. The role of the executive

The executive branch of government is responsible for implementing and enforcing laws, administering public affairs and managing public resources. In fulfilling these functions, it plays a central role in ensuring that public institutions operate effectively and in accordance with established legal and policy frameworks. The executive is also responsible for acting on the recommendations issued by the SAI (IDI, 2025^[1]).

Stakeholder interviews indicate, however, that significant risks to SAI independence are linked to executive involvement in areas that should remain free from political influence. Concerns were raised around the executive's role in the SAI's budget-setting process and in shaping its work programme. Given that the executive is itself subject to audit, excessive or inappropriate involvement in these areas creates a risk of conflicts of interest and may undermine the SAI's operational and functional independence.

At the same time, the executive has an essential responsibility to uphold and protect SAI independence. This includes refraining from political interference in the SAI's work, ensuring that adequate legal and institutional safeguards are in place, and demonstrating commitment to accountability by implementing audit recommendations and sanctions. By clearly defining its responsibilities, in particular, in relation to internal control, fiscal policy and the follow-up of audit findings, the executive can mitigate risks of undue influence and reinforce a governance framework in which SAI independence and public accountability are safeguarded.

2.2.1. To limit undue involvement in external audit functions, the executive could clarify and strengthen its responsibility for internal control and audit, accounting systems, and policymaking powers on public integrity and broader public governance performance

A clear separation of responsibilities between the executive and the SAI is a fundamental principle of independence and public sector accountability. The executive is responsible for establishing and maintaining effective accounting systems, internal control frameworks, internal audit arrangements, and related policymaking and implementation functions in areas such as anti-corruption, public integrity, and overall public sector performance, including efficiency and effectiveness in the use of public resources. This separation is essential to safeguarding the independence of external audit and ensuring that SAIs are able to provide objective and credible oversight of government activities without assuming roles that could compromise the required arm's-length relationship.

Effective internal control and internal audit systems within the executive branch also contribute to sound public financial management and broader government performance objectives, including efficiency, effectiveness, and value for money, by enabling the timely identification and remediation of risks and weaknesses. To enhance audit readiness, accounting reforms should be explicitly aligned with audit requirements. This includes adopting coherent accounting standards, consolidating charts of accounts, preparing timely financial statements, and ensuring transparency in reporting. Well-designed and maintained accounting systems provide SAIs with reliable, auditable information, strengthening their capacity to deliver credible and timely assurance. Likewise, clear executive ownership of public integrity and performance management policies helps ensure that SAIs are not drawn into operational or policy responsibilities that they may later be required to audit. Where these systems function effectively, external audit can focus on providing independent assurance and systemic insights, rather than compensating for shortcomings in executive accountability or auditing its own policy influence.

However, evidence from stakeholder interviews suggests that responsibilities related to accounting, internal control, and internal audit within the executive are not always fully assumed in practice. As a result, the SAI is at times expected, formally or informally, to address weaknesses that fall within the executive's management responsibilities.

At the same time, the executive retains influence over key aspects of the SAI's functioning, including elements of budget determination and work programme planning. Given that the executive is also the primary auditee, this situation creates risks to the SAI's independence and blurs the boundary between internal management functions and external oversight. Strengthening executive ownership of internal accountability mechanisms would help to reduce these risks and reinforce institutional separation, while also improving overall government performance, accountability, and efficiency in public resource management.

Therefore, the executive branch could take clearer and more comprehensive responsibility for accounting systems, internal control processes and internal audit functions, as well as for policymaking and implementation mandates related to anti-corruption, public integrity and broader governance performance objectives, including effectiveness, efficiency, and value for money. This clarity of the respective roles of the executive and SAIs would contribute to strengthening internal governance and safeguarding the independence of SAIs. This could be achieved by reaffirming, through legislation, regulations or authoritative guidance, that these functions fall squarely within executive accountability, and by ensuring that internal audit arrangements are adequately resourced, professionally staffed and able to operate with sufficient functional independence within the administration to fulfil their mandates effectively.

In addition, the executive could strengthen frameworks that support effective interaction between internal audit and external audit, allowing the SAI to rely on internal audit work where appropriate without substituting for executive responsibilities and reducing audit duplication (OECD, 2024^[2]). By fully assuming its role in internal assurance, internal control, and related policy ownership, the executive would reduce

the need for involvement in external audit processes and help safeguard the SAI's operational and institutional independence, while also strengthening the effectiveness and efficiency of broader public sector governance systems. An example of how clear executive ownership of accounting, internal control, and audit functions can support external audit independence is illustrated in Box 2.1 below.

Box 2.1. Public accounting and control framework in Estonia

Estonia provides a recent example of public sector accounting reform focused on accrual accounting, consolidation, and shared service arrangements. All public sector entities apply a unified chart of accounts and report into a central system on a regular basis, enabling timely consolidation of whole-of-government financial statements. Internal controls are reinforced through standardised rules, automated reconciliations, and centralised support functions. This comprehensive framework ensures that internal control and internal audit responsibilities are fully assumed by the executive, allowing the SAI to focus on external audit and independent oversight, rather than compensating for weaknesses in internal management. Estonia's experience demonstrates the practical benefits of clarifying and strengthening executive responsibility to protect the independence and effectiveness of external audit.

Source: (Estonian Ministry of Finance, 2025^[3])

2.2.2. To strengthen fiscal transparency, the executive could clarify policy priorities underpinning fiscal rules and their application

Fiscal transparency refers to the information available to the public about government's fiscal policymaking process (IMF, 2018^[4]). Clear and transparent fiscal rules are a key element of sound public financial management and fiscal integrity. They should be clearly defined, well understood and transparently applied to support accountability and informed public scrutiny (OECD, 2014^[5]). The International Monetary Fund (IMF)'s Fiscal Transparency Code (IMF, 2019^[6]) and Fiscal Transparency Handbook (IMF, 2018^[4]) highlight the importance of reliable, comprehensive, and timely fiscal information, noting the role of independent SAIs in validating financial statements and ensuring that fiscal information is trusted by all stakeholders.

Stakeholders' testimonies consistently referred to the relevance of fiscal transparency in relation to work of SAIs and other oversight institutions across four dimensions:

- First, fiscal transparency strengthens checks and balances between the executive and the legislative. When fiscal information is clear and accessible, the legislature is better equipped to scrutinise budget proposals and to use SAI findings effectively during budget deliberations. This contributes to a more balanced budget process and strengthens the use of audit findings in fiscal decision making.
- Second, SAIs noted that a robust fiscal transparency framework supports the selection of audit topics and strengthens risk assessments, as reliable fiscal information allows auditors to identify vulnerability and priority areas more effectively.
- Third, the exercise of the SAIs foresight role, particularly related to public finance and identifying fiscal vulnerabilities, depends to a large extent on the availability, quality and consistency of transparent fiscal information.
- Fourth, consulted oversight institutions, and SAIs, highlighted the importance of having a clear and transparent justification for their own budget trends, especially where budgets are constrained or reduced in the context of fiscal rule implementation, as this can affect the operational independence

of oversight institutions. This is related to principle 8 of the Mexico Declaration principle, in the case of SAIs.

While fiscal transparency frameworks and fiscal rules are usually formally established and play an important role in guiding budgetary policy, evidence from document analysis and stakeholder interviews suggests that the policy priorities underpinning individual fiscal rules are not always clearly articulated or communicated. As a result, it may be difficult for stakeholders to assess how rules are applied in practice, how trade-offs are managed when multiple rules operate simultaneously, and how these decisions affect oversight institutions, including SAIs, particularly in relation to their resourcing and ability to conduct independent oversight.

Therefore, the executive could consider strengthening the fiscal transparency framework to better support the independence of SAIs and the broader accountability ecosystem. This includes clearly articulating the policy priorities associated with each fiscal rule and explaining how these priorities guide their application in practice. Explicitly documenting the objectives, scope and intended use of each rule, as well as clarifying how tensions between rules are resolved, would promote greater predictability and consistency and reduce the risk that fiscal rule implementation inadvertently constrains oversight institutions. This could be guided by the IMF's four-pillar fiscal transparency framework, which covers fiscal reporting, forecasting and budgeting, fiscal risk analysis and management, and resource revenue management, ensuring that each pillar supports accessible, reliable, and policy-linked information for oversight institutions (IMF, 2019^[6]).

The executive could also systematically communicate how fiscal rules are implemented in practice and how policy orientations are reflected in the budgets of SAIs and other oversight bodies. By making the policy rationale underpinning fiscal rules more explicit, the executive would facilitate more effective legislative scrutiny, strengthen external oversight, and help ensure that the resources of SAIs and other accountability institutions are determined in a transparent and predictable manner consistent with their independent mandates.

2.2.3. To strengthen accountability and support SAI independence, the executive could improve the follow-up of audit recommendations through structured engagement with the SAI and the legislature

Effective follow-up on audit recommendations is a core component of public sector accountability and performance. Audit and control mechanisms only contribute to improved governance when findings and recommendations are acted upon by the executive and subject to appropriate legislative scrutiny. INTOSAI's Principles on the Value and Benefits of Supreme Audit Institutions (INTOSAI-P 12) emphasise that SAIs add value when their recommendations lead to tangible improvements, while implementation responsibility remains clearly with the executive.

Well-functioning follow-up arrangements also help preserve the institutional balance between the executive, the SAI and the legislature. By ensuring that the executive is accountable for corrective action, while the legislature exercises oversight and the SAI retains its independent assurance role, follow-up mechanisms contribute to both effective public management and the protection of SAI independence (OECD, 2020^[7]).

The interviews conducted for this report indicate that there are examples of constructive engagement, both de jure and de facto, among SAIs, executives and legislatures. This provides a foundation for accountability and follow-up. However, the evidence collected also suggests that follow-up on SAI recommendations is not always systematic or consistent across government entities. In some cases, responsibilities for implementing recommendations are unclear, progress reporting is uneven, and timelines for follow-up are not well defined.

These shortcomings can limit the impact of audit work and may create expectations for the SAI to engage more extensively in the implementation of recommendations, which goes beyond its core mandate. At the

same time, limited or ad hoc interaction between the executive and the legislature on audit follow-up can weaken legislative oversight by reducing the timely flow of information and incentives for the executive to act on audit findings. Sporadic engagement can fragment oversight efforts, limit the practical impact of SAI work, and erode institutional memory, making it harder for the legislature to track recurring issues or outstanding recommendations. Strengthening and formalising these interactions ensures audit findings are systematically considered, reinforcing both legislative oversight and the independence of the SAI. Box 2.2 provides two practical examples of ways that engagement between the SAI and executive has been strengthened.

Box 2.2. Strengthening relationships between the SAI and the executive in the follow-up of audit recommendations

Georgia – Realtime follow-up through a digital platform

The State Audit Office of Georgia (SAO) has developed a digital system, the Audit Recommendation Implementation System (ARIS), that enables real-time monitoring of how public entities implement audit recommendations. Through ARIS, audited institutions submit action plans, evidence, and progress updates directly to the SAO, while the system tracks deadlines, compliance status and supporting documentation. This structured, IT based communication channel allows both auditors and audited entities to share information transparently and continuously, reduces delays in follow-up, and helps target corrective actions more effectively. The platform also provides tailored access for Parliament and audited entities.

Colombia – Institutionalised follow-up through a mandatory improvement plan

In Colombia, audited entities must prepare a *Plan de Mejoramiento* (Improvement Plan) when the SAI, the *Contraloría General de la República*, identifies audit findings. Entities are legally required to design corrective actions, document responsibilities and timelines, and upload progress reports through the national electronic reporting system (SIRECI). The SAI conducts systematic monitoring of each plan, reviewing evidence submitted by entities and verifying whether corrective actions are completed, partially implemented or pending. Internal control offices also play a formal role by validating the evidence before it is submitted. This structured, recurrent monitoring process helps maintain active dialogue between the SAI and the audited entity.

Source: (State Audit Office of Georgia, 2022^[8]; Superintendencia de Servicios Públicos Domiciliarios, 2025^[9])

The executive could consider strengthening the follow-up of audit recommendations by establishing clearer and more structured processes for responding to, implementing and reporting on recommendations issued by the SAI. This could include formally assigning responsibility within the executive for co-ordinating follow-up, setting clear expectations for timelines and progress reporting, and ensuring that comprehensive and timely information is provided to the legislature to support its oversight role.

In addition, the executive could enhance structured engagement with both the SAI and the legislature by using follow-up mechanisms, such as written action plans or progress reports, to clarify recommendations, communicate implementation challenges and demonstrate corrective action, while fully respecting the independence of external audit i.e. ensuring that engagement does not influence the SAI's audit work, findings, or reporting. Strengthening these arrangements could improve the effectiveness of audit follow-up, reinforce accountability to the legislature and enhance the credibility and institutional authority of the SAI, thereby supporting its independent role within the broader public accountability system.

2.2.4. To reinforce the independence of SAIs, in jurisdictions where the executive has a constitutionally defined role in the nomination or appointment process of the head of the SAI, robust safeguards should be applied to ensure that this role is exercised in a transparent and merit-based manner, consistent with the principle of SAI independence

In many countries, constitutional or legal frameworks assign the executive branch a formal role in the appointment of the head of the SAI, such as through nomination or participation in the selection process. Even where the legislature makes the final appointment, the executive may exert influence through political majorities in the legislature. These arrangements can give rise to perceptions of political alignment or undue influence, particularly when procedures are opaque or discretionary.

Such perceptions can undermine confidence in the independence and impartiality of the head of the SAI, especially given the institution's role in auditing government entities. Ensuring that appointment processes are transparent, rule-based, and anchored in professional qualifications is therefore critical to maintaining the credibility and legitimacy of the SAI.

Interviews with SAI officials and members of the legislature highlighted the importance of transparent and well-defined appointment procedures in strengthening the legitimacy of the selected candidate. Interviewees emphasised that clear criteria, open processes, and visible adherence to merit-based standards can help reinforce confidence in the independence of the SAI's leadership, particularly in systems where the executive participates in the appointment process.

Where the legal framework grants the executive a role in nominating or appointing the head of the SAI, additional safeguards could be introduced to strengthen transparency and protect the perceived independence of the institution. In such cases, the executive could ensure that the selection and nomination process is conducted in a transparent and merit-based manner.

This may include publicly outlining the criteria used in selecting the nominee, explaining how the candidate meets these criteria, and demonstrating how the nominee's professional qualifications and experience align with the requirements of the role. The involvement of an independent selection panel in the appointment process could further reinforce transparency and impartiality. Greater openness around the selection process can help reinforce confidence that the appointment is based on competence and professional merit rather than political considerations.

These practices can be aligned with international public-governance standards that emphasise merit, integrity, transparency, and protection from undue political influence in leadership appointments (Gerson, 2020^[10]).

2.2.5. The executive could carefully consider potential unintended consequences related to legal reforms proposals affecting the mandate and functions of the SAI and other accountability actors

Informal challenges often arise through incremental, incoherent, or fragmented legal and regulatory developments.

- First, new laws, regulations or amendments in related policy areas may unintentionally affect the SAI's mandate, access to information, reporting lines, or resources. Without systematic legal coherence, inconsistencies and ambiguities can emerge, creating space for restrictive interpretations that gradually weaken independence, even when the core audit law remains unchanged.
- Second, reforms aimed at strengthening oversight, such as expanding the SAI's mandate, can have unintended consequences if not aligned with the broader accountability ecosystem and available resources. Assigning new responsibilities without adequate capacity, co-ordination, or alignment with other actors may create pressures that indirectly affect independence and effectiveness.

As the primary actor responsible for drafting and proposing legislation, the executive has a primary responsibility to ensure that draft laws and regulations are coherent, evidence-based, and consistent with the broader legal framework. This includes assessing whether proposed reforms are aligned with the SAI's constitutional mandate and existing audit laws, and whether potential implications for other accountability actors have been considered. Recognised principles of good public administration, such as the OECD Principles of Public Administration (OECD, 2023^[11]), emphasise that policies and legislation should be developed on the basis of sound analysis, clear internal procedures, systematic use of regulatory impact assessments, and inclusive consultation processes.

Legal reforms should be designed to mitigate system-level risks by promoting legal coherence and by considering the wider institutional framework, the operational requirements of SAIs, and the resources needed to uphold independence in practice. Coherence is particularly critical where sector-specific laws intersect with audit mandates, data protection regulations, or access-to-information provisions that may inadvertently constrain oversight.

Ensure legal coherence of new and existing legislation

A clear, coherent and consistent legal framework is essential for enabling SAIs and other accountability actors to carry out their mandates effectively and without undue interference. In practice, however, legal frameworks governing public auditing are not always internally consistent. Fragmentation across primary and secondary legislation, or misalignment between constitutional provisions and sector-specific laws, can create ambiguities regarding the SAI's mandate, access to information and audit scope. These inconsistencies may, over time, constrain the SAI's operational independence, even where strong formal guarantees exist.

SAI independence extends beyond constitutional recognition and depends on the alignment of ordinary legislation governing audit scope, access to information and relationships with audited entities. Where legal frameworks are fragmented or inconsistent, SAIs may face practical obstacles that undermine their effectiveness and independence, even when strong constitutional guarantees formally exist.

In some countries, the SAI's constitutional mandate is constrained in practice by a lack of legal coherence across the broader legal framework. Although the constitution often grants the SAI authority to follow the flow of public funds, certain sector-specific laws introduce limitations that restrict the full exercise of this mandate. For example, in cases brought forward to IDI's SIRAM and during interviews conducted in the context of the Global Project, stakeholders noted inconsistencies between constitutional provisions and secondary legislation. These include restrictions related to national security classifications, data protection frameworks, personal data regulations, and requirements for auditing state-owned enterprises, which in some cases must be audited by private firms instead of the SAI. Such inconsistencies can create legal ambiguities regarding the SAI's oversight powers and increase the risk of legal challenges to audit activities.

Existing legal frameworks are not always systematically aligned with the SAI's constitutional powers, and mechanisms within the executive to identify and resolve such inconsistencies are not always well established. In addition, when draft laws or regulations maintain or introduce constraints affecting the SAI, the underlying rationale is not always clearly articulated or supported by publicly available legal analysis. Opportunities to incorporate the perspectives of legal experts, civil society organisations, academia and international partners in the preparation of legislation affecting the SAI may also remain limited.

Therefore, the executive could consider reinforcing legal coherence as a means of safeguarding the SAI's independence and effectiveness. This could include introducing structured review mechanisms within the policy development and legislative drafting process to assess whether proposed laws and regulations in areas relevant to public financial management, audit, and government accountability are consistent with the SAI's constitutional mandate and audit law or jurisdictional framework. Such processes could be supported by independent legal expertise and embedded within internal government procedures. This

approach would help identify and address contradictions at an early stage, particularly in proposals that may affect the SAI's mandate, access to information, or audit scope. Box 2.3 provides an example in practice of a structured and sequenced reform process supporting legal coherence.

Box 2.3. Sequenced legal consistency reform in France

France undertook a major reform of its public financial accountability framework, culminating in the introduction of the Unified Regime of Public Manager Responsibility (*Régime de responsabilité des gestionnaires publics – RGP*), which entered into force on 1 January 2023. Rather than being adopted as a standalone measure, the reform resulted from a sequenced and co-ordinated legislative process designed to ensure coherence between financial liability rules, public management reforms and internal control systems.

The process unfolded through clearly defined milestones: recommendations issued in June 2018 by the *Comité Action Publique 2022*; a political decision to proceed with reform during the 5th Interministerial Committee for Public Transformation in February 2021; legislative authorisation granted through the 2022 Budget Law in December 2021; and the adoption of Ordonnance n° 2022-408 in March 2022, which formally established the unified regime.

The reform replaced a fragmented and category-based liability system with a single, coherent regime of responsibility applicable to all public managers in cases of serious financial misconduct. Importantly, the new framework aligns sanctioning mechanisms with the functioning of internal control systems, thereby modernising and harmonising the broader accountability architecture.

This sequenced and structured approach illustrates how systematic legal coherence, embedded in executive-led policy development and supported by co-ordinated reform processes, can enhance consistency across accountability frameworks. By reducing fragmentation and clarifying responsibilities, such reforms can strengthen the overall legal environment within which supreme audit institutions operate, thereby contributing indirectly to the safeguarding of their independence and effectiveness.

Source: (Légifrance – Service public de la diffusion du droit, 2022^[12]; Légifrance – Service public de la diffusion du droit, 2022^[13]).

In parallel, the executive could institutionalise regular and structured dialogue with the SAI and other relevant stakeholders during the preparation of draft legislation and regulatory reforms. Such engagement can help identify legal ambiguities and their operational implications at an early stage, support a shared understanding of institutional mandates, and reduce the risk that reforms unintentionally weaken the SAI or create overlaps or gaps in oversight responsibilities.

To strengthen transparency and accountability, the executive could also clearly communicate the legal and policy reasoning underpinning draft laws and regulations that may affect the SAI's mandate. Publishing supporting analyses, including assessments of legal consistency and potential impacts, would reduce uncertainty for the SAI and audited entities, while reinforcing trust in the reform process. More systematic stakeholder engagement, including with civil society, academia and international partners, could further support alignment with international standards and good practices.

Legal reforms should consider threats to independence, the broader accountability ecosystem, and required resources

Legal reforms aimed at strengthening the mandate of SAIs play a central role in reinforcing public accountability and integrity. Expanding or modifying the responsibilities of SAIs without due consideration of their impact on the SAI's core mandate, institutional interactions and implementation capacity, however, may unintentionally undermine their independence or effectiveness.

In some countries, legal reforms related to the SAI have sought to expand the institution's roles and responsibilities to cover, for example, auditing of donor funded development projects, auditing political parties, or designing or implementing internal control, internal audit or integrity policies. In particular, given the challenges in effectively controlling corruption, SAIs are increasingly asked to play a more explicit and active role in controlling corruption (United Nations, 2019^[14]). Such expanding mandates reflect the trust placed in the SAIs, a strong commitment to strengthening external audit and recognises the SAIs as a key pillar of the accountability system.

However, the design and implementation of such reforms have not always fully considered their implications for the core mandate of the SAI, the wider accountability ecosystem, or the resources required to carry out the expanded mandate effectively.

- First, while SAIs play an important role in assessing and strengthening the overall internal control system, there is a risk to independence when they become responsible for designing or implementing internal control, internal audit or integrity policies. Assigning these responsibilities may directly undermine the SAI's capability to independently provide oversight in these areas. In addition, it may lead to challenges related to ensuring the ownership of the executive in implementing controls and integrity measures as public managers may perceive that this has become the task of the SAI. To play an effective role in promoting public integrity, SAIs should focus on their core mandate of providing oversight and assurance, supervising the use of public resources and the application of laws, regulations and policies, as well as providing relevant evidence and insights on the performance of such policies and on emerging systemic and structural risks that can inform policymaking.
- Second, expanding the mandate of SAIs may come along with expectations by citizens and stakeholders that are difficult to meet as the success of such a reform may also depend on the performance of other accountability actors. In some cases, evidence gathered through the Global Project indicates that new responsibilities have been introduced without a clear assessment of how such interdependencies, capacity constraints or co-ordination challenges may affect the SAI's ability to implement reforms as intended. Weaknesses or gaps in the accountability chain then can place additional burdens on the SAI and create expectations that exceed its core mandate. Reforms affecting SAIs should therefore consider how other actors within the accountability ecosystem, such as the executive, the legislature, internal control bodies or anti-corruption bodies, may influence the successful implementation of such reforms.
- Third, expanded roles of SAIs have not always been accompanied by a systematic analysis of the financial, human and technical resources required for a successful implementation. As a result, the SAI may be expected to deliver additional functions without proportionate increases in budget or staffing, potentially increasing dependence on external decision makers for resources and, in turn, posing risks to institutional independence. Principle 8 of the Mexico Declaration on SAI Independence emphasises that SAIs must have access to adequate and stable resources; new mandates that are not matched by appropriate funding and capacity can weaken institutional independence and expose SAIs to external pressures. The executive could therefore ensure that draft laws and reform proposals are systematically accompanied by an assessment of their resource implications, including budgetary needs, staffing, skills and infrastructure. Where resource constraints exist, the executive could consider phased implementation or alternative institutional arrangements to mitigate risks to independence.

In light of the challenges outlined above, the executive could consider adopting a more holistic approach to legal reforms affecting the SAI's mandate, to ensure that potential challenges are identified and addressed at an early stage. When drafting laws or regulations that propose changes to the roles and responsibilities of the SAI, the executive could systematically assess the risks and implications outlined above. Such analysis would help ensure that reforms are realistic, complementary and do not inadvertently shift responsibilities to the SAI that properly belong to other actors or undermine their independence.

To support this, the executive should consider establishing transparent and structured reform processes, grounded in sound analysis and supported by tools such as regulatory impact assessments. It should also ensure early and meaningful consultation with the SAI and other relevant stakeholders within the accountability ecosystem. This consultation could take place even when not legally required, reflecting a commitment to transparency and reinforcing trust among oversight institutions. Such engagement can help identify legal ambiguities, capacity constraints and institutional interdependencies at an early stage, while promoting more balanced and coherent reform design. In doing so, the executive could further strengthen openness, predictability and trust in reform processes, helping to ensure that changes are aligned with the SAI's functional needs, institutional role and contribution to public sector integrity.

2.3. The role of the legislature

Through its lawmaking function, as well as the control and regulation of the national finances, the legislature shapes the governance landscape and oversees the executive. The oversight of the executive is usually done through committees of the legislature such as the public accounts committee in the legislative model and the finance committee in the jurisdictional model (IDI, 2025^[11]).

In many countries, however, oversight of government finances and operations by legislatures is constrained due to lack of resources, capacity and leverage, and a non-responsive executive (Morgner and Chêne, 2015^[15]). Much like with SAIs, while the individual strength of the legislature itself cannot ensure overall accountability, having a legislature operating under significant constraints makes accountability nearly impossible (Krafchik, 2025^[16]).

In relation to the SAI, the legislature plays multiple, interconnected roles:

- First, the legislature has the authority to establish and amend the legal framework governing the SAI. Consequently, any reforms aimed at strengthening the SAI's mandate, independence, or powers require the approval and support of legislators. In this context, the legislature also contributes to the interpretation and implementation of the legal framework in practice.
- Second, the legislature is often responsible for appointing or approving the heads and members of the SAI and, in many systems, retains the power to dismiss them. These functions are critical in shaping the leadership, independence, and credibility of the institution.
- Third, in line with good practices, the legislature plays a key role in determining and approving the SAI's budget, thereby directly influencing its financial autonomy and operational capacity.
- Fourth, to carry out their oversight function, legislators can rely on SAI audit reports as a key tool for holding the executive accountable. Through debates, committee hearings, particularly within public accounts or budget committees, and formal inquiries, legislators can use SAI findings to scrutinise government spending, assess compliance with laws and policies and evaluate performance. This oversight function is further reinforced by the legislature's responsibility to ensure that the executive follows up on the SAI's audit recommendations. Effective follow-up mechanisms, such as requiring formal government responses, setting deadlines for corrective action and monitoring implementation progress are essential to ensure that audit findings translate into concrete improvements in public financial management and governance. To perform this role effectively, two complementary dimensions are essential: (1) strengthening the legislature's internal capacity, through specialised committees, technical expertise, and structured procedures, to analyse and use audit findings; and (2) engaging constructively in the SAI process in a manner that supports, rather than compromises, the SAI's independence.

The following recommendations are therefore directed at the legislature and address both the formal and informal dimensions of its engagement with the SAI. While some proposals concern formal, codified elements, such as legislative amendments or procedural reforms, these are often intended to respond to informal challenges that shape how oversight functions in practice. As formal rules do not automatically determine behaviour, strengthening the legal framework alone may be insufficient if unwritten norms, political incentives or organisational practices undermine their implementation. The recommendations thus recognise the interplay between de jure arrangements and “rules in use,” seeking not only to improve formal structures but also to mitigate informal constraints that impact the effective exercise of legislative oversight and the SAI’s operational independence.

2.3.1. Through their lawmaking, the legislature can support SAI independence by strengthening laws and regulations that underpin the institutional architecture of SAIs and protect their mandate

The structural design and composition of the SAIs are central to safeguarding their independence. The Mexico Declaration sets out key principles relating to the formal, de jure dimensions of SAI structure, including constitutional recognition, appointment mechanisms, tenure, and protection from undue interference. However, the effectiveness of these formal safeguards is often shaped by informal dynamics that influence how structural arrangements operate in practice.

Legislators bear primary institutional responsibility for establishing and maintaining a robust SAI structure. While many structural features are entrenched in constitutional or statutory provisions, independence is not secured by legal design alone. The transparency, integrity and good-faith implementation of these arrangements, particularly in areas such as appointments, removals and organisational governance, often extend beyond the written framework. It is at this intersection between formal safeguards and informal practices that structural independence may either be reinforced or undermined, underscoring the need for careful legislative attention.

To enhance the long-term independence and operational sustainability of the SAI, the legislature could strengthen the SAI’s institutional architecture by ensuring that legal requirements of internal structures and leadership arrangements are designed to minimise political influence, preserve institutional knowledge and support continuity

A robust institutional structure is essential for SAIs to fulfil their mandates, including jurisdictional activities, with independence, continuity and professionalism. The sustainability of a SAI depends not only on its formal, legal guarantees but also on the stability of its internal architecture, specifically, its human resources framework and the composition and functioning of its collegial bodies.

SAIs must be insulated from political influence in both their decision making and operational management. Ensuring a stable, professional workforce and a balanced, well-designed collegial body is therefore critical to safeguarding independence, preserving institutional memory, and ensuring objective audit outcomes over time.

Workforce and staff structure

Testimonies from interviews and consultations with SAI staff highlighted that stability within the SAI workforce is perceived as closely linked to its independence. According to interviewees, uncertainty around staffing arises from both internal and external dynamics. Internally, several consulted stakeholders noted that tensions may arise if the professional career of SAI employees depends too much on the institution’s leadership. Informally, the SAI employees then may orient their behaviour towards satisfying the leaderships’ interest, which may not always coincide with the interest of the institution. Externally, staff

reported that recruitment and career progression can be influenced by broader public administration policies, ad hoc executive decisions, or informal networks linked to political actors.

In countries where SAI personnel belong to the general civil service pool, the testimonies emphasised that the SAI's limited control over hiring, remuneration and career development further contributes to this uncertainty. Where SAIs are part of the general civil service, ensuring their operational independence requires that they retain full autonomy over hiring, career development and remuneration, testimonies suggest that this is often not the case in practice. It was noted that recruitment is often shaped by regulations set by the executive, and in practice, civil service systems may operate through informal hierarchies and discretionary authority within bodies such as ministries of public administration. Testimonies indicated that even when formal frameworks appear neutral, their implementation may be affected by informal bargaining, cross-institutional dependencies or expectations of loyalty, creating openings for external influence in staffing decisions. Several consulted stakeholders also observed that legislatures may undervalue the need for a stable, technically qualified SAI workforce, sometimes assuming that SAIs can be staffed like other public institutions without considering the specific auditing or jurisdictional expertise required. Together, these accounts describe a context in which both formal constraints and informal norms shape staffing outcomes in ways that may not align with the operational needs of the SAI.

Collegial bodies

In several SAIs, governance is entrusted to collegial bodies composed of several members who collectively assume strategic leadership, adopt key decisions, and safeguard the institution's independence. This model aims to promote balanced deliberation, shared responsibility and continuity through collective decision making. While collegial arrangements can strengthen institutional resilience, their effectiveness depends heavily on the design of appointment procedures, mandate structures and internal decision-making rules. Where these safeguards are insufficiently defined or implemented, collegial systems may become vulnerable to politicisation, informal bargaining or instability, with potential implications for the SAI's perceived and actual independence.

There have been instances where the renewal of members of collegial bodies occurs simultaneously, creating windows of opportunity for the prevalence of informal practices that lead to quota-based negotiations. This situation undermines Principle 2 of the Mexico Declaration by weakening safeguards against political cycles and reducing stability within the leadership structure.

Beyond timing, the appointment processes of collegial bodies themselves are often perceived by stakeholders interviewed in the context of the Global Project as being driven exclusively by political considerations. While the appointment of SAI leadership inherently involved political actors in many governance systems, limited transparency and weakly defined selection criteria amplify perceptions of bias, affecting confidence in the neutrality and independence of the institution. Where appointment procedures lack openness of clear merit-based standards, some consulted stakeholders pointed out that the credibility of leadership decisions may be questioned both internally and externally.

Additionally, some testimonies perceived that the size and composition of collegial bodies sometimes allow for informal bargaining or politicisation. Undefined or unbalanced voting rights for politically appointed members brings about informal arrangements that can further distort deliberations, hinder collective decision making and reduce the credibility and independence of the SAI.

Therefore, to address the vulnerabilities identified above and enhance the long-term independence and operational sustainability of the SAI, the legislature could strengthen the SAI's institutional architecture by ensuring that internal structures and leadership arrangements are designed to minimise political influence, preserve institutional knowledge and support continuity.

First, the legislature could consider reinforcing the stability and professional development of the SAI's workforce through measures that formalise a long-term approach to human-resources management. This would allow the alignment of staff incentives with the objective of independence. Depending on the national administrative context, this could involve establishing a more autonomous career framework for staff, ensuring that recruitment and promotion processes are based on merit, and safeguarding key HR decisions from undue involvement of executive bodies responsible for broader civil service management. Box 2.4 provides two examples of this in the contexts of South Africa and Spain. These steps can help reduce the influence of informal expectations, networks, and discretionary practices that sometimes shape appointments and mobility.

Box 2.4. Examples of independent SAI staffing structures

South Africa

The Auditor-General of South Africa (AGSA) is subject only to the Constitution and the law, which require it to perform its functions “without fear, favour or prejudice.” This constitutional guarantee of independence extends beyond audit decision making to the AGSA's internal organisation and staffing. Recruitment profiles, job requirements, and hiring decisions are determined by the AGSA itself rather than by general public-service rules or executive-branch regulations.

This institutional autonomy enables the AGSA to attract and retain professionals with the specialised competencies required for modern public-sector auditing.

To sustain this independence in practice, the AGSA has established dedicated talent-management and human-resource programmes, including structured pathways for graduates and early-career auditors. These initiatives support long-term workforce planning, strengthen technical capacity, and promote continuous professional development, thereby reinforcing the institution's operational effectiveness and resilience.

Spain

The employment model of the *Tribunal de Cuentas* is grounded in a stable, merit-based civil-service corps. Career staff enter through competitive public examinations for the main professional corps, (auditors, legal officers, and technical audit staff), ensuring a consistently high level of technical expertise and professionalism across the institution. This structure provides strong continuity, as career officials enjoy employment safeguards and cannot be removed by the institution's leadership except on serious and legally established grounds.

Source: Interviews with the Auditor-General of South Africa; (Letsebe, 2025^[17]); and Fact-finding mission.

Second, the legislature could review and strengthen the leadership and governance arrangements of the SAI to ensure that decision-making structures operate predictably and are safeguarded against both formal institutional changes (such as shifts in legislative majority affecting appointments) and informal political dynamics, including bargaining or personalised influence. This may include adopting mechanisms that ensure staggered or phased transitions within the collegial leadership structures, thereby preventing simultaneous turnover that can expose the institution to political negotiation or informal quota-based arrangements. Furthermore, clarifying the size, composition and operating rules of leadership structures can contribute to effective deliberation and minimise opportunities for informal political trade-offs or personalised influence. In some systems, these objectives are achieved by establishing clear internal rules for collegial decision making, distributing responsibilities across members, defining quorum and deliberation procedures, and implementing staggered appointments or phased transitions to limit the space for both formal and informal dominance by any single actor. Box 2.5 provides an example of staggered appointments.

Box 2.5. European Court of Auditors (ECA) – Staggered terms by design

The European Court of Auditors appoints 27 members for fixed six-year terms, and not all terms coincide; when the Court was established, initial appointments were made with different term lengths so that future renewals would not occur all at once. This effectively creates a de-facto staggered renewal cycle, helping avoid complete turnover in the same political moment and reducing opportunities for co-ordinated political influence within the Court.

Source: (Official Journal of the European Communities (OJEC), 1977^[18]).

To strengthen the independence and credibility of a SAI, the legislature could enhance the transparency of the appointment, the tenure and dismissal frameworks of heads of SAIs

Ensure a transparent and merit-based appointment of heads of SAI

Transparent and merit-based appointment processes for heads of SAIs are a cornerstone of institutional independence, legitimacy, and can also support broader confidence in the institution's oversight role. The OECD Recommendation on Public Service Leadership and Capability explicitly recommends adherents to consider merit-based criteria and transparent procedures in the appointment of senior level public servants (Gerson, 2020^[10]). The OECD Integrity Handbook further underlines that transparency in appointments reduces perceptions of undue influence and strengthens accountability, particularly for institutions with oversight and control functions (OECD, 2020^[7]).

Public accountability systems require not only formal guarantees of independence but also processes that foster public confidence in decision-making and leadership selection. Where appointment procedures are perceived as opaque or politically driven, even strong legal safeguards may be insufficient to ensure trust in the institution's independence. Box 2.6 provides an example of the benefits of non-political appointments.

Box 2.6. Non-political background of the President of the Audit Bureau of Jordan

The current Head of the Audit Bureau of Jordan comes from an academic background rather than a political or partisan career. While this is not a rule in Jordan, his non-political professional background is widely perceived by consulted stakeholders as a reputational asset, as it signals technical expertise, methodological rigour, and a commitment to professional standards. As a result, his leadership is viewed as less susceptible to political influence or favouritism. This perception strengthens confidence in the Bureau's objectivity and reinforces the view that the institution operates with a high degree of independence, particularly in its oversight and accountability functions.

Source: Fact-finding mission.

Stakeholders consulted during the data collection process consistently emphasised that the initial credibility of the head of the SAI at the moment of appointment plays a decisive role in shaping the institution's reputation and perceived independence. It was noted that this credibility depends not only on the formal legal framework but also on how the appointment process operates in practice. In addition, several practices were highlighted that undermine transparency, such as appointments made in closed legislative sessions, limited public information on candidates' backgrounds and the absence of documentation supporting selection decisions.

At the same time, consulted stakeholders acknowledged positive elements within existing frameworks, including the presence of a legal basis for appointments and clearly defined roles for the legislature. It was also recognised that some degree of political involvement is inherent given legislatures' constitutional responsibilities.

Despite this, consulted stakeholders identified important challenges, particularly where the legal framework is broad or allows significant discretion. In such cases, transparency mechanisms beyond the law remain weak. Criteria for selection, procedures for identifying and nominating candidates and the rationale for final decisions are not systematically disclosed. According to consulted stakeholders, this contributes to a perception that appointments are influenced by political considerations or informal quotas, which in turn affects the perceived independence and credibility of appointees.

Concerns were also raised about the professional profile of heads of SAI. In several countries, consulted stakeholders observed that individuals appointed to lead the SAI often lack long-standing institutional experience, which can reinforce perceptions that political considerations are prioritised over professional expertise and institutional knowledge. This may affect both the credibility of leadership and confidence in the SAI's independence.

Some SAIs additionally pointed to the importance of safeguarding the independence of appointments to other key institutional positions beyond the head, including deputy heads and members of boards, and members of advisory bodies. In jurisdictional SAIs, testimonies underscored the need to extend the same guarantees and independence conditions applicable to the appointment of the head or members of the jurisdictional body to other roles linked to the jurisdictional function.

Therefore, to safeguard independence and legitimacy the legislature could strengthen the transparency and clarity of the appointment process for the head of the SAI through complementary measures that go beyond minimum legal requirements. Where the legal framework permits a significant degree of discretion, the legislature could supplement it with publicly accessible transparency measures (see Box 2.7 for an example). These could include the clear definition and disclosure of appointment criteria, such as professional qualifications, integrity standards and relevant experience, as well as the institutional responsibilities at each stage of the process. The main steps of the appointment process, including the identification, nomination, and selection of candidates, could be systematically documented and made publicly available, together with an explanation of the rationale for the final decision.

Box 2.7. Transparency in the Paraguayan Head of SAI appointment process

The appointment of the Comptroller General in Paraguay incorporates several key elements of a transparent selection process as outlined in Article 281 of the Constitution and Law No. 276/94 (Organic and Functional Law of the Comptroller General). The Constitution requires the Senate to publicly propose a shortlist of candidates with defined eligibility criteria, and the Chamber of Deputies to elect the Comptroller by absolute majority from that shortlist, with recorded votes in open session.

The process is conducted in open legislative sessions, which are broadcast live through the Congress' television channel and covered extensively by national media. Candidates' names, professional qualifications, and voting outcomes are publicly known, and deliberations occur in formal plenary sittings rather than closed executive procedures. In addition, eligibility criteria, including age, professional background, and incompatibility provisions, are established in the legislation, providing ex-ante clarity regarding qualification requirements and grounds for disqualification.

Together, these features generate an initial bonus of credibility, an early presumption of legitimacy and competence, stemming from the openness and procedural safeguards of the appointment. The

durability of that credibility, however, ultimately depends on the Comptroller's performance and continued independence in office.

Source: Fact-finding mission; (Senado de la República del Paraguay, 2021^[19]).

In addition, the legislature could promote more visibly merit-based and inclusive leadership profiles by explicitly recognising the value of professional audit or jurisdictional experience, including experience gained within the SAI, alongside other relevant qualifications. Procedural safeguards, such as structured hearings, cross-party involvement, or staggered appointments in the case of collegial bodies, could further reduce perceptions of political bias. Moreover, establishing appointment procedures that require a qualified majority can provide an additional layer of formal protection: although procedural in nature, such thresholds encourage broader political consensus, limit unilateral influence, and help reinforce the legitimacy and perceived neutrality of the selected candidate. Taken together, these measures would help generate a credibility bonus for the head of the SAI and strengthen the institutional reputation and perceived independence of the SAI as a whole.

The aforementioned considerations may also apply to the appointment and profiles of deputy heads of SAIs, members of jurisdictional bodies, and members of boards, including advisory boards, as well as, where applicable, prosecutors and rapporteurs in the case of jurisdictional SAIs.

Strengthen the tenure and dismissal framework of the head of the SAI to minimise fear of retaliation in the exercise of legal duties, political pressure and perceptions of influence

The tenure arrangements for the head of the SAI are a key determinant of the institution's ability to operate independently. Tenure length, reappointment possibilities and the clarity of legal protection and dismissal procedures directly affect the security and autonomy of the head of SAI and, by extension, the independence of the SAI.

Where these arrangements are well-designed, they can protect the SAI from undue influence stemming from the heads of SAI's fear of retaliation when carrying out their mandates. Strengthening these elements is therefore essential to ensuring that the SAI can perform its oversight role free from both explicit and implicit political interference.

However, findings from the Global Project indicate that the independence and effectiveness of the head of the SAI is shaped not only by formal rules but also by the informal dynamics surrounding them. For example, several consulted heads of SAIs noted that, following appointment, appointing authorities may establish a tacit expectation of loyalty. Such informal loyalty obligations can influence how the mandate is exercised.

In this context, tenure length affects vulnerability to informal influence. Short or flexible terms may create expectations of early replacement or political bargaining, increasing susceptibility to informal pressure from the executive or the legislature. Similarly, ambiguous dismissal procedures create openings for informal manipulation, particularly where heads of SAIs do not enjoy legal immunity. When grounds for removal are not clearly defined, political actors may exploit legal grey areas or threaten dismissal informally to shape the SAI's behaviour.

Testimonies also converged on the view that reappointment possibilities generate strong informal incentives, including the creation of loyalty obligations aimed at securing renewal. The prospect of reappointment may encourage officeholders to seek favour with decision makers, potentially compromising impartiality and undermining the practical effectiveness of formal independence safeguards. Even the perception that reappointment is politically influenced can damage public confidence in, and the credibility of, the head of the SAI.

To counteract informal incentives for political alignment or favour-seeking, the legislature could consider adopting a sufficiently long and fixed term for the head of the SAI, designed not only to provide formal insulation from the executive and legislative branches but also to discourage informal factors generating expectations of early replacement or implicit bargaining. In this context, it is also important that the term of office does not coincide with electoral cycles to reduce risks of political alignment and reinforce institutional independence. Box 2.8 provides a country example of this.

Box 2.8. The term of the Auditor-General of New Zealand

Under the Public Audit Act 2001, the Auditor-General is appointed for a single, non-renewable term of seven years, with statutory protections modelled on those that apply to senior judges. This non-renewable fixed term is intended to reduce incentives for the incumbent to curry favour with appointing authorities and to minimise the risk of retaliation or undue political influence in the exercise of official duties; removal is only permitted through a process that safeguards independence from executive interference.

This arrangement combines a sufficiently long period in office to allow meaningful institutional leadership with a non-renewable term that removes dependence on reappointment, supporting the SAI's autonomy in audit planning, reporting, and interaction with other branches of government.

Source: (OAG, New Zealand, 2016^[20]).

Recognising that informal practices often exploit ambiguities in legal texts, the legislature could codify clear, tightly framed dismissal provisions, ensuring that grounds for removal cannot be informally negotiated, interpreted flexibly, or used as leverage to shape audit priorities or constrain critical oversight.

Furthermore, acknowledging that reappointment processes can create strong informal incentives for the officeholder to act in ways perceived as politically accommodating, the legislature could consider prohibiting the re-election or renewal of the SAI head's mandate. A non-renewable term can reduce opportunities for political actors to signal support or opposition in ways that influence behaviour and helps avoid perceptions that the SAI's leadership is informally beholden to those controlling reappointment decisions.

These steps would strengthen not only the formal structure of SAI independence but also its resilience to informal pressures that can compromise oversight and accountability in practice.

The legislature should carefully consider the implications of legal reforms for SAI independence, the accountability ecosystem, and resource requirements

While the executive is typically responsible for drafting and submitting legal reforms, the legislature plays a central and complementary role in scrutinising, amending, and ultimately adopting these proposals. The exercise of this responsibility is critical to safeguarding the independence of SAIs and ensuring that the broader accountability ecosystem functions effectively. Without careful legislative review, reforms intended to strengthen oversight may inadvertently create ambiguities, constrain SAI mandates, or place unrealistic expectations on institutions, undermining independence and effectiveness.

Legal and regulatory reforms often intersect with multiple areas of public administration, including audit laws, sector-specific regulations, data protection, and access to information. Incoherent, fragmented, or inconsistent legal frameworks can limit the operational scope of SAIs, create risks of restrictive interpretations, and generate opportunities for informal influence by other actors. Legislative scrutiny is therefore essential to identify and resolve potential conflicts, ambiguities, or gaps before reforms are enacted, ensuring that laws are applied consistently and do not undermine oversight responsibilities.

The legislature could institutionalise a structured process for reviewing proposed reforms affecting the SAI, ensuring that all relevant dimensions are considered. Such a process may include:

- Systematic assessment of consistency with constitutional and legal frameworks: Legislators could evaluate whether draft laws align with the SAI's constitutional mandate, existing audit laws, and sector-specific regulations, identifying potential contradictions that could limit the SAI's independence or oversight capacity.
- Evaluation of operational and resource implications: Legislative review should consider whether reforms impose additional responsibilities without corresponding adjustments to budget, staffing, or technical capacity, which could create dependence on external actors and erode institutional autonomy.
- Consultation with relevant stakeholders: The legislature could seek input from the SAI, independent legal experts, civil society organisations, academia, and international partners, ensuring that proposed reforms are evidence-based, technically sound, and informed by best practices in public financial management and audit.
- Assessment of systemic risks: Legislators could examine the potential impact of reforms on other oversight institutions and the wider accountability ecosystem, including internal control bodies, anti-corruption agencies, and sector regulators, to ensure that responsibilities are appropriately allocated and complementary.

Adopting such a structured approach enables the legislature to exercise its oversight role not only in approving reforms but also in proactively safeguarding legal coherence. By systematically analysing the potential consequences of reforms, legislators can prevent situations where oversight responsibilities are either missing, duplicated, or weakened, and can reduce the likelihood of unintended pressures on the SAI or other accountability actors.

Legislative scrutiny can also reinforce transparency and public trust. By clearly communicating the legal and policy reasoning underpinning decisions to adopt, amend, or retain provisions affecting the SAI, the legislature provides predictability and clarity for the SAI, audited entities, and other stakeholders. Publicly documenting the analysis, consultations, and rationale for decisions ensures that the legislative process is seen as evidence-based and impartial, enhancing confidence in the accountability framework and the integrity of audit institutions.

Ultimately, the legislature's proactive and structured engagement in reviewing proposed legal reforms complements the executive's drafting responsibilities. By ensuring that reforms are coherent, evidence-based, and operationally feasible, the legislature strengthens the institutional and legal environment in which SAIs operate, safeguards their independence, and supports the broader accountability ecosystem. This dual approach, executive drafting combined with careful legislative scrutiny, helps ensure that legal reforms enhance, rather than inadvertently weaken, the capacity of SAIs to perform their oversight role effectively.

2.3.2. Strengthening their own internal institutional arrangements and capacities could improve the effectiveness and credibility of the legislature's oversight role

Safeguarding SAI independence relies not only on the SAI's own institutional design, but also on the internal arrangements within the legislature itself. While constitutional and statutory provisions may formally assign oversight responsibilities to the legislature the extent to which these functions are exercised credibly and autonomously is shaped by the legislative body's internal structures, resources and organisational capacity. Formal rules may designate committees, reporting lines and budgetary powers, yet these de jure arrangements do not automatically guarantee rigorous or sustained scrutiny in practice.

The legislature therefore bears responsibility for ensuring that its own institutional framework supports its oversight role and enables effective engagement with the SAI. This includes establishing appropriate

support structures, safeguarding transparent and credible budgetary processes, as well as building the technical capacity necessary to interpret and act upon audit findings.

To strengthen credible and autonomous oversight, the legislature could consider establishing an independent budget management office to help ensure robust checks and balances, clear division of powers, and sound fiscal transparency practices are applied, thereby creating positive institutional conditions for the independence of the SAI

The legislature plays a central role in shaping the institutional environment that supports credible and autonomous oversight, including the independence of the SAI. By operating with strong internal capacity, clear procedures, and robust analytical support, the legislature can ensure that checks and balances between branches of government are effectively maintained, responsibilities are clearly delineated, and fiscal transparency practices are consistently applied. Such institutional conditions help create a stable and predictable framework in which the SAI can exercise its mandate without undue influence, enhancing the credibility, objectivity, and impact of public audits. Conversely, weak legislative capacity, opaque decision making, or unclear divisions of authority can undermine both oversight institutions and broader accountability arrangements.

Testimonies indicated that a key informal factor affecting the independence of SAIs is the imbalance of power between the executive and the legislature. Even in systems where laws appear balanced and formal rules assign decision-making authority to the legislature, consulted stakeholders observed that the executive often wields greater influence and resources, which can affect SAIs' budgetary independence and the institutional environment which the SAI operates. This influence is particularly evident in the appointment of heads of SAIs, legislative scrutiny of audit findings and the determination of SAIs' budgets.

Strengthening power parity between the legislature and the executive is widely viewed as a critical step in addressing this imbalance. In particular, enhancing the legislature's access to independent information and analytical capacity for budgetary decision making can have a direct and positive impact on SAIs, notably by supporting greater budgetary autonomy.

In this regard, the OECD's *Best Practices for Parliaments in Budgeting* (OECD, 2023^[21]) recommends that the legislature establish specialist analytical support in the form of an in-house research or scrutiny unit, or an independent parliamentary budget office, with resources allocated commensurate to their mandate, and full, timely access to all relevant information, including the assumptions and methodologies underlying budget and other fiscal proposals. These practices align with the OECD's 2014 Recommendation of the Council on Principles for Independent Fiscal Institutions (OECD, 2014^[5]), which emphasises that these bodies should operate according to independence, non-partisanship, transparency, and accountability.

Legislative budget offices are publicly funded bodies established under the statutory authority of the legislature or, in some cases, the executive. Their mandate is to provide technical, expert, and non-partisan analysis of fiscal policy and the budget, and in some systems, they also provide advice to support legislative scrutiny.

By providing legislators with impartial analysis and advice, budget offices help ensure that budget decisions are evidence-based, address structural biases toward higher spending or deficits, and promote transparency and accountability in public finance management. This enhanced analytical capacity strengthens the legislature's oversight role and can also support the independence of SAIs by contributing to a more balanced institutional equilibrium between the legislature and the executive. This includes executive interference in key areas such as appointments, the tabling of audit reports, follow-up of recommendations, and the budgetary autonomy of SAIs.

Therefore, to strengthen credible and autonomous oversight, legislatures could consider establishing an independent budget office to support transparent, evidence-based budgetary decision making for the SAI. Such an institution could help the legislature exercise its budgetary authority in a manner that reinforces

SAI independence while maintaining fiscal discipline and accountability. See Box 2.9 for a practical example from Australia.

Box 2.9. Australia's Parliamentary Budget Office

In 2012, Australia established the Parliamentary Budget Office (PBO) by the Parliamentary Service Act 1999 (Section 64B), which is an independent and non-partisan department of the Parliament.

The PBO has three main functions:

1. Responding to requests made by Senators and Members for costings of policy proposals or for analysis of matters relating to the budget.
2. Publishing and presenting information to enhance the public understanding of budget and fiscal policy settings.
3. Publishing a report after every general election that provides transparency around the fiscal impact of the election commitments of major parties, and minor parties and independents that choose to be included.

Source: (Parliamentary Budget Office, Australia, n.d.^[22]).

Legislatures could also consider using an independent fiscal analysis function, such as a parliamentary budget office or similar body, to provide impartial assessments of the SAI's budget proposals. These assessments can help determine whether proposed allocations are adequate, predictable, and aligned with the SAI's constitutional mandate and workload. By grounding deliberations in objective fiscal information, this approach may reduce reliance on executive-provided data and support more transparent and informed decision making, contributing indirectly to the financial autonomy and effectiveness of the SAI.

These measures can enable legislatures to exercise their budgetary authority more independently and credibly, reduce executive dominance in fiscal decision making, and help safeguard the financial autonomy and effectiveness of the SAI.

To strengthen legislative oversight, the legislature could enhance its capacity and institutional capability to engage effectively with the SAIs and maintain institutional memory

A capable and well-resourced legislature is a critical component of an effective accountability ecosystem. Oversight institutions must be able to not only to receive information but also understand, interpret and act upon the information. The effectiveness of SAIs therefore depends not only on their formal independence and technical quality, but also on the ability of the legislature to use audit findings to hold the executive to account and to support corrective action.

The legislature has a responsibility to review and make use of audit reports. According to a joint (Inter-Parliamentary Union/UNDP^[23]) questionnaire for parliaments, data indicates that the vast majority (90%) of parliaments surveyed (100 parliamentary chambers) received reports from audit institutions, however only 66% report having clearly established procedures for reviewing the reports. This tendency was also noted by Transparency International in their 2023 report, *Strengthening parliamentary oversight: Key findings and recommendations from multi-country assessment* (Transparency International, 2023^[24]).

Legislatures with specialised expertise, continuity of knowledge and dedicated support structures are significantly better positioned to follow up on audit recommendations and ensure their implementation. Without sufficient institutional capacity and memory, even high-quality audit reports risk having limited practical impact.

Multiple stakeholders consulted raised concerns that limited capacity and capability within the legislature constrain the impact of audit reports. While the legal framework provides the legislature with a formal role in scrutinising audit findings, in practice there appears to be insufficient human and technical resources to systematically analyse reports and follow up on audit recommendations. This capacity gap could sometimes be seen as affecting the legislature's ability to exercise its oversight role independently, as limited analytical resources can increase reliance on political narratives rather than evidence-based assessments.

Consulted stakeholders noted that legislative committees often lack specialised expertise required to engage in depth with complex audit findings, particularly in budgetary and financial management areas. As a result, follow-up on audit recommendations is uneven and frequently depends on individual interest rather than institutionalised processes.

Concerns were also expressed regarding institutional memory and staff capability. Existing legislative staff were described as needing additional training to effectively work with audit reports and to understand audit methodologies and public financial management issues. High staff turnover and limited opportunities for structured knowledge transfer further weaken the legislature's ability to engage consistently and effectively with the work of the SAIs.

Therefore, to enhance the effectiveness of legislative oversight and maximise the impact of audit work, the legislature could strengthen its internal capacity and institutional arrangements for engaging with audit findings.

- The legislature could consider investing in dedicated resources and specialised support structures to analyse SAI reports and track the implementation of audit recommendations over time. This could include strengthening committee secretariats or establishing dedicated units with expertise in auditing, public financial management and performance evaluation. Box 2.10 below provides the example of Germany.
- In parallel, targeted and continuous training for legislative staff could be introduced to improve understanding of audit processes, financial oversight, and the effective use of SAI reports in legislative scrutiny.
- To address challenges related to institutional memory, the legislature could consider formal mechanisms to retain and transfer knowledge, such as standardised procedures for handling audit reports, documentation of follow-up actions, and structured handover processes for staff and committee members.
- The legislature could also consider strengthening structured and informal engagement with the SAI, including regular briefings, technical exchanges and dialogue on audit planning and findings. Such practices can help build mutual understanding, improve the relevance and uptake of audit work, and reinforce co-ordination mechanisms between both institutions. Box 2.11 below provides the example of Indonesia.
- Independent parliamentary budget offices can also strengthen the capacities of the legislature to engage with SAIs and audit reports.

Together, these measures would enable the legislature to engage more effectively with the SAI, reinforce accountability in practice and support the long-term impact of audit and oversight functions. Stronger technical capabilities could help ground discussions in evidence, thereby softening potential political positions and reinforcing the legislature's role as an independent and credible oversight body.

Box 2.10. Parliamentary technical expertise at the Bundestag, Germany

Within the federal Parliament of Germany (the Bundestag), the Budget Committee and its Auditing Subcommittee, play a key role in analysing audit findings and integrating them into budget oversight. Members (rapporteurs) develop in-depth expertise in specific budget areas over a full legislative term, which enhances the legislature's capacity to understand complex fiscal information and moderates purely partisan interpretation of technical audit results. This co-operative structure supports continuous scrutiny and helps introduce audit findings systematically into parliamentary decision making.

Source: (Deutscher Bundestag, n.d.[25]).

Box 2.11. Mechanisms to strengthen co-ordination between the SAI of Indonesia (BPK) and the House of Representatives (DPR)

The SAI of Indonesia (BPK) and the House of Representatives (DPR) have established mechanisms to define the scope, expectations and processes governing their interaction in two key areas: (i) the determination of BPK's budget, and (ii) the submission, clarification and follow-up of audit reports, including DPR's audit requests.

These arrangements are grounded in the legal framework governing BPK. In addition, both institutions have developed complementary co-ordination practices to clarify areas of discretion and better align their respective objectives beyond minimum legal requirements.

For the budget process, BPK and DPR follow an agreed procedure that structures the preparation, review and approval of BPK's budget within DPR, contributing to greater transparency and predictability.

Furthermore, BPK and DPR have signed a Memorandum of Understanding setting out procedures for the submission and publication of financial audit reports, as well as the summary of semester audit results. The Memorandum also specifies how DPR may request clarification of audit findings and propose the undertaking of performance or special purpose audits by BPK.

Taken together, these mechanisms complement the formal legal provisions and provide greater clarity, structure and predictability to the working relationship between BPK and DPR.

Source: Fact-finding mission.

2.3.3. By engaging with the SAI through transparent and well-defined procedures, the legislature can balance effective oversight with respect for the SAI's autonomy, reinforcing both accountability and independence

Legislatures are the primary recipients of SAI reports and the institutions responsible for holding the executive to account based on audit findings. As such, the way legislatures engage in the SAI process can either reinforce or inadvertently undermine SAI independence.

Effective legislative engagement requires a careful balance. On the one hand, legislatures should actively use audit work to inform oversight, budget scrutiny and policy debate. On the other, their involvement must respect the SAI's autonomy in determining its audit programme, methodologies and conclusions. Clear frameworks, transparent procedures and well-defined roles are therefore essential to ensure that legislative interaction strengthens, rather than compromises, institutional independence. The recommendations under this section focus on safeguarding that balance.

To promote effective legislative oversight while safeguarding audit independence, countries could consider establishing agreed procedures for legislative audit requests to SAIs through clear agreements defining scope, criteria and follow-up arrangements

Effective public accountability systems rely on strong, independent external audit institutions and meaningful legislative oversight, as reflected in the OECD Recommendation on Public Integrity, notably the principles on accountability, checks and balances, and organisational autonomy. SAIs play a critical role in providing objective assurance on the use of public resources, while legislatures are responsible for scrutinising audit findings and ensuring appropriate follow-up.

Legislatures equipped with clear procedures, institutional capacity and stable working arrangements with SAIs are better positioned to use audit work strategically without undermining audit independence. Box 2.12 provides an example from the United States. Conversely, ad hoc or informal audit requests risk weakening the effectiveness of audits by diverting resources from risk-based audit planning and creating perceptions of political influence, thereby limiting the practical impact of audit work.

Box 2.12. Example from the United States – Protocols in place for audit request from the legislature

The United States Government Accountability Office (GAO) provides a clear example of a structured process for legislative audit requests. Congressional committees, subcommittees, and individual Members of Congress may submit written requests for audit work via the office's Congressional Relations office. Requests from committee chairs or ranking members are given priority, and the subject matter must fall within the jurisdiction of the requesting body. Once a request is received, GAO acknowledges it and, if accepted, provides the requester with a contact point and an expected start date of the audit work.

GAO then assembles an audit team, and initiates work according to staff availability, keeping the original requester informed of progress. The audit design phase involves engagement with stakeholders and planning a fact-based methodology, typically taking several months. Requesters may receive briefings on status or preliminary findings at any stage, and GAO limits shared information to questions, scope and methodology to safeguard the integrity of the audit process. After draft findings are provided to the audited agency for comment, the final report is issued and published, with original requesters having a limited opportunity to delay public release for briefing preparation.

GAO's protocol demonstrates several good practice features for managing legislative audit requests: a formal entry point and request format, transparent criteria for prioritising and accepting work, structured communication and briefing opportunities, and clear procedures for proceeding from request to publication of results. These elements help ensure that audit requests support legislative oversight while respecting the independence and professional standards of the audit institution.

Source: (GAO, n.d.^[26]).

In several countries, there is a growing demand from legislatures for SAIs to conduct audits at legislative request, beyond their regular, risk-based audit programmes. In some cases, this trend reflects increased interest by legislatures in using audit tools to support their oversight role, which is a positive development for accountability.

At the same time, the absence of clear, formalised procedures governing such requests creates several challenges:

- Responding to legislative requests may require SAIs to reallocate staff and financial resources, potentially affecting the delivery of planned audits.
- Without transparent criteria and safeguards, some staff members of SAIs, perceive these audit requests as a potential interference on the independence of SAIs, either where they are made in good faith aiming at improving public accountability or when they are made as part of a strategy to affect the image of political opponents.
- The lack of agreed criteria or timelines also reduces predictability and makes it difficult to assess which requests can be accommodated and under what conditions.
- Finally, limited clarity regarding how legislatures are expected to use and follow up on audits conducted at their request can reduce their overall impact.

These challenges generally do not stem from weaknesses in the legal mandates of SAIs but rather from gaps in the operational interface between legislatures and audit institutions regarding audit requests.

Therefore, countries could consider establishing an agreed-upon framework governing legislative audit requests to SAIs to strengthen legislative oversight while preserving audit independence and effective resource management. Such a framework could clarify the process and criteria for submitting and assessing audit requests, including which legislative bodies may initiate requests, the types of issues that may be covered, and how relevance, materiality, and alignment with risk-based audit planning are assessed.

The framework could also define safeguards to protect audit independence and ensure transparent resource allocation by explicitly confirming the discretion of SAIs to accept, prioritise, defer, or decline requests based on professional judgement and available resources. This may include integrating accepted requests into annual or multiannual audit plans, establishing expectations regarding volume or timing of requests, or clarifying how requests outside strategic priorities are handled.

In addition, clear, documented arrangements could strengthen mutual expectations regarding communication and follow-up by clarifying timelines and modalities for responding to requests, how audit results are communicated to legislatures, and how legislative bodies are expected to follow up on findings and recommendations.

By clarifying roles, procedures, and expectations, these arrangements can help legislatures make more strategic use of audit work, enhance the impact of audit findings, and reduce risks, real or perceived, of interference in audit planning and execution.

To strengthen public accountability, the legislature could consider reinforcing the follow-up of audit recommendations through a systematic, committee-based mechanism that complements the SAI's follow-up process

Effective public integrity systems depend on strong and mutually reinforcing oversight by SAIs and legislatures. While SAIs are responsible for issuing independent audit findings and recommendations, legislatures play a critical role in scrutinising executive action and ensuring that audit recommendations are acted upon.

Follow-up from the legislature is a key driver of the implementation of audit recommendations. Scrutiny by the legislature, particularly when exercised through specialised committees, can strengthen political and administrative incentives for the executive to address audit findings, pursue financial recoveries where warranted, and remedy systemic weaknesses. Where engagement from the legislature is weak or unclear, even high-quality audit recommendations risk having limited practical impact.

Stakeholders interviewed expressed concerns that audit recommendations issued by the SAIs are often not acted upon by the executive, highlighting the relevance for legislatures, which have a constitutional and political mandate to scrutinise executive action and ensure that audit findings are translated into

accountability and improvements. In some cases, recommendations are perceived to receive limited attention from the legislature or executive bodies, reducing their effectiveness as tools for accountability and improvement.

Uncertainties remain regarding the precise role of the legislature in the follow-up process and how it complements the follow-up activities of the SAI. Stakeholders noted a lack of clarity on procedures, expectations and consequences when recommendations are not implemented, resulting in uneven follow-up and continued reliance on political context or media attention rather than consistent institutional mechanisms. For other stakeholders, such as CSOs and media, there can be confusion on the scope and outcomes between the political scrutiny of the legislature and the follow-up process between the SAI and the audited entity.

Interviews with consulted stakeholders suggested that, in some cases, legislative engagement with audit findings tends to be most visible at the time reports are made public, particularly through public statements or media coverage. Several interviewees noted that once public attention shifts to other issues, incentives for the legislature to follow-up on and make use of the audit findings may diminish. This dynamic can limit the extent to which audit results are systematically discussed or used in subsequent oversight activities.

Therefore, the legislature could consider strengthening its role in the follow-up of audit recommendations by establishing a systematic, committee-based follow-up mechanism that complements the SAI's processes and is insulated from undue political influence. In particular, audit findings could systematically trigger legislative scrutiny through the responsible committee, with clear procedures for reviewing executive responses, monitoring implementation, and requesting corrective action where necessary. Box 2.13 provides an example of this in the context of Kenya.

Box 2.13. Parliamentary follow-up process in Kenya

Kenya offers a strong example of parliamentary engagement with SAI reports through a structured, timebound review process. The Constitution requires Parliament to examine Auditor-General reports within three months of receipt, creating a predictable oversight cycle. This review is primarily carried out by specialised committees such as the Public Accounts Committee (PAC), which routinely examines the Auditor-General's reports on national ministries and agencies and tables follow-up reports accordingly.

A notable innovation in Kenya's parliamentary oversight system is the dedicated Committee on Implementation, which is mandated to monitor whether resolutions adopted by the National Assembly, including those arising from audit inquiries, are acted upon by the Executive. This committee examines whether implementation has occurred, the extent of progress made, and whether action was taken within a reasonable timeframe. Importantly, it publishes its reports on the Parliament's website.

Source: (Transparency International, 2023^[24]).

Such a mechanism could clarify roles and responsibilities between the SAI and the legislature, ensuring that follow-up is not duplicated but reinforced. The responsible legislative committee could be mandated to track the status of audit recommendations over time, require formal responses from the executive within defined timeframes, and report publicly on progress and persistent non-compliance. Where appropriate, the framework could also enable the legislature to support the pursuit of financial recoveries and other remedial actions identified through audits. In addition, organising legislative hearings with the concerned auditees can further strengthen accountability, as such sessions provide a structured forum for reviewing implementation efforts, questioning delays, and encouraging corrective action.

By embedding follow-up of audit recommendations within regular legislative oversight processes, rather than relying on ad hoc political pressure, the legislature can enhance the credibility, consistency, and impact of external audit, thereby strengthening public accountability.

To safeguard audit independence and timely legislative scrutiny, the legislature could consider establishing binding procedures for the tabling of audit reports that ensure automatic and non-discretionary submission to the legislature

Timely and independent reporting by SAIs is a cornerstone of effective public accountability. For audit findings to inform legislative scrutiny and executive accountability, audit reports must be submitted to the legislature without undue delay or political filtering.

The value of audit work depends not only on its quality but also on the timeliness and integrity of its reporting process. Where the submission or tabling of audit reports is subject to discretionary decisions by political actors, there is a risk that oversight is weakened, perceptions of interference arise, and public trust in both the audit function and legislative scrutiny is undermined.

From the fact-finding undertaken for this report, testimonies point out that, in some cases, the process for submitting audit reports to the legislature does not consistently ensure timely and automatic tabling. While the SAI can finalise and present its reports, these reports are not automatically tabled in the legislature upon completion.

As a result, the timing of the legislature's access to audit reports can be delayed, creating gaps between the completion of audits and their consideration by the legislature. Stakeholders noted that this arrangement leaves space for discretionary decision making and may expose the audit reporting process to political considerations, even if this is not the intent. At the same time, the ability of the SAI to present reports directly to the legislature reflects a positive foundation for transparency and engagement, which could be strengthened through clearer procedural safeguards.

Therefore, the legislature could consider establishing clear, binding procedures governing the tabling of audit reports in the legislature to ensure that submission is timely, automatic, and non-discretionary. Such procedures could specify that audit reports are tabled within a defined timeframe following their finalisation, without requiring approval or action by political actors beyond formal transmission. See Box 2.14 below regarding Canada as an example. The tabling of audit reports does not in itself result in making them public.

Box 2.14. Legal and procedural tabling requirements in Canada

In Canada, the Auditor General's reports (both performance and annual audit reports) must be submitted to Parliament and tabled in the House of Commons via the Speaker. By law, the Speaker must table these reports forthwith upon receipt, or within 15 sitting days if the House is not in session, ensuring that tabling is automatic and non-discretionary rather than subject to government control over timing.

Once tabled, Auditor General reports are automatically referred to the House of Commons Standing Committee on Public Accounts for review. This committee has a specific mandate to examine all reports of the Auditor General and is traditionally chaired by a member of the opposition, which helps anchor scrutiny in evidence rather than partisan discretion.

Source: (Canadian House of Commons, 2025^[27]).

In parallel, the SAI and the legislature could agree on practical mechanisms that promote timely reporting while safeguarding audit quality and independence. This may include shared expectations regarding reporting timelines, advance communication on upcoming reports, and procedural distinctions between the formal submission of reports and their subsequent legislative debate or publication. By clarifying these processes, the legislature can strengthen its oversight role while ensuring that the audit function remains protected from real or perceived political interference.

Embedding these safeguards in law or legislative rules of procedure would help ensure that audit reporting supports consistent accountability regardless of political context.

2.4. The role of other actors beyond the executive and the legislature

2.4.1. The judiciary could be engaged with the SAIs through structured mechanisms and supported by clear legal and operational safeguards to reinforce SAI independence

The judiciary is notably absent from the principles outlined in the Mexico Declaration as an actor that can interfere with independence. However, the Lima Declaration states that SAIs shall be guaranteed adequate legal protection by a supreme court against any interference with their independence and legal mandate. Evidence gathered through the data collection indicates that the judiciary has increasingly emerged as a key actor in this landscape.

Judicial decisions, particularly those addressing constitutional disputes or legal inconsistencies affecting the mandate, operation or independence of SAIs, are critical to ensuring legal certainty. Legal certainty is a fundamental element underpinning SAI independence, as it constitutes the practical, or *de facto*, expression of constitutional and legal safeguards designed to protect SAIs from undue influence. In this regard, the judiciary plays a decisive role in interpreting and enforcing these safeguards.

While fully respecting the rule of law, confidentiality requirements and independence, judiciaries and SAIs could be systematically included in structured dialogue mechanisms aimed at clarifying procedures, facilitating the exchange of experiences, and enabling institutional feedback. Depending on national contexts, such mechanisms could take the form of working groups, joint workshops, or memoranda of understanding (MoUs).

These structured exchanges could be designed to strengthen mutual understanding of respective mandates and expectations, and to promote good practices for safeguarding the independence of both SAIs and the judiciary. In particular, dialogue could address internal safeguards, such as integrity frameworks, ethical standards, and conflict-of-interest controls, as well as external safeguards, including interactions with other public authorities and stakeholders.

In institutional models where SAIs are structurally linked to, or embedded within, the judiciary, specific legal and operational safeguards should be clearly established to prevent external interference and protect audit independence. These may include:

- explicit legal provisions separating judicial and audit functions
- protection of the audit process from external influence
- guarantees of adequate, stable and autonomous budgetary and human resource arrangements

Such safeguards should ensure that, even within a judicial framework, the SAI enjoys protections comparable to those afforded to oversight institutions operating under legislative or executive models.

2.4.2. Donors could provide co-ordinated and systemic support to SAIs, aligned with national priorities and the broader accountability ecosystem

For a significant number of SAIs around the world, support from donors constitutes a critical factor in their institutional development. Financial and technical assistance provided by donors often compensates for constraints in domestic budgetary resources, enabling SAIs to strengthen core audit functions, invest in capacity development and modernise organisational practices. Such support is most effective when it recognises SAIs as integral components of a wider public accountability ecosystem, including legislatures, executive bodies, judicial institutions, and civil society, rather than as standalone institutions. In many contexts, the support from donors complements national funding and contributes to sustaining reform momentum, particularly where fiscal space is limited.

However, the evidence gathered for this report emphasised the importance of donor co-ordination to avoid overlapping interventions and to enhance the efficiency and coherence of support at the country level. Improved co-ordination mechanisms were seen as essential to maximising impact, reducing administrative burdens on SAIs, and ensuring that support addresses priority needs. Stakeholders also noted that financial support may be affected by global financial constraints, potentially limiting the predictability and sustainability of external assistance in the medium to long term.

Also, the Paris Declaration on Aid Effectiveness and the Accra Agenda for Action emphasise that donors should avoid parallel systems and fragmented reform support and that this support should be anchored in country-led reform strategies and diagnostics (OECD, 2005^[28]; OECD, 2008^[29]). Donors are encouraged to channel support through country systems, even where capacity is uneven, and to accept a calibrated level of fiduciary risk consistent with long-term system strengthening. Strengthening the accountability ecosystem, and in particular SAIs, is therefore key. Donors can support such efforts by supporting accounting, internal control and audit reforms and by supporting and strengthening the independence and credibility of SAIs.

Therefore, donors could make greater use of existing co-ordination platforms, such as the INTOSAI–Donor Co-operation, to align strategies, share information and promote complementarities in support to SAIs. Support decisions could be more systematically informed by recommendations, standards and good practices developed by INTOSAI and the OECD, helping donors to identify priority areas and ensure consistency with internationally recognised principles of public sector auditing and governance.

Donors could also adopt a more systemic approach to supporting SAIs and consider the broader institutional and legal environment in which they operate. This includes ensuring coherence with legal frameworks, strengthening institutional co-ordination with key accountability actors, and recognising the role of informal factors, such as political economy dynamics and organisational culture, that may affect the implementation and effectiveness of reforms. Box 2.15 provides an example of this.

Box 2.15. International engagement: The case of the Court of Accounts of São Tomé and Príncipe

In August 2023, the National Assembly of São Tomé and Príncipe approved a reform of the Organic Law of the Court of Accounts by 35 votes in favour and 19 against. The reform was subsequently promulgated by the Executive on 8 September 2023 as Law No. 01/23. The revised legal framework introduced changes with potential implications for the mandate and independence of the Court of Accounts.

Throughout the legislative process, the INTOSAI Development Initiative (IDI), together with development partners and international financial institutions, followed the reform closely and engaged in exchanges regarding its potential impact on the independence of the SAI. As part of this engagement,

IDI collaborated with the IMF to conduct an assessment of the 2023 Organic Law, focusing on its implications for the independence and functioning of the Court of Accounts.

The assessment contributed to inform new conditionality under the IMF-supported programme for São Tomé and Príncipe. It provided an analytical basis for IMF engagement on issues related to SAI independence, including: (i) developing a deeper understanding of how the legal framework is applied in practice, notably with regard to pre-audit, concurrent audit, ex-post audit and jurisdictional functions; and (ii) examining the alignment between the mandate of the Court of Accounts and other relevant legislative frameworks, such as public procurement legislation.

This collaboration illustrates how international and professional organisations can combine technical expertise and policy dialogue to support reforms that contribute to SAI independence, while strengthening national legal processes and institutional mandates. It highlights the role of co-ordinated global engagement in promoting effective and independent public oversight institutions.

Source: Compiled by OECD and IDI based on interviews and documents review.

2.4.3. SAI independence can benefit from, and contribute to, the strengthened independence of other oversight institutions

SAIs operate within a broader network of public oversight institutions, including public and private organisations whose outputs are interdependent and regulated by law. Alongside regulators, central banks, ombudspersons, anti-corruption agencies and other autonomous oversight bodies, SAIs share core operational principles: decisions grounded in technical criteria, mandates oriented towards the public interest rather than political or private priorities, and the need for stability and protection from external interference. An accountability ecosystem approach recognises that the effectiveness and independence of SAIs are interlinked with the independence and credibility of these peer institutions, and that co-ordinated oversight strengthens the overall accountability system.

Across these institutions, independence relies on similar foundational conditions, including a clear and legally secure mandate, guaranteed access to information and adequate financial, human, and material resources. While these needs are broadly shared, independence challenges vary by institutional context. Regulators, for example, face heightened risks of influence from regulated entities (OECD, 2016_[30]), while internal audit bodies must safeguard objective judgement and ensure appropriate reporting lines to maintain credibility. The forms and intensity of pressure exerted by political, economic or managerial actors differ depending on organisational arrangements and governance frameworks.

In turn, interaction among autonomous institutions is key to ensuring public accountability. For example, SAIs typically audit regulators, while regulators use audit findings to inform risk identification and mitigation. Public internal audit bodies could co-ordinate with SAIs to avoid duplication and promote consistent quality standards, and private-sector internal audit functions operate within regulatory frameworks defined by sectoral authorities. Despite these interconnections, institutions apply different approaches to measuring impact and demonstrating the value of their work.

Stakeholders and SAIs consulted during the data collection process emphasised that SAI independence should be assessed as part of a broader system of oversight institutions, aligned with the independence conditions of peer bodies such as regulators, anti-corruption agencies, and prosecutors. Effective relationships with these institutions were seen as essential to fulfilling mandates and reinforcing credibility. Consulted stakeholders also highlighted opportunities for mutual learning, particularly in strategies to advocate for and protect institutional independence.

During the exchanges with stakeholders in the context of the Global Project, other oversight institutions noted the value of structured mechanisms to exchange good practices and highlighted the absence, at the global level, of reference frameworks comparable to INTOSAI for many peer institutions.

Therefore, at the international level, INTOSAI could share its experience in developing standards, assessment tools and co-operation mechanisms, such as the SAI Performance Measurement Framework (SAI PMF), SIRAM, and the INTOSAI–Donor Co-operation, with other oversight institutions to support capacity development and independence advocacy. In addition, OECD standards and its Public Integrity Indicators (PIIs) provide complementary insights into the effectiveness of accountability actors across the public sector, including external oversight, internal audit, and the judiciary. The forthcoming external oversight indicator will further enhance the ability to assess these actors collectively, enabling a more integrated understanding of oversight effectiveness and the broader accountability ecosystem.

At the country level, explicit and structured co-ordination among SAIs and other oversight institutions could be promoted as part of a whole accountability ecosystem approach, while fully respecting each institution's mandate, decision-making autonomy, and institutional independence. This co-ordination could be fostered through clearly defined arrangements, particularly where co-ordination is not established in legal frameworks, such as inter-institutional working groups, information-sharing arrangements, or joint workshops, that clarify roles, support regular dialogue and enable the timely exchange of information on systemic risks, emerging integrity issues, and cross-cutting accountability challenges. Such arrangements should be designed to reinforce complementarity among institutions, facilitate mutual learning on safeguarding independence, and reduce existing overlap while avoiding duplication or encroachment on decision-making responsibilities.

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3 Reputation as a safeguard for SAI independence

A supreme audit institution's reputation, shaped by perceptions of its conduct, professionalism and the quality and impact of its work, is a critical safeguard to its independence. When a SAI is consistently seen as reliable, objective and responsive, it becomes more resilient to external pressure and less vulnerable to attempts to question or undermine its mandate. A strong reputation also enhances the SAI's ability to communicate findings effectively, influence accountability processes and engage constructively with stakeholders. This chapter draws on the OECD Framework on Drivers of Trust in Public Institutions to analyse how reinforcing a SAI's competence and values could serve to strengthen institutional trust.

3.1. A SAI's reputation is a key safeguard to its independence

Throughout the Global Project, the evidence collected clearly shows that institutional reputation plays a central role as an informal mechanism reinforcing constitutional and legal protections of SAI independence. Reputation and independence are mutually reinforcing: a strong reputation enhances independence, while robust independence further contributes to building and sustaining institutional reputation.

Findings indicate that a positive reputation generates two key benefits for SAIs:

- **Enhanced stakeholder support:** Legislators, civil society organisations and donors are more likely to advocate for the SAI when its independence is at risk, if it is trusted and has a good reputation.
- **Deterrence for political influence:** Attempts by political actors to influence or undermine the independence of the SAI become more costly in reputational terms, thereby creating a deterrent effect.

Evidence from the Global Project and findings from SIRAM cases suggests a recurring trajectory where efforts to erode a SAI's reputation often precede actions to remove its leadership, introduce legal reforms that reduce its autonomy, or impose budgetary constraints. This pattern seems to confirm that a strong institutional reputation functions as a de facto protective factor for independence. In turn, research findings suggest that the more people trust a public sector organisation, the higher they rate its reputation (Lock and Jacobs, 2025^[1]). As such, these insights taken together highlight the strategic relevance for SAIs of actively cultivating and safeguarding the trust that citizens and stakeholders place in them.

The *OECD Framework on Drivers of Trust in Public Institutions (2021)* provides a structured model to explain what shapes citizens' trust in public institutions and how governments can act upon those determinants (Brezzi et al., 2021^[2]). In addition to socioeconomic factors, political preferences and attitudes, as well as people's perceptions of governments' ability to tackle long-term intergenerational challenges, the framework identifies two broad and interrelated categories of drivers related to public governance: **competence** and **values**. Competence refers to whether institutions are perceived as capable of delivering on their mandates, responsively and reliably. Values, by contrast, relate to whether institutions are perceived as guided by principles such as openness, integrity and fairness. Trust is therefore not only a function of performance, but also of the values that guide their actions/decisions.

Given the strong interdependence between trust and reputation (Lock and Jacobs, 2025^[1]), this framework provides a useful lens for understanding how SAIs can strengthen their reputation by working on gaining and maintaining the trust citizens place in them through deliberate efforts. While the *OECD Framework on Drivers of Trust in Public Institutions* was not developed for SAIs specifically, it nonetheless provides a coherent view on what factors are likely to drive trust. Rather than assuming that trust follows automatically from their mandate, SAIs can take deliberate and systematic steps in line with the framework to strengthen their trustworthiness.

The perceptions gathered from the data collected for this report suggest that citizens' and stakeholders' trust in a SAI converged around nine key factors that explain SAI's institutional reputation and directly mirror the OECD framework's core aspects: competence and values. For SAIs, competence relates primarily to the technical quality of their work, their distance from political priorities and the impact of their audits. Values are reflected in the extent to which the SAIs lead by example, demonstrating integrity, transparency and accountability, but also fairness, in their own governance and operations. Table 3.1 maps these nine factors (right column) identified in the context of the Global Project to the *OECD Framework on Drivers of Trust in Public Institutions*. This mapping provides a structured basis for identifying concrete recommendations for institutional practices SAIs can implement to enhance and sustain public trust. The recommendations will be developed further in the next sections of this chapter.

Table 3.1. OECD Framework on Drivers of Trust in Public Institutions applied to SAI practices and reputation outcomes

| OECD Framework | Associated factors shaping SAI reputation (according to stakeholder perceptions) | | |
|----------------|--|--|---|
| Competencies | Reliability | <ul style="list-style-type: none"> Consistently delivers high-quality, evidence-based audits in accordance with its mandate. Publishes reports in a timely manner. Follows up systematically on recommendations. Demonstrates methodological rigor aligned with ISSAs or national standards. | <p>Factor 1: SAIs conduct their work consistently as per standards without doing it according to government's priorities.</p> <p>Factor 2: The extent to which audit reports generate impact after publication, either by reinforcing public accountability or by driving improvements in government performance.</p> |
| | Responsiveness | <ul style="list-style-type: none"> Adapts audit topics to emerging risks (e.g. climate change, digitalisation, crisis spending). Incorporates stakeholder perspectives where appropriate. Ensures reports address issues of high public interest while preserving independence. | <p>Factor 3: The extent to which audit topics are selected through transparent, balanced and legally grounded processes that reflect national priorities and, where appropriate, stakeholder perspectives.</p> <p>Factor 4: SAI's ability to treat historical audit data as a national asset. Stakeholders note that effectively using accumulated audit results enhances the SAI's strategic relevance and strengthens its contribution to addressing systemic challenges.</p> |
| Values | Openness | <ul style="list-style-type: none"> Publishes accessible audit reports, summaries, and datasets. Communicates findings clearly to the legislature and the public. Explains audit methodologies. Proactively discloses performance information about its own operations. | <p>Factor 5: Leading by example in transparency practices.</p> |
| | | | <p>Factor 6: SAI's openness to engaging with stakeholders and considering their priorities and perspectives, rather than operating in isolation.</p> |
| | | | <p>Factor 7: SAI's ability to protect the clarity and neutrality of audit findings in politically sensitive or polarised contexts through effective public communication.</p> |
| | Integrity | <ul style="list-style-type: none"> Maintains strong internal ethics frameworks, independence safeguards, conflict-of-interest controls, and professional codes. Leads by example in accountability and anti-corruption. | <p>Factor 8: The SAI leads by example by upholding high ethical standards internally, including their own internal processes.</p> |
| Fairness | <ul style="list-style-type: none"> Selects audits based on objective risk criteria. Conducts audits impartially and free from political influence. Ensures due process for audited entities. Reports findings without bias or favouritism. | <p>Factor 9: SAI's ability to manage informal interactions with audited entities in a way that promotes understanding and co-operation, ensures consistent treatment of all auditees and preserves professional impartiality.</p> <p>Factor 3: The extent to which audit topics are selected through transparent, balanced and legally grounded processes that reflect national priorities and, where appropriate, stakeholder perspectives.</p> | |

Source: Adapted from (Brezzi et al., 2021^[2]) based on the findings from the OECD-IDI Global Project.

3.2. How SAIs can strengthen their reliability and responsiveness

The competence of SAIs, reflected in their reliability and responsiveness, is a central factor influencing the trust stakeholders and citizens place in them. For SAIs, these dimensions go beyond technical performance; they shape how independence is perceived and experienced in practice. Even where strong legal safeguards exist, a SAI's de facto independence can be weakened if its work is perceived as inconsistent, delayed, disconnected from emerging risks, or lacking strategic relevance.

Reliability may strengthen trust by demonstrating that the SAI applies its mandate consistently and professionally over time. Responsiveness has the potential to reinforce trust by showing that the institution remains attentive to evolving governance challenges and societal expectations, while preserving objectivity and independence. Together, these dimensions influence whether stakeholders view the SAI as both credible and relevant. The following recommendations therefore focus on strengthening the SAI's reliability and responsiveness as foundations for sustained public trust and de facto independence.

3.2.1. To strengthen the reliability of their work, SAIs could enhance their implementation of international standards and good practices for following up on audit recommendations and for ensuring consistent and transparent institutional communication

Reliability is fundamental to sustaining trust in the work of a SAI. It reflects the extent to which stakeholders perceive the SAI as consistent, methodologically rigorous and professionally grounded in the execution of its mandate. When audit practices are stable across political cycles and aligned with recognised standards, the SAI demonstrates that its work is driven by technical criteria rather than shifting political priorities. This consistency also reinforces perceptions related to fairness and impartiality which will be considered in the section below.

Reliability also depends on the credibility and impact of audit outputs over time. The consistent implementation of international standards, together with systematic and transparent follow-up on audit recommendations, signals institutional maturity and accountability. By embedding recognised good practices into audit execution and post-audit processes, SAIs can demonstrate technical independence, ensure continuity in their work and enhance confidence among the legislature, audited entities and the public. The recommendations below therefore focus on strengthening these foundations of reliability.

SAIs could reinforce the systematic and visible implementation of International Standards of Supreme Audit Institutions (ISSAIs) to demonstrate technical independence and professional consistency across political cycles

From the data collection, members of the legislature, academia and civil society organisations observed that SAIs operate within two overlapping cycles: the tenure cycle of the head of the SAI and the broader national electoral cycle. In this context, stakeholders emphasised that the most effective way to safeguard independence is for SAIs to continuously demonstrate their technical nature. This includes grounding decisions in legal requirements, professional standards and established procedures rather than government priorities or political considerations. Stakeholders highlighted that a strong technical approach signals reliability and that SAIs' choices are not shaped by political calculations.

A credible commitment to such a technical approach can be achieved by visibly and consistently following technical standards. Indeed, legislators, SAI officials and academics emphasised the importance of SAIs demonstrating that their audit work and jurisdictional activities are guided by internationally recognised standards that are not influenced by domestic political directions. In particular, adherence to the ISSAIs was seen as a stabilising factor, contributing to consistent and reliable audit practices even as governments and political agendas change.

Therefore, SAIs could make it a strategic priority to continually strengthen their capacity to implement the ISSAIs within the framework of their legal mandate. This can include developing staff skills through targeted training, enhancing audit methodologies, establishing internal quality control mechanisms and participating in peer reviews or knowledge-sharing initiatives. Such measures will help ensure consistent application of international standards and reinforce the perception of the SAI's technical reliability and credibility. Tools such as the SAI Performance Measurement Framework (SAI PMF) can support SAIs in assessing and strengthening their implementation of international standards (see Box 3.1). In turn, external peer review

mechanisms aimed at exposing a SAI's own practices to learn and improve can be a credible commitment signalling to internal (the SAI staff) and external stakeholders that the SAI is serious about continuously improving their technical capacities.

Box 3.1. SAI PMF – a tool to assess the implementation of international standards

The SAI Performance Measurement Framework (SAI PMF) is a globally recognised tool developed by INTOSAI to help SAIs assess how effectively they implement the INTOSAI Principles, the ISSAIs, and other international good practices. It provides an evidence-based methodology for evaluating institutional performance, identifying strengths and weaknesses, and benchmarking practices against international standards.

SAI PMF assessments are voluntary, and the decision to conduct and publish them rests with the head of each SAI. Many SAIs choose to publish their assessments as part of their commitment to transparency. For example, the SAIs of Costa Rica, Albania and Nigeria have publicly released SAI PMF reports, demonstrating how their audit practices align with international standards and identifying areas for further improvement.

By documenting the extent to which ISSAIs are implemented in practice, the SAI PMF can help SAIs strengthen professional consistency and visibly demonstrate that their work is grounded in recognised technical standards.

The IDI supports implementation by providing training, guidance, quality assurance, and updates to the framework.

Source: INTOSAI Development Initiative (IDI).

Adherence to ISSAIs also needs to be visible to external stakeholders. Explicitly referencing applicable standards in audit reports, communicating methodological choices transparently and explaining how international standards guide audit decisions can reinforce perceptions of professionalism and neutrality.

By embedding and visibly applying internationally recognised standards, including by showing openness to be reviewed externally by peers, SAIs demonstrate that their work is grounded in technical criteria rather than political considerations and that they are committed to continuous improvement. This consistency across electoral and leadership cycles strengthens institutional credibility, safeguards independence and contributes to a resilient institutional reputation.

SAIs could establish and maintain robust, systematic and transparent processes to follow up on audit recommendations to reinforce their credibility, effectiveness and contribution to public sector accountability

Stakeholders consulted for the Global Project repeatedly raised concerns about what happens after an audit report is published. These concerns relate to several factors:

- Limited visibility: Audit reports often gain visibility only through media coverage focused on controversy, which can be influenced by political narratives and may misrepresent findings.
- Feasibility of recommendations: Audited entities reported that some recommendations are difficult to implement, underscoring the importance of incorporating their perspectives during the formulation of findings and recommendations to improve feasibility and ownership.
- Lack of clarity on roles: Some stakeholders identified confusion between legislative scrutiny functions and the SAI's follow up mechanisms.

- Repeated findings: Testimonies indicated that certain shortcomings reappear year after year, raising questions about the effectiveness of follow-up and the responsiveness of audited entities.
- Limited information: In some cases, CSOs and media pointed out that there is no clear or publicly available information on the status of recommendations or other actions stemming from audit reports.

Therefore, SAIs could establish and maintain robust, systematic and transparent processes to follow up on audit recommendations to reinforce their credibility, effectiveness and contribution to public sector accountability. For example, SAIs could consider the use of behavioural insights to improve how recommendations are framed, prioritised and communicated, making them easier to understand, more actionable and more likely to be implemented by audited entities. For instance, the OECD has supported the application of behavioural insights in view of enhancing the impact of Chile's SAI (OECD, 2022^[3]).

To this end, SAIs could pay particular attention to the following elements:

- Quality and relevance of recommendations: Audit recommendations should be feasible, clearly linked to identified root causes and oriented towards measurable follow-up.
- Transparency and accountability: SAIs could maintain reliable and up-to-date information systems to track the status of recommendations, including implementation progress and outcomes. When permitted by legal regulations, this information could be made public to enhance transparency, support legislative oversight and strengthen the accountability of audited entities.
- Adequate resourcing of follow-up activities: SAIs could allocate sufficient human and financial resources to follow-up work. This may include dedicated follow-up units, which may be led by the responsible audit team, or the conduct of follow-up audits to assess whether recommendations have been effectively implemented and whether they have achieved the intended results. See Box 3.2 with the case of Austria and Box 3.3 illustrating the experience of Liberia.

Box 3.2. Enhancing impact through follow-up: The Austrian Court of Audit (ACA)

The Austrian Court of Audit (ACA) monitors and enhances the impact of its work through a structured outcome assessment and follow-up process, focused on the implementation of its audit recommendations. The process follows a two-phase approach:

- Recommendation follow-up: The ACA requests audited entities to report on the implementation status of recommendations issued during the previous year. The implementation status is classified into four categories: implemented, partly implemented, promised, or not implemented. This phase primarily relies on information provided by the audited entities.
- On-site follow-up audits: Based on this follow-up enquiry, the ACA conducts targeted, on-site audits to verify the implementation of selected recommendations. These follow-up audits are risk-based: selection focuses on recommendations deemed most critical or at risk of incomplete implementation. They are published as stand-alone reports.

Source: Compiled by OECD and IDI based on interviews.

Box 3.3. Strengthening audit follow-up: Liberia's General Auditing Commission (GAC) introduces dedicated follow-up mechanism

In 2022, the GAC established a dedicated Audit Follow-Up Unit to monitor the implementation of recommendations arising from published audit reports. This marked a major step toward systematic tracking and engagement with audited government entities to accelerate corrective actions and strengthen accountability.

The follow-up unit, staffed with trained personnel, developed policies, documentation systems, and tools such as audit trackers and corrective action plans to support engagement with auditees.

In its initial activities beginning in late 2022, the unit engaged dozens of audited entities to clarify expectations and begin structured follow-up processes.

The GAC published its first Follow-Up Report on the Implementation of Audit Recommendations in July 2024, covering the status of implementation across 48 entities and 181 audit reports. The report categorised recommendations as fully implemented, partially implemented, not implemented, or not implemented due to budgetary constraints, a classification designed to distinguish lack of effort from lack of resources.

Source: Compiled by OECD and IDI based on interviews.

3.2.2. SAIs could enhance their responsiveness by ensuring that audit topics, findings and recommendations are timely, relevant and aligned with emerging risks and public interest concerns, while systematically using audit data to inform both oversight and insight perspectives

Maintaining strategic relevance in a rapidly evolving governance environment is a key ingredient to sustaining trust in a SAI. Stakeholders expect SAIs not only to perform their mandate consistently, but also to remain attentive and responsive to emerging risks, shifting policy landscapes and to issues of high public interest. When audit work reflects current and forward-looking challenges, the SAI demonstrates that its oversight function is both meaningful and aligned with societal needs, while remaining grounded in its legal mandate.

Responsiveness also depends on the institution's ability to use its accumulated knowledge strategically. The systematic use of audit data, findings and recommendations can transform individual reports into broader oversight, insight and foresight perspectives. By selecting audit topics through transparent and objective processes and by leveraging past work to identify systemic patterns and risks, SAIs can enhance their contribution to public governance debates without compromising their independence. The recommendations below therefore aim to strengthen the timeliness, relevance, and strategic orientation of audit work as key dimensions of responsiveness.

SAIs could ensure that the selection of their audit topics is demonstrably based on legal requirements, objective criteria and transparent methodologies, so as to reinforce perceptions of independence and professional judgement

SAIs differ in the degree of discretion they have in selecting audit topics. Some operate under detailed statutory audit mandates with limited room for discretionary choices, while others have broad authority to determine most of their annual audit programme. In all cases, consulted stakeholders consistently viewed topic selection as a critical indicator of SAI independence. The choice of audit subjects signals to governments, legislatures, civil society and the media the degree of technical and autonomous judgement exercised by the SAI.

Legislators, CSOs and media representatives noted that independence is also reflected in how SAIs address both conjunctural and structural issues. Conjunctural issues are those that dominate public debate at a given moment and attract significant media attention. Some consulted stakeholders, particularly in the media, valued SAIs that contribute timely, objective and technically sound evidence to inform public discussion on such topics. At the same time, other stakeholders consistently highlighted that addressing conjunctural issues must be balanced with sustained attention to structural issues critical for society, such as education, health or security, even when these matters may sometimes receive less immediate attention by the media.

Therefore, the SAI's annual audit plan or work programme could be developed based on a clear and documented methodology, commonly grounded in a risk assessment approach. Where adjustments to the plan are necessary, these should be justified, documented and communicated in a transparent manner. Collecting inputs from external stakeholders to develop the annual audit plan is also recommended.

Furthermore, SAIs should publish their annual audit plan or work programmes. Publication could include, where appropriate, indicative timelines for audit execution and the expected presentation or tabling of audit reports. See Box 3.4 regarding Australia as an example.

Box 3.4. Annual audit work programme: Australian National Audit Office (ANAO)

The Australian National Audit Office (ANAO) publishes an annual audit work programme to outline planned audit coverage across the Australian Government sector. The programme reflects the ANAO's audit strategy, informs Parliament, government entities and the public, and anticipates emerging risks and challenges affecting public administration. While the Auditor-General has discretion to pursue audits beyond the published program, the work programme provides a structured plan for accountability and oversight.

- **Development process:** The annual audit work programme is developed through a multi-stage process designed to identify audit priorities, ensure balanced coverage, and promote transparency, accountability, and continuous improvement.
- **Environmental scan:** The ANAO monitors government activity, trends, and risks, including parliamentary interests, entity operations, and prior audit findings. It also considers cross-cutting themes including governance, ethical culture, stewardship, information and communication technology (ICT) and cyber security, digital transformation, performance measurement, and emerging technologies such as artificial intelligence (AI).
- **Topic development:** Potential audit topics are developed based on risk, impact, importance, materiality, auditability, and previous coverage. Topics aim to capture areas where audits can generate insights, improve accountability, and support public sector performance.
- **Consultation:** Draft topics are shared with the Joint Committee of Public Accounts and Audit (JCPAA), relevant parliamentary committees, Australian Government entities, other stakeholders and the public to inform audit priorities.
- **Coverage review:** Proposed audits are reviewed for proportional coverage across portfolios, public administration activities (governance, service delivery, procurement, grants, policy development, regulation, asset management, and financial management), stages of implementation, and audit objectives (efficiency, effectiveness, economy, ethics).
- **Programme finalisation:** The annual audit work programme is finalised and published, providing transparency on planned audits while maintaining flexibility for the Auditor-General to respond to emerging issues.

Source: Compiled by OECD and IDI based on interviews.

At the same time, the independence of SAIs could be safeguarded throughout the selection of audit topics. Where the legal framework does not require formal approval, the selection of audit topics could not be subject to informal endorsement or validation by the executive or the legislature. Any interactions with these actors in relation to the selection of audit topics should be clearly defined, transparent and limited to information-sharing or consultation, in line with the SAI's mandate.

In this context, SAIs could also establish clear and transparent rules for accommodating audit requests originating from external actors, in particular members of the legislature. Such requests may, at times, be part of broader political dynamics or used as instruments within political disputes. As mentioned in Chapter 2, transparent and rules-based processes for handling these requests are therefore essential to safeguard independence.

SAIs could leverage the data, findings and recommendations generated through their audit reports to develop both insight and foresight perspectives

SAIs, legislatures and donors converged in the view that historical audit data, and in some cases even year-to-year information, constitutes a valuable source of knowledge that can be used to inform a wide range of stakeholders. According to the testimonies collected, making systematic use of this accumulated evidence demonstrates consistency, continuity and reliability over time. Stakeholders also emphasised that this long-term perspective reinforces the structural nature of the SAI's work and provides stability beyond political cycles.

Audit reports are a source of structured and comparable information that can be analysed to identify recurring patterns, trends and systemic weaknesses in the functioning of the public sector. Such analysis can support an insight perspective, enabling SAIs to better understand the root causes of repetitive findings and persistent structural problems, including deficiencies in internal control systems, governance arrangements, or legal and regulatory frameworks that may require reform. Different scopes and practices on the insight and foresight perspective are included in OECD report *Supreme Audit Institutions and Good Governance: Oversight, Insight and Foresight* (OECD, 2016^[4]). See Box 3.5 regarding the use of audit data to strengthen internal control processes in South Africa.

Box 3.5. Preventive control guides of the Auditor-General of South Africa

The Auditor-General of South Africa (AGSA) has developed preventive control guides as part of its insight strategy to address recurring internal control weaknesses identified through audit work. The guides are intended to support audited entities in strengthening internal controls and reducing the occurrence of repeat audit findings.

The preventive control guides cover key areas such as financial management, supply chain management, performance information and compliance with legislation. They describe essential preventive and detective controls, outline responsibilities of management and oversight structures, and provide practical information on how controls can be designed and implemented within public institutions.

These guides are disseminated to audited entities and used as reference material to support improvements in internal control environments. They complement the AGSA's audit activities by making audit insights available in a structured format that can be used by institutions to address control gaps on an ongoing basis.

Source: Compiled by OECD and IDI based on interviews.

The audit evidence can also support a foresight perspective. Aggregated analysis of audit findings can help identify emerging risks, vulnerabilities and threats that may affect the sustainability, efficiency or integrity of specific public sector areas, public policies or programmes. This forward-looking input can inform budget preparation processes, legislative scrutiny and policy debates, while remaining consistent with SAIs' mandates and independence.

To put insight and foresight approaches into practice, SAIs could promote an institutional culture that treats audit information as a valuable analytical resource. This may require strengthening analytical skills, data management tools and methods that allow audit results to be systematically brought together and analysed across entities, sectors and over time. For many SAIs, annual performance or activity reports offer a suitable and legitimate way to present cross-cutting analysis, trends and emerging risks in a clear and accessible manner. See Box 3.6 regarding the example of United Kingdom.

Box 3.6. Using audit insights to disseminate good practice: The United Kingdom's National Audit Office (NAO)

The United Kingdom's National Audit Office (NAO) plays an important role not only in holding government to account, but also in identifying and disseminating good practice and lessons learned across government. Drawing systematically on evidence from its audit and value-for-money work, the NAO shares insights to support continuous improvement in public administration.

A key mechanism for this is the publication of thematic reports and good-practice guides on cross-cutting issues that are relevant across departments and arm's-length bodies. These products synthesise findings from multiple audits and are designed to make lessons accessible and actionable for policymakers, senior officials and practitioners.

Typically, NAO good-practice reports are structured around:

- A clear description of the issue, explaining why it matters for public value and government performance.
- Common challenges identified across departments, based on recurring weaknesses observed in audit work.
- Lessons and principles for improvement, highlighting what has worked well in practice and how government organisations can strengthen their arrangements.

An illustrative example is the NAO's work on the use of consultants across government. The NAO identified risks related to value for money, capability gaps, and over-reliance on external expertise. Its report distilled lessons for departments on topics such as:

- Defining the business need for consultants more clearly.
- Strengthening internal commercial and project management capabilities.
- Improving oversight of consultancy spending.
- Ensuring that knowledge and skills are transferred back into the organisation.

To reinforce uptake, the NAO complemented the report with a practical good-practice guide, providing concrete advice and tools that organisations can adapt to their own context.

Source: (UK NAO, n.d.^[5]).

3.3. How SAIs can strengthen their openness, integrity and fairness

Safeguarding the independence of SAIs depends not only on formal legal guarantees but also on the values that guide their conduct in practice. Openness, integrity and fairness shape how independence is perceived by the SAI's stakeholders. Even where strong constitutional protections exist, ethical breaches, unmanaged conflicts of interest or opaque practices can undermine credibility.

Openness may reinforce trust in public institutions by ensuring transparency about how resources are used, audits are conducted and findings communicated, while proactive stakeholder engagement reduces misinterpretation and misleading information. Integrity strengthens confidence by enabling auditors, SAI's members involved in jurisdictional activities, and leadership to navigate ethical dilemmas, conflicts of interest and undue influence with impartiality, supported by robust internal frameworks and safeguards. Fairness in interactions with audited entities and stakeholders, through consistent procedures and transparent management of informal engagement, reinforces neutrality and professionalism. The following recommendations therefore focus on embedding these core values into practice, enhancing transparency, reinforcing integrity safeguards, and ensuring structured and impartial engagement to potentially improving public trust and strengthen de facto independence.

3.3.1. SAIs could fulfil their statutory transparency responsibilities and adopt a proactive approach to openness, including the systematic publication of key information, clear communication with stakeholders and the public and engagement mechanisms to address questions and prevent the spread of misleading information

Proactive openness and being responsive to access to information requests allows the SAI to make its work visible and understandable to stakeholders, going beyond minimum legal transparency requirements. By systematically publishing information, explaining audit processes or jurisdictional activities and engaging stakeholders, the SAI can help ensure audit findings are interpreted correctly and acted upon effectively. Such openness also strengthens the SAI's resilience against reputational risks by supporting coherent and co-ordinated communication. In line with the OECD Recommendation on Information Integrity, these efforts contribute to fostering an information environment that is accurate, reliable and trustworthy, thereby reinforcing public confidence in audit institutions.

This approach reduces the risk of misinterpretation or misleading information and enables stakeholders to see how audit results inform improvements in public governance. Strengthening communication and transparency in this way reinforces the SAI's credibility and supports its independent role in the accountability system.

SAIs could strengthen transparency practices to enhance accountability and openness

Stakeholders' testimonies indicate that SAIs are increasingly expected to demonstrate openness and transparency across two main dimensions: the dissemination of their work and the use of their own resources. They highlighted the need for greater clarity regarding the basis on which SAIs take their decisions, particularly in situations where there is discretion in the interpretation of their mandate or powers.

Stakeholders furthermore underlined that SAIs are expected to meet all statutory transparency requirements applicable to public institutions in relation to the management of their own resources. Members of SAIs consistently highlighted that this baseline compliance could be further complemented by proactive transparency, whereby SAIs voluntarily disclose information that goes beyond minimum legal obligations, for example on operational expenses, procurement, and governance arrangements.

However, in some institutional contexts, especially for collegial bodies and SAIs with jurisdictional functions, stakeholders noted that internal deliberations may be legally protected to safeguard independence. Members of SAIs consulted for this report noted cases in which politicians request SAIs to

increase transparency, including the disclosure of working papers and internal deliberations, particularly in collegial bodies. In most cases, such requests are not permitted under the legal framework and are intended to question the professional judgment of SAIs or to assess it from a political perspective. In these cases, independence could be threatened.

Therefore, SAIs could periodically assess the fulfilment of their transparency statutory responsibilities both in relation to the audit process (e.g. strategic plan, annual audit plan/work programme, audit reports, information on the follow-up of recommendations and findings) and its operations (audited financial statements, salaries, operational expenses). This assessment could include the reliability of the systems where the information is generated, including the risks of consistency and reliability. The assessment could be done based on INTOSAI-P 20 (Box 3.7) and the national legislation on transparency and access to public information.

Box 3.7. INTOSAI-P 20: Transparency and accountability of supreme audit institutions

INTOSAI-P 20 sets out principles to guide SAIs in promoting transparency and accountability in their operations and communications, while respecting legal and confidentiality requirements. The principles encourage SAIs to make information on their mandate, organisation, audit processes and results publicly accessible, and to communicate audit findings in a clear and understandable manner.

INTOSAI-P 20 also emphasises stakeholder engagement, including with legislatures, audited entities, the media and citizens, and calls on SAIs to be transparent about their own governance and use of resources. Together, these principles support public trust and reinforce the role of SAIs within accountability and open government frameworks

Source: (INTOSAI Framework of Professional Pronouncements, 2013^[6]).

In addition, in line with the OECD Recommendation on Public Integrity and the OECD Recommendation on Open Government, SAIs can support integrity and accountability by adopting proactive transparency practices that go beyond minimum legal disclosure requirements. These may include providing access to data supporting audit findings, in formats that enable reuse.

SAIs may also use plain-language materials and stakeholder engagement tools to further facilitate public understanding and enable meaningful use of audit information by citizens, civil society and academia, while respecting confidentiality and legal constraints.

Proactive transparency should be applied in a proportionate and user-focused manner, in line with SAIs' constitutional mandates. Information should be presented in formats that are easy to understand and accessible to a wide range of stakeholders, including the legislature, civil society, the media, and citizens, while respecting confidentiality requirements. Disclosure that may be used to challenge the professional judgment of SAI staff or to assess it from a political perspective can constitute a risk to the independence of SAIs. See Box 3.8 with the case of Mexico regarding proactive transparency.

Box 3.8. Enhancing transparency and access to audit information: Mexico's public audit consultation system

Mexico's SAI (*Auditoría Superior de la Federación*, ASF), has developed the Public Audit Consultation System (*Sistema Público de Consultas de Auditoría*) as a central digital platform to provide open and structured access to audit information.

The system allows users, including legislators, public officials, oversight bodies, civil society organisations, researchers and citizens, to consult audit results in a transparent and user-friendly manner. It consolidates information from ASF's audit activities and presents it in a searchable format, contributing to greater public understanding of how public resources are used and overseen.

Key features of the system include:

- Public access to audit results, including information on audited entities, audit types, findings and recommendations.
- Search and filtering tools that enable users to identify audits by sector, level of government, audited entity or fiscal year.
- Tracking of observations and follow-up actions, supporting oversight of how audited entities respond to audit findings.
- Standardised presentation of information, which facilitates comparison across audits and over time.

Source: (UNODC et al., 2020^[7])

SAIs could implement structured mechanisms for internal and external stakeholder engagement

Building on proactive transparency and communication efforts, structured stakeholder engagement enables SAIs to move from one-way disclosure towards meaningful dialogue. While publishing information enhances visibility, engagement mechanisms allow SAIs to better understand stakeholder expectations, emerging governance risks and perceptions of institutional performance. This two-way interaction strengthens the relevance, legitimacy and societal anchoring of audit work, while helping to ensure that findings are understood and used effectively. When carefully designed with appropriate safeguards, stakeholder engagement reinforces public trust and supports the SAI's de facto independence by demonstrating openness, responsiveness, and professional judgement in practice.

External stakeholder engagement

Testimonies from CSOs, academia and legislatures expressed that they value being consulted by SAIs in the development of institutional strategies, the process to select audit topics, or the identification of improvement of SAI's operational and legal frameworks. Such engagement was seen as contributing to more relevant audit coverage, better alignment with public interest priorities and increased ownership of audit findings.

Heads of SAIs and CSOs also emphasised the relevance of relationships with global actors. Testimonies indicated that donors, INTOSAI bodies, and other international organisations should be considered part of the stakeholder landscape, to support information exchange and the sharing of experiences and expectations. It was also noted that engagement with global actors can contribute to international advocacy

related to SAI independence, particularly in contexts where such independence may be subject to challenge.

Therefore, SAIs could establish structured engagement mechanisms to identify expectations regarding SAI operations, perceptions of areas for improvement, national challenges and relevant emerging or time-bound issues. Engagement strategies could be inspired by the OECD Guidelines for Citizen Participation Processes, that provide ten steps for designing, planning, implementing and evaluating a citizen participation process (OECD, 2022^[8]).

Such mechanisms should be designed and implemented in a manner that preserves the independence and objectivity of SAIs, with safeguards to ensure that stakeholder input informs, but does not determine, institutional decisions. See Box 3.9 regarding the example of Morocco.

Box 3.9. Co-ordination arrangements of the Court of Accounts within Morocco's accountability ecosystem

The Court of Accounts of the Kingdom of Morocco has formalised co-ordination arrangements with several institutions that form part of the national accountability ecosystem. These arrangements aim to clarify institutional roles and responsibilities and to facilitate information and knowledge exchange among public oversight actors.

Co-operation mechanisms involve, in particular, institutions responsible for external and internal control, judicial authorities, and other public bodies with mandates related to accountability, integrity and the fight against corruption. The Court of Accounts has put in place formal frameworks, including co-operation agreements and protocols, which define modalities for collaboration, data sharing and mutual consultation, while respecting the legal mandates and independence of each institution.

These co-ordination arrangements support the circulation of audit information and findings, contribute to a better understanding of respective functions across institutions, and facilitate follow-up on audit observations and recommendations. By formalising interactions within the accountability ecosystem, the Court of Accounts seeks to enhance consistency in oversight practices and improve the overall functioning of public accountability mechanisms in Morocco.

Source: Fact-finding mission.

SAIs could adopt a structured approach to stakeholder engagement by defining the objectives, scope, timing, and resource requirements of engagement activities. This includes identifying relevant stakeholder groups, specifying the type of information to be collected and assessing how a range of external perspectives may contribute to planning and prioritisation processes. The INTOSAI community, development partners such as the World Bank and the IMF, as well as international organisations, should be considered when identifying relevant stakeholder groups. See Box 3.10 with the example of New Zealand regarding stakeholders' engagement at international level.

Box 3.10. Stakeholders' engagement through peer support within the INTOSAI community

The SAI of New Zealand and the Cook Islands Audit Office maintain a co-operative relationship focused on peer support and capacity development. This co-operation is implemented through bilateral arrangements and within regional frameworks for Pacific SAIs.

The Office of the Auditor-General of New Zealand provides technical and institutional support to the Cook Islands Audit Office through structured peer-to-peer activities. These activities are designed on the basis of agreed work plans and focus on areas such as audit methodologies, quality assurance processes, and institutional development.

This form of co-operation is now also embedded within the approach of the Pacific Association of Supreme Audit Institutions (PASAI) as set out in the PASAI Strategy 2024-2034. Increased use of this approach between developed and developing members of PASAI provides a regional platform for collaboration, knowledge sharing, and co-ordinated capacity-building initiatives. Through PASAI, in addition to its two peer support partnerships (Cook Islands and Samoa) the SAI of New Zealand also contributes to regional programmes that support audit quality, the timeliness of financial audits, and dialogue on institutional and legal frameworks affecting SAIs.

Engagement between the New Zealand and the Cook Islands also supports participation in regional and international discussions, including exchanges related to SAI independence and the role of external advocacy in safeguarding institutional mandates.

Source: Fact-finding mission.

Internal engagement and inclusive leadership

Stakeholder engagement also has an important internal dimension. Many SAI representatives highlighted the importance of inclusive leadership practices, notably using informal mechanisms that allow staff to provide feedback and share perspectives on strategic priorities and other relevant issues to be addressed by the SAI. Such approaches were seen as contributing to stronger internal dialogue, greater staff engagement and more informed decision making at the leadership level.

Internal engagement mechanisms could be conducted periodically, with clarity regarding their frequency and timing. Heads of SAIs could foster inclusive leadership by putting in place formal and informal mechanisms that allow staff to provide feedback and share perspectives on strategic priorities and key organisational issues.

SAIs could strengthen their capacity to prevent and respond to the spread of misleading information by adopting a proactive, audience focused, and collaborative approach to public communication

In responses to the questionnaires, as well as during country visits and workshops, Heads of SAIs noted the emergence of a political culture increasingly shaped by short-term incentives i.e. political actors may prioritise immediate, visible results or personal and partisan gains over long-term policy consistency, institutional integrity, or evidence-based decision making. Consulted stakeholders described an environment characterised by rapid communication dynamics driven by social media, reduced space for consensus-building and a growing tendency to prioritise individual or partisan gains over institutional integrity.

A key consequence of this context, according to stakeholder testimonies, is the growing spread of both misleading information, false information shared without intent to deceive and disinformation, i.e. false information deliberately created or disseminated to mislead, about the findings of audit reports. Consulted stakeholders observed that such information distortions affect public debate, misrepresent the mandate and limitations of SAIs, and generate unrealistic expectations about what audit processes can deliver. They also expose SAIs to unwarranted criticism, which can weaken their institutional standing and increase their vulnerability to politically motivated legal reforms, budgetary pressure, or attempts to remove SAI leadership.

Furthermore, across countries, it was common to hear that civic space in the political arena is shrinking. Consulted stakeholders pointed to a diminishing role for civil society organisations in public policy debates and noted increasing government influence over traditional media. According to stakeholder testimonies, these developments make it more difficult for oversight institutions, including SAIs, to communicate effectively with citizens, counter misleading narratives and ensure that audit findings and results of jurisdictional activities are understood in their proper context.

Therefore, SAIs could strengthen their capacity to prevent and respond to misleading information surrounding their work by adopting a proactive, audience focused, and collaborative approach to public communication. See Box 3.11 regarding the example of Norway.

Box 3.11. Communication and dissemination of audit results: The case of the SAI of Norway

The National Audit Office of Norway has a strategy to communicate the results of its work to relevant professional environments where the findings can have practical impact. Conferences, presentations, and dialogue meetings are key channels for this dissemination. This contributes to increasing the presence and improving the reputation of the SAI among different groups.

In line with the communication policy, the Auditor General and audit department representatives present findings, share methodological approaches, and engage in discussions with relevant audiences across the country.

These activities support the National Audit Office's objective of promoting transparency, facilitating knowledge transfer, and contributing to long-term improvements in public-sector governance. Regular dissemination helps ensure that audit results reach those who can act on them.

Source: Compiled by OECD and IDI based on interviews and documents review.

SAIs could communicate clearly, promptly and factually about their audit work or jurisdictional activities to reduce the space for misinterpretation or distortion. This involves presenting key findings in accessible formats and using messages that are grounded in verified information.

To reduce the spread of misleading content, intentionally or not, related to audit work or jurisdictional activities, SAIs could engage constructively with media, civil society actors and other credible intermediaries. Such co-operation can help reinforce accurate interpretations of audit findings and more broadly reinforce information integrity.

SAIs could also remain alert to trends influencing information integrity that could affect trust in public institutions. By better understanding the information environment and responding swiftly to emerging inaccuracies, SAIs can help protect the integrity and clarity of their audit messages. Box 3.12 illustrates the experience of Spain.

Box 3.12. Institutional communication and public engagement: Spanish Court of Auditors (*Tribunal de Cuentas*)

The Spanish Court of Auditors (*Tribunal de Cuentas*) has established a dedicated communication function to manage its institutional communication and engagement with stakeholders, including the public and media, and to oversee its presence on digital platforms.

The *Tribunal* has a communication unit responsible for implementing its institutional communication protocol, which encompasses strategic communication planning, media relations and public dissemination of audit outputs.

This unit is tasked with addressing the challenge of misleading information through a consistent strategy through managing press relations and co-ordinating the dissemination of official information and events. It also oversees the Court's use of social media platforms and multimedia content to broaden public outreach.

Source: Fact-finding missions.

3.3.2. By establishing strong internal integrity frameworks, SAIs can mitigate risks of undue influence, reinforce credibility, demonstrate impartiality and strengthen public trust in their work

Consulted stakeholders emphasised that as accountability actors, SAIs are expected to lead by example, demonstrating a clear commitment to integrity and the public interest. The OECD Recommendation on Public Integrity defines integrity as "...the consistent alignment of, and adherence to, shared ethical values, principles and norms for upholding and prioritising the public interest over private interests in the public sector" (OECD, 2017^[9]).

Ensuring integrity within SAI operations was indeed identified during the interviews conducted for this report as an area requiring further attention. It was highlighted that the effectiveness of integrity frameworks is reflected in how the head of the SAI engages with political actors, how SAI staff interact with audited entities or public officials subject to jurisdictional procedures and the consistency and predictability of institutional decisions, regardless of electoral cycles or leadership tenure. Staff from consulted SAIs further underscored the relevance of systematically identifying integrity risks and implementing proportionate mitigation measures, including preventive controls and monitoring mechanisms, to strengthen organisational integrity. There was broad convergence around the need for a well-defined allocation of institutional and individual responsibilities for integrity policies and robust conflict-of-interest rules.

Furthermore, testimonies also pointed to the importance of a constructive understanding of independence, characterised by an active engagement with other institutional actors based on clear rules, shared values and mutual respect. By contrast, a less constructive interpretation of independence framed primarily as an entitlement to a privileged status within the national institutional framework, rather than as a responsibility to deliver public value, was perceived as an integrity risk.

To mitigate integrity risks, SAI's therefore could promote organisational cultures of integrity within their institutions, with clear guidance and support to staff as well as strong risk management practices and internal controls. Leadership at all levels is also central to achieving resilience against integrity risks and to lead by example and create an environment of openness where staff feel secure to speak up. Indeed, leaders shape organisational culture, establish ethical practices and ensure that institutional decisions follow the laws, shared values and are taken in the public interest. Leadership could establish and implement practical integrity policies that signal to stakeholders that the institution operates independently, reliably and in service of society. Indeed, sustainable ethical performance depends on institutional

arrangements that embed integrity and accountability across the organisation. See Box 3.13 with the example of Jamaica.

Box 3.13. Building credibility and trust: The case of the Auditor General's Department of Jamaica

The Auditor General's Department of Jamaica (AGDJ) is widely perceived by stakeholders as a credible and trusted institution. Its positive reputation is based on three main factors: effectiveness in fulfilling its legal mandate, a strong technical and objective audit approach, and consistent adherence to established procedures and regulations.

To lead by example and set the tone for informal interactions with audited entities, the Auditor General of Jamaica also applies transparency measures for all conversations, meetings and exchanges throughout the audit process. By clearly defining expectations for ethical behaviour and accountability, the AGDJ ensures that staff consistently follow professional standards, further demonstrating impartiality and reinforcing credibility.

This strong framework has encouraged external stakeholders, particularly civil society organisations and academia, to advocate for the SAI and support its role in public accountability. AGDJ staff also note that active participation in INTOSAI activities has strengthened the institution's professional standing and visibility at the national level, highlighting the importance of structured internal integrity measures in building both domestic and international confidence.

Source: Fact-finding mission.

Establishing a comprehensive and coherent internal integrity framework in SAIs can be inspired by the OECD Recommendation on Public Integrity (OECD, 2017^[9]; OECD, 2020^[10]), and requires, amongst others:

- Developing in a participative manner and promoting actively a Code of Ethics that is consistent with their mandate, independence and operational context, and that is aligned with internationally recognised standards, such as the ISSAI 130 (INTOSAI Framework of Professional Pronouncements, 2019^[11]).
- Clarifying integrity and ethics standards through a Code of Conduct that translates ethical values into clear guidance. The Code of Conduct should address key integrity risk areas relevant to SAIs, including conflicts of interest, gift policies, use of information, interactions with stakeholders and the use of public resources.
- Putting in place appropriate policies and processes to ensure awareness of, understanding of, and adherence to integrity standards. This includes regular training and availability of guidance tailored to roles and responsibilities, clear communication of integrity expectations, leadership commitment and role-modelling at all levels.
- SAIs could establish mechanisms to identify, assess and mitigate integrity risks as part of their governance and risk management processes. This includes periodic integrity risk assessments, proportionate mitigation measures and continuous monitoring to address emerging risk.
- SAIs could establish and maintain transparent and well-defined mechanisms to prevent, detect and address integrity breaches. These mechanisms should clearly set out procedures for reporting, investigating and responding to alleged misconduct, ensure due process and confidentiality, and be communicated internally and externally as appropriate to potentially reinforce accountability and trust.

3.3.3. To enhance fairness and credibility, SAIs could establish transparent policies to manage informal interactions between auditors and auditees

Stakeholders consulted from the executive highlighted that consistent and transparent communication is essential for ensuring that auditees feel they are being treated fairly. Such communication is expected to support the smooth functioning of formal elements of the audit process, including how auditee inputs are handled during the audit and how draft or final reports are communicated to them.

Consulted stakeholders also placed particular emphasis on the role of informal interactions, such as brief conversations, phone calls, or occasional meetings, that complement formal procedures. Members of the SAI noted that while these exchanges can facilitate practical co-ordination, they may also create risks for the perceived neutrality and independence of auditors if not managed carefully.

Therefore, to support fairness in their interactions with audited entities, SAIs could consider the following actions:

- Systematic application of ISSAIs, which provide a common framework for audit quality, consistency, professional judgement and effective communication throughout the audit process.
- Clear and standardised procedures for communicating audit results to the audited entities, including formal documentation (e.g. minutes of the disclosure meetings) and structured opportunities for audited entities to provide comments on the findings.
- Policies on the formal and informal communications with the audited entities. This policy should include, aligned with the SAI's integrity framework and applicable legal provisions, the requirements regarding meetings, calls, and other informal exchanges between auditors and auditees.
- Mechanisms for receiving feedback from audited entities, supported by safeguards that ensure such feedback is used for institutional learning and process improvement, without risk of adverse consequences for the auditee.

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4 Summary of Recommendations

This section provides a summary of the recommendations provided throughout this report, grouped by the stakeholders to which they are primarily aimed at.

4.1. Executive

- To limit undue involvement in external audit functions, the executive could clarify and strengthen its responsibility for internal control and audit, accounting systems, and policymaking powers on public integrity and broader public governance performance.
- To strengthen fiscal transparency, the executive could clarify policy priorities underpinning fiscal rules and their application.
- To strengthen accountability and support SAI independence, the executive could improve the follow-up of audit recommendations through structured engagement with the SAI and the legislature.
- To reinforce the independence of SAIs, in jurisdictions where the executive has a constitutionally defined role in the nomination or appointment process of the head of the SAI, robust safeguards should be applied to ensure that this role is exercised in a transparent and merit-based manner, consistent with the principle of SAI independence.
- The executive could carefully consider potential unintended consequences related to legal reforms proposals affecting the mandate and functions of the SAI and other accountability actors:
 - Ensure legal coherence of new and existing legislation.
 - Legal reforms should consider threats to independence, the broader accountability ecosystem, and required resources.

4.2. Legislature

- Through their lawmaking, the legislature can support SAI independence by strengthening laws and regulations that underpin the institutional architecture of SAIs and protect their mandate:
 - To enhance the long-term independence and operational sustainability of the SAI, the legislature could strengthen the SAI's institutional architecture by ensuring that legal requirements of internal structures and leadership arrangements are designed to minimise political influence, preserve institutional knowledge and support continuity.
 - To strengthen the independence and credibility of a SAI, the legislature could enhance the transparency of the appointment, the tenure and dismissal frameworks of heads of SAIs:
 - Ensure a transparent and merit-based appointment of heads of SAI
 - Strengthen the tenure and dismissal framework of the head of the SAI to minimise fear of retaliation in the exercise of legal duties, political pressure and perceptions of influence
 - The legislature should carefully consider the implications of legal reforms for SAI independence, the accountability ecosystem, and resource requirements.
- Strengthening their own internal institutional arrangements and capacities could improve the effectiveness and credibility of the legislature's oversight role:
 - To strengthen credible and autonomous oversight, the legislature could consider establishing an independent budget management office to help ensure robust checks and balances, clear division of powers, and sound fiscal transparency practices are applied, thereby creating positive institutional conditions for the independence of the SAI.
 - To strengthen legislative oversight, the legislature could enhance its capacity and institutional capability to engage effectively with the SAIs and maintain institutional memory.
- By engaging with the SAI through transparent and well-defined procedures, the legislature can balance effective oversight with respect for the SAI's autonomy, reinforcing both accountability and independence:
 - To promote effective legislative oversight while safeguarding audit independence, countries could consider establishing agreed procedures for legislative audit requests to SAIs through clear agreements defining scope, criteria and follow-up arrangements.
 - To strengthen public accountability, the legislature could consider reinforcing the follow-up of audit recommendations through a systematic, committee-based mechanism that complements the SAI's follow-up process.
 - To safeguard audit independence and timely legislative scrutiny, the legislature could consider establishing binding procedures for the tabling of audit reports that ensure automatic and non-discretionary submission to the legislature.

4.3. Other actors beyond the executive and the legislature

- The judiciary could be engaged with the SAIs through structured mechanisms and supported by clear legal and operational safeguards to reinforce SAI independence.
- Donors could provide co-ordinated and systemic support to SAIs, aligned with national priorities and the broader accountability ecosystem.
- SAI independence can benefit from, and contribute to, the strengthened independence of other oversight institutions.

4.4. Supreme audit institutions

- To strengthen the reliability of their work, SAIs could enhance their implementation of international standards and good practices for following up on audit recommendations and for ensuring consistent and transparent institutional communication:
 - SAIs could reinforce the systematic and visible implementation of International Standards of Supreme Audit Institutions (ISSAIs) to demonstrate technical independence and professional consistency across political cycles.
 - SAIs could establish and maintain robust, systematic and transparent processes to follow up on audit recommendations to reinforce their credibility, effectiveness and contribution to public sector accountability.
- SAIs could enhance their responsiveness by ensuring that audit topics, findings and recommendations are timely, relevant and aligned with emerging risks and public interest concerns, while systematically using audit data to inform both oversight and insight perspectives:
 - SAIs could ensure that the selection of their audit topics is demonstrably based on legal requirements, objective criteria and transparent methodologies, so as to reinforce perceptions of independence and professional judgement.
 - SAIs could leverage the data, findings and recommendations generated through their audit reports to develop both insight and foresight perspectives.
- SAIs could fulfil their statutory transparency responsibilities and adopt a proactive approach to openness, including the systematic publication of key information, clear communication with stakeholders and the public and engagement mechanisms to address questions and prevent the spread of misleading information:
 - SAIs could strengthen transparency practices to enhance accountability and openness.
 - SAIs could implement structured mechanisms for internal and external stakeholder engagement.
 - SAIs could strengthen their capacity to prevent and respond to the spread of misleading information by adopting a proactive, audience focused, and collaborative approach to public communication.
- By establishing strong internal integrity frameworks, SAIs can mitigate risks of undue influence, reinforce credibility, demonstrate impartiality and strengthen public trust in their work.
- To enhance fairness and credibility, SAIs could establish transparent policies to manage informal interactions between auditors and auditees.

Annex A. Data collection methods

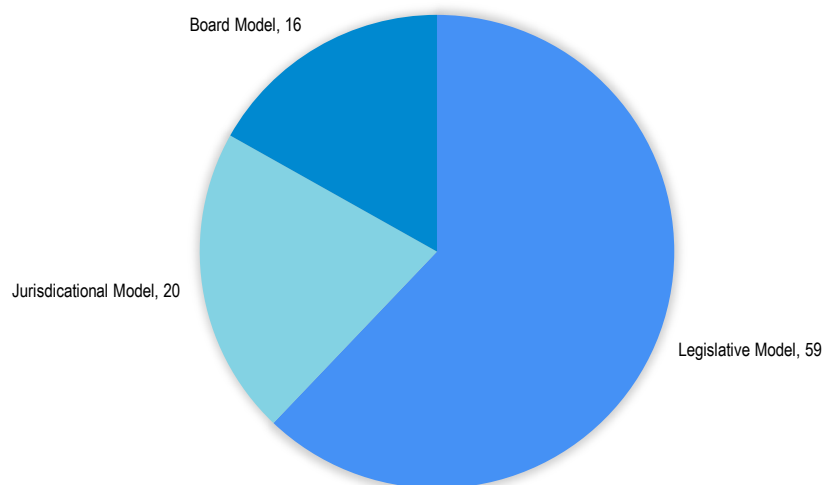
This annex outlines the data sources underpinning the project's analysis of the independence of SAIs. As illustrated in Figure A A.1, four main data sources were designed to ensure comprehensive coverage across three key variables: the relevant INTOSAI regional group to which each SAI belongs (see Annex C); the institutional model of the SAI (see Annex B); and the stakeholder category of each interviewee, including SAIs, the executive, legislature, judiciary, media, academia, donors, other oversight institutions, and civil society organisations. In total, data were gathered from 95 countries, spanning all INTOSAI regions and SAI models. This breadth of coverage enabled the project to reflect a wide range of institutional contexts and governance dynamics, thereby strengthening its capacity to identify patterns and variations in the de facto independence of SAIs worldwide.

Figure A A.1. Four main data sources



Source: OECD-IDI elaboration.

Figure A A.2. SAI data collected by model of SAI



Source: OECD-IDI elaboration.

Table A A.1. Coverage of data collected per stakeholder type

| Type of stakeholder | Method and quantity of collected data | No. of countries |
|--------------------------------------|---|------------------|
| SAIs | 28 interviews 50 responses to the questionnaire 40 SAIs in the regional workshops | 95 |
| Legislative, Executive and Judiciary | 28 interviews 22 responses to the survey | 29 |
| Media | 7 group interviews | 7 |
| Academia | 7 group interviews | 7 |
| Development partners / Donors | 6 group interviews | 6 |
| Other oversight institutions | 9 interviews | 7 |
| CSOs | 6 interviews 1700 responses to the survey | 80 |

Source: Based on data collection.

Country visits: In-depth exploratory engagements

Country visits were central to the project’s methodology, designed to uncover non-documented institutional practices and power dynamics that influence SAI independence. These visits employed semi-structured interviews, both group and individual, guided by open-ended questions. This approach encouraged reflection and allowed consulted stakeholders to share insights in their own terms, fostering the collection of rich testimonial evidence.

The countries were selected with the aim of covering different regions and models in order to be able to capture different nuances of informal factors and be able to suggest potential patterns across countries.

The country visits encompassed 91 interviews across countries from all INTOSAI regions. These interviews engaged a diverse array of actors, including SAI officials, government representatives, parliamentarians, civil society members, academia, media and donors.

Table A A.2. Information on country visits

| Country | SAI Model | INTOSAI Region | Date of the visit | Number of interviews |
|--------------|---------------------------------|--------------------|--------------------|----------------------|
| Paraguay | Legislative – Contraloría model | OLACEFS | 7-11 October 2024 | 10 |
| Jamaica | Legislative | CAROSAI | 7-11 April 2025 | 13 |
| Jordan | Legislative | ARABOSAI | 5-8 May 2025 | 7 |
| Spain | Jurisdictional | EUROSAI | 26-30 May 2025 | 22 |
| Liberia | Legislative | AFROSAI-E | 26-30 May 2025 | 14 |
| Morocco | Jurisdictional | AFROSAI & ARABOSAI | 9-13 June 2025 | 12 |
| Indonesia | Legislative - Board | ASOSAI | 1-4 September 2025 | 13 |
| Total | | | | 91 |

Source: Based on fact-finding missions that took place.

Regional workshops: Validating and expanding perspectives

In addition to country-specific insights, the project conducted regional workshops to capture broader patterns and validate preliminary findings. Four regional workshops took place: CREFIAF (Djibouti, April 2025), ARABOSAI (Jordan, May 2025), PASAI (New Caledonia, August 2025), and ASOSAI (Philippines, September 2025) involving participation from 30 SAIs. These events combined expert presentations, small group discussions, and participant interviews to solicit regional interpretations of independence challenges and informal influences. By facilitating peer-to-peer exchanges, these workshops helped identify common experiences and region-specific nuances, contributing to a more layered and comparative understanding of informal factors.

SAI questionnaires: SAI self-assessment of formal and informal dynamics

A structured questionnaire was designed to gather insights from SAIs themselves. 50 SAIs (both OECD and non-OECD) from all regions responded to the questionnaire. The questionnaires from non-OECD SAIs were developed by the US Government Accountability Office and deployed through their survey platform, the instrument explored four key areas: (1) legal protections and constraints from different branches of government; (2) perceived interferences; (3) positive enabling factors for independence; and (4) areas requiring improvement. The questionnaires to OECD SAIs were deployed by the OECD through Lime Survey. While capturing information on formal frameworks, the questionnaires also included perceptual data, allowing SAIs to report on informal constraints and enabling conditions.

Surveys: Broader stakeholder feedback and network analysis

To complement SAI perspectives, the project launched stakeholder surveys targeting external actors with insight into SAI operations. This included the OECD Parliamentary Network, the OECD Internal Auditor Network, and CSOs. For CSO engagement, IDI partnered with the World Justice Project (WJP), leveraging its global network to distribute the survey. The WJP database yielded 1 700 responses from 80 countries, covering all INTOSAI regions.

Respondents from the WJP network, legal experts in their respective countries who do not belong to the public sector, express strong concerns about SAI independence. 90% agree or strongly agree that the political context, driven by informal factors, influences the level of independence of the SAI. Additionally, 30% agree or strongly agree that the judiciary poses threats to SAI independence, with Latin America showing the highest share at 52%.

Annex B. Models of supreme audit institutions (SAIs)

SAIs can be categorised according to several criteria, including their mandates and powers, the branch of government to which they report, and their organisational structure. The literature commonly distinguishes between two main SAI models, the legislative model and the jurisdictional model, along with the board model, which is often considered a derivative of the other two (Table A B.1).

Regardless of the model, the powers and structure of SAIs usually reflect an effort to address the institutional priorities that existed at the time of their creation. These priorities often include implicit considerations about the balance of power among branches of government, the accountability of public officials and the extent to which auditing and jurisdictional functions should be institutionally fragmented or consolidated.

Table A B.1. SAI models

| Legislative model | Jurisdictional model | Board model |
|---|---|---|
| <p>The legislative model refers to SAIs that are primarily designed to support the role of the legislature (parliament) in holding the executive accountable. Some of these SAIs are even part of the legislative branch itself. Accountability is exercised through frequent interaction between the SAI and a legislative committee, often the Public Accounts Committee, which receives and reviews the SAI's audit results.</p> <p>In this model, the SAI is commonly considered accountable to the legislature through the presentation of a performance report and the submission of its financial statements, which usually are audited by a private firm appointed by the legislature. The institutional relationship typically includes strong engagement in the process of making audit results public; in some cases, publication is subject to a formal tabling process in the legislature.</p> <p>Additionally, follow-up on audit recommendations and findings is often accompanied by scrutiny from the legislature. While SAIs following this model often have a single head, some operate under a board or collegiate governance structure in which an audit board approves audit reports and submits them to the legislature.</p> | <p>Under this model, SAIs have the authority to impose personal liability on public officials responsible for managing public resources. Such liability may arise when irregularities are detected in the management of these resources, or when losses occur as a result of those irregularities. The jurisdictional process may be initiated either on the basis of audit findings or following the referral of irregularities by a third party.</p> <p>SAIs operating under the jurisdictional model are typically not part of the legislative branch; in some cases, they are integrated into the judiciary. Their organisational structure generally separates auditing functions from jurisdictional functions.</p> | <p>SAIs with a board or collegiate decision-making structure have traditionally been classified in the literature as a third model, known as the "board model." This model shares some features with the legislative model, particularly the fact that these SAIs report to the legislature, but differs in that decision making is undertaken collectively by a board rather than being concentrated in a single head of the institution</p> |

Source: Based on (IDI, 2019^[11]).

When elements of a SAI's design are adopted from abroad, countries often retain those features even after the source country has reformed them. For example, in the United Kingdom, the Comptroller and Auditor General traditionally served a permanent term until retirement. In 2011, however, the United Kingdom shifted to a single, non-renewable 10-year term. One of the SAIs included in the data collection initially adopted the UK model and has kept the original lifetime-until-retirement arrangement, even though the United Kingdom itself has transitioned to a different system. Box A B.1 provides the example of the Court of Account of France.

Box A B.1. Case of the *Cour des comptes* (Court of Accounts) of France

Established in the early nineteenth century, the *Cour des comptes* of France has played a formative role in the development of Supreme Audit Institution models internationally. Over time, the institution has accompanied and implemented substantial reforms to adapt its mandate and tools to evolving public financial management and governance practices.

The *Cour des comptes* has seen its framework evolved to enhance clarity, coherence and effectiveness in holding public actors accountable. In 2023 a major reform introduced by law a unified regime of financial liability for public managers, replacing previous sanctioning arrangements with a single streamlined system addressing serious financial misconduct, with proportionate penalties. Cases are now examined by a dedicated Litigation Chamber (*chambre du contentieux*) within the *Cour des comptes*, and a Financial Court of Appeal has been established. This reform aimed to strengthen accountability while aligning enforcement mechanisms with contemporary standards of public administration.

Source: Compiled by OECD and IDI based on interviews.

References

IDI (2019), *What are Supreme Audit Institutions?*, IDI SAI Independence Resource Centre, [1]
<https://sirc.idi.no/about/what-are-sais/> (accessed on 20 February 2026).

Annex C. INTOSAI regional organisations

INTOSAI recognises regional organisations as related autonomous entities, established for the purpose of promoting the professional and technical co-operation of its members on a regional basis.

Table A C.1. INTOSAI regional organisations and their regional coverage

| INTOSAI Region | Full name | Regional coverage |
|----------------|---|--|
| AFROSAI | African Organization of Supreme Audit Institutions | Continental African INTOSAI region. |
| AFROSAI-E | African Organization of English-speaking Supreme Audit Institutions | Sub-regional group under AFROSAI covering anglophone countries. |
| ARABOSAI | Arab Organization of Supreme Audit Institutions | Regional group for Arab states. |
| ASOSAI | Asian Organization of Supreme Audit Institutions | Regional group for Asia. |
| CAROSAI | Caribbean Organization of Supreme Audit Institutions | Caribbean |
| CREFIAF | Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques de l'Afrique Francophone sub-Saharienne | Sub-regional group under AFROSAI covering francophone countries. |
| EUROSAI | European Organization of Supreme Audit Institutions | Regional group for Europe. |
| OLACEFS | Organization of Latin American and Caribbean Supreme Audit Institutions | Regional group for Latin America & Caribbean. |
| PASAI | Pacific Association of Supreme Audit Institutions | Regional group for the Pacific. |

Source: (INTOSAI, n.d.^[1]).

References

INTOSAI (n.d.), *Regional Organizations*, INTOSAI, <https://www.intosai.org/about-us/regional-organizations.html> (accessed on 3 April 2026). ^[1]

Strengthening the Independence of Supreme Audit Institutions

Looking at Informal Factors Beyond Legal Safeguards

Independent supreme audit institutions (SAIs) are a cornerstone of sound public governance. By auditing how public funds are managed and assessing public sector performance, they play a key role in holding governments to account and maintaining citizen trust. As countries face growing fiscal pressures, complex policy challenges and declining levels of trust, ensuring that SAIs operate independently and effectively is essential.

Drawing on insights from countries across the globe, this report highlights that SAIs' independence is determined not only by laws, but also by informal factors such as public perceptions, professional norms and the quality of a SAIs' relations with the broader accountability ecosystem (including the executive, the legislature, the judiciary, civil society and other actors). It finds that where SAIs' institutional relations, reputation and credibility are strong, they are better able to fulfil their role, and their findings are more likely to be acted upon.

The report provides recommendations for SAIs, policymakers, legislators and other key accountability actors to strengthen SAI independence in practice, and, in turn, foster transparency, trust and the effective use of public resources.



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