



XXIV
INCOSAI
**BRA
ZIL**
**20
22**

INTOSAI Global Voice:

Audit and Accountability Arrangements of SAIs

Theme II

Brasilia,
August 2022

Contents

Acknowledgements	3
Survey Overview	4
The Context of SAI Leadership.....	4
Contemporary public sector audit and accountability arrangements	5
The Audit Space Model	6
Method.....	7
Executive Summary	10
Organizational context.....	10
Capacities.....	10
“Audit” Scope	11
Regional Reports	13
AFROSAI	13
Overview	14
Findings.....	16
ARABOSAI	33
Overview	34
Findings.....	36
ASOSAI	53
Overview	54
Findings.....	56
CAROSAI.....	73
Review.....	74
Findings.....	76
EUROSAI.....	93
Review.....	94
Findings.....	96
OLACEFS	113
Review.....	114
Findings.....	116
PASAI	133
Overview	134
Findings.....	136

Acknowledgements

We would like to thank the following individuals for their contributions to this paper:

- Laurence Ferry, Professor, Durham University, UK, and Senior Distinguished Visiting Fellow, Rutgers University, USA;
- Jonathan Gordon, Research Manager, CIPFA, UK;
- Khalid Hamid, International Director, CIPFA, UK;
- Paula Hebling Dutra, Director for International Cooperation, Tribunal de Contas da União (TCU), Brazil; and
- Anahi Maranhão, Head of the Division of International Cooperation, Tribunal de Contas da União (TCU), Brazil.

Survey Overview

The Context of SAI Leadership

The International Organization of Supreme Audit Institutions (INTOSAI) was founded in 1953 as an autonomous, independent and non-political organization. Along with the Supreme Audit Institutions (SAIs) of countries around the globe, its focus has been the exchange of ideas and experience in the field of government audit.

In its almost 70-year history, INTOSAI has paid witness too many external factors that were political, economical, environmental, social and technological in nature. Recent examples of such phenomena include: the COVID-19 pandemic; the release of the United Nations (UN) Sustainable Development Goals (SDGs) specifically addressing UN SDG 16 'Peace, Justice and Strong Institutions'; and, in an ever-changing environment, the need to remain true to their professional practices. More specifically, the organization's response to the pandemic is a perfect illustration of SAIs rapidly providing information on emergency procurement. In addition, SAIs have had a pivotal role in supporting the aspirations of "accountable, inclusive and transparent institutions at all levels of government" referenced within the principles of SDG 16.6. Furthermore, the drive to professionalize the SAIs and their auditors to improve audit practices to meet ever-increasing expectations and demands of a broader stakeholder base, including the need to speak truth to power and provide assurance on issues of strategic importance, are expectations of the emerging civil societies in many jurisdictions.

In all of this, INTOSAI is uniquely placed to expand its global influence through consistent and informed messaging on key issues such as SAI Independence, the need for strong and capable SAIs in all INTOSAI regions, global challenges such as climate change, implementation of the SDGs, pandemics, global economic risks, social safety nets and related programs, and reforms to financial markets, among others. By looking at successful experiences in the national, regional and global levels, the discussion can point strategies and actions to leverage INTOSAI's role and the benefits it brings to the SAI community. Such experiences cover the relationship built with stakeholders, communication strategies, and cooperation projects.

Contemporary public sector audit and accountability arrangements

However, for SAIs, there is a gap in knowledge of contemporary public sector audit and accountability arrangements, particularly at regional and international levels. This is although it is where a great deal of the voice(s) of accountability (regarding public expenditure and service delivery) are situated, both in normal times and during the current stream of crises.

The purpose of this paper is to develop an international comparison of the audit and accountability regulatory space for SAIs. This is achieved by employing a theorisation of regulatory space, extended by new audit spaces of public audit, to address similarities and differences in the voice(s) of accountability (Ferry and Ahrens, 2022¹; Ferry et al., 2022a²; Ferry et al., 2022b³; Ferry et al., 2023⁴).

During 2021/22, research was commissioned including: a documentation review; workshops with steering panel; and an online survey with the purpose of establishing themes relating to the voice(s) of accountability. The review of academic and practitioner documentation included: INTOSAI's website; pronouncements and principles; and regional websites. With 'initial' themes derived concerning audit regulatory space, the themes were presented and critically discussed by a panel comprising of:

- INTOSAI Secretary General;
- Tribunal de Contas da União (TCU), i.e. the Brazilian Federal Accountability Office, and incoming Chair of INTOSAI;
- Academia (Durham University, UK);
- Chartered Institute of Public Finance and Accountancy (CIPFA);
- European Court of Auditors (ECA);
- Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ);
- International Monetary Fund (IMF);
- Organization for Economic Co-operation and Development (OECD); and
- The World Bank.

This ensured coverage by world leading experts in the fields of policy, practice and academia concerning audit and accountability arrangements of SAIs. It also ensured representation from core international institutions that could provide authoritative voices from different perspectives. A number of iterations were trialled until 'final' themes were agreed as representative. Then the detailed questions were determined, and a survey constructed capable of meeting the project objectives.

¹ Ferry, Laurence & Ahrens, Thomas (2022). The future of the regulatory space in local government audit: A comparative study of the four countries of the United Kingdom. *Financial Accountability and Management* 38(3): 376-393.

² Ferry, Laurence & Ruggiero, Pasquale (2022a). *Auditing Practices in Local Governments: An International Comparison*. Emerald Studies in Public Service Accounting and Accountability. Emerald.

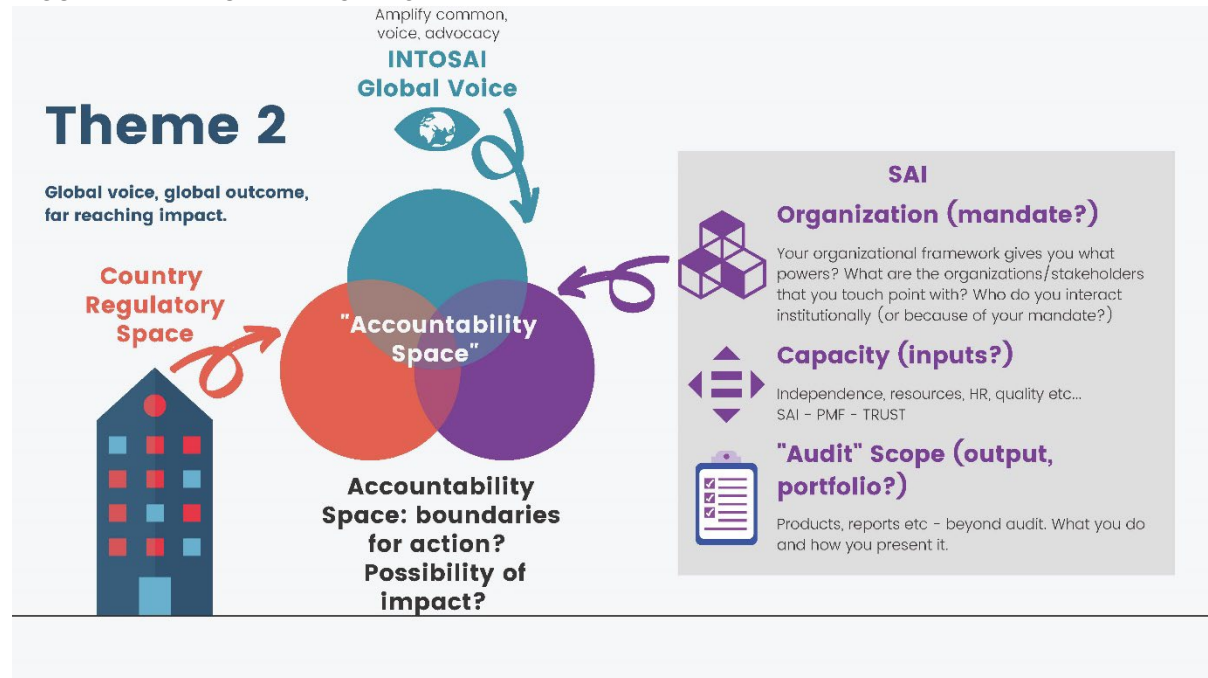
³ Ferry, Laurence, Hamid, Khalid & Hebling Dutra, Paula (2022b). *An International Comparative Study of the Regulatory Space of Supreme Audit Institutions*. The International Centre of Public Accountability (ICOPA), Durham University, UK, Presentation on 6th June 2022.

⁴ Ferry, Laurence, Midgley, Henry & Ruggiero, Pasquale (2023). *Regulatory space in local government audit: An international comparative study of twenty countries*. *Public Money and Management*.

The Audit Space Model

The framework depicted in 'Figure 1 - The Audit Space Model' was developed by academics and practitioners working together. The model brings into focus many familiar issues INTOSAI has discussed over time, in a systematic manner.

FIGURE 1. THE AUDIT SPACE MODEL



The issue of regulatory space is crucial to understand the prominence and uniqueness afforded to the SAIs. They exist due to a fundamental piece of often-primary legislation that provides their mandates, powers, and functions. They are not simply borne out of orders or regulations that can be easily altered. The powers afforded to SAIs also allow them to undertake their work without fear or favour and in the public interest. In addition, the positional power of a SAI needs to be matched by the personal authority of the Auditor General or Head of SAI as reflected in the competence and ethical conduct of their staff. This is the area of skills, competencies and recognized qualifications that provide the credibility needed to perform the functions of the SAI. Furthermore, the audit work undertaken by the SAI staff, in turn must be credible, consistent and subject to independent quality review to provide the trust needed by the users of the reports. Finally, once all these ingredients or inputs into the work of a SAI are effective, the most crucial issue is to provide relevant, impactful, and trusted insights to enable a voice to support the public interest. This is in the context of improving public finance at all levels of government and all the way to global institutions. It is therefore in keeping with the principles written in SDG16.6, where SAIs have a pivotal role to support the aspiration of "accountable, inclusive and transparent institutions at all levels of government."

As can be seen in Figure 1, INTOSAI provides a global voice for SAIs that interacts with a country's regulatory space and the SAI's organization, capacity and audit scope. Here 'Organization' concerns the mandate of how a system is accredited and imbued with institutional capital, which gives certain powers and determines organizations and stakeholders whom a SAI interacts. 'Capacity' addresses inputs and concerns issues such as independence of auditors and resources. 'Audit scope' covers portfolio of activities and output encompassing products and reporting including beyond audit in terms of what you do and how it is presented.

Method

A survey based on the organization, capacity and audit scope of SAIs was constructed online and translated into seven languages, specifically: Arabic, English, French, German, Portuguese, Russian and Spanish. The survey was distributed to all of INTOSAI's full members and remained accessible for the first 4 months of 2022. As can be seen, the total response rate was 64% (125 of 196 members), which is relatively high for this form of survey and statistically valid at the 95% confidence level with an overall error rate of $\pm 5.3\%$. Table 1 shows the regional response rates.

TABLE 1. REGIONAL RESPONSE RATES

Region	Number of Countries in Region	Number of Respondents	Response Rate
AFROSAI	47	22	47%
ARABOSAI	18	13	72%
ASOSAI	26	20	77%
CAROSAI	13	4	31%
EUROSAI, including ECA	50	40	80%
OLACEFS	22	18	82%
PASAI	15	5	33%
Total region members of INTOSAI	191	122	64%
Non-region members of INTOSAI	5	3	60%
Total members of INTOSAI	196	125	64%

Figure 2 shows the likely error rate. As a sample survey, with a known population (196 members) and a set number of respondents (125) we can measure the level of error within our findings. Given the relatively small population, a reasonably high level of response is required to ensure an equitable level of error. This level of error is at its peak when the result is at or close to a 50 / 50 split or a 50% proportion. So, by way of example to illustrate the impact of survey error, using the question “Is the SAI headed by an auditor general or is there a board or collegiate structure?”, where the overall answer was 70% (auditor general) and 30% (a board or collegiate structure) we can see that the difference between the result is 40%, which is far greater than the error rate of 5.3%. Consequently, only where such differences exceed the 5.3% error can we be sure that the result is meaningful.

FIGURE 2. SURVEY ERROR RATE

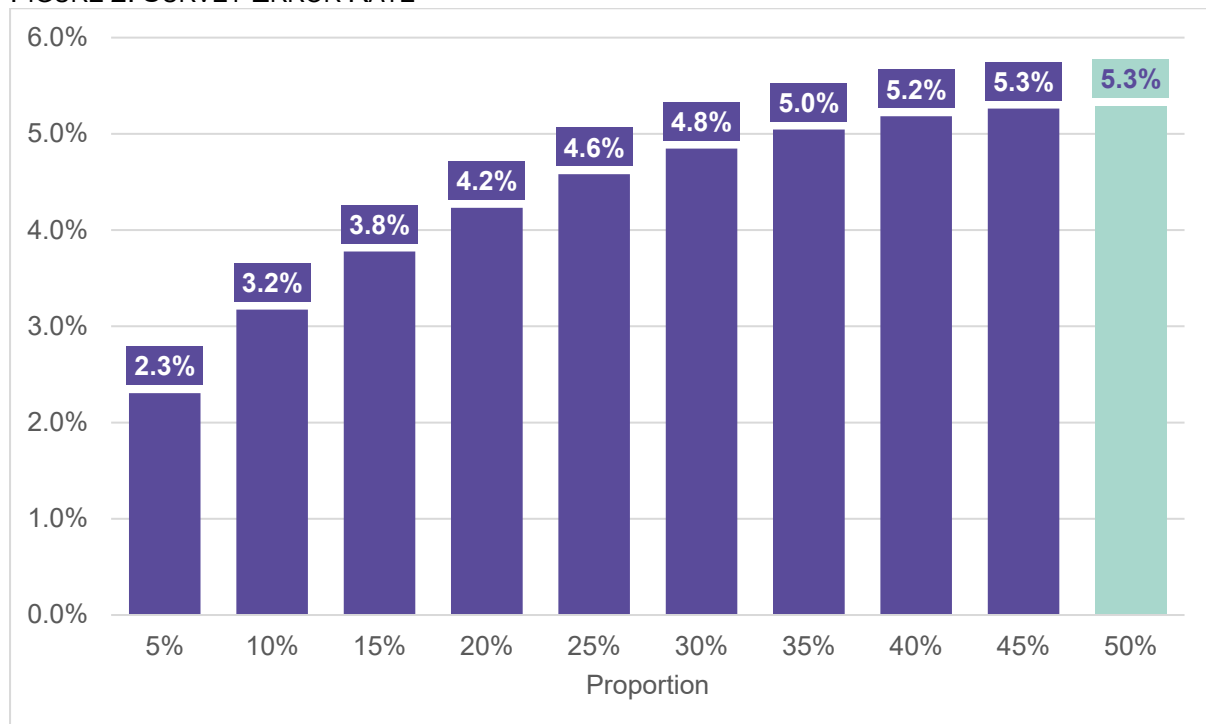
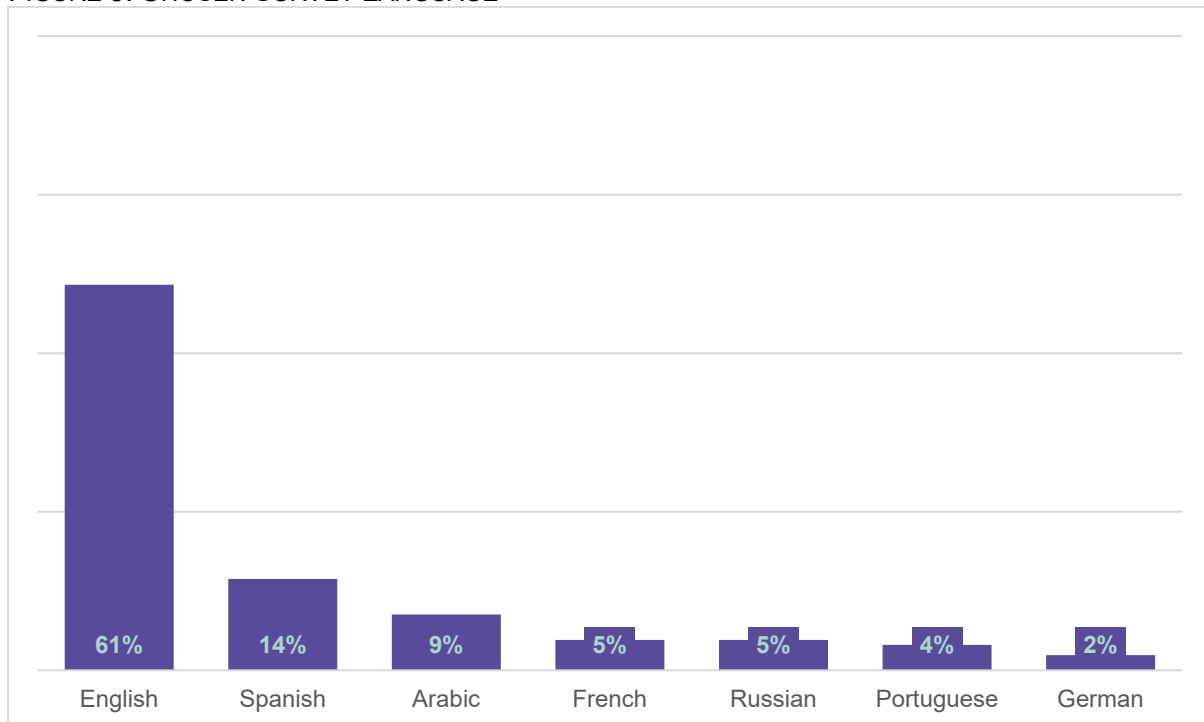


Figure 3 shows the officially recognised languages within INTOSAI used to complete the survey. English was the most frequently selected language used across AFROSAI, ASOSAI, CAROSAI, EUROSAI and PASAI. Whilst Arabic was the most popular in ARABOSAI and Spanish in OLACEFS.

FIGURE 3. CHOSEN SURVEY LANGUAGE



Please note that, throughout this paper, percentages are rounded to whole figures when presented in both tables and figures. Consequently, the sum total may not always add up to 100%.

Executive Summary

Organizational context

The organizational context considers the mandate, legal framework, structure and bodies involved that gives a SAI structure and powers. The survey findings show that, in terms of structure, four factors were highly common across the 125 respondents. These factors were: Is an independent body (83%); Reports annually on the financial statements of government entities (78%); Reports to parliament / the legislature (75%); and Is independent of the legislative and executive branches (72%). Also from a structural perspective, some 70% are headed by an auditor general. Whilst in the other 30% of cases there is a board or collegiate structure.

In respect of reporting lines, the vast majority report to parliament (91%), with a minority of 9% doing so within executive government. As an aside, we note that across both PASAI and CAROSAI some 40% and 25% respectively were within executive government. The survey also revealed that close to 9 in 10 of all SAIs (89%) had 'one auditor general / comptroller / president', whilst in 61% of cases the high level structure consisted of 'one or more deputy or vice auditor / general / comptroller / president'.

Capacities

Strategically we found that 95% of all SAIs had a plan and in 92% of cases that strategic plan was being implemented. From a human resources (HR) perspective, we evaluated the extent to which staff were: subject to the terms and conditions of the country's public / civil service; had salaries benchmarked to equivalent entities / professions; and had undertaken a skills audit of staff competencies. Typically, we found that:

- Around two-thirds of SAIs (64%) have staff subject to the same terms and conditions of the country's public / civil service;
- Staff have had their salaries benchmarked to equivalent entities / professions (Yes [44%]; Partially [33%]); and
- The SAI had undertaken a skills audit of staff competencies (Fully [33%]; Partially [37%]).

Continuing on the HR theme, staff were most likely to be either auditors, accountants, IT experts or lawyers. Some 73% were likely to be qualified to at least graduate level. Furthermore, around 41% held a professional qualification and 30% held a post-graduate qualification.

The survey enquired about the status of the SAIs in relation to determination of budgets, whether it periodically undertakes independent assessment of its own performance, and regarding access to data. Reassuringly some 85% of all SAIs stated 'yes' in response to the question 'Is the SAI able to determine how its own budget will be spent?'. This level of determination was typically the same across all SAIs with the sole exception of CAROSAI, where it was at 75%.

In response to the challenge 'Does the SAI periodically undertake independent assessment of its own performance through, for example, SAI-PMF, peer reviews etc.' our survey found that some three-quarters (75%) did so. Interestingly, in two regions the opposite was the case, i.e. CAROSAI 75% 'no' and PASAI 60% 'no'.

From an ICT perspective, the picture was quite varied. Typically, some 68% were able to access all necessary data centrally onsite, whereas the ability to do the same from any satellite office dropped to just 41%. Although some 46% were able to access all necessary data remotely anywhere.

“Audit” Scope

SAIs are predominantly in a position of being able to decide which standards to apply when undertaking work, with some 78% reporting that they ‘decide for themselves’. In practically all other cases the choice of standards is ‘written into law’, except in ASOSAI where one SAI stated that ‘another body decides’.

In terms of the audits being carried out three types occur in almost all SAIs. These are Financial audits (98%); Compliance audits (94%); and Performance audits (94%). There are other types of audit that SAIs undertake. However, as can be seen below, the occurrence of these is not so high:

- Responding to public / other requests (public interest reports), 39%;
- Specialized audit responsibilities e.g. environmental mandate, 39%;
- Non-audit (other), 35%;
- Preparing specific reports not related to underlying audits, 34%; and
- Investigation powers, 30%.

The extent to which SAIs are mandated to carry out these audits also varies quite extensively, with table 2 below illustrating this point.

TABLE 2. LEGAL MANDATE TO AUDIT

Entity / institution	Yes	No
Federal or national level	99%	1%
Other public sector agencies	97%	3%
Public companies / parastatals or state-owned enterprise	96%	4%
Regional level, state, provincial, territory	85%	15%
Local or municipal level	84%	16%
Central bank	75%	25%

There is just one SAI within PASAI who is not mandated to audit at the federal or national level, in all other cases there is a 100% ability to do so. However, as previously stated, the mandate for each entity / institution varies from region to region.

The remainder of this paper sets out the results of the survey completed by each region. In the categories assessed in the survey, our focus was on the organization, capacity and audit scope. A number of observations will provide insights that could be expanded through further narrative to be provided by the SAIs that will enhance the regional paper and provide options

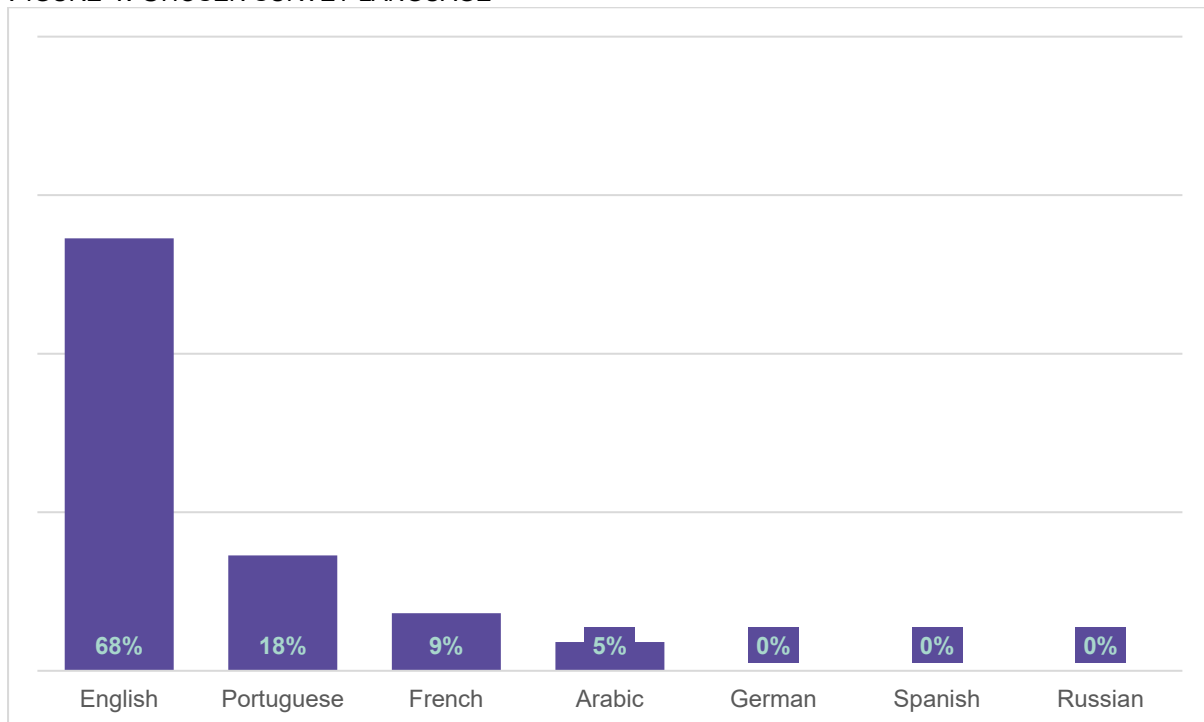
that could be considered for further work within the region. Finally, it should be noted that some SAIs are not members of any particular region and are consequently excluded.

Regional Reports

AFROSAI

Of AFROSAI members that responded to the survey, 68% of respondents completed the survey in English. Other languages accounted for approximately a third (32%) of responses, the most significant being Portuguese (18%).

FIGURE 4. CHOSEN SURVEY LANGUAGE



Overview

Organizational context

The organizational context considers the mandate, legal framework, structure and bodies involved that gives a SAI structure and powers. The survey findings show that, in terms of structure, four factors were highly common across the 22 respondents. These factors were: Is an independent body (77%); Reports annually on the financial statements of government entities (77%); Is independent of the legislative and executive branches (77%); and Makes judgments on government compliance with laws and regulations (73%). From a structural perspective, some 83% are headed by an auditor general. Whilst in the other 17% of cases there is a board or collegiate structure.

In respect of reporting lines, the vast majority report to parliament (88%), with a minority of 13% doing so within executive government. The survey also revealed that across AFROSAI more than 9 in 10 (95%) had 'one auditor general / comptroller / president', whilst in 77% of cases the high-level structure consisted of 'one or more deputy or vice auditor / general / comptroller / president'.

Capacities

Strategically we found that 95% of AFROSAI members had a plan and that in 94% of cases that strategic plan was being implemented. From a human resources (HR) perspective, we evaluated the extent to which staff were: subject to the terms and conditions of the country's public / civil service; had salaries benchmarked to equivalent entities / professions; and had undertaken a skills audit of staff competencies. Typically, we found that:

- Some 62% have staff subject to the same terms and conditions of the country's public / civil service;
- Staff have had their salaries benchmarked to equivalent entities / professions (Yes [41%]; Partially [32%]); and
- The SAI had undertaken a skills audit of staff competencies (Fully [27%]; Partially [36%]).

Continuing on the HR theme, staff were most likely to be either auditors, accountants or IT experts. Interestingly some 74% were likely to be qualified to at least graduate level. Whilst just 28% held a professional qualification and 26% held a post-graduate qualification.

Reassuringly some 82% of AFROSAI members stated 'yes' in response to the question 'Is the SAI able to determine how its own budget will be spent?'.

In response to the challenge 'Does the SAI periodically undertake independent assessment of its own performance through, for example, SAI-PMF, peer reviews' our survey found that some 86% did so.

Finally, in respect of capacities, from an ICT perspective the picture was quite varied. Typically, just under half (47%) were able to access all necessary data centrally onsite, whereas the ability to do the same from any satellite office was lower at 31%. Whilst just 23% were able to access all necessary data remotely anywhere.

“Audit” Scope

SAIs are predominantly in a position of being able to decide which standards to apply when undertaking work, with some 82% reporting that they ‘decide for themselves’. In terms of the audits being carried out three types occur in almost all SAIs. These are: Compliance audits (100%); Performance audits (100%); and Financial audits (91%). AFROSAI members also undertake other types of audit albeit on not such a frequent basis:

- Specialized audit responsibilities e.g. environmental mandate, 73%;
- Responding to public / other requests (public interest reports), 68%; and
- Investigation powers, 55%.

The extent to which SAIs are mandated to carry out these audits also varies quite extensively; table 3 below illustrates this point.

TABLE 3. LEGAL MANDATE TO AUDIT

Entity / institution	Yes	No
Federal or national level	100%	0%
Other public sector agencies	100%	0%
Public companies / parastatals or state-owned enterprise	100%	0%
Local or municipal level	95%	5%
Regional level, state, provincial, territory	94%	6%
Central bank	65%	35%

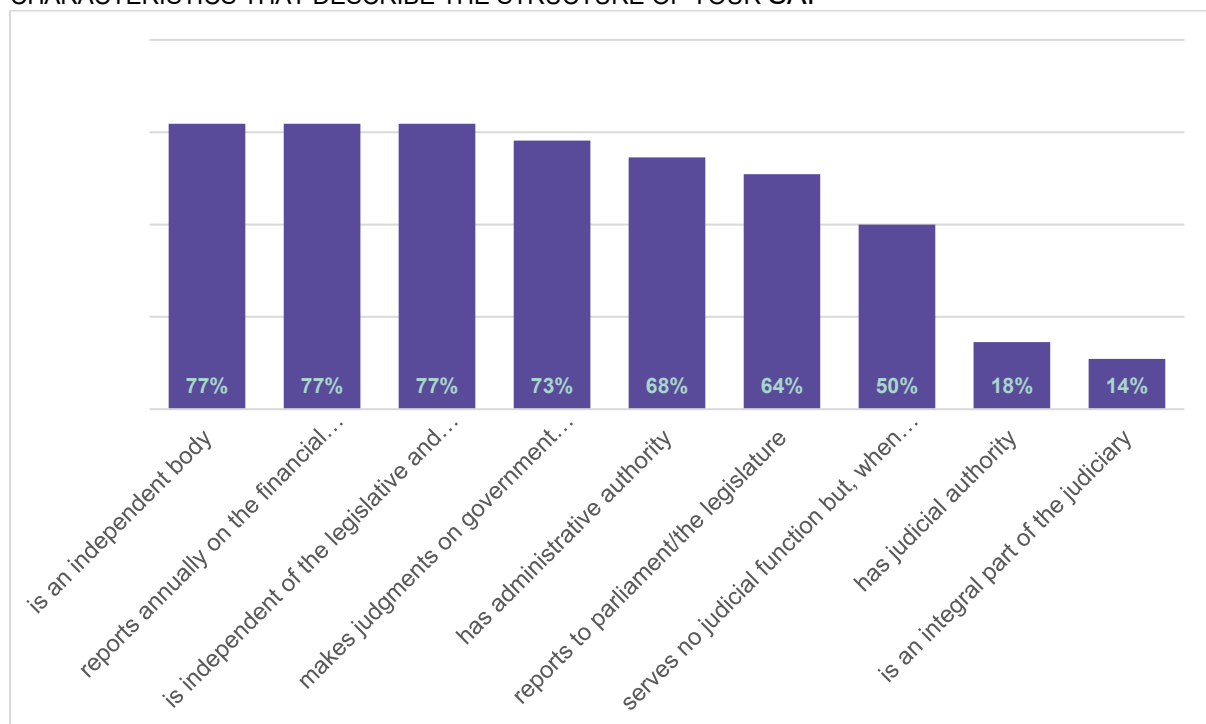
Findings

The findings that follow are analysed against the three themes of: organization (mandate), capacity (inputs), and audit scope (output and portfolio).

Organization mandate

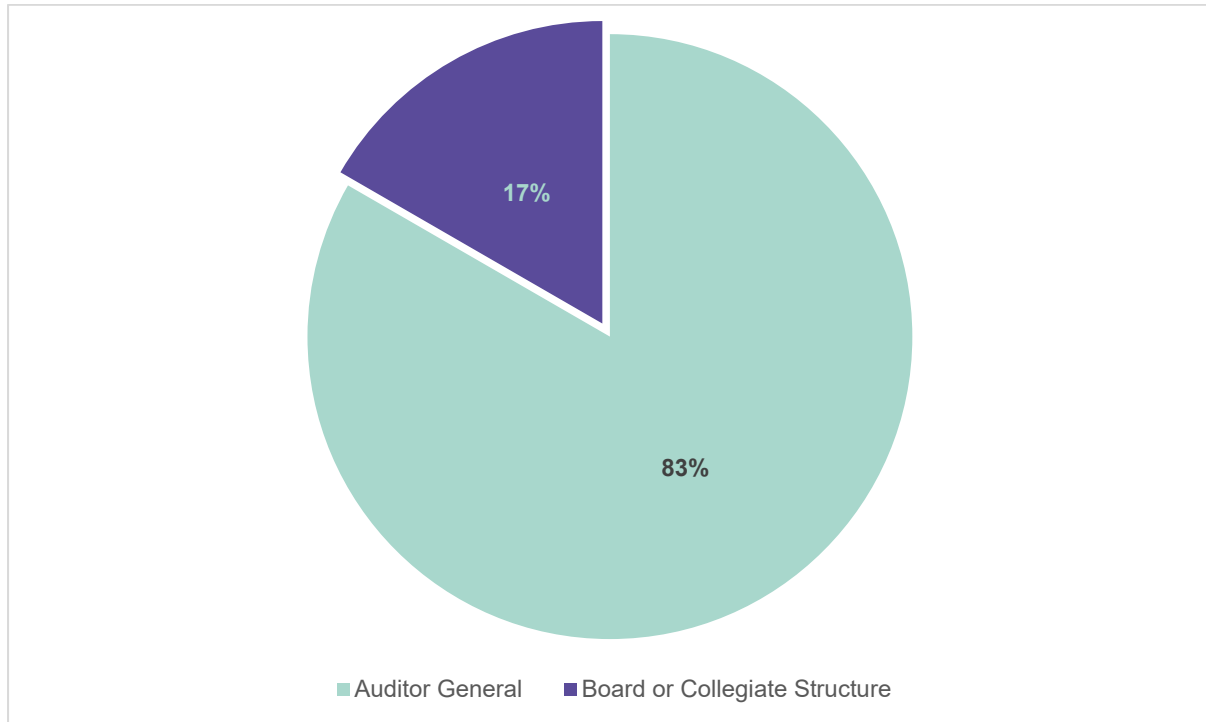
Figure 5 highlights the common characteristics across AFROSAI members. Whilst some characteristics are common others are not so, e.g. *has judicial authority* or *is an integral part of the judiciary*. Factors that are highly common include: *is an independent body*, *reports annually on the financial statements of government entities*, and *is independent of the legislative and executive branches*.

FIGURE 5. WITH REFERENCE TO THE CURRENT STRUCTURE OF YOUR SAI, PLEASE TICK THE CHARACTERISTICS THAT DESCRIBE THE STRUCTURE OF YOUR SAI



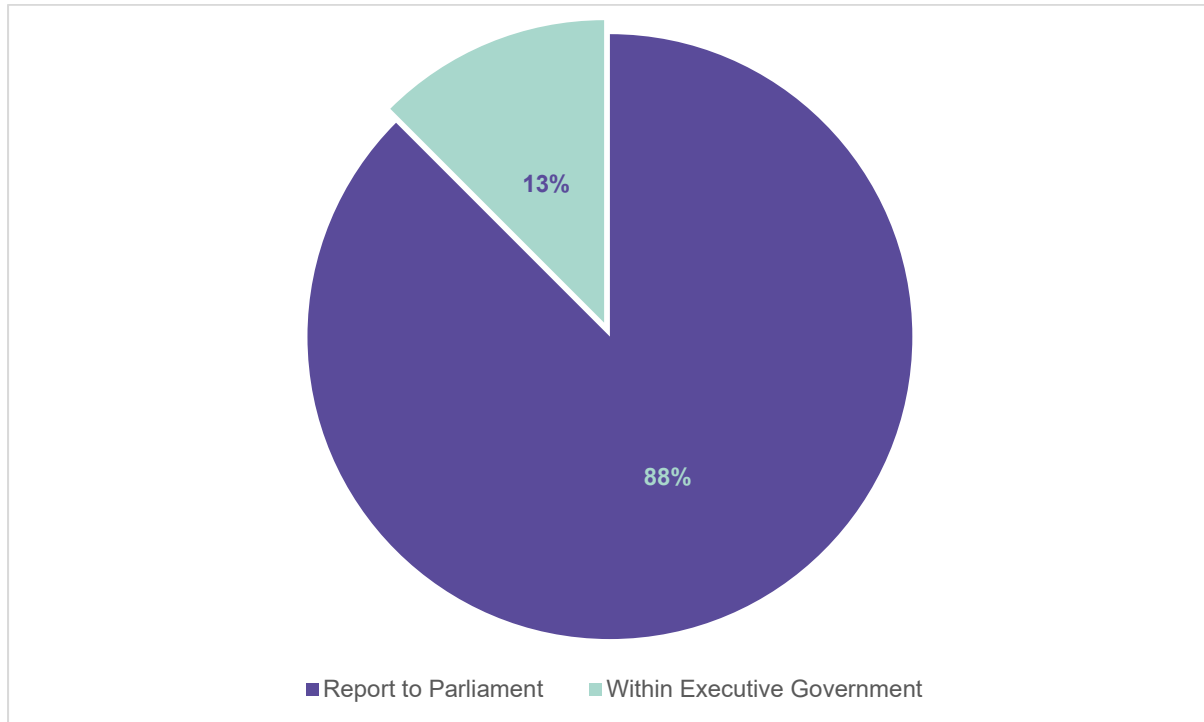
SAIs are headed by an auditor general, or there may be a board / collegiate structure. In the case of AFROSAI there appears to be a significant preference for being headed by an auditor general.

FIGURE 6. IS THE SAI HEADED BY AN AUDITOR GENERAL, OR IS THERE A BOARD OR COLLEGIATE STRUCTURE?



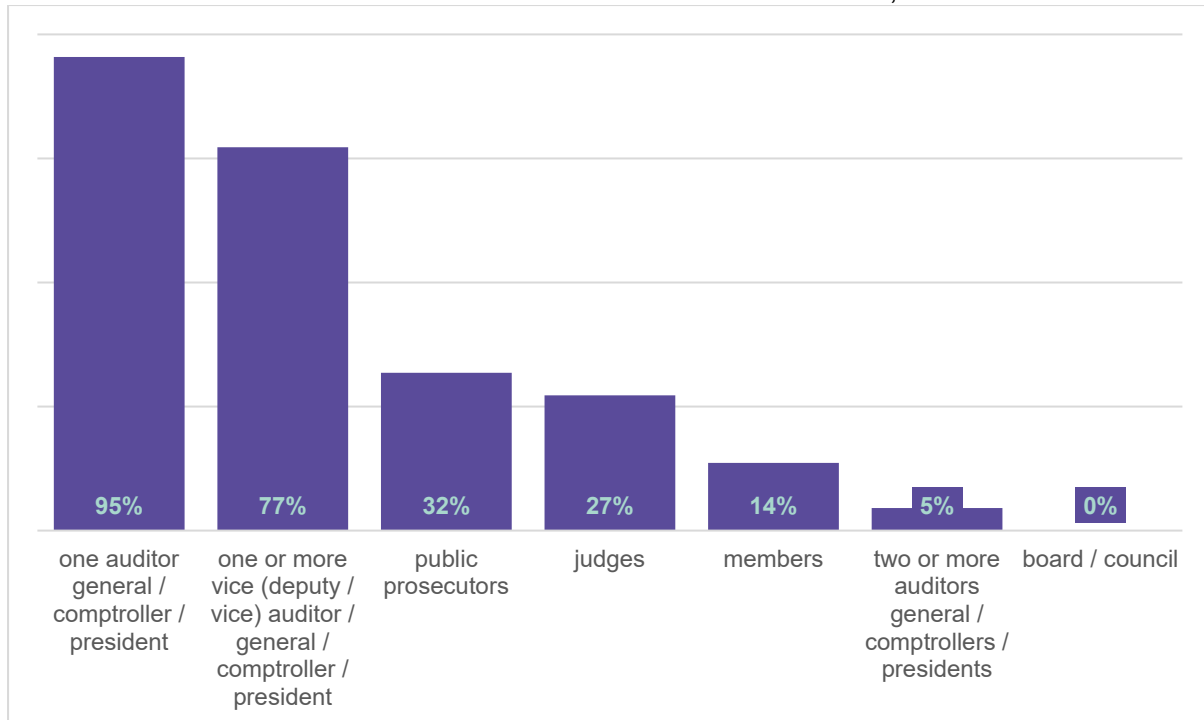
Audit offices may either *report to parliament* or be *within executive government*. What is abundantly clear, in figure 7 below, is that across AFROSAI respondents are far more likely to *report to parliament*.

FIGURE 7. DOES THE AUDIT OFFICE REPORT TO PARLIAMENT, OR IS THE AUDIT OFFICE WITHIN EXECUTIVE GOVERNMENT?



Our AFROSAI respondents typically, i.e. in 95% of cases, have *one auditor general / comptroller / president*. Interestingly, more than three-quarters also have *one or more deputy or vice auditor / general / comptroller / president*.

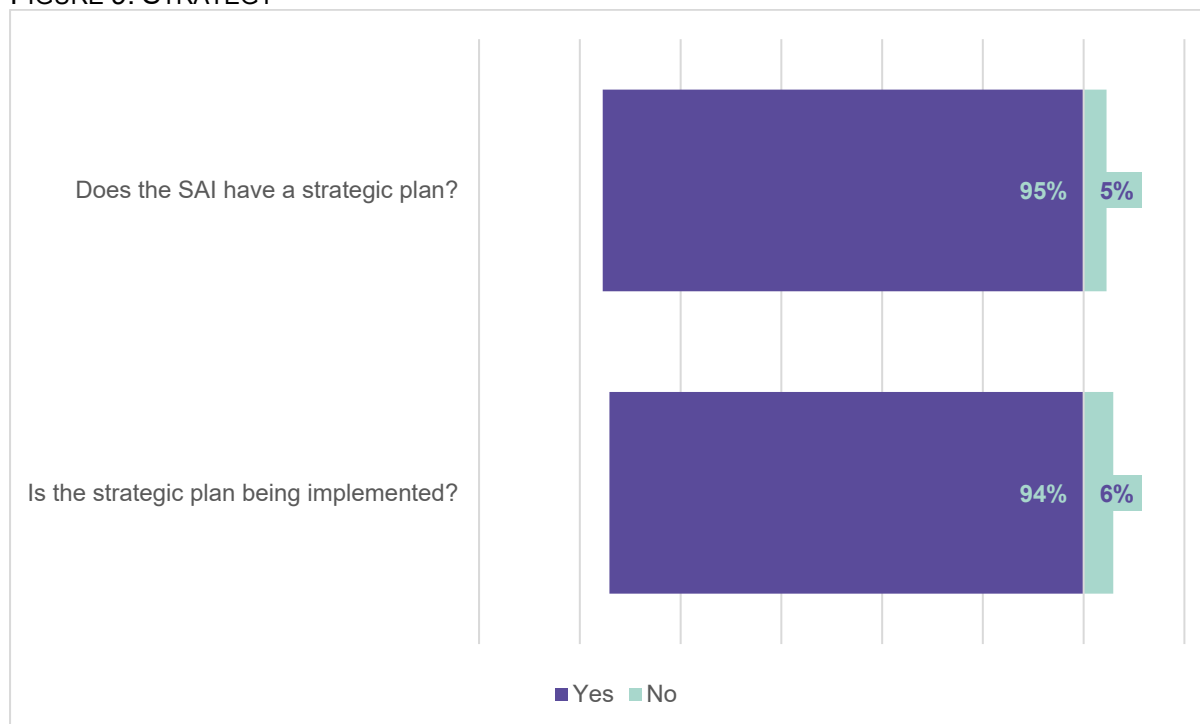
FIGURE 8. REGARDING YOUR HIGH-LEVEL ORGANIZATIONAL STRUCTURE, DO YOU HAVE?



Capacities

Overall, our survey found that 95% of all SAIs have a strategic plan with 92% implementing them. By comparison, across AFROSAI, some 95% have a strategic plan with 94% implementing them.

FIGURE 9. STRATEGY



The organizational mandate provides the powers to undertake work in the accountability space. However, the critical ingredient to fulfil the mandate effectively is having the relevant resources. To assess this the capacity section included consideration around funding arrangements and the type of opportunity for having the right staff and skills for the work needed. Furthermore, to demonstrate that SAIs are working effectively the quality of the SAI work needs to be independently validated.

The key challenge in many jurisdictions is that although the SAIs have legal independence they are still subject to the government salary structures. In many jurisdictions, this can create a challenge to recruit and retain professional qualified staff at necessary salaries. Figures 10 to 16, commencing overleaf, illustrate the position across the region for a range of pertinent factors.

FIGURE 10. ARE YOUR STAFF SUBJECT TO THE TERMS AND CONDITIONS OF THE COUNTRY'S PUBLIC / CIVIL SERVICE?

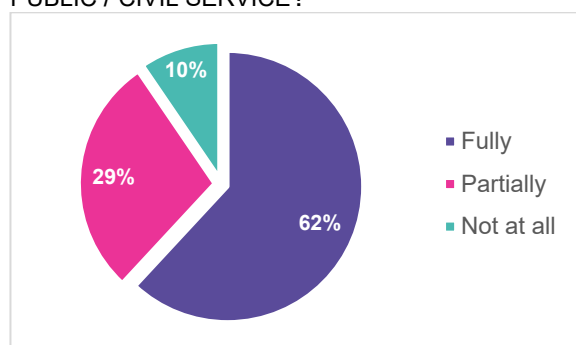


FIGURE 11. HAVE YOU HAD YOUR SALARIES BENCHMARKED TO EQUIVALENT ENTITIES / PROFESSIONS?

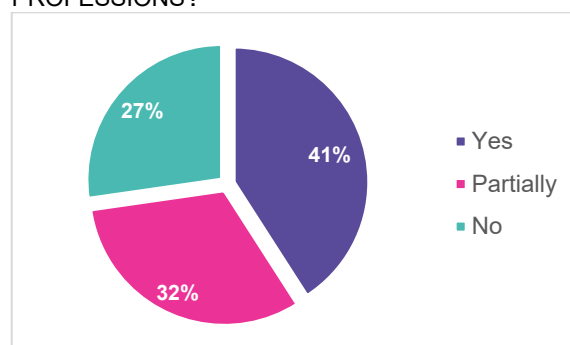


FIGURE 12. HAS THE SAI UNDERTAKEN A SKILLS AUDIT OF STAFF COMPETENCIES?

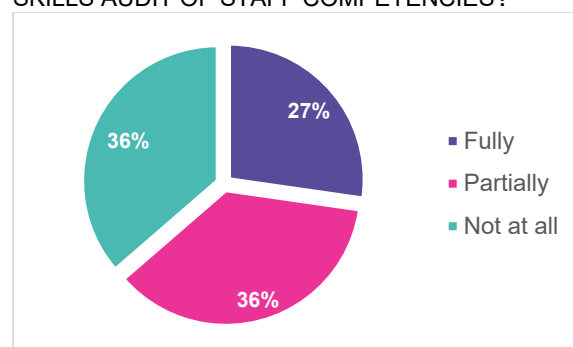


FIGURE 13. WHAT ARE THE MAIN CATEGORIES OF PROFESSION EMPLOYED IN THE SAI?

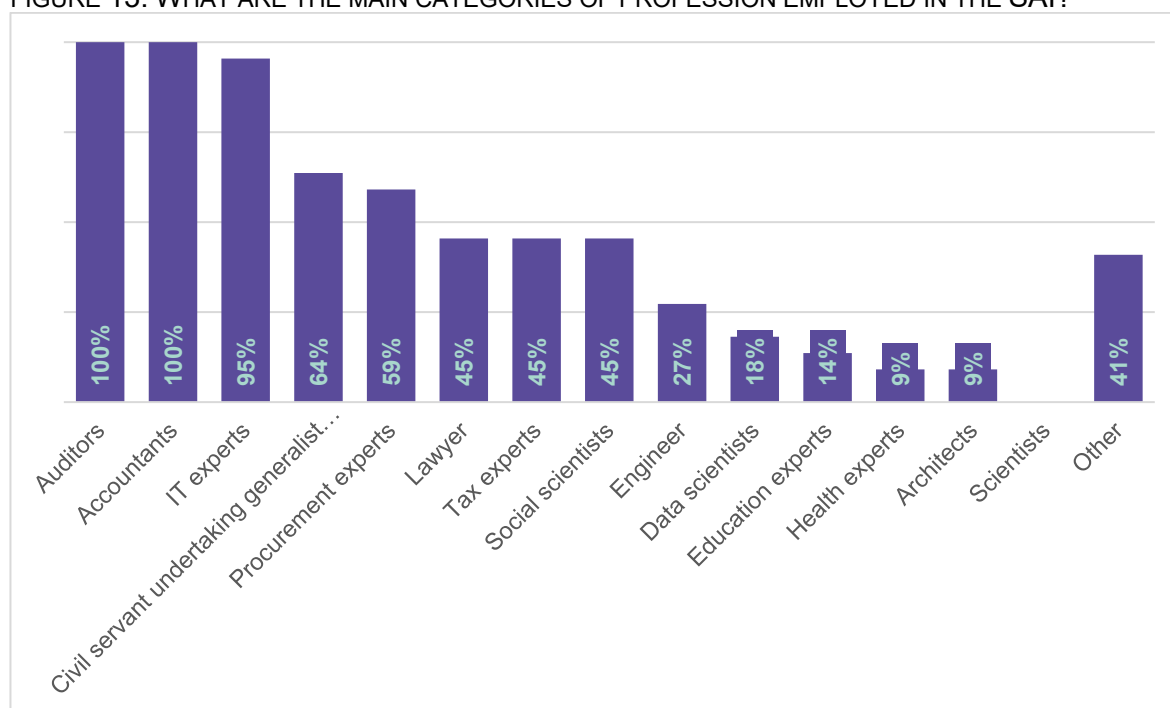


FIGURE 14. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO ARE QUALIFIED TO AT LEAST GRADUATE LEVEL

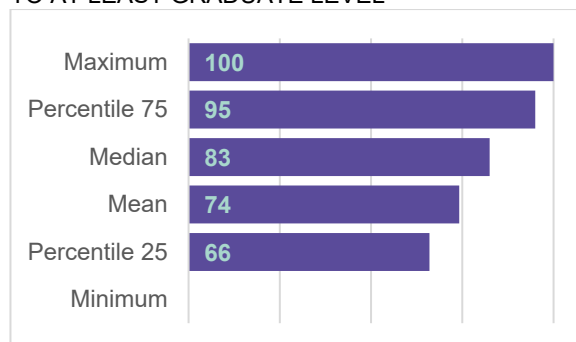


FIGURE 15. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO HOLD PROFESSIONAL QUALIFICATIONS

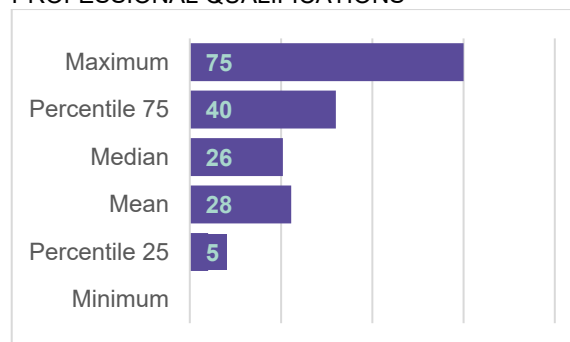
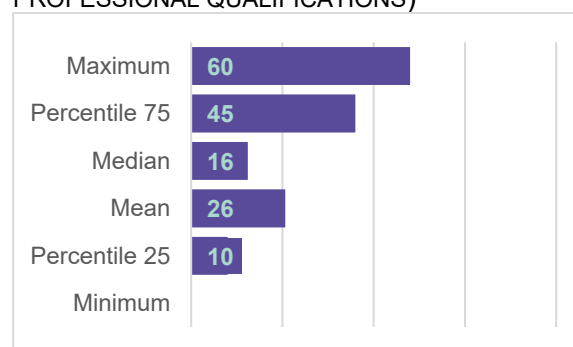
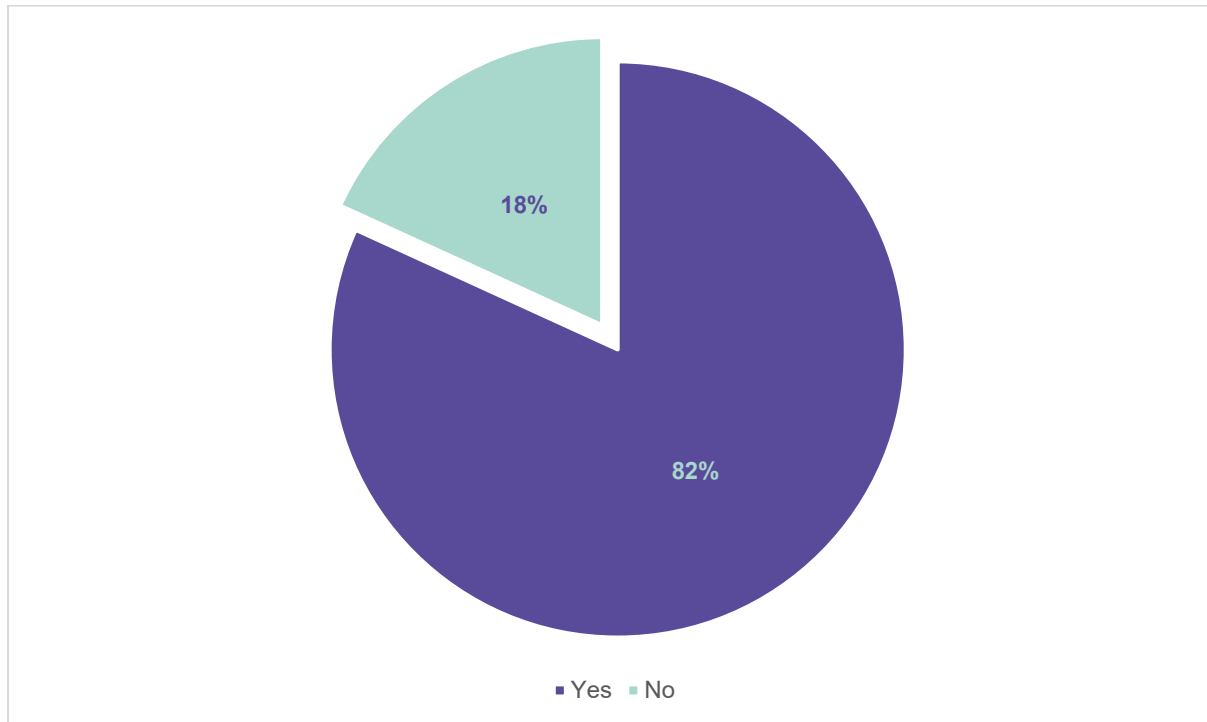


FIGURE 16. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO HOLD POST-GRADUATE QUALIFICATIONS (OTHER THAN PROFESSIONAL QUALIFICATIONS)



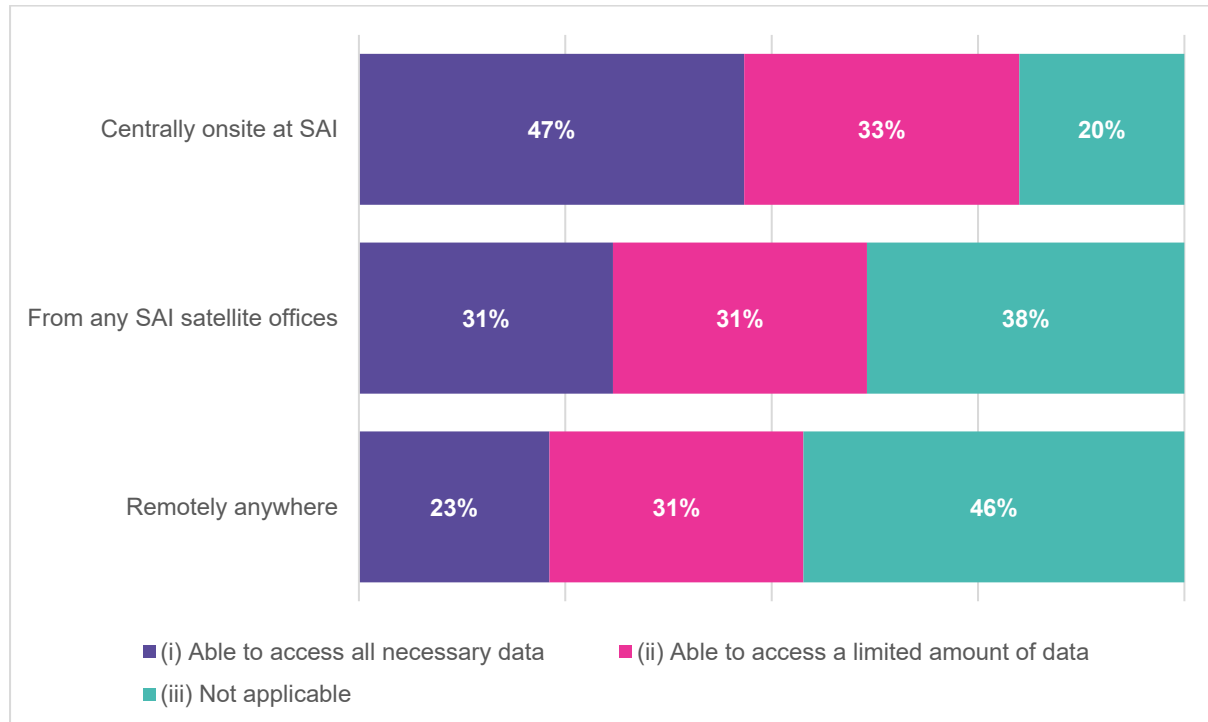
AFROSAI members appear to enjoy a slightly lower level of budget autonomy, compared to their peers elsewhere in the world. Whilst for all SAIs it would appear that 85% could determine the way its own budget will be spent, for AFROSAI members the proportion was slightly lower at 82%. However, this difference of 3% falls within our margin of error and therefore cannot be relied on as significant.

FIGURE 17. IS THE SAI ABLE TO DETERMINE HOW ITS OWN BUDGET WILL BE SPENT?



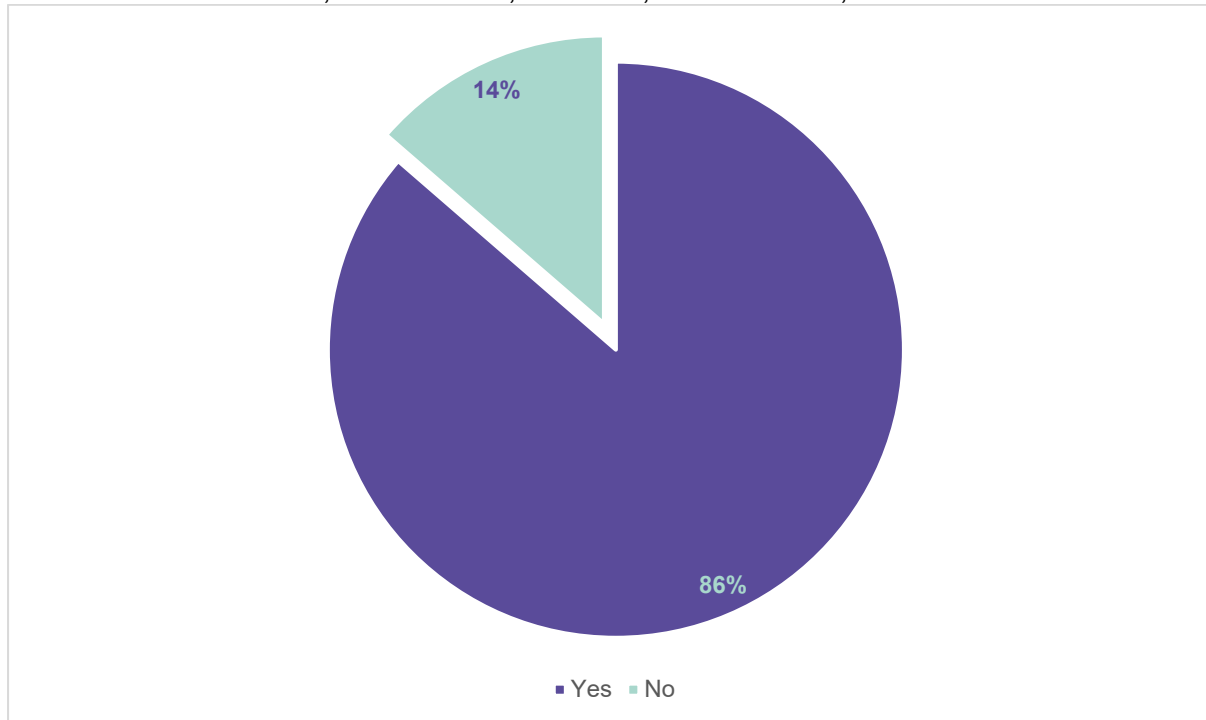
From an information communication technology (ICT) perspective AFROSAI members remain somewhat limited in their ability to access all necessary data either onsite, from any satellite office or remotely. Although, in 80% of cases, they can access all necessary data and a limited amount of data onsite. However, the equivalent figures for any satellite and remotely anywhere fall to 62% and 54% respectively.

FIGURE 18. FROM WHERE CAN YOU ACCESS DATA ELECTRONICALLY?



Independent assessment of performance across AFROSAI members is far more common than for all responding SAIs, with some 86% or more confirming they take place on a periodic basis compared with 75% overall.

FIGURE 19. DOES THE SAI PERIODICALLY UNDERTAKE INDEPENDENT ASSESSMENT OF ITS OWN PERFORMANCE THROUGH, FOR EXAMPLE, SAI-PMF, PEER REVIEWS, ICBF?



Audit scope, products and reporting

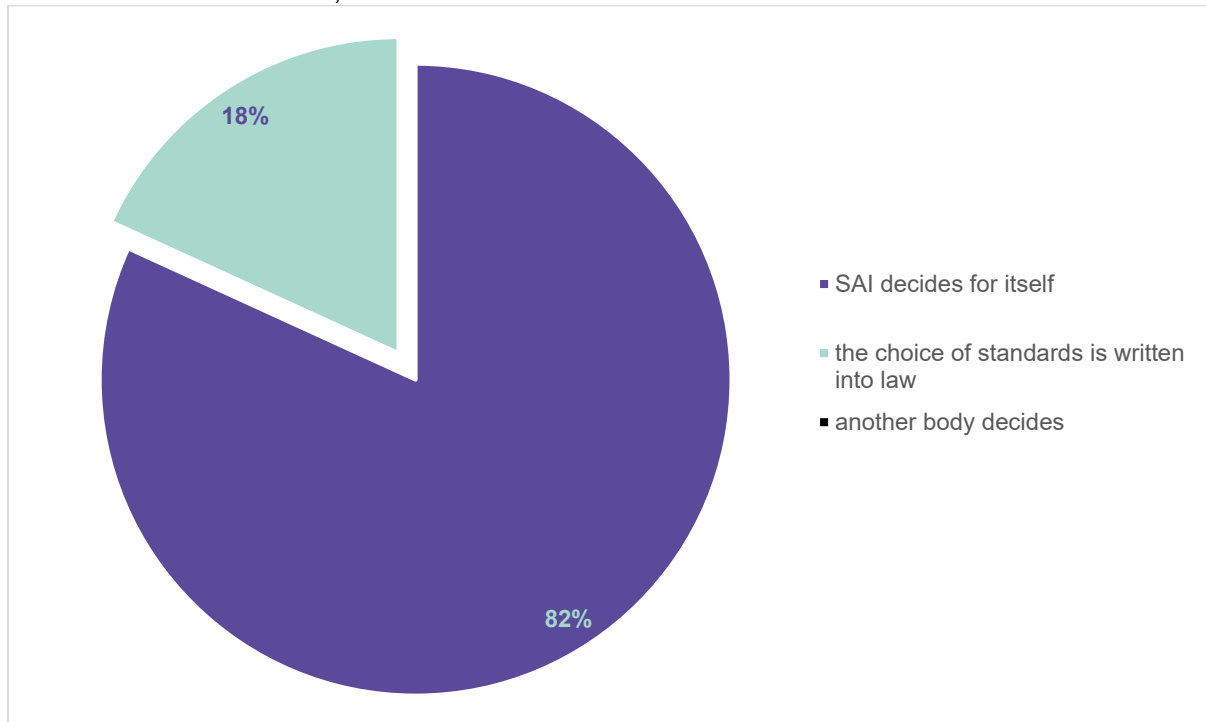
We asked AFROSAI members to provide copies of their mission statements. The majority were provided in English, all others were translated in order to provide the word cloud shown below. The size of the word reflects the frequency of use within the statements.

FIGURE 20. AFROSAI MISSION STATEMENT WORD CLOUD



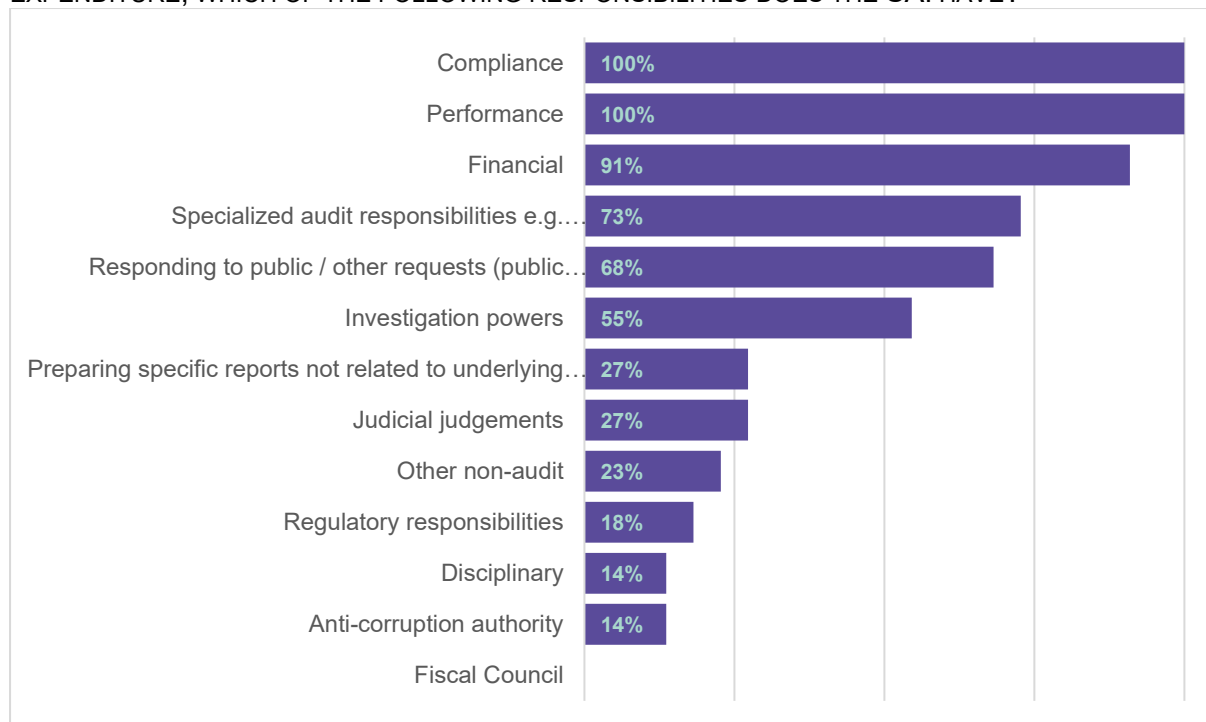
As with all respondents to the survey we find that across AFROSAI there is a tendency for the SAI to decide for itself which standard to apply (78% all respondents compared with 82% for AFROSAI). Furthermore, whilst in 21% of all cases the choice is written into law this figure for AFROSAI is slightly lower at 18%.

FIGURE 21. IS YOUR SAI ABLE TO DECIDE INDEPENDENTLY WHICH STANDARDS (SUCH AS ISSAIs OR ISAs) TO APPLY WHEN UNDERTAKING YOUR WORK, OR DOES ANOTHER BODY DECIDE WHICH STANDARDS YOU WILL USE, OR IS IT WRITTEN INTO LAW WHICH STANDARDS WILL BE USED?



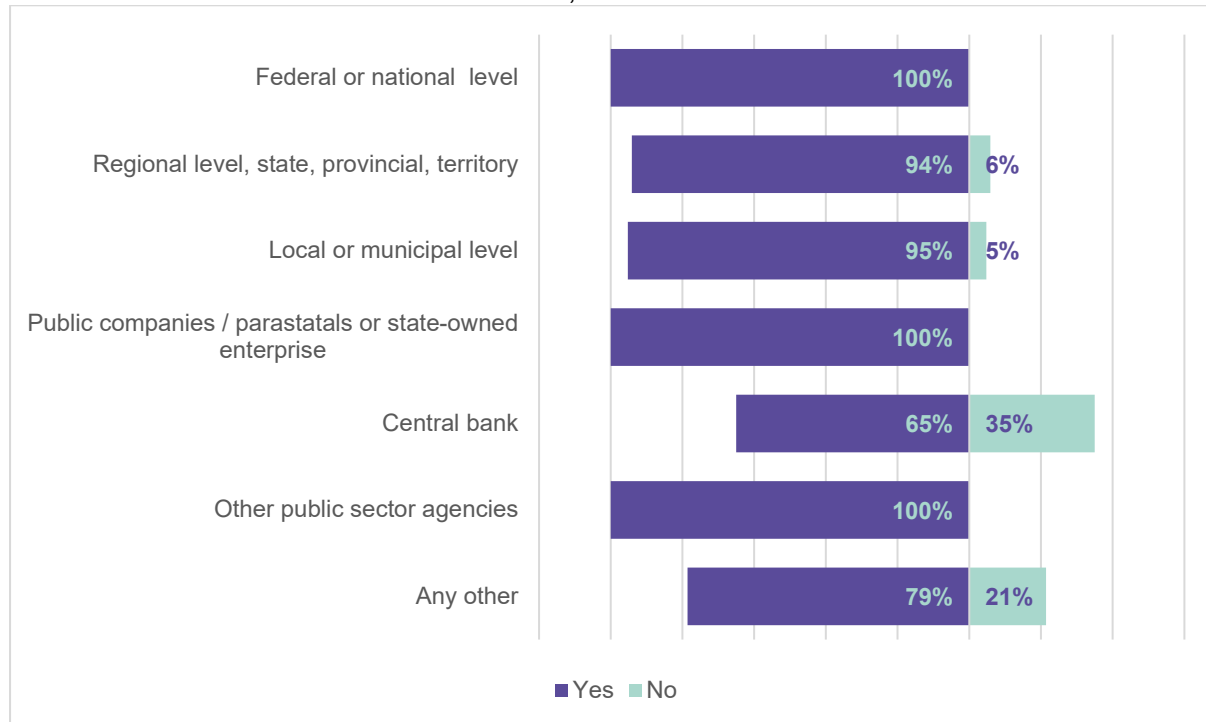
As can be seen in figure 22 below, AFROSAI members more or less all perform the work anticipated by ISSAI P100, i.e. compliance, performance and financial audits. However, a number also provide other services, although not all necessarily defined as audit related. As an aside, AFROSAI members appear to carry out higher proportions of compliance and performance audits compared to their peers and, proportionally, slightly fewer financial audits.

FIGURE 22. ALONG WITH PERFORMING AUDIT OF THE ANNUAL BUDGET AND RELATED EXPENDITURE, WHICH OF THE FOLLOWING RESPONSIBILITIES DOES THE SAI HAVE?



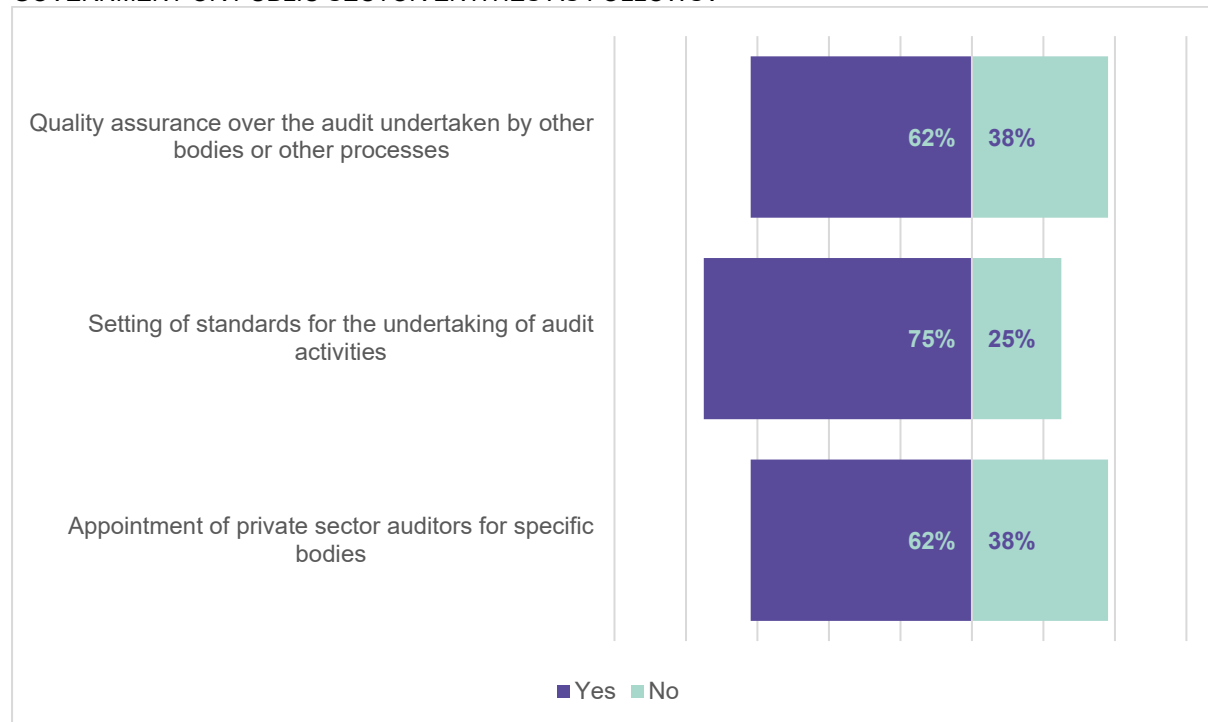
Survey respondents across AFROSAI indicated that their mandates to audit, in terms of coverage and scope, are quite varied. At both a *federal or national level*, for *public companies / parastatals or state-owned enterprises* and for *other public sector agencies* this mandate is at 100%. Interestingly some four SAIs had a legal mandate to carry out audits on all entities listed below, these are in: Angola, Namibia, Sierra Leone and South Sudan.

FIGURE 23. DOES YOUR SAI HAVE THE LEGAL MANDATE TO CARRY OUT AUDIT ON THE FOLLOWING ENTITIES/INSTITUTIONS/LEVELS E.G. CENTRAL, LOCAL ETC?



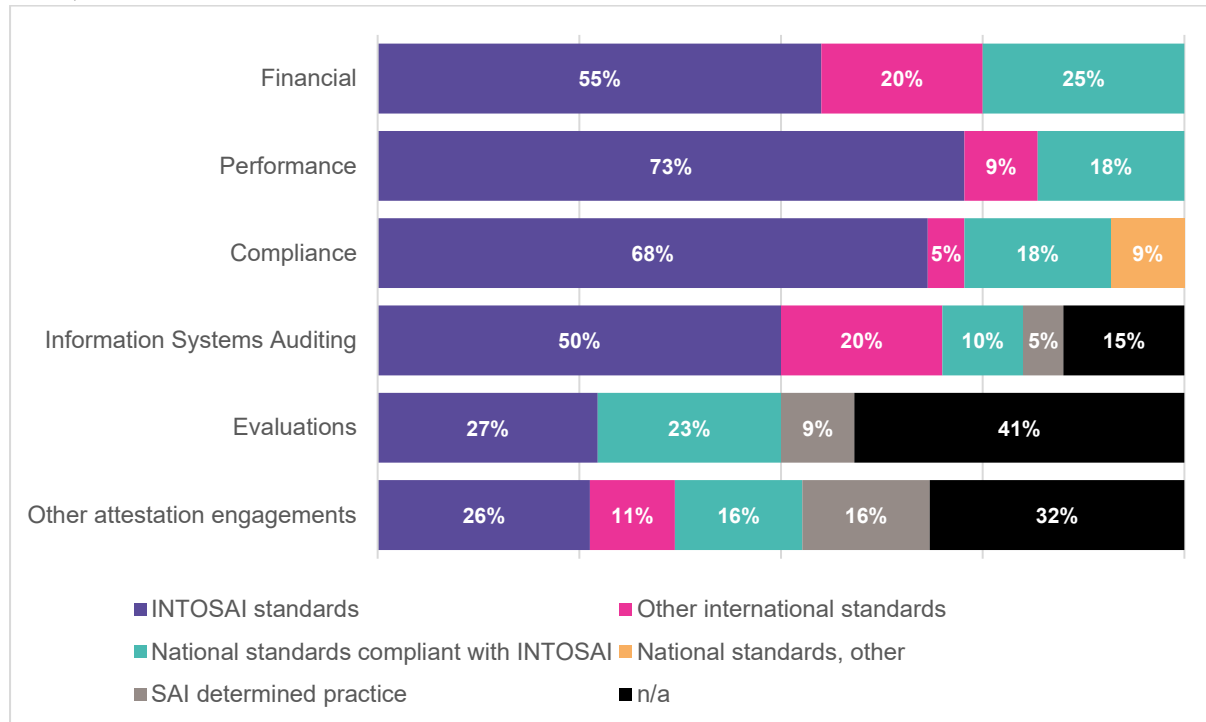
Compared to the other regions AFROSAI members engage to a significant extent in the quality assurance over setting standards for and appointing private sector auditors, figure 24 below demonstrates this.

FIGURE 24. DOES YOUR SAI HAVE OTHER RESPONSIBILITIES OVER OTHER LEVELS OF GOVERNMENT OR PUBLIC SECTOR ENTITIES AS FOLLOWS?



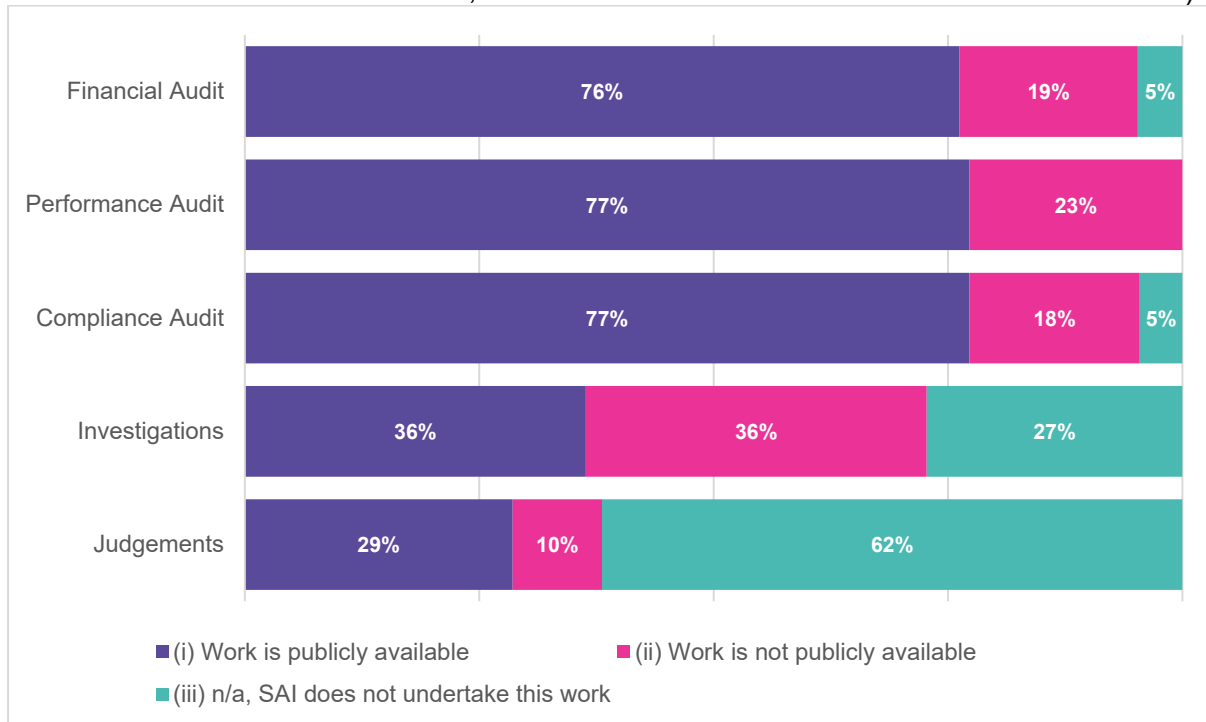
Within AFROSAI, standards applied for the three main types of audit are largely derived from INTOSAI standards. Therefore, in principle, SAIs within the region have legal independence, undertake many functions beyond auditing and cover most areas of the public sector. In addition, the SAI can decide upon their standards or have them entrenched in legislation.

FIGURE 25. FOR THE DIFFERENT TYPES OF SAI ACTIVITIES PLEASE STATE THE REGULATORY BODY / REQUIREMENTS USED AS A BASIS OF THE WORK PERFORMED



Across AFROSAI, for the three main types of audit, the majority of the work is publicly available. Although, in respect of investigations around a third is publicly available. Whilst for judgements only slightly more than a third do this work, but most of that is made public.

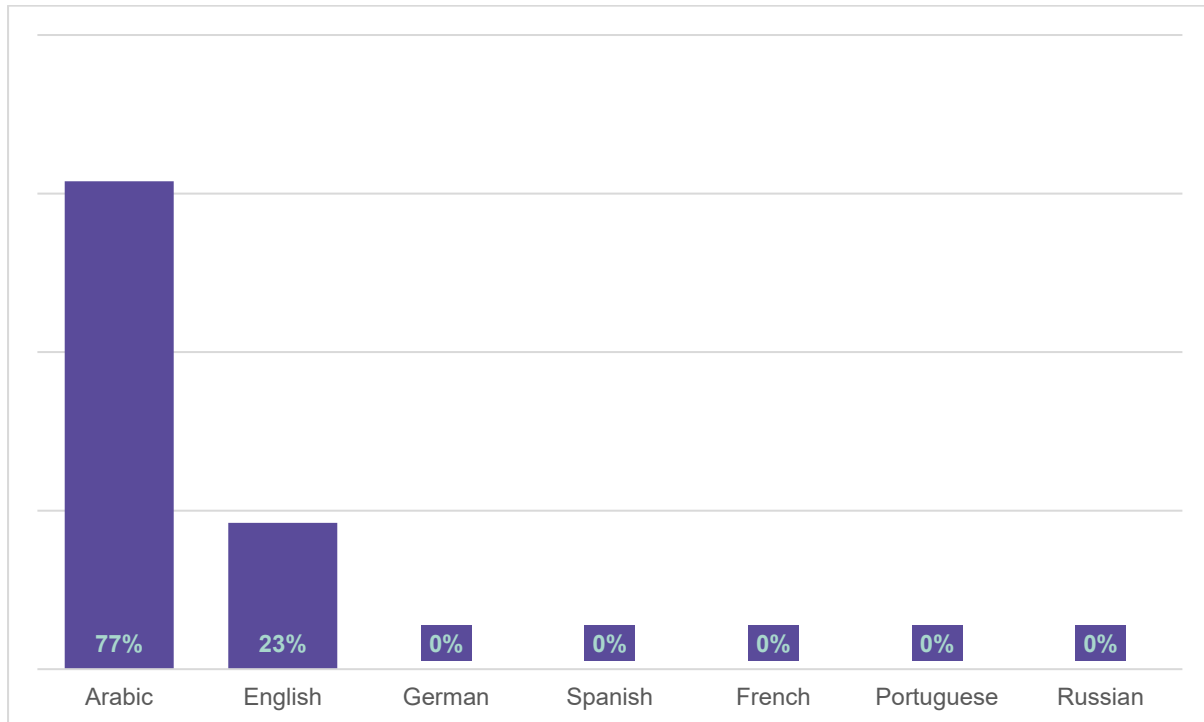
FIGURE 26. FOR THE FOLLOWING AREAS OF WORK, PLEASE INDICATE IF THE WORK (OR THE RESULTS OF THE WORK) OF YOUR SAI IS PUBLICLY AVAILABLE (FOR EXAMPLE, BY MAKING A REPORT AVAILABLE ON THE INTERNET, OR BY REPORTING TO AN OPEN PARLIAMENTARY SESSION)



ARABOSAI

Of ARABOSAI members that responded to the survey, 77% of respondents completed the survey in Arabic. The only other language used was English, in 23% of cases.

FIGURE 27. CHOSEN SURVEY LANGUAGE



Overview

Organizational context

The organizational context considers the mandate, legal framework, structure and bodies involved that gives a SAI structure and powers. The survey findings show that, in terms of structure, four factors were highly common across the 13 respondents within ARABOSAI. These factors were: Is an independent body (77%); and reports annually on the financial statements of government entities (69%). From a structural perspective, some 85% are headed by an auditor general. Whilst in the other 15% of cases there is a board or collegiate structure.

In respect of reporting lines, the vast majority report to parliament (85%), with just 15% doing so within executive government. The survey also revealed that some 92% had 'one auditor general / comptroller / president', whilst in 85% of cases the high-level structure consisted of 'one or more deputy or vice auditor / general / comptroller / president'.

Capacities

Strategically we found that in all cases across ARABOSAI 100% had a plan and in 91% of cases that strategic plan was being implemented. From a human resources (HR) perspective, we evaluated the extent to which staff were: subject to the terms and conditions of the country's public / civil service; had salaries benchmarked to equivalent entities / professions; and had undertaken a skills audit of staff competencies. Typically, we found that:

- Less than half (46%) have staff subject to the same terms and conditions of the country's public / civil service;
- Staff have had their salaries benchmarked to equivalent entities / professions (Yes [38%]; Partially [46%]); and
- The SAI had undertaken a skills audit of staff competencies (Fully [31%]; Partially [54%]).

Continuing on the HR theme, staff were most likely to be either auditors, accountants or lawyers. Some 82% were likely to be qualified to at least graduate level, which is a larger proportion than any other region. Whilst just 15% held a professional qualification (amongst the lowest of all regions) and 27% held a post-graduate qualification.

The survey enquired about the status of the SAIs in relation to determination of budgets, whether it periodically undertakes independent assessment of its own performance, and regarding access to data. Reassuringly some 85% of ARABOSAI members stated 'yes' in response to the question 'Is the SAI able to determine how its own budget will be spent?'.

In response to the challenge 'Does the SAI periodically undertake independent assessment of its own performance through, for example, SAI-PMF, peer reviews etc.' our survey found that around three-quarters (77%) did so.

From an ICT perspective, the picture was quite varied. Typically, half (50%) were able to access all necessary data centrally onsite, whereas the ability to do the same from any satellite office was at 33%. Whilst just 29% were able to access all necessary data remotely anywhere.

“Audit” Scope

SAIs are predominantly in a position of being able to decide which standards to apply when undertaking work, with some 78% reporting that they ‘decide for themselves’. In practically all other cases the choice of standards is ‘written into law’, except in ASOSAI where one SAI stated that ‘another body decides’.

In terms of the audits being carried out three types feature highly, these are: Financial audits (100%); Performance audits (92%); and Compliance audits (85%). Other types of audit that SAIs within ARABOSAI frequently undertake include:

- Specialized audit responsibilities e.g. environmental mandate, 62%; and
- Non-audit (other), 46%.

The extent to which SAIs are mandated to carry out these audits also varies quite extensively, with table 4 below illustrating this point.

TABLE 4. LEGAL MANDATE TO AUDIT

Entity / institution	Yes	No
Federal or national level	100%	0%
Other public sector agencies	100%	0%
Public companies / parastatals or state-owned enterprise	100%	0%
Regional level, state, provincial, territory	92%	8%
Central bank	90%	10%
Local or municipal level	82%	18%

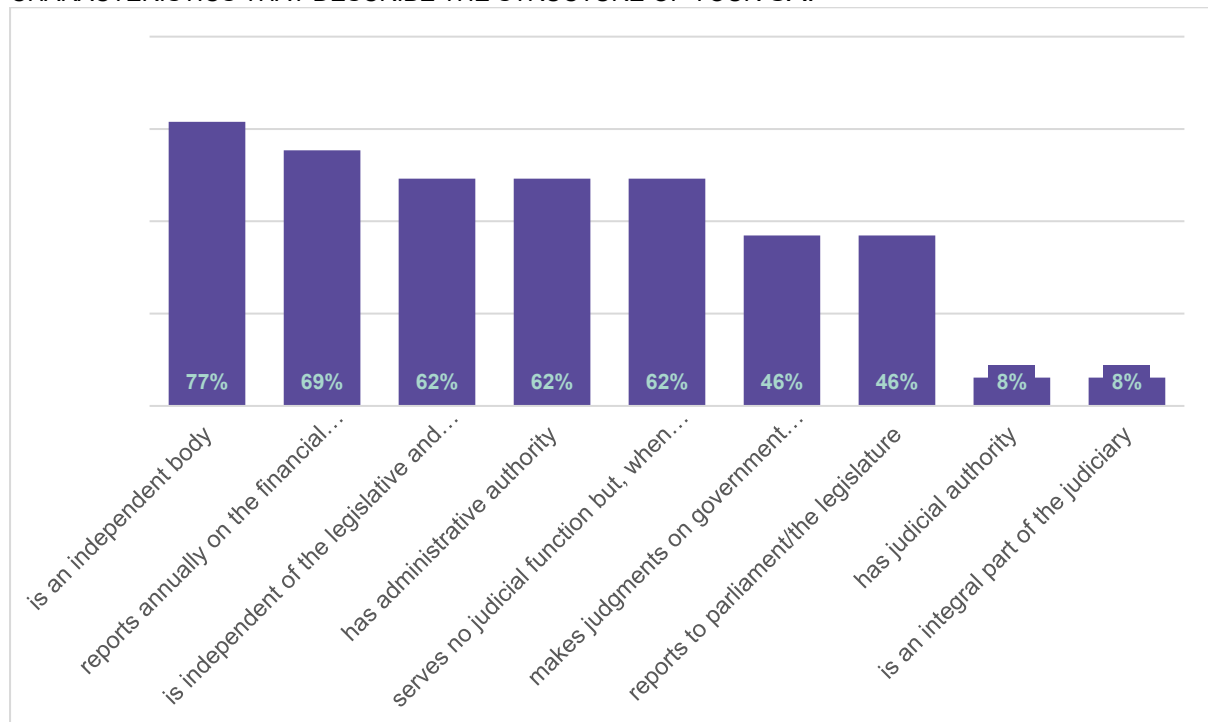
Findings

The findings that follow are analysed against the three themes of: organization (mandate), capacity (inputs), and audit scope (output and portfolio).

Organization mandate

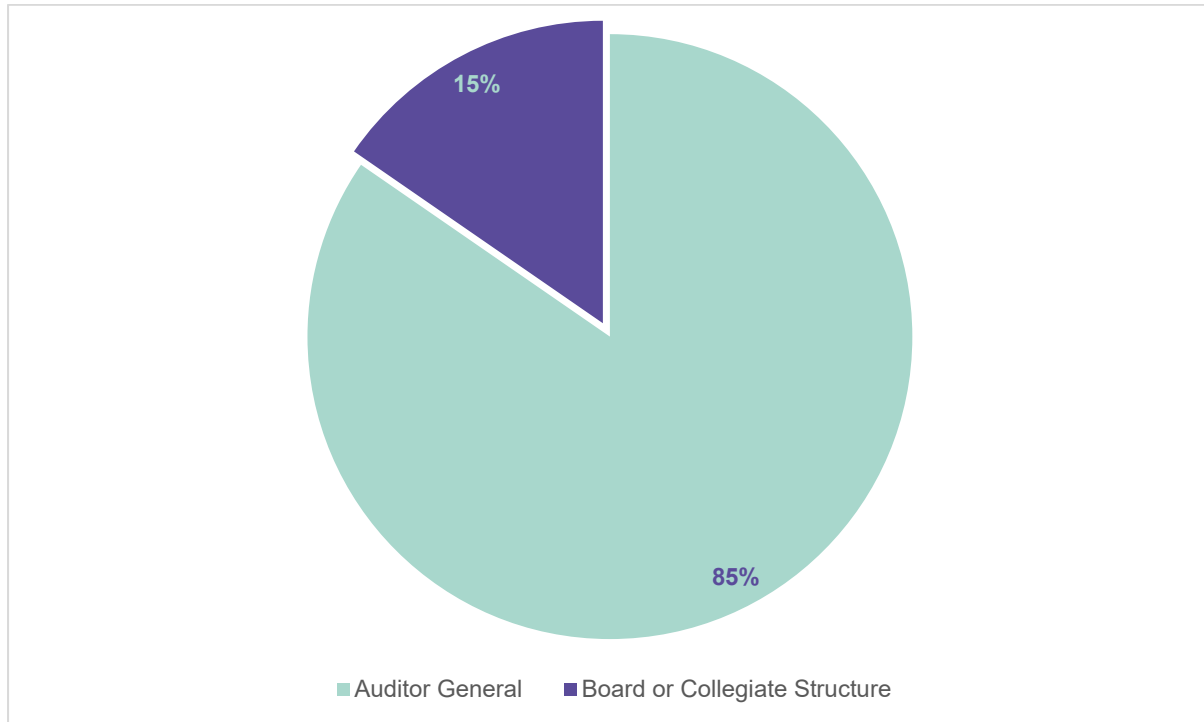
Figure 28 below highlights the common characteristics across ARABOSAI members. Whilst some characteristics are common, others are not so, e.g. *is an independent body*. Factors that are highly common include: *reports annually on the financial statements of government entities, is independent of the legislative and executive branches, has administrative authority, or serves no judicial function but, when warranted, its findings may be passed to legal authorities for further action*.

FIGURE 28. WITH REFERENCE TO THE CURRENT STRUCTURE OF YOUR SAI, PLEASE TICK THE CHARACTERISTICS THAT DESCRIBE THE STRUCTURE OF YOUR SAI



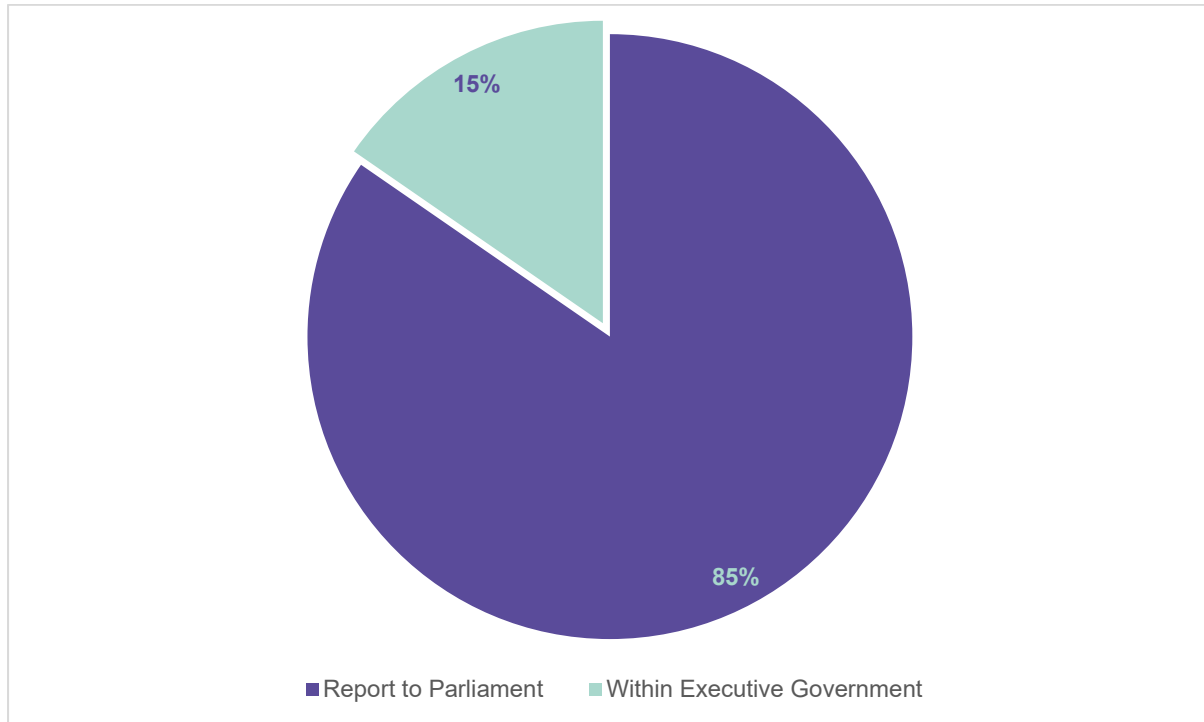
SAIs are headed by an auditor general, or there may be a board / collegiate structure. In the case of ARABOSAI there appears to be a significant preference for being headed by an auditor general.

FIGURE 29. IS THE SAI HEADED BY AN AUDITOR GENERAL, OR IS THERE A BOARD OR COLLEGIATE STRUCTURE?



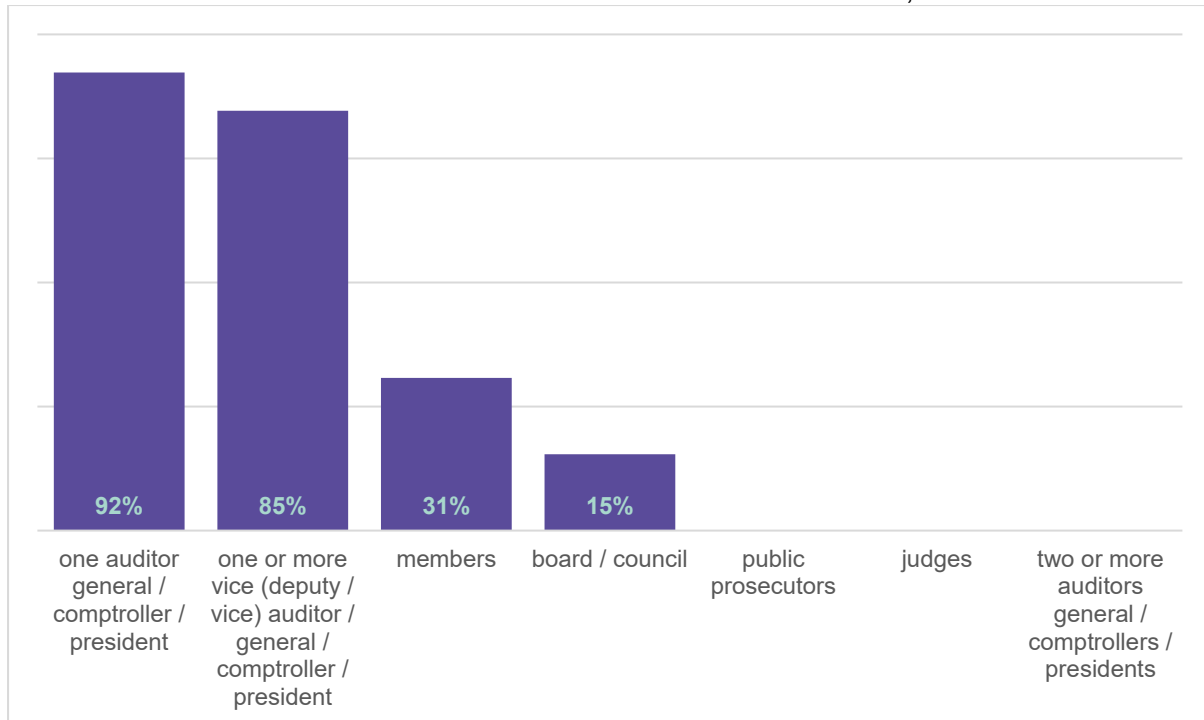
Audit offices may either *report to parliament* or be *within executive government*. What is abundantly clear, in figure 30 below, is that across ARABOSAI respondents are far more likely to *report to parliament*.

FIGURE 30. DOES THE AUDIT OFFICE REPORT TO PARLIAMENT, OR IS THE AUDIT OFFICE WITHIN EXECUTIVE GOVERNMENT?



Our ARABOSAI respondents typically, i.e. in 92% of cases, have one auditor general / comptroller / president. Furthermore, some 85% also have one or more deputy or vice auditor / general / comptroller / president.

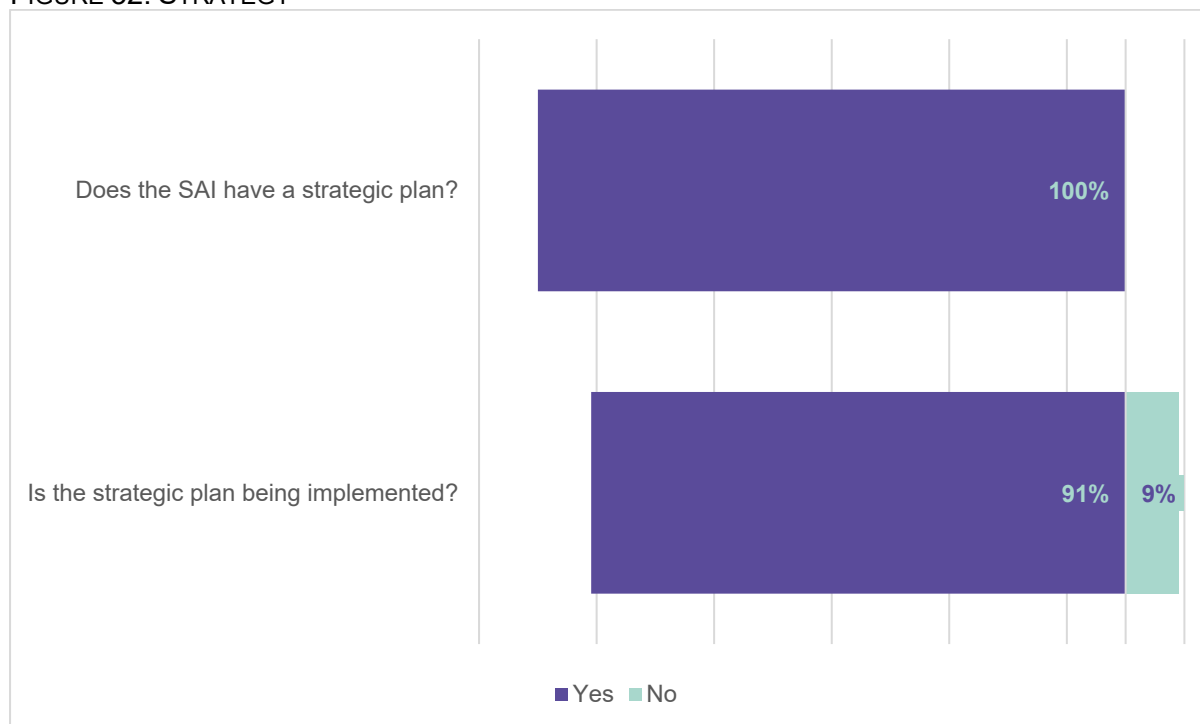
FIGURE 31. REGARDING YOUR HIGH-LEVEL ORGANIZATIONAL STRUCTURE, DO YOU HAVE?



Capacities

Overall, our survey found that 95% of all SAIs have a strategic plan with 92% implementing them. By comparison, across ARABOSAI, some 100% have a strategic plan with 91% implementing them.

FIGURE 32. STRATEGY



The organizational mandate provides the powers to undertake work in the accountability space. However, the critical ingredient to fulfil the mandate effectively is having the relevant resources. To assess this the capacity section included consideration around funding arrangement and the type of opportunity for having the right staff and skills for the work needed. Furthermore, to demonstrate that SAIs are working effectively the quality of the SAI work needs to be independently validated.

The key challenge in many jurisdictions is that although the SAIs have legal independence they are still subject to the government salary structures. In many jurisdictions, this can create a challenge to recruit and retain professional qualified staff at salaries that may not be appropriate. Figures 33 to 39 overleaf and following, illustrate the position across the region for a range of pertinent factors.

FIGURE 33. ARE YOUR STAFF SUBJECT TO THE TERMS AND CONDITIONS OF THE COUNTRY'S PUBLIC / CIVIL SERVICE?

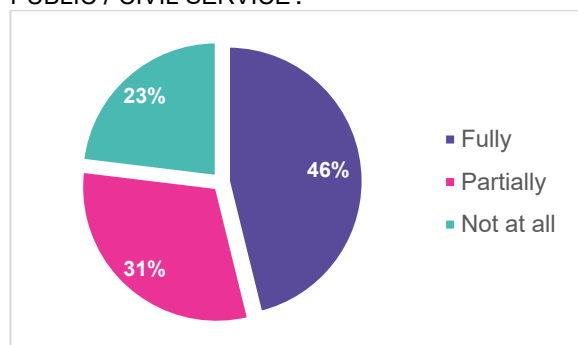


FIGURE 34. HAVE YOU HAD YOUR SALARIES BENCHMARKED TO EQUIVALENT ENTITIES / PROFESSIONS?

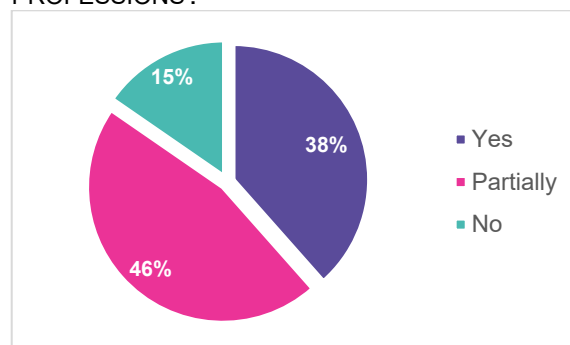


FIGURE 35. HAS THE SAI UNDERTAKEN A SKILLS AUDIT OF STAFF COMPETENCIES?

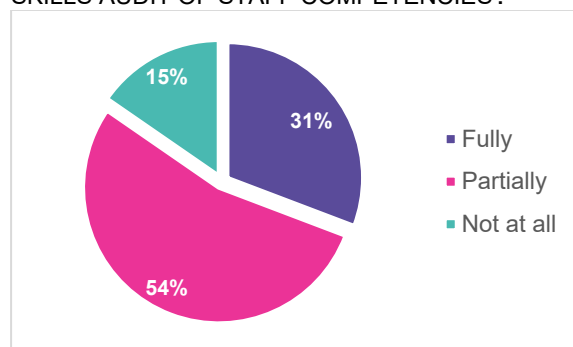


FIGURE 36. WHAT ARE THE MAIN CATEGORIES OF PROFESSION EMPLOYED IN THE SAI?

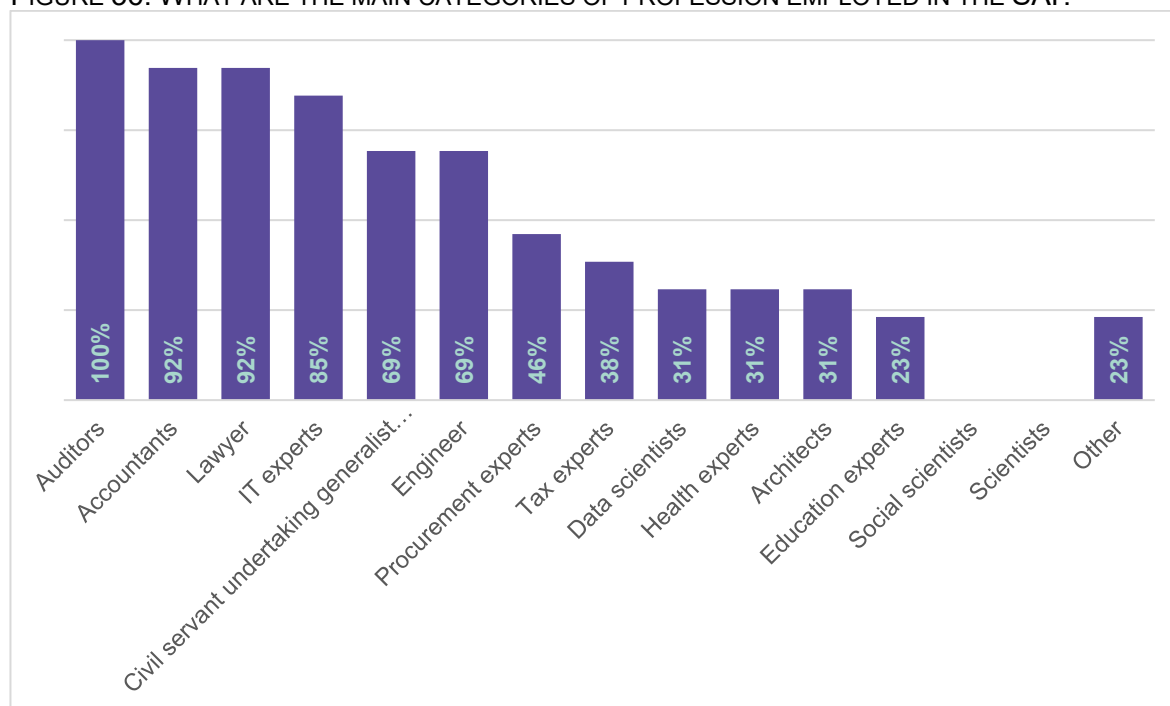


FIGURE 37. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO ARE QUALIFIED TO AT LEAST GRADUATE LEVEL

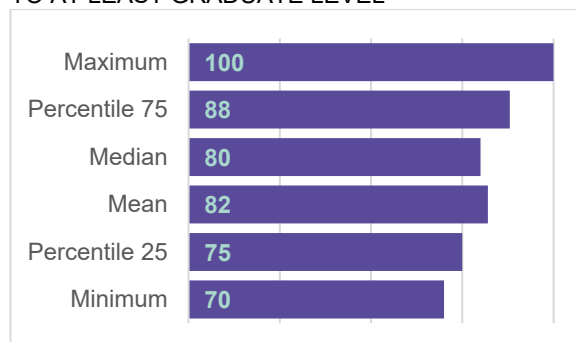


FIGURE 38. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO HOLD PROFESSIONAL QUALIFICATIONS

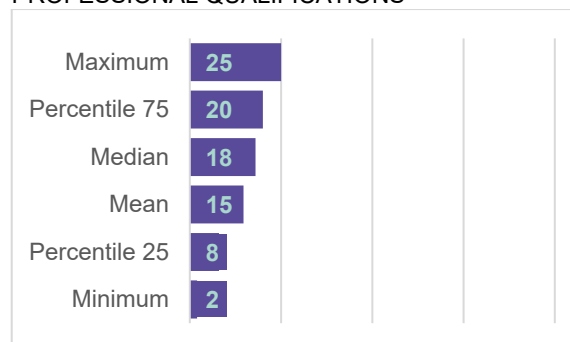
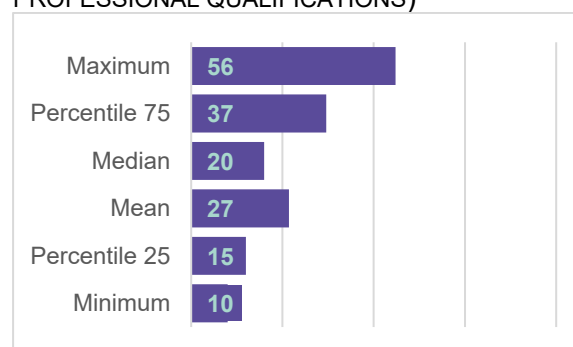
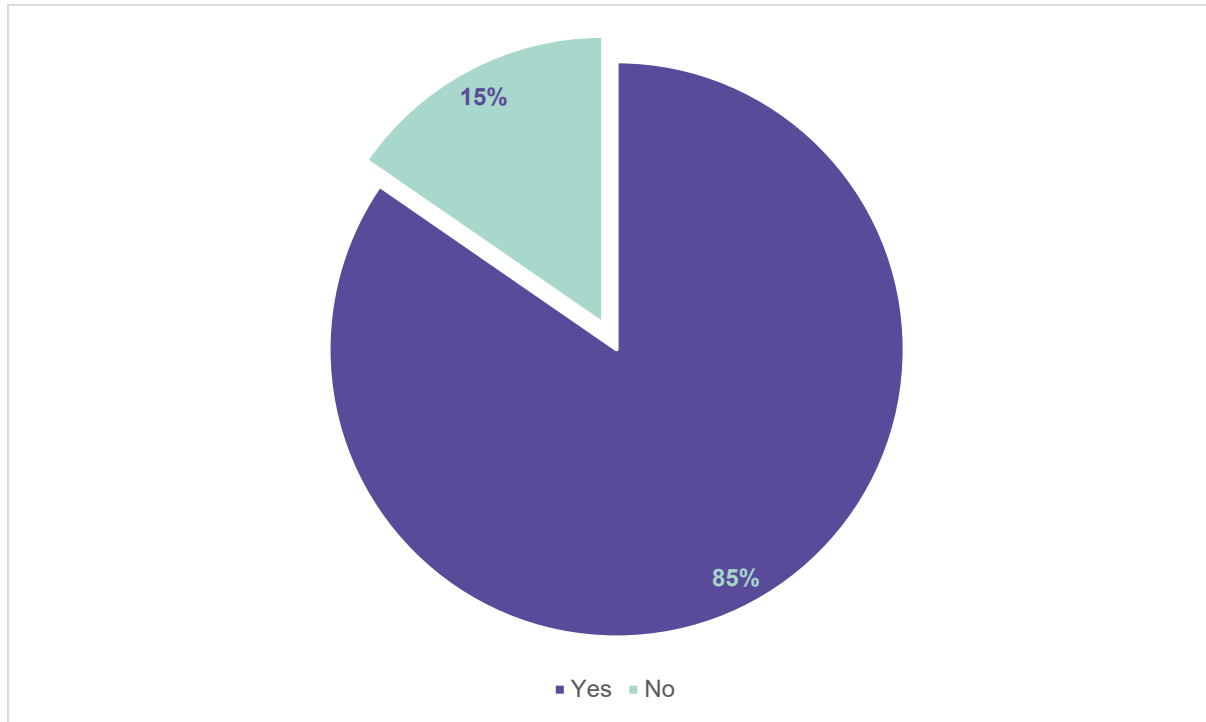


FIGURE 39. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO HOLD POST-GRADUATE QUALIFICATIONS (OTHER THAN PROFESSIONAL QUALIFICATIONS)



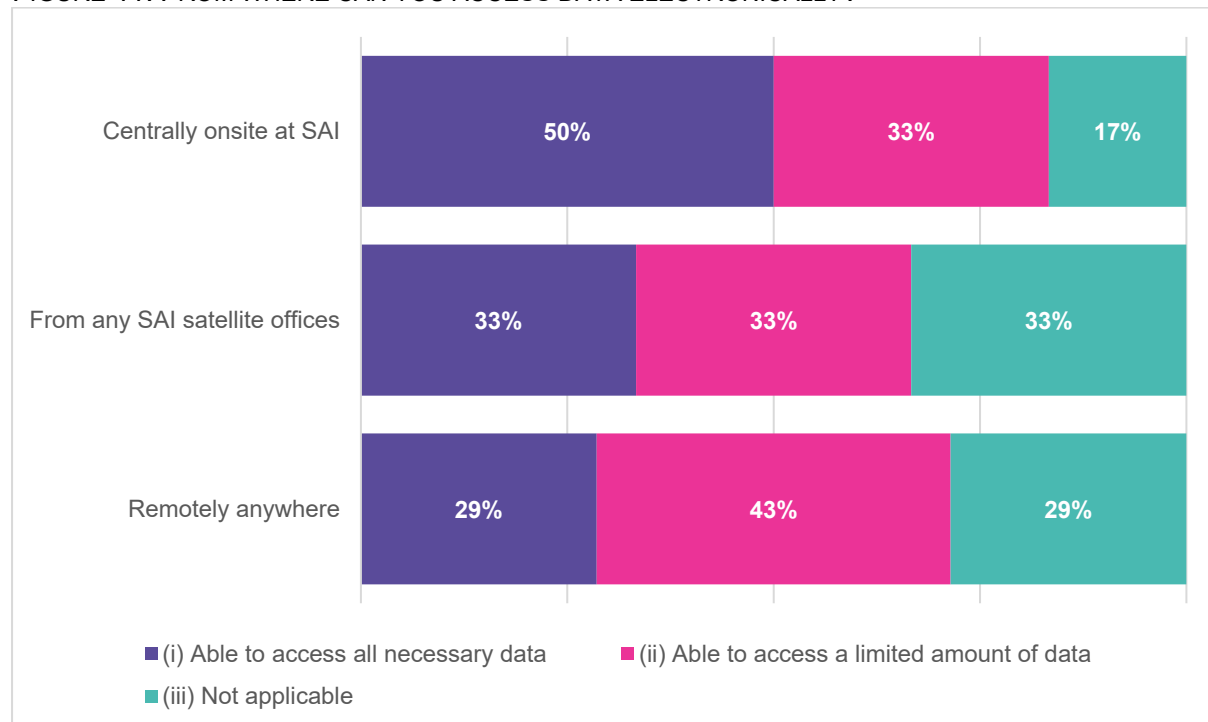
ARABOSAI members appear to enjoy the same level of budget autonomy, compared to their peers elsewhere in the world. Whilst for all SAIs it would appear that 85% could determine the way its own budget will be spent for ARABOSAI members the proportion was the same at 85%.

FIGURE 40. IS THE SAI ABLE TO DETERMINE HOW ITS OWN BUDGET WILL BE SPENT?



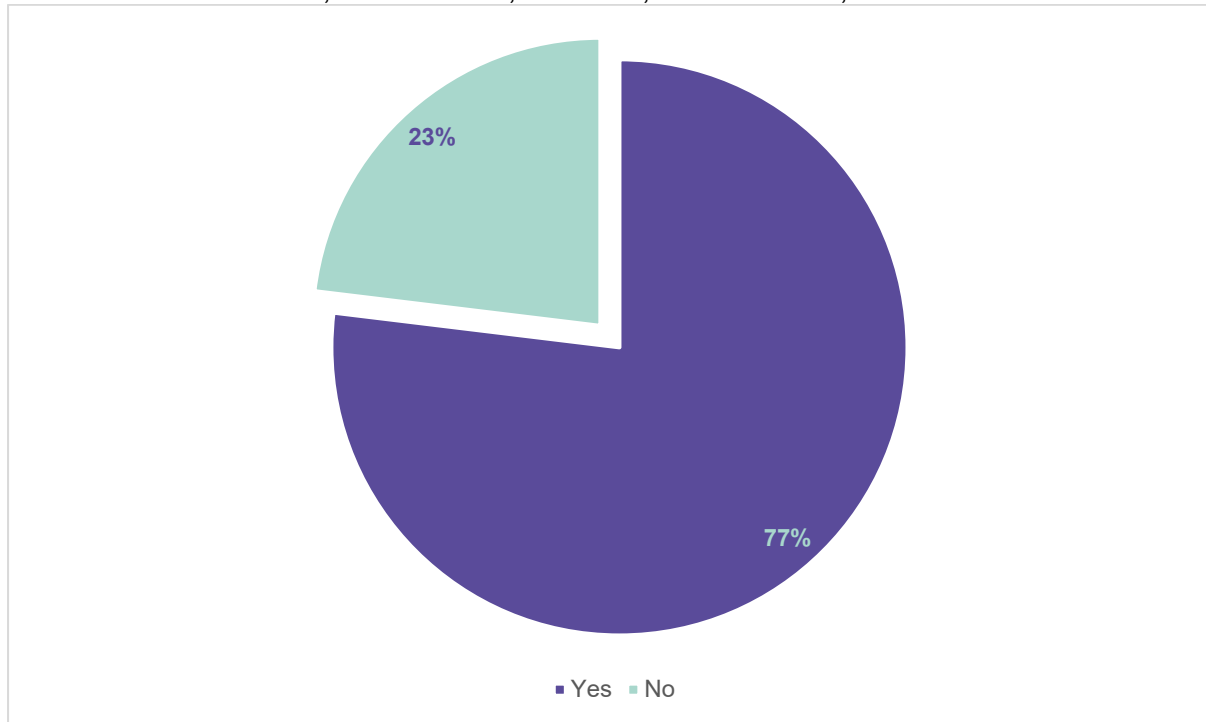
From an information communication technology (ICT) perspective ARABOSAI members remain somewhat limited in their ability to access data from anywhere other than centrally onsite at SAI. Even centrally they can only do so in 50% of all cases. However, we note that in over two-thirds of all cases the ability to access all or a limited amount of data is possible from any satellite office (66%) and remotely anywhere (72%).

FIGURE 41. FROM WHERE CAN YOU ACCESS DATA ELECTRONICALLY?



Independent assessment of performance across ARABOSAI members is as common as that for all responding SAIs, with some 77% confirming they take place on a periodic basis compared with 75% overall.

FIGURE 42. DOES THE SAI PERIODICALLY UNDERTAKE INDEPENDENT ASSESSMENT OF ITS OWN PERFORMANCE THROUGH, FOR EXAMPLE, SAI-PMF, PEER REVIEWS, ICBF?



Audit scope, products and reporting

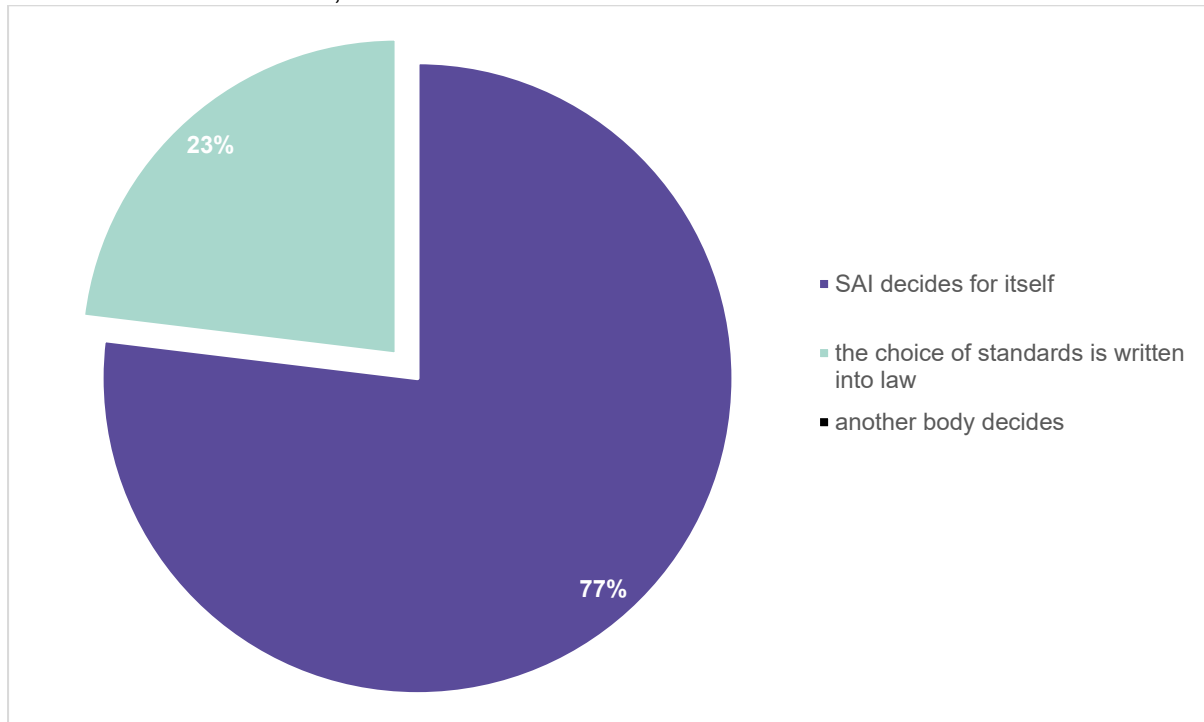
We asked ARABOSAI members to provide copies of their mission statements. The size of the word reflects the frequency of use within the statements. Please note that the majority of responses were provided in Arabic, these have been translated into English.

FIGURE 43. ARABOSAI MISSION STATEMENT WORD CLOUD



As with all respondents to the survey we find that across ARABOSAI, there is a tendency for the SAI to decide for itself which standard to apply (78% all respondents compared with 77% for ARABOSAI). Furthermore, whilst in 21% of all cases the choice is written into law this figure for ARABOSAI is slightly higher at 23%.

FIGURE 44. IS YOUR SAI ABLE TO DECIDE INDEPENDENTLY WHICH STANDARDS (SUCH AS ISSAIs OR ISAs) TO APPLY WHEN UNDERTAKING YOUR WORK, OR DOES ANOTHER BODY DECIDE WHICH STANDARDS YOU WILL USE, OR IS IT WRITTEN INTO LAW WHICH STANDARDS WILL BE USED?



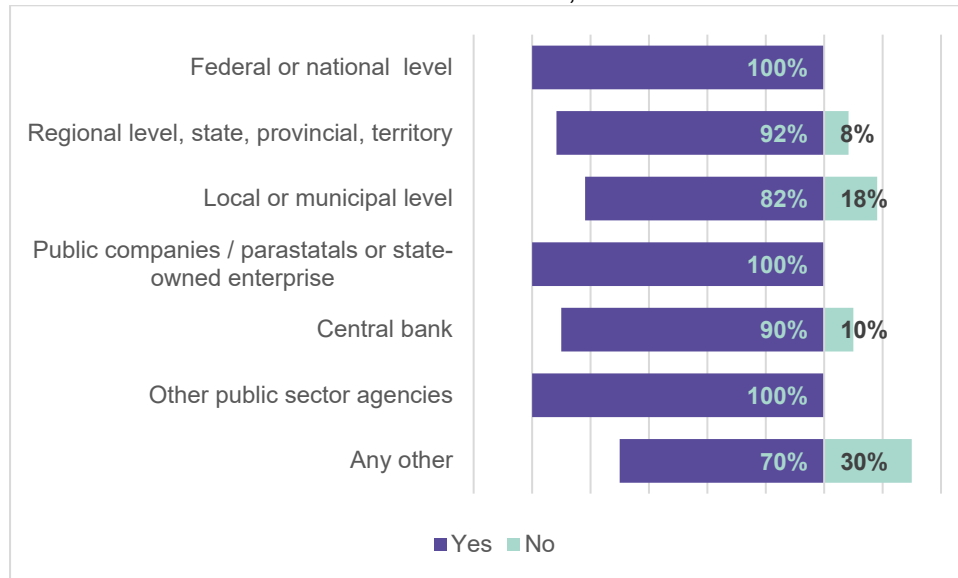
As can be seen, in figure 45 below ARABOSAI members more or less all perform the work anticipated by ISSAI P100, i.e. financial, performance and compliance. However, a number also provide other services, although not all necessarily defined as audit related.

FIGURE 45. ALONG WITH PERFORMING AUDIT OF THE ANNUAL BUDGET AND RELATED EXPENDITURE, WHICH OF THE FOLLOWING RESPONSIBILITIES DOES THE SAI HAVE?



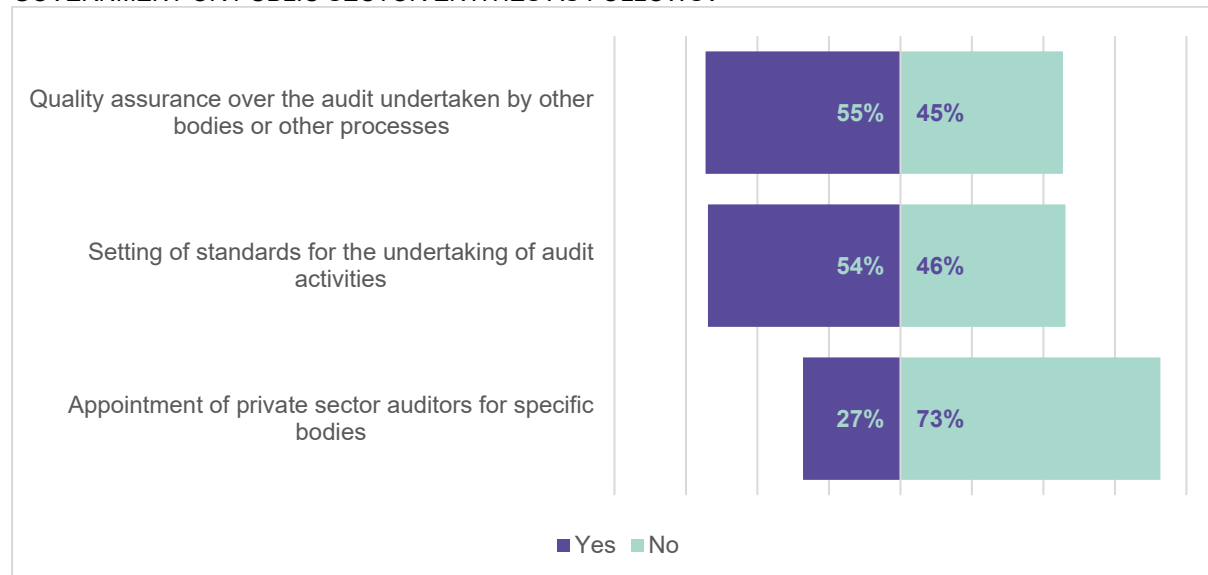
Survey respondents across ARABOSAI indicated that their mandates to carry out audits, in terms of coverage and scope, are quite varied. At both a *federal or national level*, for *public companies / parastatals or state-owned enterprises* and for *other public sector agencies* this mandate is at 100%. Interestingly, some five SAls had a legal mandate to carry out audits on all entities listed below, these are in: Egypt, Jordan, Libya, Palestine, and the Yemen.

FIGURE 46. DOES YOUR SAI HAVE THE LEGAL MANDATE TO CARRY OUT AUDIT ON THE FOLLOWING ENTITIES/INSTITUTIONS/LEVELS E.G. CENTRAL, LOCAL ETC.?



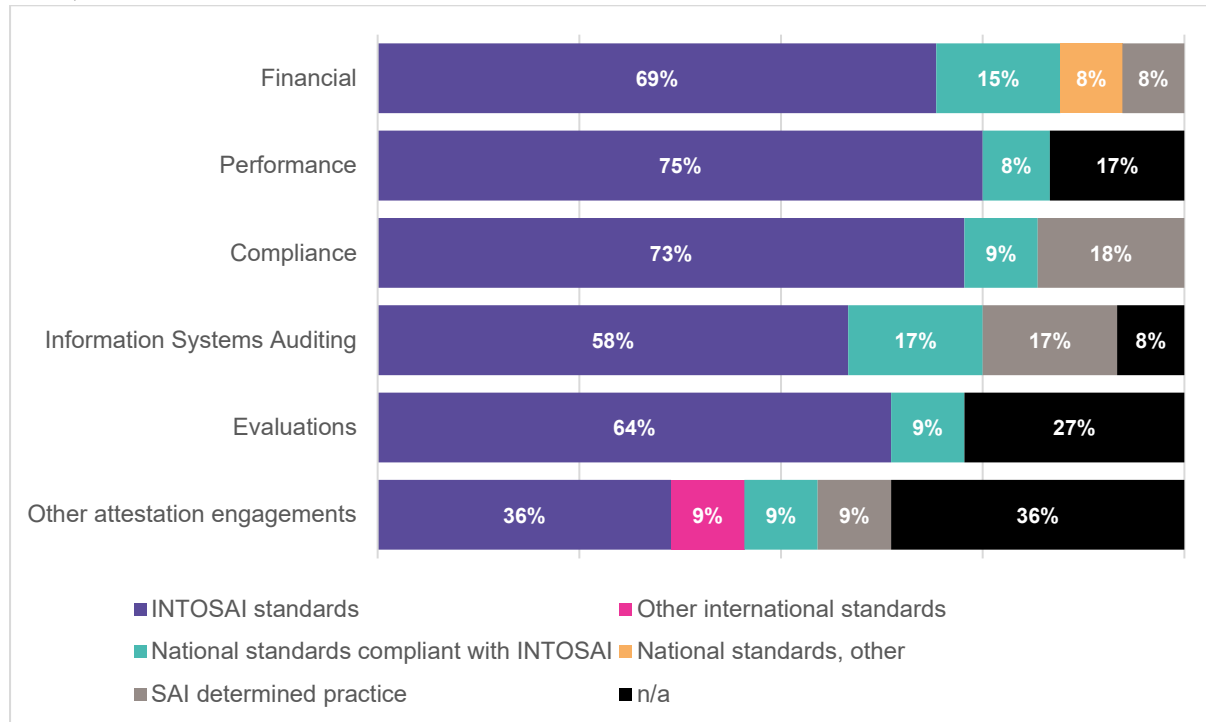
Compared to the other regions ARABOSAI members engage to a significant extent in the quality assurance over the audit undertaken by other bodies or processes, figure 47 demonstrates this.

FIGURE 47. DOES YOUR SAI HAVE OTHER RESPONSIBILITIES OVER OTHER LEVELS OF GOVERNMENT OR PUBLIC SECTOR ENTITIES AS FOLLOWS?



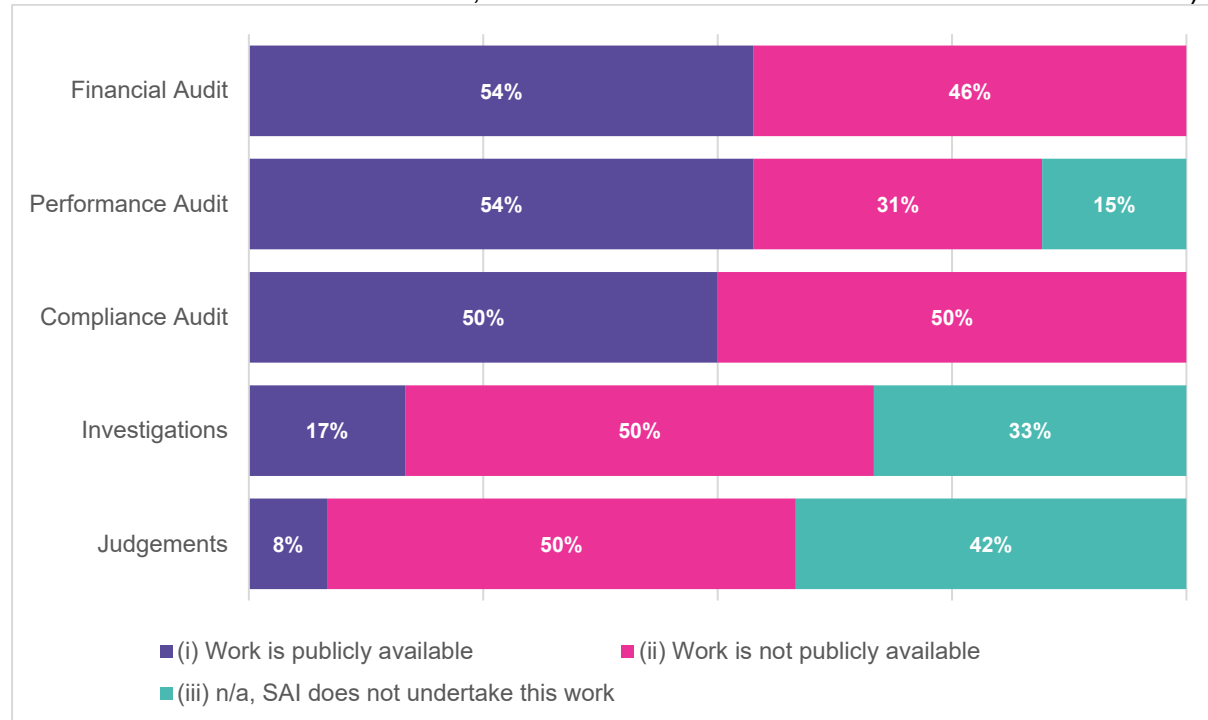
Within ARABOSAI, standards applied for the three main types of audit are largely derived from INTOSAI standards. Therefore, in principle, SAIs within the region have legal independence, undertake many functions beyond auditing and cover most areas of the public sector. In addition, the SAI can decide upon their standards or have them entrenched in legislation.

FIGURE 48. FOR THE DIFFERENT TYPES OF SAI ACTIVITIES PLEASE STATE THE REGULATORY BODY / REQUIREMENTS USED AS A BASIS OF THE WORK PERFORMED



Across ARABOSAI, for the three main types of audit, just over half of the work is publicly available.

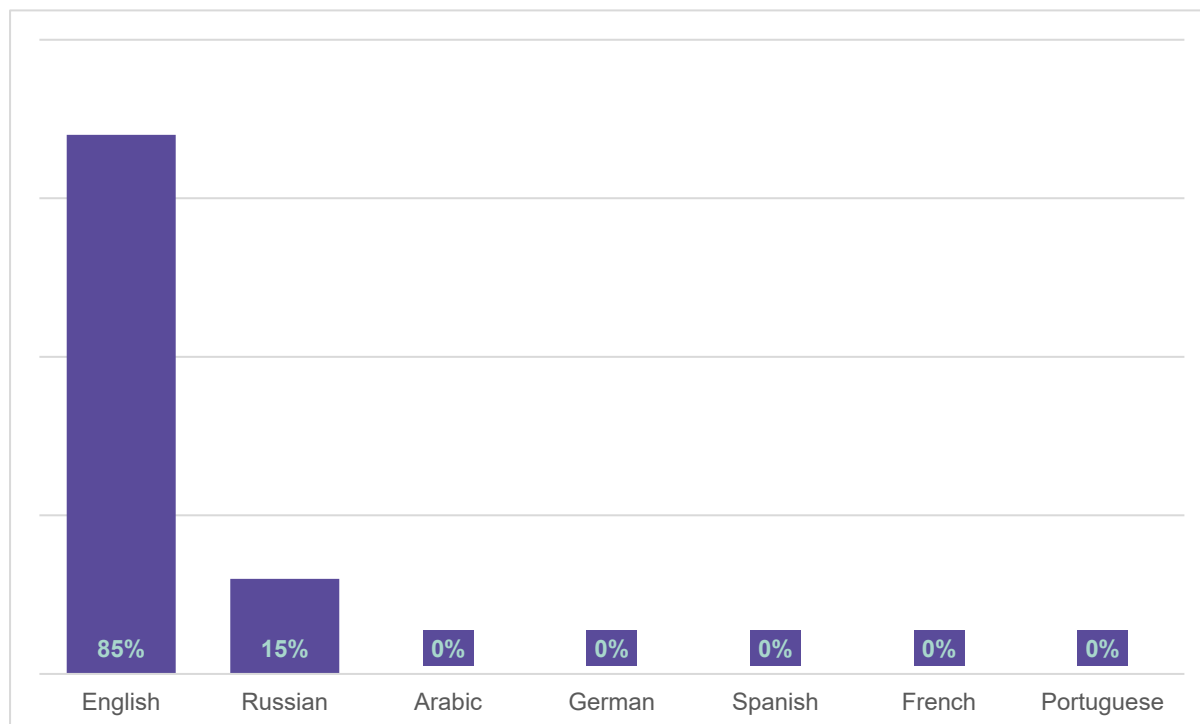
FIGURE 49. FOR THE FOLLOWING AREAS OF WORK, PLEASE INDICATE IF THE WORK (OR THE RESULTS OF THE WORK) OF YOUR SAI IS PUBLICLY AVAILABLE (FOR EXAMPLE, BY MAKING A REPORT AVAILABLE ON THE INTERNET, OR BY REPORTING TO AN OPEN PARLIAMENTARY SESSION)



ASOSAI

Of ASOSAI members that responded to the survey, 85% of respondents completed the survey in English. The only other language used, by 3 countries, was Russian, accounting for 15% of all responses within this region.

FIGURE 50. CHOSEN SURVEY LANGUAGE



Overview

Organizational context

The organizational context considers the mandate, legal framework, structure and bodies involved that gives a SAI structure and powers. The survey findings show that, in terms of structure, three factors were highly common across the 20 respondents within ASOSAI. These factors were: Reports annually on the financial statements of government entities (80%); Is an independent body (75%); and Reports to parliament / the legislature (75%). Whilst from a structural perspective, some 70% are headed by an auditor general and in the other 30% of cases there is a board or collegiate structure. Interestingly, in 30% of cases within ASOSAI they had a 'board / council'.

In respect of reporting lines, the majority report to parliament (89%), with the remaining 11% doing so within executive government. The survey also revealed that three-quarters (75%) had 'one auditor general / comptroller / president', and that in just over a half (55%) of cases the high-level structure consisted of 'one or more deputy or vice auditor / general / comptroller / president'.

Capacities

Strategically we found that in all cases all SAIs within ASOSAI had a plan and in 95% of cases that strategic plan was being implemented. From a human resources (HR) perspective, we evaluated the extent to which staff were: subject to the terms and conditions of the country's public / civil service; had salaries benchmarked to equivalent entities / professions; and had undertaken a skills audit of staff competencies. Typically, we found that:

- Some 85% of SAIs have staff subject to the same terms and conditions of the country's public / civil service;
- Staff have had their salaries benchmarked to equivalent entities / professions (Yes [63%]; Partially [26%]); and
- The SAI had undertaken a skills audit of staff competencies fully in 53% of cases and partially in 26%.

Continuing on the HR theme, staff were most likely to be either auditors, accountants or civil servants undertaking generalist policy / public administration work. Some 80% were likely to be qualified to at least graduate level, more than 4 in 10 (43%) held a professional qualification and a third (33%) held a post-graduate qualification.

The survey enquired about the status of the SAIs in relation to determination of budgets, whether it periodically undertakes independent assessment of its own performance, and regarding access to data. Reassuringly some 83% of all SAIs stated 'yes' in response to the question 'Is the SAI able to determine how its own budget will be spent?'.

In response to the challenge 'Does the SAI periodically undertake independent assessment of its own performance through, for example, SAI-PMF, peer reviews etc.' our survey found that around three-quarters (74%) did so.

From an ICT perspective, the picture was relatively good compared to others. With some 70% able to access all necessary data centrally onsite, whilst just over half (56%) were able to do the same from any satellite office and just under a half (44%) were able to access all necessary data remotely anywhere.

“Audit” Scope

SAls across ASOSAI are predominantly in a position of being able to decide which standards to apply when undertaking work, with some 85% reporting that they ‘decide for themselves’. In practically all other cases the choice of standards is ‘written into law’, except in one case (Mongolia) where it was stated that ‘another body decides’.

In terms of the audits being carried out three types regularly occur, these are Financial audits (100%); Compliance audits (95%); and Performance audits (95%). There are other types of audit that ASOSAI members undertake, but these occur infrequently.

The extent to which they are mandated to carry out these audits also varies quite extensively, with table 5 below illustrating this point.

TABLE 5. LEGAL MANDATE TO AUDIT

Entity / institution	Yes	No
Federal or national level	100%	0%
Other public sector agencies	100%	0%
Public companies / parastatals or state-owned enterprise	95%	5%
Local or municipal level	94%	6%
Central bank	94%	6%
Regional level, state, provincial, territory	89%	11%

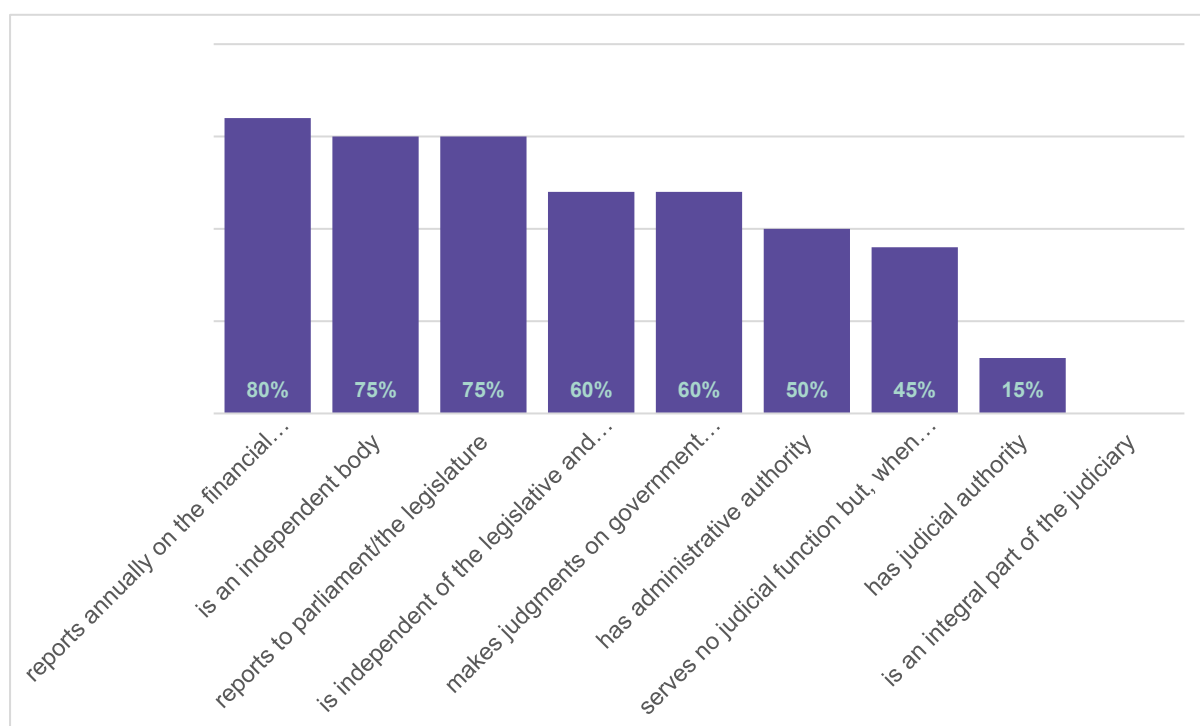
Findings

The findings that follow are analysed against the three themes of: organization (mandate), capacity (inputs), and audit scope (output and portfolio).

Organization mandate

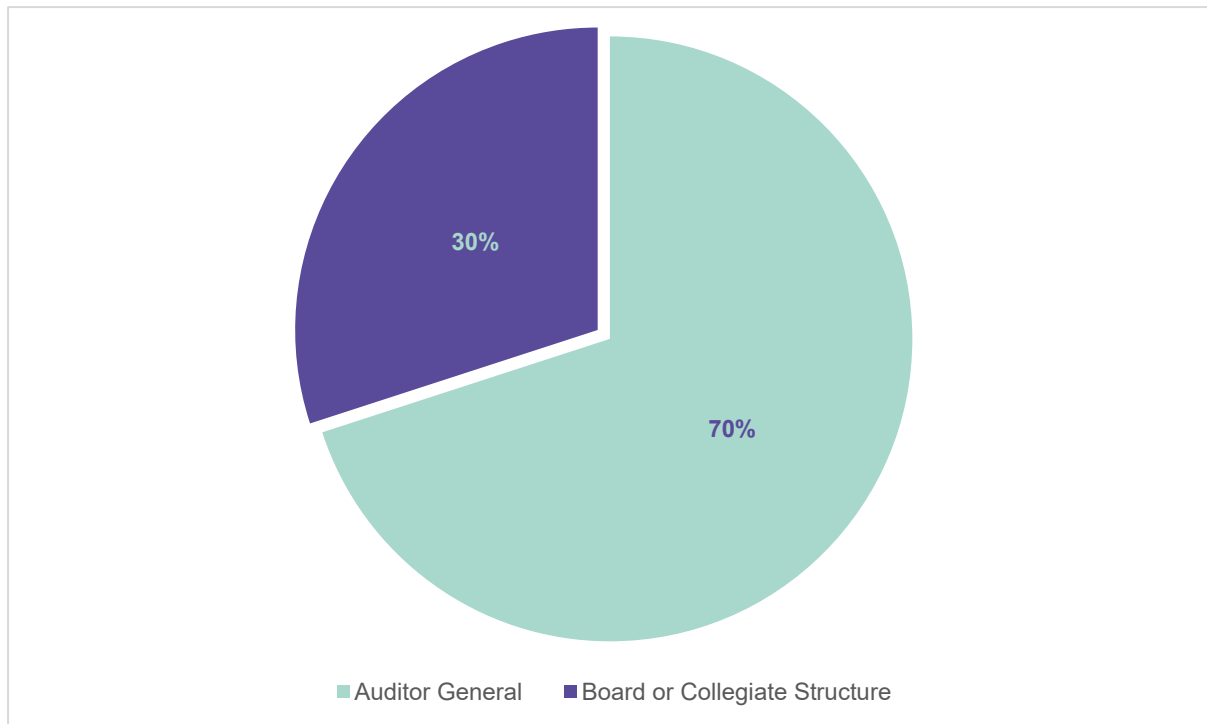
Figure 51 below highlights the common characteristics across ASOSAI members. Whilst some characteristics are common, others are not so, e.g. *has judicial authority*. Factors that are highly common include: *reports annually on the financial statements of government entities*, *is an independent body*, and *reports to parliament / the legislature*.

FIGURE 51. WITH REFERENCE TO THE CURRENT STRUCTURE OF YOUR SAI, PLEASE TICK THE CHARACTERISTICS THAT DESCRIBE THE STRUCTURE OF YOUR SAI



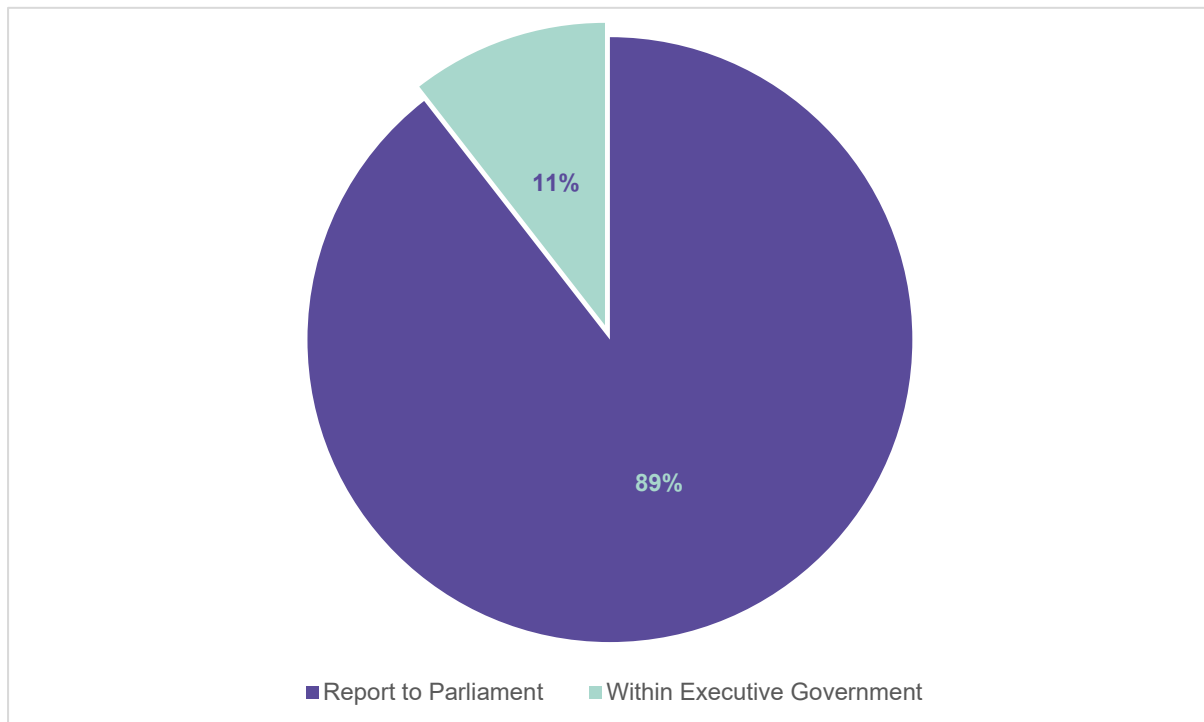
SAIs are headed by an auditor general, or there may be a board / collegiate structure. In the case of ASOSAI there appears to be a preference for being headed by an auditor general.

FIGURE 52. IS THE SAI HEADED BY AN AUDITOR GENERAL, OR IS THERE A BOARD OR COLLEGIATE STRUCTURE?



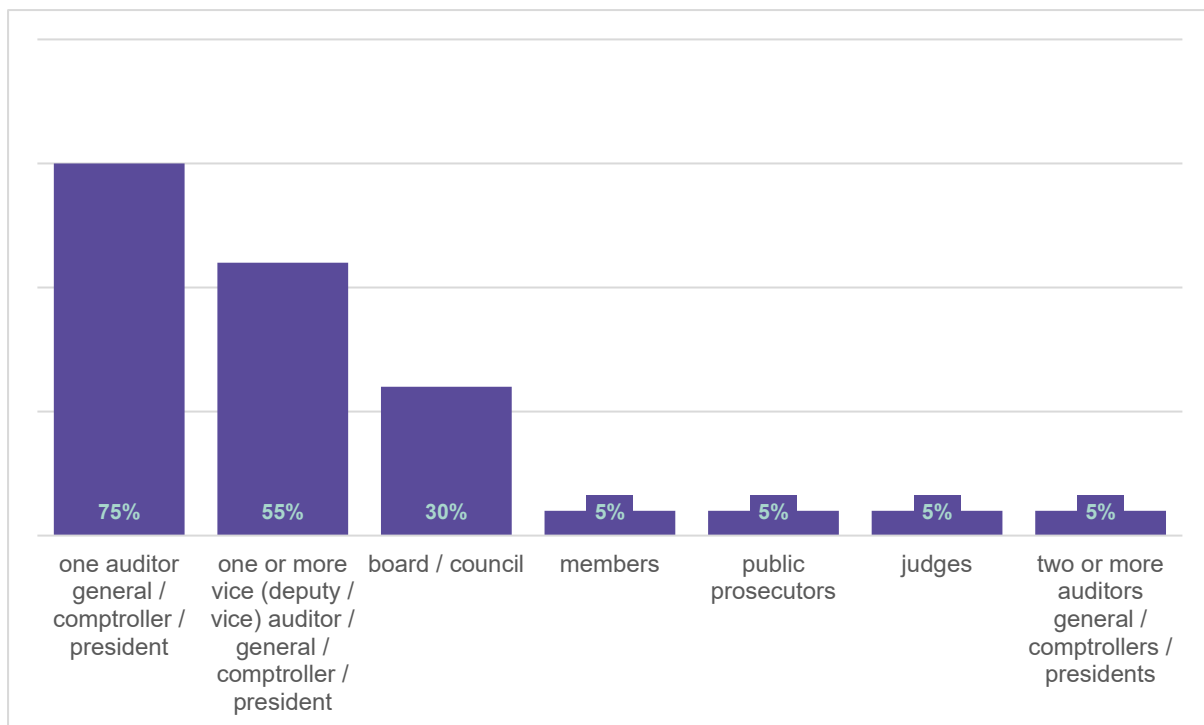
Audit offices may either *report to parliament* or be *within executive government*. What is abundantly clear, in figure 53 below, is that across ASOSAI respondents are 8 times more likely to *report to parliament*.

FIGURE 53. DOES THE AUDIT OFFICE REPORT TO PARLIAMENT, OR IS THE AUDIT OFFICE WITHIN EXECUTIVE GOVERNMENT?



ASOSAI respondents typically, i.e. in 75% of cases, have *one auditor general / comptroller / president*. Whilst slightly more than half (55%) have *one or more deputy or vice auditor / general / comptroller / president*.

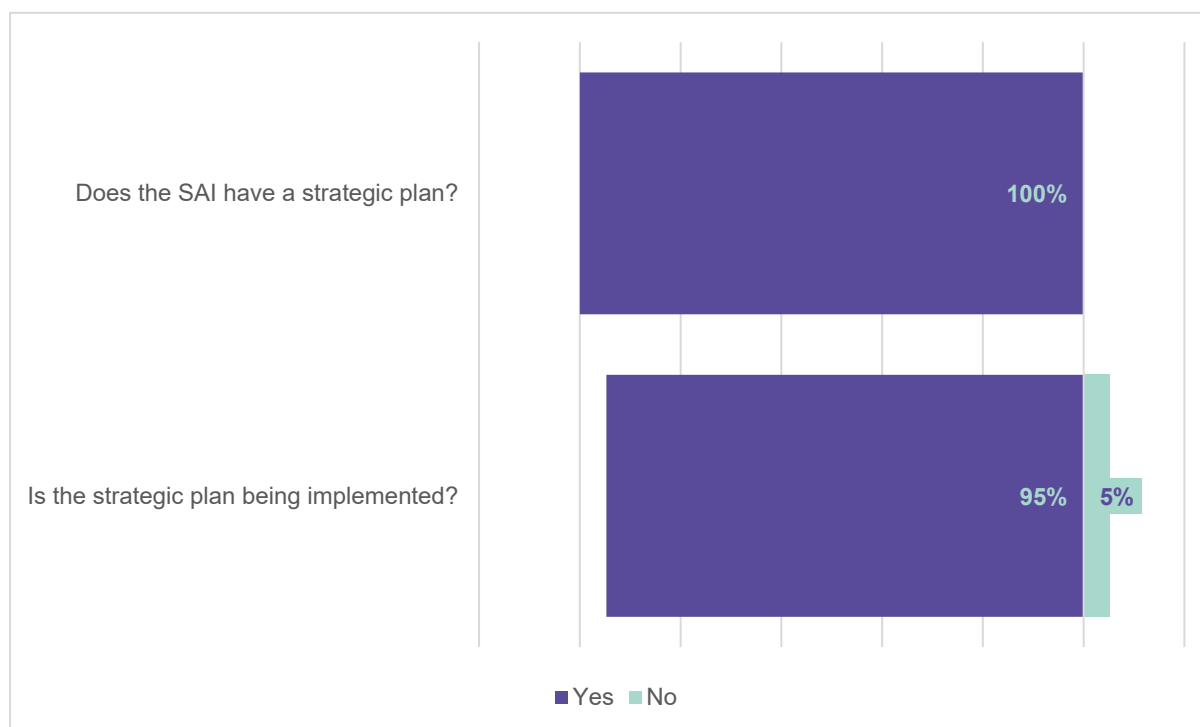
FIGURE 54. REGARDING YOUR HIGH-LEVEL ORGANIZATIONAL STRUCTURE, DO YOU HAVE?



Capacities

Overall, our survey found that 95% of all SAIs have a strategic plan with 92% implementing them. By comparison, across ASOSAI, some 100% have a strategic plan with 95% implementing them.

FIGURE 55. STRATEGY



The organizational mandate provides the powers to undertake work in the accountability space. However, the critical ingredient to fulfil the mandate effectively is having the relevant resources. To assess this the capacity section included consideration around funding arrangement and the type of opportunity for having the right staff and skills for the work needed. Furthermore, to demonstrate that SAIs are working effectively the quality of the SAI work needs to be independently validated.

The key challenge in many jurisdictions is that although the SAIs have legal independence they are still subject to the government salary structures. In many jurisdictions, this can create a challenge to recruit and retain professional qualified staff at necessary salaries. Figures 56 to 62 overleaf and following, illustrate the position across the region for a range of pertinent factors.

FIGURE 56. ARE YOUR STAFF SUBJECT TO THE TERMS AND CONDITIONS OF THE COUNTRY'S PUBLIC / CIVIL SERVICE?

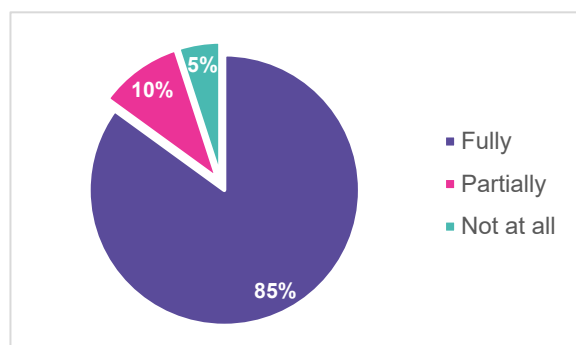


FIGURE 57. HAVE YOU HAD YOUR SALARIES BENCHMARKED TO EQUIVALENT ENTITIES / PROFESSIONS?

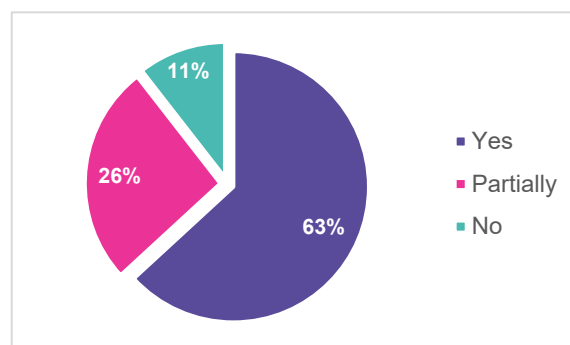


FIGURE 58. HAS THE SAI UNDERTAKEN A SKILLS AUDIT OF STAFF COMPETENCIES?

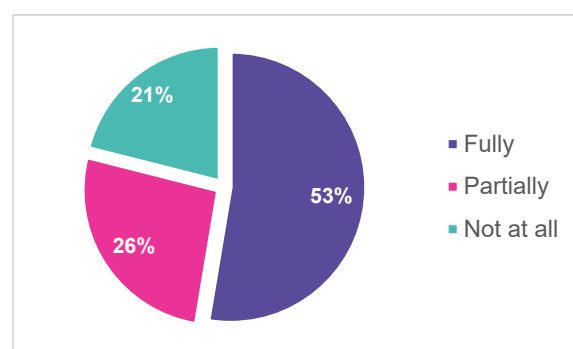


FIGURE 59. WHAT ARE THE MAIN CATEGORIES OF PROFESSION EMPLOYED IN THE SAI?

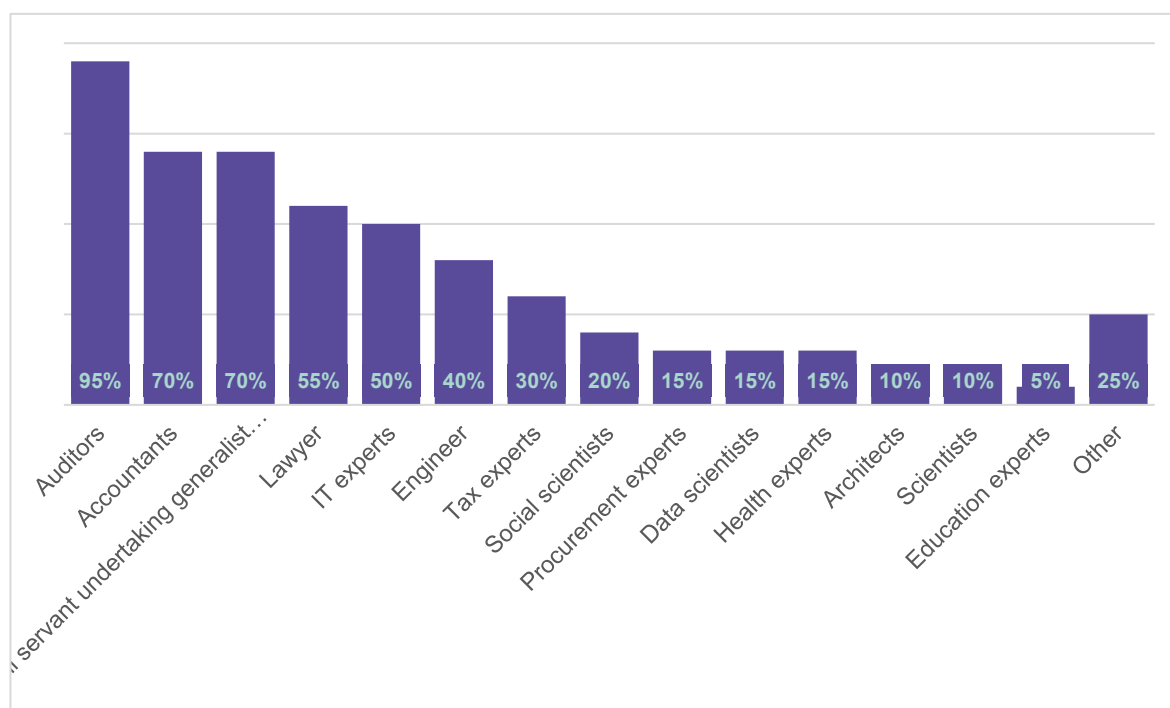


FIGURE 60. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO ARE QUALIFIED TO AT LEAST GRADUATE LEVEL

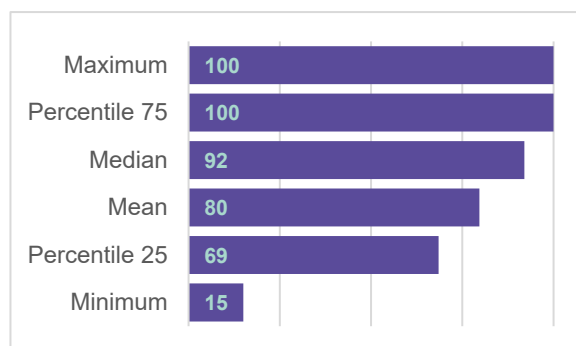


FIGURE 61. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO HOLD PROFESSIONAL QUALIFICATIONS

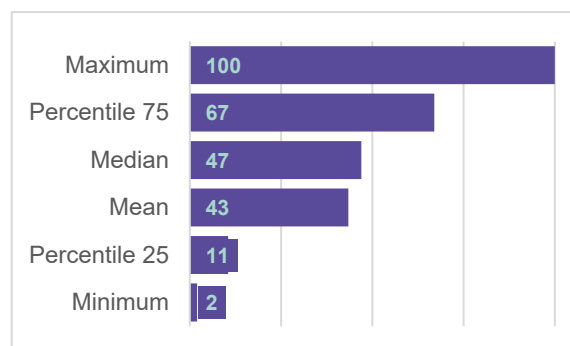
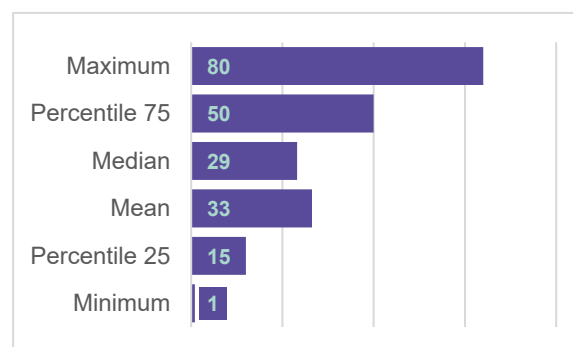
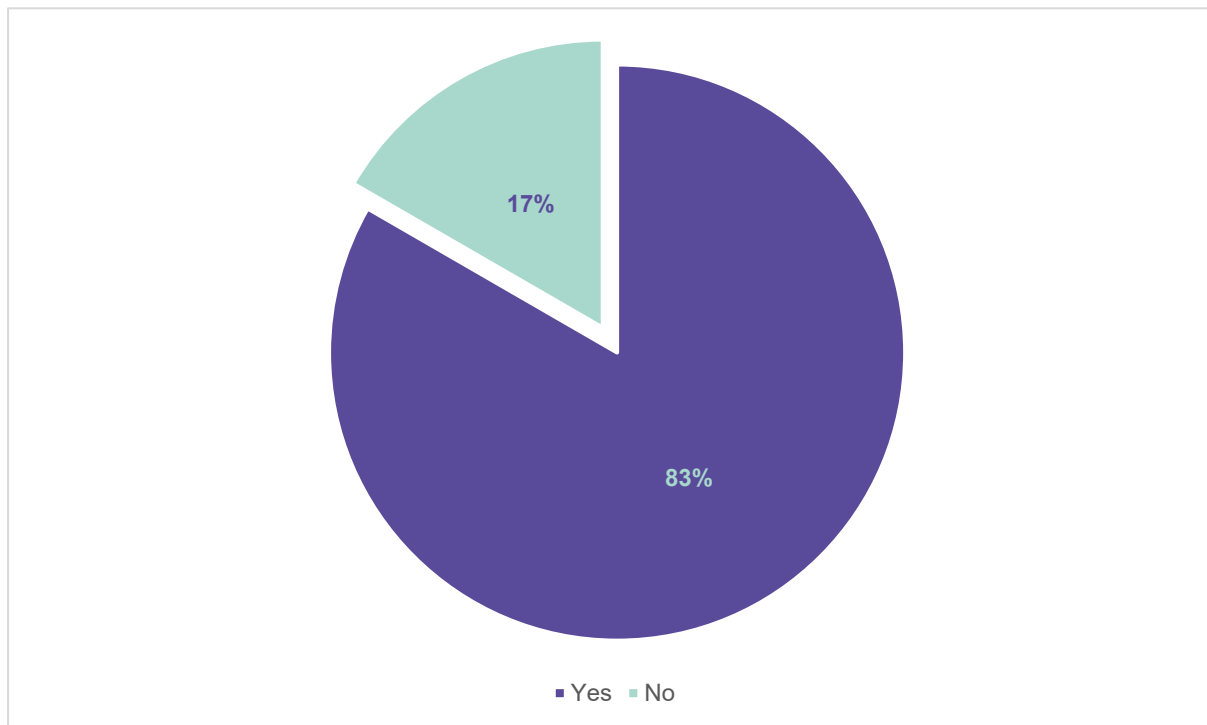


FIGURE 62. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO HOLD POST-GRADUATE QUALIFICATIONS (OTHER THAN PROFESSIONAL QUALIFICATIONS)



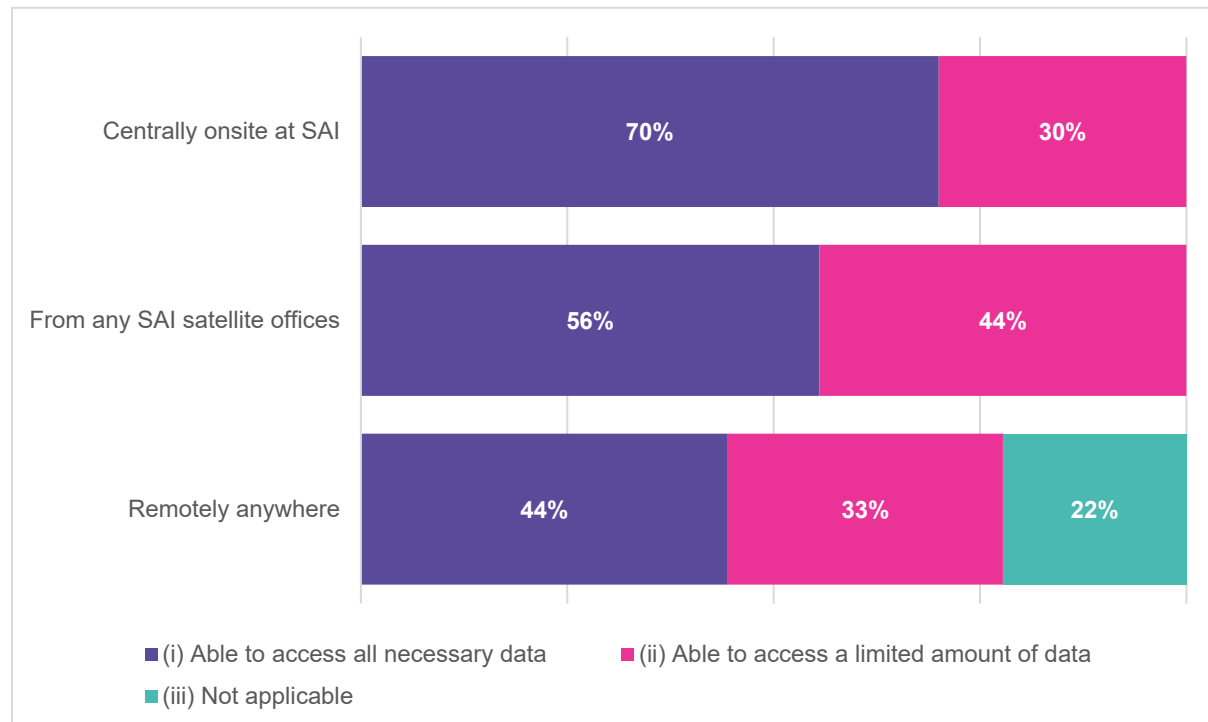
ASOSAI members have a slightly lower level of budget autonomy, compared to their peers. Whilst for all SAIs it would appear that 85% could determine the way its own budget will be spent for ASOSAI members the proportion was slightly lower at 83%. However, this difference of 2% falls within our margin of error and therefore cannot be relied on as significant. As an aside, only AFROSAI (82%) and CAROSAI (75%) have lower levels of autonomy.

FIGURE 63. IS THE SAI ABLE TO DETERMINE HOW ITS OWN BUDGET WILL BE SPENT?



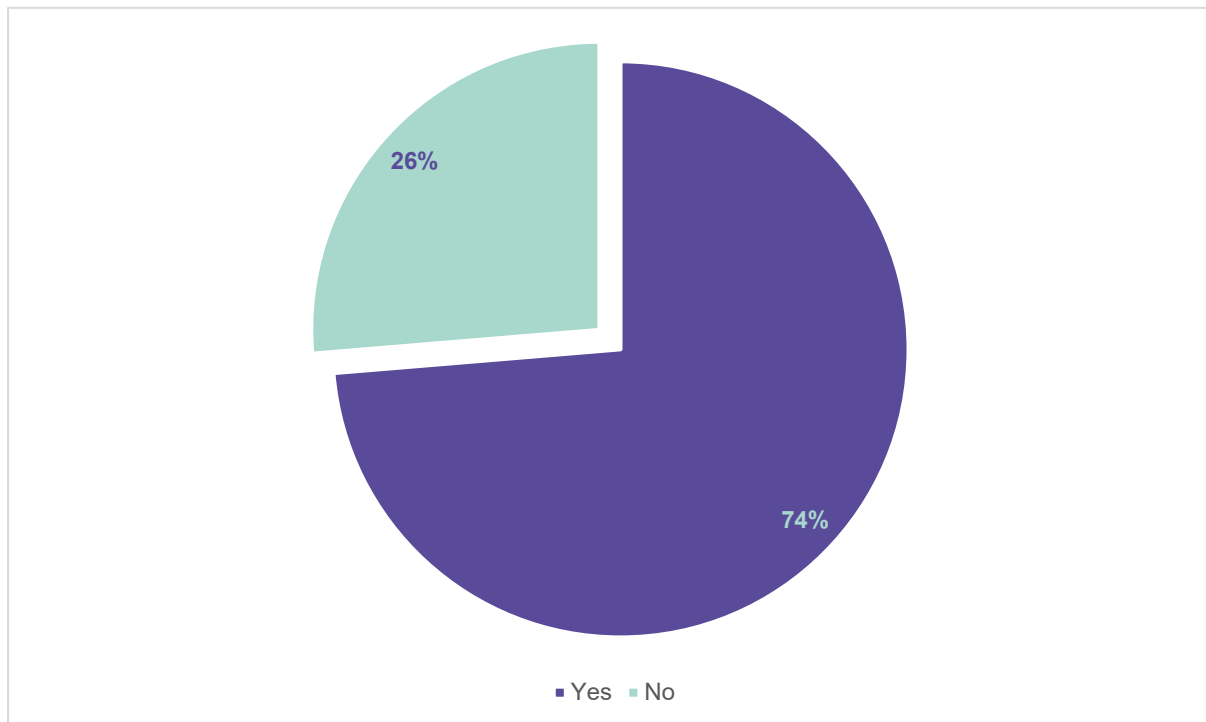
From an information communication technology (ICT) perspective ASOSAI members appear to have reasonable access to most data whether onsite, at any satellite office or remotely anywhere. However, the proportions in respect of accessing all necessary data reduce according to the level of proximity.

FIGURE 64. FROM WHERE CAN YOU ACCESS DATA ELECTRONICALLY?



Independent assessment of performance across ASOSAI is on par with all other responding SAIs, with some 74% of ASOSAI members confirming they take place on a periodic basis compared with 75% overall.

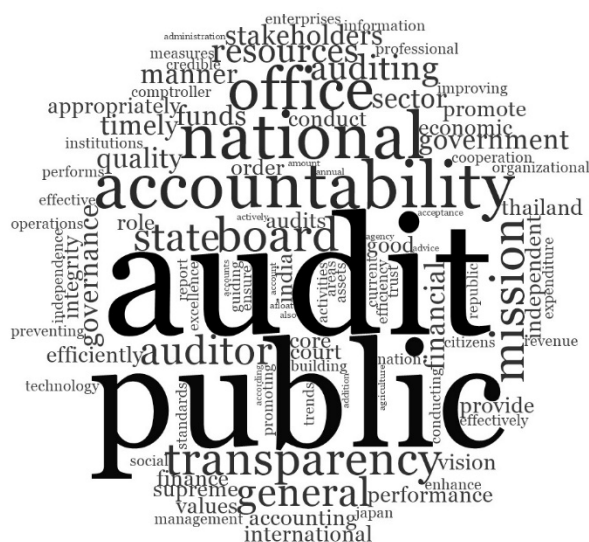
FIGURE 65. DOES THE SAI PERIODICALLY UNDERTAKE INDEPENDENT ASSESSMENT OF ITS OWN PERFORMANCE THROUGH, FOR EXAMPLE, SAI-PMF, PEER REVIEWS, ICBF?



Audit scope, products and reporting

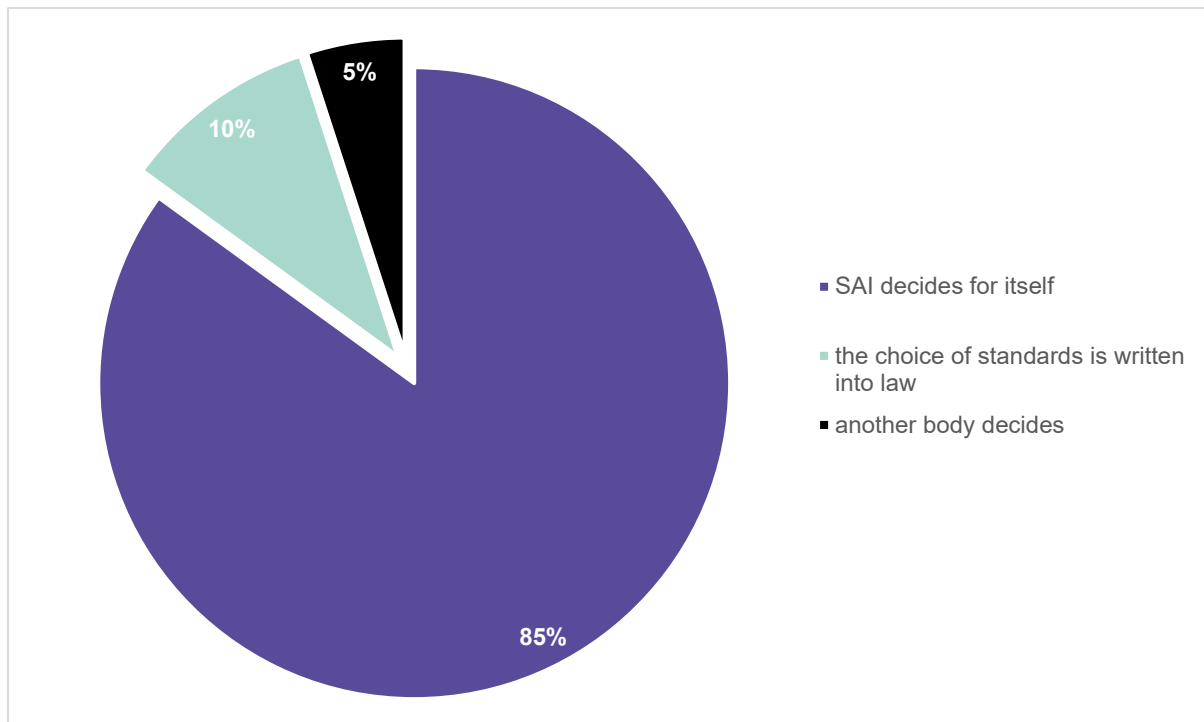
We asked ASOSAI members to provide copies of their mission statements. The majority were provided in English and others were translated in order to provide the word cloud shown below. The size of the word reflects the frequency of use within the statements.

FIGURE 66. ASOSAI MISSION STATEMENT WORD CLOUD



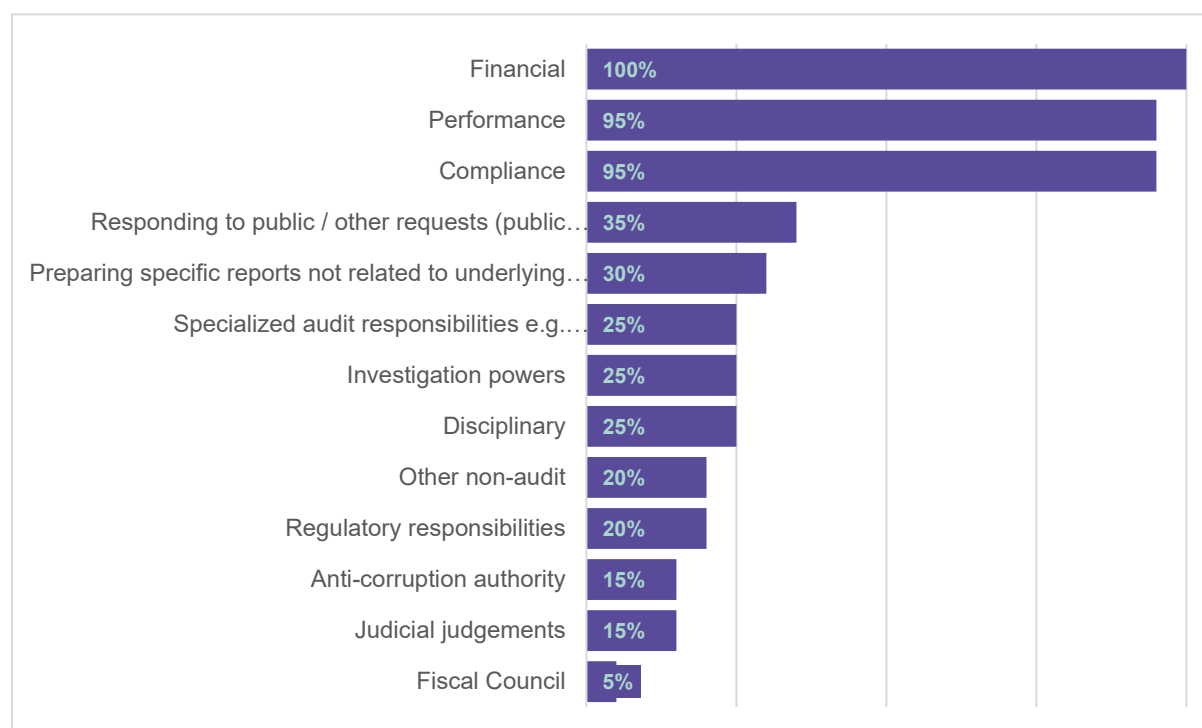
Across ASOSAI, we find that there is an increased likelihood of jurisdictions being able to decide independently which standards to apply compared to their peers. Typically, only 78% of SAIs in total are able to do this, whilst ASOSAI members are able to do so in 85% of cases. Interestingly, ASOSAI is the only region where a jurisdiction is subject to another body deciding this for them (Vietnam).

FIGURE 67. IS YOUR SAI ABLE TO DECIDE INDEPENDENTLY WHICH STANDARDS (SUCH AS ISSAIs OR ISAs) TO APPLY WHEN UNDERTAKING YOUR WORK, OR DOES ANOTHER BODY DECIDE WHICH STANDARDS YOU WILL USE, OR IS IT WRITTEN INTO LAW WHICH STANDARDS WILL BE USED?



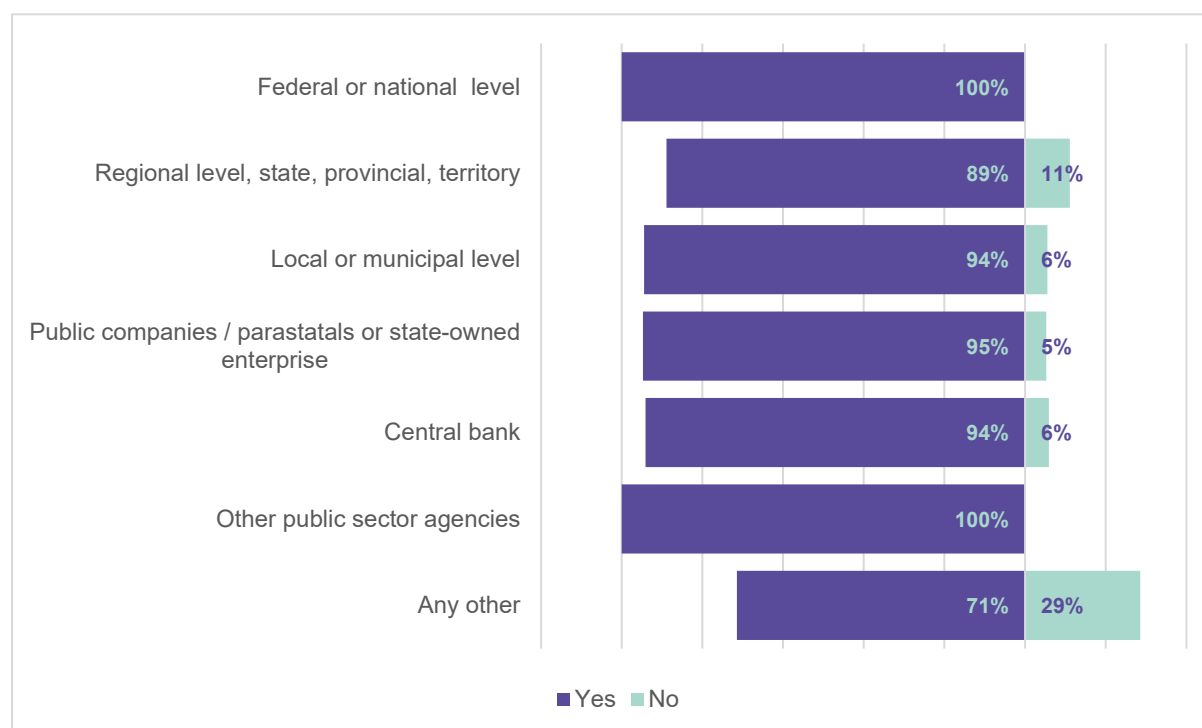
As can be seen, in figure 68 below, ASOSAI members more or less all perform the work anticipated by ISSAI P100, i.e. financial, compliance and performance audits. However, a number also provide other services, although not all necessarily defined as audit related. Interestingly, in comparison with the other regions, ASOSAI members are more likely to carry out disciplinaries.

FIGURE 68. ALONG WITH PERFORMING AUDIT OF THE ANNUAL BUDGET AND RELATED EXPENDITURE, WHICH OF THE FOLLOWING RESPONSIBILITIES DOES THE SAI HAVE?



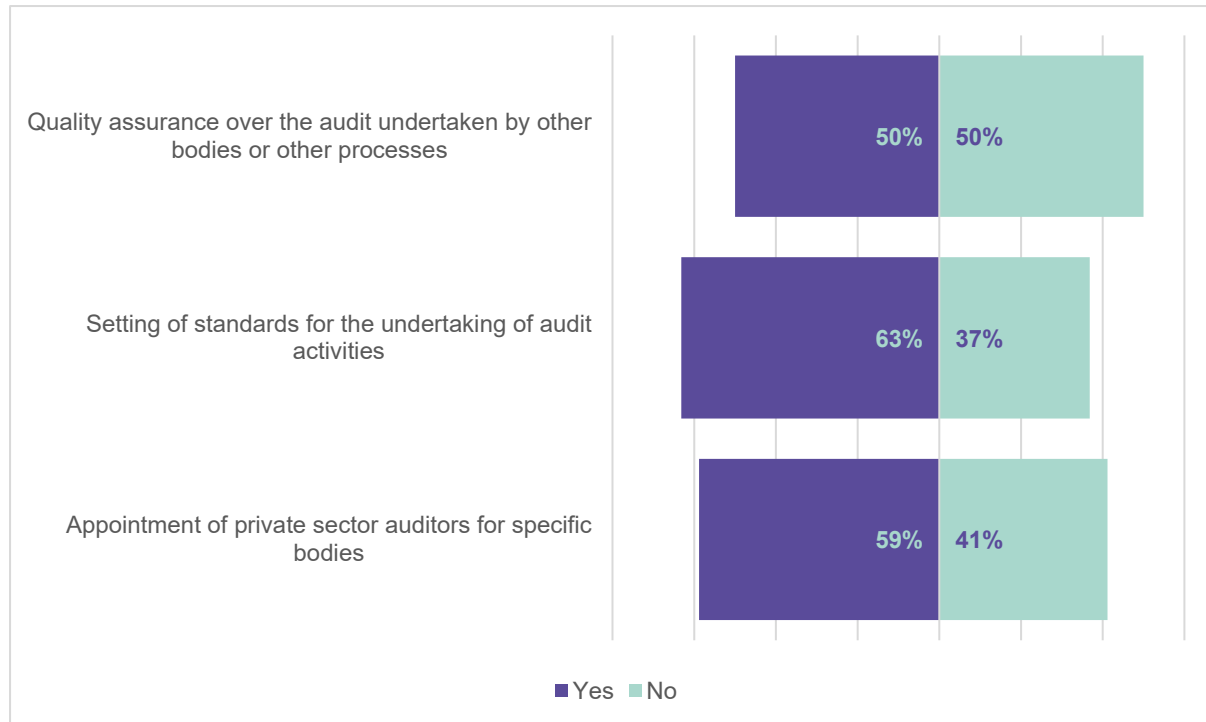
Survey respondents across ASOSAI indicated that their mandates to audit, in terms of coverage and scope, are quite varied. At both a *federal or national level* and for *other public sector agencies* this mandate is at 100%. Interestingly, some 8 SAIs (40%) had a legal mandate to carry out audits on all entities listed below, these are in: China, Indonesia, Islamic Republic of Iran, Japan, Mongolia, Myanmar, Philippines and Thailand.

FIGURE 69. DOES YOUR SAI HAVE THE LEGAL MANDATE TO CARRY OUT AUDIT ON THE FOLLOWING ENTITIES/INSTITUTIONS/LEVELS E.G. CENTRAL, LOCAL ETC.?



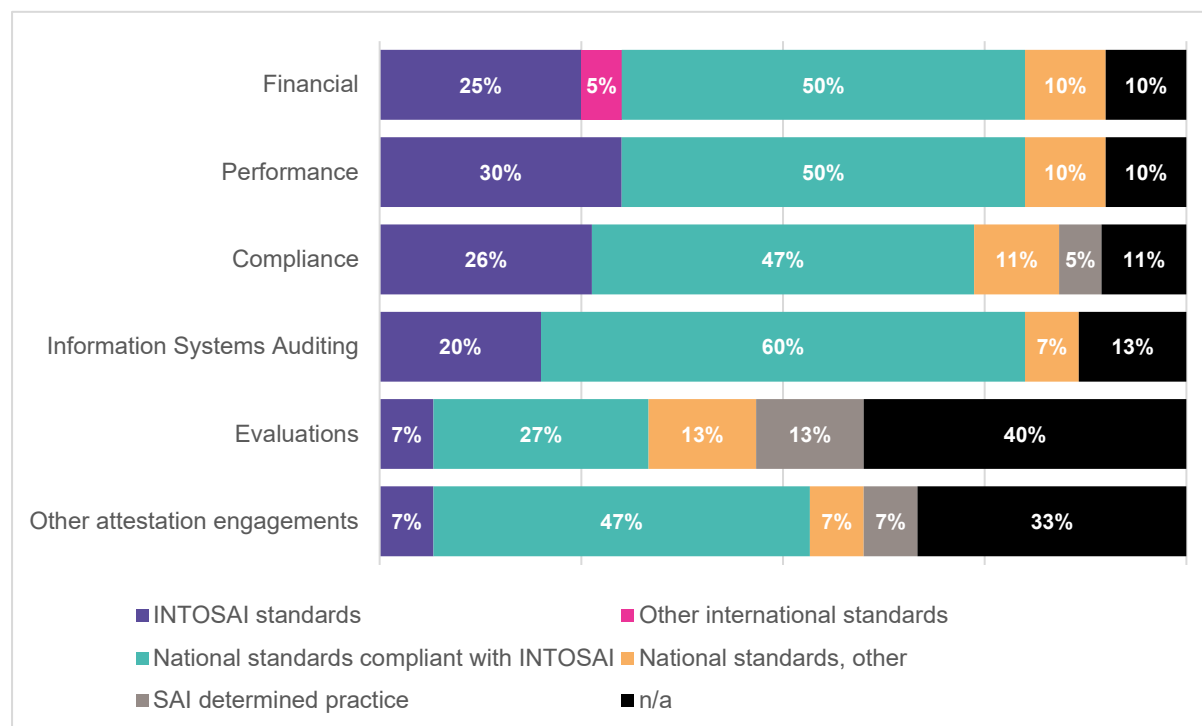
Typically, whilst around 33% of all SAIs undertake quality assurance over the audit we find that across ASOSAI this occurs in 50% of cases. Furthermore, in respect of setting of standards larger proportions of ASOSAI members carry these out (63%) compared to all other SAIs (50%). Finally, with regard to the appointment of private sector auditors, this too occurs more frequently (59%) in comparison with all others (27%). It should be noted that these differences are significant, as they sit outside our tolerances for error.

FIGURE 70. DOES YOUR SAI HAVE OTHER RESPONSIBILITIES OVER OTHER LEVELS OF GOVERNMENT OR PUBLIC SECTOR ENTITIES AS FOLLOWS?



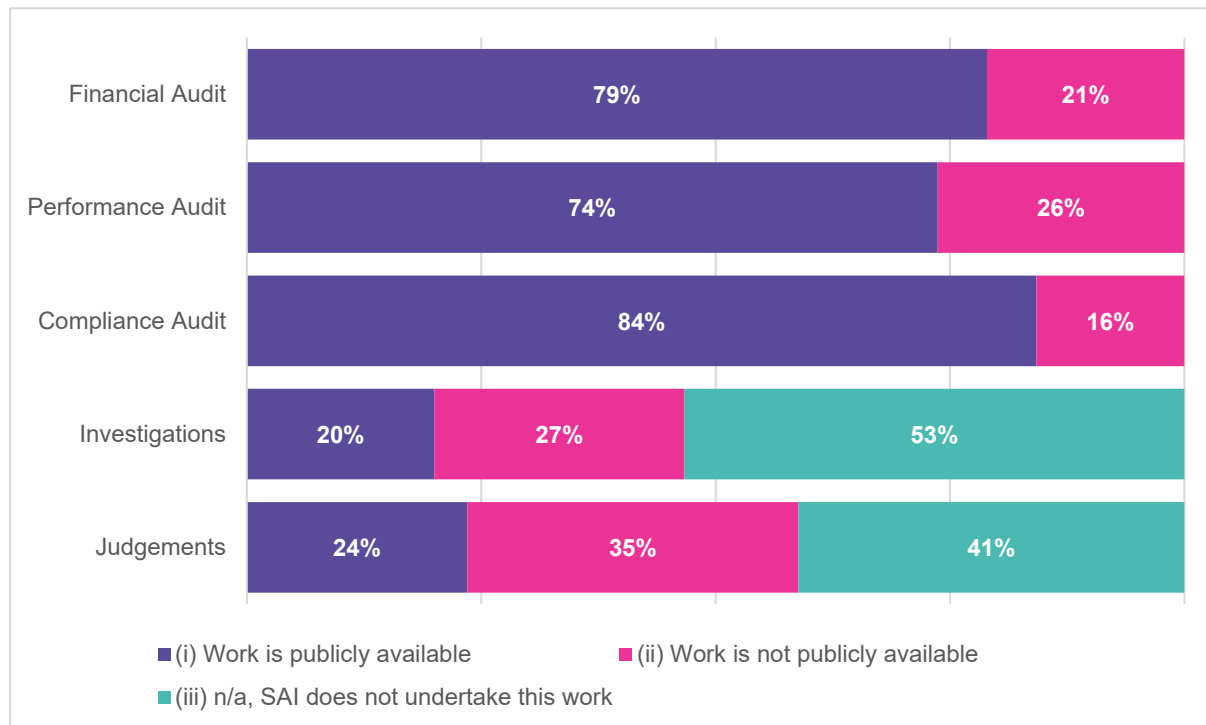
Across ASOSAI standards applied for the three main types of audit along with that for information systems auditing and other attestation engagements are largely based on national standards compliant with INTOSAI.

FIGURE 71. FOR THE DIFFERENT TYPES OF SAI ACTIVITIES PLEASE STATE THE REGULATORY BODY / REQUIREMENTS USED AS A BASIS OF THE WORK PERFORMED



Across ASOSAI, for the three main types of audit, the majority of the work is publicly available. Although in comparison with other regions the proportions for financial and performance audit are lower. However, for compliance audit it is slightly higher (84% ASOSAI compared with 81% all SAIs).

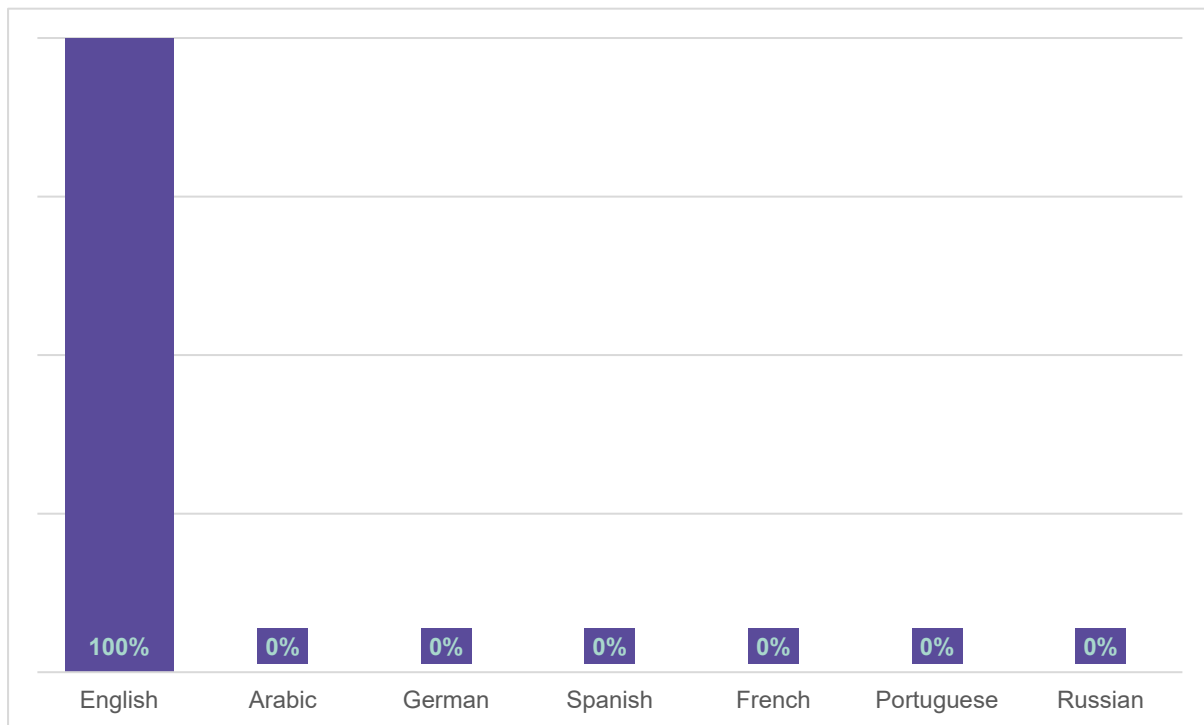
FIGURE 72. FOR THE FOLLOWING AREAS OF WORK, PLEASE INDICATE IF THE WORK (OR THE RESULTS OF THE WORK) OF YOUR SAI IS PUBLICLY AVAILABLE (FOR EXAMPLE, BY MAKING A REPORT AVAILABLE ON THE INTERNET, OR BY REPORTING TO AN OPEN PARLIAMENTARY SESSION)



CAROSAI

In total, there were 4 responses from CAROSAI and all of them were in English. The 4 responding jurisdictions were: Bahamas, Dominica, Saint Kitts and Nevis, and Saint Lucia.

FIGURE 73. CHOSEN SURVEY LANGUAGE



Review

Organizational context

The organizational context considers the mandate, legal framework, structure and bodies involved that gives a SAI structure and powers. The survey findings show that, in terms of structure, three factors were highly common across the 4 respondents within CAROSAI. These factors were: Reports annually on the financial statements of government entities (100%); Reports to parliament / the legislature (100%); and Makes judgments on government compliance with laws and regulations (75%). Whilst from a structural perspective, all are headed by an auditor general (100%).

In respect of reporting lines, 3 of the 4 SAIs report to parliament (75%), and one (Saint Kitts and Nevis) does so to executive government. The survey also revealed, from a high-level organizational perspective, that all 4 SAIs (100%) had 'one auditor general / comptroller / president' and that two (50%) had 'one or more deputy or vice auditor / general / comptroller / president'.

Capacities

Strategically we found that 3 of the 4 SAIs had a plan and in all 3 cases that strategic plan was being implemented. From a human resources (HR) perspective, we evaluated the extent to which staff were: subject to the terms and conditions of the country's public / civil service; had salaries benchmarked to equivalent entities / professions; and had undertaken a skills audit of staff competencies. Typically, we found that:

- All four have staff subject to the same terms and conditions of the country's public / civil service;
- Three of the four (75%) do not have their salaries benchmarked to equivalent entities / professions and only one (Bahamas) does so partially; and
- Again three of the four have not undertaken a skills audit of staff competencies, with only one (Bahamas) doing so partially.

Continuing on the HR theme, staff were most likely to be either auditors or accountants. With just 20% being qualified to at least graduate level. Furthermore, around 14% held a professional qualification and 27% held a post-graduate qualification.

The survey enquired about the status of the SAIs in relation to determination of budgets, whether it periodically undertakes independent assessment of its own performance, and regarding access to data. Reassuringly some 3 of the 4 (75%) SAIs stated 'yes' in response to the question 'Is the SAI able to determine how its own budget will be spent?'.

In response to the challenge 'Does the SAI periodically undertake independent assessment of its own performance through, for example, SAI-PMF, peer reviews etc.' we found that within CAROSAI only Dominica did so.

From an ICT perspective, the picture was quite varied. Typically, just two SAIs (Dominica and Saint Kitts and Nevis) were able to access all necessary data centrally onsite, whereas none had the ability to do the same from any satellite office. Only Saint Kitts and Nevis was able to access all necessary data remotely anywhere.

“Audit” Scope

SAIs are predominantly in a position of being able to decide which standards to apply when undertaking work, with all four CAROSAI members reporting that they ‘decide for themselves’.

In terms of the audits being carried out three types occur in almost all SAIs. These are Financial audits (100%); Compliance audits (100%); and Performance audits (75%). There are other types of audit that CAROSAI members undertake. However, as can be seen below, the occurrence of these is not so high:

- Responding to public / other requests (public interest reports), 25%; and
- Non-audit (other), 25%.

The extent to which SAIs are mandated to carry out these audits also varies quite extensively, with table 6 below illustrating this point.

TABLE 6. LEGAL MANDATE TO AUDIT

Entity / institution	Yes	No
Federal or national level	100%	0%
Other public sector agencies	100%	0%
Local or municipal level	100%	0%
Regional level, state, provincial, territory	100%	0%
Public companies / parastatals or state-owned enterprise	75%	25%
Central bank	0%	100%

As an aside, CAROSAI along with PASAI, are the only two SAIs not having any legal mandate at all to audit central banks.

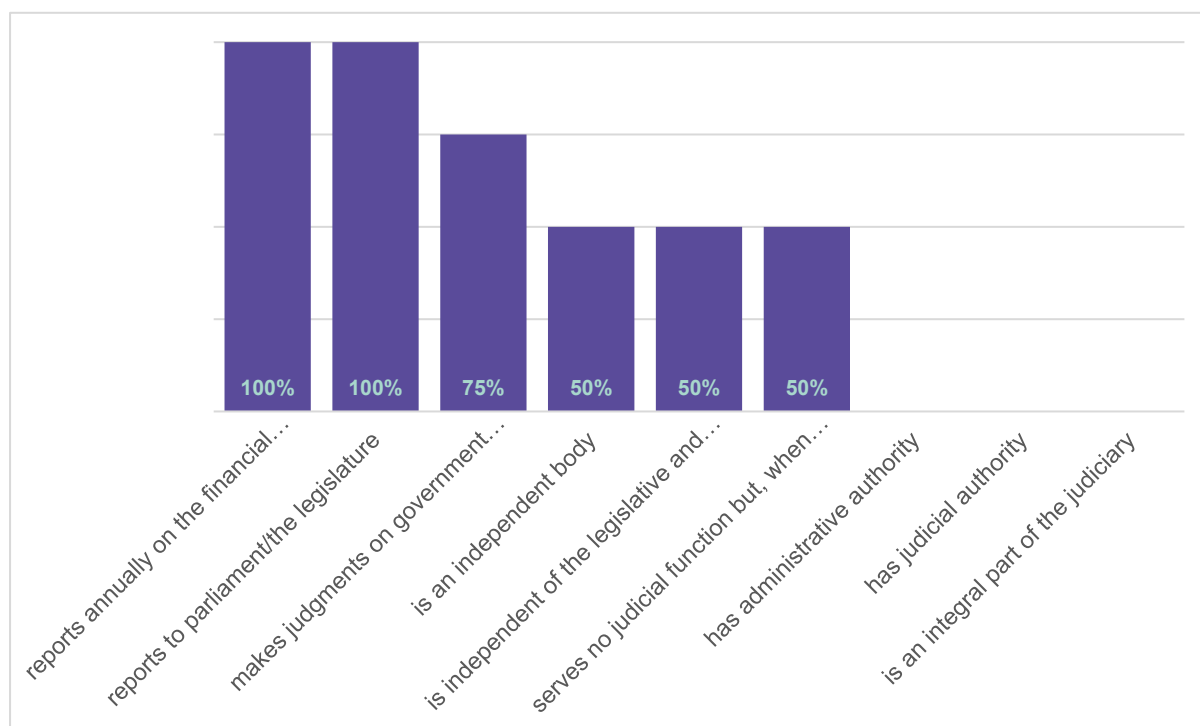
Findings

The findings that follow are analysed against the three themes of: organization (mandate), capacity (inputs), and audit scope (output and portfolio).

Organization mandate

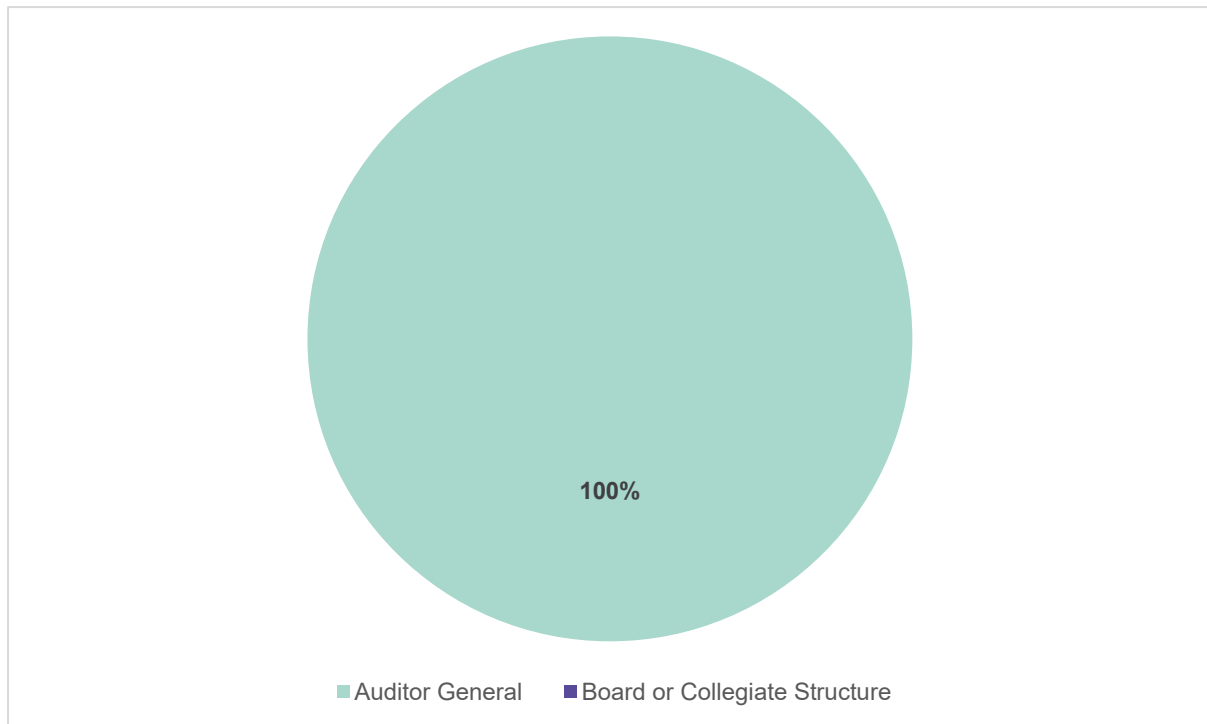
Figure 74 below highlights the common characteristics across CAROSAI members. Factors that are highly common include: *reports annually on the financial statements of government entities*, and *reports to parliament / the legislature* (100% both). While in 75% of cases they also *make judgments on government compliance with laws and regulations*.

FIGURE 74. WITH REFERENCE TO THE CURRENT STRUCTURE OF YOUR SAI, PLEASE TICK THE CHARACTERISTICS THAT DESCRIBE THE STRUCTURE OF YOUR SAI



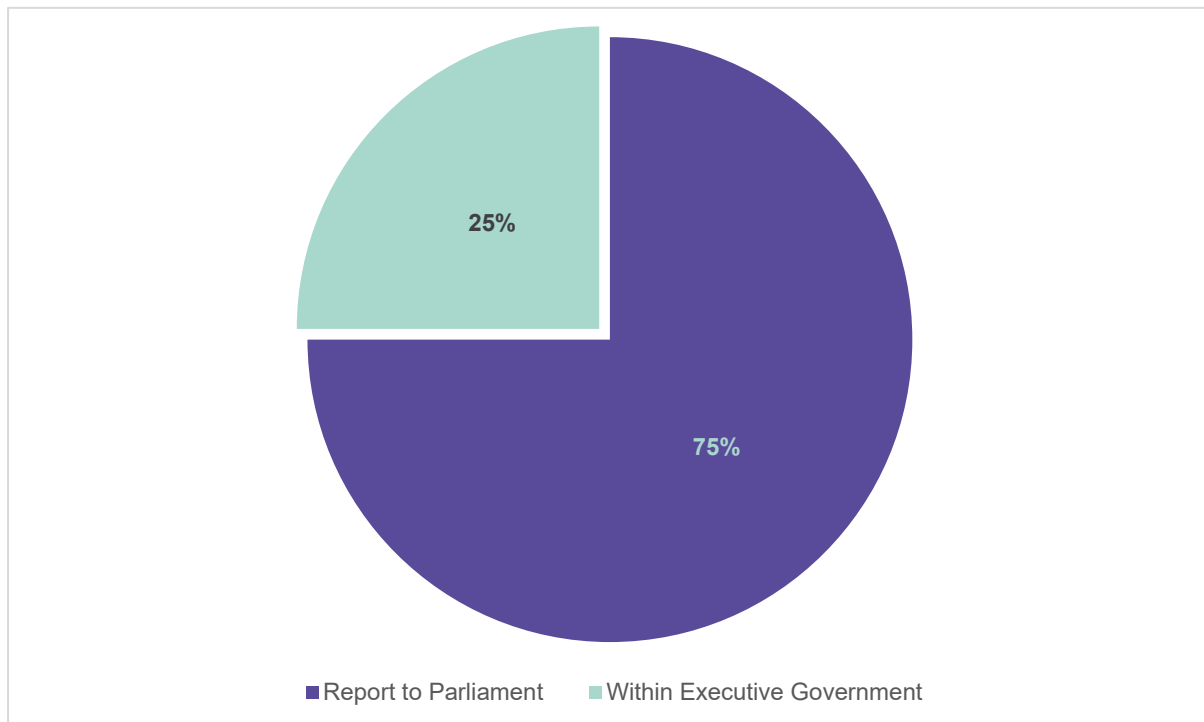
SAIs can be headed either by an auditor general, or there may be a board / collegiate structure. In the case of CAROSAI all 4 SAIs are headed by an auditor general.

FIGURE 75. IS THE SAI HEADED BY AN AUDITOR GENERAL, OR IS THERE A BOARD OR COLLEGIATE STRUCTURE?



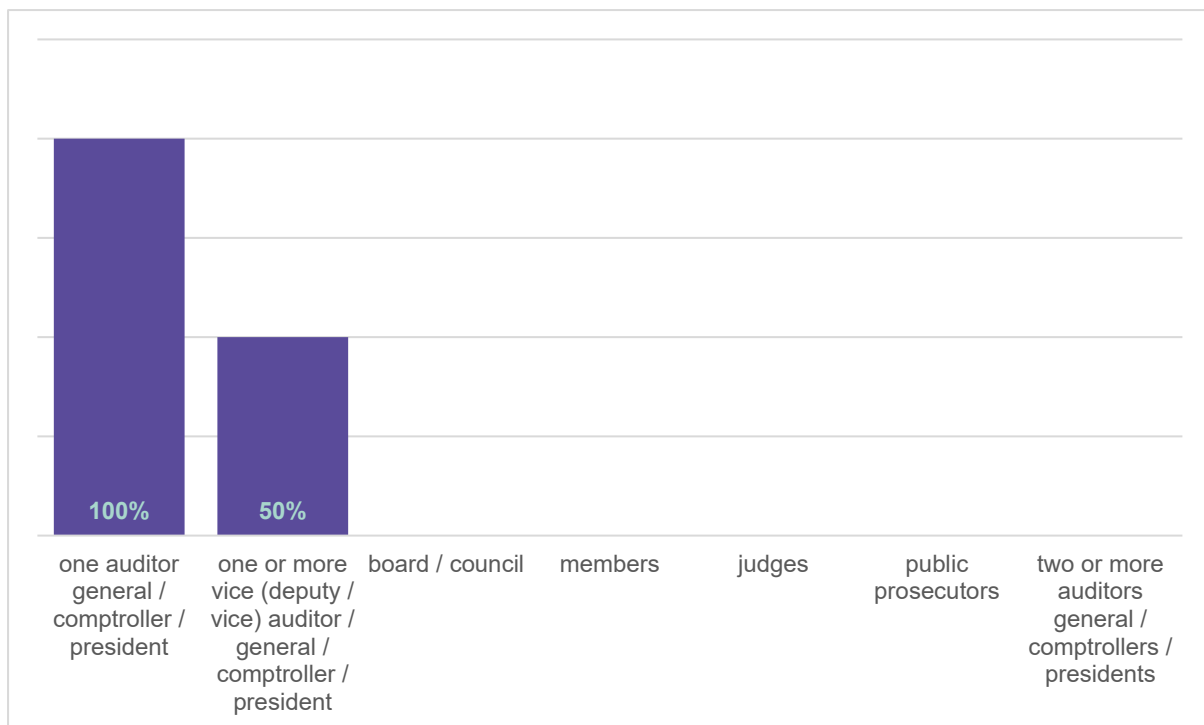
Audit offices may either *report to parliament* or be *within executive government*. What is abundantly clear, in the chart below, is that across CAROSAI respondents are more likely to *report to parliament*. The sole exception being Saint Kitts and Nevis.

FIGURE 76. DOES THE AUDIT OFFICE REPORT TO PARLIAMENT, OR IS THE AUDIT OFFICE WITHIN EXECUTIVE GOVERNMENT?



Across CAROSAI in 100% of cases, they have *one auditor general / comptroller / president*. Whilst half (50%) also have *one or more deputy or vice auditor / general / comptroller / president*.

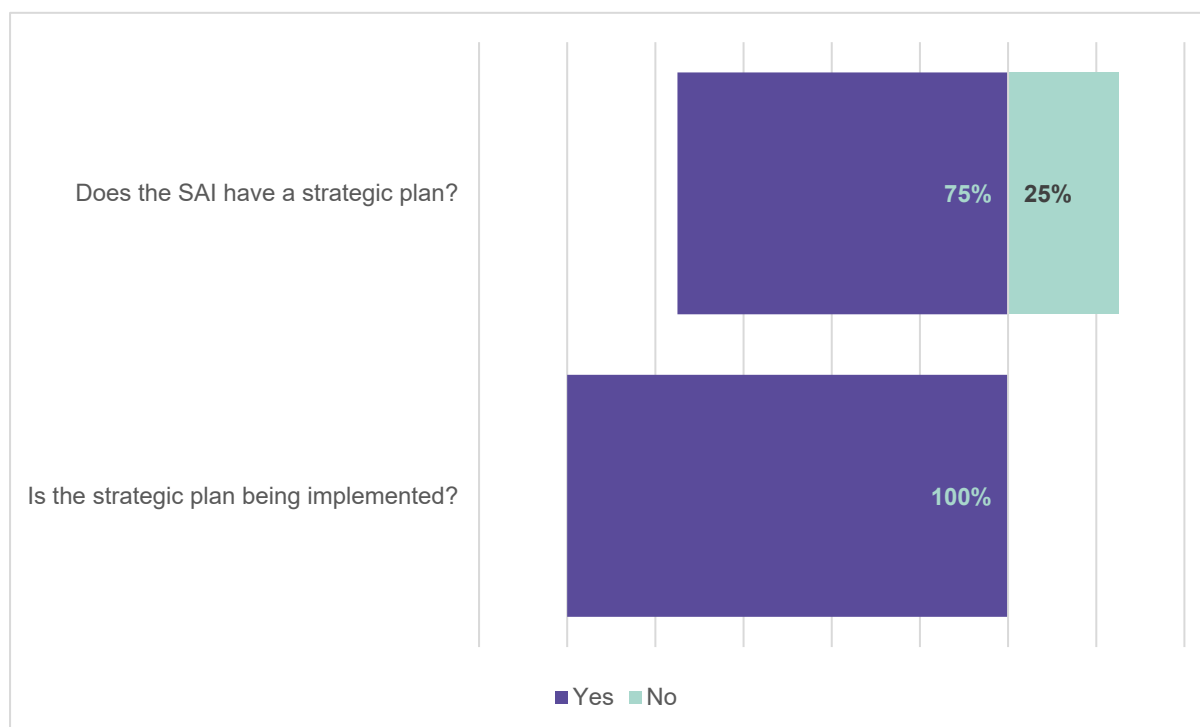
FIGURE 77. REGARDING YOUR HIGH-LEVEL ORGANIZATIONAL STRUCTURE, DO YOU HAVE?



Capacities

Overall, our survey found that 95% of all SAIs have a strategic plan with 92% implementing them. By comparison, across CAROSAI, 75% (3 of 4 SAIs) have a strategic plan of which 2 reported that they are implementing them.

FIGURE 78. STRATEGY



The organizational mandate provides the powers to undertake work in the accountability space. However, the critical ingredient to fulfil the mandate effectively is having the relevant resources. To assess this the capacity section included consideration around funding arrangement and the type of opportunity for having the right staff and skills for the work needed. Furthermore, to demonstrate that SAIs are working effectively the quality of the SAI work needs to be independently validated.

The key challenge in many jurisdictions is that although the SAIs have legal independence they are still subject to the government salary structures. In many jurisdictions, this can create a challenge to recruit and retain professional qualified staff at salaries that may not be appropriate. Figures 79 to 85 overleaf and following, illustrate the position across the region for a range of pertinent factors.

FIGURE 79. ARE YOUR STAFF SUBJECT TO THE TERMS AND CONDITIONS OF THE COUNTRY'S PUBLIC / CIVIL SERVICE?

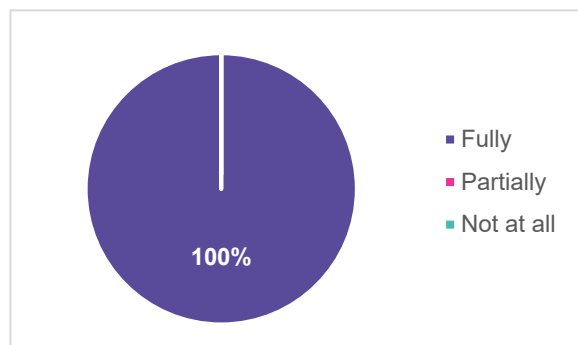


FIGURE 80. HAVE YOU HAD YOUR SALARIES BENCHMARKED TO EQUIVALENT ENTITIES / PROFESSIONS?

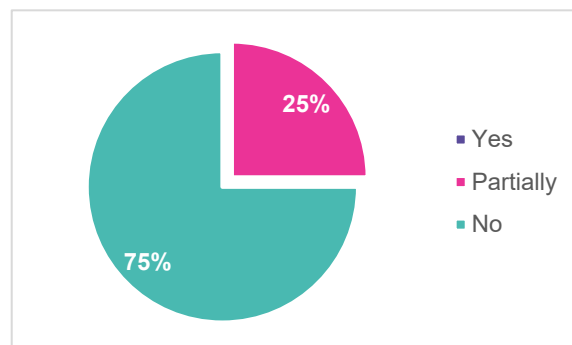


FIGURE 81. HAS THE SAI UNDERTAKEN A SKILLS AUDIT OF STAFF COMPETENCIES?

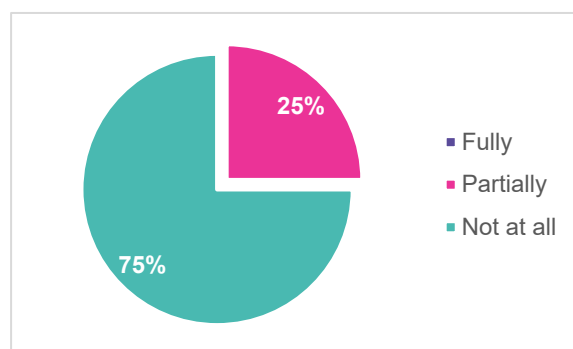


FIGURE 82. WHAT ARE THE MAIN CATEGORIES OF PROFESSION EMPLOYED IN THE SAI?

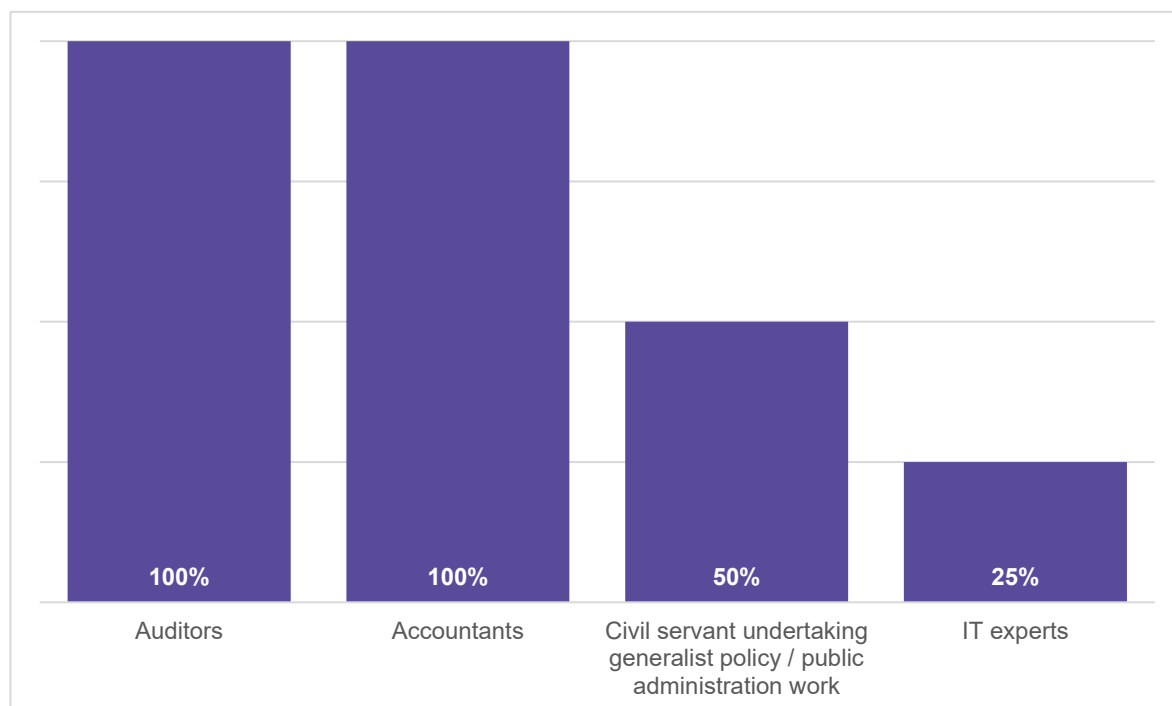


FIGURE 83. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO ARE QUALIFIED TO AT LEAST GRADUATE LEVEL

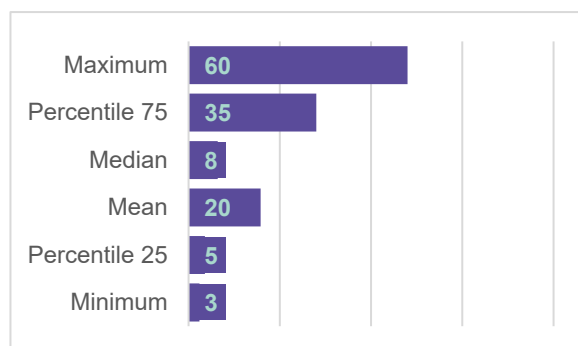


FIGURE 84. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO HOLD PROFESSIONAL QUALIFICATIONS

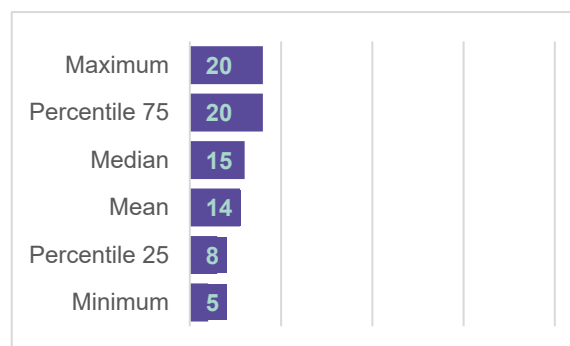
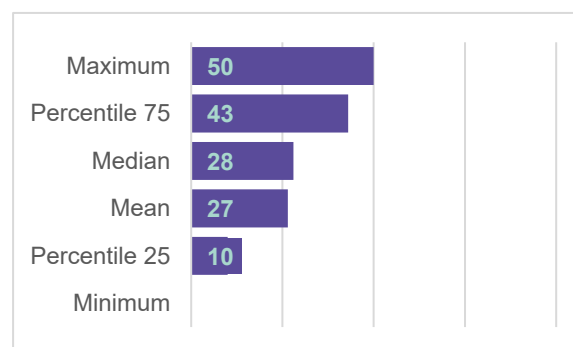
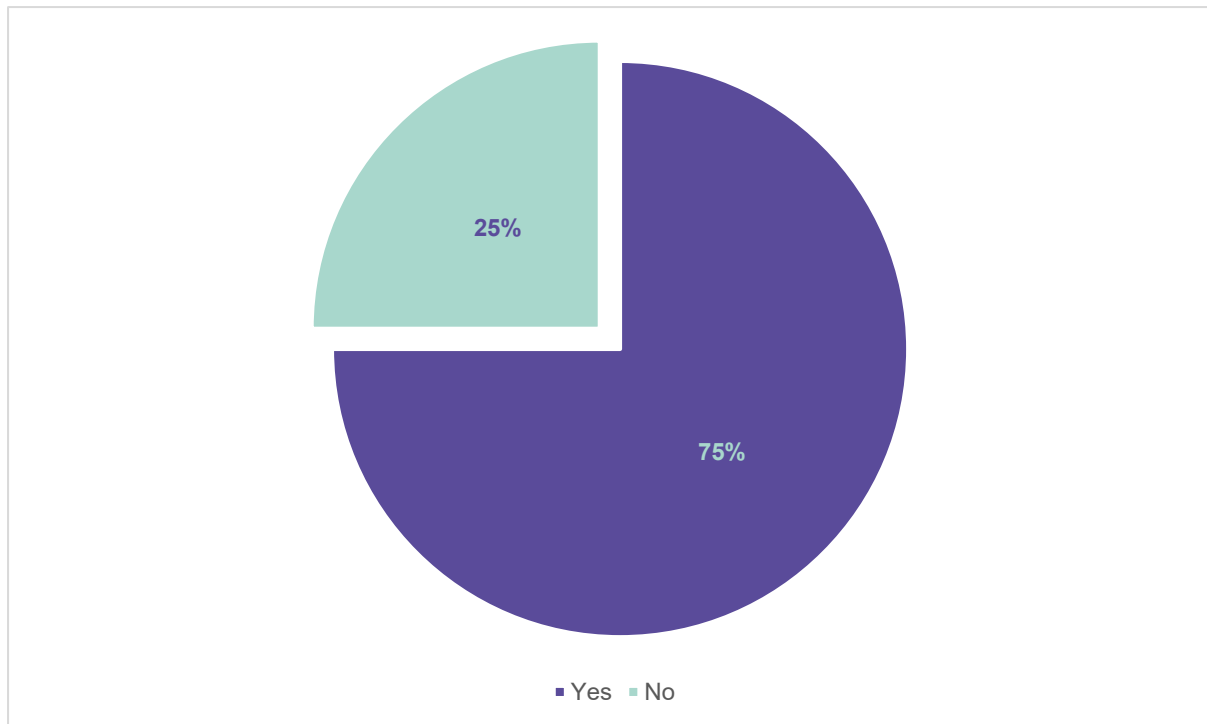


FIGURE 85. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO HOLD POST-GRADUATE QUALIFICATIONS (OTHER THAN PROFESSIONAL QUALIFICATIONS)



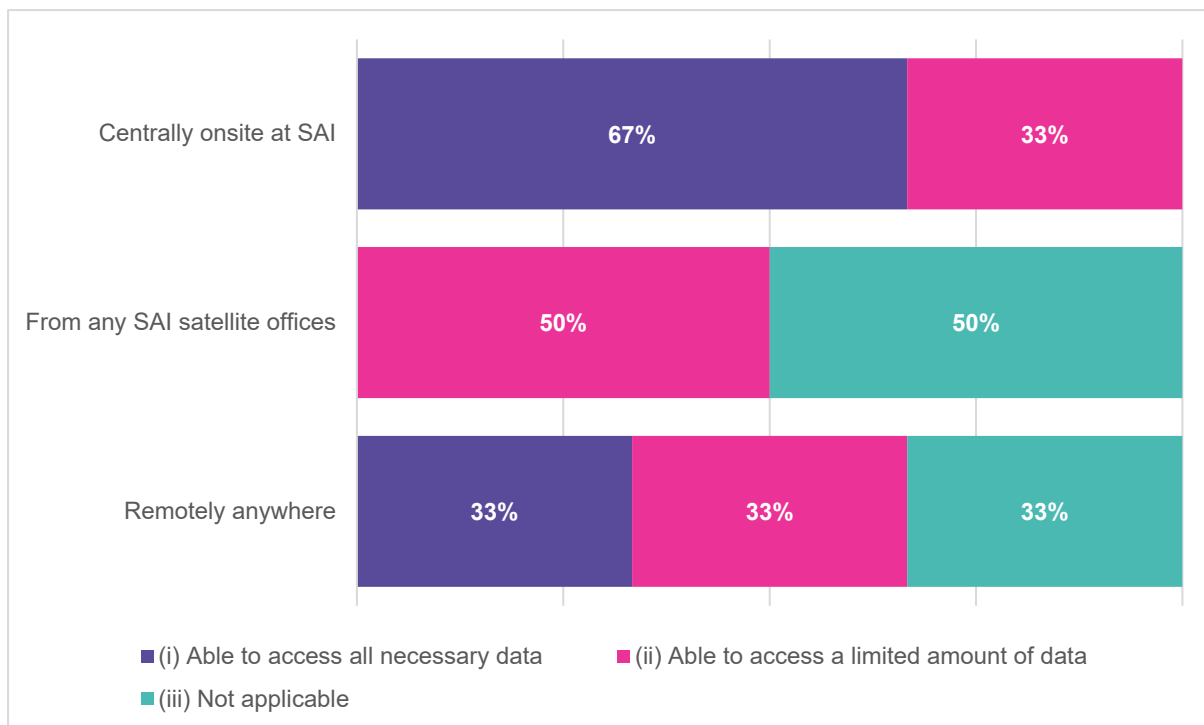
CAROSAI members have a lower level of budget autonomy, compared to their peers. Whilst for all SAIs it would appear that 85% could determine the way its own budget will be spent for CAROSAI members the proportion was lower at 75%.

FIGURE 86. IS THE SAI ABLE TO DETERMINE HOW ITS OWN BUDGET WILL BE SPENT?



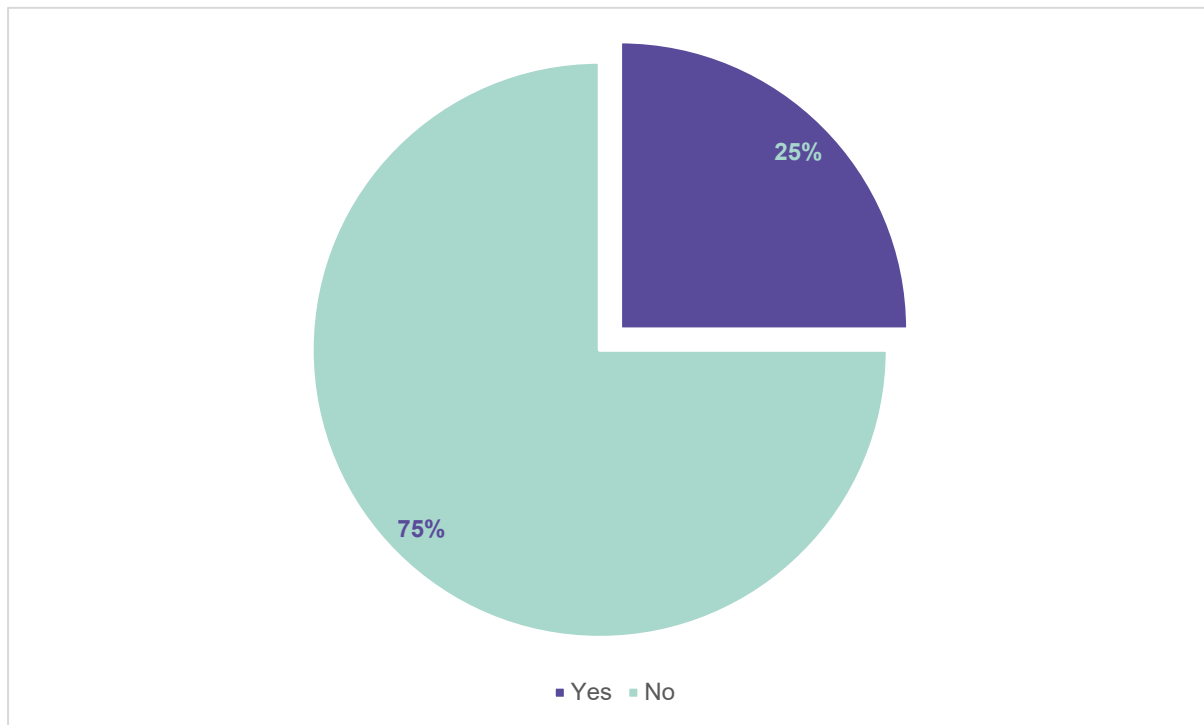
From an information communication technology (ICT) perspective CAROSAI members are primarily reliant on the ability to access all necessary data centrally onsite. It is worth noting that not all SAIs responded to all questions.

FIGURE 87. FROM WHERE CAN YOU ACCESS DATA ELECTRONICALLY?



Independent assessment of performance across CAROSAI is low compared with all other responding SAs, with some 25% of CAROSAI members confirming they take place on a periodic basis compared with 75% overall.

FIGURE 88. DOES THE SAI PERIODICALLY UNDERTAKE INDEPENDENT ASSESSMENT OF ITS OWN PERFORMANCE THROUGH, FOR EXAMPLE, SAI-PMF, PEER REVIEWS, ICBF?



Audit scope, products and reporting

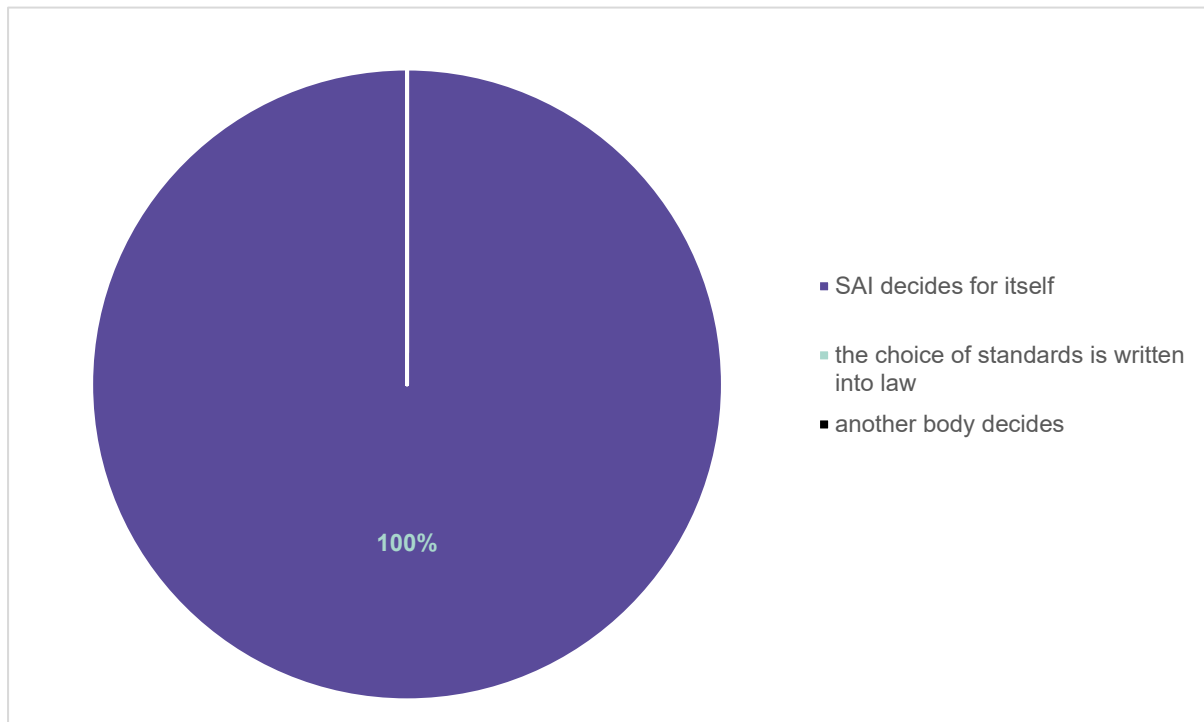
We asked CAROSAI members to provide copies of their mission statements. Whilst the majority were provided in English, others were translated in order to provide the word cloud shown below. The size of the word reflects the frequency of use within the statements.

FIGURE 89. CAROSAI MISSION STATEMENT WORD CLOUD



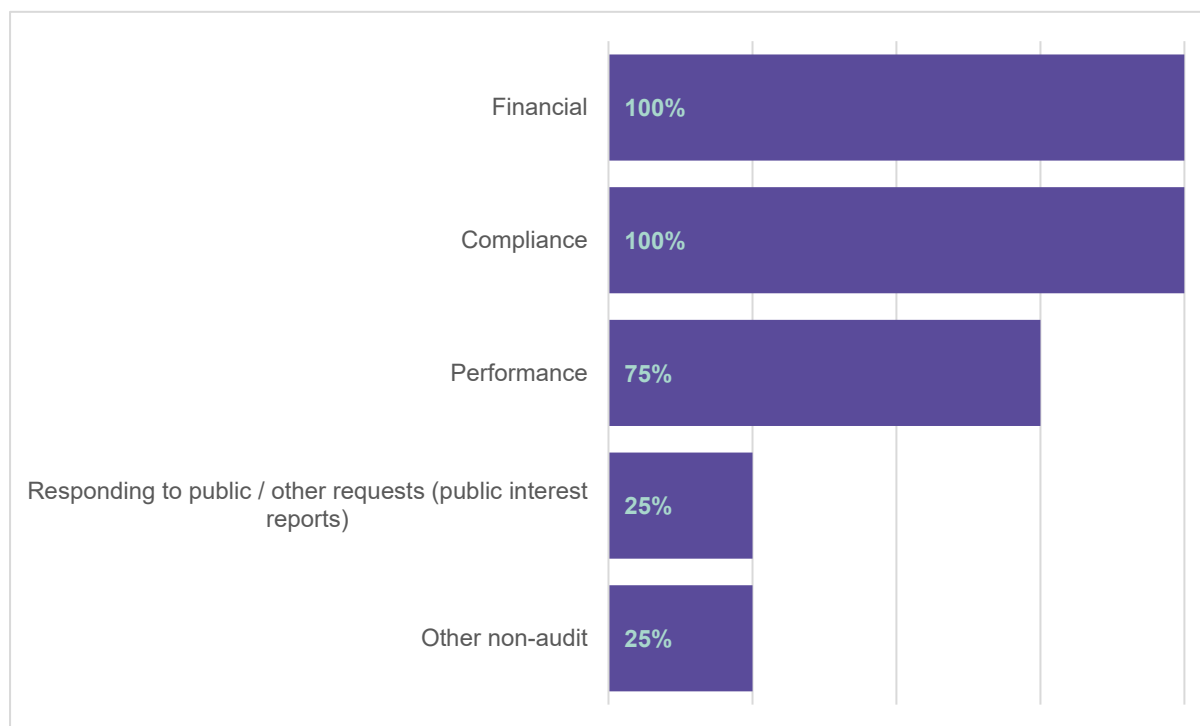
Across CAROSAI, we find that there is a 100% chance of jurisdictions being able to decide independently which standards to apply. Typically, only 78% of SAIs in total are able to do this.

FIGURE 90. IS YOUR SAI ABLE TO DECIDE INDEPENDENTLY WHICH STANDARDS (SUCH AS ISSAIs OR ISAs) TO APPLY WHEN UNDERTAKING YOUR WORK, OR DOES ANOTHER BODY DECIDE WHICH STANDARDS YOU WILL USE, OR IS IT WRITTEN INTO LAW WHICH STANDARDS WILL BE USED?



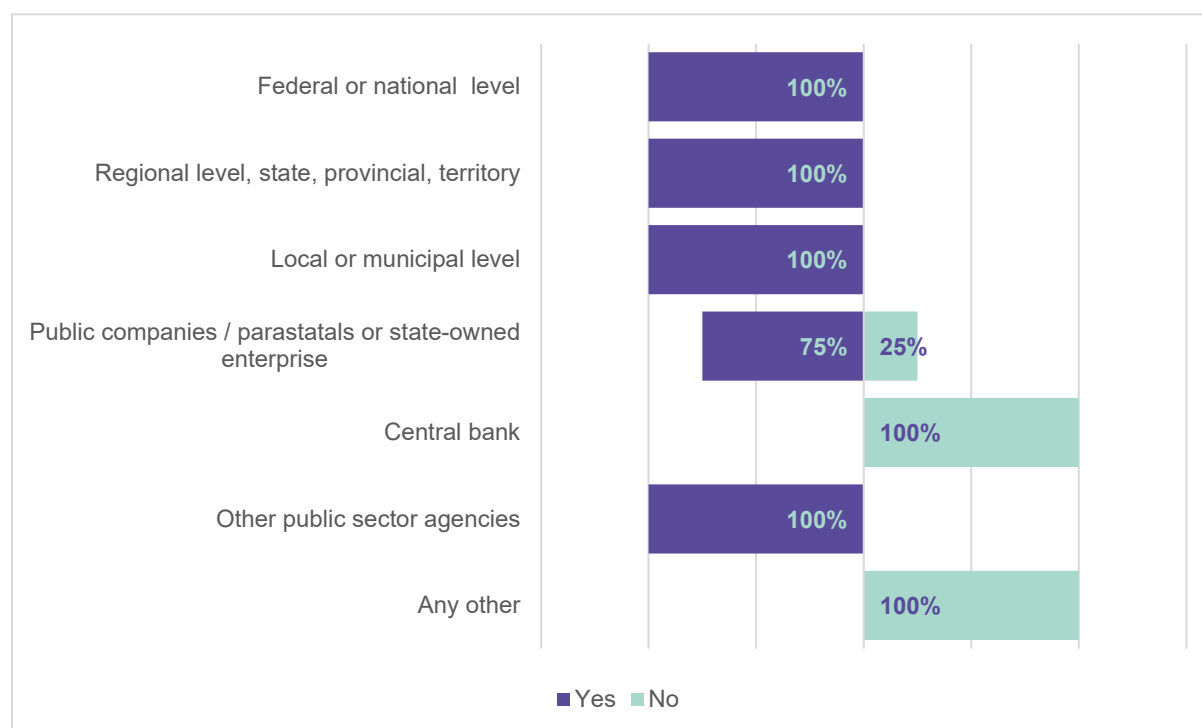
As can be seen, in figure 91 below, CAROSAI members more or less all perform the work anticipated by ISSAI P100, i.e. financial, compliance and performance audits. With only Saint Kitts and Nevis not having responsibility for performance audits.

FIGURE 91. ALONG WITH PERFORMING AUDIT OF THE ANNUAL BUDGET AND RELATED EXPENDITURE, WHICH OF THE FOLLOWING RESPONSIBILITIES DOES THE SAI HAVE?



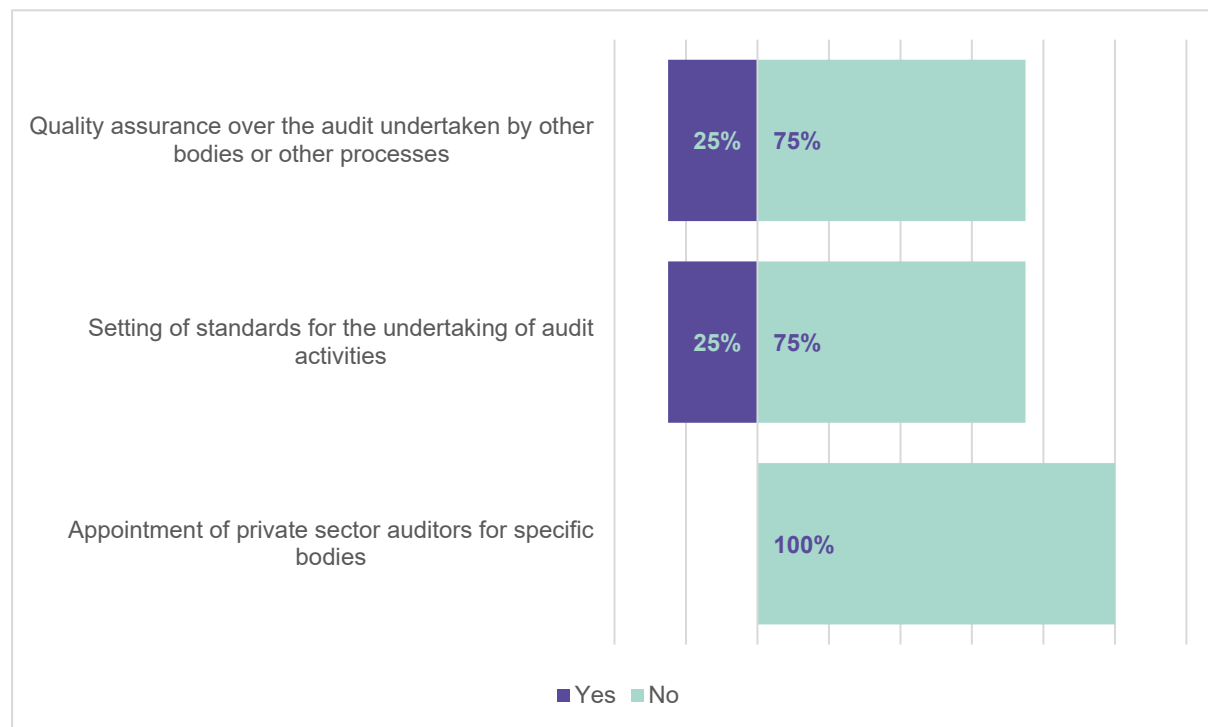
Survey respondents across CAROSAI indicated that their mandates to audit, in terms of coverage and scope, are quite varied. At a *federal or national level* and for *other public sector agencies*, *regional level*, *local or municipal level* and for *other public sector agencies* this mandate is at 100%. However, in no cases do they have a legal mandate to audit the *central bank* or indeed *any other institution*.

FIGURE 92. DOES YOUR SAI HAVE THE LEGAL MANDATE TO CARRY OUT AUDIT ON THE FOLLOWING ENTITIES/INSTITUTIONS/LEVELS E.G. CENTRAL, LOCAL ETC.?



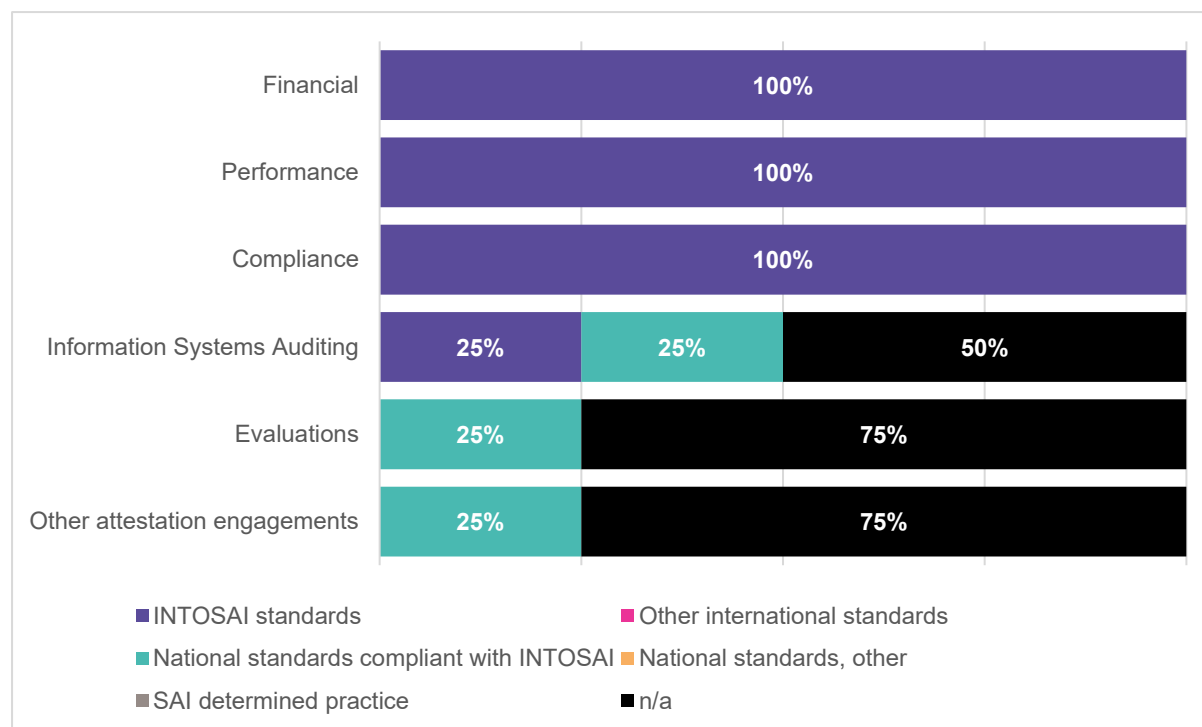
Typically, whilst around 33% of all SAIs undertake quality assurance over the audit we find that across CAROSAI this occurs in 25% of cases. Furthermore, in respect of setting of standards a smaller proportion of CAROSAI members carry these out (25%) compared to all other SAIs (50%). Finally, with regard to the appointment of private sector auditors, this does not occur at all across CAROSAI members.

FIGURE 93. DOES YOUR SAI HAVE OTHER RESPONSIBILITIES OVER OTHER LEVELS OF GOVERNMENT OR PUBLIC SECTOR ENTITIES AS FOLLOWS?



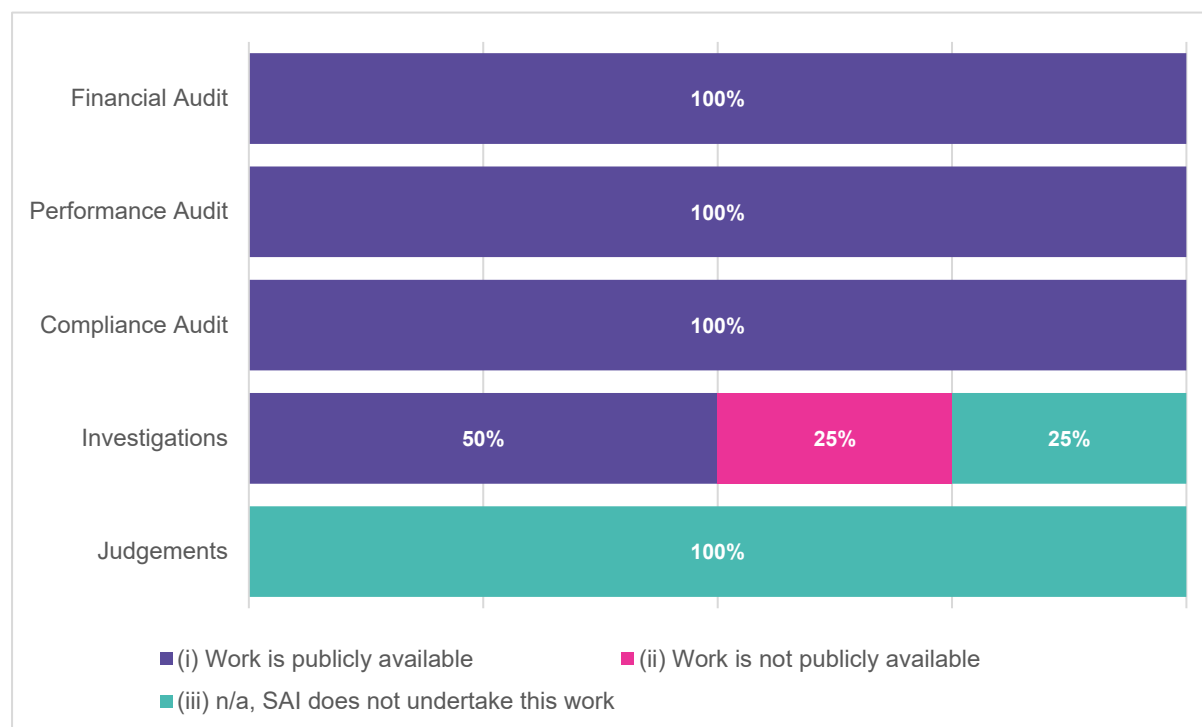
Across CAROSAI, standards applied for the three main types of audit are 100% based on INTOSAI standards.

FIGURE 94. FOR THE DIFFERENT TYPES OF SAI ACTIVITIES PLEASE STATE THE REGULATORY BODY / REQUIREMENTS USED AS A BASIS OF THE WORK PERFORMED



Somewhat reassuringly, for the three main types of audit, all is publicly available (100%). Whereas, for investigations only 50% are publicly available and judgements are not undertaken.

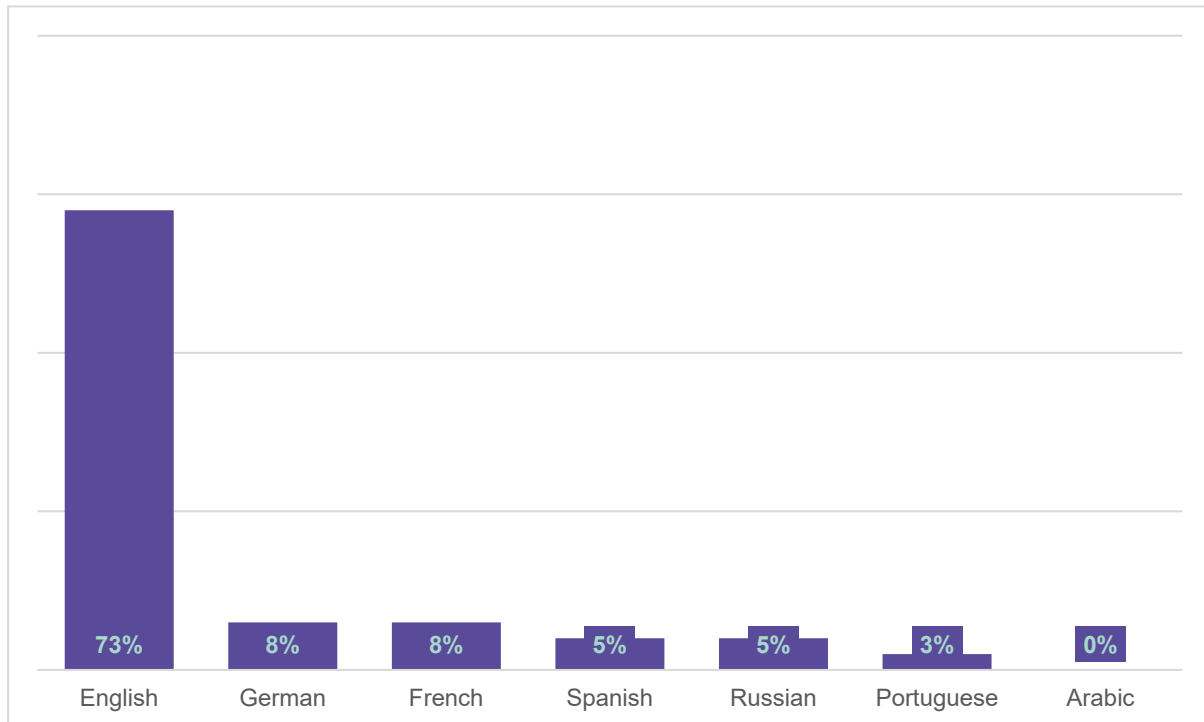
FIGURE 95. FOR THE FOLLOWING AREAS OF WORK, PLEASE INDICATE IF THE WORK (OR THE RESULTS OF THE WORK) OF YOUR SAI IS PUBLICLY AVAILABLE (FOR EXAMPLE, BY MAKING A REPORT AVAILABLE ON THE INTERNET, OR BY REPORTING TO AN OPEN PARLIAMENTARY SESSION)



EUROSAI

Of EUROSAI members that responded to the survey, 73% of respondents completed the survey in English. Other languages accounted for approximately a quarter (27%) of responses, the most significant being German and French (both 8%).

FIGURE 96. CHOSEN SURVEY LANGUAGE



Review

Organizational context

The organizational context considers the mandate, legal framework, structure and bodies involved that gives a SAI structure and powers. The survey findings show that, in terms of structure, three factors were highly common across the 40 EUROSAs respondents. These factors were: Is an independent body (90%); Is independent of the legislative and executive branches (88%); and Reports to parliament / the legislature (85%). Whilst from a structural perspective, just over half (54%) are headed by an auditor general and in the remaining 46% of cases there is a board or collegiate structure.

In respect of reporting lines, some 36 stated that they report to parliament. The survey also revealed that from a high-level structure perspective some 90% had 'one auditor general / comptroller / president', whilst in just over half of all cases (53%) it consisted of 'one or more deputy or vice auditor / general / comptroller / president'.

Capacities

Strategically we found that 92% of all SAIs had a plan and in 88% of cases that strategic plan was being implemented. From a human resources (HR) perspective, we evaluated the extent to which staff were: subject to the terms and conditions of the country's public / civil service; had salaries benchmarked to equivalent entities / professions; and had undertaken a skills audit of staff competencies. Typically, we found that:

- Around 58% of staff are subject to the same terms and conditions of the country's public / civil service;
- Staff have had their salaries benchmarked to equivalent entities / professions (Yes [43%]; Partially [35%]); and
- The SAI had undertaken a skills audit of staff competencies (Fully [43%]; Partially [33%]).

Continuing on the HR theme, staff were most likely to be either auditors, lawyers, accountants or IT experts. Some 75% were likely to be qualified to at least graduate level. Furthermore, 52% held a professional qualification and 33% held a post-graduate qualification.

The survey enquired about the status of the SAIs in relation to determination of budgets, whether it periodically undertakes independent assessment of its own performance, and regarding access to data. Reassuringly some 88% of all SAIs stated 'yes' in response to the question 'Is the SAI able to determine how its own budget will be spent?'.

In response to the challenge 'Does the SAI periodically undertake independent assessment of its own performance through, for example, SAI-PMF, peer reviews etc.' our survey found that around three-quarters (79%) did so.

From an ICT perspective, the picture was quite varied. Typically, some 92% were able to access all necessary data centrally onsite, whereas the ability to do the same from any satellite office dropped to just 27%. Although some 64% were able to access all necessary data remotely anywhere.

“Audit” Scope

SAIs are predominantly in a position of being able to decide which standards to apply when undertaking work, with some 75% reporting that they ‘decide for themselves’. Whilst in all other cases the choice of standards is ‘written into law’.

In terms of the audits being carried out three types occur in almost all SAIs. These are Financial audits (100%); Compliance audits (93%); and Performance audits (93%). There are other types of audit that SAIs undertake. However, as can be seen below, the occurrence of these is not so high:

- Non-audit (other), 43%;
- Preparing specific reports not related to underlying audits. 38%;
- Responding to public / other requests (public interest reports), 30%; and
- Specialized audit responsibilities e.g. environmental mandate, 28%.

The extent to which SAIs are mandated to carry out these audits also varies quite extensively, with table 7 below illustrating this point.

TABLE 7. LEGAL MANDATE TO AUDIT

Entity / institution	Yes	No
Federal or national level	100%	0%
Public companies / parastatals or state-owned enterprise	100%	0%
Other public sector agencies	94%	6%
Central bank	78%	22%
Local or municipal level	71%	29%
Regional level, state, provincial, territory	69%	31%

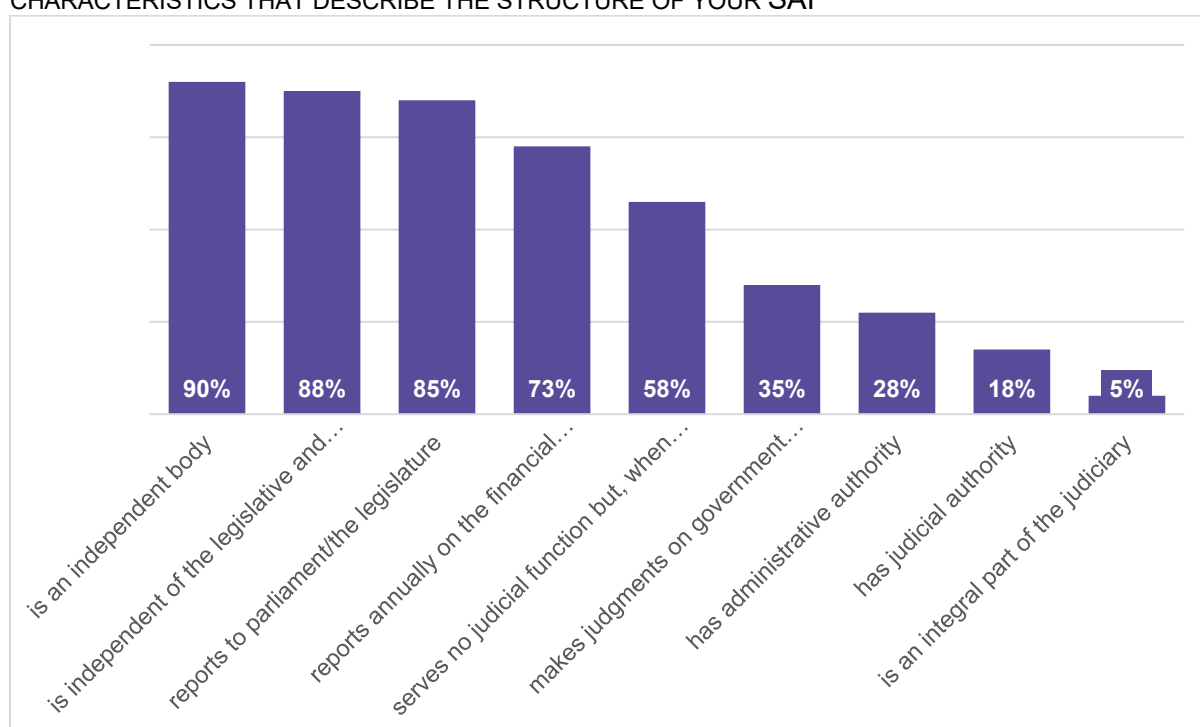
Findings

The findings that follow are analysed against the three themes of: organization (mandate), capacity (inputs), and audit scope (output and portfolio).

Organization mandate

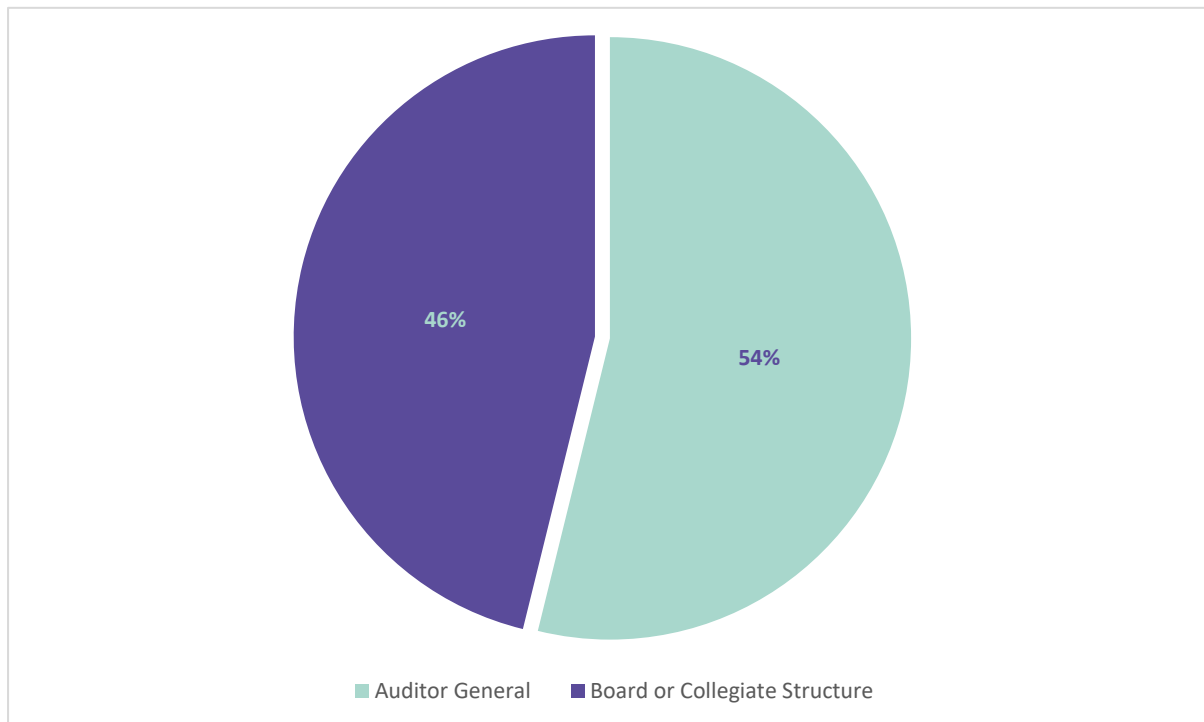
Figure 97 below highlights the common characteristics across EUROSAI members. Whilst some characteristics are common others are not so, e.g. *has administrative authority*, *has judicial authority*, or *is an integral part of the judiciary*. Factors that are highly common include: *is an independent body*, *is independent of the legislative and executive branches*, and *reports to parliament / the legislature*.

FIGURE 97. WITH REFERENCE TO THE CURRENT STRUCTURE OF YOUR SAI, PLEASE TICK THE CHARACTERISTICS THAT DESCRIBE THE STRUCTURE OF YOUR SAI



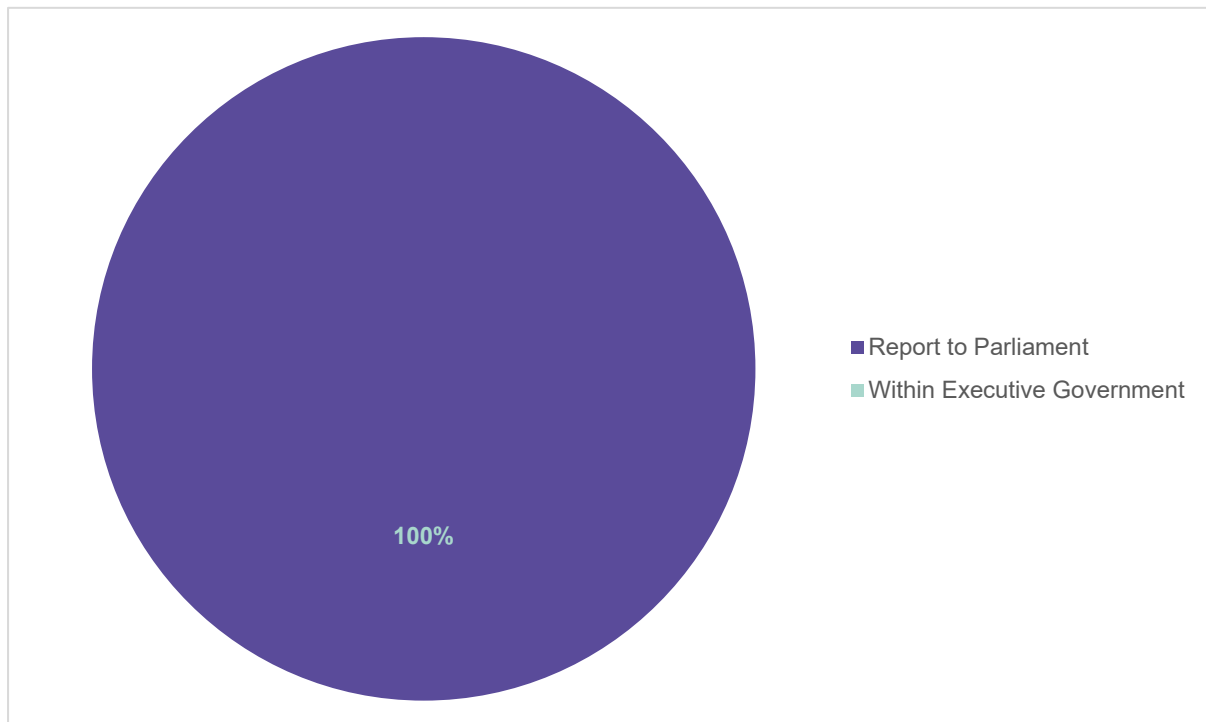
SAIs are headed by an auditor general, or there may be a board / collegiate structure. In the case of EUROSAI there appears to be a slight preference for a board / collegiate structure, although the difference in percentages (8%) is only just outside our margin of error ($\pm 7\%$).

FIGURE 98. IS THE SAI HEADED BY AN AUDITOR GENERAL, OR IS THERE A BOARD OR COLLEGIATE STRUCTURE?



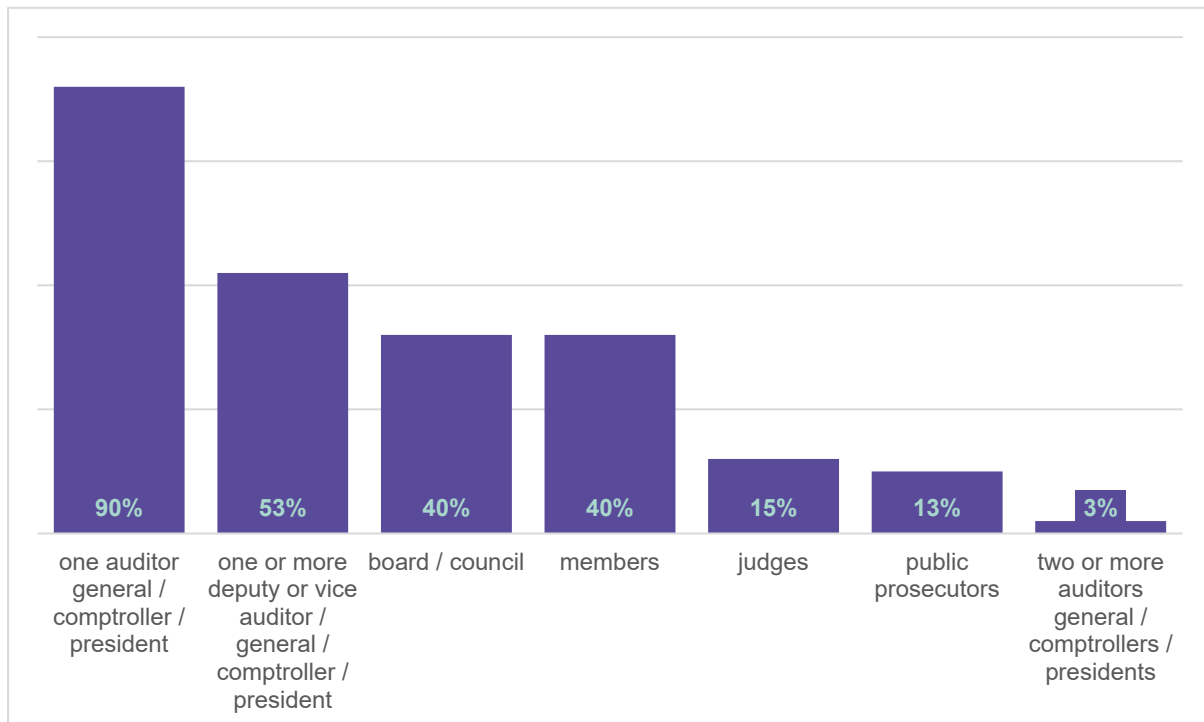
Audit offices may either *report to parliament* or be *within executive government*. What is abundantly clear is that across EUROSAI respondents all report to parliament. However, do note that only 36 of the 40 SAIs responded to this question.

FIGURE 99. DOES THE AUDIT OFFICE REPORT TO PARLIAMENT, OR IS THE AUDIT OFFICE WITHIN EXECUTIVE GOVERNMENT?



EUROSAI respondents typically, i.e. in 90% of cases, have *one auditor general / comptroller / president*. Interestingly whilst they make up 53% of all responses, in excess of half (57%) of the largest group also have *one or more deputy or vice auditor / general / comptroller / president*.

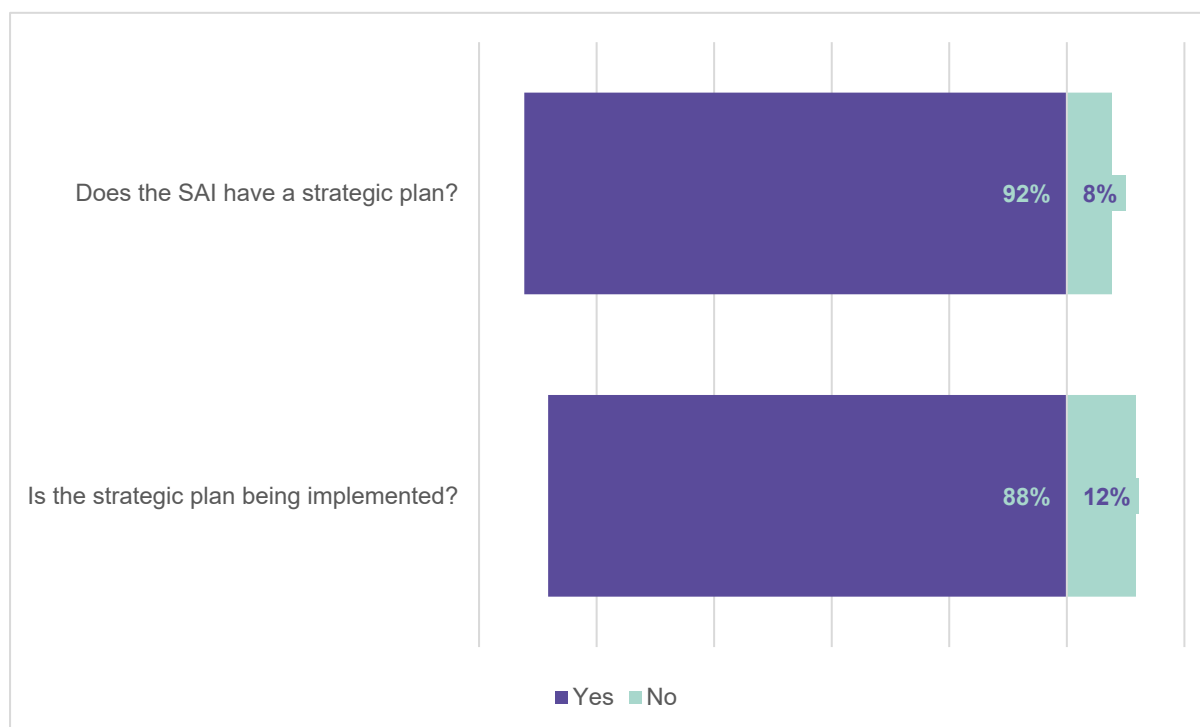
FIGURE 100. REGARDING YOUR HIGH-LEVEL ORGANIZATIONAL STRUCTURE, DO YOU HAVE?



Capacities

Overall, our survey found that 95% of all SAIs have a strategic plan with 92% implementing them. By comparison, across EUROSAI, some 92% have a strategic plan with 88% implementing them.

FIGURE 101. STRATEGY



The organizational mandate provides the powers to undertake work in the accountability space. However, the critical ingredient to fulfil the mandate effectively is having the relevant resources. To assess this the capacity section included consideration around funding arrangement and the type of opportunity for having the right staff and skills for the work needed. Furthermore, to demonstrate that SAIs are working effectively the quality of the SAI work needs to be independently validated.

The key challenge in many jurisdictions is that although the SAIs have legal independence they are still subject to the government salary structures. In many jurisdictions, this can create a challenge to recruit and retain professional qualified staff at salaries that may not be appropriate. Figures 102 to 108 overleaf and following, illustrate the position across the region for a range of pertinent factors.

FIGURE 102. ARE YOUR STAFF SUBJECT TO THE TERMS AND CONDITIONS OF THE COUNTRY'S PUBLIC / CIVIL SERVICE?

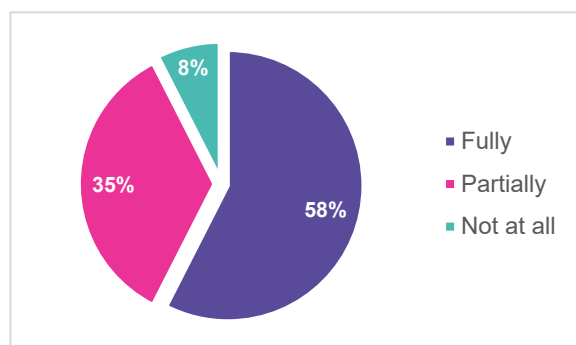


FIGURE 103. HAVE YOU HAD YOUR SALARIES BENCHMARKED TO EQUIVALENT ENTITIES / PROFESSIONS?

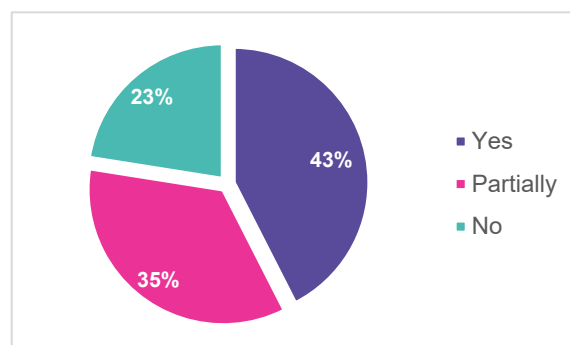


FIGURE 104. HAS THE SAI UNDERTAKEN A SKILLS AUDIT OF STAFF COMPETENCIES?

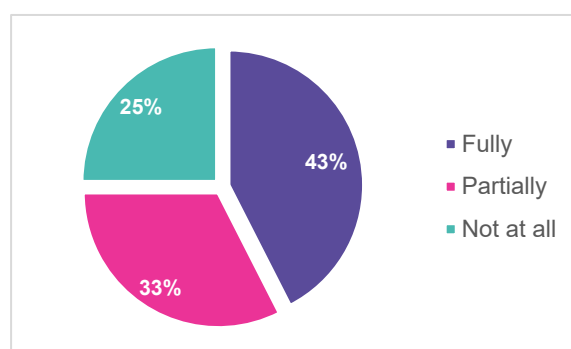


FIGURE 105. WHAT ARE THE MAIN CATEGORIES OF PROFESSION EMPLOYED IN THE SAI?

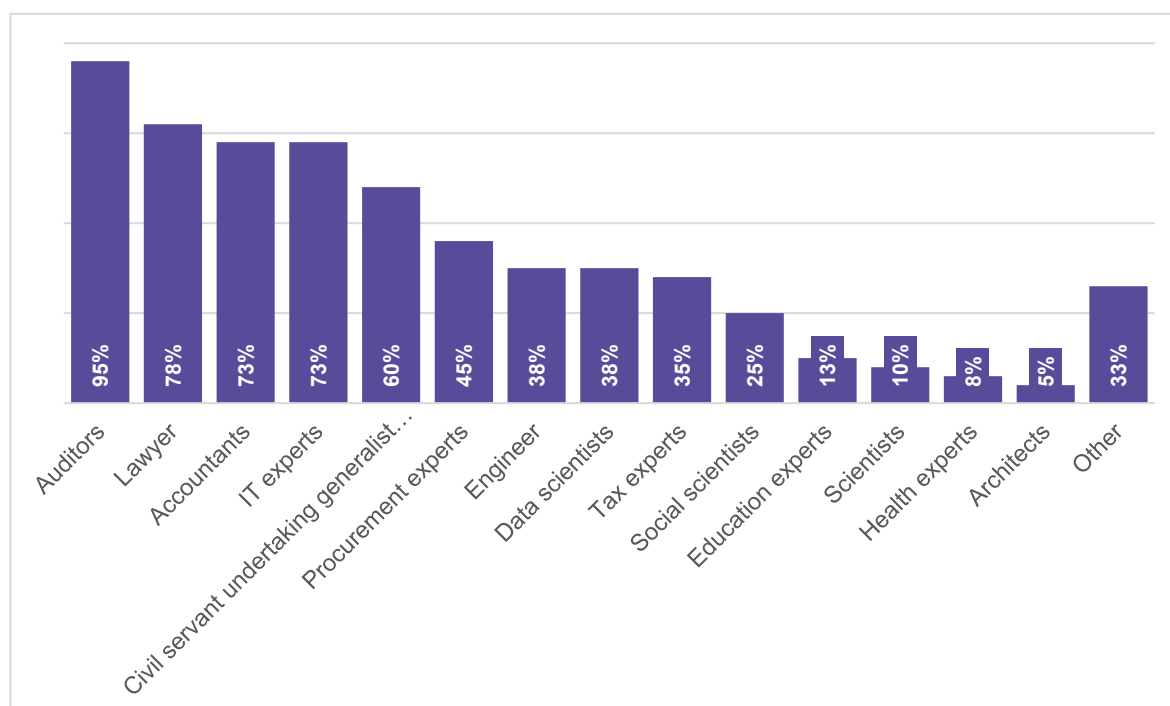


FIGURE 106. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO ARE QUALIFIED TO AT LEAST GRADUATE LEVEL

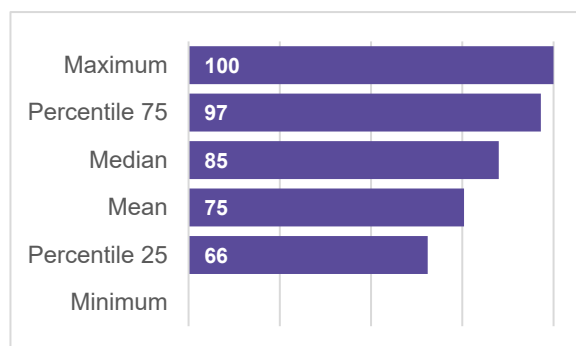


FIGURE 107. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO HOLD PROFESSIONAL QUALIFICATIONS

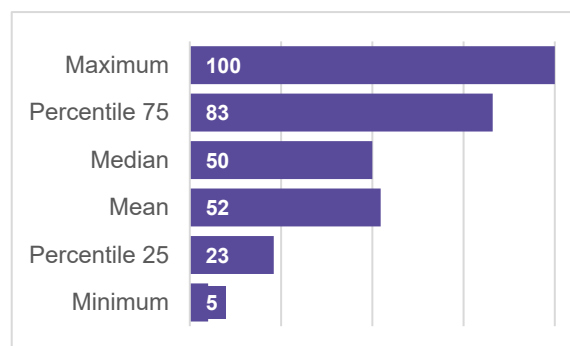
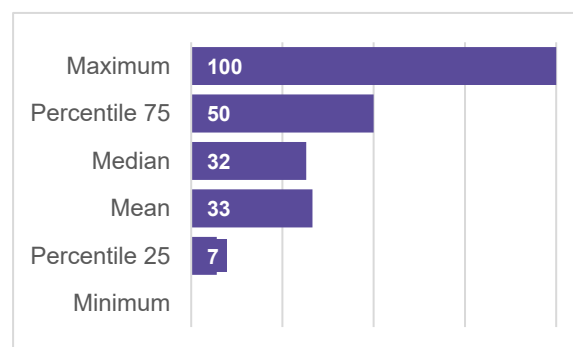
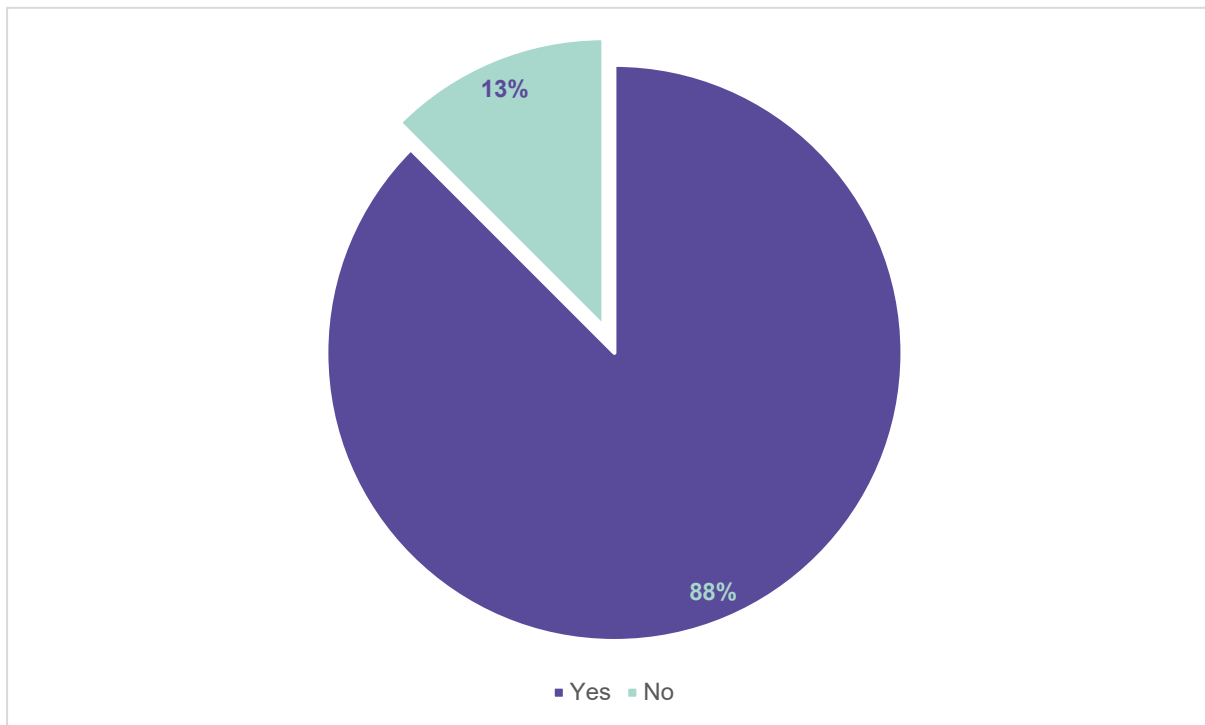


FIGURE 108. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO HOLD POST-GRADUATE QUALIFICATIONS (OTHER THAN PROFESSIONAL QUALIFICATIONS)



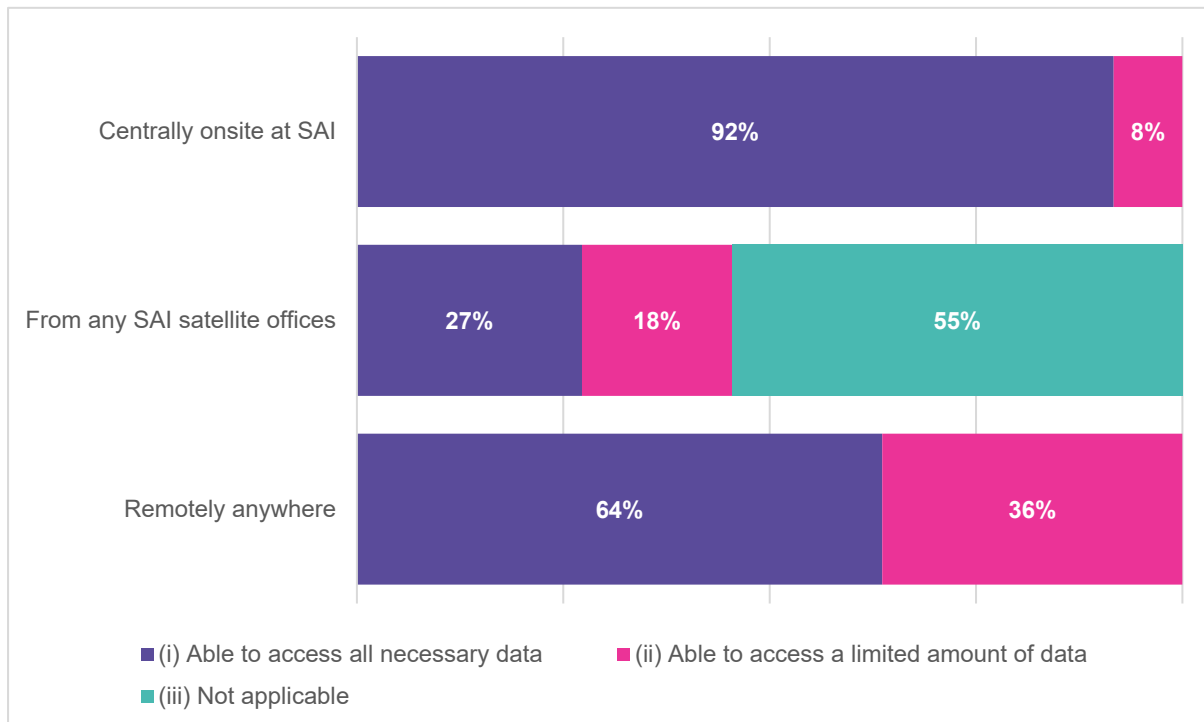
EUROSAI members appear to enjoy a slightly higher level of budget autonomy, compared to their peers elsewhere in the world. Whilst for all SAIs it would appear that 85% could determine the way its own budget will be spent for EUROSAI members the proportion was slightly higher at 88%.

FIGURE 109. IS THE SAI ABLE TO DETERMINE HOW ITS OWN BUDGET WILL BE SPENT?



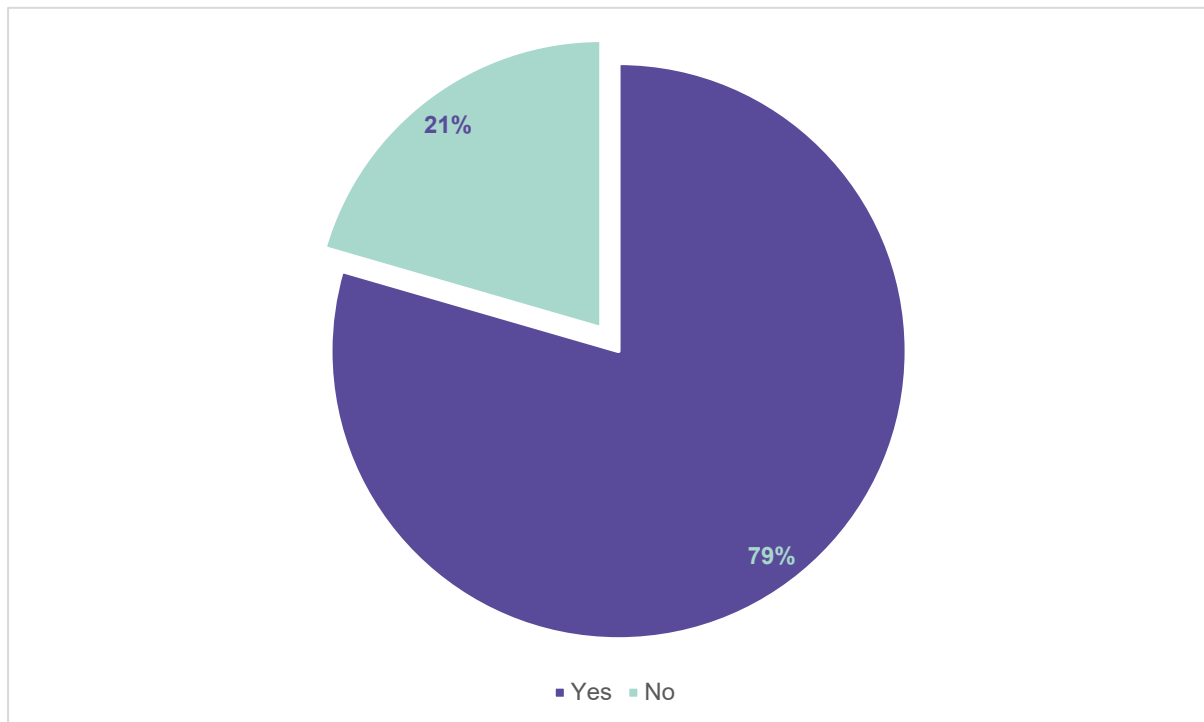
From an information communication technology (ICT) perspective, EUROSAI members are able to access all necessary data both centrally onsite and remotely anywhere. However, in only just over a quarter of cases could they do so from any satellite office, with more than half stating it wasn't applicable.

FIGURE 110. FROM WHERE CAN YOU ACCESS DATA ELECTRONICALLY?



Independent assessment of performance across EUROSAI members are as common as they are for all responding SAIs, with some 75% or more confirming they take place on a periodic basis.

FIGURE 111. DOES THE SAI PERIODICALLY UNDERTAKE INDEPENDENT ASSESSMENT OF ITS OWN PERFORMANCE THROUGH, FOR EXAMPLE, SAI-PMF, PEER REVIEWS, ICBF?



Audit scope, products and reporting

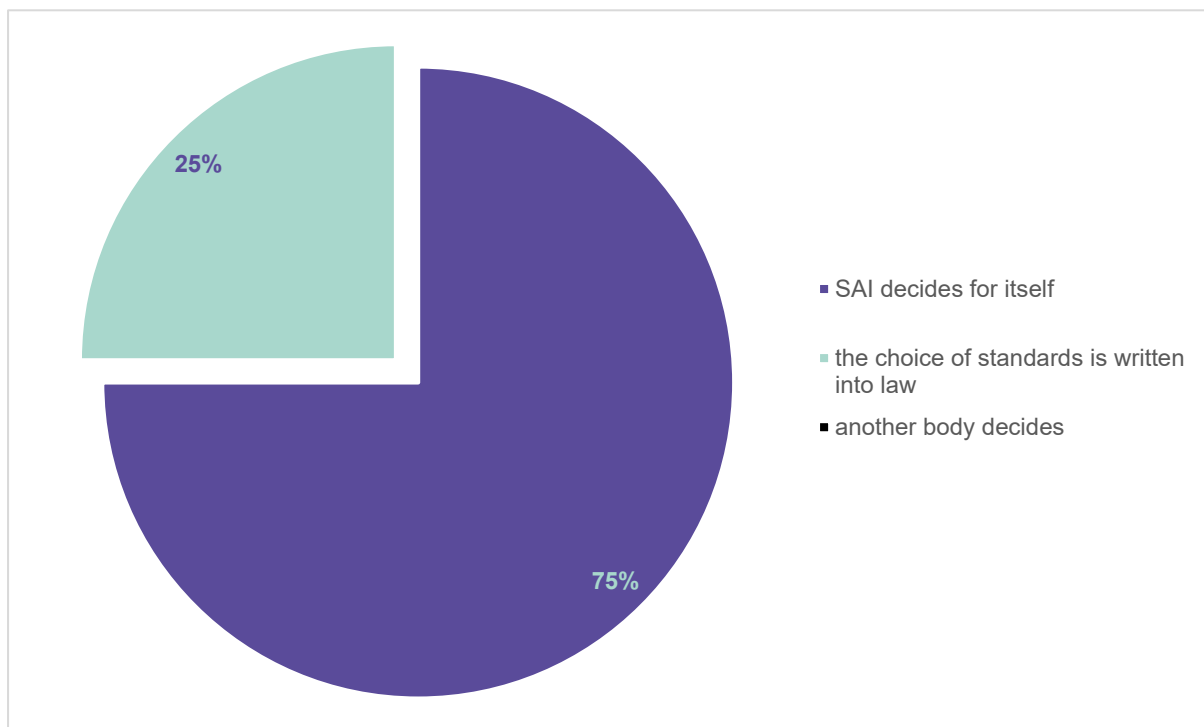
We asked EUROSAT members to provide copies of their mission statements. The majority were provided in English, with all others translated in order to provide the word cloud shown below. The size of the word reflects the frequency of use within the statements.

FIGURE 112. EUROSAI MISSION STATEMENT WORD CLOUD



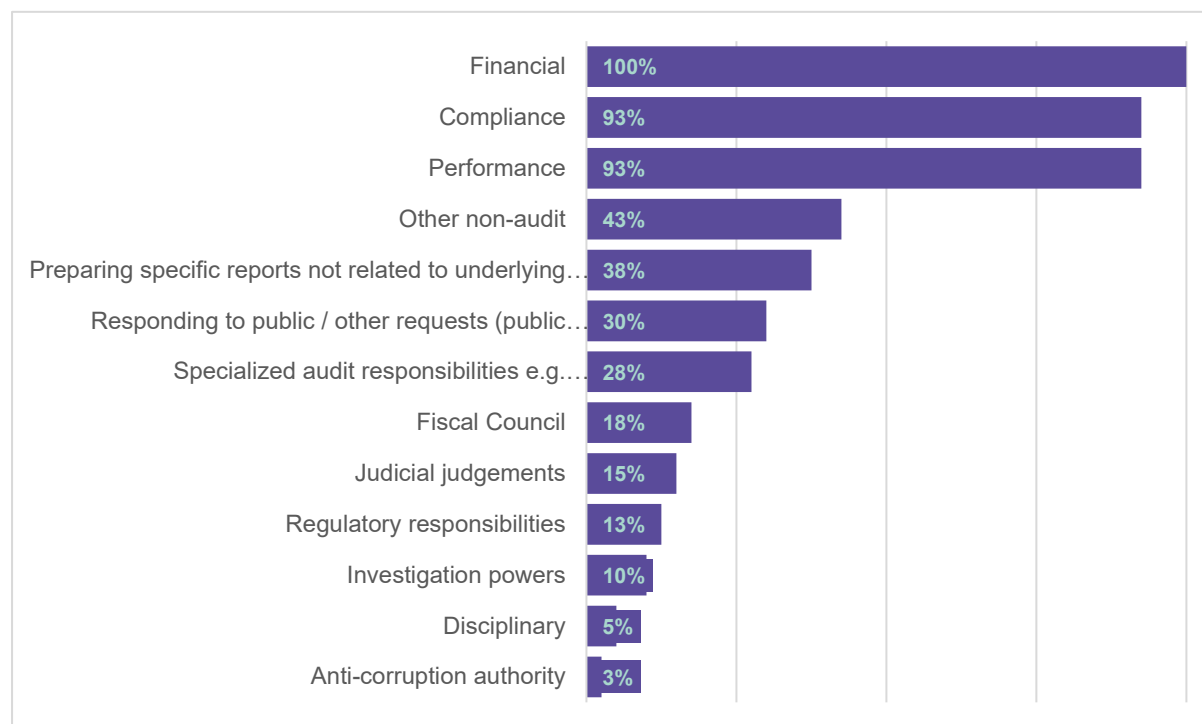
As with all respondents to the survey we find that across EUROSAI, there is a tendency for the SAI to decide for itself which standard to apply (78% all respondents compared with 75% for EUROSAI). Furthermore, whilst in 21% of all cases the choice is written into law this figure for EUROSAI is slightly higher at 25%.

FIGURE 113. IS YOUR SAI ABLE TO DECIDE INDEPENDENTLY WHICH STANDARDS (SUCH AS ISSAIs OR ISAs) TO APPLY WHEN UNDERTAKING YOUR WORK, OR DOES ANOTHER BODY DECIDE WHICH STANDARDS YOU WILL USE, OR IS IT WRITTEN INTO LAW WHICH STANDARDS WILL BE USED?



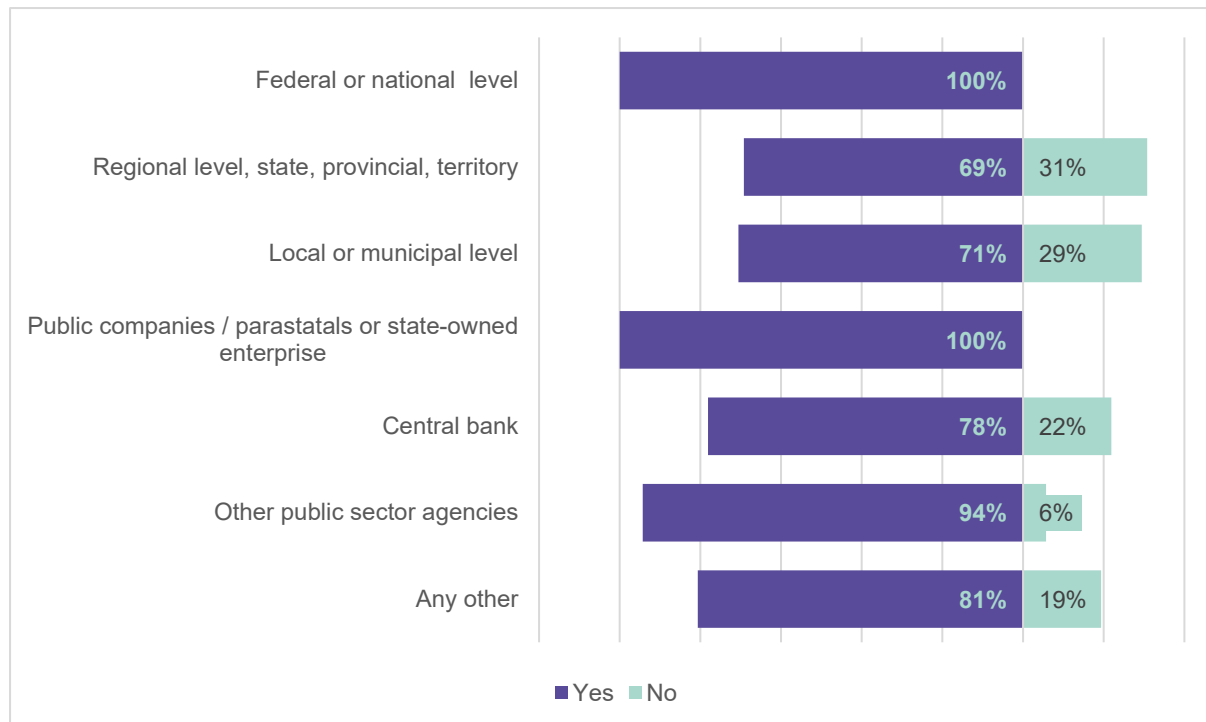
As can be seen, in figure 114 below, EUROSAT members more or less all perform the work anticipated by ISSAI P100, i.e. financial, compliance and performance audits. However, a number also provide other services, although not all necessarily defined as audit related.

FIGURE 114. ALONG WITH PERFORMING AUDIT OF THE ANNUAL BUDGET AND RELATED EXPENDITURE, WHICH OF THE FOLLOWING RESPONSIBILITIES DOES THE SAI HAVE?



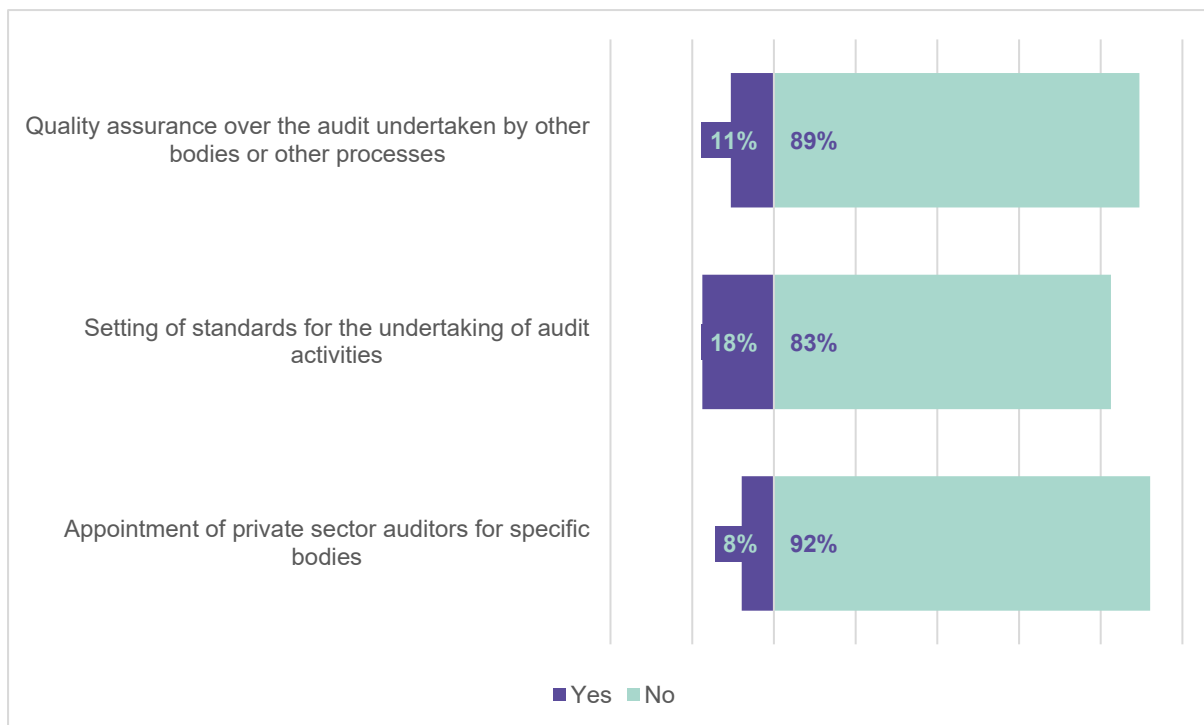
Survey respondents across EUROSAI indicated that their mandates to audit, in terms of coverage and scope, are quite varied. At both a *federal or national level* and for *public companies / parastatals or state-owned enterprises* this mandate is at 100%. Interestingly, some five SAIs had a legal mandate to carry out audits on all entities listed below, these are in: Croatia, Greece, Spain, Turkey, and United Kingdom of Great Britain and Northern Ireland.

FIGURE 115. DOES YOUR SAI HAVE THE LEGAL MANDATE TO CARRY OUT AUDIT ON THE FOLLOWING ENTITIES/INSTITUTIONS/LEVELS E.G. CENTRAL, LOCAL ETC.?



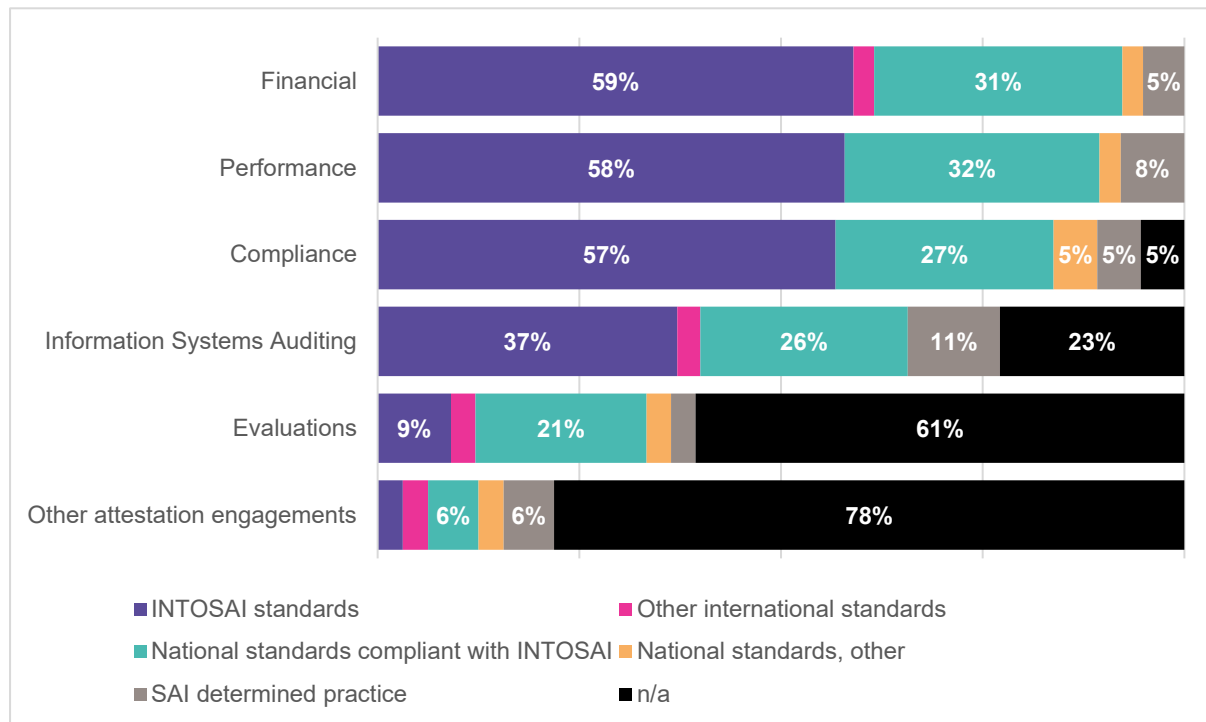
EUROSAI members also engage to a small extent in the quality assurance of other audit firms involved in public sector audits, figure 116 below demonstrates this.

FIGURE 116. DOES YOUR SAI HAVE OTHER RESPONSIBILITIES OVER OTHER LEVELS OF GOVERNMENT OR PUBLIC SECTOR ENTITIES AS FOLLOWS?



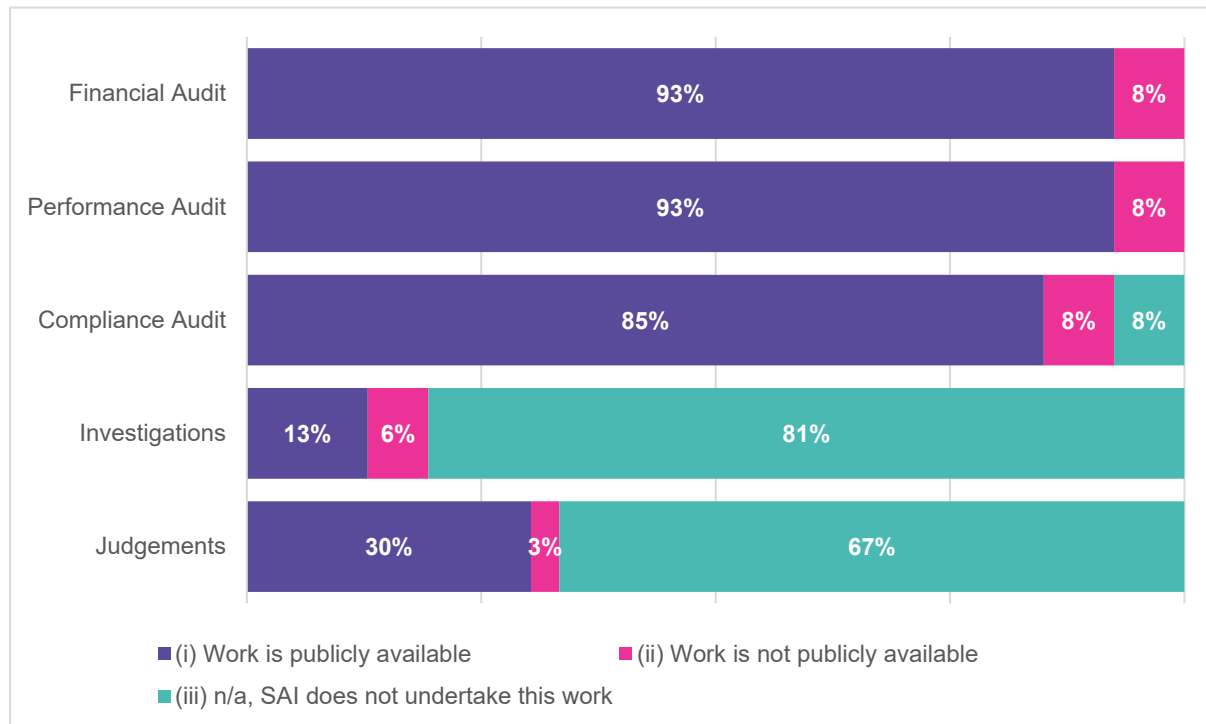
Within EUROSAI, standards applied for the three main types of audit are largely derived from INTOSAI standards. Therefore, in principle, SAIs within the region have legal independence, undertake many functions beyond auditing and cover most areas of the public sector. In addition, the SAI can decide upon their standards or have them entrenched in legislation.

FIGURE 117. FOR THE DIFFERENT TYPES OF SAI ACTIVITIES PLEASE STATE THE REGULATORY BODY /REQUIREMENTS USED AS A BASIS OF THE WORK PERFORMED



Across EUROSAI, for the three main types of audit, the vast majority of the work is publicly available. Although, in respect of investigations or judgements, it would appear that SAIs do not even undertake this type of work.

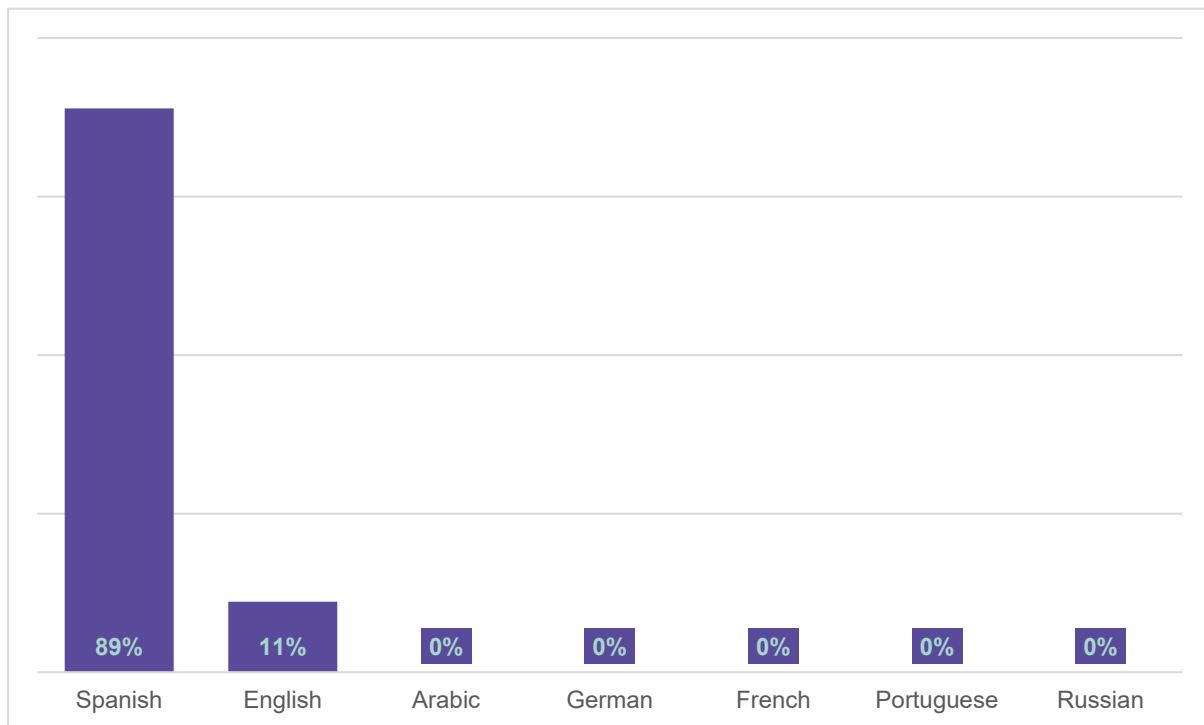
FIGURE 118. FOR THE FOLLOWING AREAS OF WORK, PLEASE INDICATE IF THE WORK (OR THE RESULTS OF THE WORK) OF YOUR SAI IS PUBLICLY AVAILABLE (FOR EXAMPLE, BY MAKING A REPORT AVAILABLE ON THE INTERNET, OR BY REPORTING TO AN OPEN PARLIAMENTARY SESSION)



OLACEFS

Amongst the 18 responses from OLACEFS we find that 16 (89%) were in Spanish with the remaining 2 (11%) responses in English.

FIGURE 119. CHOSEN SURVEY LANGUAGE



Review

Organizational context

The organizational context considers the mandate, legal framework, structure and bodies involved that gives a SAI structure and powers. The survey findings show that, in terms of structure, five factors were highly common across the 18 respondents within OLACEFS. These factors were: Is an independent body (94%); Reports to parliament / the legislature (83%); Reports annually on the financial statements of government entities (83%); Serves no judicial function but, when warranted, its findings may be passed to legal authorities for further action (83%); and Has administrative authority (83%). From a structural perspective, two-thirds (67%) are headed by an auditor general. In the other third (33%) of cases there is a board or collegiate structure.

In respect of reporting lines, the vast majority report to parliament (93%), with just one SAI, namely the Bolivarian Republic of Venezuela, doing so within executive government. The survey also revealed that 89% had 'one auditor general / comptroller / president', whilst in 67% of cases the high-level structure consisted of 'one or more deputy or vice auditor / general / comptroller / president'.

Capacities

Strategically we found that 94% of OLACEFS members had a plan and in 94% of cases that strategic plan was being implemented. From a human resources (HR) perspective, we evaluated the extent to which staff were: subject to the terms and conditions of the country's public / civil service; had salaries benchmarked to equivalent entities / professions; and had undertaken a skills audit of staff competencies. Typically, we found that:

- Around two-thirds of SAIs (61%) have staff subject to the same terms and conditions of the country's public / civil service;
- Staff have had their salaries benchmarked to equivalent entities / professions (Yes [39%]; Partially [28%]); and
- Only the SAI in Mexico had fully undertaken a skills audit of staff competencies, with a further 8 (47%) having done so partially.

Continuing on the HR theme, staff were most likely to be either accountants or lawyers. Some 68% were likely to be qualified to at least graduate level. Furthermore, around 54% held a professional qualification (more than any other region) and 30% held a post-graduate qualification.

The survey enquired about the status of the SAIs in relation to determination of budgets, whether it periodically undertakes independent assessment of its own performance, and regarding access to data. Reassuringly some 89% of all SAIs stated 'yes' in response to the question 'Is the SAI able to determine how its own budget will be spent?'. Only Belize and Cuba responded no.

In response to the challenge 'Does the SAI periodically undertake independent assessment of its own performance through, for example, SAI-PMF, peer reviews etc' our survey found that close to three-quarters (72%) did so.

From an ICT perspective, the picture was quite varied. Typically, some 88% were able to access all necessary data centrally onsite, whereas the ability to do the same from any satellite office was at 63% and some 67% were able to access all necessary data remotely anywhere. This suggests OLACEFS are the most advanced region from an ICT perspective.

“Audit” Scope

OLACEFS members are predominantly in a position of being able to decide which standards to apply when undertaking work, with some 72% reporting that they ‘decide for themselves’. In all other cases, the choice of standards is ‘written into law’.

In terms of the audits being carried out three types occur in almost all SAls across OLACEFS. These are: Financial audits (94%); Performance audits (94%); and Compliance audits (89%). Although there are other types of audit undertaken, including:

- Responding to public / other requests (public interest reports), 61%;
- Investigation powers, 56%;
- Non-audit (other), 44%;
- Regulatory responsibilities, 44%;
- Preparing specific reports not related to underlying audits, 39%;
- Specialized audit responsibilities e.g. environmental mandate, 39%; and
- Anti-corruption, 33%.

Furthermore, the extent to which SAls are mandated to carry out these audits also varies quite extensively, with table 8 below illustrating this point.

TABLE 8. LEGAL MANDATE TO AUDIT

Entity / institution	Yes	No
Federal or national level	100%	0%
Other public sector agencies	100%	0%
Public companies / parastatals or state-owned enterprise	94%	6%
Local or municipal level	89%	11%
Regional level, state, provincial, territory	88%	13%
Central bank	75%	25%

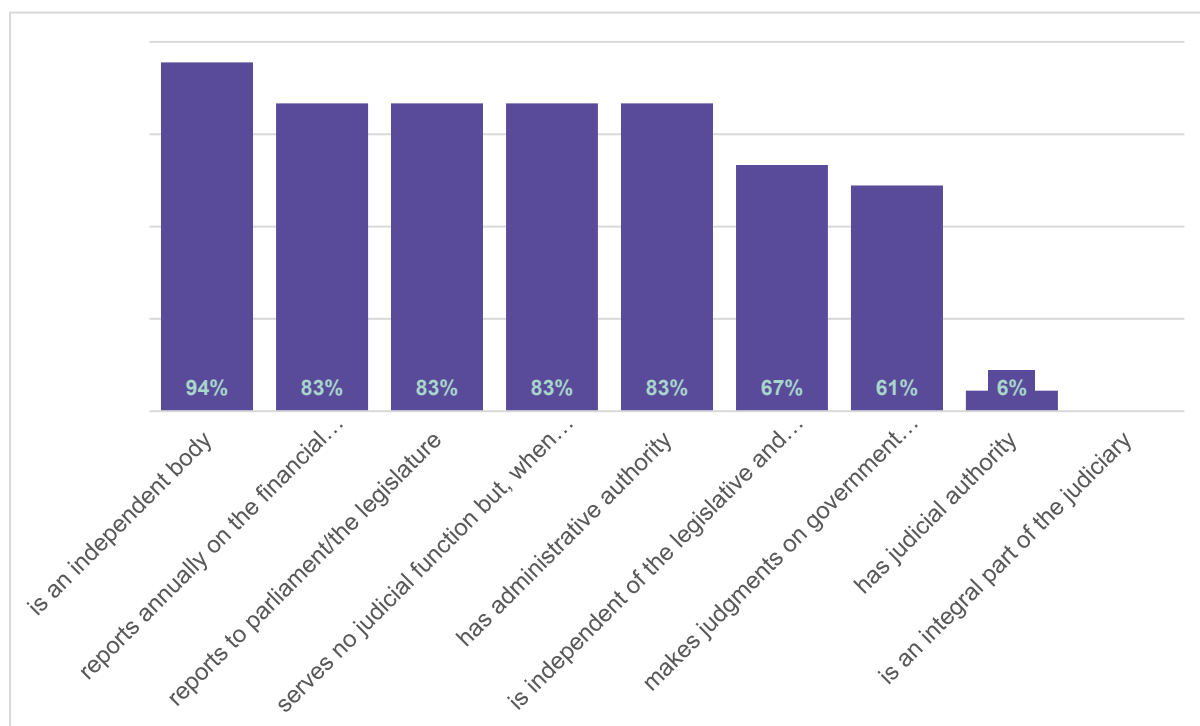
Findings

The findings that follow are analysed against the three themes of: organization (mandate), capacity (inputs), and audit scope (output and portfolio).

Organization mandate

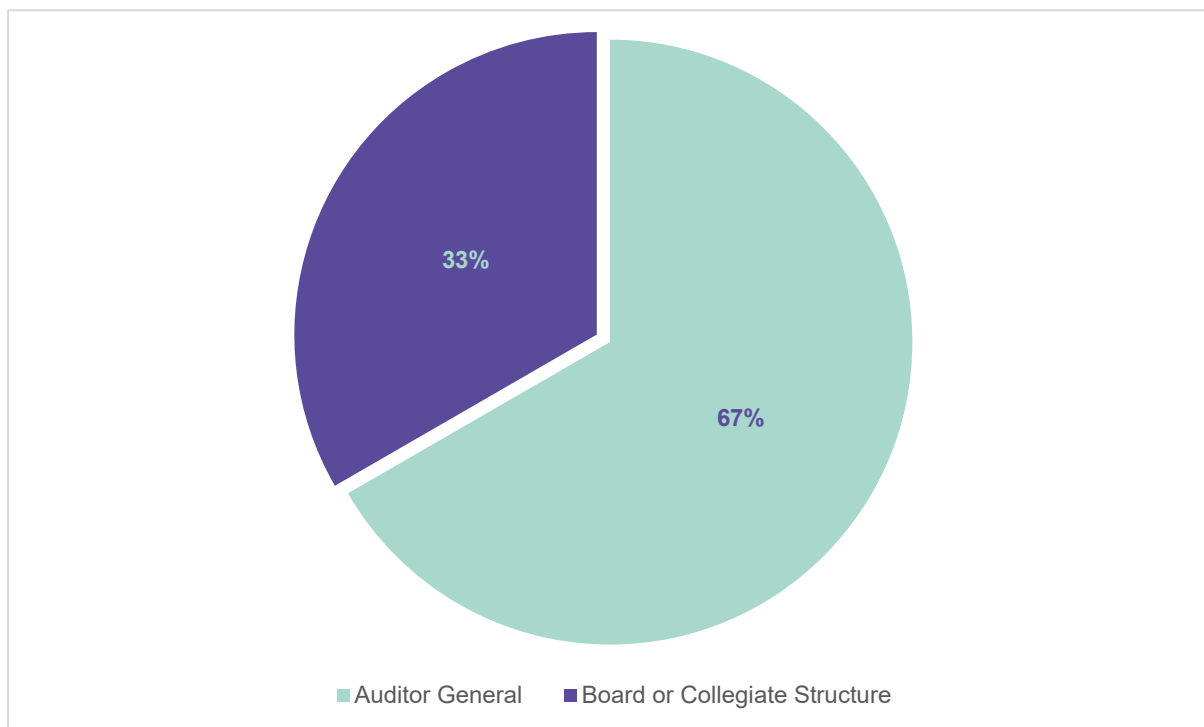
Figure 120 highlights the common characteristics across OLACEFS members. The most common factor that is highly common includes: *is an independent body*. Other, common traits include: *reports annually on the financial statements of government entities, reports to parliament / the legislature, serves no judicial function but, when warranted, its findings may be passed to legal authorities for further action and has administrative authority*.

FIGURE 120. WITH REFERENCE TO THE CURRENT STRUCTURE OF YOUR SAI, PLEASE TICK THE CHARACTERISTICS THAT DESCRIBE THE STRUCTURE OF YOUR SAI



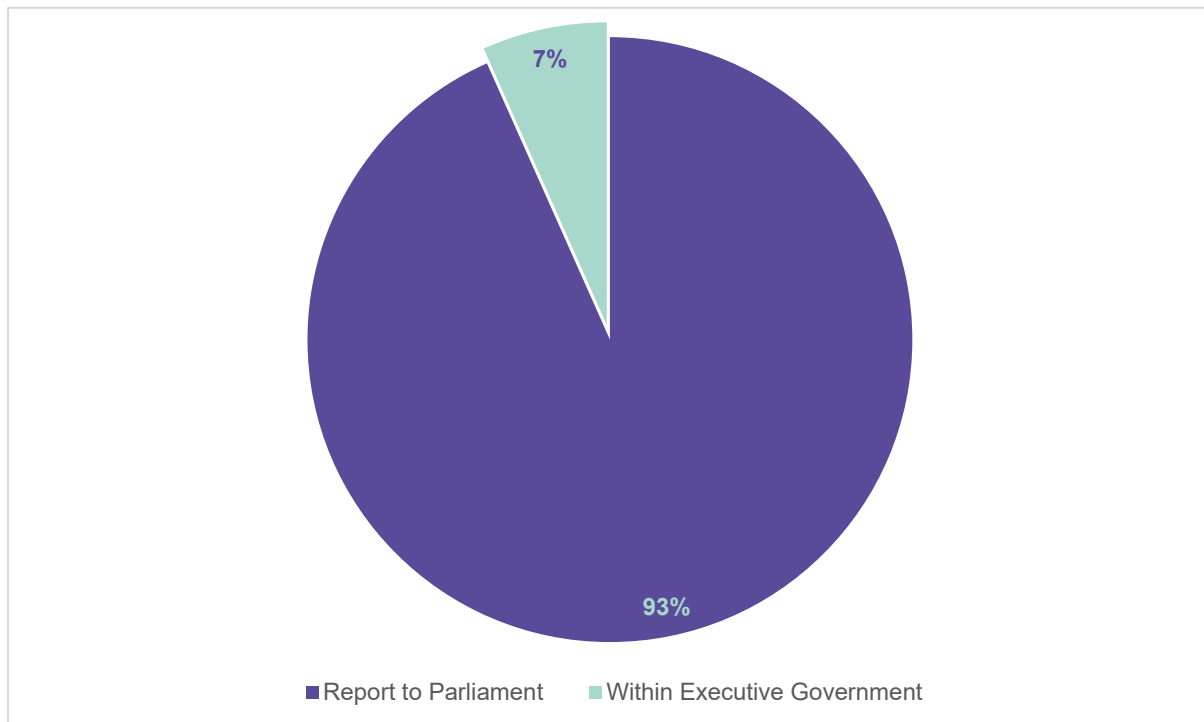
SAIs can be headed either by an auditor general, or there may be a board / collegiate structure. In the case of OLACEFS two-thirds (67%) are headed by an auditor general and a third (33%) have a board or collegiate structure. These results are broadly in line with that for all SAIs, where 70% are led by an auditor general and 30% have a board or collegiate structure.

FIGURE 121. IS THE SAI HEADED BY AN AUDITOR GENERAL, OR IS THERE A BOARD OR COLLEGIATE STRUCTURE?



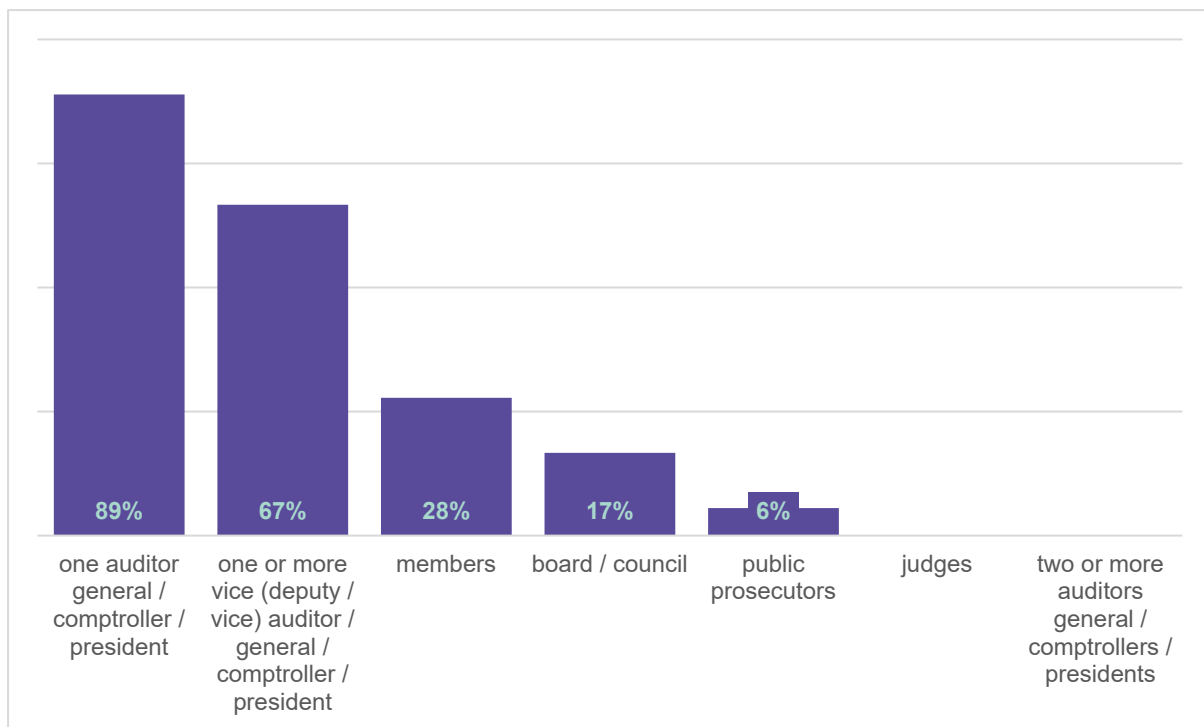
Audit offices may either *report to parliament* or be *within executive government*. What is abundantly clear, in figure 122 below, is that across OLACEFS respondents are far more likely to *report to parliament*.

FIGURE 122. DOES THE AUDIT OFFICE REPORT TO PARLIAMENT, OR IS THE AUDIT OFFICE WITHIN EXECUTIVE GOVERNMENT?



Across OLACEFS, we find that some 89% of jurisdictions have *one auditor general / comptroller / president*. Two-thirds (67%) also have *one or more deputy or vice auditor / general / comptroller / president*.

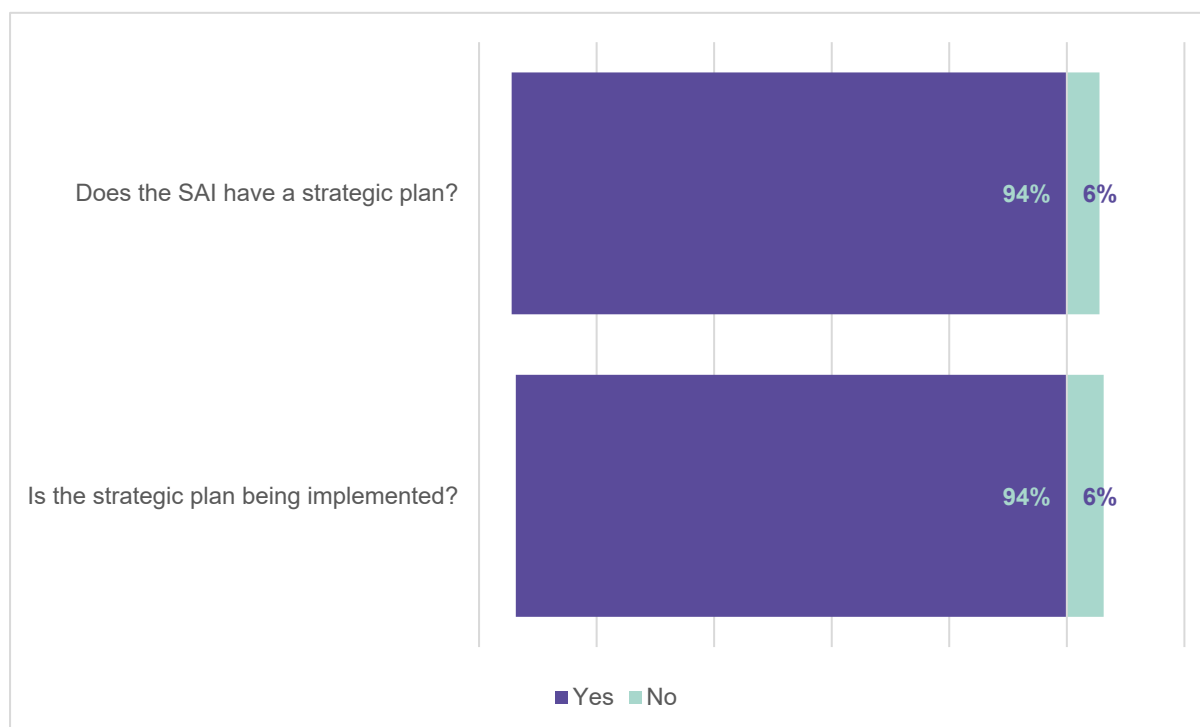
FIGURE 123. REGARDING YOUR HIGH-LEVEL ORGANIZATIONAL STRUCTURE, DO YOU HAVE?



Capacities

Overall, our survey found that 95% of all SAIs have a strategic plan with 92% implementing them. By comparison and somewhat similarly, across OLACEFS, 94% have a strategic plan and 94% are implementing them.

FIGURE 124. STRATEGY



The organizational mandate provides the powers to undertake work in the accountability space. However, the critical ingredient to fulfil the mandate effectively is having the relevant resources. To assess this the capacity section included consideration around funding arrangement and the type of opportunity for having the right staff and skills for the work needed. Furthermore, to demonstrate that SAIs are working effectively the quality of the SAI work needs to be independently validated.

The key challenge in many jurisdictions is that although the SAIs have legal independence they are still subject to the government salary structures. In many jurisdictions, this can create a challenge to recruit and retain professional qualified staff at necessary salaries. Figures 125 to 131, overleaf and following, illustrate the position across the region for a range of pertinent factors.

FIGURE 125. ARE YOUR STAFF SUBJECT TO THE TERMS AND CONDITIONS OF THE COUNTRY'S PUBLIC / CIVIL SERVICE?

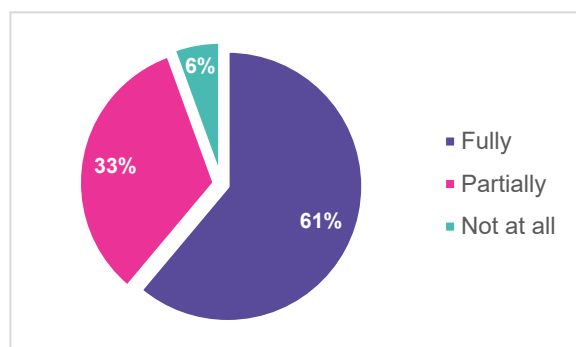


FIGURE 126. HAVE YOU HAD YOUR SALARIES BENCHMARKED TO EQUIVALENT ENTITIES / PROFESSIONS?

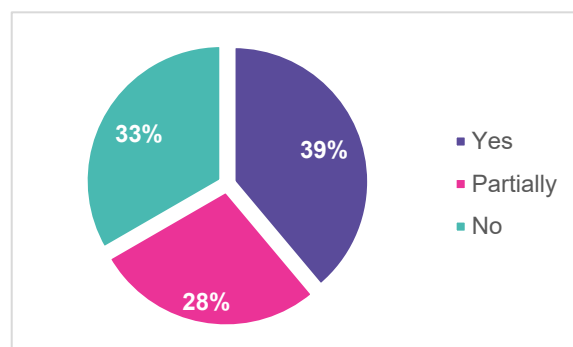


FIGURE 127. HAS THE SAI UNDERTAKEN A SKILLS AUDIT OF STAFF COMPETENCIES?

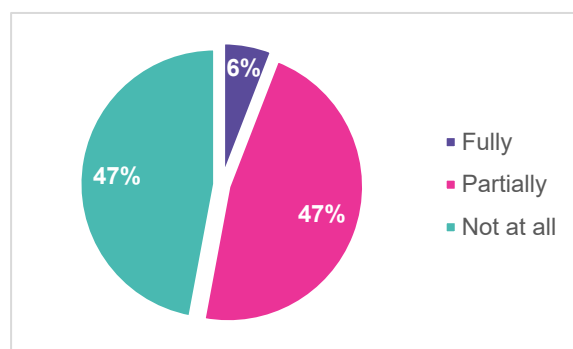


FIGURE 128. WHAT ARE THE MAIN CATEGORIES OF PROFESSION EMPLOYED IN THE SAI?

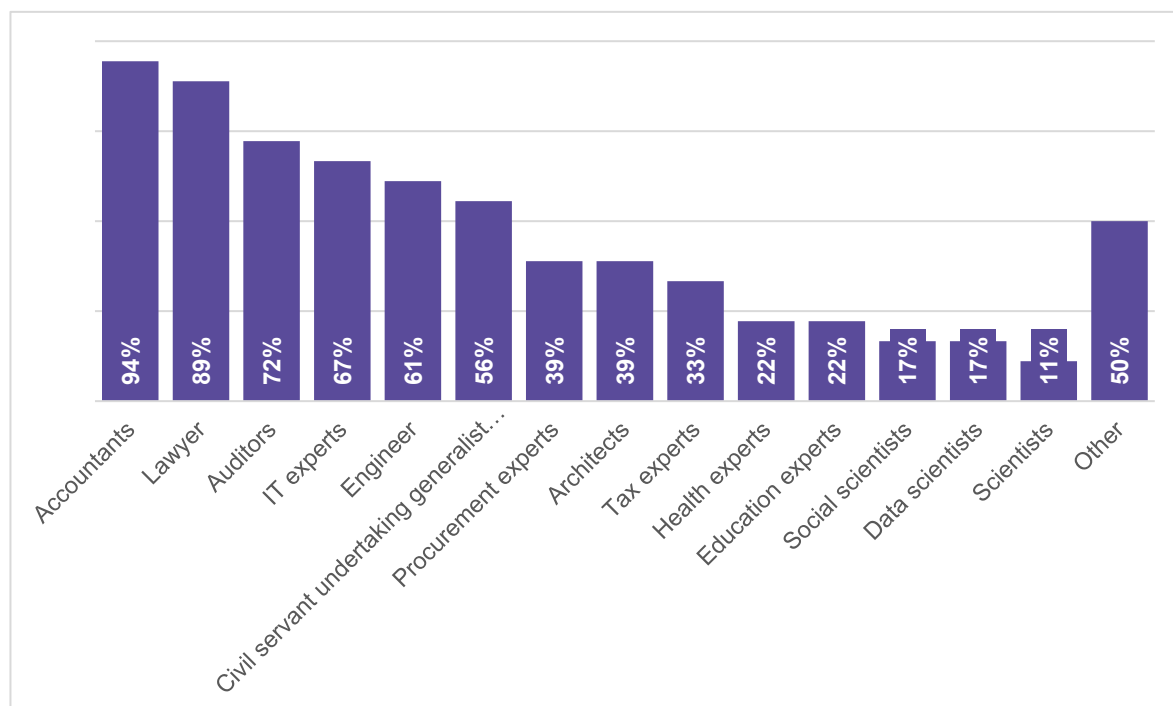


FIGURE 129. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO ARE QUALIFIED TO AT LEAST GRADUATE LEVEL

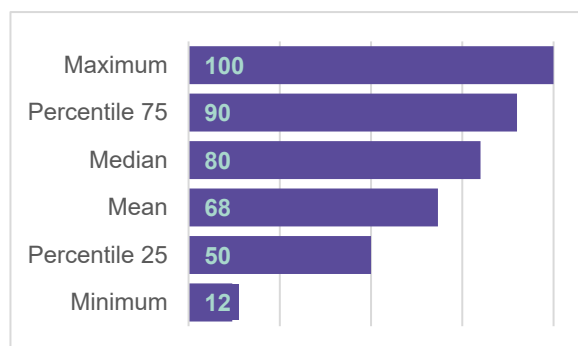


FIGURE 130. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO HOLD PROFESSIONAL QUALIFICATIONS

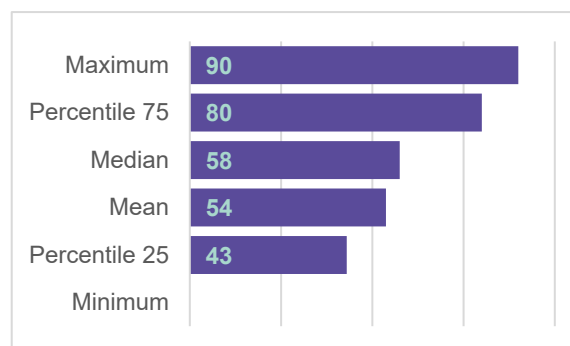
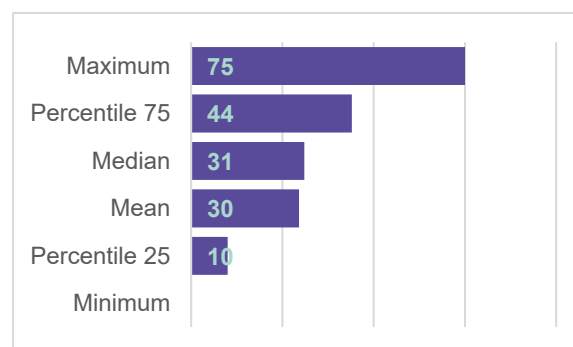
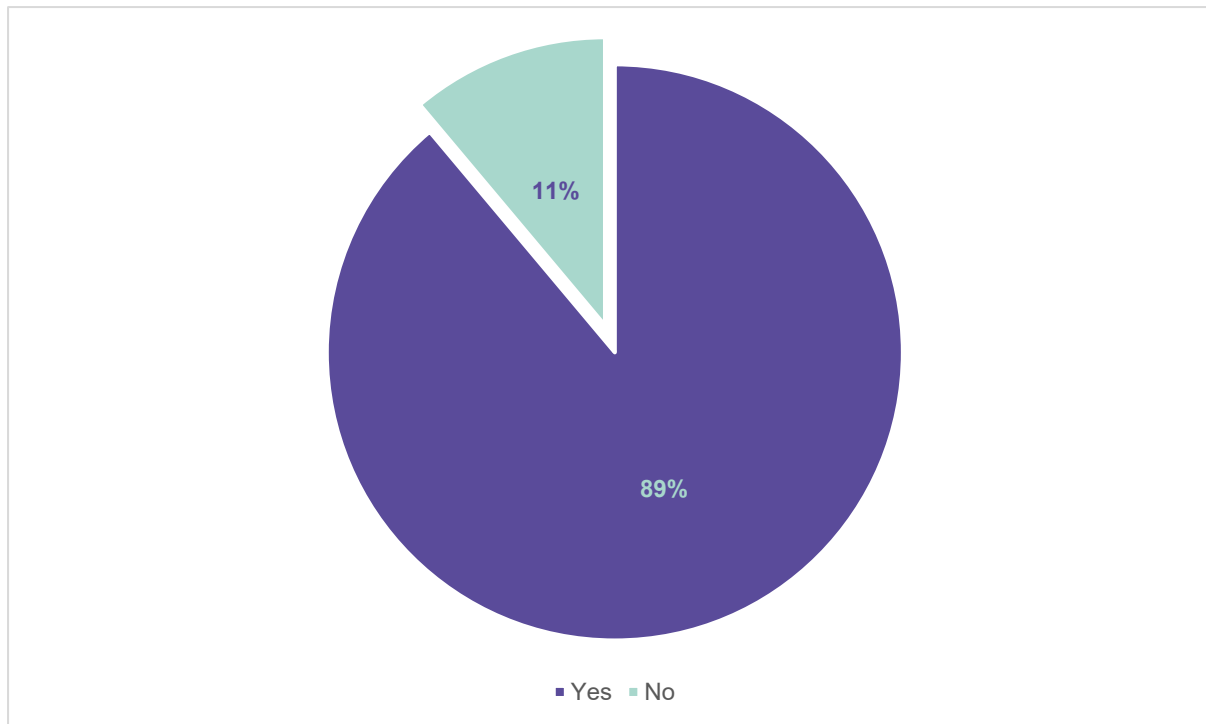


FIGURE 131. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO HOLD POST-GRADUATE QUALIFICATIONS (OTHER THAN PROFESSIONAL QUALIFICATIONS)



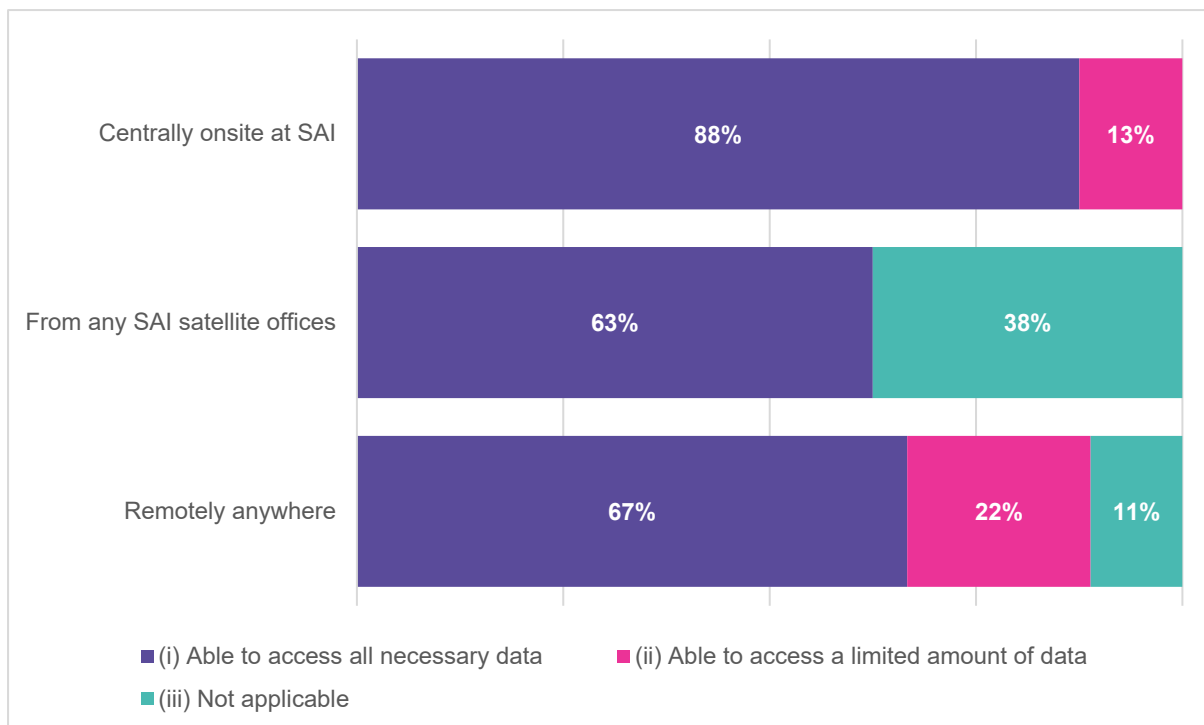
In respect of budget autonomy, results for members of OLACEFS are broadly in line with that of all SAIs, i.e. 89% are able to determine how the budget will be spent for OLACEFs compared with 85% for all SAIs.

FIGURE 132. IS THE SAI ABLE TO DETERMINE HOW ITS OWN BUDGET WILL BE SPENT?



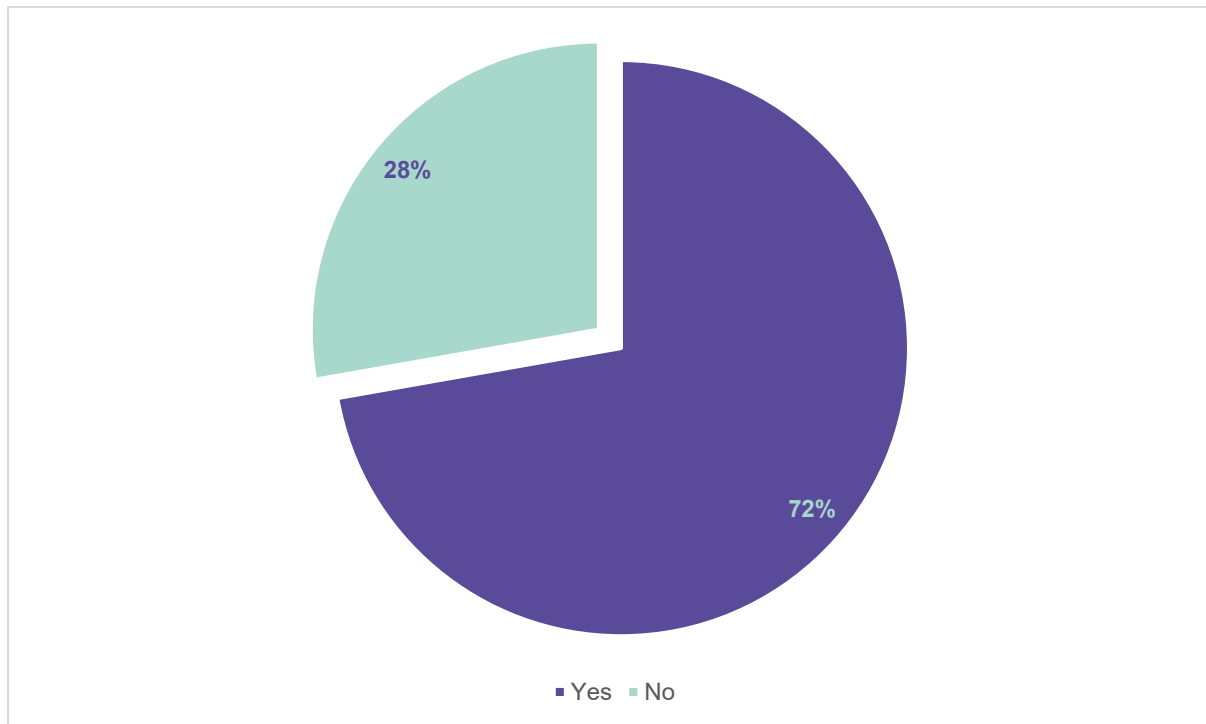
From an information communication technology (ICT) perspective, OLACEFS members are generally able to access all necessary data from a variety of venues / sites. Certainly, in comparison with the other regions, jurisdictions within OLACEFS score highly in this respect.

FIGURE 133. FROM WHERE CAN YOU ACCESS DATA ELECTRONICALLY?



Typically, some 75% of all SAIs periodically undertake independent assessment of their own performance. By comparison, some 72% of OLACEFS members do so, i.e. at a similar level.

FIGURE 134. DOES THE SAI PERIODICALLY UNDERTAKE INDEPENDENT ASSESSMENT OF ITS OWN PERFORMANCE THROUGH, FOR EXAMPLE, SAI-PMF, PEER REVIEWS, ICBF?



Audit scope, products and reporting

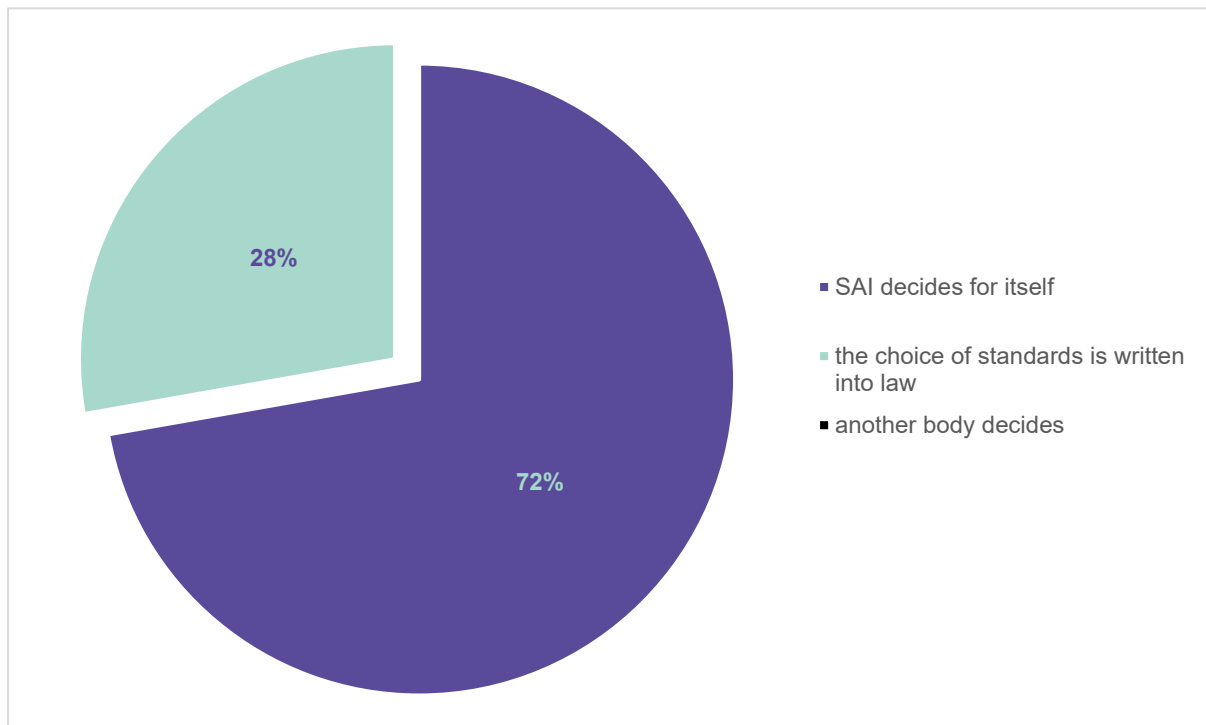
We asked OLACEFS members to provide copies of their mission statements. The size of the word reflects the frequency of use within the statements. Please note that the majority of responses were provided in Spanish, these have been translated into English.

FIGURE 135. OLACEFS MISSION STATEMENT WORD CLOUD



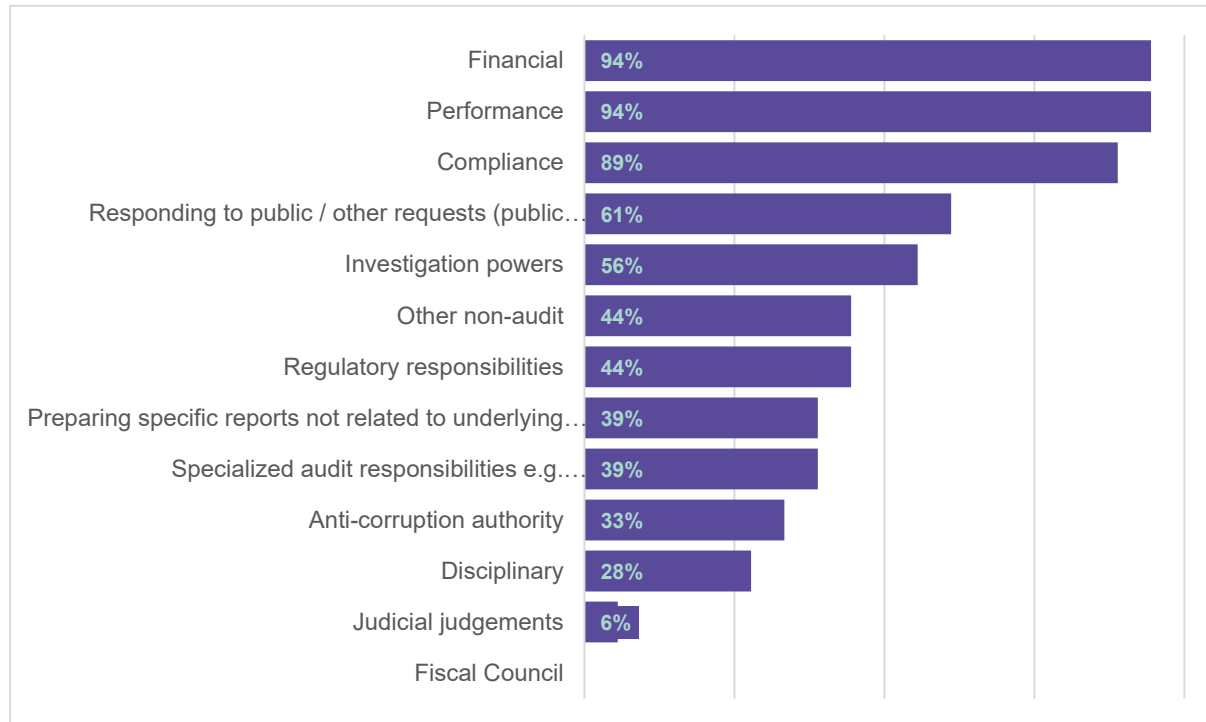
Across OLACEFS, we find that there is a 72% chance of jurisdictions being able to decide independently which standards to apply. By comparison, some 78% of all SAIs are able to do so. This suggests that, for OLACEFS, their ability to decide for themselves which standards to apply is slightly more limited.

FIGURE 136. IS YOUR SAI ABLE TO DECIDE INDEPENDENTLY WHICH STANDARDS (SUCH AS ISSAIs OR ISAs) TO APPLY WHEN UNDERTAKING YOUR WORK, OR DOES ANOTHER BODY DECIDE WHICH STANDARDS YOU WILL USE, OR IS IT WRITTEN INTO LAW WHICH STANDARDS WILL BE USED?



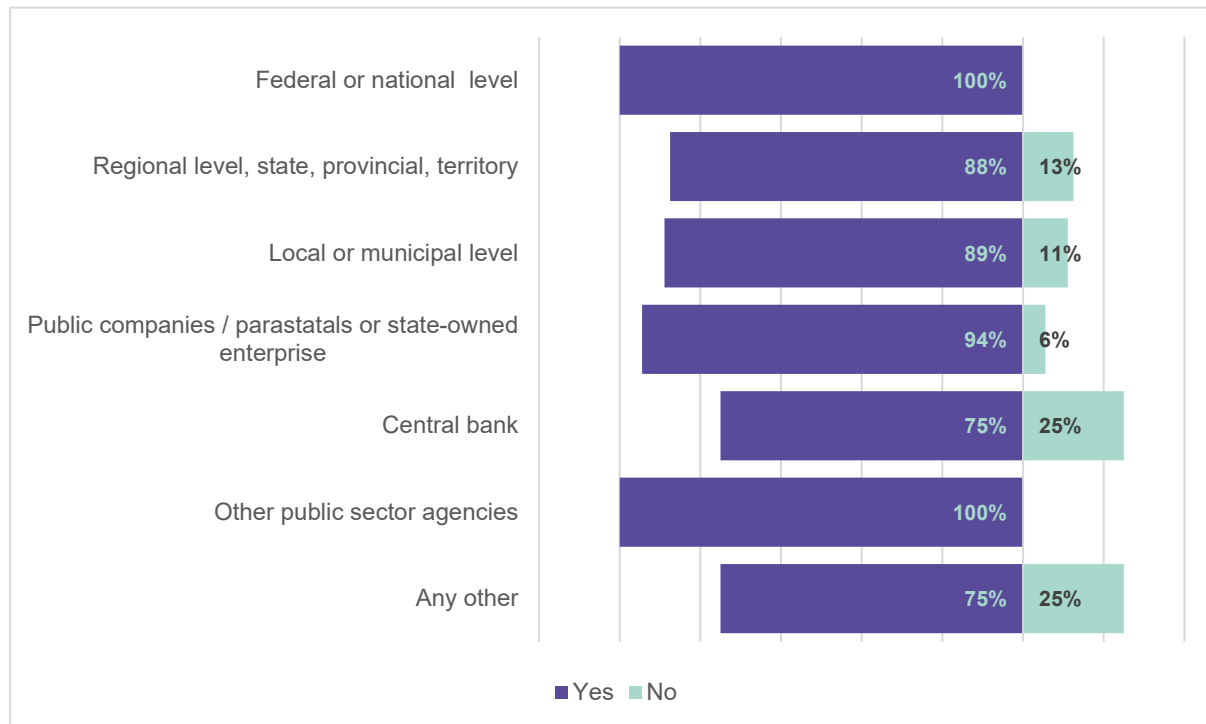
As can be seen, in figure 137 below, OLACEFS members more or less all perform the work anticipated by ISSAI P100, i.e. financial, performance and compliance. Furthermore, in comparison with other SAIs we find that OLACEFS members carry out more of the following: *Responding to public / other requests (public interest reports); Investigation power; Other non-audit; Regulatory responsibilities; Preparing specific reports not related to underlying audits; Specialized audit responsibilities e.g. environmental mandate (please specify); Anti-corruption authority; and disciplinaries.*

FIGURE 137. ALONG WITH PERFORMING AUDIT OF THE ANNUAL BUDGET AND RELATED EXPENDITURE, WHICH OF THE FOLLOWING RESPONSIBILITIES DOES THE SAI HAVE?



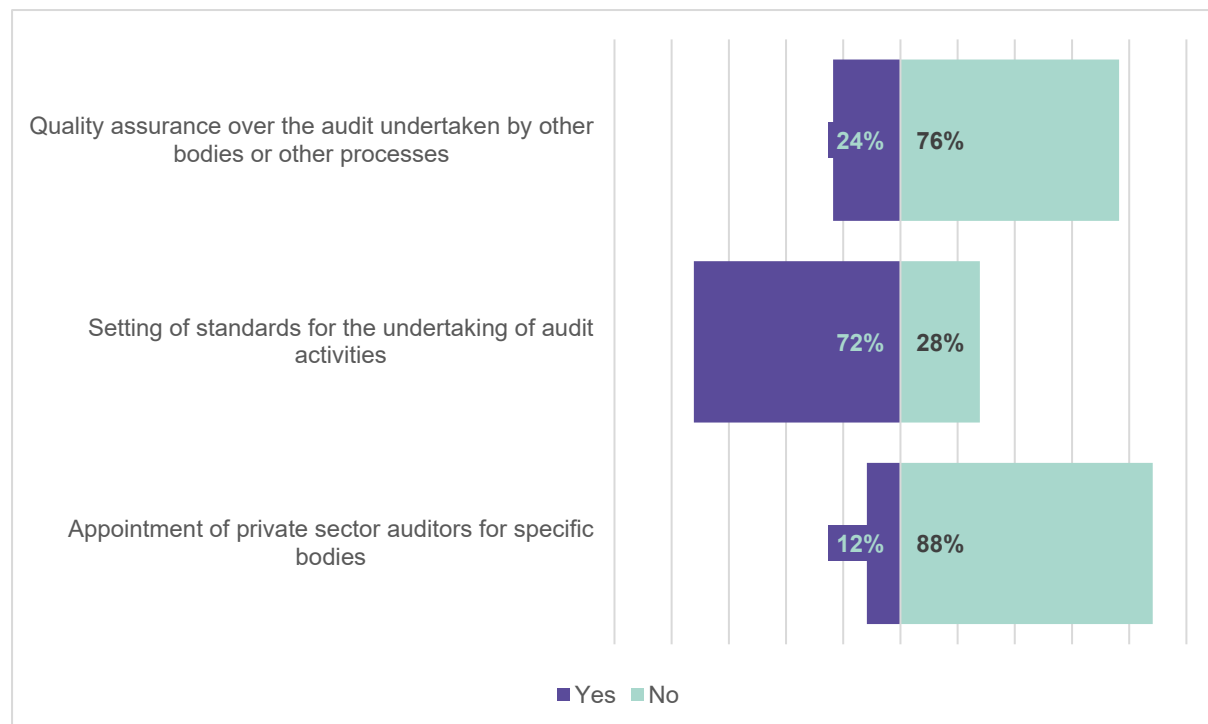
Survey respondents across OLACEFS indicated that their mandates to audit, in terms of coverage and scope, are quite varied. At a *federal or national level* and for *other public sector agencies* this mandate is at 100%. Furthermore, this mandate is also quite high in respect of audits of public companies / parastatals or state-owned enterprises.

FIGURE 138. DOES YOUR SAI HAVE THE LEGAL MANDATE TO CARRY OUT AUDIT ON THE FOLLOWING ENTITIES/INSTITUTIONS/LEVELS E.G. CENTRAL, LOCAL ETC.?



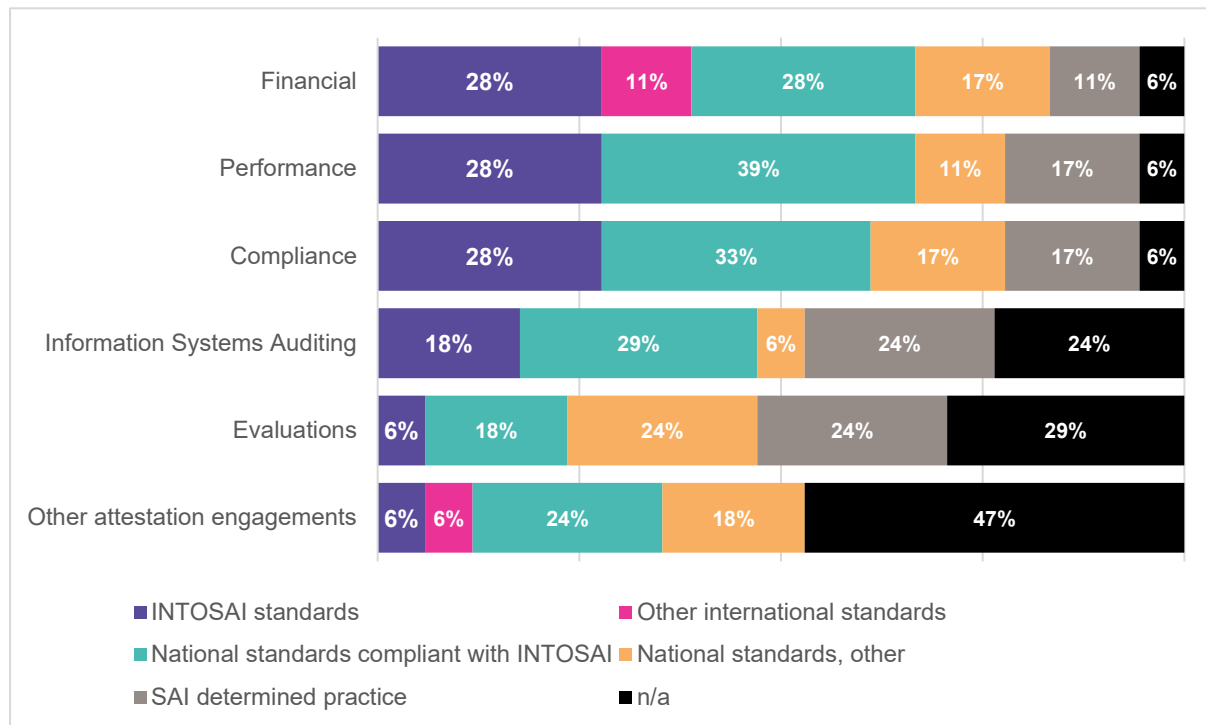
Typically, whilst around 33% of all SAIs undertake quality assurance over the audit we find that across OLACEFS this occurs in 24% of cases. Furthermore, in respect of setting of standards a significantly larger proportion of OLACEFS members carry these out (72%) compared to all other SAIs (50%). Finally, with regard to the appointment of private sector auditors, this only occurs in 12% of all cases across OLACEFS, compared with 27% for all SAIs.

FIGURE 139. DOES YOUR SAI HAVE OTHER RESPONSIBILITIES OVER OTHER LEVELS OF GOVERNMENT OR PUBLIC SECTOR ENTITIES AS FOLLOWS?



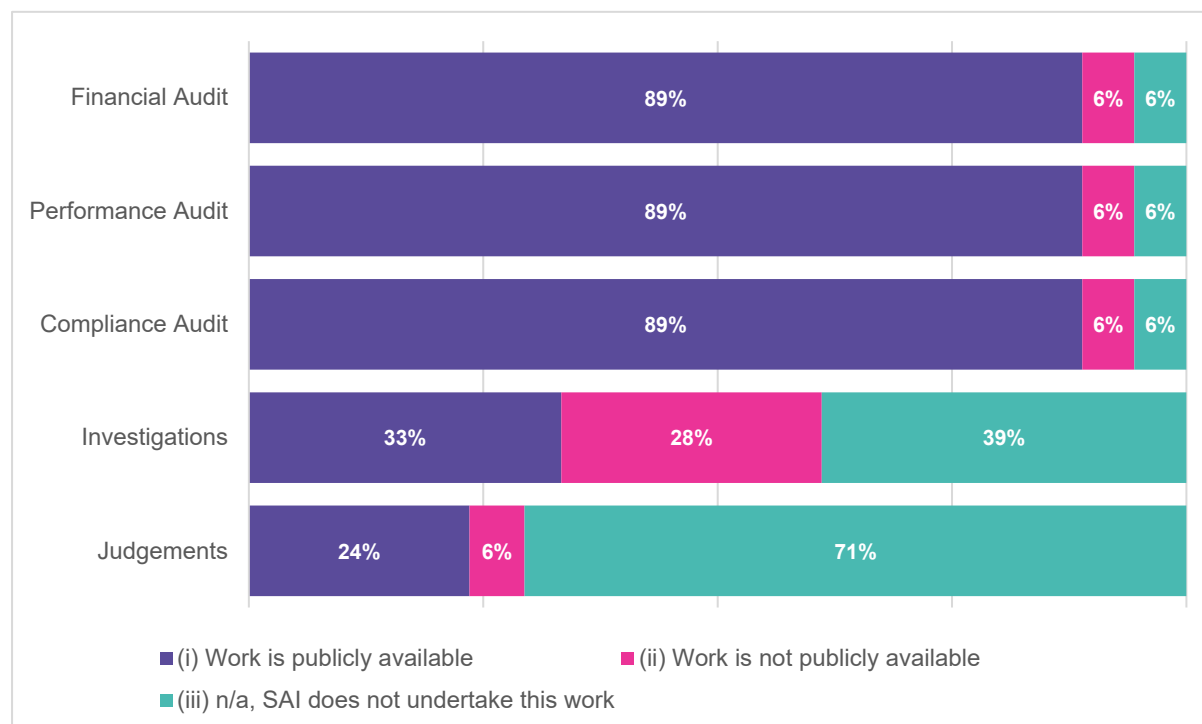
It would appear that across OLACEFS a variety of regulatory bodies requirements are used depending on the type of activity. So, for example, for financial work INTOSAI standards and national standards compliant with INTOSAI are equally used. Whereas for both performance and compliance audits national standards compliant with INTOSAI are more popular than INTOSAI standards.

FIGURE 140. FOR THE DIFFERENT TYPES OF SAI ACTIVITIES PLEASE STATE THE REGULATORY BODY / REQUIREMENTS USED AS A BASIS OF THE WORK PERFORMED



Somewhat reassuringly, for the three main types of audit, the vast majority is publicly available (89%).

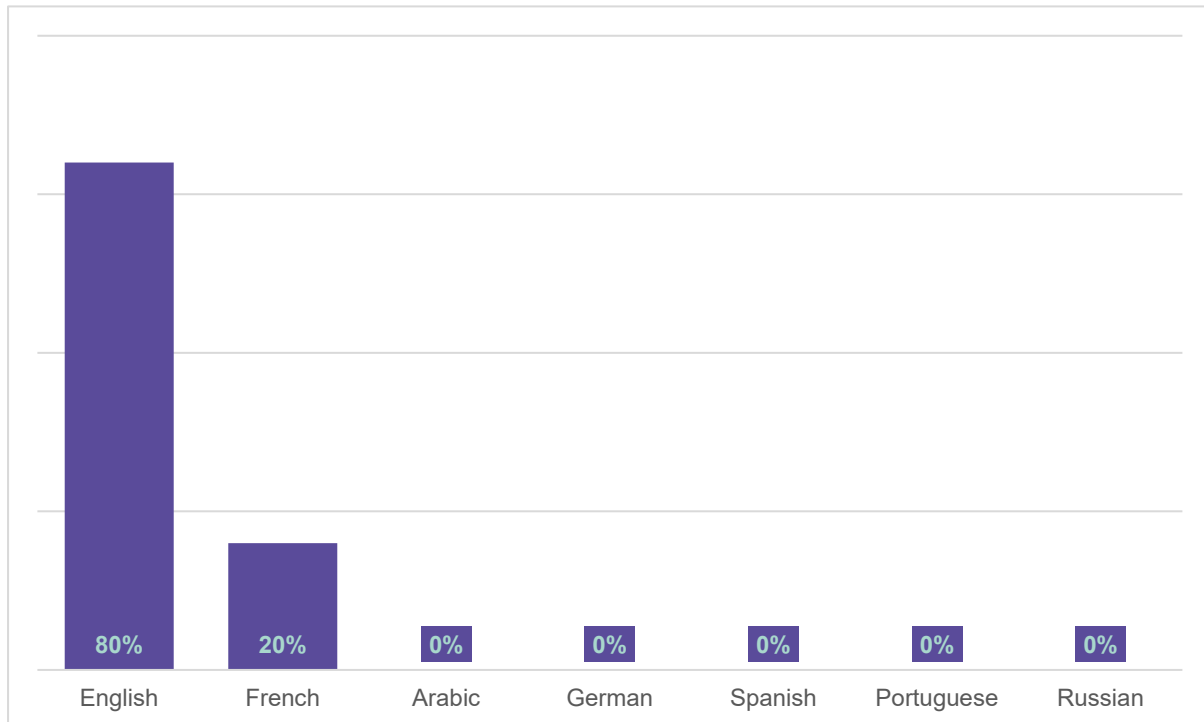
FIGURE 141. FOR THE FOLLOWING AREAS OF WORK, PLEASE INDICATE IF THE WORK (OR THE RESULTS OF THE WORK) OF YOUR SAI IS PUBLICLY AVAILABLE (FOR EXAMPLE, BY MAKING A REPORT AVAILABLE ON THE INTERNET, OR BY REPORTING TO AN OPEN PARLIAMENTARY SESSION)



PASAI

In total, there were 5 responses from PASAI, with Australia, Fiji, Nauru, New Caledonia, and New Zealand completing the survey in English (80%) and New Caledonia completing the survey in French (20%).

FIGURE 142. CHOSEN SURVEY LANGUAGE



Overview

Organizational context

The organizational context considers the mandate, legal framework, structure and bodies involved that gives a SAI structure and powers. The survey findings show that, in terms of structure, two factors were highly common across the 5 respondents within PASAI. These factors were: Is an independent body (80%) and Reports annually on the financial statements of government entities (80%). Also from a structural perspective, four are headed by an auditor general, whilst in New Caledonia there is a board or collegiate structure.

In respect of reporting lines, three report to parliament and two do so within executive government. The survey also revealed that all five SAIs had 'one auditor general / comptroller / president'.

Capacities

Strategically we found that all five SAIs had a plan and in all cases that strategic plan was being implemented. From a human resources (HR) perspective, we evaluated the extent to which staff were: subject to the terms and conditions of the country's public / civil service; had salaries benchmarked to equivalent entities / professions; and had undertaken a skills audit of staff competencies. Typically, we found that:

- Three of the five SAIs have staff fully subject to the same terms and conditions of the country's public / civil service;
- Similarly, three SAIs have had their staff salaries fully benchmarked to equivalent entities / professions; and
- One SAI, namely New Zealand, had fully undertaken a skills audit of staff competencies.

Continuing on the HR theme, staff were most likely to be either accountants, auditors or civil servants undertaking generalist policy / public administration work. Some 65% were likely to be qualified to at least graduate level. Whilst just over half (52%) held a professional qualification and 34% held a post-graduate qualification.

The survey enquired about the status of the SAIs in relation to determination of budgets, whether it periodically undertakes independent assessment of its own performance, and regarding access to data. Reassuringly some four of the five SAIs stated 'yes' in response to the question 'Is the SAI able to determine how its own budget will be spent?'.

In response to the challenge 'Does the SAI periodically undertake independent assessment of its own performance through, for example, SAI-PMF, peer reviews etc.' our survey found that only two did so, specifically Australia and New Zealand.

From an ICT perspective, the picture was quite varied. Typically, some 75% were able to access all necessary data centrally onsite, whereas the ability to do the same from any satellite office was 50%. Half were able to access all necessary data remotely anywhere.

“Audit” Scope

SAIs are predominantly in a position of being able to decide which standards to apply when undertaking work, with some 80% reporting that they ‘decide for themselves’.

In terms of the audits being carried out three types occur in almost all SAIs. These are: Financial audits (100%); Compliance audits (100%); and Performance audits (100%).

The extent to which SAIs are mandated to carry out these audits also varies quite extensively, with table 9 below illustrating this point.

TABLE 9. LEGAL MANDATE TO AUDIT

Entity / institution	Yes	No
Federal or national level	80%	20%
Public companies / parastatals or state-owned enterprise	80%	20%
Local or municipal level	75%	25%
Other public sector agencies	67%	33%
Regional level, state, provincial, territory	67%	33%
Central bank	0%	100%

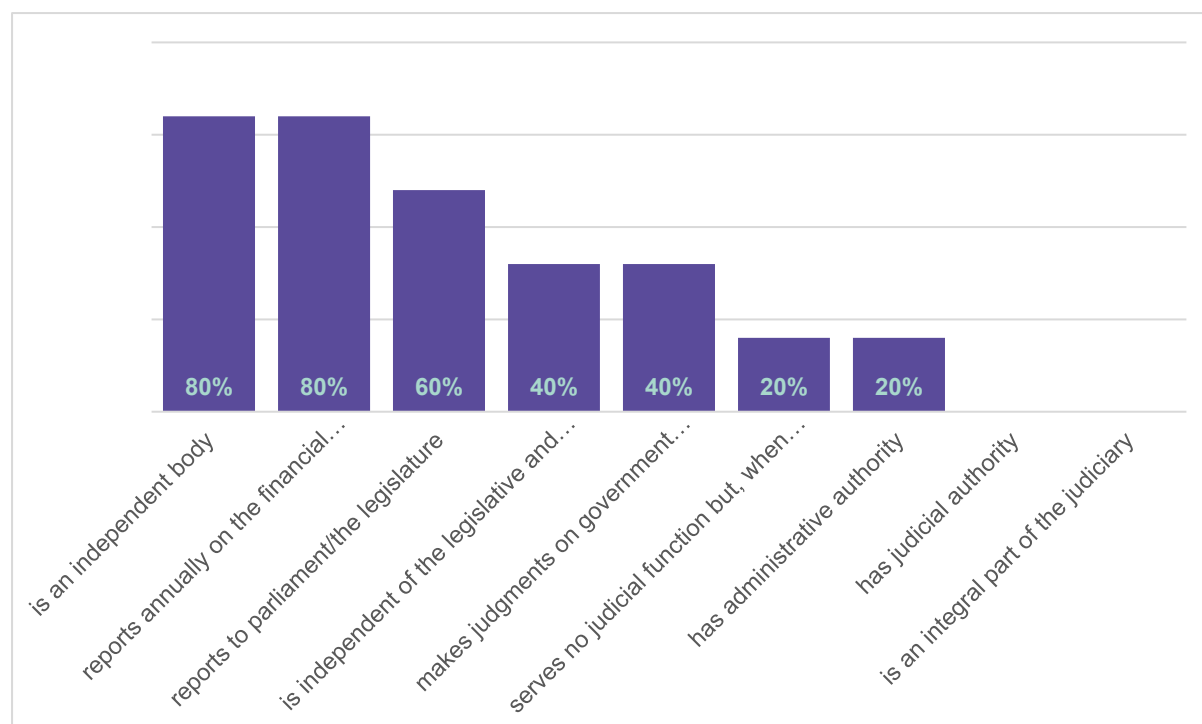
Findings

The findings that follow are analysed against the three themes of: organization (mandate), capacity (inputs), and audit scope (output and portfolio).

Organization mandate

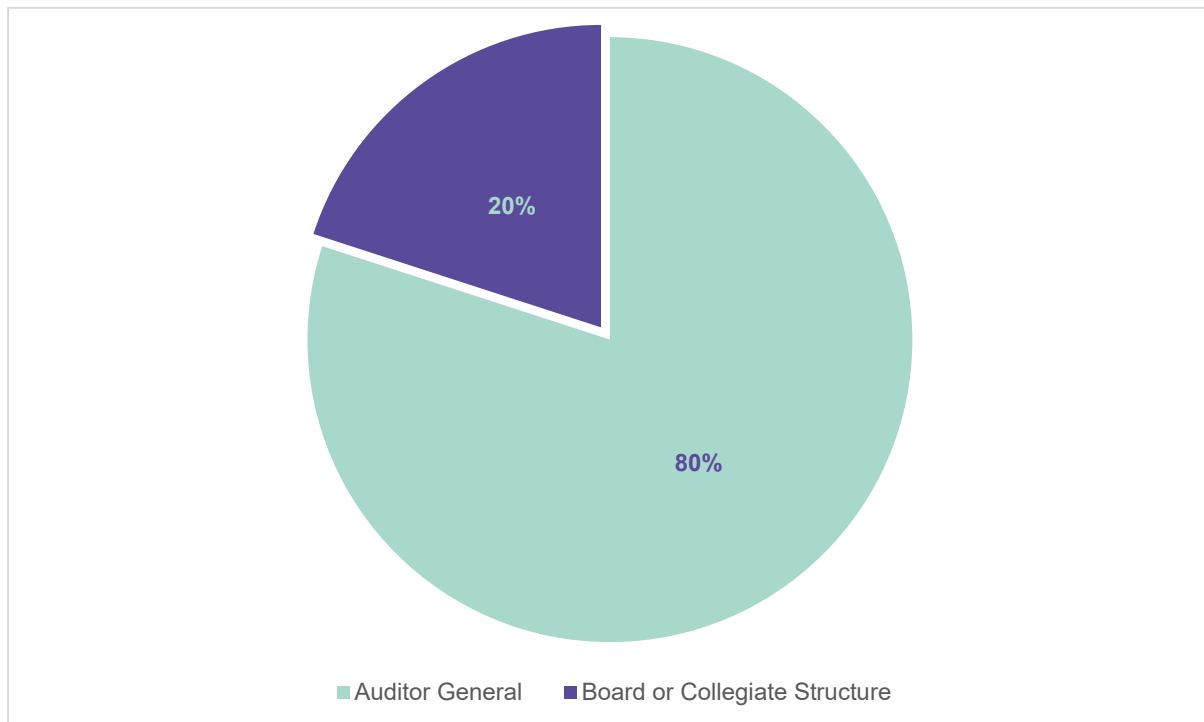
Figure 143 below highlights the common characteristics across PASAI members. Factors that are highly common include: *is an independent body* and *reports annually on the financial statements of government entities*.

FIGURE 143. WITH REFERENCE TO THE CURRENT STRUCTURE OF YOUR SAI, PLEASE TICK THE CHARACTERISTICS THAT DESCRIBE THE STRUCTURE OF YOUR SAI



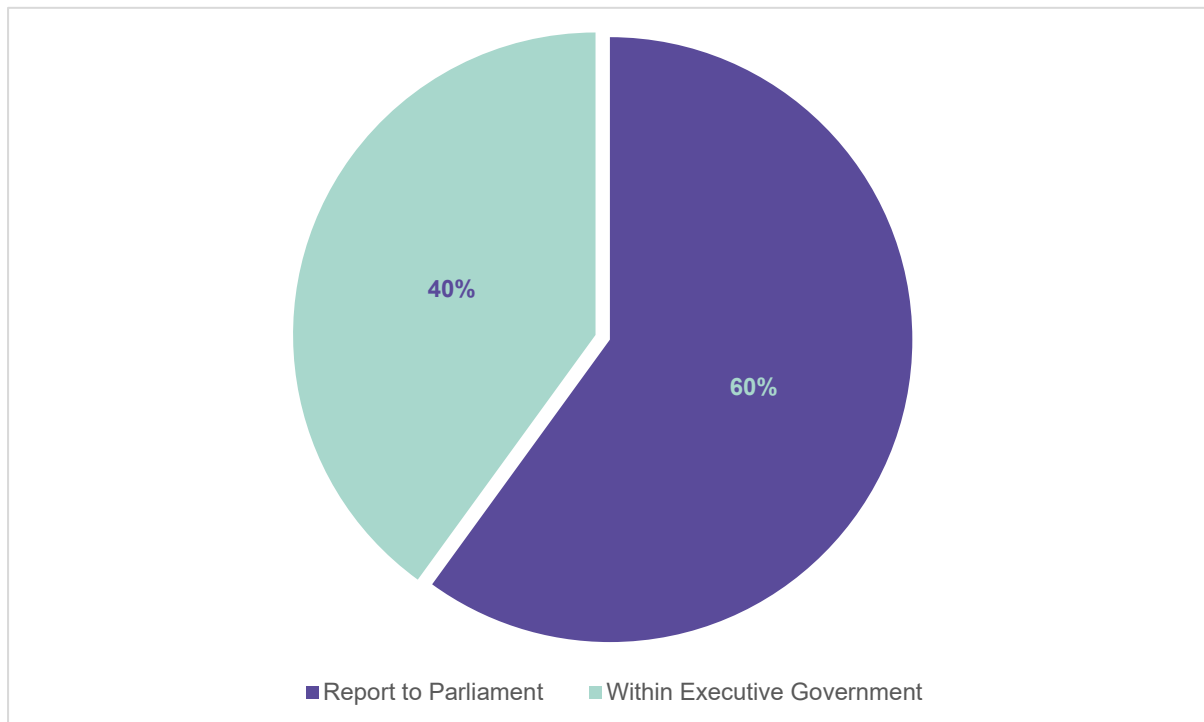
SAIs can be headed either by an auditor general, or there may be a board / collegiate structure. In the case of PASAI some 4 SAIs are headed by an auditor general and 1 (New Caledonia) has a board or collegiate structure.

FIGURE 144. IS THE SAI HEADED BY AN AUDITOR GENERAL, OR IS THERE A BOARD OR COLLEGIATE STRUCTURE?



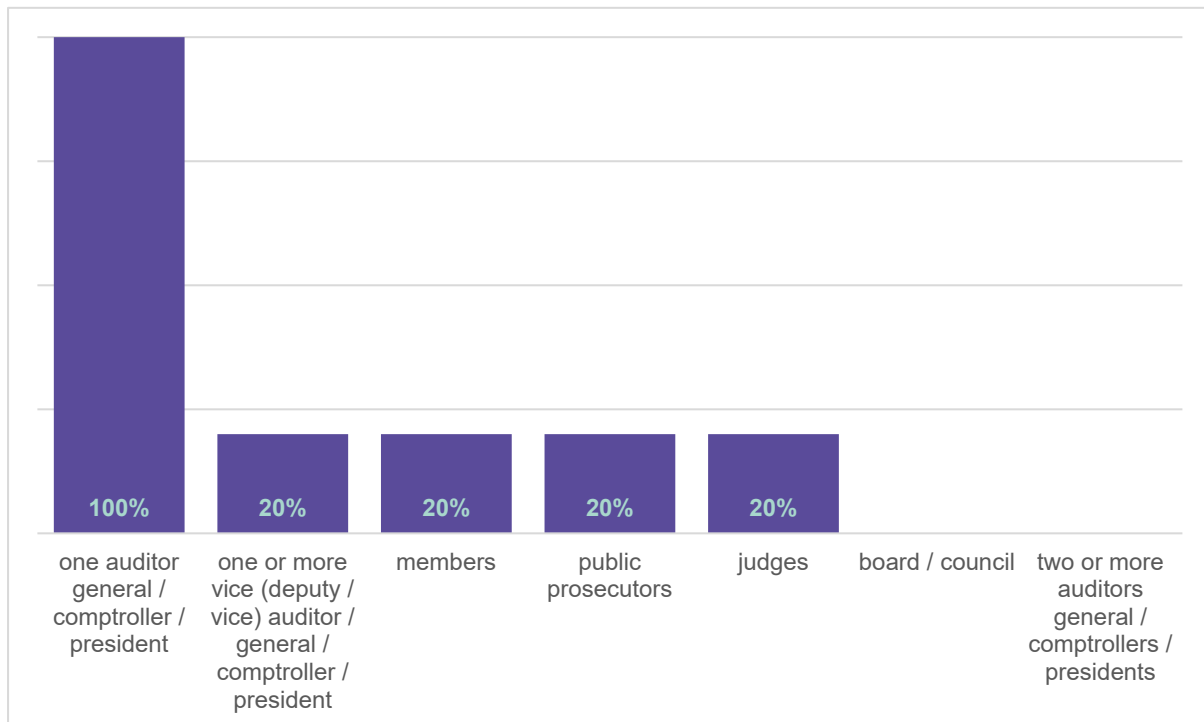
Audit offices may either *report to parliament* or be *within executive government*. Figure 145 below illustrates that across PASAI it is very much a mixed approach with 3 of the 5 reporting to parliament and 2 falling within executive government.

FIGURE 145. DOES THE AUDIT OFFICE REPORT TO PARLIAMENT, OR IS THE AUDIT OFFICE WITHIN EXECUTIVE GOVERNMENT?



Across PASAI, all 5 jurisdictions (100%) have *one auditor general / comptroller / president*. Somewhat interestingly, of the 5 we find that 3 have only this structure (Fiji, Nauru, and Australia). Whilst New Caledonia include: *members, public prosecutors, and judges*; and New Zealand include: *one or more deputy or vice auditor / general / comptroller / president*.

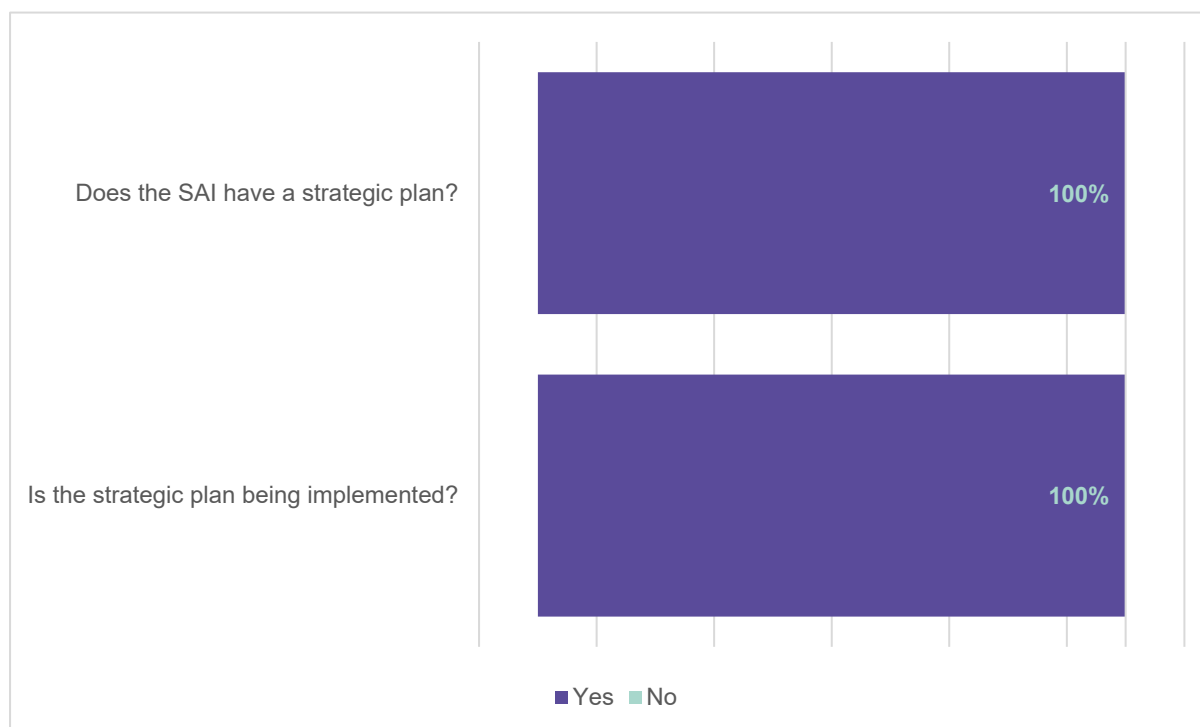
FIGURE 146. REGARDING YOUR HIGH-LEVEL ORGANIZATIONAL STRUCTURE, DO YOU HAVE?



Capacities

Overall, our survey found that 95% of all SAIs have a strategic plan with 92% implementing them. By comparison, across PASAI, all jurisdictions (100%) have a strategic plan and all of them (100%) are implementing them. Compared to all the other regions PASAI are unique in this case.

FIGURE 147. STRATEGY



The organizational mandate provides the powers to undertake work in the accountability space. However, the critical ingredient to fulfil the mandate effectively is having the relevant resources. To assess this the capacity section included consideration around funding arrangement and the type of opportunity for having the right staff and skills for the work needed. Furthermore, to demonstrate that SAIs are working effectively the quality of the SAI work needs to be independently validated.

The key challenge in many jurisdictions is that although the SAIs have legal independence they are still subject to the government salary structures. In many jurisdictions, this can create a challenge to recruit and retain professional qualified staff at necessary salaries. Figures 148 to 154, overleaf and following, illustrate the position across the region for a range of pertinent factors.

FIGURE 148. ARE YOUR STAFF SUBJECT TO THE TERMS AND CONDITIONS OF THE COUNTRY'S PUBLIC / CIVIL SERVICE?

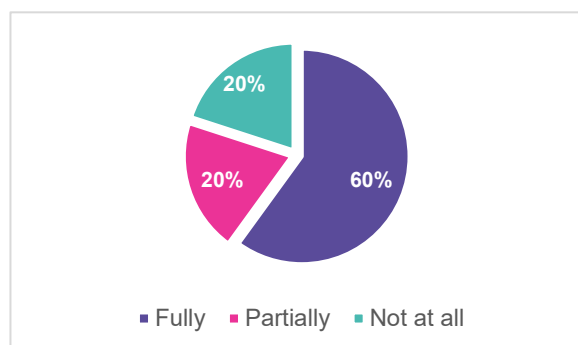


FIGURE 149. HAVE YOU HAD YOUR SALARIES BENCHMARKED TO EQUIVALENT ENTITIES / PROFESSIONS?

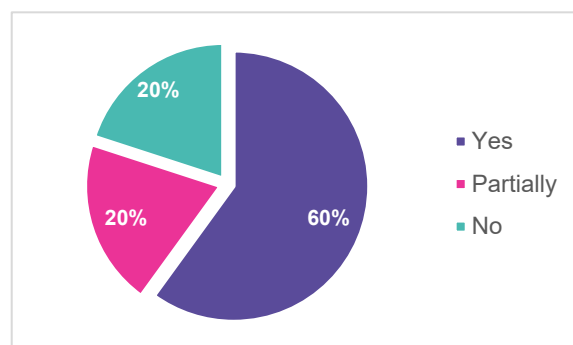


FIGURE 150. HAS THE SAI UNDERTAKEN A SKILLS AUDIT OF STAFF COMPETENCIES?

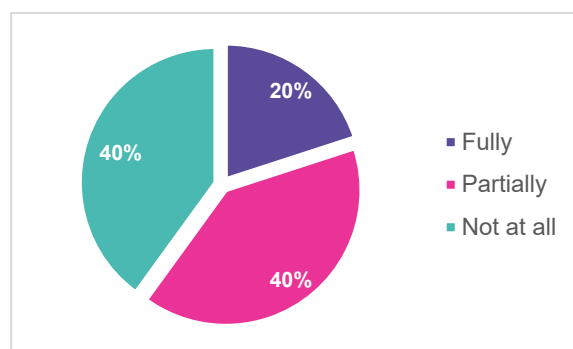


FIGURE 151. WHAT ARE THE MAIN CATEGORIES OF PROFESSION EMPLOYED IN THE SAI?

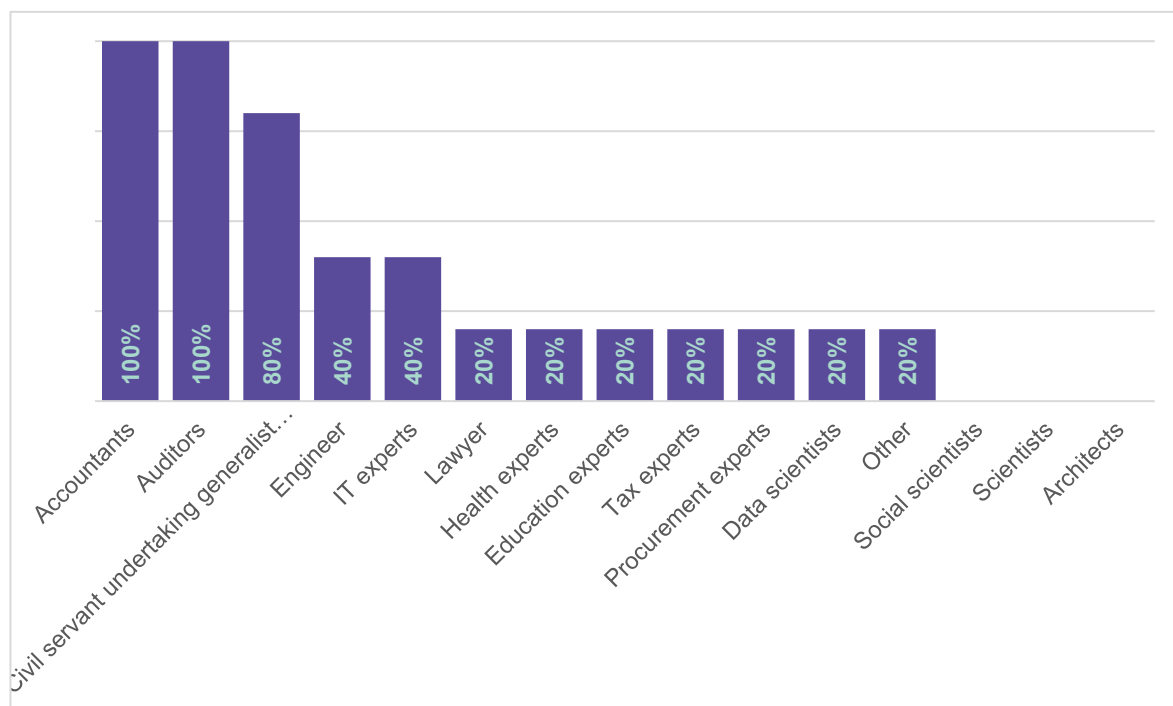


FIGURE 152. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO ARE QUALIFIED TO AT LEAST GRADUATE LEVEL

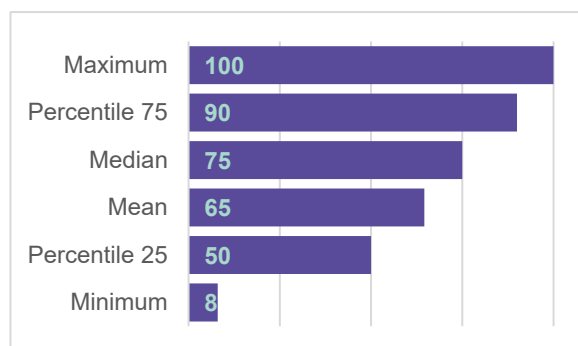


FIGURE 153. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO HOLD PROFESSIONAL QUALIFICATIONS

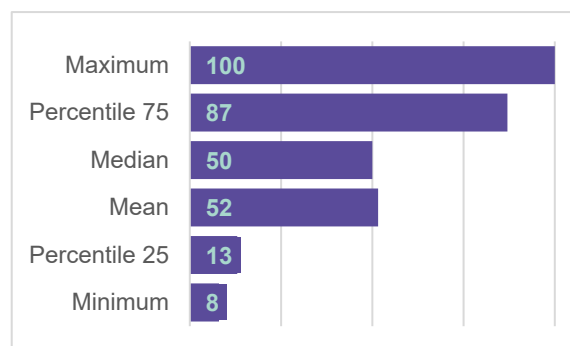
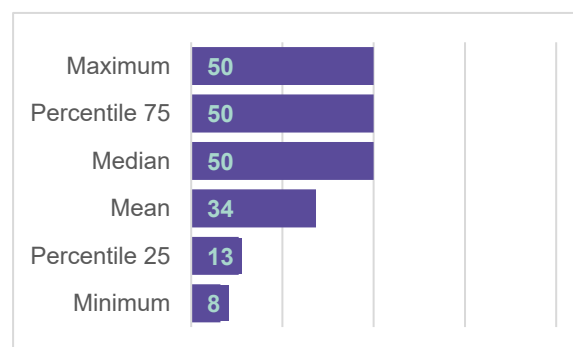
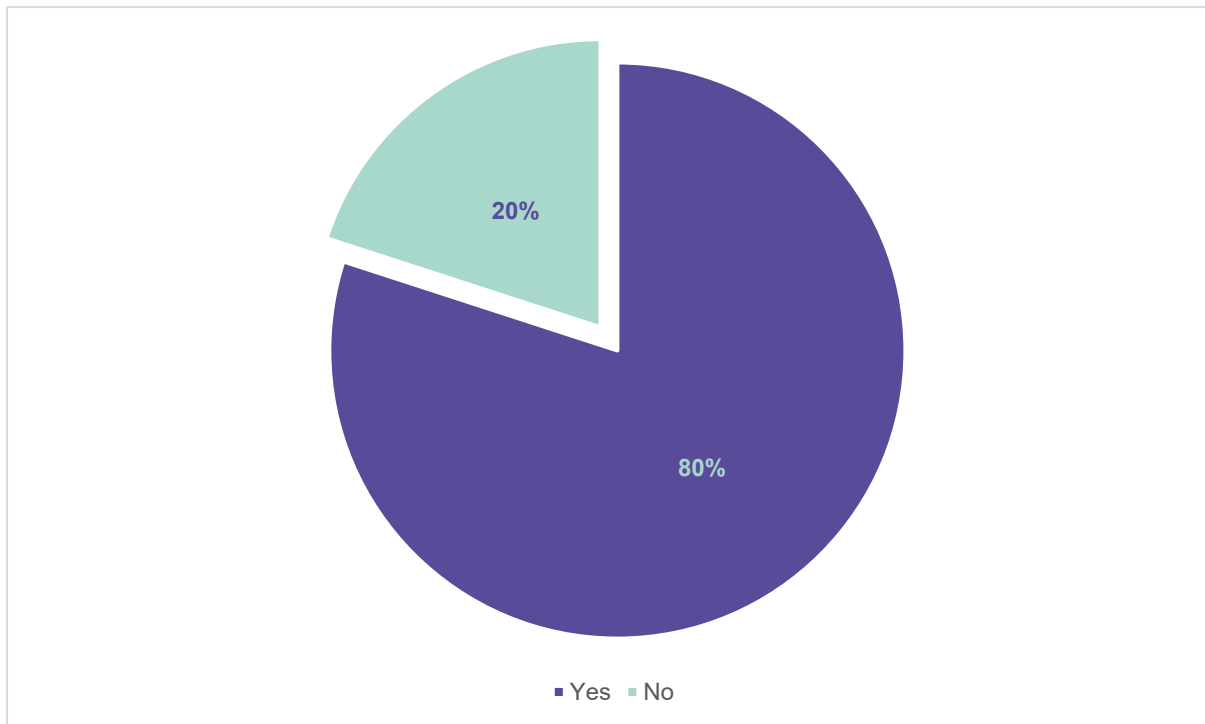


FIGURE 154. FOR THE PROFESSIONAL STAFF EMPLOYED BY THE SAI: PLEASE INDICATE THE PROPORTION OF STAFF WHO HOLD POST-GRADUATE QUALIFICATIONS (OTHER THAN PROFESSIONAL QUALIFICATIONS)



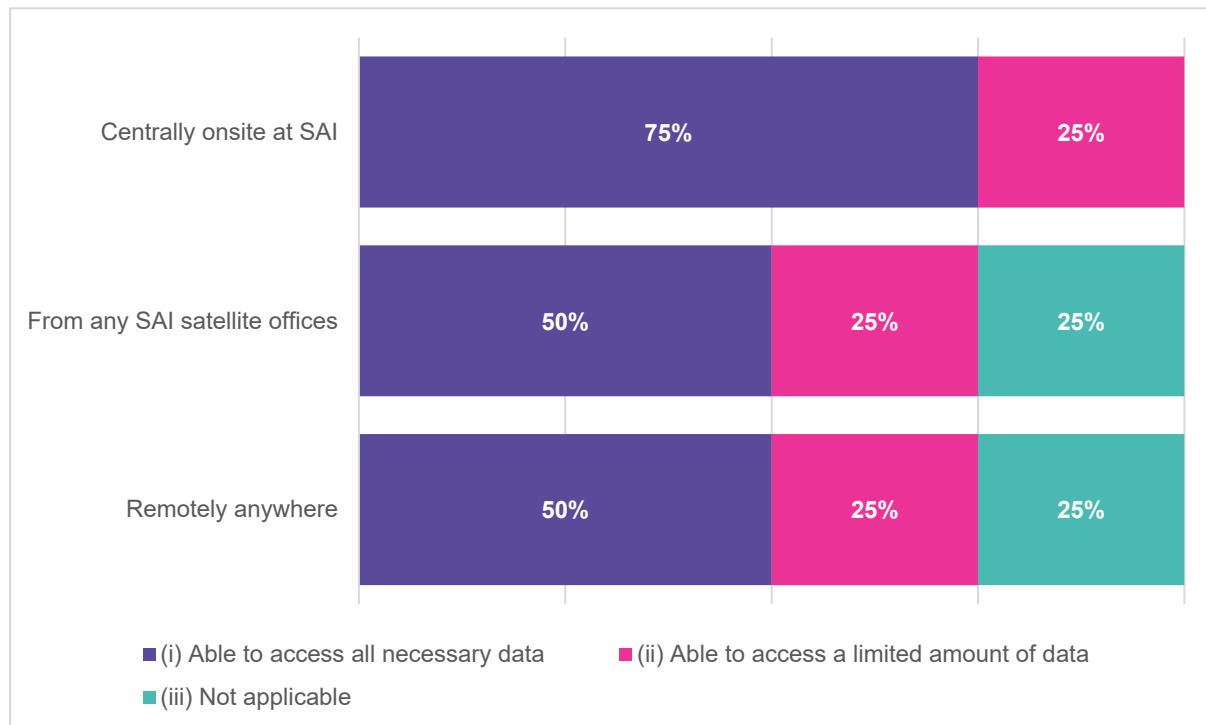
PASAI members share a similar level of autonomy, compared with their peers, in terms of determining how their budget will be spent. Whilst for all SAIs it would appear that 85% could determine this, for PASAI members the proportion was at 80%.

FIGURE 155. IS THE SAI ABLE TO DETERMINE HOW ITS OWN BUDGET WILL BE SPENT?



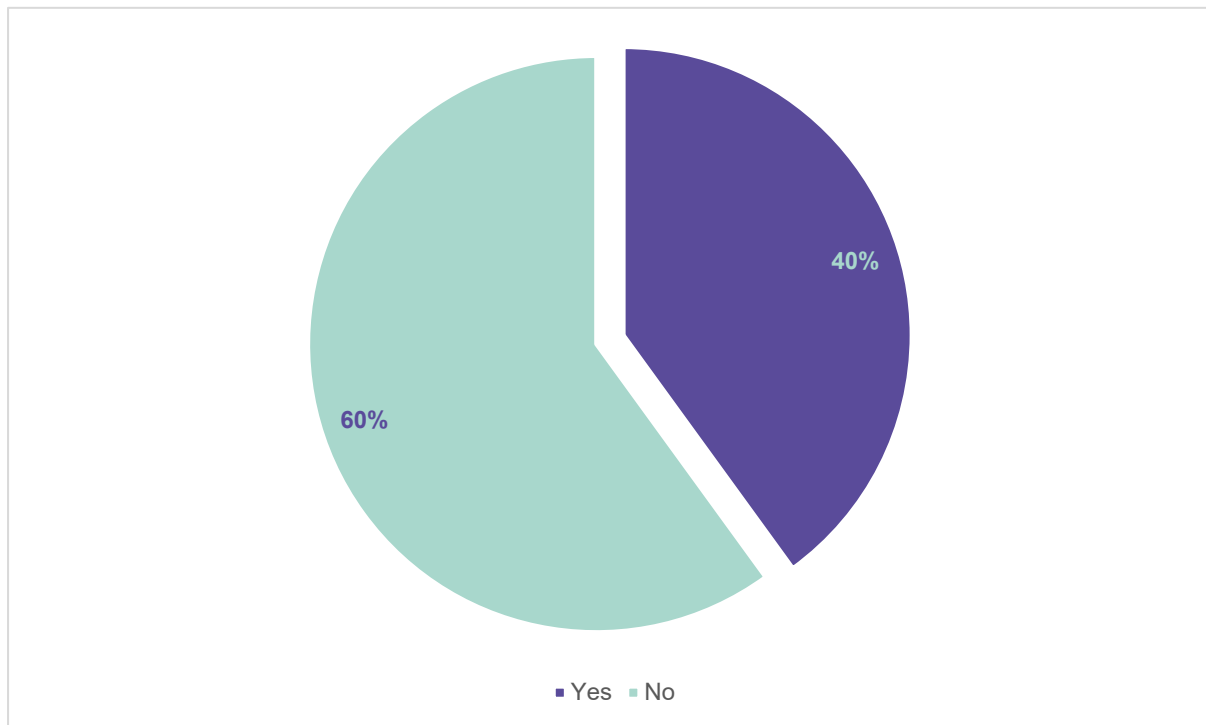
From an information communication technology (ICT) perspective, PASAI members are more reliant on the ability to access all necessary data centrally onsite. With only half, of those that responded, stating that they could access all necessary data either in a satellite office or remotely from anywhere. Interestingly the 2 jurisdictions that could access all necessary data from their satellite offices are the same as those that can do the same remotely anywhere (Australia and New Caledonia).

FIGURE 156. FROM WHERE CAN YOU ACCESS DATA ELECTRONICALLY?



Independent assessment of performance across PASAI is low compared with all other responding SAs, with some 40% of PASAI members confirming they take place on a periodic basis compared with 75% overall.

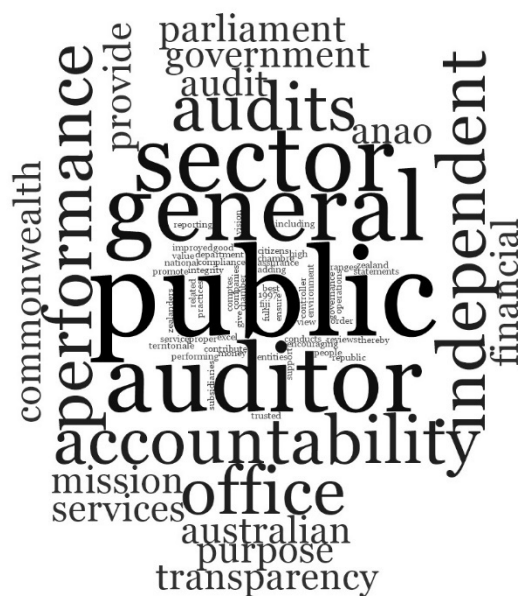
FIGURE 157. DOES THE SAI PERIODICALLY UNDERTAKE INDEPENDENT ASSESSMENT OF ITS OWN PERFORMANCE THROUGH, FOR EXAMPLE, SAI-PMF, PEER REVIEWS, ICBF?



Audit scope, products and reporting

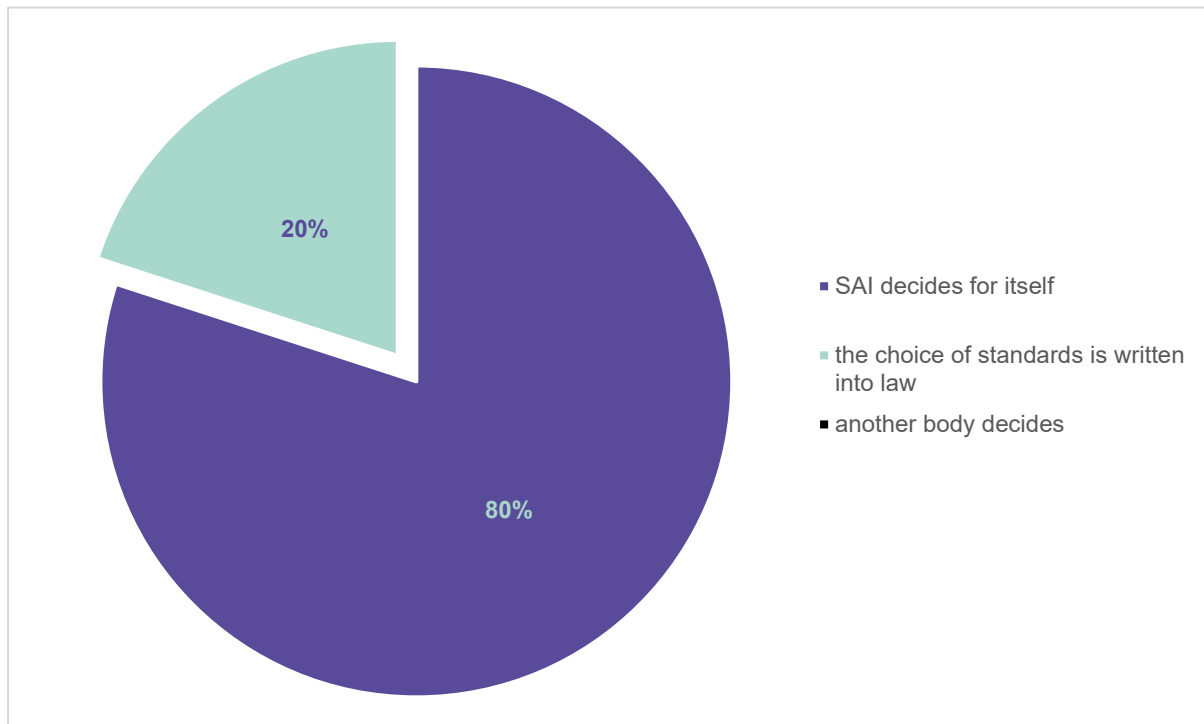
We asked PASAI members to provide copies of their mission statements. The majority were provided in English, all others were translated in order to provide the word cloud shown below. The size of the word reflects the frequency of use within the statements.

FIGURE 158. PASAI MISSION STATEMENT WORD CLOUD



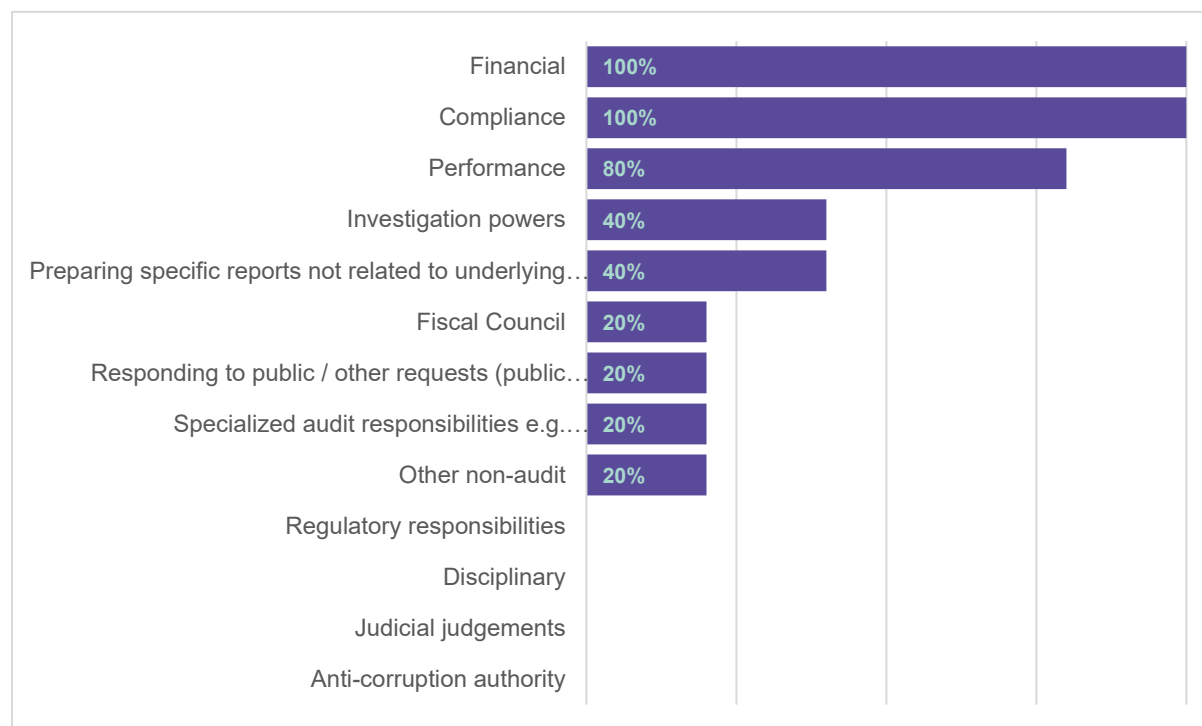
Across PASAI, we find that there is an 80% chance of jurisdictions being able to decide independently which standards to apply. This result is highly similar to that of all SAIs where some 78% are also able to do this.

FIGURE 159. IS YOUR SAI ABLE TO DECIDE INDEPENDENTLY WHICH STANDARDS (SUCH AS ISSAIs OR ISAs) TO APPLY WHEN UNDERTAKING YOUR WORK, OR DOES ANOTHER BODY DECIDE WHICH STANDARDS YOU WILL USE, OR IS IT WRITTEN INTO LAW WHICH STANDARDS WILL BE USED?



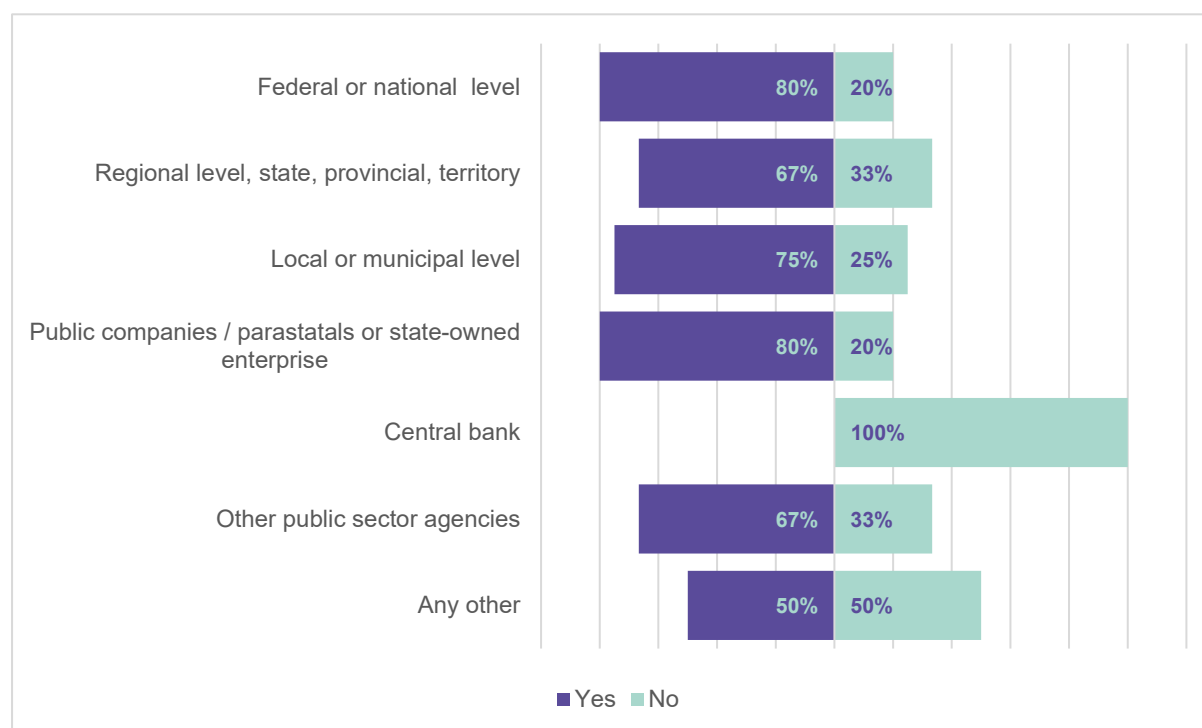
As can be seen, in the figure below, PASAI members more or less all perform the work anticipated by ISSAI P100, i.e. financial, compliance and performance audits. Although, Nauru does not undertake performance audits.

FIGURE 160. ALONG WITH PERFORMING AUDIT OF THE ANNUAL BUDGET AND RELATED EXPENDITURE, WHICH OF THE FOLLOWING RESPONSIBILITIES DOES THE SAI HAVE?



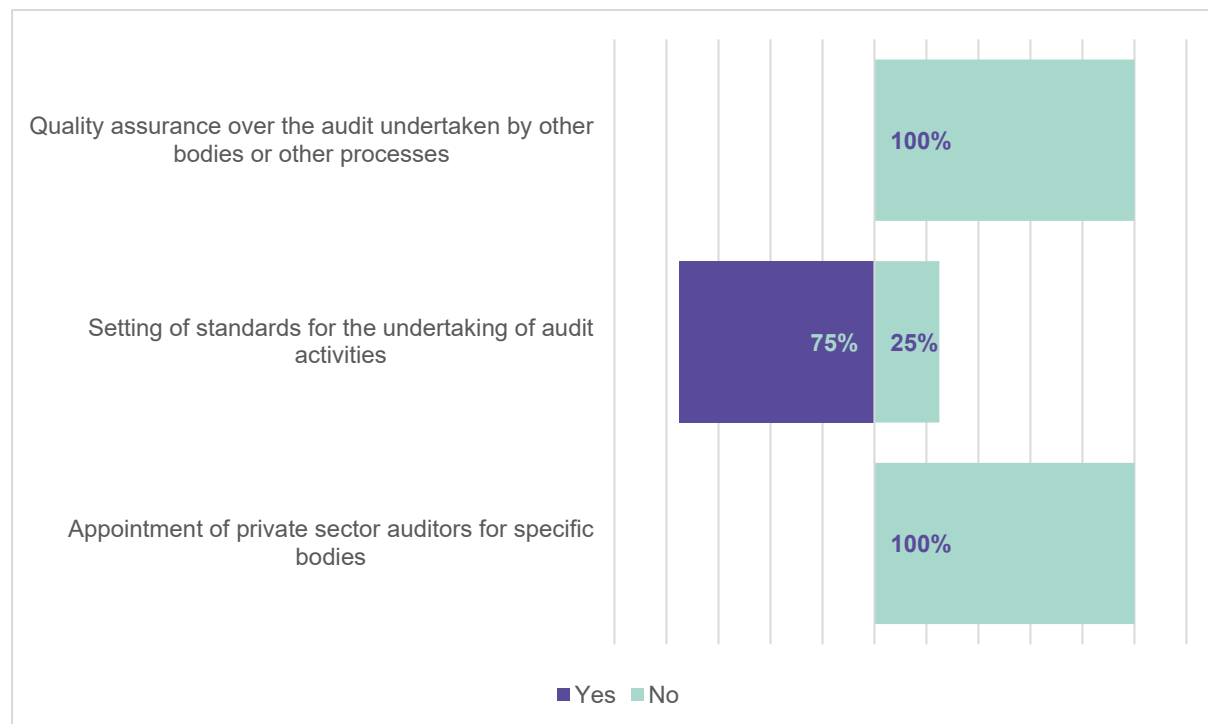
Survey respondents across PASAI indicated that their mandates to audit, in terms of coverage and scope, are quite varied. Whilst the majority have a mandate to audit at a: *federal or national level, regional level, local or municipal level, public companies / parastatals or state-owned enterprises, and other public sector agencies*; none do so for *central banks*.

FIGURE 161. DOES YOUR SAI HAVE THE LEGAL MANDATE TO CARRY OUT AUDIT ON THE FOLLOWING ENTITIES/INSTITUTIONS/LEVELS E.G. CENTRAL, LOCAL ETC.?



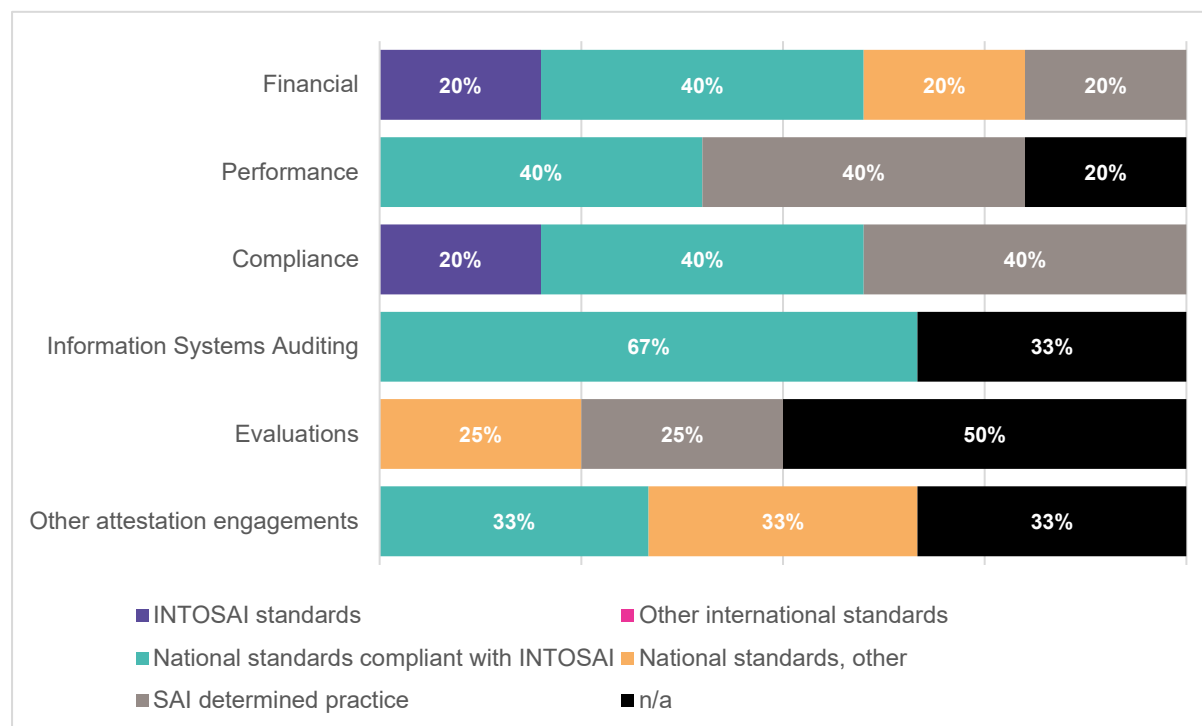
The results for PASAI could be described as atypical compared with all other SAIs. Whilst around a third of all SAIs undertake *quality assurance over the audit*, in the case of PASAI none do. Similarly, while around a quarter (27%) of all SAIs have responsibility for the *appointment of private sector auditors*, none in PASAI does so. Finally, around half of all SAIs are responsible for *setting of standards for the undertaking of audit activities*, within PASAI some 75% do so.

FIGURE 162. DOES YOUR SAI HAVE OTHER RESPONSIBILITIES OVER OTHER LEVELS OF GOVERNMENT OR PUBLIC SECTOR ENTITIES AS FOLLOWS?



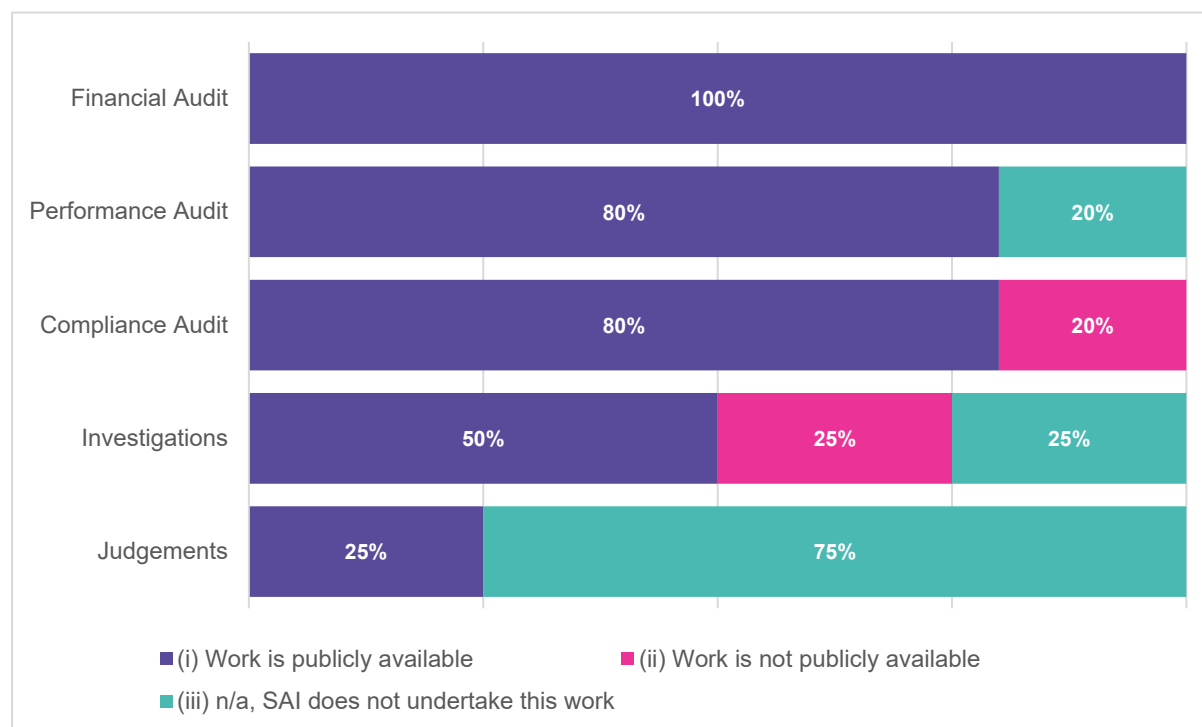
Across PASAI the most commonly used standards is that of *national standards compliant with INTOSAI*. In a number of cases, e.g. performance and compliance, *SAI determined practice* is often used.

FIGURE 163. FOR THE DIFFERENT TYPES OF SAI ACTIVITIES PLEASE STATE THE REGULATORY BODY / REQUIREMENTS USED AS A BASIS OF THE WORK PERFORMED



Across PASAI, all financial audits are made publicly available, with 80% of performance and compliance audits also publicly available. Whilst half of all investigations are shared publicly (50%).

FIGURE 164. FOR THE FOLLOWING AREAS OF WORK, PLEASE INDICATE IF THE WORK (OR THE RESULTS OF THE WORK) OF YOUR SAI IS PUBLICLY AVAILABLE (FOR EXAMPLE, BY MAKING A REPORT AVAILABLE ON THE INTERNET, OR BY REPORTING TO AN OPEN PARLIAMENTARY SESSION)





XXIV
INCOSAI

**BRA
ZIL**

**20
22**