



Inter-Parliamentary Union
For democracy. For everyone.



Parliaments and Supreme Audit Institutions (SAIs) partnering for greater audit impact, oversight, and accountability

High-level virtual event

Concept note

July 2022

Context

In a democratic society, accountability and transparency are key ingredients to preserve public trust in government.

Performing oversight is a formal constitutional or long-standing statutory obligation of most parliaments. Through their oversight function, parliaments keep in check the power of the executive, helping improve the quality of government. Parliaments' oversight role has grown in importance in response to the expanding power of the executive which has been witnessed in recent years. From a citizen's perspective, it is important that the elected body can exert control on the executive and hold it accountable including in terms of oversight of the budget. Yet, while public demand for oversight has been increasing for nearly all legislatures, parliamentary responses differ enormously.

There are numerous factors that can impede oversight in parliament. These vary from parliament to parliament and from MP to MP. They range from government resistance to oversight and limits on MPs' freedom of expression to a sense among MPs that they lack the resources to perform the role effectively¹. Supreme audit institutions (SAIs) are State institutions that conduct external audits of State accounts and may also carry out performance audits of government policies and programmes. SAIs and parliaments are key national institutions and natural partners in the accountability chain.

The independence of SAIs from direct government interference, both in law and in practice, is necessary to allow them to report comprehensively and freely about how well the government performs, and how it spends public resources. Public sector audits contribute to improved standards of governance, better management and decision making, and more effective use of public funding².

Parliaments rely on the objective, professional view of SAIs to provide assurance and information about the reliability of financial reports and the use of public resources. It is vital that SAIs ensure their work is relevant, adds value and has impact, not only by reviewing and reporting on what has happened, but also by looking forward, identifying improvements, and promoting good practice.

Both SAIs and parliaments are facing similar challenges in conducting their oversight mandates. They are under pressure to cover increasingly complex governance structures and subject areas while lacking resources and capacities.

The INTOSAI Development Initiative (IDI) [Global Stocktaking Report 2020](#) showed that there is a great potential for SAIs to engage more strategically with parliaments to create impact. The IPU and UNDP

¹ IPU, UNDP 2017 Global Parliamentary Report: Parliamentary oversight: Parliament's power to hold government to account

² OECD 2017, *Developing Effective Working Relationships Between Supreme Audit Institutions and Parliaments*, SIGMA Papers No. 54.

2022 Global Parliamentary Report, <https://www.ipu.org/resources/publications/reports/2017-10/global-parliamentary-report-2017-parliamentary-oversight-parliaments-power-hold-government-account> [Public engagement in the work of parliament](#), emphasizes the importance of access to diverse information sources to enable government oversight, stating that Parliaments “are usually able to access high-quality information from independent institutions” such as SAIs.

However, the Global SAI Stocktaking Report revealed that SAI independence is declining, and that only 44 per cent of SAIs reported having full access to information needed for their audits. Auditors solely or jointly appointed by parliaments and serving for long terms of office are usually expected to be the most independent.³ This reiterates the added value of mutual advocacy, to help address issues that are reducing SAIs’ and parliaments’ ability to hold governments accountable.

Good working relationships between parliaments and SAIs are key to national implementation of the Sustainable Development Goals and complex policy challenges including fiscal exposures such as financial crises, impacts of the COVID-19 pandemic, cross-border migration, refugee issues and climate change⁴.

Event overview

The IPU and INTOSAI are both global membership organizations, well-placed to foster the exchange of ideas, knowledge, and experience between their members. The IPU and INTOSAI are organizing an event that brings parliaments and SAIs together to exchange good practice, better understand how they can work together for high audit impact, share, and disseminate good practices around strengthening effective working relationships between SAIs and parliaments and explore possibilities for enhanced collaboration in future.

The event will present case studies where parliaments and SAIs have delivered increased accountability and oversight. It will focus on:

- Factors that influence SAI-parliament relations
- Institutional arrangements in parliament for using the audit work of SAIs, including the role of parliamentary committees
- SAI mechanisms that promote the use of audit work by parliaments

Target audience

The event will target senior leadership in invited parliaments including Chairs of public accounts, budget and/or audit committees, and Heads and senior staff of SAIs.

The event will take place online in two sittings to suit participants in different time zones as follows:

Session 1: 08:30 – 10:30 CEST

<https://us06web.zoom.us/meeting/register/tZYpfuCorD0vHtKgiJVwPxieptfUrnGHaCGb>

Session 2 : 16:00 – 18:00 CEST

<https://us06web.zoom.us/meeting/register/tZUqd--qrj0vGtdfaK5h3dk8sifDMr-45N8B>

Its working languages will be Arabic, English, French and Spanish.

³ IPU, UNDP 2022 Global Parliamentary Report, [Public engagement in the work of parliament](#)

⁴ INTOSAI Strategic Plan 2017-2022

Session 1

4 October 2022	
08:30 – 08:45	Welcome Remarks by: Secretary General, IPU Director General, INTOSAI Development Initiative (IDI)
08:45 – 09:45	<u>How have good SAI-parliament relations contributed to greater accountability?</u> Moderator: TBC Presentations: <ul style="list-style-type: none">✓ <i>SAIs reporting to parliament: Good practices and international experiences</i>✓ <i>Parliamentary arrangements for co-operating with SAIs, including the functions of parliamentary committees: Good practices and international experience</i>✓ <i>Communication between SAIs and parliaments</i>✓ <i>Mechanisms and procedures to follow up on audit reports</i>
09:25 – 09:45	
09:45 – 10:15	<u>How can SAIs and parliaments advocate together for greater accountability?</u> This session will explore the way forward in building effective working relationships between SAIs and parliaments: Areas for improvement; Promoting good practice. <u>Interactive</u>
10:15 – 10:25	<u>Building capacity for public engagement</u> The IPU and IDI will present plans for capacity building for greater audit impact and accountability.
10:25 – 10:30	Wrap-up and close

Session 2

4 October 2022	
16:00 – 16:15	Welcome Remarks by: Secretary General, IPU Secretary General, International Organization of Supreme Audit Institutions (INTOSAI)
16:15 – 17:15	<u>How have good SAI-parliament relations contributed to greater accountability?</u> Moderator: TBC Presentations: <ul style="list-style-type: none">✓ <i>SAIs reporting to parliament: Good practices and international experiences</i>✓ <i>Parliamentary arrangements for co-operating with SAIs, including the functions of parliamentary committees: Good practices and international experience</i>✓ <i>Communication between SAIs and parliaments</i>✓ <i>Mechanisms and procedures to follow up on audit reports</i>
16:55 – 17:15	Q&A with participants Participants will be invited to ask questions and share their good practices both virtually and in the chat
17:15 – 17:45	<u>How can SAIs and parliaments advocate together for greater accountability?</u> This session will explore the way forward in building effective working relationships between SAIs and parliaments: Areas for improvement; Promoting good practice. <u>Interactive</u> Moderator: TBC
17:45 – 17:55	<u>Building capacity for public engagement (through a learning journey)</u> The IPU and IDI will present plans for capacity building for greater audit impact and accountability.
17:55 – 18:00	Wrap-up and close