

Survey questionnaire on independence of the Commonwealth SAIs

Note: This survey questionnaire is in two parts i.e. (i) Independence Assessment and (ii) SAI Mandates. The SAIs are requested to answer the questions listed in the survey questionnaire.

INDEPENDENCE ASSESSMENT		
Questions	Reference	Response
Dimension (i) Appropriate and effective constitutional and legal framework		
a) The establishment, role, powers and duties of the SAI are laid down in the constitutional or comparable legal framework. <i>ISSAI 1:5</i>	ISSAI 1	
b) The independence of the SAI from the executive is embedded in the constitutional or comparable legal framework. <i>ISSAI 1:5</i>		
c) The appointment, term, removal and dismissal of the SAI's head (and members, in the case of collegiate bodies) and the independence of their decision making powers are guaranteed in the constitutional or comparable legal framework. <i>ISSAI 1:6</i>		
d) There is adequate legal protection against any interference with the SAI's independence. <i>ISSAI 1:5</i>		
Dimension (ii) Financial Independence/Autonomy		
a) The legal framework explicitly or implicitly provides for the SAI's financial independence from the executive. <i>ISSAI 1:7</i>	ISSAI 1 ISSAI 10	
b) The SAI's budget is not part of the executive's budget (e.g. Ministry of Finance). <i>ISSAI 10:8</i>		
c) The SAI has the right to prepare its own budget and submit this to Parliament. <i>ISSAI 10:8</i>		

d) The SAI's budget is approved by Parliament. <i>ISSAI 1:7</i>		
e) The SAI has flexibility to use its budget according to its own priorities in accordance with the national budgetary laws. <i>ISSAI 1:7</i>		
f) "If required, Supreme Audit Institutions shall be entitled to apply directly for the necessary financial means to the public body deciding on the national budget" <i>ISSAI 1:7</i>		
g) During the past 3 years there have been no cases of interference from the executive regarding the SAI's use of its budget. <i>ISSAI 10:8</i>		
Dimension (iii) Organizational Independence/Autonomy		
a) The legal framework contains specific provisions which guarantee the organizational independence of the SAI. <i>ISSAI 10:3</i>		
b) The relationship between the SAI and parliament and also government is clearly defined. <i>ISSAI 1:8,9</i>		
c) The SAI has the power to determine its own rules and procedures for managing business, consistent with prevalent rules affecting other public bodies. <i>ISSAI 1:5</i>		
d) The SAI has clear governance structures documenting how decisions are made. <i>ISSAI 1:5</i>	ISSAI 1	
e) The SAI decides on all human resource matters linked to its budget in accordance with the Constitution / legislation. <i>ISSAI 10:8</i>	ISSAI 10	
f) The SAI is entitled to call on and pay for external expertise as necessary. <i>ISSAI 1:14</i>		
g) The Head of the SAI is free to appoint staff and establish their terms and conditions, constrained only by staffing and/or budgetary frameworks approved by Parliament or its Committees. <i>ISSAI 10:8</i>		
Dimension (iv) Independence of the Head of the SAI and its Officials		
a) "The applicable legislation specifies the conditions for appointments, reappointments... removal... of the Head of the SAI, and [where relevant] members of collegial institutions... by a process that ensures their independence from the Executive" <i>ISSAI 10:2</i> (E.g. with the approval of the		

Legislature, and where relevant, the Head of State; removal only for just cause / impeachment, similar protections to those that apply to a High Court Judge). <i>ISSAI 11:2</i>	ISSAI 1	
b) "the Head of the SAI, and [where relevant] members of collegial institutions... [are] given appointments with sufficiently long and fixed terms, to allow them to carry out their mandates without fear of retaliation." <i>ISSAI 10:2</i>	ISSAI 10 ISSAI 11	
c) There have been no periods longer than 3 months during which there has been no official head of the SAI, within the past three years.		
d) The last appointment of the Head of the SAI was done according to the legal framework, and through a transparent process, that ensures their independence from the executive		
e) During the last 3 years there have been no attempts to remove the Head of the SAI for reasons not covered in the legal framework, and without following due process of law.		

SAI MANDATES		
Questions	Reference	Response
Dimension (i) Sufficiently Broad Mandate		
Scope of Audit:		
a) "All public financial operations, regardless of whether and how they are reflected in the national budget, shall be subject to audit by Supreme Audit Institutions" <i>ISSAI 1:18 (In scoring this criteria, assessors may need to define and record their interpretation of 'National Budget' in relation to the structure of Government in the country)</i>		
b) <i>Where criteria (a) is not in place, the SAI has the right to address Parliament or the relevant Parliamentary committee regarding concerns it may have over audit arrangements for any public financial operations which are not within the mandate of the SAI.</i>		
c) The SAI's mandate specifically ensures it is responsible for the audit of all central government activities (e.g. audit of the consolidated fund, including flows in and out of the fund, and all income, expenditure, assets and liabilities).	ISSAI 1 ISSAI 10	
d) "Supreme Audit Institutions shall audit in accordance with a self-determined program" <i>ISSAI 1:13. "SAIs are free from direction and interference... in the selection of audit issues" ISSAI 10:3 I.e. The SAI has the right to select subjects to audit.</i>	The Value and Benefits of SAIs	
e) During the past 3 years the SAI has not been given and has not taken any tasks which influence the independence of its mandate. <i>ISSAI 10:3</i>		
f) There have been no cases of interference in the SAI's selection of audit clients or subjects within the last three years, in a way that may compromise the SAI's independence. <i>ISSAI 10:3</i>		
g) The SAI makes public its mandate. <i>The value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens, 8:2</i>		
h) Does the legislation make it clear that the SAI is expected to operate to international standards?		
Types of Audit:		

i) The SAI has the mandate to carry out compliance audits, or if no specific mandate then it carries out compliance audits in practice. <i>ISSAI 10:3</i>		
j) The SAI has the mandate to carry out performance audits, or if no specific mandate then it carries out performance audits in practice. <i>ISSAI 10:3</i>		
Dimension (ii) Access to Information		
a) The law includes the unrestricted right of access to records, documents and information. <i>ISSAI 1:10</i>		
b) In case the access to information required for the audit is restricted or denied the SAI has access to an appropriate process for resolving such matters, e.g. the possibility to address Parliament or one of its committees, to take the matter to court, or direct powers to sanction those preventing access to information. <i>ISSAI 10:4</i>	ISSAI 1 ISSAI 10	
Dimension (iii) Right and Obligation to Report		
a) "The Supreme Audit Institution shall be empowered and required by the Constitution to report its findings annually and independently to Parliament or any other responsible public body" <i>ISSAI 1:16</i>		
b) The SAI has the right to publish its audit reports. <i>ISSAI 1:16</i>		
c) "The SAI shall also be empowered to report on particularly important and significant findings during the year". <i>ISSAI 1:16</i>		
d) "SAIs are free to decide the content of their audit reports" <i>ISSAI 10:6</i>	ISSAI 1	
e) "SAIs are free to decide on the timing of their reports except where specific requirements are prescribed in law" <i>ISSAI 10:6</i>	ISSAI 10	
f) During the past 3 years there has been no interference in the SAI's decisions on the content of its audit reports. <i>ISSAI 10:6</i>		
g) During the past 3 years there has been no interference in the SAI's efforts to publish its audit reports. <i>ISSAI 10:6</i>		
Dimension (iv) Existence of Effective Follow-up Mechanisms		
a) "SAIs have their own internal follow-up system to ensure that the audited entities properly address their observations and recommendations". <i>ISSAI 10:7</i>	ISSAI 1 ISSAI 10	

b) "SAIs themselves are audited by external auditors". <i>ISSAI 10:7</i>		
c) "There are adequate rejection directions (e.g. Parliament does not unduly influence the direction the SAI decides to take or there are no overly political influence that determines the SAIs course of action". <i>ISSAI 10:7</i>		
d) "SAIs submit their follow-up reports to the Legislature, one of its commissions, or the auditee's governing board, as appropriate, for consideration and action". <i>ISSAI 10:7</i>		
e) "To the extent the Supreme Audit Institution's findings are not delivered as legally valid and enforceable judgments, the SAI shall be empowered to approach the authority which is responsible for taking the necessary measures and [where relevant] require the accountable party to accept responsibility". <i>ISSAI 1:11</i>		
f) "SAIs may provide Parliament and the administration with their professional knowledge in the form of expert opinions, including comments on draft laws and other financial regulations". <i>ISSAI 1:12</i>		