**Research project on SAI Independence V: 01/09/2020**

Survey of SAIs

**Purpose: to assess the recent trends, challenges and responses to preserve the SAI’s effective independence.**

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| **Criteria/*Mexico Declaration* Principles** | **Organizational independence** | | **Functional Independence** | | | | | **Financial Independence** |
| 1 Statutory Framework | 2 Heads and members | 3 Mandate | 4 Access to information | 5 Reporting | 6 Content and publication | 7 Follow-up | 8 Financial and managerial autonomy |
| A. General Trend since 2016 | 1. 1 Establishment of the office of the Auditor General mentioned in the Art.127 of the Constitution of Bangladesh  1.2 Art.128(4) mentioned that Auditor General to exercise his functions under constitution shall not be subject to the direction or control of any other person or authority | 1.1 No specific qualification described in any legal documents for Head of SAI. But in practice he/she worked as civil servant.  1.2 For other members, they are part of civil service recruited by the Public service commission.  1.3 Lower Staffs are recruited by OCAG | 1.1 Functions of Auditor General mentioned in the Constitution of Bangladesh. Further elaborated in the Additional Functions Act 1974. | 1.1 In Art. 128(1) of the constitution and the section 5(1) of the additional functions act ensures access to information related for auditing.  1.2 In section 10 of the Act  “The Government shall give the Auditor-General such information as he may require for the preparation of any account or report which it is his duty to prepare.” | 1.1 Art. 132 of the constitution mentioned that “The reports of the Auditor General relating to the public accounts of the Republic shall be submitted to the President who shall cause them to be laid before parliament.”  1.2 Section 5(1) stated Auditor General shall submit his report on statutory public authorities, public enterprises and local authorities audit to the President for laying it before Parliament. | There is no provision to publish annual report for Auditor General. Only the audit reports he prepared and submitted to the President. | As per constitutional provision and from the act’s any kind of Audit can be done by the Auditor General | Budget of the Auditor General mentioned as charged expenditure. No one control the access of the SAI to his budget. The approval process of the budget is the same as the other organs of the country. |
| B. Norms or limitation challenges |  | Selection process of the Auditor General is not transparent.  Other members are civil servant | Mandate is very broad | Sometimes audit of revenue is questioned by the audit because of different explanation of constitutional provisions. | In case of revenue audit information are mostly unavailable due to verdict of court |  |  |  |
| C. Level of existing risks |  |  | In case of revenue audit information are mostly unavailable due to verdict of court |  |  |  |  |  |
| D. Mitigation Actions |  |  | Planning to go to court to ensure the revenue audit part. |  |  |  |  |  |
| E. Level of competition | Other accountability organization like Anti Corruption Commission is more actively present in media. |  |  |  |  |  |  |  |
| F. Level of public attention | Existence of auditor general and his activity usually felt by the auditee. | General Peoples are not aware on the activity of the Auditor General. | People have the access to see the final audit reports. |  |  |  |  |  |

A. General trend since 2016: describe the evolution of your SAI since 2016 according to the Mexico principles

B. Norms or limitations challenges: describe the statutory position and recent evolution of this position regarding your institutional framework

C. Level of existing risks: assess the main risks related to the independence of your SAI

D. Mitigation Actions: describe the actions planned or carried out by your SAI to strengthen its independence

E. Level of competition: describe the existence of competing private or public organizations in your country threatening or challenging your SAI independence

F. Level of public attention: describe the level or quality of public attention and support of your SAI.

**Annex**

**Purpose: to clarify the scope of the 8 core principles of the Mexico Declaration on SAI independence.**

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| ***Mexico Declaration* Principles /**  **Dimensions** | **Organizational independence** | | **Functional Independence** | | | | | **Financial Independence** |
| 1 Statutory Framework | 2 Heads and members | 3 Mandate | 4 Access to information | 5 Reporting | 6 Content and publication | 7 Follow-up | 8 Financial and managerial autonomy |
|  | 1.1 Mention of the SAI’s existence in the highest legal norm (Constitution, …) | 2.1. Nomination of the head on the basis of a professional and transparent selection process | 3.1. Existence of a written mandate | 4.1. Full access on auditees accounts and information | 5.1. Effective yearly reporting on the SAI’s activity | 6.1. Freedom to report the audit results | 7.1. Systematical audit recommendations | 8.1. Existence of a separate budget for the SAI |
| 1.2. Key dimensions of the SAI’s statute in the law | 2.2. Nomination of the head for a fixed term | 3.2. Full potential coverage of public spending (no limitations) | 4.2. Full access to legally restricted information (tax, bank, defense, *etc.*) | 5.2. Free access to the SAI’s yearly report | 6.2. Freedom of media appearance of the SAI’s head | 7.2. Obligation for government to give and publish its position on the SAI’s recommendations | 8.2. Direct approval of the SAI’s budget by the Parliament |
| 1.3. Existence of a binding legal code | 2.3. No possibility of arbitrary revocation of the head | 3.3. Independence of programing | 4.3. No hindrance through privacy protection legislation | 5.3. Yearly performance report to the Parliament | 6.3. Freedom to decide the publication of an audit results | 7.3. Existence of a recommendations follow-up’ mechanism | 8.3. Absence of financial support to the SAI from the auditees |
| 1.4. Effective implementation of the statutory framework | 2.4. Professional guarantees for the selection and employment of staff | 3.4. Direct or indirect coverage of local bodies’ accounts | 4.4. Direct access to the auditee’s accounts and information | 5.4. Transparency on SAI’s ways, means and outputs | 6.4. Free external access to the SAI’s previous publications | 7.4. Public reporting on the implementation of the SAI’s recommendations | 8.4. Self-management of the SAI budget and funds |
| 1.5. Absence of conflict of laws regarding the statutory framework | 2.5. No possibility of arbitrary revocation of the staff | 3.5. Direct access of citizens to the SAI |  |  |  |  | 8.5. Autonomy of the staff recruitment process |