



THE ROLE OF SAIs IN THE ACHIEVEMENT OF THE NATIONAL PRIORITIES AND GOALS

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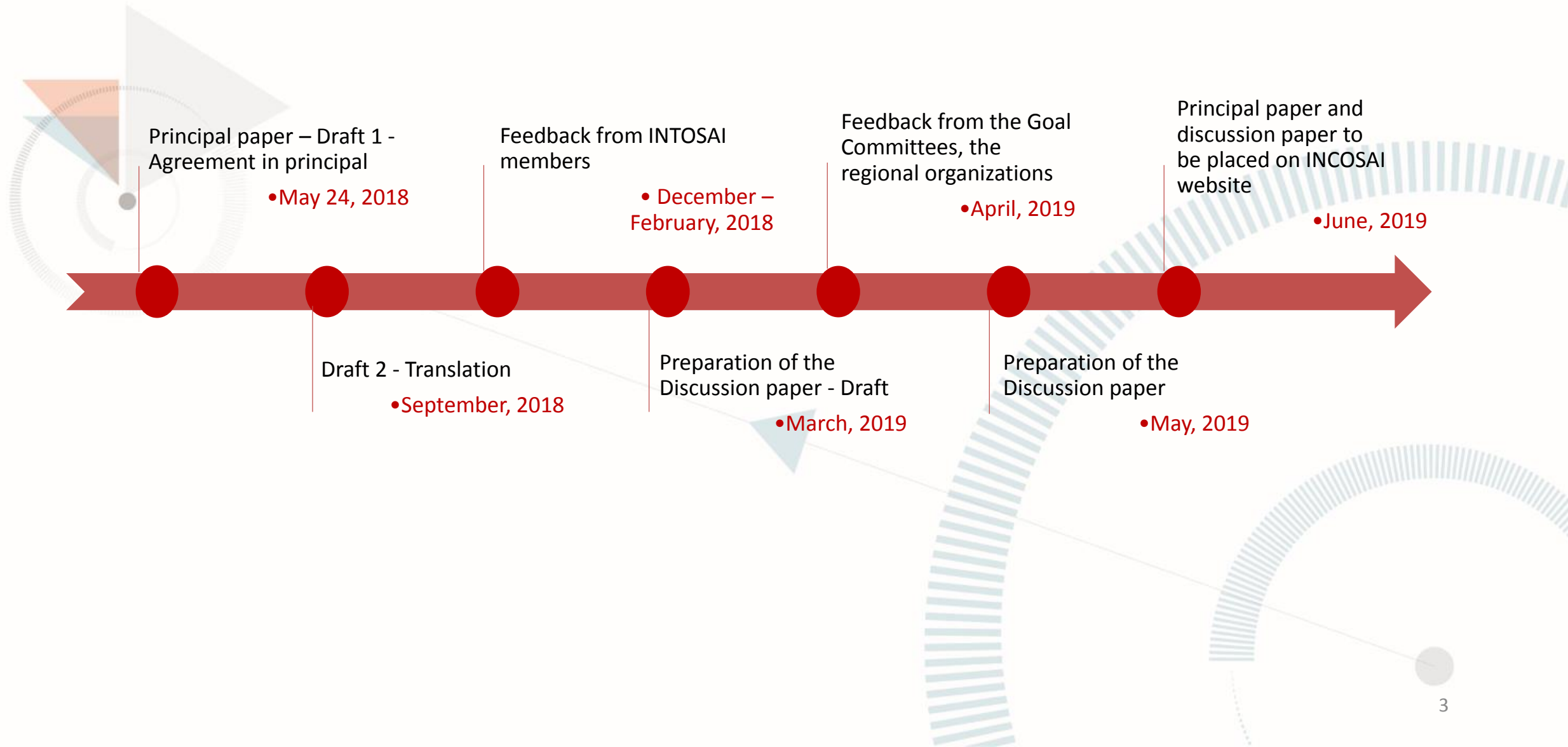


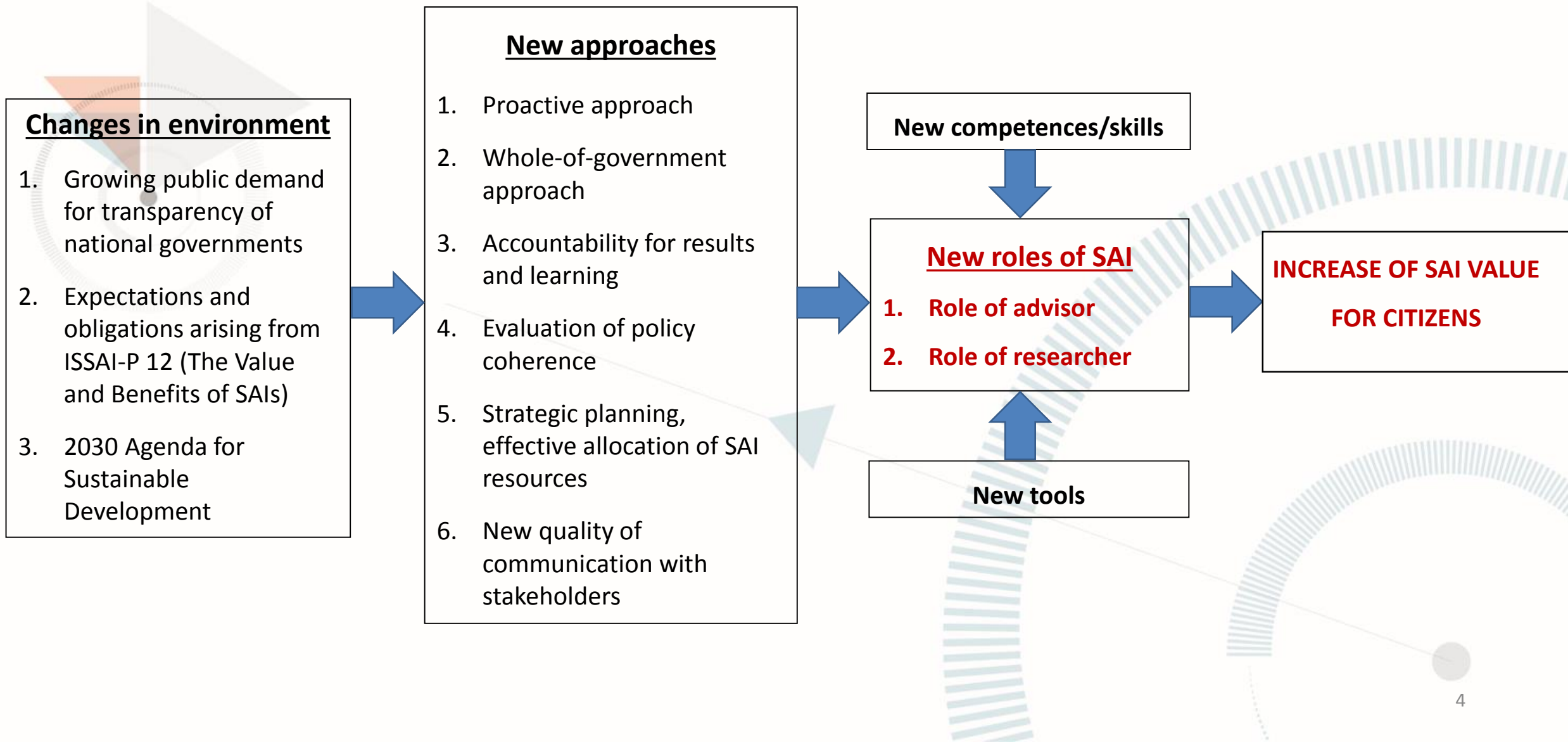
Since 2018, February

Coordinator: SAI of Russia

Participants: 22 SAI – Armenia, Austria, Azerbaijan, Belarus, Brazil, Cuba, Hungary, India, Indonesia, Italy, Kazakhstan, Mexico, Poland, Portugal, Saudi Arabia, Slovakia, Slovenia, South Africa, Spain, Turkey, UAE, USA and INTOSAI Development Initiative (IDI), GIZ

TIMELINE ON THEME II







«Subject matter» 49 SAI answers

- Wide-scope strategic planning (24 references)
- Core nation-wide issues producing long-term effects (national goals and priorities, SDGs) (19 references)
- Cross-sectoral, whole-of-government approach (15 references)
- High-level decision making (8 references)
- All stages of policy cycle (5 references)

Approach / specific toolkits 14 SAI answers

- Integrated approach (5 references)
- Whole-of-government approach (4 references)
- Greater stakeholder engagement, new communication strategies (2 references)
- Best practices sharing (1 reference)

Research and advisory function 14 SAI answers

- Forward-looking approach (10 references)
- Result-oriented recommendations (10 references)
- Assessment of feasibility, risk analysis (7 references)
- Foresights, impact assessment (5 references)
- Advanced research and analytics (3 references)

57 SAI supported / complimented the concept of the Theme II Principal paper
4 SAIs suggested options for strategic audit definition

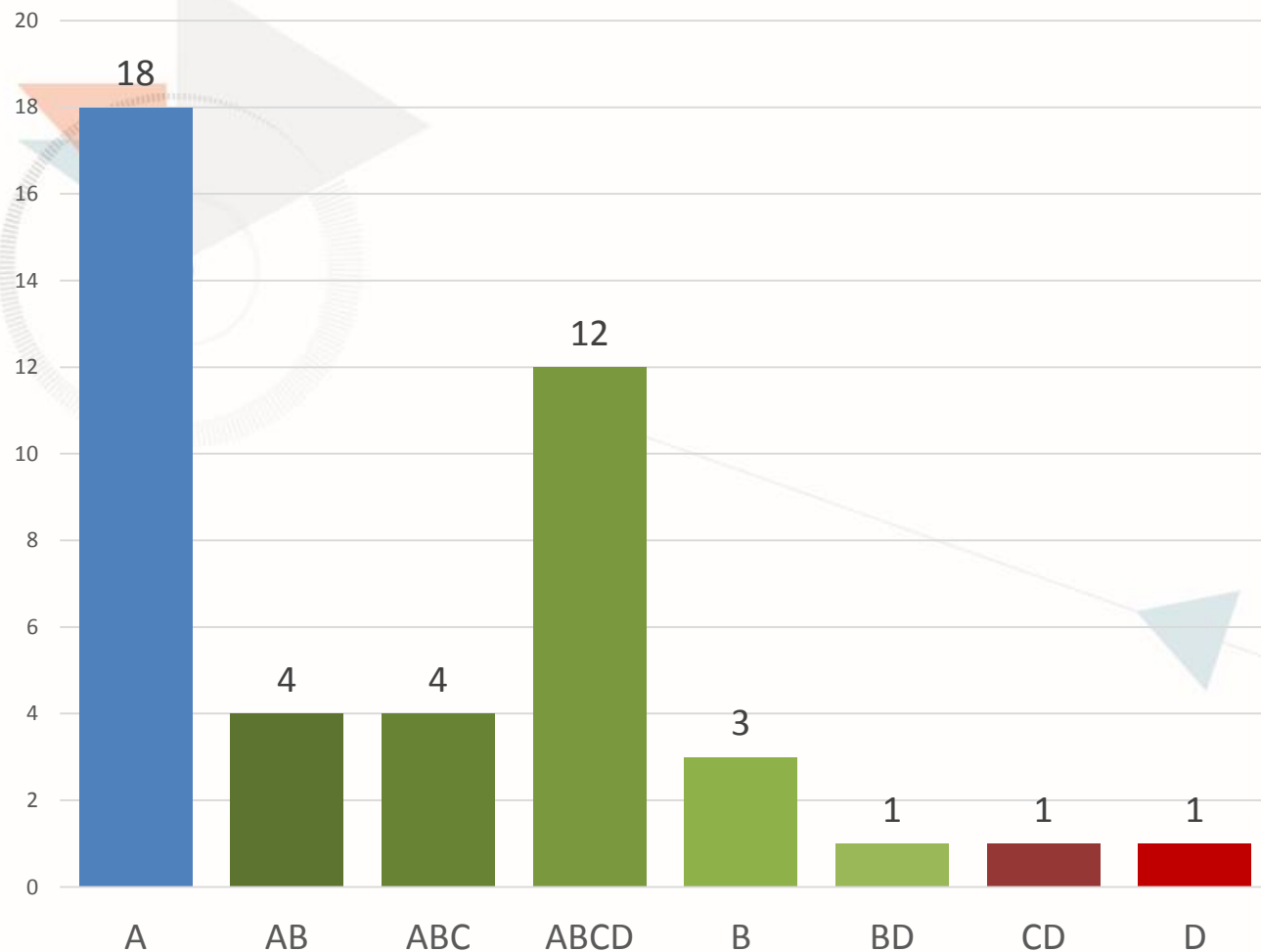
- 1 SAI proposed to change the term “strategic audit”
- 1 SAI opposed the adoption of the term “strategic audit” in INTOSAI documents



Share of SAIs addressed / plans to address the following audit topic (n=61)

1. Performance measurement and management - **64% / 24%**
2. Collaborative government – **54% / 19%**
3. Public awareness and civic engagement – **52% / 18%**
4. The use of data and evidence in the government’s decision-making process - **50% / 26%**
5. Policy coherence - **49% / 32%**
6. Prospective and future-oriented approach and risk management in government- **49% / 26%**
7. Whole-of-government approach – **41% / 24%**
8. Inclusiveness of public policy - **40% / 19%**
9. Data openness – **38% / 32%**
10. Center of government – **27% / 19%**

SAI ROLES BEYOND TRADITIONAL FUNCTIONS



- A – extensive recommendations based on audit work
- B – extensive recommendations/consultations beyond audit work
- C – researches aiming to develop methodological toolkit or good practice guides
- D – researches aiming to determine key trends/risks

CHALLENGES AND EXPECTATIONS FROM THEME II DISCUSSION AT THE XXIII INCOSAI



Key topics of the Discussion paper on the Theme II

Institutional issues

- Lack or weakness of related mandates (**11** references)
- Recommendations in dynamically changing conditions (**10** references)
- “Relevance vs. Independence” dilemma (**5** references)

Organizational issues

- Focusing on key audit topics (14 references)
- Lack of an effective communication between the SAIs and their stakeholders (**14** references)

Resources and Tools

- Limited resources (HR/staff, IT, etc) (**30** references)
- Lack of methodology and toolkits (**14** references)
- Poor access/quality of data (**8** references)

SAIs expectations from the Congress

- Consideration of problems related to strategic audit and their possible solutions (**30** references)
- Best practice sharing (**5** references)
- Development of a generally recognized concept of strategic audit (**13** references)
- Discussion on the role of strategic audit in SDG implementation (**6** references)

THANK YOU!