

Tool for assessing Independence in Commonwealth Supreme Audit Institutions

Introduction

A tool to establish and monitor levels of independence in Commonwealth Supreme Audit Institutions (SAI) was developed by the Office of the Comptroller and Auditor General of India as current head of the Commonwealth Auditors Conference in collaboration with the United Kingdom National Audit Office. The exercise emerged from the CHOGM 2013 resolution endorsing the importance of strong and independent SAIs and also as part of a strategy to help improve the overall independence of SAIs in line with CHOGM and UN resolutions

The tool was devised to identify those areas where more guidance and support may be required to help make the goal of being highly independent SAI a reality for all Commonwealth SAI.

Method

A self-assessment questionnaire was devised based on the criteria provided in ISSAI 1 (The Lima Declaration) and ISSAI 10 (Mexico Declaration on SAI independence) and circulated to Commonwealth member states SAI.

The questionnaire covered eight areas:

- the constitutional and legal framework;
- financial independence;
- organizational independence;
- the independence of the Head of the SAI;
- the broadness of the mandate;
- access to information;
- the rights and obligations of reporting;
- follow up mechanism.

Specific references to ISSAI paragraphs were provided. A questionnaire was prepared to elicit the replies of the SAIs

The responses were assessed using a rating system which was devised and refined. It comprised 5 levels:

Score = 4: Most of the criteria are in place.
Score = 3: Criteria (a) and at least some criteria are in place.
Score = 2: More than one other criteria are in place.
Score = 1: At least one of the criteria is in place.
Score = 0: None of the criteria are in place.

The scores need to be translated into overall qualitative assessments of: 'no/some/moderate/generally/highly'.