

GLOBAL SAI STOCKTAKING REPORT 2020



ABOUT THE GLOBAL STOCKTAKING REPORT 2020

178

SAIs returned the INTOSAI Global Survey 2020



10 years

anniversary of the SAI Stocktaking Report

OBJECTIVE AND APPROACH

The objective of the Global Stocktake is to give a snapshot of SAI capacities and performance globally, based on the previous three years. Originating with the Global Stocktaking from 2010, the IDI Global Stocktaking Report 2020 marks a 10-year anniversary for the tri-annual exercise.

The purpose is to monitor and detect changes in SAI performance over time, and to identify areas where SAIs need support to evolve. Furthermore, the Stocktake analyses SAI results considering a broader context, by looking at how SAIs perform

considering government systems and economic factors, in addition to breaking down results according to INTOSAI regions.

As with previous Stocktakes, the primary data for the report is responses from the INTOSAI Global Survey. This report will present comparisons with the Global Stocktaking Report 2017. In selected areas, the report also presents development going back to 2014 and 2010, to offer a longer perspective and identify trends.

Development of the survey has been a partnership between the INTOSAI Development Initiative (IDI) (who

administered the survey) and INTOSAI regions, INTOSAI Goal Chairs, INTOSAI General Secretariat and INTOSAI Chair. The INTOSAI regional organisations also played a key role assisting in the collection of SAI responses.

Chapter 6, summarising regional bodies' performance, is based on responses to a separate regional survey. A statistical summary according to key indicators is presented in Annex 1.

Specific to this edition is a synthesis of findings based on questions related to Gender, in Annex 3. While being a part of the report, this annex could also be read on its own.

APPROACH

The Stocktake is based on analysis of responses from 178 SAIs who returned the INTOSAI Global Survey 2020.² Covering the period 2017-2019, the survey consisted of 153 questions related to key areas of SAI performance:

- Independence and mandate
- Governance including strategic management and accountability
- Core audit services
- Professionalisation and human resource management
- Stakeholder management and communications
- Capacity development
- Cross-cutting issues such as gender, inclusiveness and digitalisation.

The report also draws on analysis of a sample of 42 SAI PMF reports completed in the period 2017-2020, as well as secondary sources to corroborate data.

In addition, the results have been subjected to analysis considering governance arrangements and economic factors. To test regime type and government functioning as factors related to performance, this report has used the Economist Intelligence Unit (EIU) Democracy Index 2020³, which ranks and groups countries per levels of democracies. Some questions have also been analysed against the indicator for the “functioning of government category” of the EIU index, which measures aspect of governance and institutional checks and balances. Regarding economy, SAI responses

have been analysed according to the World Bank Income Level Index, which groups countries according to the four categories Low Income (LI), Low Middle Income (LMI), Upper Middle Income (UMI) and High Income (HI), to assess whether country income level correlates with capacities and performance. Perceived sufficiency of resources has also been applied as a variable to test for differences in performance. Please see Annex 2 for an elaborated summary of the report's methodology, and a full list of respondents to the IDI Global Survey 2020.



This main report is divided into six main chapters:

SAI WORLD

SAI INDEPENDENCE

SAI GOVERNANCE

SAI CORE AUDIT SERVICES

SAI CAPACITY DEVELOPMENT

REGION'S PERFORMANCE

2. The response rate was 85% and all respondents were members of INTOSAI and/or INTOSAI regions.
3. <https://www.eiu.com/n/campaigns/democracy-index-2020/>