

GLOBAL SAI STOCKTAKING REPORT 2020



ACRONYMS & ABBREVIATIONS

AFROSAI	African Organization of Supreme Audit Institutions
AFROSAI-E	African Organization of English speaking Supreme Audit Institutions
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CA	Compliance audit
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CBC	Capacity Building Committee (INTOSAI)
CREFIAF	Organisation for Sub-Saharan Francophone Supreme Audit Institutions
EUROSAI	European Organization of Supreme Audit Institutions
FA	Financial audit
iCATs	ISSAI Compliance Assessment Tools
ICBF	Institutional Capacity Building Framework (AFROSAI-E)
IDI	INTOSAI Development Initiative
ISA	International Standards on Auditing
ISSAI	International Standards of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
KSC	Knowledge Sharing Committee (INTOSAI)
LI	Low Income Countries
LMI	Lower Middle Income Countries
OBI	Open Budget Index
OECD/DAC	Development Assistance Committee of the Organisation for Economic
OLACEFS	Co-operation and Development Organization of Latin American and Caribbean Supreme Audit Institutions
PA	Performance audit
PASAI	Pacific Association of Supreme Audit Institutions
PEFA	Public Expenditure and Financial Accountability Assessment
QA	Quality assurance
QC	Quality control
SDGs	Sustainable Development Goals
SAI	Supreme Audit Institution
SAI PMF	Supreme Audit Institutions Performance Measurement Framework
UMI	Upper Middle Income Countries
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
WGVBS	Working Group on the Value and Benefits of SAIs

