

# INTOSAI DEVELOPMENT INITIATIVE SESSION AT THE WORLD JUSTICE FORUM 2022

World  
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The World Justice Forum is the premier international event for the rule of law. Global and community leaders – from an array of sectors and interests – gather in the Hague and online to share insights, explore strategies, and develop solutions for advancing justice, opportunity, and peace.

The forum consists of plenary sessions, working sessions and special events. WJP invited IDI to organise one of the sessions on 2 June 2022, and IDI's SAI Independence team was delighted to deliver the session entitled 'Challenges and Trends for Accountability Institutions'.



## Why is IDI partnering with WJP?

Institutions. Independence is one of the most essential needs of a Supreme Audit Institution (SAI). A well-functioning SAI will enjoy both de jure and de facto independence, which in turn promotes accountability, transparency, and other essential elements of good governance.

Institutional independence does however not mean that the SAI is isolated. A SAI needs allies and partners, both on its independence journey and in the performance of its functions. One of the main elements of IDI advocacy efforts for SAI independence consists of establishing effective partnerships with relevant global actors.

The World Justice Project (WJP) is an independent, multidisciplinary organization aimed to create knowledge, build awareness, and stimulate action to advance the rule of law worldwide. One of its main outputs is the Rule of Law Index, which is published every year. The Index measures how the rule of law is experienced and perceived worldwide based on household and expert surveys in 139 countries. As part of the conceptual framework of the index, a component on constraint of government powers is considered. In turn, within this component, the independence of oversight institutions (including that of SAIs) is incorporated.

In addition to the index calculation, the factor that makes IDI's view on SAI independence coincide with the one of WJP is that SAI independence is a variable which must be understood within the institutional framework of countries. In this context, institutional framework should be understood as the formal rules, informal rules as well as performance and structure of organizations (private and public).

From this institutional perspective, SAI independence can be seen as a two-way variable. It affects the rule of law but, at the same time, the independence of the SAI can be explained by other variables that are part of the rule of law context.

It is against this backdrop that IDI and WJP have been building a partnership over the last year, including the organization of the working session within the forum.

## Why did the topic of the session include the concept of accountability institutions?

One of the most significant conceptual evolutions impacting SAI independence is the shift in perspective, from the SAI as a singular technocratic entity to the SAI as a critical actor in an interdependent network of accountability and oversight institutions.

The accountability and oversight ecosystem includes core government institutions such as parliament and the judiciary. It also includes independent institutions with a narrower accountability and oversight mandate, such as SAIs, ombudspersons, anti-corruption commissions, and human rights commissions. Non-governmental oversight entities, such as the media, civil society, and the private sector, are part of the ecosystem as well. By and large, SAIs occupy a special place in the accountability and oversight ecosystem. In most countries, they are among the oldest, if not the oldest, accountability institution.



**Moderated by IDI's Freddy Yves Ndjamba**  
Senior Manager at IDI, Head of SAI Independent Work Stream

### Speakers



**Silke Steiner**  
Director of the  
General Secretariat  
of INTOSAI



**Jorum Duri**  
Horizontal accountability  
specialist in the Trans-  
parency International  
Secretariat



**Tim Steele**  
Senior Adviser at  
UNODC



**Ewout Irrgang**  
Board Member of  
the Netherlands  
Court of Audits

### Main ideas expressed by each speaker.



#### Silke Steiner:

*"Supreme Audit Institutions (SAIs) are key actors that link the priorities of society and state accountability processes. A necessary condition for Supreme Audit Institutions to be valuable is that they are independent from external interferences."*

## Main ideas expressed by each speaker. (cont.)

INTOSAI has as a strategic topic the defense and support of the independence of its members, and the advocacy for SAI independence is a priority. INTOSAI Development Initiative (IDI) advocates for the independence of Supreme Audit Institutions in different contexts, which includes proactive and reactive measures.

INTOSAI has an important supporting and leveraging role to play in national, regional, and global efforts to implement the SDGs and to follow-up and review progress that is made. INTOSAI has also launched diverse strategies to assist SAIs to audit and assess the preparedness of governments, including Parliaments, to attain Sustainable Development Goals. INTOSAI has carried out a [compilation](#) of the auditing in this regard, which has been conducted by different SAIs around the world.



### Ewout Irrgang

*"Independence of oversight institutions generates accountability. Accountability institutions need to be relevant. SAIs cannot be isolated from other entities and stakeholders. Civil society can be engaged by SAIs to get information and data that add value to the work that otherwise would not be available."*

In the Netherlands, the Ombudsman and the Court of Audit have coordinated their efforts to draw the attention of public actors and society to risks and threats related to the functioning of government.

Innovation is an important element for oversight institutions to keep themselves relevant and assess government actions that impact the life of citizens. The audit on coronavirus by the Court of Audits of the Netherlands is an example of how the work of SAIs contribute to identify risks of fraud and corruption.

The Court of Audit of the Netherlands carries out institutional capacity building activities with peers in different regions of the world.



### Jorum Duri

*"The prolonged trend of democratic backsliding has weakened checks and balances by accountability institutions such as Supreme Audit Institutions*

*(SAIs) around the world, and undermined their independence which is key in a healthy democracy. Our analysis from the Corruption Perceptions Index 2018 showed that countries with weak democratic institutions are associated with higher levels of public sector corruption.*

*Over the years, Transparency International and its national chapters have worked on promoting the independence of accountability institutions. Examples are our national chapters in Kenya and Ghana who previously lodged court petitions in 2015 and 2020 respectively when the independence of the SAIs in these countries was under threat. In addition, we have conducted National Integrity Assessments over the years, which evaluate the country's governance system including the de jure and de facto independence of the SAI, and we have used the findings as basis to encourage reforms. TI's 2021-2030 strategy 'Holding power to account' also points out to the need for a fit-for-purpose architecture of integrity institutions that are independent and have effective mandate and capacity.*

*"TI promotes and supports the independence of accountability institutions and empower citizens to work together with institutions for the common good. For CSOs and SAIs to effectively operate and collaborate as partners in the accountability system, it is crucial both to strengthen the rule of law and expand civic space."*



### Tim Steele

*"Supreme Audit Institutions and Anti-corruption agencies must collaborate to avoid fragmentation*

*and overlapping. The United Nations Office on Drugs and Crime has established a guide to enhance the collaboration of these two institutions."*

One of the main challenges was capturing the institutional structures. The guide aims to capture best practices from all over the world, however every national institutional framework is different. The thematic of the guide is prevention of corruption, enforcement, international cooperation, knowledge and capacity building.



## Conclusions:

Independence and autonomy challenges to accountability and oversight institutions affect the democratic checks and balances. This highlights the need to count on a global strategy to advocate for the autonomy and independence of accountability institutions. INTOSAI is an actor that naturally can lead this effort.

Autonomy and independence of oversight institutions leads to institutional innovation and allows them to link accountability processes to the priorities of citizens. Civil Society Organization are key actors to provide accountability institutions with inputs that leads their work towards social priorities and to assist them to make their work more accessible to citizens.

Effective coordination among accountability organization is a key element to address diverse national challenges such as the fight against corruption.

## Key takeaways for IDI

- *Independence and autonomy of oversight institutions are necessary conditions to count on democratic institutional checks and balances.*
- *Supreme Audit Institutions have a natural leading role in the national institutional framework.*
- *The technical and methodological progress achieved by SAIs' international community led by INTOSAI could be applied to assess, for instance, other oversight institutions and advocate for the independence, among other possibilities.*



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