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Connecting with Citizens: The Rationale for SAIs' Existence in the 21st Century

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Abstract

The 21st century offers unique opportunities and challenges for public sector institutions. Technology has increased the choices available to the citizens in their personal and private lives and, consequently, there is immense pressure on public institutions to deliver with enhanced efficiency and effectiveness. Generally, it is the responsibility of public audit institutions, commonly called the Supreme Audit Institutions (SAIs), to provide independent reports to the legislatures on the adherence of government departments to regulatory and performance benchmarks. SAIs, like other service delivery institutions, are accountable to the ultimate stakeholders: the citizens. Currently, however, their engagement with the latter is somewhat sub-optimal. While some SAIs have engaged the citizens at various levels, the overall public audit community has a long way to go. SAIs need to connect with the citizens in a meaningful manner and the latter's involvement in audit tasks should be consistent throughout the audit cycle, that is, from planning to reporting. For SAIs, to justify their existence in today's world, this would be a respectable and dignified approach to adopt.

Keywords: accountability, audit, citizens, governance, legislature, public audit, stakeholders, Supreme Audit Institutions (SAIs)

Introduction

Supreme Audit Institutions (SAIs) occupy a pivotal place in the public governance systems. As financial and performance watchdogs, they promote accountability and transparency in the utilization of scarce and sacred public resources. Enjoying considerable autonomy and independence in the discharge of their functions and mostly insulated from outside influence, their opinions on financial statements and reports on compliance and performance are presumed to be unbiased and objective. SAIs' existence, as a public institution, is central to the edifice of good

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governance. Their value and contribution in protecting public interest is well-established and appreciated, explicitly or implicitly, by internal and external stakeholders, including the citizens. However, despite being SAIs' natural partners, the citizens remain neglected as witnessed by their non-existent or, at best, negligible input in the SAIs' decision-making process.

Governance is defined as a government's ability to make and enforce rules and to deliver services (Fukuyama, [2013](#)). Governance is not just about government; it includes the private sector and the civil society. The 21st century has brought immense pressure on government institutions to become people-focused through the efficient, economical, and effective delivery of goods and services. There is logic. The resources are provided by the public, in one way or the other, directly or indirectly, with the understanding that public institutions, whose existence depends on sustained provision of these resources, would deliver on their promises or cease to exist. Public sector's accountability to the legislature and, in turn, to the citizens (for the utilization of resources) is moderated by the Supreme Audit Institutions (SAIs). Ironically, the citizens, to whom SAIs are accountable for their performance, remain conspicuously absent or, at best, are implicitly represented in decision-making. This is not sustainable.

Methodology

To hold SAIs accountable to the citizens and to ensure the latter's active involvement in decision-making and audit tasks is a daunting prospect. An effort was made in this study to understand the above prospect from the perspective of key stakeholders, focusing particularly on the accountability and transparency needs of the citizens. Data regarding the current level of SAI-citizen engagement was gleaned from various documents produced by the United Nations, World Bank, International Organization of Supreme Audit Institutions (INTOSAI), and INTOSAI Development Initiative. Official websites, other published data, and reports were consulted to gain a holistic understanding of the subject.

Public Sector: Justification for Existence

In the last century, during the 1970s, the idea of Zero-Based Budgeting (ZBB) gained traction in public financial management. It offered considerable advantages over the traditional incremental budgeting. The latter had the budgets prepared on the basis of the preceding financial year's

figures. ZBB, on the other hand, asked for budgets to be formulated on the basis of program necessity and efficiency. The historical base was set to zero (Deloitte, [n.d.](#)). On an academic level, at least, ZBB hung like the Sword of Damocles over public entities when it demanded justification for their continued existence at tax payers' expense. No justifications, no budget! Although the romance with this type of budgeting was soon over in view of its actual and perceived limitations, it remains a potent tool that promotes introspection within public entities and makes them realize that their survival, and that too in an honorable manner, hinges on services provided to the citizens in an economic, efficient, effective, and sustainable manner.

Expectations of Citizens

It is interesting to note that, to some extent, it no longer matters whether one lives in an advanced society or in a struggling polity. The citizens across nations, thanks to the Information Technology (IT) revolution, characterized by Artificial Intelligence (AI) and blockchain, are using almost the same benchmarks to evaluate products and services. Technological advancements, primarily patronized, adopted, and used by the corporate sector, have added hitherto unthinkable dimensions to the government-citizen (G2C) relationship. Market forces and the resultant competitive environment keep the services sector on toes and continue to push it towards innovation and experimentation in service delivery. The benchmarks and standards remain fluid and the bar continues to rise. There may well be certain exceptions but, in general, these are not the times for an entity to be sluggish and still be able to survive. The customers have gone lethal in making snap judgments and have zero tolerance for any signs of them being 'taken for granted' by the service providers, either public or private. They favor the efficient and punish the indolent. The knowledge revolution has made people 'quality conscious' and this is particularly crucial for the public sector which espouses and champions the principles of equality and fairness. If the services provided by the public sector are of low quality, these may divide the society between those who can afford a private solution and those who cannot (Olabe, [2017](#)).

The Gap

Is there a difference between 'hailing a cab' and 'booking a ride'? Only those who have experienced both can really appreciate the difference that

technology and allied services have created in their lives, in terms of introducing certainty, security, and predictability. How much time will it take Mr. James (here represent as citizen) to get ‘the ride’ and that too of his choice? He knows the estimated time of its arrival at the pickup point and, even before getting into the vehicle, has the estimated time to reach his ‘destination’. Further, while on the way, he does not need to look sideways and panic over the traffic, since the route being taken is the shortest possible route—efficiency and effectiveness combined. The economy aspect is regulated by giving him options among the service providers and then linking it to other factors such as his choice of vehicle, the point of time the service is being utilized, and the estimated arrival time at the pick-up point that he so carefully selected. Mr. James remains the center of the ride services sector. Problems however arise, or may well arise, when Mr. James starts expecting the same from the services offered by the public sector and unconsciously starts comparing ‘should’ with ‘is’. The expectation gap may worsen if Mr. James happens to live in a struggling economy having meagre budgetary resources for the public sector institutions and even these may well be poorly and unethically spent. How much time, for instance, does it take the fire service to reach and control the blaze at his store? How much time it should? How many vehicles will there be? What type of equipment will they carry? Will they take the shortest possible route? Will they take different routes in reaching the destination to avoid traffic congestion? How much time will the public health facility take to get Mr. James to a dentist? How much time will it take the private health facility? The public health facility may not charge him but will it have the sterilized instruments available lest he gets infected and forgets about the original pain which brought him there! How much time till he gets vaccinated for some serious disease? Public sector may be committed or duty bound to help him but he may have to wait, may be for months, till it reaches him. Can he wait for that? He may like to visit a nearby private clinic and get the required service in an hour’s time. Does he have the resources?

Bestowing Public Services!

It is clear that the ‘impatience’ factor now accompanies the notions of efficiency, economy, and effectiveness and, combined with a knowledgeable clientele, has brought it home to the service providers that the days of bestowing public services at sweet will are (thankfully) over! One simple way to look at the inefficiencies of the public sector, the long

waiting lines, for instance, is to consider it as a simple demand and supply issue, attribute it to the overall scarcity of resources, and dismiss it. However, it is a complex world where lack of transparency may well be quite transparent to the watchful eyes of the citizens. For instance, it has been observed that patients can bypass waiting times in the public sector if they first consult the doctor as a private patient (Baeten et al., [2018](#)). Mr James may not have the requisite money to pay as additional fee at the doctor's private facility. The casualty would be the loss of trust of the non-affording Mr. James. The system is unfair, he will think and rightly so. Public sector cannot remain oblivious to the citizens' appetite for efficiency in operations, facilitation in delivery, transparency in working, and accountability for actions and inactions; all the time following the globally acceptable benchmarks and international best practices. The WHO has set an ideal response time to be equivalent to less than 8 minutes for the provision of emergency medical service. Research points out that this may well be complied with at some places only, such as in Europe and North America, whereas Asia, Latin America, and Africa may have response time higher than 8 minutes (Cabrall et al., [2018](#)). Hence, when Mr. James wants to go to the cinema or to the market, he has this assurance that he would get there, say in 5 minutes; but when he may need the ambulance service, he remains skeptical that it would reach him in time, although each second may be priceless for his survival.

The Process as an End

Public institutions have an inherent tendency to become embroiled in processes, considering these as ends rather than means to deliver the mandated products and services. The control regimes may be non-existent, inadequate, or ineffective. Consequently, the likelihood remains that tough questions will not be asked of these institutions and ultimately, defective service delivery will just go under the carpet. One redeeming feature of the present era, nonetheless, is that it has increased manifold the probability that inefficiencies of the government departments, their negligence, opaqueness, and ineffectiveness may not go unnoticed. The times are thus on the citizens' side and they know this. They understand that efficient and effective service delivery (at door step) is their birthright and is not something that may or may not be bestowed on them by the public sector.



Analysis

SAIs: What do they do?

Public service delivery institutions, therefore, have to be vigilant and responsive to the expectations of their stakeholders. The question is who would hold them accountable for their duties? SAIs appear on the scene armed with the mandate to report on public sector's compliance to the performance benchmarks. Reporting is usually done to the legislature—the body representing people from every nook and corner of the country. SAIs exercise powers that vary across jurisdictions. They are influenced by the peculiar audit model they follow, in line with their country's constitutional and legal frameworks. Audit models, while highlighting the distinctive features in the scope of audit tasks, indicate the enforcement authority and define SAI's relationship with the stakeholders (World Bank, [2015](#)). Albeit part of the public sector and fed from/maintained by the tax payers' money, SAIs are mandated to assess, examine, evaluate, and report on other public sector institutions. This is manifestly a huge trust reposed in them by the laws of the land. They are (and have to be) under the scrutiny of public eye and must be sensitive and responsive to the citizens. The role of a typical SAI in overall public financial management is primarily construed to be that of an external auditor to the government. SAIs perform this role by performing three broad types of audits viz. financial, compliance, and performance audits and report the results to the legally defined forum. The 'financial' and 'compliance' audits are in the nature of regularity audits, whereas performance audit is in the nature of value-for-money audit.

SAIs: What is expected of them?

As far as the constitutional and legal frameworks are concerned, SAIs have defined responsibilities. They are part of the budget cycle and as such have a reserved seat in any country's accountability chain. On a routine basis, they prepare an audit plan based on a mix of financial, compliance, and performance audits, depending upon their mandate. Further, they assign audit teams to the tasks, produce (voluminous) reports using a peculiar jargon, and so goes the cycle. The 21st century expects SAIs to do a better job, think beyond the obvious, and strive to have their work impact public policy formulation, implementation, and evaluation at a wider scale. They can tap this hidden potential by focusing on systemic issues, instead of remaining hostage to transactions. It is expected that they would provide

evidence-based insight to improve the functioning of processes and programs and foresight to support government institutions in adapting to future trends and risks (Organisation for Economic Co-operation and Development [OECD], [2016](#)). The General Assembly of the United Nations also recognized through Resolutions 66/209 and 69/228, passed in 2013 and 2014 respectively, the crucial role of SAIs in promoting, inter alia, public administration's efficiency and effectiveness, helping to achieve the national and international development goals (United Nation [UN], [2015](#)). In disasters and emergencies, too, SAIs play a crucial role. They help review and strengthen the financial management and governance systems that prepare the government machinery to deal with crises in a better manner (World Bank, [2020b](#)).

What do the SAIs expect?

For SAIs to deliver to the satisfaction of their stakeholders (including citizens), merely labelling them as SAIs may not suffice. They need an edge over other public institutions. As a first step, they have to be independent. This precisely was demanded by the public sector audit community, under the umbrella of INTOSAI, through the Lima Declaration of Guidelines on Auditing Precepts in 1977. It underscored the need for SAIs to be independent from those under their audit jurisdiction. This was a prerequisite for objective and effective public auditing (Fiedler, [1998](#)). Thirty years later, in 2007, the audit community reinforced the independence theme through the Mexico Declaration on SAI Independence. The SAIs expressed their desire to be governed under a strong legal framework, with their leadership protected by tenure and legal immunity. They called for a broad mandate, unrestricted access to information, freedom to report and publish their findings, besides having well-defined follow-up arrangements to see their recommendations implemented. In order to discharge their mandate, it was deemed essential that they were provided with necessary and reasonable human, material and monetary resources (INTOSAI, [2007](#)).

Issues and Challenges

Forty-seven years after the Lima Declaration, challenges remain on both sides of the argument: what SAIs expect and what is expected of them. Let us take an overview of their quest for independence. The Global SAI Stocktaking Report 2017 observed that many SAIs faced significant independence challenges, particularly with reference to financial

independence. With reported lack of resources to discharge their mandates, many found themselves performing in constrained environments (INTOSAI Development Initiative, [2017](#)). The Global SAI Stocktaking Report 2020 noted that overall, there had been a continued, albeit slight, backslide in the levels of SAI independence since the 2017 report (INTOSAI Development Initiative, [2021](#)). The Global SAI Stocktaking Report 2023 also reported reductions in SAI independence (INTOSAI Development Initiative [IDI], [2024](#)). Other challenges continue to exist. The data indicate that legislatures in only 19 out of 120 countries engage with the public on the review of the Audit Report which is released by SAIs. The average overall score for public participation in the budget process is 14 out of 100, indicating that meaningful public participation in the budget process is rare (International Budget Partnership, [2021](#)). On average, countries were observed to score relatively low on external scrutiny and audit. (PEFA, [2022](#)). Only 44% of the SAIs fully experienced timely, unconstrained, and free access to all necessary documents and information for the proper discharge of their statutory responsibilities, while 40% of SAIs experienced major interferences in the execution of their budgets. SAIs are seen to be traditional in their ways of communicating with the public about their reports and 64% of the SAIs reportedly communicate regularly with civil society organizations in limited ways only, or not at all while for citizens in general, only half of the surveyed SAIs stated that they communicate with them regularly (INTOSAI Development Initiative, [2020](#)). While access to information continues to fall, and interference in budget execution and audit planning has gone up, SAIs' ability to transparently report on their audit findings is also suffering (INTOSAI Development Initiative, [2023](#)). As can be seen, there are some serious deficient areas but, by no means, it is implied that SAIs (alone) are to be held responsible for these deficiencies. It is a complex interplay of several factors that contributes to the limitations and not all of these factors may be attributable to SAIs. Despite limitations, SAIs tend to be seen as living institutions that are vibrant and adaptable to change. This explains the fact that when SDGs were introduced, SAIs came to the fore to audit the executive implementation of the SDGs through appropriate insertions in their strategic plans. Similarly, when there were material and significant COVID-19 related expenditures and risks, they took it upon themselves to scrutinize these and long goes the list to include areas such as key national indicators, climate change, disaster management, environment, public debt, and public-private partnership. Capacity issues, however, do

exist and hinder this otherwise proactive approach to deliver value and benefits for citizens (INTOSAI, 2017).

Connecting with Ms. Emma and Mr. James¹

We know that SAIs face challenges in the discharge of their functions. These challenges may be internal or external. Consider the following examples. SAI-A has been given inadequate mandate and has been specifically instructed not to engage with the citizens. SAI-B has a comprehensive mandate given by the legislative body but its audits are stalled by the executive or auditees by creating hurdles in the production of relevant record on a timely basis. SAI-C is lucky compared to SAI-A and SAI-B and has the mandate with strong executive support but lacks the capacity to undertake audits with citizen participation. SAI-D has all these challenges overcome through a process of evolution and audits are conducted as they should have been, that is, in accordance with the applicable auditing standards. Unfortunately, its reports are not allowed to see daylight and remain shelved, allowed to languish, and be ‘tasted, swallowed, chewed and digested’ (to borrow from Francis Bacon) by termite and moths. SAI-E faces no such challenges and each time its reports are presented at some public fora, there is a lot of hue and cry, but then nothing happens and the SAI seems condemned to highlight the same issues over and over again. Akin to Sisyphus, it carries the volumes of audit books from pillar to post. SAI-F has a smooth ride compared with its peers, on all counts. When Ms. Emma and Mr. James get a copy of its audit report, in two volumes, they are pleasantly surprised and feel elevated to have been given an opportunity to know how their tax money was spent. However, as they go through the reports, it is disappointment that sets in, alongside dusk. The reports are totally irrelevant to their information needs and expectations, in terms of content, style, language, and the presentation of evidence. SAI-F seems to have drafted the report from its own perspective and not through the lens of Ms. Emma and Mr. James, who want to know if they pay taxes just because they have to, or there actually is some value being created and delivered to them and to their fellow citizens. The reports they are presented with have lots of data in tables and charts, highlighting scores of instances where the accounting and administrative policies, principles, and rules have not been followed, as well as blatant violations of

¹ Here, Ms. Emma and Mr. James are not real persons. They represent the community/the citizens.

the sanctioning of public money by unauthorized functionaries, and that is it! The SAI-F could not frame the right questions at the right time on behalf of their citizens. It, in fact, is not aware of these questions as it has never contacted the real stakeholders—the citizens. Hence, it has no idea of what their expectations are! (Ms. Emma wonders how her neighbors would understand the report as they do not speak the language in which the reports are printed). The audit effort was put in ostensibly for the benefit of the citizens. However, as viewed from their perspective, it ends up as an exercise in futility.

The Progress

Not that SAIs are unaware of these so-called worstcase scenarios! They have attained maturity over a period of time and, in fact, have come a long way from doing just financial audit, a type characterized by a ‘kind of quintessential, meta-bureaucratic ritual’ that focuses on the application of correct rules (Pollitt & Summa, [1997](#)). Nonetheless, they have a long way to go. In a review of 18 SAIs from 6 regions of the world, it was observed that only 2 SAIs (or 11% of the selected SAIs) complied with the requirements related to all 5 evaluation domains, namely independence, quality control, audit planning, audit execution, audit reporting, and follow-up (World Bank, [2020a](#)). SAIs are cognizant of the benefits of sustained interaction with various stakeholders including the executive, the legislature, the media, civil society organizations, and the citizens (INTOSAI Development Initiative [IDI], [2017b](#)). There is acknowledgement, with varying levels of urgency, that the link with citizen stakeholders is the key to securing a meaningful role for SAIs in the 21st century. Surprisingly, however, the accountability cycle does not explicitly include the citizens (Fréchette, [2019](#)). The Citizen-SAI collaboration and partnership can be monitored and evaluated by utilizing an overall maturity framework, having 4 stages (IDI, [2017a](#)). Stage 1 (SAIs have limited engagement with stakeholders); Stage 2 (SAIs develop one-way communication channel with stakeholders); Stage 3 (SAIs maintain a two-level communication channel with stakeholders, facilitating citizens’ interaction with them through some portal etc.; and Stage 4 (SAIs actively collaborate with stakeholders and, in fact, the latter could be made part and parcel of all audit work). As an example of Stage 3, the General Accountability Office of the United States maintains a hotline (*FraudNet*) to support accountability across the federal government and encourages the

citizens to report when they suspect fraud, waste, abuse, or mismanagement of federal funds (Government Accountability Office, [n.d.](#)). SAI Philippines institutionalized Citizen Participatory Audit (CPA) in 2018. It is a Stage 4 technique where, inter alia, citizens are part of the audit team in conducting audits (INTOSAI Community Portal, [2021](#)). SAI Pakistan has also started CPAs which are meant to align its audits with issues of concern for the citizens and the civil society. It is a Stage 3 initiative as the citizens and CSOs are encouraged to provide suggestions for potential audits (Auditor General of Pakistan [AGP], [n.d.](#)). The SAI of Argentina has been inviting citizens' input to audits for the past two decades (INTOSAI Community Portal, [2021](#)). Several other SAIs have also employed stakeholder engagement practices (IDI, [2017a](#)). Going beyond an individual SAI's performance in engaging with citizens, there is no disagreement in the global audit community regarding the benefits of communication with them. This helps the SAIs in having their recommendations implemented through citizen empowerment programs (United Nation [UN], [2013](#)). While they are duty bound to make a difference in the lives of the citizens, it is imperative that they become model organizations, demonstrating their relevance to all stakeholders (INTOSAI Development Initiative, [2013](#)).

The citizen-SAI collaboration, if allowed to blossom, would be immensely beneficial to all stakeholders (World Bank, [2015](#)). It may enhance citizens' oversight on public spending, facilitate transparency, improve service delivery, tackle corruption, and create respect for probity. When SAIs engage with the citizens, they acknowledge that, like other public funded institutions, they are accountable to them. They also re-affirm their trust on the wisdom and judgement of the common man. If Ms. Emma and Mr. James and their neighbors, for that matter, can select the legislators, whom both the SAI and the government report and are answerable to, then there is no reason why they cannot be a part of an SAI's decision-making process. They would be the real owners of SAIs' products.

SAIs, therefore, need to quickly re-orient themselves through a formal introspection process and acknowledge that, in this partnership, it is *they* who are supposed to align themselves with the citizens' expectations and requirements. The sooner they do, the better. If they do not, they will suffer the most, in both short- and long-terms, in terms of loss of trust and credibility. Another caveat for SAIs is to understand that while audits with the participation of citizens may be a first step in the right direction, it

remains the first step only and things should move from there to the ultimate involvement and empowerment of the citizens at all levels of decision-making within the SAIs. Why not involve them when preparing the strategic plan? Why not seek their guidance and participation when finalizing periodic audit plans? Why not at the reporting and follow-up stage? Let the SAIs get rid of the fallacy of making decisions on behalf of and in the best interest of the citizens. Bring them on board!

Conclusion

SAIs, being responsible public institutions, remain answerable to the citizens. For any long-term partnership with them, SAIs have to take the first step and at the outset, shed off their doubts about the wisdom of the citizens to guide audit work. While there is emphasis on the accountability of SAIs to the citizens, there is also a desperate desire on the part of SAIs to seek support, solace, and refuge in the latter, so as to keep breathing under immense pressure. The engagement would require that the SAIs lead by example and operate from a position of high moral ground. If not, they will risk their gradual degeneration, degradation, and ultimately, relegation to an irrelevant existence, thus becoming a burden on the public. They need to make an attempt, a serious one, to avoid this eventuality by being on the right side of the citizens. This is the only way for them to justify their continued existence in the 21st century.

Conflict of Interest

The author of the manuscript has no financial or non-financial conflict of interest in the subject matter or materials discussed in this manuscript.

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