THE ROLE OF SUPREME AUDIT INSTITUTIONS IN IMPROVING CITIZEN PARTICIPATION IN GOVERNANCE

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ABSTRACT
Supreme Audit Institutions (SAIs) – key government agencies responsible for auditing how public funds are being spent – have been traditionally seen as insulated and technocratic entities serving other government organizations and having little to do with citizens and broader governance issues. This image has been slowly changing around the world in light of the broader transformations in governments’ roles, SAIs’ own practices, and increased public participation in governance. This article reviews why and how these changes are happening and barriers to the more productive collaboration between SAIs and the public. The article concludes with implications for practitioners and researchers.

Keywords - Citizen Participation, Civil Society Organisations (CSOs), Governance, Supreme Audit Institutions (SAIs)

INTRODUCTION
Supreme Audit Institutions (SAIs) – key government agencies responsible for auditing how public funds are being spent – have been traditionally seen as insulated and technocratic entities serving other government organizations and having little to do with citizens and broader governance issues. This image was shaped by their function: SAIs are in charge of checking whether public funds are being used for intended purposes efficiently, effectively, and economically in compliance with existing rules and regulations. Reliable and objective reporting is critical for SAIs to ensure accountability and transparency in public management. Such good quality reporting in turn depends on whether SAIs are independent and insulated from those who they audit; whether their audit methods are based on scientific and technical standards; and whether the auditors have the necessary professional qualifications and moral integrity.

However, the image of SAIs has been slowly changing around the world in light of the broader transformations in government’s roles, SAI practices, and increased public participation in governance.

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This article reviews how the role of SAIs and their relationships with citizens are changing around the globe. Following a brief background on the factors driving these changes, the article provides key rationales for closer SAI-citizen collaboration. The next two sections discuss how various SAIs are engaging with citizens and barriers for such engagement. The article concludes with implications for practitioners and researchers.

**Changing Roles of SAIs and Citizens**

**From Government to Governance**

The wider terrain within which SAIs operate – the way the governments function – has been drastically shifting for the last few decades. Increasingly academics and even practitioners have been using the term governance to mean that government is not the sole or main actor governing public affairs, and that it has to share this responsibility with other actors in society. This shift owes to the various factors including economic liberalization and reduction of the role of the welfare state since 1980; globalization, devolution; advancements in technology, means of communication, and transportation; and strengthening and consolidation (often beyond national boundaries) of stakeholders outside the government including civil society and the private sector wanting to play a greater part in public governance (Kettl 2000). The growing complexity of this environment added to the responsibility and accountability of traditional power-holders in government further forces them to open the governance process to a broader range of stakeholders (Tylor 2000). The global challenges including climate change and financial crisis further highlighted the limits of the traditional approach to solving societal problems by the government alone without forging close links to key actors within and outside national boundaries. These changes altered previously more stable power relationships, affected the bargaining shares of existing players, and created new opportunities and incentives for all stakeholders (Cope at al. 1997; Horrocks and Bellamy 1997). As a result, “the traditional concept of government as a controlling and regulating organization for society is argued to be outmoded” (Peters and Pierre 1998).

The new configuration of how public governance is exercised is far from ideal and is still evolving. On the one hand it offers a possibility that efficiencies can be enhanced and growing costs can be mitigated by allowing more self-governance through decentralization and greater public participation (Hooghe and Marks 2003). The added benefit of participation is a more democratic, empowered, and enlightened society (inter alia, Stiglitz 1998). Communication technologies are seen as instrumental in facilitating such participation (as discussed below in greater detail). On the other hand, those same changes also pose a threat to societal cohesion. For example, the same communication technologies deepen fragmentation of society as it is breaking into various groups shielded from others’ perspectives partly by enabling them to interact within their own bubbles, further deepening each other’s biases and moving them to opposite extremes. The growing inequality in wealth and political influence (inter alia Piketty 2013) is another threat that is likely to intensify.
In this shifting climate with great potential as well as significant threats to societal well-being, the job of SAIs is becoming ever more challenging and important. This environment is also forcing SAIs to revisit its traditional way of doing business.

**Changing Roles of SAIs**

In the case of SAIs, the general transformations in the nature of government mentioned above are further reinforced by a number of factors altering the roles and perception of SAIs by stakeholders inside and outside those agencies. For example, new communication practices fueled by improved information technologies made it easier to break the previously relatively insulated image and practices of the audit agencies. If before the 1990s few SAIs publicized their work, since then more of them started sharing their findings for general consumption directly as well as through establishing closer ties with the media such that by the 2000s communication policy came to be seen as an essential component of SAI management as it “completes their cycle of accountability, justifies their existence, is an essential component of their independence and efficiency and brings about measures which assess the impact of their work” (Gonzales, Lopez, and Garcia 2008).

Furthermore, the role of SAIs has been gradually expanding from financial audit to also include performance audit with the ultimate aim of improving quality of governance. The 2011 Resolution of the 66th UN General Assembly on "Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions" stressed an important role SAIs play in this regard.

An increasing cooperation among SAIs through the International Organization of Supreme Audit Institutions (INTOSAI) may also have contributed to the gradual opening and transformation of audit institutions. INTOSAI aims to facilitate development and sharing of best practices, improve government auditing worldwide, and enhance professional capacities and the influence of member SAIs in their respective countries. The SAIs from 191 countries are members of this organization. INTOSAI events and communication channels thus enable SAIs to compare their own experiences to other similar institutions, share common challenges and successes, and learn from others.

**Citizens as External Watchdogs of Government**

Most of the factors associated with the transformation of governments’ and SAIs’ image and nature of work have also been affecting the role citizens play in keeping the government accountable worldwide through more active participation in the governance process. As mentioned above, rapid developments in technologies and communication tools have been opening a broad range of possibilities for citizen participation in governance. Particularly the Internet has made information more accessible to citizens; allowed greater monitoring of governmental organisations and provided the possibility of greater interaction. For instance, e-government tools have expanded and serve as an important tool for participation. Social media channels are slowly diffusing across all levels of government facilitating citizen’s initiatives to hold governments accountable (Mergel and Bretschneider 2013, 1). As such, social media have a significant potential to bring about a greater engagement by the public in government.
The increasing global trend toward democratization – termed by Huntington as the “third wave of democracy” – has been fueled by and further unleashed the role civil society organizations (CSOs) play in governance in many countries around the world. According to the World Bank, CSOs have become significant players in global development finance, are increasingly influencing the shape of global and national public policy... The growing focus among policy makers and citizens on the need for good governance and greater transparency has also opened doors for CSOs. As the influence of CSOs continues to grow, they are also attracting greater public scrutiny, prompting calls for greater accountability (World Bank 2005).

Furthermore, as traditional forms of representation are being re-examined, a more direct and deliberative democratic mechanisms are being introduced to enable citizens to play a more active part in decisions that affect their lives (Gawenta 2002, 1-2, Lukensmeyer and Torres 2006). Many methods, each with strengths and weaknesses, have been used to elicit participation in the governance process including public meetings, focus groups, simulations, committees, and surveys (ibid, see also Ebdon and Franklin 2006, 440).

In sum, governments are now facing a growing demand to be more accountable, transparent, and effective from citizens who are becoming more assertive about their right to be informed and to influence governments’ decision-making processes. The emerging political terrain is the one where citizenry is becoming more active, more aware, and more informed than ever before. These relationships between government and citizens are captured in a new term “social accountability” defined as “an approach towards building accountability that relies on civic engagement, i.e. in which it is ordinary citizens and CSOs who participate directly in exacting accountability” (UN DESA 2013, 8). In other words, this is a ripe environment for stronger partnership between SAIs and citizens.

**Why Should SAIs and Citizens Cooperate?**

The idea that citizen collaboration with government institutions is beneficial for both is not new. In 1970s and 1980s the joint provision of a public service by the public agency as well as by the service consumers was defined as co-production (Levine 1984). This literature took instrumental approach focusing on the practical benefits of such collaboration as cost savings and improved focus that governments may benefit from by collaborating with citizens (Rich 1981; Brudney and England 1983). The literature since the late 1990s has been increasingly focusing on the transformation of values and worldviews that citizen participation in governance can generate, including empowerment and creating social capital among citizens through collective efforts (Ostrom 1996).

Both instrumental and normative benefits of citizen participation directly apply to collaboration between SAIs and citizens, perhaps more so than to other government agencies since these two have important complementarities. They are both accountability
watchdogs aiming to increase the quality of governance from within and outside the government respectively. Both use and depend on good quality information to expose problems and identify areas for improvement. More importantly, SAIs are citizens’ agents entrusted with keeping the government and governance process accountable. In UN DESA’s words, “as the ultimate beneficiaries of a better use of public funds, citizens are the most important stakeholders of supreme audit institutions” (UN DESA 2013, 3).

**SAIs Have the Information Citizen Watchdogs Need for Ensuring Social Accountability**

As one of the key institutions engaged in the evaluation of public performance, SAIs have insider access to valuable information citizen watchdogs seek and need. SAIs thus can facilitate more effective and informed citizen participation in achieving better quality of governance by enhancing the public’s understanding of what various government entities are seeking to achieve, to what extent they are achieving their goals, what the reasons for low performance are, and how those can be addressed. SAIs have important roles in providing assurance whether the information delivered by government is complete, objective, reliable, relevant, and understandable. This role is crucial for strengthening the relationships between government and citizens as well as improving citizens’ trust, social accord, and their good will which is essential for good governance. International best practices stipulate that SAIs should aim to facilitate citizens’ access to the information generated by the SAIs, and such information needs to be relevant, trustworthy and in a comprehensive format easily accessible by the public (UN/INTOSAI 2011, 14).

**Citizens and Their Groups Have the Information That SAIs Need**

It is no longer sufficient for SAIs to keep themselves insulated from the public in order to effectively fulfil their mission. As the governance process and scope is becoming increasingly complex as mentioned above, SAIs should be open to the participation of the public in its decision-making process, must heed citizens’ concerns in their work, and communicate accordingly. For example, CSOs, through social audits and other such processes can provide information to the SAI that can complement and augment the work of the SAI (Rakumand and Krafchik 2005, 20). Such specific information as well as the general feedback received by SAIs from the public on their audit findings can help SAIs focus their future audits on areas of great concern for citizens. Reacting to citizens’ complaints in the course of the audit process may give the SAI an indication of suspected fraud and high-risk areas, and can make the SAIs audits more responsive and targeted.

**Greater Collaboration between SAIs and Citizens Can Empower Both**

SAIs can directly benefit from cooperation with CSOs to improve the impact of their own work and the quality of institutional oversight, thereby also empowering themselves. Sometimes audit reports do not have sufficient impact on the governmental agencies in which irregularities are detected. SAI’s findings are often underplayed by legislatures as well due to political reasons. Oversight systems are complex: SAIs only
represent one link in a more extensive chain, of which the legislative commissions, the National Legislature and various offices of the Executive are also part. Excessive bureaucracy and conflicting political interests too can undermine SAIs' impact. Increasingly blurring of boundaries between public and private sectors further complicate accountability arrangements, making SAIs' work even more challenging.

The irregularities SAIs highlight in their reports have higher chances of being remedied if pressure comes from stakeholders both inside and outside the public oversight system (Nino 2010, 5). CSOs can monitor and build pressure on the parliament and executive to implement audit recommendations. While audit institutions are traditionally prevented from engaging in policy processes, SAIs can strengthen the impact of audit reports by building ongoing relationships with auditees and other key stakeholders like media, CSOs, citizens, and their legislative representatives who can support the SAI’s work by pressing for needed change; introducing new laws, implementing change and monitoring implementation of recommendations (INTOSAI Capacity Building Committee (CBC) 2010, 6). CSOs in particular can use their networks to add political weight to audit recommendations.

At the same time, participation can also transform citizens’ view of themselves and empower them to take more informed and active role in governance. This is because participation in open dialog, when managed effectively, changes citizens’ ways of thinking, gives voice to often-excluded members of society, develops their analytical capacity, and may be able to elicit their commitment and long-term involvement (Stiglitz 1998).

In sum, productive cooperation between SAIs and citizens can be a means to improved quality of governance. This cooperation is especially important considering the complexity of the governance process, layered and thick web of interdependent relationships that diffuse responsibility and thwart transparency in delicate matters affecting public interest. The International Federation of Accountants (IFAC) summarized the following benefits that SAIs can generate through closer cooperation with citizens:

- Increasing public awareness and knowledge of government policy, processes and performance;
- Improving data quality (accuracy, consistency and timeliness);
- Shifting to open management;
- Real time, instant, diverse feedback from the public;
- Open collaboration with the public to solve complex issues;
- Collaboration for decision-making;
- Ensuring integrated governance structures and processes for public engagement;
- Expanding the scope and depth of transparency, participation and collaboration capabilities; and
- A strong partnership in dealing with corruption, mismanagement and inefficiencies in public management
- Creating and sustaining public interest and participation
- Increasing government accountability (IFAC 2003, 4).
INTOSAI too has taken notice of the potential of SAIs-citizens collaboration. The last two UN and INTOSAI joint symposiums were precisely focused on relationships between audit institutions and citizens. The theme of the 21st UN/INTOSAI Symposium in 2011 was “Effective practices of cooperation between SAIs and citizens to enhance public accountability.” The latest 22nd Symposium in 2013 was focused on “Audit and Advisory by SAIs: Risks and Opportunities, as well as Possibilities for Engaging Citizens.” These initiatives provided an opportunity to assess both how SAIs engage citizens in their own work, as well as how SAIs communicate their work to citizens. International Standards of Supreme Audit Institutions (ISSAI) 213 also prescribe that the SAIs make publicly available their mandate, their missions, and strategy in their relationships with various stakeholders, including legislative bodies and executive authorities (INTOSAI Professional Standards Committee n.d).

HOW ARE SAIS AND CITIZENS COLLABORATING IN PRACTICE?

If stronger partnerships between SAIs and citizens are so important and beneficial for both parties and for quality of governance, how is such cooperation playing out in practice? This section provides an overview of key types of collaboration along with examples from various countries.

Collaboration between auditors and civil society can take variety of forms. INTOSAI’s survey of its members reveal three main types of interactions in SAI’s engagement with citizens, as reported in UN DESA’s “Citizen Engagement Practices by Supreme Audit Institutions: Compendium of Innovative Practices of Citizen Engagement by Supreme Audit Institutions for Public Accountability” (2013). This typology largely resembles Arnstein’s (1969) ladder of participation even though SAIs typology is much more basic.

Level one: Information Provision to Citizens

The most basic form of engagement between SAIs and citizens is one way communication from SAIs to public. Common means of providing information to public include distribution of audit reports through respective SAIs’ official websites, media, and conferences. SAIs also use their websites as well as electronic and postal mail to respond to citizens’ inquiries and provide requested information. Most SAIs’ practices fall in this category.

Level two: Consultation with Citizens

The intermediary level of engagement includes relationships where SAIs consult with citizens to collect and solicit information and vice versa. This type of engagement is becoming more common although it is not yet widespread among most SAIs. Select SAIs have been using various channels to solicit information from them. Among the most common and more passive forms of receiving citizen input are official websites, as well as postal and electronic mails. More active forms of consultation include using various surveys, focus groups, specialized forums, and advisory boards of citizens or professional organizations to solicit information from citizens. Some SAIs, such as au-
ditors in Mexico, set up special mechanisms such as hotlines and mailboxes to invite anonymous input from citizens about irregularities (UN DESA 2013). United States’ SAI - Government Accountability Office – has been using FraudNet to collect anonymous information from citizens about mismanagement of federal funds through a various means including mail, e-mail, a Web page, toll-free phone number, and fax (ibid). The Board of Audit and Inspection of [South] Korea receives requests from CSOs or citizen groups with membership of 300 or higher which issues affecting public interest need to be audited.

Consultations with citizens and CSOs also can be carried out indirectly. Some SAIs take into account suggestions and allegations made to and by legislators as well as by parties and other prominent members of public. Some even go as far as to follow mainstream and social media to get the public’s insight on questions of importance. For example, Poland’s SAI has been partnering with prominent journalists to tap into public perceptions on areas of poor governance. The Netherlands Court of Audit (NCA) has been extensively crowdsourcing using social media. In 2011 through LinkedIn NCA launched the ‘Action Plan Teacher’ internet forum and the ‘Passion for public accountability’ project. NCA is also using Twitter to announce its reports and get greater visibility to its website and its work (UN DESA 2013).

**Level Three: Joint Decision Making at Various Stages of the Auditing Process**

The highest level of engagement is partnership in decision-making between SAIs and citizens at one or all stages of audit including planning, field work and data collection, reporting, and monitoring of the extent to which audit recommendations are implemented. At the planning stage citizens can identify entities that should be the subject of audit including by participating in appointment of SAI members, as practiced in Ecuador, Guatemala and Columbia (Ramkumar 2007, 9). Advisory groups also can help at this stage, as practiced by the Government Accountability Office in the US. The Philippines’ SAI is reported to be among rare institutions that involve citizens in the actual audit process (ibid). Examples of involving citizens at the monitoring of implementation of audit recommendations also include Argentinian CSOs’ work (Ramkumar 2007, 9).

How prevalent are these forms of engaging with public in SAIs’ practices? Most SAIs around the world are yet to develop strong links to society. While most SAIs disseminate information to public, fewer engage in soliciting information from citizens and even fewer engage them at one or more stages of the audit process.

Even at the most basic level – in terms of basic information provision – there is a significant room for improvement among SAIs. For example, in 49 out of 94 countries surveyed by the International Budget Partnership (IBP), audit reports are not published at all or even if published they arrive a year or more after the end of the budget year thus delaying timely response (2010, 52). In 40 countries legislatures do not scrutinize audit reports (or do so minimally), and in 70 countries out of 94 the public does not receive reports on the executive’s response to SAI’s recommendations for remedial actions (ibid).
Consultation and joint decision making at various stages of the audit process are even less popular. According to the same IBP survey, in 57 countries out of 94 surveyed, SAIs have few formal communication mechanisms for public to submit complaints or suggestions. This is particularly the case in third of the SAIs which lack authority and independence from the executive (IBP 2010, 55). Little two-way dialog is taking place between SAIs and citizens.

Why has citizen-SAI collaboration, especially at higher levels, been limited? The next section identifies key barriers for SAIs’ engagement with citizens and CSOs.

**Key Barriers for Effective Collaboration between SAIs and Citizens**

Among the key barriers to mutually productive collaboration between citizens and SAIs the few stand out including limited public awareness, concerns over biasing the auditing practice with narrow interests, cultural discrepancies, as well as limited capacity and know-how.

**Public is Largely Unaware of SAIs’ Existence and Work**

The most important barrier is that a significant share of the public is not aware of SAIs’ existence and work. SAIs are not as visible as they should be. According to the UN, “earlier surveys have shown that a considerable part of the population, from any country in the world, understands little of the work of SAIs.” (UN DESA 2013, 4).

**Citizens’ and CSOs’ Own Interests May Not Be Always Aligned with the Public Interest**

One of the key concerns SAIs harbour about collaborating with citizens is the possibility that citizens and SCOs may be driven by their private interests. Furthermore, participatory audit practices also can be vulnerable to manipulation for political purposes. For example, the South Korean Board of Audit and Inspection (BAI) - observed that “the audit requests made by local councils tend to increase in the year prior to local elections” (Kim 2014). Such opportunities for using participatory auditing practices to pursue private interests can seriously undermine SAIs’ role as neutral and objective guardians of public interest if proper measures are not taken.

**Cultural Differences between SAIs and CSOs**

Even if the public becomes aware of SAI’s work, cultural barriers among them can prevent fruitful cooperation. In terms of language, SAIs reports tend to be technical which render it less accessible to citizens. Core values of SAIs and citizen groups also show significant contrast, which further complicates potential and actual partnerships between them. SAIs fear their independence can be compromised if they engaged with citizens by seeking information from them and involving them in the audit process. Some CSOs in turn may fear that the relations they may establish with SAI officials might be misconstrued. Objectivity and neutrality is another core value set baked in SAIs institutional design (at least formally). Many CSOs by their nature have less trust on the rationality of the political system and tend to select more confrontational methods. As one of the
core institutions on bureaucracy, SAIs are also highly hierarchical and are used to working with similar government agencies. CSOs, in contrast, are more fragmented and less organized. These differing or clashing value systems in combination can be mutually reinforcing and prevent both parties from taking the first step and persevere in the face of the subsequent challenges. Consequently, SAIs do not always establish or maintain close collaboration with the public and CSOs.

SAIs’ Limited Staff, Capacity, and Know How

Large and well-endowed audit institutions can better capitalize on benefits of engagement with citizens. But there are also costs to establishing and managing such relationships and proper systems and policies. Many SAIs with already small staff and a limited budget cannot realistically engage with citizens without further spreading themselves too thinly. Although some forms of citizen participation may reduce SAIs’ own workload in a long run, already overwhelmed with extensive workload and lacking proper know-how, smaller SIAs tend to stick to their default mode of operation.

NEXT STEPS FOR IMPROVING SAI-CITIZEN RELATIONSHIPS

In light of the opportunities for and barriers to more mutually productive collaboration between SAIs and citizens a number of agenda items have emerged for practitioners and researchers.

First of all, from SAIs’ perspective, the lowest hanging fruit is make their reports and databases more accessible to the public and to raise public awareness of its work. Concerns that audit findings are not geared towards citizen participation can be mitigated if audit institutions develop accessible and understandable reports that are freely available and widely distributed to the public in a timely manner (Ramkumar 2007, 3 and 9). This also requires creating and disseminating shorter and less jargon packed summaries of critical reports and disseminating them via popular channels and media that a majority of the population uses. In addition to making their websites more user friendly and popular, diversification of channels of outreach including social media will become more and more important to reach out to increasingly fragmented pockets of the public.

Relatedly, SAIs also need to establish clear policies for themselves to guide their cooperation with key stakeholders, including citizens and CSOs. These policies could help SAIs articulate how and when information sharing should take place while safeguarding its key values such as independence and neutrality. For example, to limit biases in the process of receiving audit requests from citizen groups or more or CSOs, South Korea’s SAI has developed a number of control mechanisms. For one, not just any citizen can

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request audit, but only a group with more than 300 members who should provide identifying information. It also has set up an Audit Request Review Committee that carefully screens the audit request submissions using a strict set of criteria. One of the Committee’s key selection criteria is “public interest” defined by BAI as “welfare of the general public and the whole society, not confined to a certain group or person.” The Committee also screens audit requests for the presence of political motivation. These mechanisms help BAI filter out audit requests that are politically motivated and/or seek personal interests over public interest and still capitalize on information that citizens provide to prevent and resolve violations and improve public administration (Kim 2014).

SAIs also need helpful guidelines for working with media, both traditional and social. As UN DESA noted, “an effective media policy is paramount in getting the SAI’s messages across the public” (2013). Impact on the media, and thereby on the public debate, is considered key for many SAIs since it legitimizes their existence, especially when a response to the SAI’s recommendations is not compulsory (Bringselius 2010).

Related, SAIs need to invest on improving their own communication skills in order to more effectively convey their findings and be better understood. Specifically, public speaking, relating to audience, more accessible writing, and networking can be particularly useful communication skills for SAIs. The added benefits of improved communication skills are that they can help to build better relationships and trust both of which will be essential to capitalise on promises of SAIs’ collaboration with citizens.

Establishment and sharing of best practices and policies with respective parties could help both SAIs and its stakeholders to act more effectively. INTOSAI plays an active role in identifying and sharing general best practices among SAIs. It could go into further detail in its future work on how specifically SAIs have benefited from improved collaboration with the public and CSOs while addressing potential barriers to such engagement.

Researchers can help by closely studying the changing role and practices of SAIs. Some of the questions they could explore include the following: What are the mechanisms for mitigating culture clashes between SAIs and citizens? How should SAIs reconcile in practice their values of independence and neutrality with public participation and transparency? What evidence do we have to back the proposition that effective SAIs are those that engage in effective networking with various audiences including citizens and CSOs and vice versa? Research on SAIs’ changing roles has been limited, so is practitioner and researcher collaboration on this subject. Exploring questions like these could help advance both the practice and the theory.

**NOTES**

1 In this article citizens, public, and CSOs are used interchangeably to discuss how public is participating in governance through interacting with SAIs.

2 Even though SAIs often do not have power to investigate corruption cases, they can detect such instances using various channels, including web-based systems such as GAO’s Fraud-net.
ISSAI is a benchmark for SAIs containing auditing principles, standards, and implementation guidelines authorized and endorsed by INTOSAI. Complete and updated set of professional standards and best practice guidelines for SAIs are found in ISSAI Website.

REFERENCES


