Independence of Supreme Audit Institutions in the ARABOSAI Region

Symposia (2023-2025)

Executive Summary

The independence of Supreme Audit Institutions (SAIs) is fundamental to transparency, accountability, and good governance. Recognizing this, ARABOSAI made the strengthening of SAI independence the first cross-cutting priority in its Strategic Plan (2023–2028). To advance this agenda, ARABOSAI, in cooperation with the INTOSAI Development Initiative (IDI) and other partners, convened a series of 3 high-level symposia:

- **Doha, Qatar (May 2023):** Clarifying the concept of independence, assessing regional status, and initiating dialogue with parliaments.
- **Rabat, Morocco (June 2024):** Focusing on legislative follow-up of audit recommendations and ARABOSAI's role in the Global SAI Independence Project.
- **Amman, Jordan (March 2025):** Strengthening advocacy strategies and consolidating regional and global partnerships.

These events brought together over **150 participants**, including SAI leaders, parliamentarians, development partners, donors and civil society actors.

Main Findings

1. **Independence gaps persist**
    - A majority of ARABOSAI SAIs remain subject to executive influence in appointment processes, budget approval, and dispute resolution.
    - The World Bank's global index (2021) ranked the MENA region at 63% independence compliance, below the global average of 70%.
2. **Parliamentary engagement is uneven**
    - Some parliaments actively support SAIs by holding government accountable for audit findings.
    - In many cases, however, parliaments lack the capacity, political will, or formal mechanisms to ensure follow-up.

3. **Informal pressure undermine independence**
    - Even where laws guarantee autonomy, political pressure, limited access to information, and interference in budgets reduce de facto independence.
4. **Momentum for regional action is growing**
    - ARABOSAI has emerged as a leading INTOSAI regional body advocating for independence.
    - Engagement with IDI's Global SAI Independence Project has positioned ARABOSAI members to benefit from international tools and advocacy platforms.

Main challenges

- **Legal frameworks** remain outdated or ambiguous in several member states.
- **Budgetary dependence** on the executive limits operational freedom.
- **Short or insecure mandates** of SAI leaders reduce stability.
- **Political instability** in some contexts weakens both parliaments and SAIs.
- **Low public and civil society awareness** of the role and value of independent SAIs.
- **Resource constraints** (financial, human, technical) restrict SAIs' capacity to meet their mandates.

Main recommendations

The symposia produced a consolidated set of recommendations, clustered around three pillars:

1. Legal and institutional safeguards

- Align constitutions and audit laws with INTOSAI principles (Lima Declaration and Mexico Declaration).
- Guarantee secure tenure, transparent appointment processes, and adequate terms of office for SAI leaders.
- Secure SAIs' authority to set and manage their budgets independently.

2. Strengthened SAI–Parliament relations

- Institutionalize mechanisms for parliamentary follow-up on audit recommendations.
- Establish a permanent ARABOSAI-Parliament Forum to encourage dialogue and collaboration.
- Develop advocacy toolkits to raise awareness among parliamentarians about the value of SAI independence.

3. Broader advocacy and capacity building

- Engage media, civil society and academia as allies in independence advocacy.
- Mobilize donor and partner support for independence-related reforms.

- Promote peer learning, research and knowledge sharing within ARABOSAI.
- Monitor progress annually through agreed independence indicators and publish results regionally.

The 2023-2025 symposia series demonstrated that independence is not a privilege but a non-negotiable prerequisite for SAIs to deliver real impact on citizens' lives. While significant challenges remain - especially in legal guarantees, parliamentary follow-up and protection from political interference - the ARABOSAI region has taken important collective steps.

By sustaining momentum through structured advocacy, stronger partnerships and continuous monitoring, ARABOSAI can play a leading role in closing the gap between de jure and de facto independence and ensuring that SAIs are empowered to uphold accountability and good governance across the Arab region.

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The Report

Overview

Strategically, ARABOSAI has chosen to play a leading role in advocating, mobilizing support and providing backing to the leaders of Supreme Audit Institutions (SAIs). This includes raising awareness among stakeholders - particularly parliamentarians who exercise both legislative and oversight functions - about the importance of the principle of independence for SAIs, while highlighting its value and benefits. Accordingly, the ARABOSAI strategic plan 2023–2028 identifies, as its first crosscutting priority (out of six), the strengthening of SAI capacities to enhance their independence.

This overarching priority is broken down into two sub-priorities:

1. **Assessing the overall level of independence among member SAIs and sharing lessons learned at the leadership level.** This sub-priority is expected to help and improve independence levels across ARABOSAI members.
2. **Encouraging the relationship between SAIs and parliaments.** The aim is to ensure effective communication and the presentation of SAI reports to parliaments.

The Institutional Capacity Building Committee was entrusted with implementing this overarching priority. The proposed projects to achieve it included:

- Preparing a standardized study to assess independence levels among member SAIs, using evaluation indicators based on international standards—particularly the Lima Declaration and the Mexico Declaration on Independence (INTOSAI-P1 and INTOSAI-P10).
- Convening a meeting of SAI heads to discuss existing gaps in their operating environments and exchange experiences on addressing challenges to independence.
- Organizing a joint meeting between SAI leaders and parliamentarians from Arab countries.
- Holding joint events with peer regional organizations.

The Committee prepared a survey in which 12 out of 22 member SAIs participated. The main findings included:

- In more than **65% of SAIs**, the Head of State appoints the Head of the SAI.
- In about **half of the SAIs**, the Head's term of office is four years or longer.

- In **25% of cases**, disputes between the SAI and audited entities are settled by the executive branch; in another **25%**, they are resolved by the judiciary. The remaining cases are distributed between the legislature, the SAI's governing law or the absence of any clear mechanism.

The World Bank's global independence index concluded that the Middle East and North Africa region (ARABOSAI region) scored below the global average, with an independence rating of only **63%** (the lowest worldwide, alongside Sub-Saharan Africa), compared to a global average of **70%**.

The index assessed independence across ten (10) key dimensions:

- Constitutional and legal framework,
- Transparency of leadership appointment processes,
- Financial independence,
- Types of audit,
- Functional independence,
- Adequacy of human resources,
- Audit mandate,
- Independence of audit content,
- Access to files and information,
- The right and duty to report.

In response, ARABOSAI, in cooperation with the INTOSAI Development Initiative (IDI), organized 3 symposia between 2023 and 2025 on *"Strengthening the Independence of SAIs in the ARABOSAI Region."* These symposia brought together Arab SAI leaders (or their representatives), parliamentarians from Arab countries, as well as partners, donors, and other key stakeholders.

I. First Symposium on "Strengthening the Independence of SAIs in the ARABOSAI Region"

Doha, Qatar | 23–24 May 2023

The first symposium on *"Strengthening the Independence of SAIs in the ARABOSAI Region"* was generously hosted by the State Audit Bureau of Qatar from 23 to 24 May 2023.

The symposium focused on :

- Clarifying the concept of SAI independence,
- Assessing the status of independence among ARABOSAI members,
- Discussing how SAIs and parliaments can work together to further strengthen independence.

The event brought together 44 participants, including SAI leaders and their representatives, Arab parliamentarians, representatives from IDI and the ARABOSAI Secretariat as well as remote contributions from the World Bank and Transparency International.

The symposium addressed several themes, including:

- Global and regional principles and trends on SAI independence,
- The importance of cooperation between SAIs and parliaments,
- Sharing experiences and lessons on forms of such cooperation,
- Presentation of an action plan to strengthen SAI-parliament engagement in the ARABOSAI region.

The opening session featured:

- **Mr. Abdulaziz bin Mohammed bin Ahmed Al-Emadi, President of the State Audit Bureau of Qatar**, who underlined that *"this meeting provides an important opportunity to continue supporting SAI independence by highlighting its importance, requirements, and the mechanisms necessary to achieve and exercise it in practice."*
- **Mr. Einar Gørrissen, Director General of IDI**, who called on participants to *"take advantage of this symposium to exchange experiences, knowledge, and challenges regarding SAI independence,"* stressing that the event reflects the growing cooperation between IDI and ARABOSAI on this topic.
- **Mr. Hatem Sellini, Acting Secretary General of ARABOSAI**, who emphasized that *"this symposium will serve as a starting point to strengthen SAI-Parliament engagement in the ARABOSAI region, identify independence gaps and propose ways to reinforce independence so that SAIs can carry out their mandates objectively and effectively. Independence is a fundamental requirement for any SAI to perform effectively and make a difference in citizens' lives."*

The technical content was delivered through presentations on the following topics:

- SAI Independence : global principles and directions,
- Regional perspectives on SAI independence,
- The importance of cooperation between SAIs and parliaments,
- Experience sharing on cooperation between Arab SAIs and national parliaments.

1. Key outcomes and recommendations of the symposium

The symposium concluded with an agreement to develop an Action Plan aimed at strengthening interaction between SAIs and parliaments in the ARABOSAI region.

The plan focuses on assessing the overall level of independence of member SAIs, exchanging lessons learned at the level of SAI heads and closing gaps in a way that enhances the independence of member SAIs. To achieve this, the following recommendations were made:

- Collect and consolidate available data related to independence indicators to diagnose the state of SAI independence in the region.
- Identify independence gaps in priority SAIs to address them and develop practical guidelines and capacity-building initiatives (regarding the appointment of SAI heads, publication and simplification of reports, follow-up on recommendations, increasing public awareness of SAIs, strengthening engagement with parliaments, etc.).
- Strengthen the relationship between SAIs and parliaments to ensure effective communication and the submission of SAI reports to parliaments.
- Establish a protocol governing the relationship between SAIs and parliaments and enhance follow-up on recommendations issued by SAIs.
- Set up a platform for guidance and monitoring and hold annual meetings for SAI leaders and stakeholders to steer cooperation on strengthening SAI independence and follow-up on adopted decisions.
- Identify stakeholders for advocacy purposes. In addition to parliaments, engaging with other actors concerned with SAI independence such as the media, civil society and academic legal experts would broaden the base of advocacy and mobilization efforts in support of SAI independence.
- Secure the necessary funding to implement the plan and its related projects.

2. Key Challenges

- SAIs do not control their independence directly. It can only be influenced or partially achieved through advocacy and mobilization.
- Moving from raising awareness about the importance of independence to actual action and engagement with political influencers and decision-makers.
- Understanding country-specific contexts and providing tailored guidance and support for applying independence principles.
- Revisiting legal frameworks for SAIs that are increasingly challenged in their independence.
- The ability of parliaments to support SAIs by ensuring adequate budgets that enable them to perform their functions effectively and guarantee financial independence.

- The ability of parliaments to support SAIs in pushing for the timely implementation of their recommendations.
- The impact of political instability on SAI independence, coupled with the limited powers of some parliaments, which undermines their ability to safeguard SAI neutrality and independence.
- Shifts in parliamentary composition, requiring additional efforts to engage with parliaments, communicate recommendations and secure their uptake. Moreover, discrepancies between audit cycles and parliamentary expectations call for bridging mechanisms or alternative solutions.
- Political bias as a factor influencing whether audit reports are considered or ignored, coupled with the discontinuity of parliaments, which must be mitigated to protect SAI independence.
- Acknowledging that independence constraints are more severe in low-income and less democratic countries notably due to limited access to information, restricted availability of data and interference in the preparation and execution of SAI budgets.

II. The Second Symposium on "The Independence of Supreme Audit Institutions in the ARABOSAI Region," Rabat – Morocco, 3–4 June 2024

Hosted by the Court of Accounts of Morocco, the second symposium on "Strengthening the Independence of Supreme Audit Institutions in the ARABOSAI Region" was held in Rabat from 3 to 4 June 2024. The symposium aimed to highlight the role of institutional coordination, particularly with the legislature, in following up on the implementation of SAI recommendations, as well as to explore ways to enhance cooperation and exchange of experiences between SAIs and partners. The ultimate goal was to reinforce the role of SAIs in ensuring transparency, accountability and efficiency, in the context of the forthcoming adoption of the global project on SAI independence launched by the INTOSAI Development Initiative (IDI) in collaboration with the OECD and the IMF.

The symposium gathered leaders and representatives of Arab SAIs, parliamentarians from Arab countries, representatives of IDI and the ARABOSAI General Secretariat, along with representatives of donor institutions (AfDB, USAID, IFAD, Global Fund).

Discussions focused on analyzing the role of legislatures in implementing Principle 7 of the Mexico Declaration "existence of effective follow-up mechanisms on SAI recommendations" as well as on exchanging views regarding the participation of ARABOSAI members in IDI's projects on SAI independence. This included analyzing good practices and risks in applying Principle 7 of the Mexico Declaration, highlighting the role of parliaments and reviewing IDI projects related to SAI independence and opportunities for collaboration with ARABOSAI.

The symposium was opened by **H.E. Ms. Zineb El Adaoui, First President of the Court of Accounts of Morocco**, who underlined that "SAI independence is not merely an institutional feature, but an imperative for fulfilling their mandates and ensuring that their work has real impact. This independence is a cornerstone for achieving the objectives behind establishing SAIs and for safeguarding accountability, transparency and good governance. Facing current challenges and meeting aspirations for strong, independent and professional SAIs requires going beyond descriptive diagnostics and identifying the root causes of delayed implementation of Lima and Mexico Declaration principles in daily audit practice. It also calls for adopting new, proactive and more effective approaches, taking necessary initiatives at the right time and building a shared understanding of independence among all stakeholders ensuring unified perceptions and supporting the relevance of independence assessment frameworks."

Speaking **on behalf of IDI's Director General**, **Mr. Abdelhakim Belazreg** emphasized that "this symposium, with its focus on SAI independence, is unique as independence is one of the cornerstones of national accountability systems and a key pillar for building public trust in SAIs and their audit reports."

For his part, **H.E. Mr. Hatem Sellini, Acting Secretary General of ARABOSAI**, affirmed that the ARABOSAI General Secretariat is confident that this second high-level symposium, which brought together SAI leaders and parliamentarians, provides another valuable opportunity to strengthen interaction between SAIs and parliaments in the region. He stressed that the symposium's outcomes would help develop effective mechanisms to ensure the implementation and follow-up of audit recommendations thereby demonstrating the value and benefits of SAIs and enhancing the added value of their work.

The symposium included presentations followed by discussions to exchange experiences on cooperation between SAIs and parliaments in support of SAI independence in the ARABOSAI region. Key themes covered in presentations and discussions included:

- Follow-up to the 2023 symposium and the role of parliaments in implementing the Mexico Declaration principles,
- Informal factors affecting SAI independence,
- Legal units within SAIs and their contribution to independence,
- How SAIs operate within public financial management systems,
- The global project on SAI independence,
- Ways to strengthen cooperation between SAIs and parliaments,

- The IDI initiative on "Facilitating Audit Impact."

Highlights from Presentations and Discussions

1. **Follow-up to the 2023 Symposium and the Role of Parliaments in Implementing the Mexico Declaration Principles**

This presentation recalled the main outcomes of the 2023 symposium, which introduced the concept of SAI independence and its requirements as enshrined in the Lima Declaration (INTOSAI P1) and the Mexico Declaration (INTOSAI P10), emphasizing that SAIs must be able to perform their tasks free from external interference. It also referred to the 2023 Global SAI Stocktaking Report prepared by the INTOSAI Development Initiative (IDI), which revealed continued interference in SAI budgets and audit choices, difficulties in accessing data and the fact that around 10% of SAI heads had been subjected to interference in their work. The key outcomes of the 2023 symposium included:

- Maintaining the annual cycle of symposia on SAI independence, to enable regular follow-up, exchange of experiences, identification of challenges and finding appropriate solutions.
- Selecting Principle 7 of the Mexico Declaration as the central theme of the 2024 symposium.
- Expanding participation to include a wider range of stakeholders in addition to parliamentarians to reinforce advocacy for independence.
- Exploring partnerships with development partners (donors) to mobilize funding that would strengthen SAI institutional capacities and independence.

2. **Informal factors affecting SAI independence**

Discussions addressed informal factors that positively or negatively influence SAI independence particularly in relation to the role of parliaments in following-up on SAI recommendations.

Key issues raised included:

- Lack of awareness among some parliamentarians about the role of SAIs, their competence and the importance of audit mission.
- Parliamentary turnover and instability, personal interests, misuse of influence, conflicts of interest and unwritten practices.

- Multiplicity of institutions with overlapping audit roles and occasional disregard for audit findings especially with changing parliamentary majorities.
- Overloading SAIs with audit assignments from parliaments, undermining Principle 6 of the Mexico Declaration (freedom to select audit topics).
- Limited or delayed access to information, weak follow-up on recommendations in the absence of sanctions and perceptions by the executive that audit results represent a threat.
- Selective and sometimes uninformed media coverage, lack of specialized journalism, and donor-related challenges such as tied funding or agendas potentially affecting independence.
- Internal factors such as auditors' digital skills and competence and the influence of the SAI head's personality and appointment process on independence (Principle 2 of Mexico Declaration).

Proposed solutions included:

- Developing advocacy and lobbying mechanisms to promote SAI independence.
- Institutionalizing SAI–parliament relations and improving communication strategies with all stakeholders.
- Using the IDI's SIRAM (SAI Independence Rapid Advocacy Mechanism) to respond to threats, which involves four steps: reporting threats, IDI assessment, intervention (visits, statements, legislative support) and follow-up to assess the need for additional measures.

3. **Legal Units in SAIs and Their Contribution to Independence**

This session emphasized the importance of legal support within SAIs as a core element for upholding Mexico Declaration principles. IDI announced the launch of a new initiative called **LEG SAI** to support SAIs' legal functions. Studies conducted in AFROSAI-E, OLACEFS, and PASAI regions confirmed that legal units often play a crucial role in safeguarding independence and mitigating violations. Legal units contribute to implementing Principle 8 of the Mexico Declaration by:

- Providing legal advice on administrative operations of SAIs.
- Ensuring mechanisms for securing resources.
- Supporting litigation related to SAI budget determination.

4. How SAIs function and their role within Public Financial Management (PFM)

The presentation underlined SAIs' central role in PFM systems. According to the 2023 Global Stocktaking Report:

- 70% of SAIs publish their reports (with 86% publishing at least one report annually).
- During the COVID-19 pandemic, SAIs tracked pandemic-related funding and identified weaknesses in planning, financing and management.
- 66% of SAIs conducted audits related to SDGs, including 22% that specifically focused on Goal 5 (Gender Equality).

However challenges persist:

- A decline in published reports between 2020–2023.
- Resource constraints, with 55% of SAIs in developing countries facing difficulties accessing external support.
- Limited access to information, with 10% of SAI heads reporting interference **and** 47% lacking legal protection particularly during political transitions.

Recommendations included ensuring adequate resources, sound planning, stronger stakeholder engagement and peer support. Citizens should also be engaged through greater publication of audit reports. SAIs must adopt digital tools, ensure auditors' access to data, strengthen quality assurance and apply international audit standards.

5. The global SAI independence project

This global initiative, led by IDI in partnership with the OECD and World Bank, aims to develop a new advocacy approach that addresses informal factors affecting the implementation of Mexico Declaration principles.

Examples of such factors include:

- For Principle 2 (independence of SAI heads): unwritten requirements for candidates, transparency of appointment procedures, political cycles, expectations of political neutrality and post-tenure protection.
- For Principle 4 (unrestricted access to information): information management practices, balancing confidentiality and public interest, high-risk audit topics for data access and consequences for audited entities that deny access.

The project began in february 2024 (planning stage in Paris and Vienna), followed by data collection, country visits (Sep 2024–Apr 2025), surveys (Oct 2024–Jan 2025) and a high-level workshop in Istanbul (Nov 2024). Final outputs are expected by November 2025 with the aim of influencing independence evaluation policies.

6. Strengthening SAI-Parliament Cooperation

This session highlighted the need for SAIs and stakeholders to work together to enhance independence. Since parliaments oversee governments, they require strong and independent SAIs to ensure effective parliamentary scrutiny, prevent misuse of public funds, and safeguard accountability. The importance of engaging parliamentary committees, strengthening relationships and supporting understanding of audit reports was highlighted.

7. The IDI Initiative on "Facilitating Audit Impact"

This initiative focuses on maximizing the impact of audit work through stronger partnerships between SAIs and stakeholders. It seeks to prevent fraud and corruption by ensuring timely reporting to actors within the accountability ecosystem, thereby enabling parliaments to monitor governments more effectively.

Audit impact is determined by factors such as mandate, scope, institutional capacity, context, and environment. Positive impacts include deterring misconduct, strengthening accountability, transparency, trust, and efficiency. These effects are seen across three audit types :

- **Financial audits:** assurance on financial statements, public trust in government financial systems.
- **Performance audits:** recommendations to improve economy, efficiency and effectiveness, leading to better institutions and improved citizen wellbeing.
- **Compliance audits:** findings to strengthen legal compliance and accountability frameworks, fostering a culture of transparency and trust in government.

Key challenges include audit quality, weak follow-up mechanisms and insufficient stakeholder engagement. To strengthen audit impact, SAIs should establish quality assurance systems, adopt modern technologies, expand advocacy, build strong alliances and better communicate their value.

The initiative's process involves planning for impact, building stakeholder coalitions, setting up follow-up systems and evaluating outcomes.

III. Third Symposium on "The Independence of Supreme Audit Institutions in the ARABOSAI Region," Amman – Jordan, 5–6 May 2025

Hosted graciously by the Audit Bureau of Jordan, the third annual symposium on "Strengthening the Independence of Supreme Audit Institutions (SAIs) in the ARABOSAI Region" was held in Amman from 5 to 6 May 2025.

The symposium aimed to discuss informal factors that may affect the independence of SAIs in the ARABOSAI region and to exchange experiences in this regard. It also provided an opportunity to learn about INTOSAI Development Initiative (IDI) projects on SAI independence carried out in cooperation with the OECD and the International Monetary Fund (IMF).

Participants included heads and representatives of Arab SAIs, parliamentarians from Arab countries, representatives of the IDI and the ARABOSAI General Secretariat, as well as representatives of the OECD and the IMF.

In his opening address, **Dr. Radi Al-Hamadeen, President of the Jordanian Audit Bureau**, stressed that "*holding this symposium comes at a critical stage that requires a serious outlook on the future of SAIs and their empowerment to fulfill their duties in protecting public funds, enhancing the quality of services provided to taxpayers and consolidating trust between citizens and state institutions. The Audit Bureau has moved beyond its traditional role as a supervisory body to become today a key partner in the reform of public administration, strengthening accountability, and boosting citizens' trust in state institutions.*"

In her opening remarks, **ARABOSAI Deputy Secretary General, Mrs. Fadhila Gargouri**, emphasized that "*the independence of SAIs is one of the fundamental pillars for ensuring that they can carry out their mission with professionalism, effectiveness and objectivity, and achieve the expected impact of their interventions away from any influences that may undermine their professionalism or weaken public and stakeholder confidence in their work. Guaranteeing the quality of outputs and effective follow-up, alongside strengthening relations with stakeholders and improving communication with parliament, civil society and specialized media, can highlight the role of SAIs in reinforcing accountability, enhancing public financial management and improving public services. This contributes to securing the necessary advocacy and bolstering mutual trust for stronger SAIs that radiate influence within their environment and respond to taxpayers' expectations.*"

Mr. Ola Hoem, Deputy Director General of the IDI, reiterated that "*independence is a prerequisite for the success of any SAI in effectively fulfilling its mandate. Nevertheless, evidence shows that the* *independence of SAIs, as outlined in the Lima and Mexico Declarations of INTOSAI, remains under threat. SAI independence has therefore become a priority area of cooperation between the IDI and ARABOSAI in recent years. This forum is a valuable opportunity to exchange experiences and stimulate in-depth discussions on the subject.*"

The symposium program included lectures delivered by representatives of the IDI and the OECD, complemented by open discussions and group work sessions. Topics covered included:

- A reminder of the concept of SAI independence,
- Identification of informal factors affecting SAI independence,
- Overview of the global project on informal factors,
- Progress of OECD work related to public trust and its link to SAI independence,
- Identification of informal factors in the ARABOSAI context,
- Approaches to addressing informal factors,
- The rapid advocacy mechanism for SAI independence,
- Cooperation between SAIs and civil society organizations to strengthen independence,
- Support for legal units within SAIs.

Main Highlights from the Presentations and Discussions during the Symposium

1. Reminder of the Concept of SAI Independence

This presentation revisited the concept of SAI independence and its impact on ensuring the credibility of SAIs and the quality of their audit work, thereby strengthening public trust in governance. In this context, the eight principles of independence enshrined in the Mexico Declaration were reviewed, namely:

- The existence of an adequate and effective constitutional and legal framework, along with practical and enforceable provisions.
- Independence of the heads of SAIs and members, including guarantees of tenure and legal immunity while performing their duties.
- A broad mandate and full discretion in carrying out functions.
- Unrestricted access to information.
- The right and obligation to report on their work.
- Freedom to determine the content of audit reports, as well as the timing of their publication and dissemination.

- The existence of effective follow-up mechanisms on SAI recommendations.
- Financial and administrative autonomy, with adequate human, material and financial resources.

This presentation triggered active engagement from participants, who highlighted several obstacles hindering the effective application of these principles in practice. Examples included the influence of parliamentary majorities in implementing SAI recommendations, particularly in times of crisis (war, health pandemics, etc.), government interventions to restrict SAIs' financial and administrative independence, which requires stronger legislative oversight to prevent interference, the limited effectiveness of personal accountability mechanisms for SAI heads and the insufficient quality of audit reports which undermines their usefulness and the strengthening of SAI independence.

2. Identification of Informal Factors Affecting SAI Independence

This session generated a general discussion on identifying key informal factors that affect the independence of SAIs. By their very nature, such factors are unwritten, intangible, and exert a direct influence on the behavior of actors within the system, thereby limiting the effective implementation of the legal framework safeguarding SAI independence. Among the main factors raised by participants were :

- The existence (or absence) of genuine political will to enforce independence provisions.
- The influence of the SAI head's personality, as political ambitions of SAI heads may lead to reports lacking objectivity, tailored to align with the expectations of those in power.
- Conversely, the breadth of the SAI head's personal and professional network could facilitate access to the necessary resources for the institution.

3. Overview of the global project on informal factors

The session provided an overview of the outcomes of this project, which include a report diagnosing informal factors, identifying key challenges and documenting best practices. It was noted that the OECD is currently developing new principles to strengthen SAI independence targeted at relevant stakeholders and designed to reflect the specific realities of Arab SAIs.

The project's main phases were outlined as follows:

- **Planning phase:** launched in February 2024 and concluded in January 2025.
- **Data collection phase:** ongoing from January to August 2025, based on visits, surveys, regional workshops and stakeholder consultations (parliamentarians and ministries of finance).

- **Drafting phase:** preparation of a draft report to be presented at INCOSAI in Egypt, prior to finalizing the report and the new independence principles to be issued by the OECD.

4. OECD progress on public trust and its link to SAI independence

This session presented the findings of the second OECD study on public trust, conducted in October 2023 across 30 member countries, as part of the broader supporting democracy initiative.

The study provided a comprehensive analysis of public trust levels in government institutions and the influencing factors. It concluded that, given the global context of recurrent economic crises, structural challenges, rapid technological change and climate shifts:

- 44% of respondents expressed low or no trust in national governments,
- while only 39% reported high or relatively high levels of trust.

These findings confirm the conclusions of the previous OECD study: economic, social and demographic conditions, along with the degree of perceived participation in decision-making, are key determinants of trust in governance systems and consequently of the independence and effectiveness of audit institutions. Building on this research, the OECD aims to support public authorities in identifying challenges and trends in strengthening trust, while offering practical recommendations grounded in reliable data and examples of best practices.

5. Identification of informal factors affecting independence in the ARABOSAI context

Participants were divided into 4 groups, each tasked with discussing 4 principles from the Mexico Declaration and identifying the informal factors influencing the implementation of these principles based on the experience of their respective institutions.

The group presentations highlighted the most significant informal factors directly affecting independence. These included the absence of a legal framework regulating the relationship between parliaments and SAIs, the lack of enforcement of existing legal frameworks due to ambiguity or conflicts with other applicable laws, or the non-issuance of implementing regulations specifying the operational procedures of SAIs. Other issues raised included the lack of awareness among citizens or parliamentarians regarding the importance of SAIs' roles, the absence of rules concerning the party affiliation of the SAI head, the lack of a fixed term for the head, the absence of legal protection for members performing their duties and the lack of clear organizational procedures ensuring neutrality of the head and members, particularly regarding conflicts of interest.

Furthermore, participants noted that frequent parliamentary requests for audits disrupt the SAI's audit program, and the insufficient provision of material and human resources limits the SAI's mandate. Challenges were also noted concerning the confidentiality of certain sectors and delays in providing required data. Additional informal factors identified included the inability of media personnel to understand audit reports due to their technical nature, the lack of specialized media, the potential political exploitation of audit findings and pressures from some donors linking funding to agendas that undermine SAI independence. The insufficient digital and technological skills of SAI staff also limit the effective use of information systems in audit work.

6. Addressing Informal Factors Affecting Independence

Working groups discussed ways to address informal factors impacting SAI independence. Key proposed solutions included:

- Establishing effective mechanisms to counter instances where audited entities refuse to provide data, including enacting and enforcing penalties to prevent recurrence.
- Strengthening the confidence of audited entities by assuring that audits aim to improve performance and reform rather than merely detect errors.
- Continuous capacity building for SAI members to ensure they keep pace with technological developments and perform their duties professionally.
- Ongoing engagement with the media and providing necessary training to develop specialized journalism capable of simplifying and communicating audit findings to citizens.
- Establishing organizational procedures to address conflicts of interest for SAI heads and members.
- Mobilizing support and lobbying, institutionalizing relations with parliaments, and enhancing communication mechanisms with stakeholders to reinforce the SAI's image and public trust in its work.

7. Rapid Advocacy Mechanism for SAI Independence

The SAI Rapid Advocacy Mechanism (**SIRAM**), developed by the IDI, aims to strengthen SAI independence, particularly in light of declining independence levels globally, by supporting SAIs in confronting threats and violations.

The mechanism is activated upon receiving reports of threats, which are assessed by the Initiative based on the independence principles outlined in the Mexico Declaration. Responses may include field visits, issuing statements, or supporting legislative development, with follow-up to ensure effectiveness and determine if additional measures are needed.

Reports have been received regarding 30 threats to SAI independence, which were addressed in cooperation with donors, leveraging their presence in the country to facilitate effective intervention.

SIRAM operates on principles such as engaging with the institution rather than individuals, assessing independence rather than performance, producing reports and letters of concern, requiring evidence of violations and respecting the broader context and sovereignty of the state.

Examples presented included:

- **Montenegro:** The SAI head reported a threat to Mexico Declaration principles due to the government's failure to appoint the fifth board member, hindering decision-making and report issuance. The Initiative intervened with the Ministry of Finance and proposed legislative amendments, although the law was not amended, the board was completed with the appointment of the fifth member.
- **Poland:** The Supreme Audit Office reported cases of misconduct by the director constituting criminal acts. SIRAM conducted interviews with relevant stakeholders, including the audit office and parliamentary committees, documenting violations of Mexico Declaration principles 2, 3, and 4 (delays in board appointments, interference in board operations, accusations against auditors and threats of legal action). Statements of concern were issued, prompting the resolution of some issues.

It was emphasized that the success of advocacy mechanisms is closely linked to the levels of democracy, financial transparency, and accountability in the countries where SAIs operate.

8. Cooperation between SAIs and civil society organizations to strengthen independence

Cooperation between SAIs and relevant stakeholders aims to enhance public trust in these institutions. The IDI seeks to build stronger alliances for advocacy on independence.

Participants noted a decline in horizontal accountability (cooperation between institutions such as parliaments, executive authorities and SAIs to prevent abuses) and limitations in vertical accountability (public involvement in budget processes). Hence, supporting diagonal accountability, relying on informal tools such as public mobilization, investigative journalism and civil society structures, was recommended.

In this context, proposals included organizing a symposium on SAI independence during wartime and a companion workshop involving sensitive authorities such as sovereignty ministries. Examples of ongoing projects include Zambia and Malawi, aiming to involve civil society in audit processes to raise awareness and improve public perception of SAIs. A 2026 workshop in Zambia, supported by France and the EU, will focus on investigative journalism and leveraging audit results.

The Jordanian Audit Bureau shared its experience of presenting reports directly in press symposia and conducting citizen surveys to gather feedback, including practical recommendations to be presented in the next symposium. The Tunisian Court of Accounts also shared its experience of engaging media through press releases, symposia and a video presenting audit findings which received positive feedback highlighting the effectiveness of such initiatives in simplifying and communicating audit results.

9. Legal Units within SAIs

This session emphasized the importance of supporting legal units within SAIs in addressing threats to independence, as outlined in the Mexico Declaration. The INTOSAI Development Initiative launched the **LEG SAI** initiative to assist SAIs in strengthening and maintaining their independence.

The discussion highlighted the critical role of SAIs in developing the initiative, following guidance and best practices to support legal units, which play an essential role in reinforcing independence and mitigating violations.

Future projects include establishing a legal support platform to provide SAIs with guidance on administrative operations, ensure resource availability, and manage litigation effectively, contributing to the realization of principle 8 of the Mexico Declaration.

In conclusion, participants praised the richness of the presentations, the value of experience sharing among SAI representatives and the projects undertaken by the IDI in cooperation with regional organizations to enhance SAI independence, emphasizing the need to maintain the regularity and quality of this symposium.

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