



The Tunisian Court of Accounts establishing a sustainable relationship with Parliament

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Preamble

This article was originally written in Arabic in November 2019, under the framework of the Constitution of the Republic of Tunisia of 27th January, 2014. In the meantime, a new Constitution is born¹ bringing changes to the public governance, and to the balance of power between the executive and the parliament and introducing a new “council of regions and districts” as a second chamber of the legislative power.

Without touching the substance of the article, some updates are introduced to make it relevant within the existing legislation.

Introduction

The sound public management is an essential component of citizens' confidence in State institutions and entities operating in the public sector, as the management of public funds represents a trust.

Audit is fundamental in promoting effective, transparent and accountable institutions. In democracies, this role is played by both the Parliament and the Supreme Audit Institution (SAI) in accordance with the Constitution and the legislation. Public entities and State institutions are held accountable for their management and performance based on generally accepted standards.

Those standards clearly demonstrate the important role that SAIs have in improving the use of public resources and encouraging more effective delivery of public services. A key component to support this ambition is the development of effective relationships between SAIs and Parliaments.

¹ On 25th July 2022, Tunisia voted in favour of a new Constitution via a referendum. It was published in August 18, 2022 in the official journal of the Republic of Tunisia.

In Tunisia, according to the Constitution of 2014, the government is accountable to the Parliament², who is in charge of following up and monitoring the implementation of finance laws, evaluating annual performance reports and all matters related to public finance. The Parliament is assisted in this oversight by the Court of Accounts.

The Court of Accounts is the Supreme Audit Institution in Tunisia and is competent, within the existing legal framework³, to audit the proper management of public funds “in accordance with the principles of legality, efficiency and transparency”.

The Parliament with the Court of Accounts represents the two most important players for holding government bodies and public entities to account for the use of public funds.

The relationship between the two institutions progressed since the Court adopted its first strategic plan in 2008 and witnessed a decisive turning point during the year 2011, that is, since the Court’s reports became publicly available.

The second strategic plan for the period 2016-2020 put strategic goals, including the “institutionalization” of the relationship between the Court and the Parliament. The Court seeks to achieve this goal in compliance with the directions set within the framework of INTOSAI and ARABOSAI, in line with relevant international standards (ISSAIs) and inspired by the experiences of peer institutions, especially the experience of the Dutch Audit Court.

The ARABOSAI strategic plan for the period 2018-2022 has also set its overall priority in “enhancing the communication of SAIs with stakeholders” through strategic objectives consisting in assisting SAI members in preparing a communication strategy with stakeholders and assisting them in implementing these strategies.

Relationship building is highlighted by the INTOSAI pronouncements. Indeed, according to INTOSAI-P 12⁴ the extent to which a SAI is able to make a difference to the lives of citizens depends on its capacity to demonstrate ongoing relevance to Parliament and other stakeholders through an affective communication.

INTOSAI-P 20⁵ states that SAIs are accountable to various parties, including legislative bodies and the public. SAIs are also responsible for planning and conducting the scope of their work and using proper methodologies and standards to ensure that they promote accountability

² In the Constitution of 2014, political power is more directly exercised by the parliament, which took the lead role in appointing the government and approving legislation. Under the new Constitution the government would answer also to the President of Republic, knowing that the Parliament in that Constitution, is composed of two chambers.

³ The organic law on the Court of Accounts n°41-2019 of April 30, 2019 which entered into force since January 2020.

⁴ The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens.

⁵ INTOSAI-P 20, Principles of Transparency and Accountability.

and transparency over public activities, meet their legal mandate and fulfil their responsibilities in a complete and objective manner.

In this context, this article contains three parts, dealing firstly with the international and national framework of the relationship of the Court of Accounts and the Parliament⁶. In the second part the Tunisian experience in the field is presented. This experience is put in the third part of the article on the test of international standards to evaluate it objectively, and to identify the gaps that require continuing to address to fill them in order to reinforce the role of the Court in the accountability and transparency system in Tunisia.

I - A relationship between the Court of Accounts and Parliament derived from international and national frameworks and good practices

Objectives, forms and organisation of relations between SAIs and Parliament draw their foundations from international and national frameworks.

1- International Standards of Supreme Audit Institutions

- **A relationship organized in such a way to not affect the Court's independence**

As stated in the Lima Declaration, the relationship between the Supreme Audit Institution and Parliament shall be laid down in the Constitution according to the conditions and requirements of each country. The SAIs should submit an annual activity report to the Legislature.

The Mexico Declaration recognizes that SAIs should have full discretion in the discharge of their responsibilities and the freedom to plan audits, choose subjects and decide the contents, timing of publishing audit reports, their dissemination, and follow-up. The Legislature hasn't to interfere in the SAI work, who in return, should meet its legal obligations for which it can be held responsible and accountable to the Legislature.

The Legislature or one of its commissions is responsible for ensuring that SAIs have the proper resources to fulfill their mandate. SAIs have the right of direct appeal to the Legislature if the resources provided are insufficient to allow them to fulfill their mandate.

- **A relationship that helps to respond to the challenges and to bring improvements in the public sector**

In one of its latest publications (INTOSAI-P 12), INTOSAI has shown that the value and benefits of SAIs are linked to their ability to make a difference in the lives of citizens. Acting in the public interest places a further responsibility on SAIs to demonstrate their ongoing relevance to citizens, Parliament and other stakeholders. SAIs can show their relevance by appropriately

⁶ Called in the article also «Assembly of the People's representatives»

responding to the challenges of citizens, the expectations of different stakeholders, and the emerging risks and changing environments in which audits are conducted.

Furthermore, it is important that SAIs have a meaningful and effective dialogue with stakeholders about how their work facilitates improvement in the public sector and supporting beneficial change in the public sector.

The standard requires that oversight bodies establish professional relationships with relevant legislative committees to help them better understand audit reports and recommendations emanating from them and take appropriate action.

SAIs should also facilitate access to their reports, using appropriate communication tools, and thus contribute to raising awareness of the need to establish transparency and accountability in the public sector.

- **A relationship that enhance transparency of the SAI**

In order to be able to fully perform its functions, the SAI needs to be trustworthy and to lead by example, in particular within the community of public sector entities and professionals of audit. This is only possible if, it accepts to report to Parliament on their own performance to provide accountability for their work. This is generally done through reporting on their activities and their use of resources in the previous year, either in a separate annual activity report or in a dedicated chapter of their annual report. Their credibility depends on being seen as independent, competent and publicly accountable for their operations.

For that, INTOSAI-P 20 sets the appropriate conditions, including that the SAIs are required to announce their powers and responsibilities and to adopt transparent approaches and standards of integrity and professional ethics, and to inform publicly and widely about their activities and the results of their work through the media, websites and other means. The SAIs can use indicators to assess the added value of their work for the benefit of Parliament, citizens and other stakeholders, including following up and evaluating the extent to which they are listened to by members of Parliament, the extent to which they appear to the public, the media, and social networking sites, and the results and impact of this appearance/visibility using questionnaires and impact measurement tools.

- **A relationship that helps to achieve SDGs**

The 2030 Agenda for Development included 17 sustainable development goals, through which governments pledged to eradicate poverty and hunger, advance health and human well-being, protect the environment, provide security, achieve justice, and establish effective and

accountable institutions, and INTOSAI expressed its determination to support the implementation of this agenda.

Through its involvement in achieving the sustainable development goals, the SAIs can strengthen their relations with Parliament for several considerations, firstly by authorization to allocate the necessary resources and to ensure the accountability carried out by the SAIs for the effective implementation of the commitments taken by the government. SAIs are prepared, by the nature of their work, to include the goals of sustainable development within the scope of their interventions based on the criteria of effectiveness, economy and efficiency.

This context is appropriate for effective interaction with Parliament by involving it in the selection of audit subjects, communicating the results of these audits and launching a dialogue on the sustainable development goals, in order to enhance mutual understanding and cooperation and contribute to pushing governments to move forward in implementing this agenda.

- **A relationship that helps to improve the country scoring**

There is widespread agreement that institutions and public financial management systems, when effective, have a decisive role in supporting the implementation of public policies and programmes.

The PEFA (Public Expenditure and Financial Accountability) provides a framework for assessing and reporting on the strengths and weaknesses of public financial management (PFM) using quantitative indicators to measure performance.

The scoring of financial systems rises whenever the scope, nature and follow-up of the external audit conducted on them independently by the Supreme Audit Institution becomes clear. The scoring is also related to the tightness of the timing of submitting the audit reports to Parliament and the existence of evidence for following up on the recommendations contained therein, especially given the number of Parliament hearings of the results of the audits and its issuance of recommendations to take corrective measures and the implementation of them by the executive authority.

2- National context : legislation and communication policy

The relationship of the Tunisian Court of Accounts with the Parliament witnessed an important development after 2011 with the launch of the publication of reports to the public and the drawing of strategic directions to enhance the position of the Court within its external environment and increase the impact of its work in accordance with international standards and based on pioneering experiences in the field. This relationship took its final form with the approval

of the new organic law, N° 2019-41 dated in April 30, 2019 relating to the Court of Accounts, in line with of the provisions of the Constitution of 2014 and in force since January 2020. The communication policy envisaged since recent years has helped develop the relationship in the direction of an effective partnership in the public accountability system marking a turning point the relationship between the two most important actors in this system.

- **Before 2011 : The Parliament, merely a recipient of the Annual Report of the Court of Accounts, according to the existing legislation**

The relationship scope was determined by the old Law N° 8 of 1968 organizing the Court of Accounts through provisions that submit its General Annual Report containing findings, conclusions and recommendations to the Parliament, which resulted in limited interaction with these reports.

A diagnosis has been conducted to pave the way for setting future strategic directions and objectives. It revealed that the Court's Annual Report which includes a large number of individual reports is submitted in its entirety on one occasion and at a time governed only by the audit process ; the conclusion was that the reports are often submitted untimely, and remain in the drawers and not discussed, also because parliamentarians are not empowered with practical mechanisms to exploit them and exercise effective oversight through them.

On the other hand, the observation of the same irregularities after years of being subject to oversight reflected the lack of seriousness of ministries and public sector entities in taking into consideration the Court observations and recommendations, which raised the question about the effectiveness of audits, if they not conducted in a timely manner? And how should the interaction between the Court and the Parliament be developed to draw its attention to the relevance of the content of the reports, so that it must be considered and exploited in the most appropriate manner, so that the Court becomes a real oversight arm of the legislative authority providing a professional view about the conduct of public services and the use of public resources ?

- **The Constitution of 2014: the foundation of a developed relationship between the Court of Accounts and the Parliament**

Among the reforms introduced by the January 2014 Constitution and finally enshrined in the new organic law organizing the Court of Accounts N° 41 of 2019, is the explicit provision that the Court assists the legislative and executive authorities in monitoring the implementation of finance laws and closing the State budget according to defined conditions.

In line with this new legal framework, the Court went beyond just providing the Parliament with the Annual General Report. It takes initiatives to establish good working

relationships with the Parliament, raises awareness about its role and assists in understanding audit reports.

In addition to submitting the Annual General Report to the President of the Parliament, as was the case in the past, the publication of this report to all citizens on the website of the Court of Accounts and by several means determined by the Court, represent a qualitative leap in reporting the audit results.

The new organic law also clarifies this relationship by stipulating that the First President of the Court of Accounts, at the request of a committee of the Assembly of the Representatives of People or on his own initiative, submits informations to the committees of the Assembly on the final results of the Court's work and audits.

The new organic law also authorizes the President of the Republic, the President of the Parliament, and the Head of Government to submit requests to the Court of Accounts in order to carry out audits that falls within the scope of its mandate related to monitoring the implementation of finance laws and closing the State budget. The Court of Accounts responds to these requests according to the requirements of its work, meaning that it responds to requests while maintaining its functional independence.

II: Steady steps to establish a sustainable relationship for the Court of Accounts with Parliament

The Court of Accounts has been working for more than five years to identify and meet the expectations of its stakeholders. It placed the citizens at the center of its concerns and worked to strengthen its relationship with all its partners, especially the Parliament, as its reference in this is a clear vision and strategy in accordance with international standards.

The Tunisian experience in this field will be presented through achievements in the implementation of the communication strategy of the Court of Accounts.

1- The Parliament becomes a strategic partner of the Court of Accounts

Eager to develop communication with its relevant partners, the Court of Accounts established since 2014 an internal committee comprising part-time members who worked on developing and activating the strategy with the support of donor partners and through the exchange of experiences with a peer institution, the Dutch Audit Court as a component of Sharaka project.

The relationship that the Court aspires to support and develop finds its basis in the Court's strategic plan 2016-2020, which drew the core of the Court's vision. This vision which

reflects the Court's conviction that the effectiveness of its work can only be confirmed by responding to the expectations of citizens and the various parties that deal with it.

Specific objectives of communication were identified for Parliament, focusing firstly to push for the approval of the Court's draft of the organic law enshrining guarantees of its independence and abling it to perform its functions effectively and efficiently.

Effective communication with Parliament targeted also the audit work to be a starting point for parliamentary oversight of the executive authority, which opens the door towards achieving the goal of continuous and strict follow-up to the court's findings and recommendations. All of these goals are based on establishing an institutional relationship with Parliament.

2- A tangible development of the relationship with the Parliament accompanied by an increased media interest in the work of the Court

In a short period since the adoption of the communication strategy, there has been an increase in the number of activities carried out with Parliament compared to previous years, as eleven activities were counted during the years 2017 and 2018, and many meetings with members of Parliament were made during the first months of 2019 after the publication of the 31st Annual report. Parliamentary committees had been organized to listen to representatives of the Court about the audit results in various fields and its opinion on draft laws, one of the most important was the draft of its new organic law.

It is worth mentioning in this regard the meeting held with parliamentarians and advisors in September 2017 to study ways to establish an institutional relationship between the Court of Accounts and the Assembly of the Representatives of People, in the presence of members of the Dutch Court of Audit, which was followed by a joint study visit to the Dutch Court and the Parliament in January 2017.

All of these activities contributed to fulfilling a requirement of the third principle of INTOSAI-P 12, which states that SAIs should establish professional relationships with relevant legislative committees to help them better understand audit reports and recommendations and take appropriate action. It also contributed to speed up the adoption of the new Court's organic law. This law guarantees the principles of independence and the requirements for the Court to perform its role in the desired manner.

In parallel, the media's interaction with the Court's work has begun to increase in recent years, and the Court's reports have become a reliable source of credible information for the media in addressing some issues related to the public sector and activities. This has been observed through television and radio programs dedicated to the Court reports and also articles in the

written press, which rose to 39 articles in 2017 and 60 articles. In 2018. As for 2019, 103 articles were published in the written press, including 45 articles related to the 31st Annual report, 22 articles related to the general report on the results of auditing the financing of the electoral campaign of the 2018 municipal elections, and 16 articles related to the new legal framework of the Court of Accounts.

III - The relationship of the Court of Accounts with the Parliament under the test of international standards for Supreme audit institutions.

The SAI Performance Measurement Framework (SAI PMF) is an objective tool for assessing the extent to which SAIs contribute to enhancing accountability, transparency and integrity in the public sector. It was prepared by the INTOSAI Working Group on the Value and Benefits of SAIs and was endorsed by the INCOSAI held in Abu Dhabi in 2016.

The framework plays an important role for SAIs that wish to develop their capacities, because it enables them to measure their performance against international standards and good practices, assess needs, develop strategic plans, as well as measure progress over time.

This framework is based on evaluating the performance of SAIs through six domains that include requirements that are measured based on a number of indicators and dimensions.

This last part of the article contains the result of the comparison that we carried out on the practices of the Court of Accounts in its relationship with Parliament with the requirements of international standards included in SAIPMF, which allowed us to find conclusions related to the strengths that should be enhanced and the weaknesses that represent gaps that must be filled in order to reach higher levels of performance.

1-Fullfilment of criteria and scores povidced

A- Communication Strategy: Dimension (i)

Criteria for performance assessment	Met/Not met	Explanation
The SAI should:		
a) Establish a <u>strategy</u> for communications and/or stakeholder engagement. <i>INTOSAI Guideline "Communicating and Promoting the Value and Benefits of SAIs": pg. 4-5</i>	Met	The Court of Accounts has a Communication Strategy for the period 2016-2020, which was approved by the Court's Plenary at its meeting on October 30, 2017.
b) <u>Identify key stakeholders</u> with whom the SAI needs to communicate in order to achieve its organizational objectives.	Met	In its Communication Strategy 2016-2020, the Court identified key stakeholders (page 9 of the strategy).

Criteria for performance assessment	Met/Not met	Explanation
<i>AFROSAI-E Handbook on Communication for SAIs, pg. 34-35</i>		
c) Identify the <u>key messages</u> the SAI wants to communicate. <i>INTOSAI Guideline "Communicating and Promoting the Value and Benefits of SAIs": pg. 4</i>	Met	In its Communication Strategy 2016-2020, the Court has identified the key messages that it wishes to communicate to its stakeholders (Pages 15-16 of the strategy).
d) Identify appropriate tools and approaches for external communication. <i>INTOSAI Guideline "Communicating and Promoting the Value and Benefits of SAIs": chapter 3.1. (E.g. roles and responsibilities of dedicated communications staff).</i>	Met	In its Communication Strategy 2016-2020, the Court identified appropriate tools and approaches for external communication with relevant parties (pages 17 and 18 of the strategy) as well as the role and responsibilities of the Communication Cell.
e) Align its communications strategy <u>with its strategic plan</u> . <i>AFROSAI-E Handbook on Communication for SAIs, pg. 43</i>	Met	The court made sure that the Communication Strategy (page 4) is consistent with its Strategic Plan.
f) Periodically <u>monitor</u> implementation of the communications strategy. <i>INTOSAI Guideline "Communicating and Promoting the Value and Benefits of SAIs": chapter 3.1.</i>	Not met	The court did not put in place a mechanism for periodic follow-up of the implementation of the Communication Strategy for the period 2016-2020. However, a workshop was organized on September 26, 2018, followed by a mid-term evaluation of the Sharaka project in October 2018, which included the Communication Strategy and the activities carried out in its framework, and highlighted positive results and lessons learned for what had been accomplished in the field of communication in recent years. It is expected that the communication cell to be created will have a role in submitting reports related to the implementation of the strategy.
g) "(...) periodically assess whether stakeholders believe the SAI is communicating effectively." <i>ISSAI 12:6</i>	Not met	There is no periodic assessment of the extent to which stakeholders are satisfied that the Court is communicating effectively.

● **Scoring**

Score = 4: All of the above criteria are in place.	Score = 3 Criteria (a), (b), (c), (d) and (e) are all met Criteria (f) and (g) are not met
Score = 3: Criterion c) and at least four of the other criteria above are in place.	
Score = 2: At least three of the criteria above are in place.	
Score = 1: At least one of the criteria above are in place.	
Score = 0: None of the criteria above are in place.	

B- Good Practice Regarding Communication with the Legislature : Dimension (ii)

Criteria for performance assessment	Met/Not met	Explanation
Regarding communication with the Legislature, the SAI should:		
a) “(...) <u>report</u> its findings annually (...) to Parliament.” ISSAI 1:16	Met	On the basis of the Constitution of 2014, article 117, the Court organic law of 2019 stipulates that the Court shall prepare an annual general report that it submits to the Assembly of the Representatives of People and publishes. The First President of the Court of Accounts annually submits the annual general report to the Speaker of the Parliament. The latest is the 31 st annual report.
b) “(...) analyse their individual audit reports to <u>identify themes, common findings</u> , trends, root causes and audit recommendations, and discuss these with key stakeholders.” ISSAI 12:3.(I.e. including the Legislature where appropriate).	Not met	This requirement is not fulfilled, as it is used to held insufficient number of hearings for members of the Court by some parliamentary committees regarding a number of reports of audit missions included in the annual general report of the Court. These sessions do not include all reports and are organized at the initiative and request of the Assembly of the Representatives of People. In these sessions, individual reports are presented to MPs. No analyses are done to identify themes, common findings, trends, root causes and audit recommendations, which should take place within an institutional framework for a relationship between the Court and Parliament that ensures its sustainability.
c) Establish <u>policies and procedures</u> regarding its communication with the Legislature, including defining who in the SAI is responsible for this communication. AFROSAI-E Handbook on Communication for SAI: pg.69.	Not met	No policy and procedures regarding the relationship with the Assembly of the Representatives of People were developed. This issue is being established in light of the Court's Strategic Plan and Communication Strategy. The Court of Accounts, within the framework of its cooperation Sharaka project with the Dutch Court of Audit, has been able to learn from the experience of this peer SAI that can be used to “institutionalize” the relationship with Parliament.
d) <u>Raise awareness</u> of the Legislature on the SAI's role and mandate. ISSAI 12:6	Met	Within the framework of the implementation of the Communication Strategy and the cooperation project between the Tunisian Court of Accounts and the Dutch Court of Audit, activities were

Criteria for performance assessment	Met/Not met	Explanation
		multiplied to raise awareness about the importance of establishing permanent and institutional relations by inviting parliamentarians and advisors to the forums it organizes. To be mentioned also, the joint visit to Netherlands, which brought together representatives of the Court and Parliament in January 2017, to learn about the Dutch experience and the subsequent meetings with parliamentarians, especially through the activities of the Parliamentary Academy.
e) “(...) develop professional relationships with relevant <u>legislative oversight committees</u> (...) to help them better understand the audit reports and conclusions, and take appropriate action.” ISSAI 12:3. See also ISSAI 20:7.	Not met	A small percentage of the results of audit work is considered by parliamentary committees, mainly at the request of an adhoc parliamentary committee, which is the Committee for Administrative Reform, Good Governance, Combating Corruption and Monitoring the management of Public Funds. On the occasion of the 31 st annual general report, hearings were scheduled during the months of February and March 2019 regarding 7 reports out of a total of 29 individual reports .
f) Where appropriate, provide the Legislature with timely <u>access to information</u> related to the work of the SAI. (E.g. in connection with <i>parliamentary hearings on the basis of the SAI’s audits</i>) SAI PMF Task Team, ISSAI 12:3	Not met	The absence of a policy regarding Parliament’s obtaining of the data it requests on the audit assignments, including requests for initial reports addressed to the auditees, which contain more details and provide a greater understanding of the results of the audit compared to the published reports.
g) Where appropriate, “(...) provide [the Legislature] (...) with [its] professional knowledge in the form of <u>expert opinions</u> , including comments on draft laws and other financial regulations.” ISSAI 1:12	Met	Benefits from the experience of the Court of Accounts regarding some projects of laws related to the use of public funds by expressing a written opinion or hearings to representatives of the court by parliamentary committees. The First President of the Court is also a member of the temporary body of constitutionality of projects of laws.
Where appropriate, <u>seek feedback</u> from the Legislature about the quality and relevance of its audit reports. INTOSAI guide on “How to increase the use and impact of audit reports”: pg.21; ISSAI 20:6.	Not met	No procedures have been established to request feedback from the legislature regarding the quality of the Court’s work and the relevance of its audit reports to the interests of parliamentarians.

- **Scoring**

Score = 4: All the criteria above are in place.	Score = 1 Criteria (a), (d) and (g) are met Criteria (b), (c), (e), (f) and (h) are not met
Score = 3: Criterion c) and at least five of the other criteria above are in place.	
Score = 2: At least four of the criteria above are in place.	
Score = 1: At least two of the criteria above is in place.	
Score = 0: Less than two of the criteria above are in place.	

2 -General summary of the assessment

The Court's Communication Strategy responds in terms of content to best practices. It identified the targeted stakeholders, the main messages intended to send to each of them, and the tools and approach adopted in its external communication, as well as the consistency of communication goals with the goals included in the Court's Strategic Plan. However, the Court did not put in place a mechanism for periodic monitoring of the implementation of this Strategy. It also did not assess the extent of the stakeholders' satisfaction with the quality of communication services, nor did it establish a mechanism for measuring this periodically.

The absence of relevant procedures to the communication function, the lack of dedicated people, the shortage of financial resources allocated to it, and not structuring it, lead to the fact that it remains in the form of sporadic activities hostage to foreign aid, which limits its efficiency. Consequently, the necessity of creating a permanent unit dedicated to communication aligned to the First President of the Court, with the assignment of a professional communication specialist, the appointment of an official spokesperson for the Court, and the setting of a communication policy and procedures that strictly precise responsibilities in a manner that ensures the performance of this function with the efficiency and the required level, especially with the expansion of the Court's mandate functionally and geographically.

With regard to communication with the Legislature, an institutionalised relationship characterized by the development of clear procedures and policies between the Court and Parliament has not yet been established to ensure its sustainability. The most prominent gaps in the relationship of the Court of Accounts with Parliament are the failure to identify common themes, conclusions or recommendations based on the individual reports of the audit missions, as well as the failure to identify the root causes of the breaches that the Court submits in its reports to be discussed with Parliament. Nor did the Court of Accounts undertake the preparation of written policies or procedures for communicating with the legislative authority, nor follow-up on the

opinion of parliamentarians regarding the quality and relevance of its oversight work from their point of view.

Conclusion

The idea of openness to the relevant stakeholders may be axioms for some SAIs that have gone through this experience years ago and provided them with the requirements to be a win-win relationship, and have established traditions and good practices in this field. This idea may be less tempting for other SAIs that have not been convinced of the benefits of communicating with the components of the environment in which they operate and consider that it is sufficient to deal with auditees and with those who are obliged to submit their reports to them in accordance with the Constitution or national law. And between the two groups of SAIs is the experience of the Court of Accounts in dealing with stakeholders, especially Parliament. The assessment, using the SAIPMF has allowed to identify some of the gaps that the Court should address in order to increase its performance. This requires either developing policies and establishing procedures or including modifications at the level of operational plans for the implementation of the Court's Strategic Plan or Communication Strategy. Resolving some of the gaps may require enhancing human and financial resources as support means.

It should be noted that addressing the mentioned gaps does not take place in isolation from enhancing the existing strengths, mainly the existence of a Communication Strategy with the relevant stakeholders, including Parliament, whose implementation should be evaluated in order to develop a strategy for the coming period, as well as good practices in the relationship with Parliament through openness to various activities with Parliamentarians that support the legislative authority's knowledge of the Court's role as jurisdiction and make its reports a starting point for holding the executive authority accountable in the use of public funds.

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