

Can Supreme Audit Institutions and Civil Society Organizations in Latin America Work Together to Strengthen Oversight on Government Budgets?

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Abstract

Auditing has a significant role in modern day public finance management. Reflecting the importance of their role as lead national audit agencies, supreme audit institutions (SAI) often receive constitutional recognition in many countries around the world, including those in the Latin America and Caribbean (LAC) region. SAIs are sometimes called “watchdogs” because auditors perform a critical function in enforcing the accountability of executive agencies to national and state legislatures and, through these bodies, to the general public. Typically, SAIs review the financial management of public sector entities to ensure that transactions have been undertaken with due regard to propriety and regularity. More recently, SAIs have also assumed responsibility for assessing value-for-money in public projects and programs.

However, SAIs in many developing countries around the world still have limited powers, including those in the LAC region. The Open Budget Survey 2008, recently published by the International Budget Partnership (IBP), highlights weaknesses in SAIs around the world, including 15 countries from the LAC region. The Survey finds that SAIs are typically limited in their effectiveness by the following factors:

- restricted legal and financial independence from the executive
- non-comprehensive audit mandate
- limited engagement with the public
- inadequate timeliness in reporting audit results
- inadequate follow up on audit recommendations

The IBP believes that greater collaboration between SAIs and civil society organizations can assist SAIs in overcoming some of the challenges that they face. Although, public budgeting processes traditionally have been fairly closed to the public, in the last 15 years or so, civil society organizations (CSO) in many developing countries have built capacities to effectively analyze and

influence public budgets and hold governments accountable for budget execution. For example, civil society organizations in India, South Africa, and Argentina have shown how public participation can increase accountability of audited agencies by pressuring the executive and the legislature to act upon audit report recommendations. In turn, SAIs in South Korea, the Philippines, and Honduras have introduced innovations to foster greater participation in audit exercises from civil society.

Depending on the specific country contexts, IBP recommends that SAIs and CSOs could begin to collaborate in the following forms:

1. SAIs can audit projects suggested by members of the public, thereby making the audit function more directly relevant to the public.
2. SAIs can accept evidence from the public during audits, thereby enhancing the ownership over audit reports in a country and expanding the capacity of audits to capture problems in budget execution at the ground level, which otherwise may be missed due to SAIs' limited resources.
3. SAIs can collaborate with CSOs to publicize audit findings, thereby building greater pressure on the executive to act upon audit recommendations.
4. SAIs can assist CSOs in conducting independent inspections of public budgets, thereby increasing the number of “eyes and ears” in a country that are acting as “watchdogs.”
5. SAIs can collaborate with CSOs to conduct audits that verify value-for-money achieved by government expenditures in those areas in which civil society has the necessary expertise.

We do not intend to suggest that CSOs can replace formal audit institutions. Instead, we propose that greater interaction between SAIs and CSOs is likely to lead to stronger budgetary oversight by both sets of institutions—and that this interaction will strengthen a country's governance framework and the effectiveness and efficiency of its antipoverty programs.

One way by which these practices can be explored in the LAC region is through the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), the

regional professional body for SAIs. OLACEFS could form a Joint Platform in the LAC region with other interested stakeholders, including civil society groups, member SAI bodies, and other regional bilateral and multilateral donors to examine how SAIs can adopt collaborative practices that will increase civil society participation in the audit process and augment SAIs' capacity to fulfill their mandates. As a first step, the proposed Platform could document good practices in SAI-CSO collaboration that enhance oversight of government budgets. Subsequently, the Platform could encourage SAIs interested in replicating such good practices to begin pilot initiatives to collaborate with CSOs and assess the results of such collaboration.

1. Introductionⁱ

Eighty percent of the world's governments fail to provide information that is adequate to enable their citizens to hold them accountable for managing their money. This troubling finding comes from the Open Budget Survey 2008, an extensive new survey of government budget transparency in 85 countries issued on February 1, 2009, by the International Budget Partnership (IBP).ⁱⁱ The Survey also found that nearly 50 percent of the 85 countries evaluated by IBP provide such minimal budget information that they are able to hide unpopular, wasteful, and corrupt spending.ⁱⁱⁱ The Survey includes 15 countries from the Latin America and Caribbean (LAC) region, including Mexico, Guatemala, Honduras, El Salvador, Nicaragua, Dominican Republic, Costa Rica, Trinidad and Tobago, Venezuela, Colombia, Ecuador, Brazil, Peru, Bolivia, and Argentina.

The Survey is an independent and comprehensive analysis that evaluates whether central governments give the public access to budget information as well as opportunities to participate in budget formulation, implementation, and evaluation processes. It also examines the ability of legislatures and supreme audit institutions (SAI) to hold their governments accountable.

The Survey analyzes the results of a rigorous, evidence-based questionnaire that reflects generally accepted good practices related to public finance management developed by international organizations, such as the International Monetary Fund's *Code of Good Practices*, the Organization for Economic Cooperation and Development's *Best Practices in Budget Transparency*, and the International Organization of Supreme Audit Institutions' *Lima Declaration of Guidelines on Auditing Precepts*. The Survey was managed by IBP and implemented by independent researchers

with budget expertise from civil society organizations (CSO) and academic institutions in the 85 countries examined.

2. Survey Findings on SAIs

The Survey assesses SAIs according to the following key characteristics:

- legal and financial independence from the executive
- comprehensiveness of audit mandate
- engagement with the public
- timeliness in reporting audit results
- effectiveness of follow-up on audit recommendations

The average score for “strength of SAI,” a composite measure based on the Survey questions related to SAIs, is 45 out of a possible 100. Table 1 presents the average scores achieved by the countries examined as part of the IBP assessment by region.

Table 1 Strength of SAIs by Region

Region	Average Score
East Asia & the Pacific	53
Eastern Europe & Central Asia	57
Latin America & the Caribbean	47
Middle East & North Africa	21
South Asia	41
Sub-Saharan Africa (including West Africa)	29
Western Europe & the U.S.	84
Overall Average	45

Independence

One of the most important measures of an SAI’s ability to provide effective oversight is its independence from the executive branch. Unfortunately, in 26 countries surveyed, the executive can remove the head of the SAI from office without the consent of either the legislature or the judiciary. In two of the 15 countries in the LAC region included in the Survey, the executive can remove the head of the SAI without the final consent of the legislature.

Further, in 38 of the 85 countries, the executive, rather than the legislature or the judiciary, determines the yearly budget allocation for the SAI. In 24 of these countries, the Survey's civil society researchers felt that funding for the SAI was below the level of resources needed by the SAI to fulfill its mandate. Legal and financial dependence on the executive may cause the head of an SAI to withhold reports that are critical of the executive.

Further, in 21 of the countries in which the legislature, rather than the executive, determines the SAI's yearly budget allocation, SAI budgets were assessed to be below resource requirements. Nine of the 15 countries in the LAC region included in the IBP Survey—Bolivia, Brazil, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Peru, and Venezuela—were found to provide fewer resources than that required by their SAI's to adequately fulfill their mandate.

In 31 of the 85 countries included in the Open Budget Survey, the SAI does not have the full discretion in law to decide which audits it will undertake. In 13 of these 31 countries, including Venezuela from the LAC region, SAIs have very limited or no discretion to decide which audits they will undertake.

Comprehensiveness

Although technically outside the budget, extrabudgetary funds are governmental in nature and thus should be subject to the same audit requirement as are applied to other government programs. In 48 of 85 surveyed countries, including Bolivia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, and Venezuela from the LAC region, the SAI either does not audit extrabudgetary funds (including oil stabilization funds), does not release to the public its audits of such funds in cases where they are performed, or releases such reports more than 24 months after the end of the fiscal year for which they were conducted.

In 33 of 85 countries, including Argentina and Nicaragua from the LAC region, the SAI either does not employ staff specifically designated to auditing expenditures on the security sector or does not undertake audits of the security sector. The SAIs in Bolivia, Dominican Republic, Ecuador, and Venezuela from the LAC region employ some staff for such audits, but the staffing levels are so limited that they pose a significant constraint on the ability to conduct such audits. Because the public does not receive information on such secret, or classified, programs,

it is essential that legislators receive this information, including all audit reports on expenditures in the sector. Thus SAIs should have staff with security clearances that allow them access to all information related to classified expenditures.

Public Engagement

In 27 of the countries surveyed, including Argentina, Brazil, Ecuador, El Salvador and Nicaragua from the LAC region, audit reports are not made publicly available within two years of the end of the budget year. In six of these 27 countries, audit reports are not even produced.

In 44 countries, the annual audit report released by the SAI does not include an executive summary (including those 27 countries in which no audit report is published). Since audit reports can be fairly technical documents, an executive summary of the report's findings can help make the report more accessible to the media and the public. Among the 15 countries from the LAC region included in the IBP Survey, only Brazil, Colombia, Mexico, Trinidad and Tobago, and Venezuela include an executive summary in their audit reports.

The public often has direct experience with public projects or programs that are audited and can provide valuable information to SAIs auditing these programs. Therefore, it is heartening that in many of the countries surveyed, the SAI has some procedures in place to tap the public as a source of information. In 46 countries surveyed, SAIs maintain formal mechanisms through which the public can register complaints and suggestions regarding the agencies, programs, or projects that people believe the SAI should audit. However, in 12 of these 46 countries, the SAI receives little or no information from the public on potential subjects for audit, which suggests that the mechanisms established by the SAI for soliciting public recommendations are inadequate or inconvenient or inadequately publicized. The SAIs of 12 of the 15 countries from the LAC region included in the IBP Survey have some formal mechanisms in place to solicit inputs from the public; only the SAIs of Guatemala, Mexico, and Trinidad and Tobago do not have such mechanisms in place among the LAC countries included in the Survey.

Timeliness

Delays in releasing audit reports reduce the opportunities available to civil society and the public in these countries to use audit information to advocate for improvements in government performance. In 30 countries, including Argentina, Bolivia, Ecuador, El Salvador, Guatemala, and Nicaragua from the LAC region, the SAI either has not audited any expenditure or has not

released such reports to the public within two years of the end of the fiscal year. In an additional 13 countries, including Honduras, Mexico and Trinidad and Tobago from the LAC region, the SAI completes its audits between 12 and 24 months after the end of the fiscal year. In only 15 countries surveyed does the SAI release its annual report within six months of the end of the fiscal year as recommended by international good practice.

Effective Follow-up

SAIs' mandates usually prevent them from playing a direct policy or political role. As a result, for its audits to have practical impact, the legislature needs to follow up on an SAI's findings and recommendations. However, in 17 of the countries surveyed, including Costa Rica, Ecuador, and Nicaragua from the LAC region, the legislature does not follow up on the work of the SAI at all, while in an additional 20 countries, including Bolivia, Dominican Republic, El Salvador, Honduras, Peru, and Venezuela, legislative follow up is minimal. Among the LAC countries, the legislatures of Argentina, Brazil, Colombia, Guatemala, Mexico, and Trinidad and Tobago do adequately follow up on and scrutinize audit reports submitted by their SAIs.

Further, in 64 countries in the Survey, including Argentina, Bolivia, Brazil, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Peru, Trinidad and Tobago, and Venezuela from the LAC region, neither the SAI nor the legislature report to the public on actions taken by the executive to address audit recommendations. Such failure to publicize actions taken in response to audit findings makes it easier for governments to ignore audit recommendations.

3. Suggestions for Expanding SAI Strength and Effectiveness

The Open Budget Survey 2008 results reveal that in most of the countries covered, the oversight capacity of SAIs (and legislatures) is undermined by several serious constraints. Effective accountability depends on transparency—and the public's access to budget information—but also on the strength of institutions like SAIs and legislatures. Unfortunately, the Survey finds that the countries with the weakest SAIs and legislatures are also the countries that have the least transparent budget systems. Thus budget oversight in each of these countries is frustrated by both limited access to information and weak formal oversight institutions.

In order to overcome the obstacles that SAIs face there are many different steps that need to be taken. These include changing laws on public finance management that affect the role and independence of SAIs, developing closer collaboration and coordination between SAIs and legislatures (particularly legislative audit committees), investing greater resources in developing the technical capacity of audit staff, and giving the auditing function a greater profile by making it more directly relevant to the public.

In this section, we focus on how SAIs can gain a greater profile and relevance with the public and supplement their capacity by increasing public participation in the audit process.^{iv} IBP recommends that SAIs could begin to collaborate more with CSOs and the public to increase publicity to audit findings, build pressure on the executive to follow up on audit recommendations, gather new ideas and evidence for audit investigations, and increase the resources available for SAIs to use in conducting audits.

We further support our argument by presenting cases of collaborative SAI-civil society initiatives that highlight the innovative ways that civil society organizations can add value to and complement the work of SAIs. We also present a small but growing number of innovations introduced within SAIs to enable them to be more open in their functioning and better able to solicit and meaningfully utilize public participation during audits. The examples provided in this section have been drawn from two previous publications written by the IBP: “Expanding Collaboration Between SAIs and CSOs,” by Vivek Ramkumar, and “Responding to the Challenges of Supreme Audit Institutions: Can Legislatures and Civil Society Help?” by Albert van Zyl, Vivek Ramkumar, and Paolo de Renzio.

Growth in Audit-related Initiatives of CSOs

Below, we present illustrations from India, South Africa, and Argentina to show how public participation can help pressure the executive and the legislature to act upon audit reports and hold audited agencies accountable.

- In India, the Mazdoor Kisan Shakti Sangathan (MKSS)—a peasant and workers’ union—uses public hearing forums to conduct social audits of local government expenditures in village communities. During these social audits, local communities check accounting records and other records on public works programs executed in their areas and identify instances of fraudulent documentation, including accounts purporting to record the construction of

works that have not been created (ghost works), fraudulent billing for project activities, and falsified labor rolls. MKSS' social audit methods are now being used all over India by citizen groups to monitor a recently introduced entitlement program—the National Rural Employment Guarantee Scheme—under which rural households are eligible to receive minimum wage employment for 100 days in a year. Inspired by the MKSS social audit process, the Andhra Pradesh state government is leading a campaign on social audit in collaboration with a consortium of CSOs. Local communities are provided with information on the use of funds under the National Rural Employment Guarantee Scheme and social audit forums are organized to discuss the legitimacy of expenditures incurred under this scheme. Findings from social audits are immediately acted upon by the state government to improve the functioning of the scheme.

- In South Africa, the Public Service Accountability Monitor (PSAM)—a research and advocacy organization—works closely with the legislature to track government agency responses to instances of financial misconduct and corruption identified in the Auditor General's reports. PSAM has highlighted the large number of audit disclaimers issued by a provincial audit agency, which was unable to access financial information during the conduct of its audit, and led a public campaign that subsequently resulted in stronger financial management practices within provincial government agencies.
- In 2008 La Asociación Civil por la Igualdad y la Justicia (ACIJ)—a human rights organization in Argentina—released a documentary film that reported on the poor quality of schools in slums in Buenos Aires. For the past several years, ACIJ had documented the poor quality of school construction in these neighborhoods and had demanded increases in government investments in these schools. ACIJ staff made a presentation on their findings to the city audit office. Impressed by ACIJ's findings, audit officials have since agreed to undertake their own audit investigation into the functioning of these schools. Previously, ACIJ had successfully sued the national congressional commission responsible for reviewing public audits and initiating action on audit recommendations to obtain the minutes of the meetings of this commission's hearings. ACIJ used these records to highlight the commission's failure to require corrective action in response to audit recommendations.

In addition to these three examples, a number of other cases of civil society work in monitoring government expenditures have been documented by IBP. In 2008 IBP released a publication

titled *Our Money, Our Responsibility: A Citizens' Guide to Monitoring Government Expenditures*, which presents case studies on 10 innovative tools used by CSOs in Asia, Africa, and Latin America to monitor and audit government expenditures. The publication showcases the increased capacity within—and the great interest on the part of—civil society around the world to hold governments accountable for the use of public resources.

Growth in SAI Initiatives to Develop Closer Relations with the Public

Below, we present three examples of how SAIs in South Korea, the Philippines, and Honduras have introduced innovations to foster greater participation in audit exercises from civil society. These examples show that there is some movement even within the SAI community to open the audit process to collaboration with CSOs and the public.

- In 2001 the South Korean Board of Audit and Inspection (BAI) introduced a Citizens' Audit Request System to allow citizens to request special audits from the BAI on public agencies suspected of corruption or legal transgressions. Applications are made under this scheme to a Citizens Audit Request Screening Committee, which comprises citizens and audit officials who screen requests to identify those that merit a full audit. Further, some local governments have decided to address complaints and grievances filed by citizens by appointing citizen auditors. These auditors, who are not public officials, are appointed to review petitions for a certain period and, if necessary, to conduct audits and notify the petitioners of the results.
- In 2002 the Philippines' national Commission on Audit (COA), the country's SAI, entered into a partnership with several CSOs to conduct participatory audit exercises. The exercises focused on performance audits, which assess the impact of the audited government program or project to determine whether it has achieved its anticipated results. Audit teams included members from COA and CSOs and received joint training on conducting participatory audits before they initiated audits. These joint audit exercises were viewed as highly successful by the head of the SAI but have unfortunately been discontinued, even though there is interest among CSOs for these exercises to be continued.
- In 2007 the Honduran Tribunal Superior de Cuentas (the national SAI) began a program to solicit greater public participation in its audits. The SAI initiated a pilot program and

selected eight agencies for audits, including hospitals, schools, and municipalities. The selection of these agencies was based on public input received at a meeting organized by the SAI. Subsequently, the SAI sought and received public complaints about the functioning of these agencies, which were investigated and incorporated into the SAI's audit reports. The resultant audit reports were discussed at another public meeting organized by the SAI, which was also attended by officials from the audited entities, who were asked to respond to the audit findings. An assessment of the initiative found that 71 percent of the audit findings from these pilot audits originated from the public inputs and, but for these inputs, would not have been identified through a regular audit investigation.

Suggestions for SAIs to Expand Public Participation

We offer five suggestions to SAIs to help them engender participation from civil society and the public in the government auditing process. Each is drawn from an actual SAI or civil society auditing initiative.

1. SAIs can audit projects suggested by members of the public.

Currently, public auditing functions are understood by very few CSOs, and probably even fewer members of the general public. This lack of information on audit processes excludes the public from taking an active interest in audit reports and thereby becoming proactive supporters and champions of these institutions. As shown from the examples of Argentina, Honduras, and South Korea, SAIs can expand public participation in audits by establishing systems to solicit public input into the selection both of agencies to be audited and issues to be examined during audits. Such processes can generate interest among the public in their national audit processes and make audit systems more relevant to public concerns.

2. SAIs can accept evidence submitted by the public during audits.

CSOs have the networks and expertise to detect potential cases of corruption in public expenditures and to report these to SAIs. To take advantage of these networks and expertise, SAIs should create communication channels through which CSOs can report evidence they have collected on potential fraud. Fraud hotlines are used by SAIs in many countries, including the United States, the United Kingdom, and South Korea, to encourage the public and whistleblowers to provide information on suspected irregularities in the management of public funds. SAIs can consider not only introducing such systems but enhancing them by publicizing

their audit agendas (work plans) and accepting evidence from the public on agencies currently under audit for the duration of the audit period. SAIs also could consider examining the results of investigations undertaken by civil society groups that are monitoring government funds as part of formal audit processes.

3. SAIs can collaborate with CSOs to publicize audit findings.

In most developing countries, SAI audit findings often do not generate media publicity, and SAIs rely on the legislature (or a legislative committee) to initiate action in response to their audit findings. As a result, even audits that produce significant findings may result in little or no follow-up action. In response, CSOs in some countries are using audit findings to pressure governments to take corrective action. SAIs can aid CSOs in their efforts to demand action on audit findings by addressing civic meetings organized by CSOs, publishing audit summaries in accessible formats, and publicly releasing audit reports upon their publication.

4. SAIs can assist CSOs in conducting independent inspections of public funds

SAIs can assist CSOs in conducting independent inspections by making information available to them, particularly when SAIs are conducting audits. SAIs also can provide training to members of civil society groups and to the general public on audit processes. Subsequently, trained persons can use national freedom of information laws, where they exist, to access government accounting documents and initiate inspections on government expenditures. The development of CSO capacity to monitor government expenditures can, in turn, assist SAIs by bringing new actors into the oversight process. These individuals can then report relevant information through such mechanisms as the citizen hotlines discussed above and can potentially examine those public expenditures that resource constraints may prevent SAIs from examining comprehensively.

5. SAIs can collaborate with CSOs and the public to conduct performance audits.

CSOs can augment limited SAI capacity to undertake performance audits that gauge the efficiency, economy, and effectiveness of public expenditures. As shown from the Philippines example, in some instances SAIs can enter into formal partnerships with CSOs to conduct participatory audits—particularly performance audits—to determine whether government programs or projects have achieved anticipated results. Such partnerships should be developed

after considering the capacity of CSOs to undertake audits and must be carefully designed to ensure that the objectivity of SAIs is not compromised by relationships with CSOs.

In order to explore all these options, IBP proposes that the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS)—the regional professional body for SAIs—consider forming a Joint Platform in the LAC region to examine how SAIs can foster collaborative practices that will increase civil society participation in the audit process. The proposed Platform could, as a first step, document good practices in SAI-civil society collaboration that enhance oversight over government budgets. Subsequently, the Platform could encourage SAIs interested in replicating such good practices to begin pilot initiatives to collaborate with civil society organizations and assess the results of such collaboration. Interestingly, in its XIX Congress in Mexico in 2007, INTOSAI established such a joint platform with the United Nations Department of Economic and Social Affairs (UNDESA) and IBP.^v

4. Conclusion

IBP's Open Budget Survey provides a broad analysis of SAI practices in 85 countries around the world, including in 15 LAC countries. The Survey's results provide a baseline of current SAI performance, including their independence, the timeliness of their reports, and their level of interaction with the public. The results indicate that significant work is needed to ensure that SAIs are constituted within the institutional arrangements and perform within the standards set forth by the Lima Declaration. Only with the achievement of these standards will SAIs be positioned to effectively hold their governments accountable.

In turn, public participation is increasingly recognized as an essential component of good governance practices. By opening its doors to collaboration, audit institutions are merely following trends toward expanded public participation set in motion by other government entities. We are only just beginning to see the potential for greater collaboration between SAIs and civil society and are excited by the possibility for improved transparency and service to citizens.

IBP is aware of the need for SAIs to maintain their independence from all outside influences and to be seen to be objective in their functioning. We therefore propose that collaboration with CSOs be designed carefully so as to augment the effectiveness of public auditing without

compromising the objectivity of SAIs. As we discuss above, there are a variety of ways that SAIs can collaborate with CSOs, and SAIs can choose from among such options those that will create the associations that are most appropriate in their local political contexts.

For more information on the IBP and on the Open Budget Initiative contact Vivek Ramkumar at ramkumar@cbpp.org or visit IBP's websites www.internationalbudget.org and www.openbudgetindex.org.

ⁱ This article draws heavily on three previous reports written by the IBP. The first report, titled "Open Budgets Transform Lives: The Open Budget Survey 2008," is published by IBP and is available in six languages (English, French, Spanish, Russian, Arabic, and Chinese) at <http://openbudgetindex.org/index.cfm?fa=fullReport>. The second report, titled "Responding to the Challenges of Supreme Audit Institutions: Can Legislatures and Civil Society Help?," is published by the Chr. Michelsen Institute and is available at <http://www.cmi.no/publications/file/?3287=responding-to-the-challenges-of-supreme-audit>. The third report, titled "Expanding Collaboration Between SAIs and CSOs," is published by IBP and is available at <http://www.internationalbudget.org/SAIsandCSOs.pdf>.

ⁱⁱ The IBP collaborates with civil society organizations in developing countries to analyze, monitor, and influence government budget processes, institutions, and outcomes. The aim of the Partnership is to make budget systems more responsive to the needs of poor and low-income people in society and, accordingly, to make these systems more transparent and accountable to the public. IBP partners and other civil society organizations around the world have been working on a number of ground-breaking initiatives to foster greater participation and synergy in their activities and those of SAIs. A previous article by IBP published in the INTOSAI journal (http://intosajournal.org/pdf/ijga_april07_www_eng.pdf) detailed this issue.

ⁱⁱⁱ Countries included in the Open Budget Survey 2008 include: Afghanistan, Albania, Algeria, Angola, Argentina, Azerbaijan, Bangladesh, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Cambodia, Cameroon, Chad, China, Colombia, Costa Rica, Croatia, Czech Republic, Democratic Republic of Congo, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Fiji, France, Georgia, Germany, Ghana, Guatemala, Honduras, India, Indonesia, Jordan, Kazakhstan, Kenya, Kyrgyz Republic, Lebanon, Liberia, Macedonia, Malawi, Malaysia, Mexico, Mongolia, Morocco, Namibia, Nepal, New Zealand, Nicaragua, Niger, Nigeria, Norway, Pakistan, Papua New Guinea, Peru, Philippines, Poland, Romania, Russia, Rwanda, São Tomé e Príncipe, Saudi Arabia, Senegal, Serbia, Slovenia, South Africa, South Korea, Sri Lanka, Sudan, Sweden, Tanzania, Thailand, Trinidad and Tobago, Turkey, Uganda, Ukraine, United Kingdom, United States, Venezuela, Vietnam, Yemen, Zambia.

^{iv} An IBP article published by the Chr. Michelsen Institute provides many suggestions on how SAIs can be strengthened by more close collaboration with legislatures, and how donors can support such collaboration. The article is available at <http://www.cmi.no/publications/file/?3287=responding-to-the-challenges-of-supreme-audit>.

^v More information on the Joint Platform is available in the INTOSAI Journal at <http://intosajournal.org/pdf/jan2008.pdf>.