

ACCOUNTABILITY STRUCTURES

(Issue No. 2)

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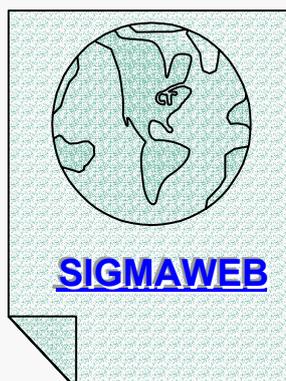
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Next Update

March 2004

will focus on

Anti-Corruption and Integrity Frameworks



Lithuania: Strategic Planning — Seeking Effectiveness

Modernisation of Public Sector Work

The Lithuanian Government has considerably reformed the organisation of its work. In 1999 Lithuanian public servants started to learn the unusual vocabulary of traditional public administration, such as *objective*, *service*, *efficiency*, *effectiveness*, and *impact*. At the same time a Lithuanian-Canadian project introduced strategic planning in five selected ministries. Since 2000 the presentation of a strategic plan has been obligatory for every public entity using public funds, and since then the budget has been prepared based on the principles of strategic planning.

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Budget Preparation and Strategic Planning

The yearly preparation of the budget begins with the approval of the government's strategic priorities, which usually occurs in March. Then the Ministry of Finance develops and proposes its fiscal strategy to the Council of Ministers, based on statistical and macroeconomic data. Every public institution develops its own strategic plan, taking into account the government's priorities, an analysis of the current situation and the resources previously allocated; the plan is then submitted to the Ministry of Finance and to the Chancellery of the Government. Once all of the plans prepared by ministries and agencies directly attached to the government are approved by the Governmental Committee for Strategic Planning, the Ministry of Finance presents the draft budget to the government (at the beginning of September). Strategic plans are not approved by the government until the beginning of January, once the financial resources of each institution have been approved by the Seimas (Parliament).

The Strategic Plan Hierarchy

The system of strategic planning in Lithuania is comprised of a hierarchy of several planning documents. Planning documents can thus be divided into long-term documents (more than seven years), medium-term (three to seven years) and short-term (one to three years). The planning process is carried out in two directions — from bottom to top and from top to bottom. The Strategy for Sustainable Development of the State is at the top of the pyramid of the different planning documents and serves as the basis for development of sectoral strategies for three to seven years. And vice versa — sectoral strategies can lead to changes in the Strategy for Sustainable Development of the State. When preparing their three-year plans, ministries and other public institutions take into account the objectives set out in sectoral strategies.

The Strategic Plan of a Public Institution

Strategic plans of public institutions are prepared using the original methodology approved by the government, which aims to integrate the principles of strategic planning with the principles of budget preparation by programme. According to the Budget Law and to this strategic planning methodology, public institutions are to prepare strategic plans for three years, renewable every year. The methodology requires each public institution to prepare its plan taking into account the priorities established by the government as well as the top-level planning documents. The plan is comprised of several elements. An analysis of the current situation and resources available (external and internal factors), together with a SWOT analysis, allows the institution to draw up a mission statement and strategic (long-term) objectives. Any activity envisaged by the institution is then described in the programmes, which have medium-term objectives to reach (extending normally to three years), actions to ensure the implementation of the plan, and performance indicators, making it possible to verify whether the result of a budgetary year has been obtained. The financial forms constitute an integral part of the institution's plan. The strategic plans of ministries and institutions directly attached to the government are posted on the Internet.

Implementation of Strategic Plans

The implementation phase begins as soon as the government has approved the plans of governmental institutions. The Lithuanian Government has drawn up recommendations concerning the implementation and monitoring of actions foreseen in strategic plans. Monitoring is organised at all levels:

- At the institutional level, the head of the institution, in accordance with the recommendations of the government, must establish a monitoring system to ensure that programme objectives are reached on time. To do this, he must designate the persons responsible for programme implementation (and for the actions foreseen in the programme) and determine the form and submission dates of monitoring reports.
- The government must be informed as to whether its institutions have attained their objectives and regarding the progress made in the government's priority areas. All governmental institutions must produce annual activity reports. These reports are prepared in a form approved by the government, which more or less follows the logic of the strategic plans. The activity reports of ministries and agencies directly attached to the government are posted on the Internet.
- The *Seimas* (Parliament) must be informed if the government has attained the objectives set in its programme. The annual activity report of the government is presented to the *Seimas* before 31 March. Following discussion of the report in plenary session, the Parliament adopts a resolution evaluating the annual work of the government. The government is currently trying to determine the best form for its annual report. Experience has shown that the report should be short and informative — it should be no longer than about 100 pages.
- Finally, the public has the right to know if, and to what extent, electoral promises have been kept. Performance indicators that are publicly announced allow the public to participate in the control of activities of public institutions.



Internal audit activity also focuses on the implementation of strategic plans. In other words, auditors pay attention not only to the regularity but especially the efficiency and effectiveness of the activities of public entities. Performance indicators that have been set out in strategic plans make it possible to evaluate if a stated objective has been reached.

Future Development

Although the introduction of strategic planning began in Lithuania four years ago, improvements still need to be made in several areas.

First of all, the advantages provided by strategic planning are not sufficiently appreciated by all public servants. A great deal of work remains to be done in the area of training of public servants at all levels, and the Lithuanian Institute of Public Administration needs to continue its efforts in organising training courses on strategic planning.

The methodology (the manual), and especially practice, has to be improved in the area of performance indicators. It is fairly easy for an institution to establish indicators that reflect its various activities. It is obviously important for the citizen to know how public money has been spent. But it is even more important for the public to know the result and especially the long-term impact of the activities of public institutions. Sometimes this is very difficult to express in quantitative terms. Indicators at different levels must constitute a logical and coherent system, which is not always the case in practice.

The Lithuanian Government recently took the necessary steps to create a legal basis for the evaluation of the yearly activities of public servants. In any event, it is necessary to reinforce the links between strategic planning, organisation of work within a public institution, evaluation of activities, remuneration and in-service training of public servants. In that way the individual responsibility of public servants would be directly linked to the commitments of the public institution. Without these elements the reform underway would be incomplete, and could not guarantee the effectiveness so sought after.

Update Dictionary

accountability: n. the quality or state of being accountable; *especially:* an obligation or willingness to accept responsibility or to account for one's actions
Source: Merriam-Webster Dictionary

accountable: adj. required or expected to justify actions or decisions
Source: Oxford Concise English Dictionary

accountability: In politics, and particularly in representative democracies, accountability (sometimes known as transparency) is an important factor in securing good governance. It constrains the extent to which elected representatives and other office-holders can wilfully deviate from their theoretical responsibilities, thus reducing corruption.
Source: Wikipedia, the Free Dictionary

accountability: the process in which A answers to B for Z (where Z has been prescribed by A and accepted by B)
Source: J. Martin, Changing Accountability Relations: Politics, Consumers and the Market

<http://www.oecd.org/dataoecd/10/58/1902695.pdf>



Accountable Civil Service

Opinions differ on how to aim for accountability

Nearly all civil service laws enacted in countries of Central and Eastern Europe in the past decade enshrine accountability as a priority policy goal. An individual of any political persuasion would probably agree on its importance. Opinions differ, however, when it comes to aiming for accountability in real administrative settings and applying its legal principles in practice. To some the notion of accountability is understood as the submission of civil servants to ministers, since their democratic legitimacy of ministers enables them to direct and manage the administration. To others the notion is understood more as the submission and loyalty of civil servants to the legal order of the country, since a democratic administration should be governed by the rule of law. To still others accountability signifies service to the citizens, because a democratic administration should be responsive to citizens' needs and demands. Those engaged in delivering public services (e.g. teachers, health care or social workers, and the police) tend to think of accountability primarily in terms of compliance with the state-of-the-art rules of the profession, which provide a kind of ethical and professional guidance for behaving properly, i.e. in an accountable way. Perhaps all of these interpretations are correct in one way or another, as each represents a valuable approach to the issue.

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This article focuses on the basic accountability mechanisms within so-called "core" civil service activities, i.e. activities dealing with the exercise of public authority and/or the management of public resources. These mechanisms constitute a framework that we refer to as administrative accountability.

Administrative accountability is both internal and external

"Core" civil service activities can be considered as "typically administrative" to the extent that the concepts of service to the citizen, responsiveness or political responsibility, while in no way absent, are less prominent from an everyday, practical point of view. Behind the notion of administrative accountability is the assumption that the administration is bound by law and that the civil servant's first loyalty is to the principle of legality as a means of developing an administration that is predictable, reliable and transparent. At the same time, embedded in this notion is the idea that in a democracy the civil service is also responsive to the policy goals set by the legitimate government in power. If accountability is to be effective and controllable, legislation must regulate precisely the meaning of accountable behaviour under such premises, i.e. with regard to both rule of law imperatives and responsibility to the government.

Any bureaucracy is hierarchically organised, which gives accountability a vertical, or internal, dimension. This internal dimension is crucial but does not constitute the only aspect of an efficiently organised public administration. In fact, the external dimension of accountability is perhaps more important, as it is clearly typical of the public administration or civil service. External accountability is based on the assumption that the administration, in view of its widespread powers, must answer to external bodies both inside and outside the administrative structures of the state, such as the parliament and the judiciary. The public administration is — and should be — the most (and best) controlled organisation in any democracy. Without this control, any administration would be open to arbitrary rule and mismanagement.

Internal and external dimensions of administrative accountability are both defined by and based primarily on legislation. Legislation clearly defines the obligations of civil servants, which are typically based on the principles of impartiality, integrity, respect for constitutional values, compliance with the legal order, and fair and respectful treatment of superiors, colleagues and subordinates. Some other obligations are more closely associated with the principles of working discipline, such as respect of the work schedule, punctuality, efficiency and effectiveness in accomplishing the specific duties of the position. On the basis of these legally established duties of civil servants, various mechanisms for controlling compliance (i.e. accountability) must be legally constructed. These mechanisms differ in terms of institutional, procedural and managerial arrangements. Some mechanisms are internal and others external; both types are indispensable for controlling the accountability of civil servants.

Internal instruments encourage and control administrative accountability

The internal control of civil servants in the fulfilment of their duties is exerted by means of a hierarchical management structure that involves not only control and discipline strictly speaking but also motivational elements. Motivation can be provided through the fair handling of the salary scheme and the offer of career advancement possibilities to civil servants. It can also be developed through the promotion of an administrative culture that defends constitutional values, such as legality, openness, transparency, efficiency, service orientation, and promotion of the public interest. In the public administration a clear preoccupation with fairness and transparency is evident in the design of methods and procedures for the application of objective-setting and performance appraisal instruments, and for the use of their results. Other motivational instruments may also appear in legislation, such as awards, prizes and public recognition of the performance of civil servants. If wisely handled, these instruments may also be useful in supporting the accountable behaviour of civil servants.

At the summit of the hierarchical management structure is the minister, who embodies both the highest administrative authority and the democratic political legitimacy of the government. In his political role, the minister is bound by the policies advocated by his party, but in his administrative role he is bound by the law. Policies or measures contrary to the law cannot be implemented. A sound management structure that holds civil servants internally accountable necessarily ensures the legal protection of civil servants against unlawful hierarchical instructions, as everyone in the hierarchy is bound by the law, including the minister. The rules guaranteeing this protection must be clear and unambiguous and provide the means for resolving any conflict situations that may arise.

Another important instrument to support and control managerial responsibility is the design of sound and effective mechanisms for ex ante financial control of public funds and for the management of public expenditure in accordance with budgetary appropriations and procedural regulations. Other control mechanisms, such as inspectorates and random sample audits, can enhance the accountability of civil servants. Obviously these instruments can only operate properly if their users are adequately protected by legislation from unlawful instructions or improper encroachment by superiors or vested interests.

Thanks to these instruments the administration can find out what is going on “on the inside”, but unfortunately they offer little help in redressing any wrongs that have already been done. The internal accountability circle is completed once decisions can be either redressed or annulled — basically through mechanisms foreseen in legislation on administrative procedures — and once any misconduct can be punished — by means of the disciplinary measures set down in civil service legislation. Disciplinary action is unpleasant but is nevertheless the last legal resort for accountability in the civil service; whenever discipline is faulty, the whole internal accountability structure falls apart.

External control institutions ensure independent scrutiny of the administration

External accountability must be carried out by bodies that are outside the organisation or institution whose performance is being scrutinised. To be effective, it is absolutely mandatory for these bodies to be independent. In most countries, the institutions in charge of external control have a constitutional status, i.e. they have first of all been established by the Constitution as independent state institutions and then further developed by legislation in the form of organic or other laws. External accountability is therefore defined by and based on legislation, which must provide precise mandates for those institutions exerting control as well as specific procedural regulations for applying control, and set clearly defined reporting and disclosure obligations for the institutions being controlled.

One of the main external control institutions is the Supreme Audit Institution (SAI), whose name and structural characteristics may differ from country to country. The SAI as a rule includes within its remit any branch of the public administration, with the exception of the judiciary and the parliament. The SAI acts ex officio within its mandate, which usually includes not only the control of legality but also the efficiency and effectiveness of managerial decisions. SAI resolutions normally take the form of reports to the parliament. The parliament can subsequently forward an issue to the competent authority for penal or disciplinary sanctions, depending on the political or financial liability of those managing the administration.

Another institution exerting control over the administration is the administrative justice system. This system represents that part of the judiciary in charge of validating the conformity of administrative decisions with the law and, when required, restoring legality by means of redress. In some countries this responsibility is exerted by courts of general jurisdiction and in others by a specialised branch of the judiciary. The workings of this system also vary from country to country. In some countries specific legislation sets out the proceedings before administrative courts, whereas in others general civil court proceedings are followed. In some countries the court can only declare an administrative act illegal, null and void based on its procedural faults, and the matter is subsequently returned to the administration for resolution in conformity with the law. Elsewhere the court can examine and decide on the substance of the litigation, thus replacing the administration as decision-maker. The administrative justice system acts only on the request of an interested party, and the review process is carefully and precisely regulated in legislation in rather formalised ways. The system issues coercive decisions that may result in individual, patrimonial, disciplinary or penal responsibility for the authorities, including civil servants, who have made wrong and unlawful decisions.



Many countries have established an ombudsman as another independent institution supporting external accountability of a national administrative system. In most countries the ombudsman issues decisions in the form of a report to parliament, which includes specific recommendations to an administrative organ rather than resolutions requiring the compliance of an administration. An ombudsman can act both *ex officio* or upon the request of an interested party, and the effectiveness of his recommendations is usually directly proportional to his reputation as holder of this office. The high prestige accorded to the office of ombudsman has been a decisive asset in carrying out reforms in legislation and improving administrative working procedures in many countries.

Internal and external mechanisms promote an accountable civil service

Achieving the policy goal of an accountable civil service, as proclaimed in most civil service laws, very much depends on the functioning of both internal and external accountability mechanisms. Managers play a decisive role in promoting internally civil servants' accountability by means of the various instruments at their disposal. But internal accountability will not suffice; easily accessible, independent and effective mechanisms must also be in place to ensure the external accountability of the administration.

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Financial Management and Accountability in Bosnia and Herzegovina

Fiscal System — Moving towards a Single Account

Bosnia and Herzegovina (BiH) is a complex state consisting of two entities: Federation of BiH (FBiH) and Republika Srpska (RS). Each entity has its own parliament, government and judicial authorities. The FBiH is comprised of ten cantons, each with its own assembly and government; there are also municipal authorities in the cantons, whereas RS has only municipalities. At the BiH state level there are institutions common to both entities: Parliamentary Assembly of BiH, Council of Ministers and other executive and judicial authorities. According to the BiH Constitution, competencies have been divided between the state and the entities (and FBiH cantons as well). In view of the high degree of decentralisation, the entities have the largest number of competencies with regard to the economy, including fiscal policy.

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This complicated structure has made it necessary to implement reforms in the fiscal policy area, and some of these competencies are being transferred from the entities to BiH common institutions. These changes will result in the creation of an indirect tax administration at state level with a single account, where revenues from customs duties, excise duties and other indirect taxes will flow in, including value-added tax (to be applied as from 2006). Funds will be distributed from the single account, according to set priorities and criteria, for external debt repayment and financing of common institutions; the remaining revenues will be returned to the entities, i.e. where they were originally collected. In the meantime, the entities will continue to collect all revenues, allocating a part for financing the state budget, in accordance with the proportion set by the BiH Constitution.

Budget System – Introducing a Treasury System of Operations

The BiH Constitution stipulates that the budget of BiH common institutions, including external debt, is to be financed from contributions of the entities in the proportion 2/3 FBiH and 1/3 RS. In addition to this income, the BiH budget is also financed from donations and the collection of administrative fees, which are currently the only source of income of the state. The budget amount is determined by the Parliamentary Assembly of BiH. Entity and cantonal budgets are financed from the collection of taxes, non-tax revenues and donations. These budgets are adopted by the parliaments of the entities (as well as cantons in FBiH) at the suggestion of the entity governments (and FBiH canton governments).

At the level of the state and the entities (and FBiH cantons), the Ministries of Finance and Treasury play the key role in budget preparation and implementation, each within its competencies. By introducing a treasury system of operations, backed up by a financial management information system (FIMS), the efficiency of financial management has significantly increased at all levels. The key functions of the Ministries of Finance and Treasury are the following:

- *Preparation of the budget*, which includes: estimation and forecast of needed funds, evaluation of individual budget proposals, elaboration of budget scenarios, drafting and comparison of the summary budget, and preparation of the draft budget. The draft budget is submitted to the relevant Council of Ministers (governments of entities and cantons) — and at state level to the BiH Presidency — for finalisation of the respective budget proposals.
- *Budget performance and budget accounting*, based on the financial management information system (FIMS), which ensures the efficient control of performance and financial reporting, including the preparation of a consolidated budget account. The system provides a general ledger and data on all types of income and expenditures, claims and liabilities, fixed assets, and other financial transactions.
- *Management of the single treasury account*, where all revenues are collected and all payments of liabilities incurred by budget-users are made. Only the Ministry of Treasury is authorised to conclude arrangements with commercial banks.
- *Management and control of the payroll system* for all employees of state institutions, which includes setting up records on employees, estimation of required funds, and payment of salaries and payroll tax.
- *Management of the total debt* and participation in negotiations on incurring new debts, issuing guarantees, and other related activities.

External Audit — Strengthening the Role of the Supreme Audit Institution

In addition to the treasury system of operations, the establishment of the function of independent external audit, embodied in the Supreme Audit Institution (SAI), has had a key role in strengthening responsibility, transparency and efficiency of financial management in BiH. In mid-2000, three SAIs were established in BiH — at the BiH state level and at the level of each entity. The process of establishing SAIs, building institutional capacities, and training staff and management has been carried out in the framework of a joint project with the Swedish National Audit Office, financed by the Swedish International Development Cooperation Agency (SIDA). The second stage of this project is now underway, and will continue until the end of 2005.

The SAIs have already carried out audits of accounts for 2000, 2001 and 2002, and the effects of these audits are visible in the considerably improved work of these institutions, the increase in transparency and the strengthening of public responsibility. Some audits have been followed by proceedings carried out by the relevant judicial bodies against officials for breaches of regulations.

In the audit report for 2002, the SAIs pointed out weaknesses in financial management, which can be classified according to several segments of the audit process, as follows:

- *Budget planning* is not at a satisfactory level, mainly as a consequence of the old habit of always planning more funds in the budget preparatory phase than are really needed, as it is expected that a decrease in funds will subsequently occur. Such exaggerated requests force the Ministry of Treasury to decrease the amounts, which disrupts some items and leads to the restructuring of most of the budget items of the institutions concerned.



- *Budget performance* has significantly improved, although the Ministry of Treasury still does not conduct high quality internal supervision of budget-users, which would ensure full adherence to Treasury instructions and other regulations.
- In a large number of institutions, particularly in larger ministries and agencies, an efficient system of *internal control and internal audit* has not been established.
- *Public procurement* is not adequately regulated, as procurement is conducted on the basis of ineffective entity regulations and on the draft law on public procurement, which has not yet been passed. If passed, this law would harmonise procurement with good practices in European countries. Recent cases of non-transparent procurement have increased suspicions of corruption.

SAIs have transmitted several recommendations to parliaments at all levels. In turn, the respective assemblies have made conclusions — or are in the process of preparing conclusions — with regard to the audit findings in question. However, parliaments have not established an adequate system of follow-up implementation of such conclusions. The Organization for Security and Cooperation in Europe (OSCE) has held seminars on this topic, with the hope of improving this process, which is a necessary condition for increasing transparency and strengthening responsibility.

The overall reform of the public sector includes several significant activities, such as the new draft law on public procurement. Other examples are the recent launch of a project to introduce systems of internal control and internal audit and the drafting of several amendments to existing audit laws to strengthen the independence of SAIs in Bosnia and Herzegovina.

The Important Relationship between Audit Offices and Parliamentary Committees

The Supreme Audit Institution (SAI) and the parliament are important, but separate, independent institutions. But they need to establish an effective and symbiotic relationship to mutually support good governance. A parliament can perform its vital oversight and scrutiny functions most effectively when it uses — and can rely on — the audit work of the SAI. Similarly, an SAI can be much more effective when its parliament provides a forum for the presentation and discussion of important audit results and acts as a potential ally by taking, or strongly encouraging others to take, appropriate corrective actions recommended by the SAI. This relationship between SAI and parliament is essential for the important process of public accountability to work well. Public accountability of the government, especially in the financial area, helps ensure the good stewardship and governance of state resources and helps the public see that they have received value for money from their taxes.

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Sigma has prepared a paper dealing with this vital relationship, together with colleagues from the SAIs of Malta (Brian Vella) and Poland (Jacek Mazur) and in co-operation with the Supreme Audit Institutions (SAIs) of the Central and Eastern European Countries and the European Court of Auditors: *Sigma Paper No. 33: [Relations between Supreme Audit Institutions and Parliamentary Committees](#)*. The paper aims to examine relations between the SAIs and their respective parliaments — in particular the audit committees of those parliaments — in order to identify good work practices and suggest ways in which those relations could be improved, to the mutual benefit of both the parliament and the SAI.

Good Practices

The Sigma paper provides two sets of recognisable good practices based on the analysis of gathered information. The first set, directed at SAIs, intends to improve their overall effectiveness and to ensure their readiness to work with the parliament and its committees. These include the following good practices:

Good Practices for SAIs

- Set and adopt appropriate auditing policies and standards, and assure that they are implemented.
- Write audit reports in a clear and concise, fair and factual manner, avoiding political statements.
- Adopt and enforce appropriate ethical standards.
- Give appropriate — but not exclusive — consideration to parliamentary concerns in setting audit priorities.
- Be selective in deciding which audit reports to submit to parliament, sending to it only those reports which clearly merit parliamentary attention and including a clear statement of why the report is being sent to parliament.
- Consider establishment of a separate unit or person to co-ordinate the SAI's contacts with parliament to facilitate communications and help assure SAI awareness of parliamentary needs and interests.
- Follow up on previous audit findings and inform parliament of any patterns of inaction on important problems.
- Avoid commenting directly on government policies but recognise that disclosure of implementation problems may raise questions about the underlying policies.

The second set of suggestions involves actions that parliament could take to enhance its working relations with the SAI and to improve its oversight of government activities. In discussing these matters with members of parliament, SAIs are cautioned to scrupulously avoid any appearance of instructing parliament on how to carry out its constitutional responsibilities. These suggestions include the following good practices:

Good Practices for Parliaments and Audit Committees

- Assure in the state audit legislation that the SAI is independent of both the government and parliament.
- Appoint the SAI head in a way that assures broad support in parliament.
- Designate a parliamentary committee (PC) to oversee SAI finances (without interference from government) and to review — but not direct — its performance.
- Specify clearly the types of audit reports to be presented to parliament but be selective and leave discretion to the SAI, where possible.
- Inform the SAI of parliamentary interests, including suggested audit topics but leave final decisions on audit priorities to the SAI.
- Require that all audit reports, unless restricted for specific reasons, be made public with a reasonable period of time.
- Because of the important role of PCs in using the SAI's work and in overseeing the government, establish rules for the operation of PCs and provide them with adequate staff support.
- Ensure that the appropriate PC takes prompt cognizance of SAI audit reports.
- PCs' meetings can be an important vehicle for gaining attention to problems revealed in SAI audit reports. To maximize their effectiveness, PCs' meetings should be open to the public and media (unless restricted for a specific reason) and should be attended by officials of the SAI and the auditee. PEC members should prepare questions for such meetings to obtain additional information, as necessary. [*Sigma Paper No. 33 includes a checklist of recommendations for organizing a parliamentary audit committee and its work.*]
- At the conclusion of PC meetings or at other times, a PC may deem it appropriate to initiate its own actions in response to an SAI audit report. To maximize their effectiveness, such actions should reflect, whenever possible, unanimous agreement among PC members. If useful, the PC should seek technical assistance from the SAI. The government should be required to respond to reports and other actions taken by the PCs and the SAI, and at the same time the PCs and the SAI should follow up the government's actions.

These two sets of good practices should help SAIs and parliaments work better together — within each constitutional mandate — to ensure that government activities are audited and scrutinised effectively and that these activities reflect good governance and public accountability.



SIGMA

Update...

Support for Improvement in Governance and Management

In the Library

(Publications/documents on Accountability Structures)

[Management Control in Modern Government Administration: Some Comparative Practices](#) (Sigma Paper No. 4, 1996)

[European Principles for Public Administration](#) (Sigma Paper No. 27, 1999)

[Relations between Supreme Audit Institutions and Parliamentary Committees](#) (Sigma Paper No. 33, 2002)

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