

## **SURVEY ON THE INDEPENDENCE OF SUPREME AUDIT INSTITUTIONS**

Name of Institution:

Country:

Name/Title of Head of SAI:

Name/Title of person/s completing the questionnaire:

Telephone:

Email:

### **1. Organisational independence**

**1/1.** Where does your SAI derive its audit mandate from?

Constitution / Fundamental law:

When did the latest modification of the Constitution / Fundamental law concerning your SAI's independence take place?\*

Organisational law:

When did the latest modification of the organisational law concerning on your SAI's independence take place\*?

\* If the Constitution / Organisational law hasn't been modified yet, when did it enter into force or was adopted by the National Assembly?

**1/2.** Does your SAI work as an autonomous organisation?

YES - Go to 1/3, skip 1/4

NO - Skip 1/3, go to 1/4

**1/3.** 'Please specify the bodies/persons your SAI is accountable/subordinated to'?

Legislative

Judiciary

Head of State

Other part of the Executive Branch – please specify

None of the above – please specify

**1/4.** As a part of which organisation (if any) does your SAI work?

**1/5.** Is your SAI independent from any other organisations during its audit activity?

YES

NO (please specify)

1/6. Which one of the following statements best describes your institution?

Single head

- Auditor General Office
- Comptroller General/Comptroller and Auditor General Office
- Other, please specify:

Collegial

- Court, Chamber of Accounts
- Board or Commission of Audit
- Other, please specify:

1/7. Does the Single head (or Collegial Body) have broad mandate to set up the organisational structure of your SAI?

- YES (i.e. the Single Head or Collegial Body itself can decide upon the organisational structure of your SAI independently without any influence from other persons or organisations, for example the Legislature)
- NO (please specify the mandate and identify who can decide)

**2. Personal / administrative independence**

2/1. Can a member of the Government, or an elected functionary of a political party be appointed as head of your SAI?

- YES, without any restriction
- YES, with the following restrictions
- NO, only after a certain period following the termination of their mandate (please specify the period)

2/2.

A) Are the Head and Deputy Head of your SAI allowed to be

	YES	NO
functionaries of an organisation financed from the national budget?		
members of the Legislature?		
members of a Local government/municipality?		
leaders of a trade union?		

If there are differences in the rules, please specify

B) Are the members of the Collegial Body of your SAI allowed to be

YES NO

functionaries of an organisation financed from  
the national budget?

members of the Legislature?

members of a Local government/municipality?

leaders of a trade union?

Your SAI does not have Collegial Body, therefore this question is not applicable.

C) Are the auditors of your SAI allowed to be

YES NO

functionaries of an organisation financed from  
the national budget?

members of the Legislature?

members of a Local government/municipality?

leaders of a trade union?

**2/3.**

A) Are the Head and Deputy Head of your SAI allowed to enter another profession beside the SAI?

YES without any restriction

YES with restrictions (please specify)

NO

If there are differences in the rules, please specify

B) Are the members of the Collegial Body of your SAI allowed to enter another profession beside the SAI?

YES without any restriction

YES with restrictions (please specify)

NO

Your SAI does not have Collegial Body, therefore this question is not applicable.

C) Are the auditors of your SAI allowed to enter another profession beside the SAI?

YES without any restriction

YES with restrictions (please specify)

NO

2/4.

A) Do the Head and Deputy Head of your SAI have legal immunity as regards their official activity?

- YES (similarly to the members of the Legislature)
- YES with certain restrictions (please specify)
- NO

If there are differences in the rules, please specify

B) Do the members of Collegial Body of your SAI have legal immunity as regards their official activity?

- YES (similarly to the members of the Legislature)
- YES with certain restrictions (please specify)
- NO

Your SAI does not have Collegial Body, therefore this question is not applicable.

2/5.

A) May the Head and Deputy Head have a familial relationship with

	YES	NO
<u>any leader or auditor of your SAI?</u>		
<u>a member of the Government?</u>		
<u>a member of the Financial Committee (if any) of the Legislature?</u>		

If there are differences in the rules, please specify

B) May the members of the Collegial Body of your SAI have a familial relationship with

	YES	NO
<u>any leader or auditor of your SAI?</u>		
<u>a member of the Government?</u>		
<u>a member of the Financial Committee (if any) of the Legislature?</u>		

Your SAI does not have Collegial Body, therefore this question is not applicable.

C) May the auditors have a familial relationship with

YES NO

any leader or auditor of your SAI?

a member of the Government?

a member of the Financial Committee (if any) of the Legislature?

**2/6.**

A) By whom is the Head of SAI is nominated?

- By Legislature
- By committee (subcommittee) of Legislature, please specify
- By Head of State
- Other, please specify

B) By whom are the members of Collegial Body of your SAI is nominated?

- By Legislature
- By committee (subcommittee) of Legislature, please specify
- By Head of State
- Other, please specify

Your SAI does not have Collegial Body, therefore this question is not applicable.

**2/7.**

A) How is the Head of SAI elected?

- By Legislature by simple majority
- By Legislature by qualified majority, please specify
- Other, please specify

B) How are the members of Collegial Body of your SAI elected?

- By Legislature by simple majority
- By Legislature by qualified majority, please specify
- Other, please specify

Your SAI does not have Collegial Body, therefore this question is not applicable.

**2/8.**

A) By whom is the head of your SAI appointed?

- By Legislature (Senate, House of representatives, other)
- By the Head of State
- By others in Executive Branch - please specify:
- By the Judiciary
- Elected by peers who are members of SAI (as in a collegial organisation)
- Other forms of nomination - please specify:

B) By whom are the members of Collegial Body of your SAI appointed?

By Legislature (Senate, House of representatives, other)

By the Head of State

By others in Executive Branch - please specify:

By the Judiciary

Elected by peers who are members of SAI (as in a collegial organisation)

Other forms of nomination - please specify:

Your SAI does not have Collegial Body, therefore this question is not applicable.

**2/9.**

A) By whom is the Deputy Head (with delegated authority in the absence of the Head) of your SAI appointed?

No Deputy/Not applicable

By Legislature (Senate, House of representatives, other)

By the Head of State

By others in Executive Branch - please specify:

By the Judiciary

Elected by peers who are members of SAI (as in a collegial organisation)

By Head of SAI

Other forms of nomination - please specify:

B) By whom are the members of Collegial Body of your SAI appointed?

No Deputy/Not applicable

By Legislature (Senate, House of representatives, other)

By the Head of State

By others in Executive Branch - please specify:

By the Judiciary

Elected by peers who are members of SAI (as in a collegial organisation)

By Head of SAI

Other forms of nomination - please specify:

Your SAI does not have Collegial Body, therefore this question is not applicable.

**2/10.**

A) Is the term of office of the Head and Deputy Head of your SAI fixed:

By law? - Please specify length of term of office:

By other means? - Please specify means and length of term of office:

If there are differences in the rules, please specify

B) Is the term of members of Collegial Body of your SAI fixed:

By law? - Please specify length of term of office:

By other means? - Please specify means and length of term of office:

Your SAI does not have Collegial Body, therefore this question is not applicable.

**2/11.**

A) Who determines the terms and conditions of the remuneration of the Head and Deputy Head of your SAI?

- Constitutional or statutory provision
- The Legislature
- The Head of State
- Others in Executive Branch
- The Judiciary
- Others - please specify:

If there are differences in the rules, please specify

B) Who determines the terms and conditions of the remuneration of the members of Collegial Body of your SAI?

- Constitutional or statutory provision
- The Legislature
- The Head of State
- Others in Executive Branch
- The Judiciary
- Others - please specify:

Your SAI does not have Collegial Body, therefore this question is not applicable.

**2/12.**

A) Under what circumstances, if any, and by whom, can the Head and Deputy Head of your SAI be removed or his/her term of office interrupted?

**Who can remove:**

**Circumstances:**


If there are differences in the rules, please specify

B) Under what circumstances, if any, and by whom, can the members of Collegial Body of your SAI be removed or his/her term of office interrupted?

<b>Who can remove:</b>	<b>Circumstances:</b>
_____	_____
_____	_____
_____	_____

Your SAI does not have Collegial Body, therefore this question is not applicable.

2/13. May an auditor participate in the audit of an organisation be provided that he/she:

	YES without restriction	YES, but only after a determined period, please specify the length	NO
_____			
worked for the auditee?			
_____			
has had any contractual connection (such as subcontractor) with the auditee?			
_____			
has performed any activity for the auditee?			
_____			
has a family relationship with any member of the management of the auditee?			
_____			

Is there any other reason besides the above stated why an auditor may not carry out the audit of an organisation objectively? Please, specify

2/14. Does your SAI have the right to recruit, promote and dismiss any member of the staff?

- YES without any restriction
- YES with restrictions (please specify)
- NO

**3. Statutory independence**

3/1. Do the auditees have the right to dispute the reports, the findings, the conclusions of SAI reports at court or any other authorities?

- NO
- YES, please specify

**3/2.** The task of your SAI is determined ONLY by its organisational and other laws?

- YES
- NO, please specify

**3/3.** Who or which organisation has the right to approve the annual audit plan of your SAI?

- Head of your SAI
- Collegial Body of your SAI
- Legislature
- Committee of the Legislature, please specify
- Other, please specify

**3/4.** Does your SAI have full discretion (or the freedom) to select issues for audit and determine the scope of its work within its mandate?

- YES without any restriction
- YES with restrictions (please specify)
- NO

**3/5.** Does your SAI have full discretion in the choice of audit approaches and methods used in its work?

- YES without any restriction
- YES with restrictions (please specify)
- NO

**3/6.** Within your audit mandate, are there any specific entities your SAI cannot audit (for security reasons, for example)?

- NO
- YES - please specify and state why:

**3/7.** For whatever type(s) of work your SAI carries out (as reported in question 3/1. above), which of the following entities does your SAI audit?

Institutions	Yes	No
Central ministries and/or departments		
Other government agencies		
State corporations / autonomous agencies		
Public enterprises		
Other, at regional level (province, state or district) – please specify type(s):		

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Private sector  
 - Bodies in receipt of public money  
 If yes, describe the amount of percentage

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Non-government, civil society  
 - Organisations or charities in receipt of public money  
 If yes, describe the amount of percentage

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Any other not mentioned above,  
 please specify

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**3/8.** In column A. below, please indicate which of the following activities your SAI is mandated or authorized to perform; and in column B. below, please indicate which of those activities your SAI actually performs. (*For each row, check one box under columns A and B, as applicable.*)

Activity	A. Is your SAI mandated (by constitution or statute) or authorized (by legislature or government) to perform this activity?		B. If you answered YES in column A.: Does your SAI actually perform this activity?	
	Yes	No	Does perform	Does not perform
A, Financial audit				
B, Performance audit				
C, Legislative compliance /regularity audits				
D, Jurisdictional control (for Courts of Accounts)				
E, Investigation type work				
F, Other activities – please specify (including pre-audit work and other direct involvement in public/government processes):				

**3/9.** Are there any restrictions on your SAI’s access to the information needed to conduct its audits?

NO

YES - please specify and state why:

**3/10.** Does your SAI decide alone on the content of its reports?

YES without any restriction

YES with restrictions (please specify)

NO

3/11. To whom does your SAI present its audit reports?

- Legislature
- Committee of legislature – please specify:
- Head of State
- Other bodies of Executive Branch - please specify:
- Judiciary Branch
- Other - please specify:

3/12. Does your SAI only report audit findings, or does it also make recommendations for improvements in its audit reports?

- Only reports audit findings
- Also makes recommendations
- Other - please specify:

3/13. Who, if anyone, audits the accounts and/or the performance of your SAI?

- No one/Not applicable
- Independent non-government auditing organisation (i.e. public accounting firms, etc.)
- Executive Branch or agent thereof
- Legislative Branch or agent thereof
- Judiciary Branch or agent thereof
- Other - please specify:

3/14. How often is the audit (specified under 3/13.) carried out?

	Financial	Performance
Annually		
2-5 years		
6 years or more		

3/15. Does your SAI have the freedom to make its audit reports available to any of the following parties?

	Yes	No	IF YES: Describe the nature of those reports:
A, Auditee			
B, The media			
C, The general public			

3/16. When can the reports be made public?

- When they are produced
- When they are considered by the Legislature (any committee of the legislature)
- Other, please specify

**3/17.** How often does your SAI release its reports?

Annually

When they are produced

Other, please specify

**3/18.** Has your SAI reported on any matters that may affect its ability to perform its work in accordance with its mandates and/or the legislative framework?

NO

YES, please specify

#### **4. Financial independence**

**4/1.** Who approves your SAI's budget?

Legislative Branch (or committee thereof)

Head of State

Others in Executive Branch - please specify:

Judiciary Branch

Other - please specify:

**4/2.** Does your SAI have the opportunity to assemble its budget?

YES

NO (Skip the 4/3)

**4/3.** Does the government (or other authority) have the right to change the annual budget appropriation of your SAI?

NO

YES, please specify

**4/4.** How is your SAI's budget financed? (the answers may be combined)

From the national budget directly

From income for services rendered

Other - please specify:

**4/5.** To what extent does your SAI manage and make decisions about spending its own budget during the year?

Fully

To a very great or great extent

To some extent

To little or no extent

**4/6.** Is the budget of your SAI determined within the State Budget as an independent Chapter?

YES

NO, please specify

4/7. Can the annual budget of SAI be reduced from one fiscal year to another?

YES

NO

4/8. In case of additional tasks, are the corresponding resources also guaranteed for your SAI to cover these tasks?

YES

NO

4/9. Is the remuneration system of your SAI independent of the remuneration system of the public sector?

YES

NO

## 5. Questions in relation to EUROSAI Strategic Plan 2011 - 2017

5/1. Has your SAI done self-assessment for compliance with the provisions of the Declarations of Lima and Mexico on SAIs' independence using available tools, e.g. from INTOSAI Working Group on Values and Benefits? (Strategic Plan 1.4.1.)

YES, please specify

NO

5/2. Has your SAI promoted or organised joint activities with national and/or regional stakeholders to raise awareness of the value and benefits of SAIs, their role and of the importance of SAIs' independence?

YES, please specify

NO

**Thank you very much for completing the questionnaire**

Please return the completed questionnaire to Goal Team 1 ([international@asz.hu](mailto:international@asz.hu) with a copy to [pfenech@ccomptes.fr](mailto:pfenech@ccomptes.fr) ) no later than **31 July 2013**.