

## Session VI

### Remarks from Vivek Ramkumar

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**Q 1 and 3: How do stakeholders perceive the role of SAIs regarding the SDGs, and what are stakeholders' expectations regarding SAIs' contributions to the implementation and review of the SDGs? How can collaboration between SAIs and civil society be strengthened in the context of SDG implementation? What specific actions could be taken at global, regional, national levels? What experiences may provide an example of enhanced collaboration?**

- We think that a robust audit system is a key bulwark in ensuring public funds serve their intended objectives of promoting national development and the achievement of the Sustainable Development Goals.
- We believe that SAIs and civil society organizations are natural partners with overlapping missions to promote accountability in the use of public funds.
- Greater engagement between SAIs and CSOs can be mutually beneficial and is also consistent with an emerging consensus among experts that improved accountability will require not only stronger state and non-state oversight institutions but also systems that promote better linkages among these institutions.
- Such engagement is particularly relevant in light of the shrinking democratic spaces around the world and the need for checks against government excesses.
- The spectrum for collaboration between auditors and civil society is very broad, and collaboration could take at least three forms depending on the comfort levels of either institution or the relevant country context.
  - SAIs can invite civil society groups to report areas that they should cover in their audits (e.g., South Korea and Argentina).
  - SAIs can directly involve civil society groups in their audits (e.g., India and Philippines).
  - SAIs can help civil society groups understand their technical audit findings and thereby enable civil society groups to demand that governments take remedial actions in line with audit recommendations (e.g., South Africa and Montenegro).
- International and regional actors have an important role to play in fostering collaboration between SAIs and civil society groups
  - Fund pilot collaborative initiatives along the lines mentioned above
  - Help SAIs overcome their fear that their neutrality and objectivity may be compromised through collaboration with civil society organizations.

**Modified Q 6: How can the information related to the SDGs produced by SAIs be better communicated and promote the achievement of SDGs?**

- The Open Budget Survey shows that there is a major transparency problem related to public sector audits.
  - SAIs need to publish their audit reports, including those related to the SDGs in a timely and accessible manner.
  - SAIs also should publish reports on actions taken by the executive to address recommendations made in their audit reports (e.g., GAO online tracker)
- Audit reports seldom receive the level of popular scrutiny that they deserve.

- Legislatures have legal authority to demand corrective action on audits but fail to do so due to partisanship and lack of technical skills on audits
- SAls find it hard to sustain media interest after a sensational headline has faded from view
- SAls tend to insulate themselves because of fears that any association with civil society will lead to charges from the government that audit findings are biased and politically motivated
- IBP is piloting an initiative to help audits achieve greater impact (the audits that will form the focus of the initiative are on development issues, including some that have a direct bearing on the SDGs)
  - Initiative will test a hypothesis that improved communication of audit recommendations and enhanced engagement between key oversight actors from within and outside government can promote action on audit findings that are currently being ignored by governments.