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United Nations Office on Drugs and Crime

## Overview of Supreme Audit Institution (SAI) Models

The following summary has been prepared based on the information contained in the Practical Guide on enhancing collaboration between Supreme Audit Institutions (SAIs) and Anti-Corruption Bodies (ACBs) in preventing and fighting corruption, which is currently being developed by UNODC.

### Introduction

SAIs involved in external public audit may be classified into the following three different models:

- (i) Westminster or Parliamentary model;
- (ii) Board or Collegiate model;
- (iii) Judicial or Napoleonic model.<sup>1 2 3</sup>

The legal tradition of a country affects the choice of the organizational model, the way the SAI is structured, and its place in the public administration structure. It should, however, be noted that these groups are not homogenous, and it is sometimes not easy to place a SAI in one of the three categories as it may have characteristics of more than one model. It should also be understood that a fourth “unofficial” model exists, the “Mixed model” which encompasses different structures and elements from across all three recognized models. A further significant variation to take into account is whether the SAI and ACB are housed in the same institution.

### 1. Westminster or Parliamentary Model

The Parliamentary model is strongly linked to the system of parliamentary accountability. The national audit office has one head, often called the auditor general, whose role may be combined with that of the comptroller general that has a control role. The SAI is an independent body that audits parliament authorizations of expenditure to the government, annual accounts of government and public bodies, and in some jurisdictions also undertakes compliance and performance audits, and reports its findings to a parliamentary body, such as the public accounts committee and to the public. Based on the report of the SAI, the parliamentary body issues its own reports and recommendations to the government. The office serves no judicial function, but, when necessary, its findings may be forwarded to legal authorities for further action. Increasingly, SAIs with a Parliamentary model can impose fines, levies or sanctions.

### 2. Board or Collegiate Model

Similar to the Parliamentary model, the college or governing board is independent of the executive and helps parliament perform oversight. The board is composed of members that are appointed by the parliament for a fixed term. By nature, decisions taken by the board are shared and consensual. The board is headed by a president, the de facto auditor general. The board’s primary mandate is to analyse government spending and revenue and reports its findings to parliament.

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<sup>1</sup> Organisation for Economic Co-operation and Development. Good Practices in Supporting Supreme Audit Institutions. 2010. <https://www.oecd.org/dac/effectiveness/Final%20SAI%20Good%20Practice%20Note.pdf>

<sup>2</sup> World Bank. Features and functions of supreme audit institutions. PREMnotes Public Sector, October 2001. <https://documents1.worldbank.org/curated/en/213671468124188306/pdf/24845-BRI-REPLACEMENT-premnote59-PUBLIC.pdf>

<sup>3</sup> Department for International Development (2004). Characteristics of different external audit systems. Policy Division Info series. [https://www.parlAmericas.org/uploads/documents/DfID\\_Characteristics\\_of\\_Different\\_SAIs.pdf](https://www.parlAmericas.org/uploads/documents/DfID_Characteristics_of_Different_SAIs.pdf)



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### **3. Judicial or Napoleonic Model**

In the judicial system, the SAI – also called court of accounts or cour des comptes – can have both judicial and administrative authority and operates independently of the legislative and executive branches. The SAI is generally an integral part of the judiciary, as such it can make judgements on government compliance with laws and regulations and ensures that public funds are adequately

allocated. In certain jurisdictions under the judicial model, the SAI acts as an independent body which supports the legislative branch in its external control functions. The court of accounts audits all

government bodies, including ministries, departments and agencies, commercial and industrial entities under the purview of ministries and social security bodies. The court of accounts may have an ex-ante control function as well as an ex-post audit function.



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	Judicial or Napoleonic Model	Board or Collegiate Model	Parliamentary or Westminster Model
<b>Authority</b>	President of the SAI (also called court of accounts or <i>cour des comptes</i> ).	The board comprises members that are appointed by the parliament for a fixed term and headed by a president who is <i>primus inter pares</i> .	In some jurisdictions, the head of the SAI is called the auditor general or president. This centralized role may be combined with that of the comptroller general that has a control role.
<b>Mandate</b>	<ul style="list-style-type: none"> <li>• <i>Judicial</i>: produces judgements on public accountants' compliance with laws and regulations.</li> <li>• <i>Administrative</i>: controls regularity, efficiency and effectiveness of public finance management.</li> <li>• New developments: <ul style="list-style-type: none"> <li>– The SAI assists the parliament in evaluating public policies;</li> <li>– The SAI certifies public accounts.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Analyses government spending and revenue.</li> <li>• Audits the accounts and examines the performance, regularity and compliance of public financial management.</li> <li>• Discusses audit findings with the audited bodies.</li> </ul>	<ul style="list-style-type: none"> <li>• Audits parliament authorizations of expenditures to the government, and annual accounts of government and public bodies.</li> <li>• Reports findings to the parliamentary body, such as the public accounts committee.</li> <li>• In some jurisdictions, on the basis of the report submitted by the SAI, the parliamentary body issues its own reports and recommendations to the government.<sup>4</sup></li> </ul>
<b>Characteristics</b>	<ul style="list-style-type: none"> <li>• Independent of the legislative and executive branches.</li> <li>• Strong independence of the members of the Court.</li> <li>• Audits all government bodies, including commercial and industrial entities under the purview of ministries and social security bodies.</li> <li>• Emphasizes ex-ante controls.</li> </ul>	<ul style="list-style-type: none"> <li>• Independent of the executive and helps parliament to perform oversight.</li> <li>• Decisions taken by the board are shared and consensual.</li> <li>• Emphasizes ex-post audits.</li> </ul>	<ul style="list-style-type: none"> <li>• Independent of the executive and helps parliament perform its oversight functions.</li> <li>• Strong safeguards to ensure the independence of the auditor general.</li> <li>• Larger focus on financial and performance audits.</li> <li>• Reports to the parliament have a lesser emphasis on legal compliance.</li> <li>• The office serves no judicial function, but, when necessary, its findings may be forwarded to legal authorities for further action.</li> </ul>
<b>Power to levy financial sanctions</b>	<ul style="list-style-type: none"> <li>• May sanction, and in some cases, prosecute individuals or entities.</li> </ul>	<ul style="list-style-type: none"> <li>• Generally, do not possess the power to sanction individuals or entities.</li> </ul>	<ul style="list-style-type: none"> <li>• Increasingly, SAs based on this model are gaining powers to levy sanctions and surcharges.</li> </ul>

<sup>4</sup> According to the “[Global SAI Stocktake Report 2020](#)” issued by the INTOSAI Development Initiative (IDI), “almost all parliaments (90%) receive reports from SAs, but a much smaller percentage (66%) report having clearly established procedures for reviewing reports.”