Characteristics of different external audit systems

Introduction

1. Accountability for the use of public funds is a cornerstone of good public financial management. Supreme Audit Institutions (SAIs) are the national bodies responsible for scrutinising public expenditure and providing an independent opinion on how the executive has used public resources. The four objectives of public sector auditing\(^1\) are to promote:

- the proper and effective use of public funds;
- the development of sound financial management;
- the proper execution of administrative activities; and
- the communication of information to public authorities and the general public through the publication of objective reports.

2. These fundamental objectives guide the work of all SAIs but several different public external audit models exist around the world. This paper gives a high level overview of the principal characteristics of the three most common systems, their potential strengths and weaknesses, and some of the implications of working with SAIs from different traditions. However, every country is different and even where a SAI broadly follows one of the three audit models, there are likely to be some national variations in its remit and the way it is organised.

The three major external audit models

<table>
<thead>
<tr>
<th>Model</th>
<th>Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Westminster model, also known as the Anglo-Saxon or Parliamentary model</td>
<td>The United Kingdom and most Commonwealth countries including many in sub-Saharan African, a few European countries such as Ireland and Denmark, Latin American countries such as Peru and Chile</td>
</tr>
<tr>
<td>Judicial or Napoleonic model</td>
<td>The Latin countries in Europe, Turkey, francophone countries in Africa and Asia, several Latin American countries including Brazil and Colombia</td>
</tr>
<tr>
<td>Board or Collegiate model</td>
<td>Some European countries including Germany and the Netherlands, Argentina, Asian countries including Indonesia, Japan and the Republic of Korea</td>
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</table>

3. The Public Financial Management and Accountability team is currently in the process of developing more detailed guidance to assist Country Offices in assessing the maturity and performance of individual SAIs and formulating pragmatic approaches to improve their effectiveness. The forthcoming guidance will address a range of issues common to all SAIs, for example, the level of statutory, financial and operational independence they enjoy, their relations with internal audit and with regional or local audit bodies, which are not covered in detail in the current paper.

**The Westminster model**

4. Under a Westminster model, the work of the Supreme Audit Institution (SAI) is intrinsically linked to the system of parliamentary accountability. The basic elements of such a system are:

- authorisation of expenditure by Parliament;
- production of annual accounts by all government departments and other public bodies;
- the audit of those accounts by the SAI;
- the submission of audit reports to Parliament for review by a dedicated committee – normally called the Public Accounts Committee (PAC);
- issue of reports and/or recommendations by the PAC; and
- Government response to PAC reports.

**Figure 1: the Westminster accountability model**
**Principal characteristics**

5. Westminster accountability systems typically have:

- a National Audit Office (NAO) with a single head, often called the Auditor General, who may be an officer of Parliament;
- all rights, powers and responsibilities vested in the Auditor General personally, rather than in the NAO as an institution;
- strong safeguards to ensure the independence of the Auditor General, for example, it may require an Act of Parliament to remove him/her; the Auditor General should be able to appoint his/her own staff and submit the NAO’s budget directly to Parliament for approval; the Auditor General should be free to decide on his/her programme of work and to report findings directly to Parliament;
- staff who have a professional financial background – accountants and auditors;
- a strong focus on financial audit and on the value for money with which audited bodies have used their resources, with less emphasis on compliance with detailed legislation and regulations;
- an active Public Accounts Committee which works closely with the NAO and can examine any and all areas of government expenditure. The Committee typically is chaired by a member of the opposition and bases most of its work on the reports of the Auditor General; and
- a mechanism, whether formal or by convention, whereby the Government is required to respond to PAC reports and state the actions it is taking to implement recommendations.

6. Under a Westminster system, the role of Auditor General may be combined with that of Comptroller\(^2\). The Comptroller function is one of control rather than audit and is performed in advance of expenditure being incurred. The Comptroller is required to authorise Ministry of Finance requisitions from central funds\(^3\) to departmental accounts. Before authorising such requisitions, the Comptroller must obtain assurance that credits are requested for purposes which have proper statutory authority and are within the financial limits approved by Parliament. Checks relating to the Comptroller function are normally carried out at a high, aggregated level and do not involve a detailed review of individual expenditure items.

**Potential strengths and weaknesses and implications for DFID support**

7. A great deal of authority is centred on a single individual, the Auditor General, making his/her position very powerful. However, the Auditor General needs to command a high level of trust among all stakeholders and must have impeccable personal integrity. There is

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\(^2\) Sometimes spelled Controller

\(^3\) Typically the Consolidated Fund and the National Loan Fund
a risk of abuse of power in the wrong hands. There may be a reluctance to concentrate so much power on a single person, particularly in states where there are general problems of corruption and misuse of authority.

8. If the integrity of the Auditor General does become a problem, the legislation governing his/her appointment should have a provision for removal. The grounds for removal normally include indictment on criminal charges or unfitness for the position. However, even where a suitable legislative provision exists, parliamentary approval (often by both chambers, ratified by the head of state) is generally required in order to actually dismiss an Auditor General. This may be difficult to obtain in a parliament that may itself be weak or corrupt and where there is little will to improve public accountability. In circumstances where the Auditor General is corrupt and national authorities cannot or will not remove him/her, careful consideration needs to be given to the extent to which it is worth working with the audit institution. Resources might be better spent trying to strengthen other elements in the accountability cycle.

9. Ultimately, the trigger for changing the Auditor General might involve some kind of major political event which provokes general political reform in the country concerned. This could be on the scale of the downfall of the communist regimes of the Soviet bloc. A major political change can also provide an opportunity to introduce a system that is less susceptible to the centralisation and abuse of power. For example, when the audit offices of Central and Eastern European states were re-established as independent entities in the 1990s, several adopted a structure where decision making power was shared by a board rather than being centred on a single individual (see paragraph 28 onwards).

10. In order to function properly, the Westminster model requires the interested, knowledgeable and active involvement of Parliament to follow up the reports and opinions produced by the Auditor General. Ultimately the legislature holds the Government to account; the Auditor General gives it the information and tools to do so effectively. If Parliamentarians, especially the PAC, do not act on the Auditor General's work, the system will not function effectively. Parliament needs to ensure that the Government responds to its recommendations and either implements them or explains why it is not doing so.

11. Where parliamentary oversight is weak, change is likely to be a challenging and time-consuming process. Members of Parliament (in developed as well as developing countries) are often more interested in the budget setting phase of parliament’s work - where they may be able to influence the allocation of resources - rather than in the more mundane work of holding the executive to account after budget implementation. There are several fronts on which weak parliamentary oversight can potentially be addressed.

- The SAI should be encouraged to strengthen its relationship with parliament, because if parliament can be made more effective the impact of the SAI will also be increased. There are numerous ways in which the SAI can help the PAC and supplement the resources it may be lacking. For example, the SAI can ensure it addresses issues parliamentarians are most interested in, it can prepare briefings for PAC members and suggest lines of questioning they might wish to pursue with audited bodies, it can ensure that it checks whether government departments have acted on the PAC’s recommendations and reports back to the PAC on failures to implement changes.
Publicity can be used as a tool, to highlight the SAI’s findings and any subsequent reports by the PAC and make it more difficult for the government not to respond to recommendations. The SAI should prioritise its findings and recommendations and make them accessible and easy to read. It should actively seek to report on ‘sexy’, high value issues – corruption, gross mismanagement, failure to deliver the services which voters are particularly concerned about – which will be attractive to members of the PAC and encourage them to act on the SAI’s reports.

Civil society can be motivated to put pressure on MPs to act, particularly if the SAI is providing high profile material that is of interest to them. For example, the Public Sector Accountability Monitor (PSAM) in South Africa is a Non-Governmental Organisation which works closely with the legislature to track the executive branch’s response to reports by the Auditor General of misconduct in the public sector. The PSAM actively follows up matters with individual departments and uses access rights under freedom of information legislation to publicise what actions have, or have not, been taken.

Support could be provided directly to PAC in the form of funding researchers or technical equipment to assist the Committee in developing lines of enquiry and preparing reports.

12. The Westminster model focuses primarily on providing an audit opinion on the annual accounts of individual public bodies – broadly whether the financial statements of the body concerned give a true and fair view of financial events in the period under review. The auditor’s opinion should thus provide a high level of assurance about what financial resources were available to the audited body and what they were spent on. The focus on financial management also lends itself relatively easily to performance audit work which considers the economy, efficiency and effectiveness with which resources were used.

13. Legality issues (ie whether expenditure was applied for the purposes intended by Parliament) and regularity issues (whether financial transactions conform to the authorities which govern them) are addressed as part of the audit of the financial statements but normally have a lower profile. If the attention given to these areas by the SAI seems insufficient, it should be relatively straightforward to increase the audit effort spent on them through well-designed technical assistance or training.

The Judicial Model

14. Under this model, the SAI is an integral part of the judicial system operating independently of the executive and legislative branches. It is likely to have only a limited relationship with the national Parliament. A key aspect of judicial accountability systems is that relevant government officials are normally held personally liable for the sums involved should an unauthorised or illegal payment be made. In addition to the SAI’s judicial role, a complementary high level system of parliamentary accountability for public expenditure is normally in place.
15. The basic elements of a judicial system are:

- at the national level, Parliament authorises public spending in the annual budget;

- Ministry of Finance officials, based in line ministries and other bodies, act as public accountants. They are responsible for the proper expenditure of funds and for drawing up the annual financial statements of the spending body;

- the Ministry of Finance normally plays an active role both in setting rules for public accountants and other officials to follow and in checking that these rules are being complied with. It may exercise a strong ‘internal audit’ role, in the sense that auditors from the Ministry of Finance are internal to government as a whole, even though they are external to the body being audited;

- the SAI audits the annual financial statements prepared by public accountants. Often the SAI is empowered to audit several years of accounts simultaneously, rather than auditing every set of financial statements, every year. SAIs frequently therefore adopt a cyclical approach to their work, particularly for smaller and lower spending entities;

- the SAI judges the legality of the public accountant’s actions and can either:
  - ‘discharge’ - the public accountant from further liability if it is satisfied that the transactions are legal; or
  - impose a penalty where illegal transactions are found to have occurred; and
• at the end of the budget period, the Ministry of Finance draws up the State Account, reporting on public expenditure as a whole. The SAI normally presents a report on the State Account to Parliament, drawing on its findings from the audit of individual public accountants as well as wider analytical review procedures. Parliament can rely on this report in granting a ‘discharge’ of responsibility to the government for the year if it is satisfied with the way the government has managed public funds in the year.

16. The SAI in a judicial system is normally known as the Court of Accounts (or Audit) and is generally a self standing Court dealing only with financial matters. Less commonly, it may be part of the Supreme Court, and is then normally known as a Chamber of Accounts. A Court of Accounts generally enjoys a higher profile and a greater degree of autonomy than a Chamber of Accounts.

17. The key features of a judicial audit model are:

• the SAI is a court and its Members are judges who can impose penalties or corrections on audited officials;
• there are strong safeguards over the independence of the Members of the Court who are usually appointed for a non time-limited term until a fixed retirement age;
• the Court normally selects a Member to act as its president on a first among equals basis. However, all members have independent judicial status and the authority to rule on the cases in front of them;
• the main focus of the audit work is to verify the legality of the transactions which have taken place;
• professional staff in the SAI tend to have legal rather than accounting or auditing backgrounds;
• there is often no Public Accounts Committee in the national Parliament as the detailed task of holding officials to account is carried out by the Court; and
• there is limited follow up of the Court’s reports by Parliament.

18. There can be variations from one country to another within the broad judicial model described above. The most noteworthy is that in some countries - particularly Portugal, Italy and their former colonies - the SAI may have an ex ante control function as well as an ex post audit function. This means that the SAI is responsible for checking and giving prior approval to certain types of public expenditure. The ex ante function is normally carried out by a separate court or division within the SAI and in contrast to the Westminster model, usually involves a more detailed level of checks.

**Potential strengths and weaknesses and implications for DFID support**

19. Judicial systems have a highly formalised system of checks and balances which work well in a situation where the key players fully understand their roles, carry them out with integrity and have the training and knowledge required to fulfil their duties. However, the
system is inherently complex and can be difficult to operate effectively if there is limited human capacity (in either numerical or knowledge terms) or a lack of other resources. In such circumstances, controls may be applied mechanistically, or not applied at all.

20. If there is a lack of resources within a financial management system as a whole, the SAI will be only one of the bodies affected by a lack of capacity and long term reform across the whole system will be required. However, there are some short to medium term options which could be helpful in improving the effectiveness of the audit institution and its contribution to the wider reform process. These include:

- focusing available resources on the most important areas of the audit field (typically the highest spending line ministries, the sources of public revenue and areas that traditionally carry a high risk, such as procurement) and giving the audit and judicial processes for these areas priority in the SAI's work;
- adopting a systems based approach to the SAI’s audit work. Thus, in addition to checking the legality of individual transactions, the SAI also maps out and tests the controls within the public financial management system, in order to identify where blockages are occurring and what is not working properly and make appropriate recommendations. The SAI’s work thus contributes positively to making the system more workable rather than simply reporting on and penalising breaches of the existing legal requirements; and
- developing self-sustaining internal training programmes for SAI staff, to spread and deepen the knowledge base within the audit institution.

21. Judicial systems traditionally concentrate on compliance with detailed rules and regulations to ensure that money has been properly spent. However, there is often less focus on wider financial management issues relating to the economy, efficiency and effectiveness of expenditure. There is a risk of failing to see the bigger picture of how well resources are being used.

22. The focus on compliance can be a strength in a situation where other financial controls are weak as it provides comfort that resources are being managed in conformity with existing regulations. If a developing audit institution can do this effectively, it provides a good foundation to build on, with the next logical step being to consider whether resources are being used economically, efficiently and effectively, as well as legally. Targeted technical assistance could assist the audit institution to introduce these elements of performance audit into its work.

23. In a judicial system, the relative lack of parliamentary involvement can have the effect of reducing the openness of the accountability process. There may be little public debate on the Court’s findings and limited public holding of officials to account. Discharge hearings of the Court of Accounts may or may not be open to the public and press, but in practice individual hearings tend not be widely noticed by the outside world.

24. There may be various ways of opening the system up to greater public scrutiny. For instance, SAIs normally provide an annual report on the implementation of the state budget to Parliament, which is publicly debated. The SAI could ensure that this report is drafted so as to highlight matters most likely to be of interest to parliamentarians and simultaneously
seek to publicise its work to a wider audience. The SAI may have the option of presenting additional reports to parliament throughout the year, which again could be used to publicise its work. If such an option does not exist, it might be possible to introduce it through new legislation.

25. The SAI is likely to have the discretion to open up its judicial hearings to the press and public and should be encouraged to do so. Cases where wrong-doing has been detected and corrected by the SAI could be publicised to highlight the value of its work and, by extension, to support the adequate resourcing of the SAI to deliver its mandate.

26. Under a standard judicial system, the financial penalties imposed by the Court of Accounts should flow back to the departmental or central government budget and not to the Court itself. However, there are examples where the system has been distorted allowing all or part of the financial penalties to flow to the Court. This presents a clear conflict of interest as the Court stands to benefit from its own decisions and the impartiality of its judgement can be compromised. There is a potential for misuse of power and the reputation of the accountability system is put at risk.

27. The underlying causes of such a situation need to be understood. For instance, if the SAI lacks sufficient financial resources to meet its operational requirements, it may be using income from court judgements to supplement its resources. It may even be rewarding staff with bonuses for finding and proving wrong-doing by the audited body to ameliorate generally low pay scales. Ideally the situation should be tackled by providing the SAI with adequate resources, so that there is no need for it to rely on imposing financial penalties as an income stream. This of course will be easier said than done. The whole issue of how the SAI sets its budget and how it is approved (directly by parliament or through the Ministry of Finance) and how, when and at what level funds are actually disbursed to the SAI will need to be considered.

Collegiate or Board model

28. Under the collegiate system the SAI, has a number of members who form its college or governing board and take decisions jointly. Collegiate audit bodies normally are part of a parliamentary system of accountability. Reports and opinions agreed by the college are submitted to Parliament, where there is usually some form of Public Accounts Committee to act on them. Collegiate bodies do not have judicial functions. The basic structure of the accountability model is thus similar to the Westminster model, with the key differences being in the internal structure of the audit institution.

Principal characteristics

29. Collegiate SAIs typically have:

- a governing board consisting of the members of the college and headed by a President;

- depending on the size of the office, there may be a series of colleges or sub-committees each having the power to decide on the audit matters within their area of responsibility. There is usually also some sort of appeals committee to review contested decisions of individual colleges;
• members normally have considerable freedom in determining their working methodologies and there may be a variety of audit approaches between different colleges within the same institution;

• members of the college are normally appointed for a fixed term of office by a vote of Parliament, with their period in office often being limited to a maximum of two terms;

• the focus of the SAI’s work – financial or legal – is less influenced by the fact that it is a collegiate institution, than by the general legislative and historical context of the country it operates in; and

• the professional background of staff varies to reflect the SAI’s main audit focus.

Potential strengths and weaknesses and implications for DFID support

30. Decision making power within the SAI is shared and work is carried out on a consensual basis. The system is generally inclusive and can accommodate a range of viewpoints. In a weak financial control environment, a collegiate system provides checks and balances against the misuse of authority by a powerful individual within the SAI itself. However, the decision making process can be slow and cumbersome.

31. A relatively slow decision making process might be a price worth paying for a balanced, inclusive audit system. For example, countries with a strong federal tradition or those which have experienced significant ethnic division or conflict, might find many benefits in having a SAI which reflects a range of viewpoints. Having said this, there can be scope for rationalising and speeding up procedures in any system, and techniques such as process re-engineering, could be adopted in situations where the speed of decision making is perceived to be a problem.

32. The method of appointing of Board members is a potential area of weakness in a collegiate system. Common problems include:

• issues to do with the length of Board members’ appointment - terms can be too short to allow members to achieve very much; or too long, encouraging stagnation;

• in cases where one political party has a dominant position in Parliament, it may exercise excessive influence over who is appointed to the Board of the SAI, thus reducing the independence and objectivity of the SAI in carrying out its work;

• a loss of corporate knowledge and leadership when Board members change – this problem will be exacerbated if the appointments of all members are renewed simultaneously; and

4 Process re-engineering involves the fundamental review and redesign of an organisation’s work processes to maximise efficiency. See DFID’s Promoting Institutional and Organisational Development: a Source Book of Tools and Techniques for further guidance.
the term of SAI Board members may coincide with the parliamentary term – ie the Board changes each time there is a General Election. This is not a common situation but where it does occur, it increases the risk of the SAI being subject to political influence.

33. Although the needs of individual countries will vary, in general, it is desirable that the appointment of Board members is for a period longer than the term of a single Parliament; that individual appointments are staggered, rather than the Board being appointed en masse (for example, one third of the Board could be replaced every three years); and that there is scope for Board members to be reappointed, at least once. As the procedures for appointing Board members are normally specified in legislation, any such changes are almost certain to require a change in the law.

34. Depending on the degree of autonomy assigned to individual colleges or members, there can be a diversity of audit approaches within the same institution and the college as a whole may not speak with one voice. This can make relations with audited bodies and other stakeholders difficult and could raise concerns about the quality and consistency of the SAI’s work. The sharing of management responsibility among members of the college can exacerbate tendencies to ‘empire build’ within the audit institution.

35. Resolving issues in this area needs to be handled delicately as moving to a common methodology could be seen by members of the SAI to threaten their independence to act. An approach whereby the audit body is benchmarked against international standards of best practice (which would include the use of common audit standards within a single audit organisation) might be a diplomatic way of addressing the problem. Some form of peer review, involving senior, respected figures from other international SAIs might also be appropriate.

36. As in the Westminster model, the interested, knowledgeable and active involvement of Parliament is necessary for a collegiate SAI to achieve its full potential. Similar approaches to those described in paragraph 11 could therefore be adopted.

Other issues

37. Beyond the three main external audit models explored in this paper, two other issues are worth considering. Firstly in some countries, an independent external audit institution may not actually exist. Secondly, countries may have an external audit system which for historic reasons incorporates elements from more than one model of financial accountability.

Lack of an independent external audit institution

38. It is possible that a country may not have any external audit function at all - a situation most likely to occur in non-democratic, unaccountable regimes where power is centralised within the executive branch.

39. Alternatively, an ‘external auditor’ may exist but be part of the executive rather than independent of government. Typically an audit body of this type is located in the Ministry of Finance. The degree of operational independence of an executive based-external auditor can vary hugely. For instance, until 2003 the Swedish SAI was part of the Ministry of Finance, its head was appointed by the government and its budget agreed by the Ministry of
Finance. However, the SAI had complete freedom to choose the subjects it wished to audit, its staff operated independently of the rest of government and its reports were freely available to the public. Not all executive based auditors enjoy such freedom and a centralised system greatly increases the risk of the audit institution being subject to government influence or outright government control – a situation that occurred throughout the Soviet bloc in the communist period.

40. The weaker the general financial management environment in a country the greater the risk of government control becomes. Centralised systems normally lack transparency. Even where the audit body produces critical reports, they are generally addressed to the government which can easily ignore them. They may not be made available to Parliament or the public. There is a lack of public knowledge about the system and trust in it.

41. An independent external audit institution is a desirable element of the PFM system and, at least in the long term, it is something that donors should support. However, before rushing in with a standard model based on one of the major existing systems, careful analysis of the current system and traditions of the country needs to be undertaken. In particular, consideration needs to be given to what is working within the existing system, what is not working and how an independent SAI could best build on what is there already. Even if the existing audit body is not fully independent of the government, it may be operating in reasonably autonomous way and there may be elements worth preserving.

**Overlapping audit models**

42. A country’s SAI, and indeed its overall system of financial accountability, may incorporate elements of different systems which can be incompatible and ineffective. This is not uncommon in developing countries where, for example, a basic model of accountability and audit introduced during a period of colonial rule may have been altered by the intervention of donors offering technical assistance to follow different models or subverted by periods of undemocratic rule when power was centralised. The overall system may thus be incoherent and function poorly, with duplication of effort in some areas and gaps in others. There are likely to be strong pockets of vested interests seeking to protect their particular approach against the encroachment of other parts of the system.

43. This is potentially one of the most difficult situations to resolve and will probably have ramifications extending well beyond the SAI itself. Substantial changes may be needed to make the PFM system more coherent, including the abolition of existing bodies if they are performing incompatible or overlapping functions. While donors can help with a detailed situational analysis to assess problems and suggest technical solutions, successful change will depend upon a government-led reform programme, that deals with those who lose out as a result of change as well as those who benefit.
## Summary

<table>
<thead>
<tr>
<th></th>
<th>Westminster</th>
<th>Judicial</th>
<th>Collegiate</th>
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<tbody>
<tr>
<td><strong>Background information</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SAI</td>
<td>National Audit Office</td>
<td>Court of Accounts/Audit</td>
<td>Board of Audit</td>
</tr>
<tr>
<td>Head of organisation</td>
<td>Auditor General (one person)</td>
<td>Senior judge (selected by other members of the Court)</td>
<td>President of the Board</td>
</tr>
<tr>
<td>Period of appointment</td>
<td>Normally fixed number of years but can be indefinite</td>
<td>Indefinite with a set retirement age</td>
<td>Fixed number of years</td>
</tr>
<tr>
<td>Main audit focus</td>
<td>Financial audit</td>
<td>Legality audit</td>
<td>Variable</td>
</tr>
<tr>
<td>PAC?</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Judicial function?</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Background of SAI staff</td>
<td>Financial – accountants, auditors</td>
<td>Legal – lawyers</td>
<td>Variable</td>
</tr>
<tr>
<td>Follow up of audit work</td>
<td>Reports to PAC; PAC holds hearings and issues its own reports</td>
<td>Court imposes penalties or grants discharge</td>
<td>Reports to PAC; PAC holds hearings and issues its own reports</td>
</tr>
</tbody>
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### Potential strengths and weaknesses

<table>
<thead>
<tr>
<th></th>
<th>Westminster</th>
<th>Judicial</th>
<th>Collegiate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Centralisation / decentralisation of authority within the SAI</td>
<td>Power centralised on one person - can be used to make a difference in the right hands, risk of abuse in the wrong hands</td>
<td>Greater division of responsibilities between members of the Court but each has great power in their area of responsibility</td>
<td>Most inclusive decision making process and sharing of power but risk of being slow and cumbersome</td>
</tr>
<tr>
<td>Susceptibility of SAI to political influence</td>
<td>Theoretically low as AG’s relationship is to the whole legislature, not the government and it is very difficult to remove the AG.</td>
<td>Theoretically low as members are judges, and are normally appointed for an indefinite period.</td>
<td>Could be a problem, depending on term of appointment and arrangements for appointing and removing College members.</td>
</tr>
<tr>
<td>Openness / transparency</td>
<td>Link with PAC should make the audit process transparent</td>
<td>Risk of a lack of transparency if Court hearings are not open or issues are not debated by Parliament</td>
<td>Link with PAC should make the audit process transparent</td>
</tr>
<tr>
<td>Ability to enforce audit findings</td>
<td>Dependent on effectiveness of PAC</td>
<td>Self-enforcing, but, in practise audited bodies may ignore Court’s rulings with little effective sanction</td>
<td>Dependent on effectiveness of PAC</td>
</tr>
</tbody>
</table>

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