

# INTOSAI Supervisory Committee on Emerging Issues COVID-19 Expert Group

## Openness of SAIs and Ensuring Inclusiveness in Emergency Conditions

September 17, 2020 online meeting

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Full video of the session is available [here](#).

### SUMMARY

The COVID-19 Expert Group initiative within INTOSAI Supervisory Committee on Emerging Issues held its third webinar on September 17, 2020 which explored the topics of SAI openness and ensuring inclusiveness in emergency conditions.

The audience of the event was comprised by more than 150 representatives from 66 SAIs. Presentations were delivered by SAIs Brazil, Russia, USA and INTOSAI Development Initiative.

The reports and comments by the speakers presented a broad range of views and perspectives on the topics of the discussion supported by real-life examples and experience both during and before the pandemic.

Namely, the idea of inclusiveness found reflection in the context of SAI engagement with its own employees, especially valuable during the current crisis. Another perspective examined inclusiveness as a focus of traditional audit work and embracing the Leave No One Behind principle as one of the main guidelines of the SAIs core business.

Moreover, the discussion covered examples and the need for inclusiveness across the INTOSAI community, as the support from the international community and other SAIs has becoming increasingly necessary to assure the continuity of operations of some SAIs during the pandemic.

Separately, the meeting centered upon the concept of openness which ranged from general guiding principles regarding the work of government agencies and SAI communication strategies to particular examples of making the audit results known to general public and stakeholders. The speakers discussed some problems resulting from broad citizen engagement and shared their experience in ensuring accountability and transparency in the pandemic conditions.

Traditionally, the discussion was preceded by an overview of the work being developed by the Supervisory Committee on Emerging Issues and this time focused on the results of the survey completed throughout the INTOSAI Community on SAIs response to the pandemic.

70 countries responded to the questionnaire, which provided a rather representative image of what had been going on in the audit world during the previous 6 months. Namely, it has become apparent that establishing a strategic approach to audit, using IT instruments and open data resources for auditing practices, promoting inclusiveness and building remote auditing capacity turned out of special relevance for a wide range of INTOSAI members. On the other hand, it could have been observed that a great number of SAIs provide little or no access to relevant information on official pages, meaning that other matters, such as security or safety of staff, prevailed over the concept of openness.

The questionnaire was developed in the context of the International Observatory on government and SAI initiatives in relation to COVID-19, developed in collaboration with SAI Peru and available on a special [webpage](#).

The Observatory provides a systemic overview of the measures adopted by governments and SAIs all over the world with regard to the pandemic. These are represented on an interactive map, structured by INTOSAI regions. Choosing a particular initiative allows to evaluate how often it has been implemented in other countries.

The Observatory also features a collection of research and publications on COVID-19 by SAIs, government agencies and international organizations, as well as a selection of links to external websites created by SAIs in view of the pandemic.

Furthermore, this joint and collaborative initiative provides a communication channel to update all the information should any INTOSAI member find it necessary.

## **SPEECHES AND PRESENTATIONS**

### **Auditing Transparency and Transparent Auditing**

Mr. Pavel Demidov, Director of the External Communications Department,  
Accounts Chamber of the Russian Federation

We do our audit for the public. This is the value for the citizens that we create. Our communication policy is aimed at giving as much transparency and knowledge to the citizens as possible.

However, we should distinguish between two sides of openness. It is about inside and outside aspects of transparency. Accounts Chamber of the Russian Federation (ACRF) is aimed at making the system of public administration more just, more open, we support the idea of open government. At the same time, we speak about SAIs that must be transparent as a benchmark. We should set an example and follow it ourselves.

We published the first report “Open Government Auditing in Russia” in 2019 based on OECD methodology including 3 dimensions – open information, open data and open dialogue – and 4 parameters. Further steps included such projects as “[spending.gov.ru](https://spending.gov.ru)”, “Construction in progress performance dashboard”, and report on “Openness of public information systems”. The July 2020 report “Open Government Auditing in Russia” included 3 dimensions and 7 parameters.

Only 5% of ministries and 4% of other government bodies on the federal level in Russia were characterized by high level of openness. Almost half of ministries and more than half of government agencies showed low level of openness.

In order to make its work fully transparent for the public, SAI Russia started a public survey. 10% respondents admitted to never have heard about the SAI, and only 18% named the correct functions.

# ACRF Public Survey for Communication Strategy



This survey was used as the grounds for our communication strategy, based on a simple, marketing logic. We defined target audiences, communication products, channels and key messages. Our communication is open, proactive and friendly, and we always ask for feedback. This example shows to public officials how a very conservative public body can transform to the contemporary logic of public government.

And this strategy worked brilliantly during the COVID-19 period. This is the pandemic situation, people want to have information, they started to rely on the information SAI Russia provides to them. And that is the root of the success here: it is not a PR mission; it is the idea of providing a value for our citizens in the form of information because that's what they value us for.

The presentation is available [here](#)

## Leave No One Behind - SAI Contribution to 'Build Back Better'

Ms. Archana Shirsat, Deputy Director General, Professional and Relevant SAIs Department, INTOSAI Development Initiative (IDI)

People are not affected in the same way by the pandemic. As some sit in nice homes being able to work on the Internet, and having a job, we cannot even imagine the plight of hundreds of people who have lost jobs, who don't know where their next needs are coming from, who don't have water to wash their hands, those who do not have access to public healthcare systems.

The UN is constantly sending messages that the most vulnerable groups are the hardest hit by the pandemic. Moreover, when people become vulnerable on one count, they face a number of other vulnerabilities. Understanding these intersections is becoming key and important in any audit.

IDI has been exploring a bit on how SAIs can contribute to Leave No One Behind (LNOB) concept, especially in the audit work that they do. ISAM is an IDI's SDG audit model in which SAIs can build in inclusiveness and LNOB considerations throughout the audit process.



This is a consideration which you should have in your audit portfolio – are you selecting topics which reflect on the concerns of those left behind, and those vulnerable and marginalized. You can make a very conscious effort to select these kinds of topics.

Hearing voices from those who are marginalized becomes very key, so how you bring those voices and concerns is also a consideration.

When you visualize your audit impact, we recommend that you don't do that generically, but very specifically as related to what impact your audit will have on those left behind in that specific subject area that you are auditing.

The question is how do you bring real-life experience in your audit discourse, so that you really understand the issue that people are facing. You would need to think of tools and means of doing this.

Inclusive audit objectives should be set which raises a series of questions. Are you specifically right in audit objectives and audit questions that will make you examine the concept of LNOB? Is the dataset that is available inclusive? Is it giving you enough data to make those conclusions?

In terms of what we are doing at the IDI level, we have a new IDI gender strategy which is going to be discussed with stakeholders before approved by our board.

We are very committed to mainstreaming gender and inclusiveness to all the work that is being done. We advocate for gender and equality. And we are looking for partners to take forward inclusiveness and gender agenda.

In audit terms we support launching audit of transparency, accountability and inclusiveness of use of emergency funding for COVID-19. We will send invitations to all SAIs if they want to participate in such an audit.

Another audit which we are supporting in these COVID-19 times, is this audit linked to SDG 3.d, which is an audit of strong and resilient national public health systems. We want to see a more equitable access to public health systems and prioritization of vulnerable sections, e.g. women, people with disabilities, the poor, etc.

In responding to the pandemic, we are building a framework which has 4 elements, including audit education, audit social learning, other resources and on the job support for the audit itself.

The presentation is available [here](#)

# Brazilian SAI's Approach to Oversight Government Measures in Response to Covid-19 Crisis

Mr. Tiago Dutra, Head of the Department for Tax, Pension & Welfare, Federal Court of Accounts of Brazil

At the beginning of April SAI Brazil approved a special plan to oversee government measures in response to COVID-19 based on a special mission and values which would guide audit teams during this time. This mission is assisting the Brazilian government to respond to the COVID-19 crisis. To do so SAI leadership established certain principles, aimed at increasing timeliness with monthly reports, reducing burden on auditees with less meetings and working remotely using data analysis.

Since then we have launched 31 audits and 81 investigations. The audits comprehend several public policies, including health, social protection, budget issues, education, infrastructure and many others. Most of the ongoing audits are related to budget expenditures, but there are others related to tax measures, credit measures and regulatory measures.

The data panel offers an overview of everything related to the program Coopera. That's the brand of this special plan and it reinforces the idea of cooperation. Citizens can access each engagement by policy, government department, and also by SAI department.

**Data visualization of TCU's engagements**

**Filters**

- Each policy
- Each Government department
- Each engagement
- Each TCU's department

The dashboard displays the following metrics:

- Total de processos: 124
- Acompanhamentos: 31
- Representações: 81
- Outros: 11

**Processos por Temas**

A radar chart shows engagement across various themes. The legend includes: ADMINISTRAÇÃO, AGRICULTURA, ASSISTÊNCIA SOCIAL, CIÊNCIA E TECNOLOGIA, COMÉRCIO E SERVIÇOS, COMUNICAÇÕES, CONTRATAÇÕES PÚBLICAS, EDUCAÇÃO, ENERGIA, FINANÇAS PÚBLICAS, PREVIDÊNCIA SOCIAL, SAÚDE, SISTEMA FINANCEIRO, TECNOLOGIA DA INFORMAÇÃO, TRABALHO, and TRANSPORTE.

**Processos por Assunto**

Assunto	NP do processo	Ação
Para atendimento do despacho do Ministro Aro Arns, proferido em 24/08/2020 no TC 016.867/2020-3, item 4.8, alínea a, determinando a	029.592/2020-	
Para atendimento do despacho do Ministro Aro Arns, proferido em 24/08/2020 no TC 016.867/2020-3, item 4.8, alínea b, determinando a	029.594/2020-	
Objeto do processo Licitação: 10/2020 - Registro de preço para possível futura aquisição de ANESTÉSICOS DIVERSOS - COVID-19.	028.31/2020-9	
Objeto do processo Licitação: 0082/2020 - Credenciamento de jornal emissores de televisão com canal aberto, e rádios, que sejam	029.066/2020-	
Averiguar e opor-se as transferências de recursos financeiros efetuadas pelo governo federal em favor de estados, do Distrito	028.230/2020-5	
Acompanhar e facilitar a adoção das relevantes e essenciais medidas preconizadas pelo Excm. Ministro Luis Barroso no decidido	028.18/2020-0	
Objeto do processo Contrato: 07/2020 - Disponibilização da rede estadual de saúde pública de 60(sessenta)novos leitos hospitalares	028.105/2020-6	
Averiguar e opor-se as transferências de recursos financeiros		

In social protection almost all resources have been distributed by means of emergency cash transfers, so called corona-vouchers. From April to December 67 mln people have been receiving vouchers to help them survive during this crisis, which is around 40% of all Brazilian families.

After health and procurement, overseeing social protection is the biggest effort of SAI Brazil. We designed two ongoing audits, one investigation and one data panel. To do so, we allocated 12 auditors, 6 of them are data analysts. We established partnerships with different stakeholders including auditees, the federal internal audit authority, the federal police and the federal prosecutors.

Based on this approach SAI Brazil revealed that 9,6% of beneficiaries should not receive corona-vouchers, which represent more than 6 mln people and around 6 bln USD. This is just an estimate. We could not detect all improper payments because of weaknesses in government databases and also because of the level of informality in the Brazilian job market.

Using data analysis, we detected 1% of improper payments directly, which represent more than 600 thousand people and more than 640 mln USD. We also estimated 3 mln people who should be beneficiaries of the program and are not. This represents around 5% of total 67 mln people receiving corona-vouchers. Finally, we checked credibility of data, and we found 12 mln people in government database beyond Brazilian total population, probably because deceased people IDs were not deleted.

From these findings we provided more than 15 recommendations, the main being to stop paying wrong beneficiaries, review eligibility monthly, to develop an easy way to get reimbursement of improper payments, to include more databases to check eligibility, to include new approaches to get applications to the benefit.

The presentation is available [here](#)

# Coronavirus Oversight: U.S. GAO's Comprehensive Audit Response to the Covid-19 Pandemic

Ms. Kate Siggerud, Chief Operating Officer,  
United States Government Accountability Office

GAO is doing a broad and comprehensive review of the Government's response to the corona-virus public health and economic crisis. As part of this effort we will also be reviewing the aid the government has provided to individuals, including cash payments, benefits to those people who have become unemployed, and help provided with food and housing.

GAO's work will also be providing information on indicators of progress in public health and progress in the economy. And we are using the concept of inclusivity and choosing the indicators to feature in our reports.

In order to communicate the results of its work, the GAO created a special web page at the beginning of the coronavirus crisis, and has added new reports and materials to it over time.

We made available GAO's past work on related issues, things like lessons learned from government responses to disasters, emergencies and economic downturns and recessions. We also included new reports. We have about 30 new reports specifically on COVID-19. This includes 7 testimonies by GAO executives before committees of our Congress, "Spotlights" explaining the science of the virus itself, vaccines and social distancing. And we have a blog highlighting specific reports and themes related to the virus.

As we do every year, we are issuing our annual performance and accountability report for fiscal year 2020, and that will include financial benefits resulting from GAO's work, other benefits from our recommendations, the extent to which our prior recommendations are being implemented. And, of course, we will also be very transparent about any effect that our working now in response to COVID-19 has had on our operations or our productivity.

We have continued our programs that assure the inclusive and equitable approach to our own hiring, training and rewarding staff, we continued our events focused on diversity and inclusion, we developed a number of programs to support our staff dealing with

personal and family challenges related to the COVID-19 crisis, including allowing for an additional leave, helping them to organize their remote work, and providing counseling services. And then we have had frequent communication with our staff through meetings and surveys.

## INTERNATIONAL ENGAGEMENT



<p><b>GAO APPROACH</b></p> <p><i>GAO's approach to international engagement during the pandemic illustrates our commitment to inclusiveness and support to our international colleagues facing the greatest difficulties.</i></p>	<p><b>INTOSAI PFAC COVID-19 INITIATIVE</b></p> <p>The U.S. Comptroller General established a short-term, informal COVID-19 Initiative within INTOSAI's PFAC, which will transition to a longer-term SCEI initiative led by Chairman Kudrin of the Accounts Chamber of the Russian Federation.</p>	
<p><b>INTOSAI PANDEMIC RESPONSE</b></p> <p> In April and July, the U.S. Comptroller General held virtual meetings with PFAC members, interested SAs, and INTOSAI regions to help plan &amp; execute INTOSAI's pandemic response.</p>	<p><b>INITIATIVE FOCUS</b></p> <p> Maintaining continuity of operations</p> <p> Sharing practical, technical and audit related information</p>	<p><b>INITIATIVE WEBSITE</b></p> <p> <a href="https://intosaicovid19.org">intosaicovid19.org</a></p> <p> Resources include links to each area of focus</p>
<p><b>INTOSAI FUNDING SUPPORT</b></p> <p> PFAC developed a plan to distribute surplus INTOSAI funds to assist SAs with continuity of operations. Program soon to be implemented with IDI and INTOSAI GS support.</p>	<p> Developing high-level lessons learned document for external stakeholders</p>	<p> Since its launch, 3,500+ visitors accessing more than 13,700 pages</p>

GAO's approach to international engagement during the pandemic illustrates commitment to inclusiveness and support to international colleagues facing the greatest difficulties. The U.S. Comptroller General established a short-term, informal COVID-19 Initiative within INTOSAI's PFAC, which will transition to a longer-term SCEI initiative led by Aleksei Kudrin, Chairman of the Accounts Chamber of the Russian Federation. In April and July meetings were held with PFAC members, interested SAIs and INTOSAI regions to help plan and execute INTOSAI's pandemic response.

This initiative has focused on maintaining the continuity of operations within INTOSAI and also assisting individual SAIs in maintaining their continuity of operations, sharing practical, technical and audit related information across INTOSAI members, and developing high-level lessons learned document for external stakeholders, such as the United Nations and the World Health Organization.

PFAC developed a plan to distribute 700 thousand euros of surplus INTOSAI funds to assist SAIs with continuity of operations which can be implemented in cooperation with IDI and INTOSAI General Secretariat.

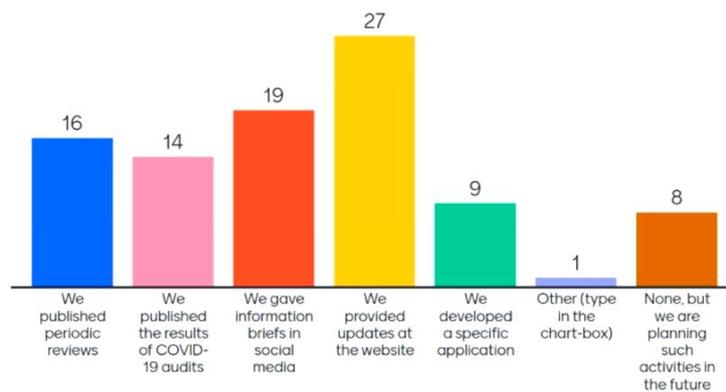
The presentation is available [here](#)

## SURVEY RESULTS

The audience was asked to describe the experience of their SAIs regarding the ways used to inform stakeholders about the situation in the country at the peak of the pandemic. The replies showed that a whole number of channels was employed simultaneously, meaning that SAIs understand and value the importance of such communication and use all the possible channels to transmit the necessary information. However, in several cases the respondents confirmed that SAIs have not engaged in communication with external audience on COVID-19 related matters, which suggests that the concept of openness has not yet become an indispensable feature of SAIs' work.

### How did you inform your stakeholders about the situation in the country at the peak of the pandemic?

Mentimeter



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## QUESTIONS & ANSWERS

**SAI Russia has a very robust communication strategy. Could you give us an idea of citizen's responsiveness? That is, are the citizens engaged in social media, etc.**

**SAI Russia:** Social media uses direct access to people, and the tools for aggregating the interest of the people from social media are quite difficult.

For instance, we have a special obligation, regulated by the law, that all the citizens can send us requests. We receive about 1200 requests per year. At the same time, we understand that most of these requests are out of our competency. People just want to say that they are dissatisfied with something. And sometimes, especially in the times of the pandemic, it is important that we act as 'psychotherapists'. It is a good practice and we discussed it with other government bodies.

And here we practiced informality and friendly approach, because sometimes it's easier to call people and explain them why we cannot answer and give advice on how they should proceed.

We use these requests from the citizens when we plan our activities for the next year. There's some selection, of course, because many ideas received from citizens do not concern audit, it's just some general ideas, or on the contrary some very private complaints. Yet sometimes people try to point us at something. Last year we launched an ecology hotline on our website and received about 1800 calls from all the country, and made a rating of Russian regions with regard to ecological problems.

We gather all this data, understanding that this is not quantitative, but qualitative analysis. We have to read, study and assess the results and thus we obtain very important information on how the citizens, our main stakeholders, comprehend our main activities and the activities of the government.

We also experiment with the emerging tools for social media analysis, including qualitative and content analysis, trying, for example, to assess positive or negative perception in what people write about us in the social media, etc. This is just the start, but we are going to explore this concept further given that the most active citizens are those active in the social media.

**In IDI we are looking to giving some guidance related to agile audit approach. Have SAIs Brazil and USA used agile audit approach in COVID-19 related audits in addition to the standards? Have you used specific transparency and accountability indicators in the COVID-19 related audits?**

**U.S. GAO:** I don't know if we are actually calling what we are doing an agile approach, although we are currently piloting an agile audit approach in general to project management, and managing our audits in GAO. However, given that we have to write reports every two months, we have been working on a very quick turnaround bases, and planning new engagements that take no more than two months, which is a much shorter period of time than what we are usually using in GAO. The way we are doing this is by distributing the work very broadly in our organization, to the people that have subject matter expertise, and then having them write short summaries for inclusion in the report with an overall summary at the front put together by the core team that pulls all the information together.

With regard to specific accountability and transparency indicators, that is not something that is a subject of our current COVID-19 wide reporting, however, we do partner very closely with the Inspectors General which are located at each of our main government agencies, and they also received requirements to report periodically on their own agencies' activities, and to establish a website that would include information for all the government on the status of spending and the status of contract awards, including by geographic location and by federal agency and program. This website provides a very significant amount of transparency to people who are interested in following the money of the federal spending related to COVID-19.

**SAI Brazil:** Actually, we are using agile audit approach but not for all ongoing audits. The department that audits IT contracts and systems started to implement agile approach. In our department we adopted the principles of this methodology, the idea of agreeing with an auditee on how we can perform our engagement. For example, we signed memorandum of understanding with an auditee to ensure sharing information in a timely manner so as to achieve the objective of the audit faster. Also, we employed the idea of doing frequent meetings with our audit teams to establish better communication.

Regarding accountability and transparency, we have this website but it's not about accountability indicators of government measures. We are now discussing with auditees

how we will prepare the annual report for 2020 and how they will include information related to COVID-19. We have not decided yet whether they shall report on the COVID-19 related activities together with the rest of information or separately, we don't have this strategy right now.

**In some cases, buzzers or influencers may use social media to defend policy matters or influence public opinion. How can we differentiate between “good” citizen aspiration and a buzzer or influencer in the context of SAI communication with the general public and stakeholders?**

**SAI Russia:** Distinguishing between good citizens and not very good citizens is not a proper way to deal with citizen requests and the general public. We have got to study and analyze. If we adopt a formal practice to distinguish between good and bad, there's a chance something important may be missed out. We should listen to all the voices, with the assumption that some of them may be corrupted. In fact, we cannot work according to the principle of Leaving No One Behind if we stop listening to some people.

**U.S. GAO:** GAO does make its information available broadly on our website, also through email, Facebook, Linked-in and Twitter. And we do monitor the extent to which this information is retransmitted or responded to, by those people taking interest in it. We are not in the business of judging the response that we get, but if we get a response that we think raises an important factual matter that GAO should be aware of, we would certainly consider that. In the course of work, the audits that we undertake in GAO are largely done in response to requests from the Congress, and to some extent they, of course, represent their constituents' interest, and so it informs us about public interest and concerns that GAO should consider in doing its work.

**SAI Brazil:** We have a situation similar to Russia, we don't evaluate specifically we receive all information that can be evidence, but in this case, we can help trying to offer performance and financial information audited by us. For example, in the corona-voucher situation, at the beginning we had a lot of problems with the federal government should disclose this type of information. There was a lot of misunderstanding related to it. And we helped them to consolidate data, auditing them, and our reports offered reliability of this performance information.

**IDI:** From an IDI perspective this is a question we have often come across, especially when we advocate a lot for stakeholder engagement. It can be quite tricky for SAIs, but I would very much agree that it is important to listen to all the voices. But what I've seen SAIs do, and which is a good practice, is having necessary processes and tools to make their own audit decisions. But that needs to be a robust enough process, so that you listen to everyone, but then come to a balanced objective, conclusion regarding what you should audit and what you focus on. Those tools would be quite necessary for SAIs too.

**Is the transparency and credibility of SAIs classified within their normal framework, given that the COVID-19 crisis forced them to reduce or mitigate the risks of audit quality, especially in the field of technology use, relations with auditees to supervision and resetting audit plans?**

**IDI:** Given the current situation, SAIs would need to use an agile approach to taking up, conducting and reporting on audits. While SAI audits will not be business as usual, it is important that SAIs disclose the standards they have followed in carrying out their work and also they disclose requirements that they have been unable to comply with.

**What unfortunately sometimes we see in actual practice is that the "Leave No One Behind" approach can be sometimes manipulated to deviate from the auditing object at hand. This means, with the restrictions of a 50 pages report, focusing on your stakeholder objectives (women, disabilities, the elderly, etc.) may risk making an audit report on them, while diminishing the impact on the work at the center - the goal of the report to start with. This is sometimes used when the audit topic is sensitive. What are your perspectives on this?**

**IDI:** It is important to ensure that SAI audits result in conclusions and recommendations linked to well thought out audit objectives. Given the significance of 'equity and equality' considerations to the achievement of any development objectives, LNOB considerations would not be separate from the main audit objectives. They would be an integral part of it. Using a standards-based methodology will help a SAI in balancing independence of the audit and stakeholder engagement.

**How can SAIs help government agencies perform their duties in light of the COVID-19 pandemic, especially in adopting information technology and big data in all fields?**

**SAI Russia:** COVID-19 pandemic has shown that countries should be more agile and proactive. No one country was fully ready to resist the situation, but whole-of-government approach, cohesion of public bodies and readiness to take urgent measures finally have paid off. SAIs in current conditions should either be a role model for government, or serve as a strategic partner.

Openness is a key to become more accountable especially nowadays when the whole world is living remote-life and everyone should take it for granted. To strengthen the culture of publicity and openness in public decision-making processes to improve the accountability of authorities the Accounts Chamber of Russia:

- develops open data standards for public authorities and organizations, partially state-owned companies, including unrestricted access to data collection and analysis techniques;
- continuously monitors transparency, veracity, integrity and quality of data within public information systems in order to assess financial, corruption, and other risks;
- attracts more publicity to its activities and publishes the outcomes of work in open informational sources so that they would be clear and simple for all target audiences;
- develops instruments with a view to facilitate open access to its data, including the use of open source and regular feedback from data users;
- supports the development of monitoring and evaluation of personal indicators concerning the efficiency of public officials in government agencies, state companies, and state corporations, primarily in terms of achieving national goals and strategic objectives;
- develops parliamentary and civilian instruments of publicity, accountability, and expertise along with public control mechanisms.

### **What are the measures that SAIs can take to ensure the quality of control without prejudice to the principles of transparency and accountability?**

**SAI Russia:** The Accounts Chamber creates digital dashboards that allow citizens to get information in a convenient infographic form. In 2019–2020 the Accounts Chamber has launched an information dashboard on achieving national goals, an information

dashboard on construction in progress, and a portal for information on public procurement and government subsidies [spending.gov.ru](https://spending.gov.ru).

Moreover, SAIs should audit openness issues and then make recommendations for public bodies. The Accounts Chamber of Russia has already published several research papers on open government investigating three aspects: open information, open data and open dialogue. According to the Open government ranking 2020, only 5% of federal Russian ministries can be called open. This problem should be solved and SAIs are those who can make it real.

Ways of presenting information should also be considered. Auditees, citizens and expert community should get information in a proper manner. The clear wording and plain language are tools to make SAI's activities and results of public administration work transparent and accountable.