

Inhalt

List of Contributors	13
The Significance of the Resolution of the UN General Assembly on SAI Independence for the Development of Transparency, Accountability and Efficiency in the Public Sector <i>Josef Moser</i>	35
Capacity Development and Supreme Audit Institutions: GIZ's Approach <i>Barbara Dutzler</i>	51
Closing the Accountability Gap: Audit Agencies as Partners and Advisors of Parliaments in the Oversight of the Budget Process <i>Carlos Santiso</i>	69
Supreme Audit Institutions as Accountability Arrangements - Why Independent External Public Auditing Thrives in Some Countries and Fails in Others <i>Katharina Noussi</i>	92
Interaction between Supreme Audit Institutions and Citizens: Developments, Lessons Learnt and Challenges Regarding Citizen Participation in Public Sector Auditing in Latin America <i>Luis Fernando Velásquez Leal</i>	133
Transparency, Participation and Accountability in Public Oversight: Advancing Latin American SAIs Agenda at the Subnational Level <i>Michael Castro/Carolina Cornejo/Andrew Lyubarsky</i>	155
World Bank Support for Supreme Audit and other Accountability Institutions <i>Clay G. Wescott</i>	179
Supreme Audit Institutions as Social Informants <i>Juan Manuel Portal</i>	208

Environmental Auditing – Pivotal for Sustainable Development <i>Alar Karis</i>	217
INTOSAI for Peer Reviews – Capacity Building and Accountability Tool <i>Annamaria Vizikova/Imrich Gál</i>	231
Strengthening Institutional Performance through the Supreme Audit Institutions Performance Measurement Framework (SAI PMF) <i>INTOSAI-Donor Secretariat</i>	246
Capacity Development for SAIs – towards Accountability in Public Administration <i>INTOSAI Development Initiative</i>	255
Results of Capacity Development in a Supreme Audit Institution: The case of Mozambique <i>Carlos Mauricio Cabral Figueiredo</i>	273