



The Annotated Model Public Audit Act

A practical blueprint for independent,
effective public audit



The Model Act sets a minimum standard

Adapt the framework—without weakening the safeguards

Countries tailor the framework to their constitutional and legal context.

Sets a minimum legislative standard

Uses placeholders for local names

Works in unitary or federal systems

Overrides conflicting law below the Constitution



Annotated

**Model
Public Audit Act**

2025



Independence needs three protections

Functional, organisational and financial autonomy must work together

The SAI must decide, organise and fund its work without executive interference.

Functional independence: Full discretion over audit scope and decisions.

Organisational independence: Authority over its structure, standards and controls.

Financial independence: Budget proposed to Parliament; appropriated funds cannot be withheld.

Accountability runs to Parliament—not the executive.

The mandate follows public money

Broad reach, three audit types and enforceable consequences

- The SAI can follow public money wherever it goes.
 - **Reach:** every national, provincial, district and municipal organ of state.
 - **Funds:** donor transfers to public entities and bodies funded by the fiscus or exercising public power.
 - **Methods:** financial, compliance and performance audits—combined where objectives overlap.
- **Enforcement:** binding recovery recommendations; surcharge where officials fail to act.

Access to evidence cannot be optional



Immediate access is balanced by a strict duty of confidentiality

- Authorised auditors can obtain the evidence needed to follow public money:
 - Records, documents and electronic information
 - Assets, premises and service-provider locations
 - On-site access and IT-enabled analysis
 - Information from third parties
- Confidential and classified information must be protected from unlawful disclosure.

Reporting turns findings into accountability

A fixed rhythm keeps Parliament—and the public—informed

- Core outputs
- **Audit reports:** submitted to Parliament after each engagement.
- **Annual audit plan:** submitted three months before the financial year.
- **Annual consolidated report:** main outcomes within six months of year-end.
- **SAI performance:** externally audited by a parliamentary appointee.
- The Auditor-General may publish in the public interest; classified material remains protected.

Leadership safeguards make independence real

Appointment, tenure, removal and immunity must resist political pressure

Appointment & tenure

- Open public competition; Parliament confirms by a two-thirds majority
- Fixed 5–15-year term with no reappointment
- Remuneration protected throughout the term

Removal & protection

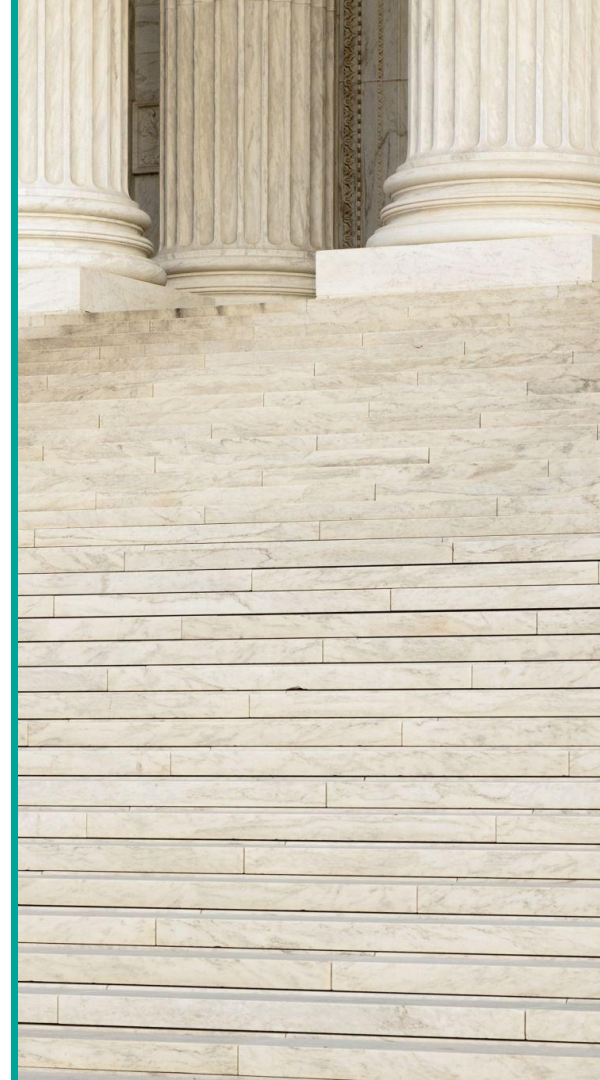
- Removal only for inability or misbehaviour
- Independent judicial tribunal and two-thirds parliamentary majority
- Good-faith acts protected from civil or criminal liability

Independence is real only when both the institution and its leadership are protected.

Independence must be enforceable

Three tests for national adaptation

- **Protect independence:** functional, organisational and financial autonomy—accountable to Parliament.
- **Match authority with reach:** all public funds, three audit types and unrestricted access to evidence.
- **Convert findings into action:** timely reporting, binding recovery powers and protected leadership.



Let's talk about how the Model Public Audit Act can support your SAls' independence



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