

## IDI's response to Justice For Myanmar's email of 14 November 2021

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Many thanks for raising these important issues with IDI. IDI is aware and shares many of these concerns. IDI has previously issued a [public statement](#) expressing concern about developments in Myanmar regarding the independence of the Office of the Auditor General of the Union. This especially concerns the dismissal of the previous auditor general following the military coup and state of emergency established by the military.

IDI is an organ of the International Organisation of Supreme Audit Institutions (INTOSAI). We receive from INTOSAI a mandate to support Supreme Audit Institutions (SAIs) in all developing countries. This means we provide technical, professional support (not financial support) to many SAIs that operate in challenging contexts, in non-democratic and authoritarian regimes, and where different political factions compete for legitimacy and recognition. We support and work with SAIs in these countries as we believe that an effective SAI, independent from the executive, is an essential component to democracy, the rule of law, good governance, fighting corruption and the stewardship of public funds. We further follow a principle of leave no SAI behind, recognising that if organisations like IDI can not support SAIs in these countries, then they will be without the technical support they need to enhance their capacity to hold governments to account. We are aware that this strategy brings with it risks, especially in cases where the SAI does not have appropriate independence from the executive and may have fallen under control of an authoritarian regime. One of those risks is that a regime may try to use association with IDI as a means of reputation laundering. Another principle we consider in our actions is one of do no harm. In some cases these principles conflict and a balance needs to be found.

We would like to draw your attention to certain issues which are relevant to your correspondence.

The Office of the Auditor General of Norway (OAG) and INTOSAI Development Initiative (IDI) are two separate legal entities. OAG is the Supreme Audit Institution of Norway established by an Act of Parliament. The INTOSAI Development Initiative (IDI) is an INTOSAI organ established as a separate legal entity, which supports capacity development of Supreme Audit Institutions (SAIs) mainly in developing countries.

The International Organization of Supreme Audit Institutions (INTOSAI) is an autonomous, independent, professional and non-political organization established as a permanent institution. Its purpose is to:

- provide mutual support to SAIs;
- foster the exchange of ideas, knowledge, and experiences;
- act as a recognized global public voice of SAIs within the international community;
- set standards for public sector auditing;
- promote good national governance; and
- support SAI capacity development, cooperation and continuous performance improvement.

It is INTOSAI, not IDI, that is responsible for administering INTOSAI membership rules. As an INTOSAI body, IDI follows the membership listings issued by INTOSAI and works with all its members.

IDI would like to correct your statement of IDI receiving funding from the Swedish National Audit Office (SNAO) for providing support to ASEANSI. We have not received any funding from the SNAO.

IDI provides only technical support and does not provide financial support to ASEANSI or to OAG Myanmar. IDI did not provide financial support for the ASEANSI summit.

IDI is in contact with all INTOSAI members from developing countries. From time to time this includes OAG Myanmar. IDI is not in contact with any other organisation in Myanmar.

IDI's cooperation with ASEANSI is at a technical level through the ASEANSI Secretariat hosted by the SAI of Indonesia. We are aware of the risks of reputation laundering and continue to monitor the situation closely and will respond accordingly.

Regarding the recent ASEANSI summit, the IDI representative attended the Summit as the ten member SAIs of ASEANSI are all INTOSAI members, which IDI are mandated to support. IDI attended in an observer capacity. The agenda for the meeting did not include attendance by Soe Win. As ASEANSI is a non-political organisation, the attendance by Soe Win was inappropriate and should not have happened. IDI is now discussing the implications of this event for its future engagement. We have discussed with the European Commission, who support our continued engagement with ASEANSI.