



# Governance and Supreme Audit Institutions

## Reflections from the National Audit Office

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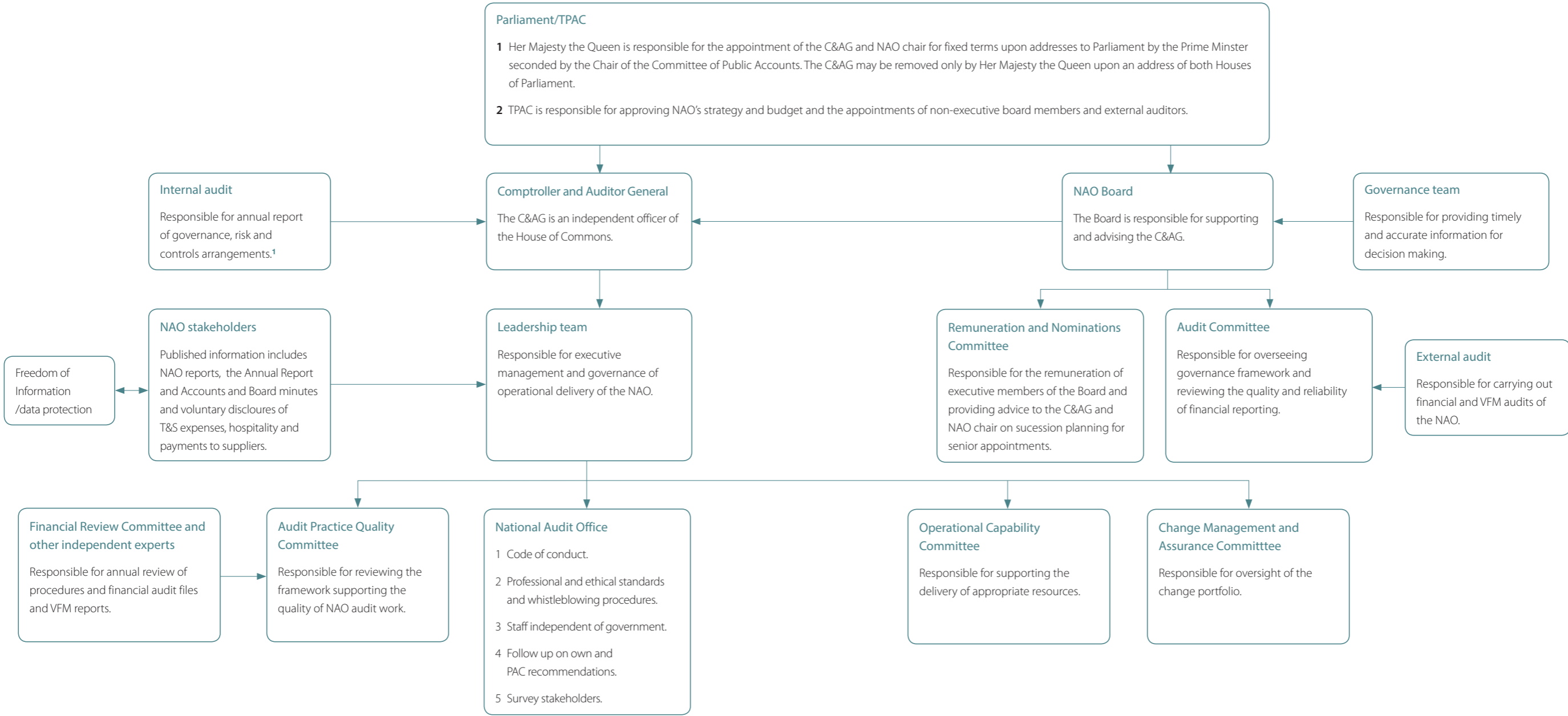
Do SAIs practice what they preach? The UN Sustainable Development Goals recognise the important role SAIs play in strengthening governance. But are we leading by example? Are the governance arrangements in place in our SAIs world class or back of the class?

**Governance and Supreme Audit Institutions: Reflections from the National Audit Office** (NAO) provides an overview of how the NAO seeks to implement good governance. It is shared with others in the SAI community as an example of how principles of good governance are applied in one organisation and may help other SAIs reflect on their own governance systems and practices.

Copies are available on the INTOSAI Capacity Building Committee website in the section under Guides and Tools – Document Library – Guides and Flyers ([www.intosaicbc.org](http://www.intosaicbc.org)). For more technical issues related to the model please contact: [International.Support@nao.gsi.gov.uk](mailto:International.Support@nao.gsi.gov.uk)

# Annex A

## Process map of NAO governance arrangements



**Note**  
 1 Internal Audit also reports to the National Audit Office Board.