

**HOW CAN THE SAI'S PROPERLY
RESPOND TO EMERGING ISSUES?**

**ACCOUNTABILITY,
EMERGING ISSUES AND
DEMOCRATIC VALUES**

**SAI ISRAEL: HONORING TRADITION, PROMOTING INNOVATION,
FOCUSING ON ACTION!**



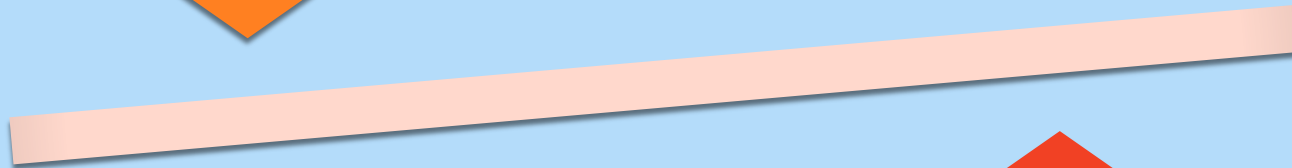
**Office of the
State
Comptroller
and
Ombudsman
of Israel**



THE ROLE OF SUPREME AUDIT INSTITUTIONS IN PROVIDING A NATIONAL RESPONSE TO EMERGING ISSUES IN THE ERA OF UNCERTAINTY



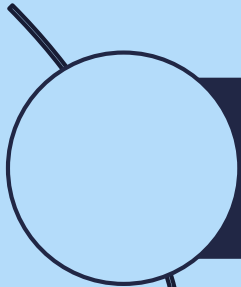
**government's
need to rapidly
and effectively
handle emerging
issues**



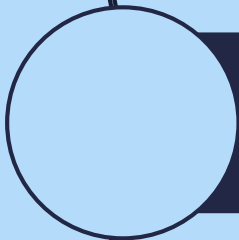
**maintain
democratic values**



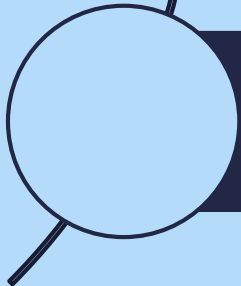
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"gatekeepers"



keeping the audited bodies accountable for their actions



proper balance between the government's need and democratic values - the ends do not necessarily justify the means.

"We need the muses most when the cannons speak. We need laws most in times of emergency"

MASS IMMIGRATION



MASS IMMIGRATION

"Due to this situation, and in view of the difficult human and social reality described in this report, the government is called upon to complete its policy making immediately, so that it ensures the proper treatment of illegal immigrants, especially the most needy and vulnerable among them"

THE STRUGGLE AGAINST TERRORISM WITHIN THE LAW



CYBER THREAT



THE NATURAL GAS CRISIS



WHY? THE ADVANTAGES



SAI forges long-term relationships and an ongoing dialogue with the audited bodies

SAI usually actively plans its working schedule and decides upon the scope of audit (systematic)

SAI's auditing spectrum - performance audit

Independence

HOW? STATE AUDIT, EMERGING ISSUES AND DEMOCRATIC VALUES - HOW WE DO IT IN PRACTICE?

