

Letter from the Swedish National Audit Office to Justice For Myanmar, November 18, 2021

Thank you for raising these important issues. The Swedish National Audit Office (NAO) shares many of your concerns regarding the developments in Myanmar, not least as regards the threats to the independence of the Supreme Audit Institution (SAI).

The Swedish NAO is an independent organisation under the Swedish Riksdag (Parliament). In addition to its audit responsibilities, the Swedish NAO has the Riksdag's assignment to conduct international development cooperation.

The Swedish NAO is primarily an institutional partner, and we focus on long-term cooperation projects to support professional capacity building of our partner institutions. Through our international capacity development work, the Swedish NAO works with several SAIs operating in challenging contexts, including non-democratic and authoritarian regimes.

In our view, an effective SAI is a vital part of any democracy. We believe that by supporting SAIs, also in very complex contexts, we can – in the long run – contribute to strengthening democracy through transparency and accountability of government institutions. We recognize that in a situation where the SAI's independence is threatened or undermined, the organization's ability to contribute to government accountability is severely restricted.

We make continuous assessments of whether our support is meaningful. In making those assessment, we also consider the fact that excluding SAIs with limited independence, may lead non-democratic governments to further attacking SAI independence, thus marginalizing the SAI in its professional community. In a regional cooperation, such as ASEANSAI, we also need to consider the benefits of our support to the region as a whole.

The Swedish NAO's support to ASEANSAI consists of providing professional expertise with the aim of strengthening the audit capacity within the ASEAN region and among the member SAIs.

The Swedish NAO supports ASEANSAI directly and not through IDI. The Swedish NAO does not support ASEANSAI through the EU project "Support to Governance and domestic accountability in the ASEAN region."

The Swedish NAO has from January 1, 2020, to date not made any financial contributions to ASEANSAI as an organisation, to any individual member Supreme Audit Institutions of ASEANSAI, or to any events organised by ASEANSAI, including the ASEANSAI Summit.

The Swedish NAO cooperates with ASEANSAI at a technical level and is in contact with ASEANSAI members for the purpose of building capacity of SAIs in the region. The Swedish NAO is not in contact with any other government institutions in the ASEAN region. Coordination of the Swedish NAO's involvement in the different activities is done through the ASEANSAI Secretariat, led by SAI Indonesia.

We would like to underline that the Swedish NAO is concerned by the information that the ASEANSAI Summit has been used for another purpose than intended. Our decision to participate in the summit was made to demonstrate our support for the continuous development of the Supreme Audit Institutions of the ASEAN region, with the aim of promoting transparency and accountability in the region. The Swedish NAO attended in an observer capacity at working level. The attendance of Soe Win was not announced in advance, and we thus had no chance to reconsider our attendance in

view of his participation. We find his participation inappropriate as it politicised the forum and has taken away focus from the purpose of the meeting. Given this, the Swedish NAO will assess how this affects future engagement.

The Swedish NAO does not set Swedish foreign policy and is not in a position to recognize any government on behalf of the Swedish government. While the Swedish NAO's international development cooperation should be in line with decisions by the Swedish Riksdag, the Swedish Ministry of Foreign Affairs does not make decisions relating to our individual development projects.

Regards,

The Swedish National Audit Office