

**Doha Declaration**  
**On the Technical Symposium of the 13th ARABOSAI General  
Assembly Meeting**  
**Held in Doha, the State of Qatar during the period**  
**10-14 November 2019**

**The participants in the symposium,**

**Believing in the importance of the pivotal roles played by SAIs in promoting accountability, transparency and integrity, as well as combating and preventing corruption, establishing public trust and the rule of law, improving the efficiency of public administration and achieving the development goals;**

**Recalling the purposes of the United Nations' Sustainable Development Goal 16, dedicated to building effective and accountable institutions at all levels;**

**Recognizing that in order for SAIs to be able to fulfill their responsibilities and promote their performance as model institutions leading by example, require them to build institutional, organizational and professional capacities together with seeking to strengthening and developing these as necessary;**

**Recognizing that the implementation of development projects by SAIs is not free from challenges and risks that would hinder the achievement of goals and objectives;**

**Seeking to enable SAIs to benefit from their mutual experiences acquired in relation to the implementation of their development**

**projects in adherence to the INTOSAI motto that “mutual experience benefits all”;**

**And after reviewing and discussing the contents of the papers presented at the technical symposium under the theme “SAIs Development Projects” including its both sub-themes “Organizational and Institutional Development Projects” and “Professional Development Projects”;**

**Have agreed to adopt the following recommendations:**

1. Encouraging the SAIs in the Arab countries to adopt projects and initiatives that are aimed at establishing comprehensive institutional, organizational and professional development in accordance with the requirements of the international professional standards and good practices prevailing in the INTOSAI community in order to further promote their role and improve interaction with emerging issues and meet the expectations and aspirations of relevant stakeholders.
2. The need to consider the areas related to enhancing the independence of the Supreme Audit Institution - particularly with regard to the expansion of mandates, access to information, control of available resources and publication of reports – as part of the areas of particular importance within the institutional development projects, given their impact on the performance of the Supreme Audit Institution and on the success of other projects and initiatives under the organizational and professional field.
3. Adoption of the strategic management approach by SAIs as a mechanism for planning, leading, implementing and evaluating development projects and as a tool to cope and interact with emerging challenges.
4. Adoption or development of ISSAIs-based audit methodologies by SAIs to serve as an integrated reference for a professional practice of high quality and value added to the audit work, taking into consideration updating them whenever is necessary.
5. Urging SAIs to seek to provide an internal environment that is motivating of performance and supportive of excellence through modernizing human resources management systems and providing appropriate means of work and training, as well as ensuring continuous development of all the categories of employees in accordance with modern methodologies and methods in the field.

6. Calling on the ARABOSAI to work towards intensifying initiatives aimed at supporting the efforts of the member SAIs to strengthen their institutional, organizational and professional capacities by:
  - a. Forming multidisciplinary expert teams to provide technical assistance to member SAIs in order to facilitate the implementation of their development projects;
  - b. Developing a guide on good practices in the conceptualization, implementation and evaluation of development projects by SAIs;
  - c. Strengthening cooperation and partnership with relevant peer organizations and international bodies in order to monitor good experiences in developing the capacity of SAIs and benefit therefrom;
  - d. Examining ways to activate the peer review mechanism among member SAIs;
  - e. Developing a database on the development projects completed by the member SAIs in a manner that helps creating opportunities for cooperation and exchange of experiences among them; and
  - f. Enhancing the capacities of member SAIs that need donor support in areas related to the preparation of project proposals memos and the ability to promote and communicate in this regard in order to find the necessary funding for reform and development projects.
7. Encouraging member SAIs to disseminate their approved guidelines to all member SAIs.
8. Urging SAIs to adopt the frameworks, methods and tools developed by INTOSAI, including the SAI Performance Measurement Framework (SAI PMF), INTOSAI Compliance Assessment Tools, and the SAI Performance Improvement Guide, in order to assess their development needs and priorities.
9. Ensuring that SAIs keep abreast of technological developments in order to improve the quality, efficiency and scope of audits coverage and regulate the dealing with the data revolution, digitization and artificial intelligence.
10. Highlighting the importance of adoption of projects and initiatives by SAIs that are aimed at increasing the impact of the audit work through the development of means of interaction and communication with relevant stakeholders, including the higher authorities, the audited entities, the media and the public.
11. Appealing to the INTOSAI to develop practical guidance on good practices in the area of implementation of development projects by SAIs.

Supporting the efforts exerted by the INTOSAI Development Initiative (IDI) to strengthen the capacity and performance of SAIs worldwide and urging member SAIs to provide appropriate forms of