

The Abu Dhabi Declaration

A. Introduction

1. Meeting in the United Arab Emirates in December 2016 at its Congress (XXII INCOSAI), the International Organisation of Supreme Audit Institutions (INTOSAI) agreed the Abu Dhabi Declaration. The XXII INCOSAI builds on INTOSAI's past achievements and initiatives, which aim at enabling SAIs to help their respective governments to improve performance, enhance transparency, ensure accountability and fight corruption. The declaration sets out the key outcomes of the Congress and how they will guide INTOSAI in the years to come.
2. The Abu Dhabi Declaration was developed within the following context:
 - Firstly, INTOSAI's comprehensive strategic planning process which resulted in a new strategic plan for 2017-2022, aiming to increase the contribution SAIs make to improving accountability and transparency in public management around the globe;
 - Secondly, INTOSAI's revision of the statutes to align them more closely with the current structure, strategy and objectives in order to help it better meet the needs of its members and stakeholders;
 - Thirdly, the endorsement by the UN of the 17 Sustainable Development Goals (SDGs) at the heart of the 2030 Agenda for Sustainable Development, which reinforces the need and demand for effective public audit and scrutiny and the action already taken by INTOSAI entities relating to auditing the implementation of the SDGs;
 - Fourthly, the establishment by the Knowledge Sharing Committee of a Community Portal to facilitate the sharing of knowledge; and
 - Finally, the adoption by INTOSAI of the new framework for professional pronouncements as part of the ongoing efforts to improve INTOSAI's standards and standard-setting process as well as all the ISSAIs and other INTOSAI professional pronouncements endorsed to date.

B. Providing a global public voice

3. INTOSAI set out its ambition to create a global voice on independent public audit in its Beijing Declaration of 2013. This ambition is anchored in the newly-approved 2017-2022 strategic plan, and challenges our organization to become more prominent and externally facing.
4. At the global level INTOSAI has committed to strengthening its long tradition of collaborating with the United Nations. The SDGs provide INTOSAI with a significant opportunity to deepen further this relationship and ensure that the SAI community contributes a valuable voice at global, regional and sub-regional levels on matters relating to the independent audit contributions SAIs can make to the 2030 Agenda for Sustainable Development.
5. INTOSAI is also strengthening its partnerships with other key groups of stakeholders. For example, working through the INTOSAI Donor Steering Committee to coordinate capacity development

efforts and to share lessons with the international development community. INTOSAI plans over the next few years to further strengthen its partnerships with international organizations including those representing parliaments, ministries of finance, civil society organizations, business groups and professional bodies while upholding the independence of INTOSAI and the SAIs.

C. Making a meaningful independent audit contribution to the 2030 Agenda for Sustainable Development

6. The Congress identified the importance of, and interest in, undertaking audit and review work on the SDGs, and doing so through four different approaches, as elaborated in the strategic plan. Each approach will be supported by a dedicated framework which will help INTOSAI compile the key findings from SAIs' work in this area. Overall, INTOSAI aims to become an authoritative independent voice on the challenges facing the global community in planning and implementing the SDGs and reporting on their progress.
7. INTOSAI plans to provide regular feedback to our own community on SDG-related audit issues, such as approaches, methodologies and results, in order to engage with, inform and encourage SAIs to do effective work in this area. In addition, INTOSAI will provide analysis and insight on a periodic basis to our international stakeholders on audit and accountability issues related to the SDGs, informed by the collective experience and work of SAIs. These initiatives aim to be an effective demonstration of the importance and utility of the role of INTOSAI and the output of its member organizations.
8. To follow through on our ambitions for the 2030 Agenda for Sustainable Development, INTOSAI will form an expert group to be led by the INTOSAI Chair, and reporting to the Supervisory Committee on Emerging Issues (SCEI). This group, which will comprise internal and external experts acting as a community of practice, will oversee the development and application of the frameworks. It will adopt agile and responsive ways of working, and will involve INTOSAI's working bodies and other resources as appropriate and effective.
9. The Congress identified the following key objectives for the expert group to address in the period leading up to the XXIII-INCOSAI in 2019:
 - Developing and delivering frameworks for implementing the four approaches based on SAIs' initiatives, and a mechanism for monitoring progress and collecting information;
 - Supporting the production of high quality SDG-related information through these frameworks, and its sharing within the SAI community; and
 - Ensuring effective relations with the UN and other external partners, including informative and accessible reporting and maximising the value of future INTOSAI/UN symposia on the theme.
10. INTOSAI's overall goal is to support SAIs to make a decisive contribution to the success of the 2030 Agenda, and thereby help improve the lives of citizens around the world.

D. Professionalization

11. Citizens are the ultimate beneficiaries of public auditing and have expectation for professionalism. It is the SAI's duty to perform the highest quality audits and provide citizens with reports that support transparency, good accountability and trust in government. Only the best work can make a real difference to their lives. For them, INTOSAI must advance its professionalization ambitions.
12. Professionalization is the ongoing process by which individuals and their organisations gain high levels of independence, expertise, competence, ethical behaviour and quality, underpinned by professional standards.
13. Making a decisive contribution to improving professionalization requires a commitment from all parts of INTOSAI to grow the professional support available to all SAIs and their staff, thereby enabling them to deliver timely, relevant high-quality products. INTOSAI is addressing this through three major initiatives:
 - Enhancing INTOSAI's standard setting;
 - Professionalization at global, regional and SAI levels; and
 - Rolling out the SAI performance measurement framework.

Enhancing INTOSAI's standard setting

14. INTOSAI has created the Forum of INTOSAI Professional Pronouncements (FIPP) and revised the due process for INTOSAI's framework of professional pronouncements (IFPP). FIPP's technical experts have the general responsibilities for the content, consistency and quality of IFPP. FIPP strengthens INTOSAI as an international standard setter, and contributes to the development of appropriate standards for public sector auditing.
15. INTOSAI's standard-setting processes should help ensure that SAIs have access to high quality, internationally-recognised auditing standards. A continuous focus on improving the quality of the professional pronouncements and the standard setting processes will help fulfil INTOSAI's mission to foster SAI capacity development and performance improvement. INTOSAI will play an active role in promoting the use and implementation of ISSAIs. An adequate resource base is vital for strong standard setting structure and processes, and to the setting and maintenance of high quality pronouncements.

Professionalization at global, regional and SAI levels

16. INTOSAI, working closely with the INTOSAI Development Initiative (IDI), will further expand its efforts at global, regional and SAI levels to support the continued professionalization of SAIs and their staff. SAIs should encourage cross-border interactions between young auditors of different SAIs.
17. *At a global level*, the FIPP has identified the need to strengthen INTOSAI efforts towards competencies, professional skills, ethics, values and attitudes for public sector auditors in INTOSAI's framework for professional pronouncements. A task force headed by the CBC will

continue to explore the best options for creating a solid foundation for further reinforcing the competencies and skills of public sector auditors.

18. To facilitate the implementation of the technical products delivered at the global level, it is critical that INTOSAI's *regional organizations* continue to play a key role in the communication from global to SAI level, and vice versa, for that reason it would be necessary to improve channels of communication between different bodies of INTOSAI and regional organizations. The seven regional organizations of INTOSAI, along with their sub-regional structures, have been a focal point of the INTOSAI development over the past three years. The CBC has created the Regional Forum for Capacity Development which is dedicated to engagements with regional and sub-regional organizations.
19. *At the SAI level*, professional development initiatives by individual institutions remain crucial for achieving the highest levels of professionalism. These include: rigorous implementation of INTOSAI standards; strengthening ethics and integrity; and continuous professional training for both management and staff.

Rolling out the SAI performance measurement framework

20. At the XXII-INCOSAI, the SAI Performance Measurement Framework (PMF) was adopted for use throughout INTOSAI as a comprehensive tool for evidence-based assessment of SAI performance and for identifying opportunities for improvement. INTOSAI actively encourages the use of the framework, which is applicable to all types of SAIs, regardless of organizational model, mandate, national context and development level.

E. Implementing the INTOSAI Strategic Plan 2017-2022

21. Our organization's new strategic plan captures many of the ambitions raised by the Congress and reflected in this Abu Dhabi Declaration. It is necessary for INTOSAI's leadership to challenge our organization to fulfil these ambitions comprehensively, transparently and efficiently.
22. The Governing Board, with the assistance of the Standing Committee on Emerging Issues, the four key Committees and the General Secretariat, plays a fundamental role in monitoring progress in achieving the strategic plan, and following up as necessary.
23. The SCEI will monitor INTOSAI's crosscutting priorities to ensure that they are being consistently and thoroughly integrated into INTOSAI's various strategies and programs under its strategic goals.
24. At the XXIII-INCOSAI in 2019, an accountability report will be provided on the activities undertaken and more importantly on the extent to which INTOSAI are fulfilling the intention and spirit of the cross-cutting priorities, goal and objectives established in the strategic plan.