



Eight Pillars defining the Independence of Supreme Audit Institutions (SAIs)

What does SAI Independence stand for?

I. Legal status	II. Resources	III. Heads of SAIs	IV. Operations	V. Access to information	VI. Reporting audit results	VII. Content and timing of audit reports	VIII. Effective follow-up mechanisms
<p>In order to guarantee the appropriate and effective legal position of SAIs within the state, independence of SAIs has to be defined clearly in constitutions and legislation, including provisions for its de facto application.</p>	<p>SAIs should have available necessary and reasonable human, material and monetary resources and should manage their own budgets without interference or control from government and its authorities.</p>	<p>The condition for appointment of SAI heads and members of collegial institutions should be specified in legislation. The independence of heads of SAIs and members of collegial institutions can only be ensured if they are given appointments with sufficiently long and fixed terms with removal only by a process independent from the executive. This allows them to carry out their mandates without fear of retaliation.</p>	<p>In order to fulfil their mandate effectively, SAIs have to be independent in the choice of audit issues, in their audit planning and in the implemented audit methods, as well as in the conduct of their audits and in the organisation and management of their offices. Therefore SAIs should be free from direction or interference from the legislature or the executive while fulfilling their audit tasks.</p>	<p>Auditors are entitled to be granted free, timely and unrestricted access to all documents and information they might need for the proper discharge of their responsibilities.</p>	<p>SAIs should report on the results of their audit work at least once a year; however they are free to report more often, if considered necessary.</p>	<p>SAIs should be free to decide the content of their audit reports and to publish and disseminate their reports, once they have been formally tabled or delivered to the appropriate authority.</p>	<p>SAIs should have independent procedures for follow-up audits to ensure that audited entities properly address their observations and recommendations and that corrective actions are taken.</p>

Resolution A/66/209

"Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions"

The General Assembly,

Recalling Economic and Social Council resolution 2011/2 of 26 April 2011,

Recalling also its resolutions 59/55 of 2 December 2004 and 60/34 of 30 November 2005 and its previous resolutions on public administration and development,

Recalling further the United Nations Millennium Declaration,¹

Emphasizing the need to improve the efficiency, accountability, effectiveness and transparency of public administration,

Emphasizing also that efficient, accountable, effective and transparent public administration has a key role to play in the implementation of the internationally agreed development goals, including the Millennium Development Goals,

Stressing the need for capacity-building as a tool to promote development and welcoming the cooperation of the International Organization of Supreme Audit Institutions with the United Nations in this regard,

1. **Recognizes** that supreme audit institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence;
2. **Also recognizes** the important role of supreme audit institutions in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals, including the Millennium Development Goals;
3. **Takes note with appreciation** of the work of the International Organization of Supreme Audit Institutions in promoting greater efficiency, accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens;
4. **Also takes note with appreciation** of the Lima Declaration of Guidelines on Auditing Precepts of 1977² and the Mexico Declaration on Supreme Audit Institutions Independence of 2007,³ and encourages Member States to apply, in a manner consistent with their national institutional structures, the principles set out in those Declarations;
5. **Encourages** Member States and relevant United Nations institutions to continue and to intensify their cooperation, including in capacity-building, with the International Organization of Supreme Audit Institutions in order to promote good governance by ensuring efficiency, accountability, effectiveness and transparency through strengthened supreme audit institutions.

¹ See resolution 55/2.

² Lima Declaration of Guidelines on Auditing Precepts, adopted by the Ninth Congress of the International Organization of Supreme Audit Institutions, Lima, 17-26 October 1977.

³ Mexico Declaration on Supreme Audit Institutions Independence, adopted by the Nineteenth Congress of the International Organization of Supreme Audit Institutions, Mexico City, 5-10 November 2007.

What is INTOSAI?

INTOSAI stands for the "International Organisation of Supreme Audit Institutions" and thus forms the umbrella organisation of Supreme Audit Institutions of countries that belong to the United Nations or to one of its specialized agencies.

When was INTOSAI founded?

1953 in Havana, Cuba. INTOSAI's General Secretariat has been hosted by the Austrian Court of Audit since 1965 with the President of the Austrian Court of Audit acting as Secretary General of the INTOSAI – presently, Dr. Josef Moser (since 2004).

Who are INTOSAI's Members?

INTOSAI comprises 190 full members – from "Afghanistan" to "Zimbabwe" – and four associated members (as of 2012).

What is INTOSAI's Mission?

INTOSAI members exchange ideas, experience and knowledge. According to INTOSAI's motto "Mutual Experience Benefits All" member SAIs support each other, in order to jointly develop and improve government auditing on a worldwide scale.

What does INTOSAI do?

INTOSAI develops professional standards and guidelines for government auditing, organises training activities, contributes to capacity building and promotes the exchange of information and knowledge sharing amongst its members.

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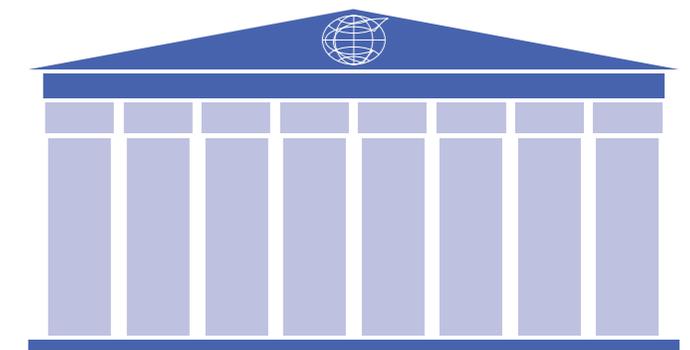
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INTOSAI



**Acting Jointly
for Independent
Supreme Audit
Institutions
(SAIs)**



MUTUAL EXPERIENCE BENEFITS ALL