

Positionen



Der
Rechnungshof



Unabhängig. Objektiv. Wirksam.

23. VN/INTOSAI SYMPOSIUM

Post-2015
Entwicklungsagenda der
Vereinten Nationen:
Rolle der ORKB
und Möglichkeiten
zur Umsetzung nachhaltiger
Entwicklung

23rd UN/INTOSAI SYMPOSIUM

UN Post-2015
Development Agenda:
The Role of SAIs
and Means of
Implementation for
Sustainable Development

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23Rd UN/INTOSAI SYMPOSIUM

UN Post-2015 Development Agenda:
The Role of SAIs and Means of
Implementation for Sustainable Development

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PREFACE

Sustainable development is not only a highly significant but also a particularly topical theme, as the United Nations (UN) Post-2015 Development Agenda encompasses a new concept to safeguard the future of our planet. The Post-2015 Development Agenda sets up a comprehensive global programme for sustainable development that, by contrast to the Millennium Development Goals, shall be geared not only towards development countries but towards every country and is to ensure sustainable development at economic, social and environmental levels.



The Sustainable Development Goals (SDGs) constitute the centrepiece of the UN Post-2015 Development Agenda. They will give special attention to the means of implementing development measures, thereby reflecting the need for functioning public institutions. The proposed Goal 16 „Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels“ expresses the understanding over the fact that public capacities must be developed for sustainable development and calls upon Supreme Audit Institutions (SAIs) to engage more strongly in development cooperation.

Consequently, the Austrian Court of Audit in its capacity as the General Secretariat of INTOSAI and the UN Department of Economic and Social Affairs (DESA) jointly organized the 23rd UN/INTOSAI Symposium entitled “UN Post-2015 Development Agenda: The Role of SAIs and Means of Implementation for Sustainable Development”.

This 23rd UN/INTOSAI Symposium was held from 2 to 4 March 2015 in the Vienna International Centre. The aim of the event was to specify the position of SAIs with regard to sustainable development as the guiding theme of the Post-2015 Development Agenda by involving the partners and to contribute this position in the further preparation process of the Post-2015 Development Agenda.

To this end, it was envisaged to define the concrete expectations held by different stakeholders towards SAIs with regard to sustainable development, the prerequisites for an effective participation of SAIs in safeguarding sustainable development as well as the existing possibilities for SAIs to effectively shape the Post-2015 Development Agenda.

Among the more than 150 participants were 50 heads of SAIs from more than 70 different countries as well as delegates of international institutions (UN DESA, UN Office of Internal Oversight Services (OIOS), UN Economic and Social Council (ECOSOC), UN Committee of Experts on Public Administration (CEPA), the Inter-Parliamentary Union, the World Bank, the Austrian Development Agency (ADA) and the German Society for International Cooperation (GIZ)).

The Symposium was opened by the Federal President of the Republic of Austria, Mr Heinz Fischer, and was attended by high-ranking representatives, i.a. Mr Wu Hongbo, UN Under-Secretary-General for Economic and Social Affairs, Ms Carman L. Lapointe, Under-Secretary-General for Internal Oversight Services, H.E. Ambassador Martin Sajdik, President of ECOSOC, H.E. Mr Michael Linhart, Secretary General of the Federal Ministry for Europe, Integration and Foreign Affairs, and Ms Jennifer Thomson, Chief Financial Management Officer of the World Bank. Overall, 25 representatives of SAIs and stakeholders (Parliaments, citizens, governments, development aid

organizations and international organizations) held presentations sharing their ideas and experiences on the expectations, prerequisites for and possibilities of SAIs with regard to the implementation of the Post-2015 Development Agenda.

This report contains a compilation of the main contribution of INTO-SAI as well as the conclusions and recommendations adopted in the framework of the 23rd UN/INTOSAI Symposium. The adoption of the conclusions and recommendations by the participants on the last day constitutes the concluding highlight of the symposium. The recommendations, as guidelines concerning the expectations, prerequisites for and possibilities of the work of SAIs to safeguard sustainable development, are an important basis for the future contribution of SAIs in the framework of the Post-2015 Development Agenda.

The Austrian Court of Audit in its capacity as the General Secretariat of INTOSAI would like to thank in particular the United Nations not only for the excellent cooperation in the joint organization of this symposium but also for its commitment to strengthening the role of SAIs, thereby promoting more transparency and accountability. This is our common concern as strong and independent SAIs can provide a significant contribution to the implementation of the SDGs by ensuring transparency and accountability. In this context, I would like to express special thanks to UN Under-Secretary-General Wu Hongbo and to the President of ECOSOC, H.E. Sajdik, for their commitment in the spirit of strengthening transparency and accountability, as well as the Federal Ministry for Europe, Integration and Foreign Affairs for its support in initiating the UN General Assembly Resolution A/69/228.

I would also like to thank Federal President Dr. Heinz Fischer for his highly valuable opening contribution to the 23rd UN/INTOSAI Symposium. And finally, I would like to express my gratitude to all speakers

for their excellent contributions, as well as to the attendees for their active and constructive participation, which contributed considerably to the great success of this symposium.

Dr. Josef Moser

UN POST-2015 DEVELOPMENT AGENDA: THE ROLE OF SAIS AND MEANS OF IMPLEMENTATION FOR SUSTAINABLE DEVELOPMENT

The theme of the 23rd UN/INTOSAI Symposium “The Role of SAIs and Means of Implementation for Sustainable Development” is of special importance as sustainable development is a core theme related to development policy, which was also chosen by the United Nations as a guiding topic for the Post-2015 Development Agenda. The Sustainable Development Goals (SDGs), which are to be adopted in the framework of this agenda, will shape the national and international developments until 2030 and accord to SAIs a significant role.

This implies also expectations, prerequisites and possibilities for SAIs that have to be met and put into practice. SAIs therefore are tasked with complying with these expectations, prerequisites and possibilities and with undertaking everything to safeguard sustainable development not only for their own work and for the functioning of the state as a whole but especially for creating a sustainable environment for our children, which allows them to take decisions freely, without having to shoulder the burdens of the past. SAIs have a key role to play in ensuring that public resources are used for the benefit of the citizens.

The United Nations has also faced up to this responsibility by adopting the theme “sustainable development” in the framework of the Post-2015 Development Agenda. Currently, the Sustainable Development Goals and instruments are being prepared and will be adopted in September 2015. The 23rd UN/INTOSAI Symposium offered SAIs the opportunity to specify their position by involving their partners and to include this position in the further preparation process of the Post-2015 Development Agenda.

In this process, the co-organizer of this symposium, the United Nations, has a special role to play, as it champions the strengthening of the role of SAIs as well as the promotion of transparency and accountability with full commitment. In this regard, UN Secretary General Ban Ki-moon called for a strengthening of SAIs in his Synthesis Report¹. Furthermore, Under-Secretary-General Wu Hongbo underlined in January 2015 that strong and independent SAIs are a key factor for the implementation of the SDGs. Finally, also ECOSOC President Ambassador Martin Sajdik explicitly highlighted the importance of independent SAIs for a monitoring and review mechanism.

The considerable interest in the elaboration of a common position with regard to the implementation of the Sustainable Development Goals and the serious approach of SAIs in assuming this responsibility was underlined by the fact that more than 75 SAIs, of which 50 were represented by their presidents, attended the 23rd UN/INTOSAI Symposium. The participation of two UN agencies, the Inter-Parliamentary Union and numerous donor organizations also illustrated the high expectations related to sustainable development. This broad participation enabled the attendees to prepare a common position corresponding to the requirements and the expectations.

1 The road to dignity by 2030: ending poverty, transforming all lives and protecting the planet, Synthesis report of the Secretary-General on the post-2015 sustainable development agenda, 4 December 2014



Goal of the Symposium

In the spirit of INTOSAI's motto "Experientia Mutua Omnibus Prodest", the symposium aimed at elaborating conclusions and recommendations on the following issues:

- What specific expectations do different stakeholders, such as Parliaments, citizens, governments, development aid organizations and, in particular, also the United Nations, have towards SAIs with regard to sustainable development?
- What kind of prerequisites must SAIs have in order to participate effectively in safeguarding sustainable development? And:
- Which concrete possibilities and what kind of first-hand experiences do SAIs have regarding the effective participation in the Post-2015 Development Agenda?

The elaboration of answers on these questions shall provide the opportunity to meet the concrete expectations, which are placed in particular by citizens, towards SAIs. They shall also create a framework that allows SAIs to actually fulfil those expectations, to fully tap into their potential and to demonstrate best-practice examples that allow for a participation in the implementation of the Sustainable Development Goals that is as efficient and effective as possible.



Background

c) United Nations General Assembly Resolution

It is especially important to find answers to the above-defined questions because already the UN General Assembly Resolution A 66/209 in 2011 outlined that SAIs play an important role 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.

Furthermore, the resolution underscored that SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence, and it encouraged the Member States to apply, consistent with their national institutional structures, the principles set out in the Declarations of Lima and Mexico.

d) INCOSAI

Answering the above-mentioned questions is also necessary because the Congress of INTOSAI (INCOSAI) called for the assumption of a role by INTOSAI in the framework of the Post-2015 Development Agenda already in the Beijing Declaration in 2013. The INCOSAI also highlighted the importance of SAI independence and the necessity for strengthening its mandate for auditing financial sustainability.

Based on this, the INTOSAI General Secretariat worked intensively on anchoring the prerequisites of an effective role of SAIs in the framework of the Post-2015 Sustainable Development Goals. By way of a

continuous and intensive cooperation with UN DESA and the ECOSOC, INTOSAI could achieve a number of successful results, which underscore the necessity of answering the above-mentioned questions even more clearly:

c) [ECOSOC Ministerial Declaration and ECOSOC Resolution 2014](#)

The ECOSOC Ministerial Declaration of 2014 contains a commitment to good governance, rule of law, transparency and accountability “at all levels”.

The ECOSOC Resolution adopted in November 2014 calls upon the Member States to take into account the importance of SAI independence in the framework of the elaboration process of the Post-2015 Development Agenda.

d) [Synthesis Report of the UN Secretary-General on the Post-2015 Agenda](#)

Also the Synthesis Report of the UN Secretary-General on the Post-2015 Agenda of December 2014 refers explicitly to SAIs and underlines the necessity of strengthening SAIs as national control mechanisms.

e) [Sustainable Development Goals](#)

Also the Sustainable Development Goals refer indirectly to the role of SAIs, defining the following:

- develop effective, accountable and transparent institutions at all levels as Goal 16.6 and
- enhance international support for implementing effective and targeted capacity building in developing countries to support national plans to implement all sustainable development goals as Goal 17.9.

f) [UN GA Resolution 69/228 of 19 December 2014](#)

Eventually, also the UN General Assembly Resolution of 19 December 2014, A 69/228, entitled “Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions” refers explicitly to the role of SAIs in the Post-2015 Development Agenda.

Following the Resolution A 66/209 of 2011, it once again highlights the important role of SAIs in the framework of the Post-2015 Development Agenda and underscores again that SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence.

The resolution expressly underlines the important role of Supreme Audit Institutions in promoting the effectiveness, accountability and transparency of public administration, as well as their significant contribution to the achievement of nationally and internationally agreed development goals as well as the Post-2015 Development Agenda.

In the context of the Post-2015 Development Agenda, it explicitly encourages the Member States to give due consideration to

- the independence of SAIs,
- capacity building of SAIs and
- the improvement of public accounting systems.

g) UN support for strong SAIs

The United Nations continued its strong support for the role of SAIs also in January 2015 on the occasion of a working meeting with high-level UN representatives. Following the endorsement by UN Secretary-General Ban Ki-moon, all representatives championed the call for the strengthening of SAIs and ascertained that SAIs would have to assume a central role in the framework of the monitoring and review mechanism for the implementation of the Sustainable Development Goals. Furthermore, all UN representatives affirmed their readiness to enhance the position of SAIs by the Post-2015 Development Agenda.

As illustrated above, the common position on the need for strengthening SAIs in the spirit of sustainable development enabled the inclusion of this requirement in the goals of the international community.



Expectations towards SAIs with regard to sustainable development

As demonstrated by the recent discussions with partners of SAIs, they are ready to strengthen SAIs and realize the necessity of developing their capacities. At the same time they also tie this understanding to their expectation that SAIs assume their responsibility in the implementation of the Sustainable Development Goals. SAIs must face up to these expectations and the related challenges.

Citizens expect SAIs to provide the necessary information on the efficiency, accountability, effectiveness and transparency of public administration, as well as a true and fair view of the financial situation of the state.

Parliaments expect independent, objective and reliable information with regard to the economic, effective and efficient use of public funds, in particular in the area of the Sustainable Development Goals.

Governments expect that SAIs address the Sustainable Development Goals in their audits and issue recommendations on an efficient and effective implementation of these Goals.

The United Nations expects a contribution by INTOSAI and/or the national SAIs to the implementation and achievement of the Sustainable Development Goals, such as in the framework of national monitoring and review mechanisms.

Development partners, eventually, expect a significant contribution by strong, independent and thereby effective SAIs to enhancing transparency and accountability, and thereby a more effective use of their development aid funds.

All of them have in common that the safeguarding of transparency and accountability as well as the safeguarding of a true and fair view of state budgets will be a central expectation towards SAIs with regard to the implementation of the Sustainable Development Goals.

Prerequisites for SAIs

In order to meet these expectations,

- SAIs must be financially, organizationally and materially independent and they must be independent of the audited entities,
- SAIs must have the necessary capacities required for their work, and
- the necessary accounting systems must be in place to ensure the true and fair view of the financial situation of the state.

These prerequisites, however, are not always in place. Deficiencies have been identified with regard to independence, audit mandates and capacities of SAIs, as well as the plausibility of public accounting systems. Currently SAIs face a series of obstacles to fully unfold their potential in creating transparency and accountability, which have to be overcome:

- the lack of true legal, financial and organizational independence of SAIs from governments, as many SAIs are still subject to government authorities when it comes to their budget or organizational set-up,
- the lack of a comprehensive audit mandate for SAIs. The mandate of many SAIs is limited to financial audits. Such a legal limitation of the mandate of SAIs to financial audits, however, does not enable them to audit and to report on increasingly complex programmes, e.g. performance in health care, education, etc.,

- the lack of possibilities to provide a formal and comprehensive audit opinion on government accounts.

The current accounting system in the form of cash accounting has a number of shortcomings that prevent a true and fair view of public and state budgets, namely:

- the lack of informative value and comparability of public accounting systems,
- the lack of a harmonized valuation of assets,
- the lack of a uniform definition of financial debts,
- the lack of or only fragmentary recognition of future financial commitments,
- no accounting for financing instruments because of cash accounting and
- a combination of gaps and inconsistencies in fiscal transparency standards.

Another obstacle concerns the fact that not all SAIs are legally in the position to publish their reports. A survey conducted by the INTOSAI Development Initiative (IDI) in 2013 highlights that 15 % of SAIs cannot report publicly on their audit findings.

In order to effectively contribute to safeguarding sustainable development, SAIs must overcome these deficiencies. For this purpose, it will be decisive to include

- the independence of SAIs,
- capacity building for SAIs and
- the improvement of public accounting systems

in the Post-2015 Development Agenda. In doing this, Member States commit themselves to implementing these elements by 2030. The state of implementation will also be a subject to a monitoring and review mechanism.

Possibilities for SAIs to effectively participate in the Post-2015 Development Agenda and experiences of SAIs

SAIs have to undertake everything possible within their scope of responsibility to provide an effective contribution to sustainable development.

Firstly, it is necessary to enable SAIs to conduct, in addition to financial and compliance audits, performance audits in particular. Only then will SAIs be able to provide decision makers with answers to key questions with regard to all areas addressed in the SDGs, such as the fight against poverty, healthcare or education. These questions concern, among others, the following:

- Are public funds used economically, efficiently, effectively and in compliance with legal requirements?
- Which errors were made?
- How can these errors be prevented in future?

Secondly, it is necessary that SAIs perform audits of the financial statements in order to render the true financial situation of the state transparent. For this, they will have to depict the perspective on liquidity, the use and inflow of resources and assets and liabilities based on an adequate public accounting system.

Thirdly, it necessary that SAIs further professionalize their activities and undertake everything possible to reinforce their strengths and to minimize their weaknesses. Another precondition for this purpose is that SAIs undergo a peer-review process in order to ensure that

- they perform their audit activities in compliance with the applicable professional standards and the specific national legal provisions in the best way possible and
- promote enhanced transparency in public administration as well as an optimized and more efficient provision of public services by robust and high-quality audit reports.



Synopsis

The 23rd UN/INTOSAI Symposium covered a broad area of topics, thereby providing the basis for exciting, open discussions. The central results of this discussions proved to be in particular

- the championing of the inclusion of SAI independence, capacity building for SAIs and the improvement of public accounting systems in the Post-2015 Development Agenda by the participants,
- the support of peer reviews as a tool for strengthening the independence of INTOSAI's Regions and
- INTOSAI's endorsement of a public accounting system that enables a comparable overall evaluation of the perspective on liquidity, the use and inflow of resources and of assets and liabilities.

In summary, the 23rd UN/INTOSAI Symposium demonstrated impressively that SAIs are essential for enhancing the results of development cooperation and for strengthening the trust in governments.

Words of thanks

I should like to express special thanks to the United Nations in the form of DESA (Department of Economic and Social Affairs) represented by Under-Secretary-General Wu Hongbo for the excellent cooperation during the organization of the 23rd UN/INTOSAI Symposium, which continues the long tradition of common capacity building. Furthermore I would also like to thank the United Nations for their support in strengthening transparency and accountability, as well as the members of INTOSAI for their commitment in this regard.

The success of this symposium was made possible by the valuable contributions of the presenters, the leadership of the technical chair and the leaders of the discussion groups, as well as the committed participation of all attendees.



Conclusions and Recommendations

Considerations

- A. **Recalling** the mandate of the XXI INCOSAI, encouraging INTO-SAI to play an active role in the Post-2015 Development Agenda;
- B. **Reiterating** the very fruitful results and recommendations of the 22nd UN/INTOSAI Symposium of 2013 on “Risks and Opportunities, as well as Possibilities for Engaging Citizens”;
- C. **Welcoming** the resolutions of the Economic and Social Council (ECOSOC) of 2011 and 2014, acknowledging the indispensable role of supreme audit institutions (SAIs) and related capacity-building in holding Governments accountable for the use of resources and their performance in achieving development goals, and calling on Member States to give due consideration to the importance of the independence of SAIs in the elaboration of the Post-2015 Development Agenda;
- D. **Recognising** the view of the United Nations Committee of Experts in Public Administration (UN CEPA) in calling for “Member States to give due consideration to the incorporation of the independence of SAIs in the elaboration of the Post-2015 Development Agenda”;
- E. **Recalling** the Resolution 66/209 on *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions* and resolution 69/228 on *Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by*

strengthening supreme audit institutions, adopted by the United Nations General Assembly, in which the international community

- a. recognizes that SAIs can fulfil their tasks objectively and effectively only if they are independent of the audited entity and protected against outside influence;
 - b. recognizes that SAIs play a key role in promoting an efficient, accountable, effective and transparent public administration, which is conducive to the implementation of national development goals and priorities, as well as of internationally agreed development goals, in particular the Millennium Development Goals (MDGs);
 - c. takes note with appreciation of the *Lima Declaration of Guidelines on Auditing Precepts of 1977* and the *Mexico Declaration on Supreme Audit Institutions Independence of 2007*, and encourages Member States to apply, in a manner consistent with their national institutional structures, the principles set out in those Declarations;
 - d. encourages Member States to give due consideration to the independence and capacity-building of SAIs in a manner consistent with their national institutional structures as well as to the improvement of public accounting systems in accordance with national development plans in the context of the Post-2015 Development Agenda;
- F. **Welcoming** the Synthesis Report of the UN Secretary General, which emphasizes the need to strengthen national oversight mechanisms such as SAIs and oversight functions by the legislature as well as the vital role that monitoring, evaluation, and repor-

Conclusions and Recommendations **R** **H**

ting must play in the implementation of the Sustainable Development Goals (SDGs)², and taking note that deficiencies in national governance has been identified as one of the significant global risks by the World Economic Forum;

- G. **Building on** the Open Working Group Proposal for Sustainable Development Goals adopted in July 2014, which includes the development of effective, accountable and transparent institutions at all levels and the enhancement of international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all sustainable development goals, including through North-South, South-South and triangular cooperation³;
- H. **Recalling** the findings of the UN System Task Team on the Post-2015 UN Development Agenda⁴ and the 13th Session of the UN CEPA, including the background paper on *Strengthening national and local capacities for sustainable development management*⁵ which identified the following areas for improvement:
- a. Governance and capacity in public administration,
 - b. Transparency,
 - c. Accountability,
 - d. Ownership.

2 United Nations (A/69/700: 4 December 2014), *The road to dignity by 2030: ending poverty, transforming all lives and protecting the planet: Synthesis report of the Secretary-General on the post-2015 sustainable development agenda*, paragraph 92 and paragraphs 145-150

3 United Nations (A/68/970: 12 August 2014), *Report of the Open Working Group of the General Assembly on Sustainable Development Goals*

4 http://www.un.org/millenniumgoals/pdf/Post_2015_UNTTreport.pdf

5 http://www.un.org/ga/search/view_doc.asp?symbol=E/C.16/2014/2

- I. **Recognising** and supporting the excellent work done by INTOSAI in issuing standards and guidance for financial, compliance and performance audits along with other INTOSAI products;
- J. **Taking note** that the international public sector accounting profession is in the process of issuing guidance on reporting of service performance information based on the principle that the scope of financial reporting is more comprehensive than the financial statements and includes public services such as the collection of taxes and other revenues; provision of policies, regulations or legislation to achieve public policy goals, and most importantly public services provided directly or indirectly to citizens or institutions essential to the realisation of the Post-2015 Agenda;
- K. **Acknowledging** the inputs and insights shared by all the Symposium participants, in particular those representing important stakeholders such as –
 - Citizens
 - Parliaments
 - Governments
 - Donors and development partners
- L. The participants of the Symposium adopt the following

Conclusions and Recommendations

The participants of the Symposium have intensively worked on the Role of SAIs in the UN Post-2015 Development Agenda and the Means of Implementation. In detail, they have elaborated on:

- The Expectations of SAIs by the development partners and citizens regarding Sustainable Development,
- The Pre-requisites for SAIs to Effectively Engage in the Post-2015 Development Agenda, and fulfill the SDG monitoring and assessment expectations articulated most prominently by the member states in Resolution A/69/228,
- Experiences of SAIs and Opportunities for SAIs to Effectively Engage in the Post-2015 Development Agenda.

As a result of the intensive discussions, the participants of the Symposium

1. **Underline** the importance of the following numerous and diverse expectations of development partners in SAIs and INTOSAI:
 - a. **Citizens** regard SAIs as credible institutions and expect SAIs to provide valuable information on service delivery, thereby expecting the SAIs to report in easy-to-read and accessible reports relevant information and independent findings on the efficiency, accountability, effectiveness and transparency of public administration and a fair view of the financial situation of the state;
 - b. **Parliaments (Legislative Bodies)** expect timely, independent, objective and reliable information as to the efficiency of revenue collection and the economic, effective and efficient use

of public funds, with particular regard to the Sustainable Development Goals, including pro-active follow-up of SDGs;

- c. **Governments** expect SAIs to report in a balanced manner and to address the Sustainable Development Goals in the framework of their audits, and to issue strong recommendations on the efficient and effective implementation of the Sustainable Development Goals;
 - d. **The United Nations** expect INTOSAI and the national SAIs to develop the necessary standards and capacity to be able to contribute to the implementation and the achievement of the Sustainable Development Goals, for example via national oversight and control mechanisms;
 - e. **Development partners** expect all SAIs to be strong, independent and effective in order to be able to significantly contribute to strengthening transparency and accountability, which would result in high quality data and more efficient, effective and economic use of their development aid funds;
2. **Emphasize** the importance for the UN General Assembly to continue to urge all UN institutions, Member States and INTOSAI to continue and intensify their cooperation to promote good governance at all levels and to support in particular the independence of SAIs to ensure their effectiveness;
 3. **Welcome** the UN General Assembly Resolutions' encouragement of Member States to give due consideration of independence and capacity-building of SAIs as well as of the improvement of public accounting systems in the context of the Post-2015 Development Agenda;
 4. **Consider it necessary** to use every opportunity to advocate for the improvement of public accounting systems and transparent

reporting of a more accurate, complete, relevant and fair view of public finances in the Post-2015 Development Agenda (including transition to accrual accounting systems, as appropriate), and moreover to advocate for the inclusion of the following prerequisites for the strengthening of SAIs:

- improving the availability and quality of government data used for audit,
 - independence of SAIs in terms of INTOSAI's eight pillars of SAI independence,
 - capacity development for SAIs, including the capacity to carry out performance audits, and the intensive use of data analytics;
5. **Encourage** SAIs, in supporting the implementation of the UN General Assembly Resolution 69/228 of 19 December 2014 to address the decision-makers in their respective States for the implementation of these core principles laid down in the resolutions;
 6. **Underline** the importance of SAIs' performance measurement and peer reviews covering their institutional capacity and independence;
 7. **Encourage** INTOSAI to ensure that its standard-setting, knowledge-sharing, capacity development goals and other initiatives are effectively coordinated in order to support the fundamental professional capacity of SAIs, including their ability to audit national development goals and the related SDGs;
 8. **Consider it necessary** to promote and support the improvement of the principles and mechanisms of public accounting, thus

creating the preconditions for a more accurate and relevant view of the fiscal sustainability, including perspectives on liquidity, resources and assets in the framework of the INTOSAI Subcommittee on Public Accounting and Reporting in consultation with the Working Group on Financial Modernisation and Regularity Reform and other relevant INTOSAI initiatives;

9. **Recommend** that SAIs – in addition to compliance and financial audit mandates – should have a mandate, necessary resources and capacities to:
 - a. Conduct performance audits so as to strengthen SAIs value-adding role in general, and in particular in respect of the areas covered by the future SDGs in order to contribute effectively to the implementation of SDGs, and
 - b. address other aspects relevant to issues of national governance and sustainable development such as objectives, goals and measurable and clear key national indicators, and environmental management,

thereby enabling SAIs to provide valuable insight to legislative bodies / parliaments, governments and citizens on issues of probity and transparency, but also on the outcomes of SDG policies and national governance;

10. **Underline** the need for INTOSAI and SAI leadership to take decisive steps to build the necessary capacity both at an institutional and individual auditor level for the auditing of the implementation of SDGs; and therefore **takes note of** the ongoing important work of the Task Group on INTOSAI Certification of Auditors, and furthermore **emphasises** the critical role of sustainable, needs-based capacity development as promoted by

INTOSAI's current strategic goal and with implementation support to all INTOSAI bodies by the INTOSAI Development Initiative;

11. **Underline** the UN General Assembly Resolutions' encouragement to support the important role of SAIs in promoting the efficiency, accountability, effectiveness as well as the principles of transparency and accountability of public administration, which is conducive to the achievement of the internationally agreed development goals;
12. **Underline** that SAIs play an important role in promoting good governance at all levels with emphasis on efficiency, effectiveness, economy, transparency and accountability;
13. **Emphasize** that SAIs can effectively contribute to the implementation of the Post-2015 Development Agenda as an integral part of independent oversight mechanisms;
14. **Encourage** INTOSAI to reflect in its next Strategic Plan the important role of SAIs in auditing the implementation of the SDGs;
15. **Suggest** that the INTOSAI community can contribute to the monitoring of SDGs process by –
 - i) making use of audit findings on the MDGs and lessons learnt in order to provide practical recommendations for the establishment and running the new systems for monitoring and evaluating the SDGs,
 - ii) devising an appropriate approach to the audit of national baseline-setting and subsequent SDG monitoring data, to be

applied consistently by all SAIs, depending on their respective mandates;

iii) considering the preparation of an INTOSAI annual summary of audit findings on the SDG monitoring systems and reliability of the results they provide (including identification of any gaps), setting out recommendations for improving the monitoring process, and providing any appropriate observations on the wider SDG process and progress towards achieving the goals;

16. **Recognise** that a key challenge for the success of the SDGs is the setting of baselines and provisions of regular monitoring information on the progress made towards the related targets. Effective monitoring will not only allow success to be measured and communicated, but also to identify where progress is insufficient and additional efforts are required. Effective monitoring requires appropriate systems following a common measurement approach, which is consistently and reliably applied;
17. **Recommend** INTOSAI and its regional working groups to explore opportunities for sharing knowledge on approaches to monitoring and assessing key capacities of national governance that are central to achieving SDGs and related national development goals, such as national statistical systems, unstructured data, and data analytics, and public financial management (PFM) including sound national public accounting systems (which may include accrual accounting), and the role of central government;
18. **Recommend** joint or collaborative audits with emphasis on comparison of policy inputs to assist in improving the strength

of national policy and to strengthen SAIs' capacity to audit the SDGs;

19. **Encourage** SAIs to engage with citizens, where appropriate and useful, to improve the impact of audits, which is necessary and important to enrich the depth of audits;
20. **Encourage** INTOSAI and member SAIs to take into account the work of other oversight institutions at the international and national levels to monitor and review the implementation of the Post-2015 Development Agenda;
21. **Recommend** INTOSAI to work with SAIs and the INTOSAI regional working groups, to the extent that their charters allow SAIs to harmonise and align, as appropriate, SAI efforts with national, regional, global and thematic monitoring and assessment efforts with those recommended by the UN Secretary General in *The road to dignity by 2030: ending poverty, transforming all lives and protecting the planet: Synthesis report of the Secretary-General on the post-2015 sustainable development agenda* (A/69/700).



23. VN/INTOSAI Symposium

Wien, 2. – 4. März 2015



23rd UN/INTOSAI SYMPOSIUM

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