



23ndUN/INTOSAI Symposium
23^o Symposium ONU/INTOSAI
23. VN/INTOSAI Symposium
23^o Simposio NU/INTOSAI
الندوة 23 للأمم المتحدة والإنتوساي

2 – 4 March 2015, Vienna, Austria

Topic | Thème | Thema | Tema | الموضوع

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

Conclusions and Recommendations

of the 23ndUN/INTOSAI Symposium
on UN Post-2015 Development Agenda: The Role of SAIs and Means of
Implementation for Sustainable Development

Considerations

- A. Recalling** the mandate of the XXI INCOSAI, encouraging INTOSAI 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 reporting must play in the implementation of the Sustainable Development Goals (SDGs)¹, 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 cooperation²;
- H. Recalling** the findings of the UN System Task Team on the Post-2015 UN Development Agenda³ and the 13th Session of the UN CEPA, including the background paper on *Strengthening national and local capacities for sustainable development management*⁴ which identified the following areas for improvement:
- a. Governance and capacity in public administration,
 - b. Transparency,
 - c. Accountability,
 - d. Ownership.

¹United 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

²United Nations (A/68/970: 12 August 2014), *Report of the Open Working Group of the General Assembly on Sustainable Development Goals*

³http://www.un.org/millenniumgoals/pdf/Post_2015_UNTTreport.pdf

⁴http://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 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' 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 SAI's 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).