

Message by Dr. Josef Moser  
Secretary General of INTOSAI  
and President of the Austrian Court of Audit  
To the  
3<sup>rd</sup> EUROSAI / ARABOSAI Conference  
March 29<sup>th</sup> and 30<sup>th</sup>, 2011 in Abu Dhabi, United Arab Emirates

**Your Excellency, Dr. Harib Al Amimi**

**Dear Chairmen and Secretaries General**

**Distinguished Presidents and Auditors General**

**Dear Excellencies and Delegates**

### **Introduction**

**The financial and economic crisis massively damaged stability and trust in political, social and economic systems and also questioned the role as well as the competences of external auditors.**

**Against this background the EU Commission tabled in October 2010 a Green Paper on Audit Policy – lessons learnt from the financial crisis. The EU Commission advocated the strengthening of the audit function in order to contribute to stability and highlighted that independently and professionally acting auditors have an important role to play.**

**Robust audit is key to re-establishing trust and confidence in political, social and economic systems.**

**This shows that there is a need for a comprehensive debate on what needs to be done to ensure the proper functioning of audit.**

**This Conference gave us the opportunity for such a fundamental discussion of key issues for government audit as such.**

**Therefore it was my pleasure to receive and accept your honourable invitation to participate in this very important event. I**

**consider it a very special honour to be able to be here in Abu Dhabi, as guest of ARABOSAI and EUROSAI, hosted by our esteemed friend Dr. Harib Al Amimi.**

**EUROSAI under the chairmanship of the SAI of Poland and of Mr. Jazek Jeziarski as well as ARABOSAI under the chairmanship of the SAI of Saudi Arabia and of Dr. Osama Jafar Fageeh have always been playing a pioneering role for INTOSAI. This outstanding role is constantly reflected in the activities of both Regional Working Groups, which thus cover three very important Strategic Goals of INTOSAI.**

**Goal 1 – the Professional Standards Committee – is successfully represented by Denmark, Mr. Otbo never growing tired of elaborating and advocating the implementation of audit standards, which provide better working basis not only for our members, but for auditors worldwide.**

**Goal 2 - the Capacity Building Committee and Goal 4 - the Finance and Administration Committee – rest on the shoulders of our dearest friends and colleagues Dr. El Midaoui and Dr. Fageeh. It is thanks to them, that INTOSAI succeeded in taking-up effective capacity building measures for strong and independent SAIs and thus may proudly speak of itself as an international Model Organisation leading by example.**

## **6 INTOSAI – Strategic Priorities**

**INTOSAI with its 6 strategic priorities:**

- Help to ensure the independence of SAIs**
- implementation of the ISSAI framework**
- strengthen capacity building of SAIs**
- demonstrate the value and benefit of SAIs**

- **fight against corruption and**
- **enhance communication**

**is – in consistence with the Lima and Mexico Declarations - constantly promoting accountability, transparency and good governance.**

**Recent developments underline, that especially the transparency of the work of SAIs, the visibility of our work and of its value and benefit is of utmost importance for the acceptance of SAIs by citizens as institutions, which make a difference to the lives of citizens as well as independent model institutions. Therefore we must not get tired of strengthening our independence.**

### **Agenda of the Conference**

**This is why this EUROSAI/ARABOSAI Conference with its topics**

- **transparency,**
- **accountability and reporting practices of SAIs and**
- **fight against corruption**

**is so well chosen, timely and important for the further development of each and every single member SAI and for INTOSAI in total.**

**Studying the agenda and themes of this year's EUROSAI/ARABOSAI conference in advance I grew very eager to learn more about the different approaches of each SAI, of the various challenges we face, when trying to foster transparency, to guarantee for accountability and to gather all our forces while fighting corruption effectively and efficiently.**

**Not only the recent developments in many countries around the globe, but also the numerous contributions of this conference**

**show, that transparency of government actions, accountability and the fight against corruption are major issues, which shall keep us busy for years to come.**

**Transparency and accountability are two essential pillars a successful government should rest upon. As our esteemed colleagues mentioned yesterday and today, it is the duty of SAIs to hold governments accountable and to force them to conduct their activities in a transparent way.**

**As you'll agree, the themes of the conference's sessions are closely interlinked. You cannot assume to be able to fight corruption on a sound and sustainable basis, if you cannot provide for transparency and accountability.**

**Now, moving towards the midterm of 2011, the fight against corruption – you will agree – still is an issue of greatest importance. As repeatedly stated by our colleagues from Portugal, Saudi Arabia, the Netherlands, Hungary, the United Arab Emirates, Lebanon and Estonia today on the fight against corruption, it still is one of our major duties, as SAIs, to guarantee for the effective and efficient use of public funds in order to be able to meet-up with the disease of corruption.**

### **Recent INTOSAI activities in these areas**

**INTOSAI, always being an organisation, whose endeavour it is to identify challenges well in advance, in order to be able to provide for useful mechanisms to deal with coming crisis, already chose to look at the value and benefit of external government audit as well as at the fight against corruption at the UN/INTOSAI symposia back in 2007 and 2009.**

**In 2010 INTOSAI held a presentation regarding the importance of independence of SAIs at the UN Committee of Experts on Public Administration, which resulted in a welcoming of the Lima and Mexico Declarations and of SAI independence and its importance in promoting greater transparency, accountability,**

**and efficient and effective receipt and use of public resources for the benefit of citizens; CEPA also proposed the development of a road map for embedding these principles eventually into international law.**

**SAIs independence, dear colleagues, rests to be one of our major goals for now and for the future; for only independent SAIs may guarantee for transparency of governmental actions, for accountability, which is transferred to the citizens in a transparent manner and for a fight against corruption, which is deeply rooted and carried out, not only by the SAI itself, or by government authorities, but also sustained by the public. Therefore the 8 Core Principles of the Mexico Declaration really have to be lived by our daily work. We need**

- an appropriate and effective legal framework that spells out the extent of SAI independence**
- a broad legislative mandate and full discretion in the discharge of SAI functions**
- the independence of SAI heads and members including security of tenure and legal immunity in the normal discharge of their duties**
- unrestricted access to information**
- the right and obligation to report on the government's work**
- the freedom to decide on the content and timing of audit reports and the right to publish and disseminate them**
- the existence of a follow-up mechanism for recommendations; and**

- financial and administrative autonomy and the availability of appropriate human, material, and money resources.

### **Current INTOSAI activities**

**This is why we as INTOSAI are putting so much emphasize on activities, which contribute to the strengthening of each and every single SAI:**

### **INTOSAI-Initiative**

**The INTOSAI General Secretariat is going to continue its endeavours in strengthening the independence of SAIs by attending the upcoming CEPA meeting next week in NY and with a series of meetings with UN representatives and other representatives of the ECOSOC. I would like to thank all of you for your various contributions to this initiative, which should in the end result in the embedding the Lima and Mexico declarations in an UN document.**

### **21. UN / INTOSAI Symposium**

**Also the forthcoming UN / INTOSAI Symposium under the topic “Effective practices of cooperation between SAIs and citizens to enhance public accountability” – for which we are now in the process of finalizing the preparations and which is going to take place from 13 to 15 July in Vienna - aims at enhancing transparency and making the value and benefit of the work of SAIs visible to the public.**

**All of you have received the questionnaire on the interactions between SAIs and citizens in regard to transferring the value and benefits of SAIs to the public.**

**With this symposium we aim for making the practical work, the value and benefit of SAIs visible to the citizens and want to**

**contribute to further strengthening transparency and accountability with a very practical approach.**

**Undoubtedly this event shall offer us another chance to engage in lively discussions and thus agree on more ways and methods of cooperation with citizens. Value and benefits of SAIs and the cooperation with the public might therefore even be a theme to be carried into the next INCOSAI in China in 2013, if INTOSAI wishes to do so.**

**I would like to seize the opportunity to thank all colleagues, who answered the questionnaire in great detail, thus assisting us in elaborating the agenda of the symposium. Your contributions are of utmost importance, because as SAIs we only can be successful with our work, if we are able to make our work visible to citizens and to gain the citizens as our partners.**

**I also would like to take this opportunity to invite all of you to this Symposium, which is of special importance for our further development.**

### **Implementation of INTOSAI Standards**

**And finally – also in accordance with our priority theme “implementation of standards” - we all have to use our ISSAIs and INTOSAI GOVs and the respective framework.**

**These standards also contribute to the strengthening of each and every single SAI, to its independence and thus to transparency, accountability and the fight against corruption in general, because our own performance can be measured against these standards and thus can be made visible.**

**In order to contribute to this awareness raising the General Secretariat is collecting executive summaries of INTOSAI and INTOSAI Regional Working Group Guidelines and Standards from those responsible chairs of committees, sub committees, working groups and task forces, which developed such standards,**

**in order to make them accessible also through the INTOSAI website. I would like to thank all those, who already transmitted such executive summaries and would like to invite those who have not done so yet, to do so.**

### **Conclusion**

**This Conference underlines impressively that the public, the citizens, should not only be our audience, but are also those who in the end of the day benefit from the work we do. Therefore transparency, accountability and a consequent fight against corruption is of utmost importance not only for the public but for us as SAIs as well.**

**History as well as recent developments once again proved, that these values are very fragile and therefore also have to be sustained by our work as SAIs, by making our value and benefit for the public visible, by making our work transparent and thus by ensuring our independence.**

**I am deeply convinced that this conference shall form another important milestone on our path towards providing and guaranteeing transparency, accountability, of fighting corruption and thus of turning external public auditing into a sound basis for Good Governance.**

**Let's build together now in this globalized world. Let's help together. All those, who already are in the beneficial situation to have the necessary resources, means and know how should help those, who need our support in order to enhance their resources, strengthen their means and to further develop their know how.**

**According to our motto “mutual experience benefits all”**

- for the benefit of transparency, accountability and the fight against corruption,**
- for the benefit of our stakeholders and thus especially**

– **for the benefit of the citizens.**

**Thank You – Shukran – Merci – Gracias - Danke**

**for this Conference, the contributions and**

**Thank You – Shukran – Merci – Gracias - Danke**

**above all to our host Dr. Harib Saeed Al Amimi, President of State Audit Institution of the United Arab Emirates for the excellent organization and extraordinary hospitality!**