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Supreme Audit
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A. Foreword by the Chair of the INTOSAI Governing Board

Minister Bruno Dantas

Chair of the INTOSAI Governing Board (2022–2024)

Dear Colleagues and Esteemed Members of the INTOSAI Community,

As I address you on this significant occasion, marking my final participation as President of INTOSAI, I am filled with both deep gratitude and a profound sense of responsibility. Over the past years, INTOSAI has demonstrated its resilience and adaptability in an increasingly complex global landscape. Through strategic foresight, innovation, and collaboration, we have strengthened our collective capacity to uphold the highest standards of transparency, accountability, and good governance.

The 78th Governing Board meeting reaffirmed the vitality and forward-looking nature of INTOSAI. Our discussions underscored the importance of anticipating global challenges and ensuring that Supreme Audit Institutions remain at the forefront of public sector oversight. Initiatives such as ClimateScanner, which has mobilized SAIs worldwide to assess government action on climate policy, the strategic work of the Supervisory Committee on Emerging Issues (SCEI) in navigating global trends, and the Center for Advanced Studies (CAST), dedicated to fostering applied research, are just a few examples of how INTOSAI has advanced its global relevance.

Additionally, we had the opportunity to receive an update from Egypt on the preparations for INCOSAI XXV. As Egypt assumes the presidency of INTOSAI, we extend our best wishes for a successful and fruitful mandate. We are confident that under its leadership, INTOSAI will continue to strengthen its role as a global standard-setter and a pillar of accountability.

During this meeting, we also presented the report on JURISAI (International Organization of Supreme Audit Institutions with Jurisdictional Functions). We are pleased with the progress of JURISAI and the valuable contributions it can bring to the INTOSAI community. Recognizing the diversity of institutional models within our organization, we believe that JURISAI has the potential to foster important discussions and generate meaningful insights for the international audit community.

These achievements were only possible through the commitment and engagement of the Governing Board members, the INTOSAI bodies, and our Regional Organizations. I extend my deepest appreciation to each of you for your dedication to our shared mission. In particular, I wish to recognize the unwavering support of the INTOSAI General Secretariat, under the



outstanding leadership of Dr. Margit Kraker, whose expertise and commitment have been instrumental in ensuring the continued success of our initiatives.

As I pass the leadership to Minister Vital do Rêgo, I do so with great confidence in INTOSAI's future. His experience, strategic vision, and steadfast dedication to strengthening our organization will ensure the continuity of ongoing projects while fostering new avenues for cooperation and institutional growth.

More than an organization, INTOSAI is a global community – one that thrives on the exchange of knowledge, mutual support, and a shared commitment to strengthening democratic governance. I conclude my tenure with the certainty that INTOSAI will continue to evolve, innovate, and lead by example, reinforcing its position as the global voice of public audit.

It has been a privilege to serve as your President, and I thank each of you for your trust, partnership, and collaboration. Our mission is enduring, and I remain committed to the values and principles that unite us.

Bruno Dantas



B. Foreword by the Secretary General of INTOSAI

Dr. Margit Kraker

Secretary General of INTOSAI

Dear Colleagues,

The 78th meeting of the Governing Board was graciously hosted by the Accountability State Authority of Egypt in its capacity as First Vice-Chair of INTOSAI and host of the upcoming INCOSAI XXV. The gathering took place in the historic city of Cairo, where 30 years ago already INCOSAI XV had taken place. Since then, and during its 70 years of existence, INTOSAI has continuously promoted the further development and professionalization of Supreme Audit Institutions (SAIs), serving as a lively platform for the exchange of expertise and experience.

This Governing Board meeting was in particular shaped by a view into the future, both as regards trends and emerging issues as well as INTOSAI's strategy to coherently communicate with its external stakeholders. Documents such as the "Global Trends Report" prepared by the Expert Group of the INTOSAI Supervisory Committee on Emerging Issues or the "INTOSAI Brand Guidelines" created in the framework of the Task Force INTOSAI Communication, which were both approved at this meeting, serve INTOSAI's members to, on the one hand, take a joint outlook on future challenges and opportunities and, on the other hand, communicate coherently and impactfully by reinforcing the brand of INTOSAI as the global voice of public audit.

The discussions held during the meeting showed that INTOSAI, as the umbrella organization of public audit, continues to be a vibrant and vigilant community dedicated to jointly address emerging trends and review existing practices. I would therefore like to extend my heartfelt gratitude to the commitment shown by INTOSAI's bodies and Regional Organizations in advancing our core priorities – the preparation and implementation of audit standards and, based thereon, the professionalization of our audit practices – and in tapping into the opportunities a globally recognized organization as INTOSAI presents, namely engaging with partner institutions and thereby contributing to global goals, according to INTOSAI's motto "Mutual Experience Benefits All".

As this Governing Board meeting was the last meeting in which Minister Bruno Dantas, President of the Federal Court of Accounts, held the chairmanship of INTOSAI, I would like to thank him in particular for his innovative spirit and dedication in which he spearheaded many important global initiatives and projects, such as the ClimateScanner initiative to unite SAIs in



their work on auditing climate action, the Center for Advanced Studies to promote applied research and scientific work or the establishment of JURISAI to provide a targeted expert platform for SAIs with jurisdictional competences. I have particularly appreciated our joint work carried out in the framework of the Task Force INTOSAI Communication, which elaborated the INTOSAI Communication Strategy 2025–2028 and the INTOSAI Brand Guidelines – two documents that will have a profound impact on the effectiveness of INTOSAI’s communications.

In concluding, I would like to wish Minister Dantas all the best for his future endeavours. I am certain that our paths will cross in the future in the INTOSAI community and I am at the same time confident that under his successor, Minister Vital do Rêgo Filho, INTOSAI will continue its successful path in being a platform for a dialogue characterized by partnership, expertise and innovation.

I would also like to extend my gratitude to all members of the Governing Board. It was a pleasure to meet you in Cairo and to engage in thought-provoking and insightful discussions based on your valuable contributions and ideas. I am looking forward to meeting you at INCOSAI XXV and to further making beneficial contributions to the future of public audit.

With my best regards,

Dr. Margit Kraker



C. Minutes of the 78th meeting of the INTOSAI Governing Board

The 78th meeting of the INTOSAI Governing Board was held in Cairo, Egypt, on 28 October 2024 and was attended by 107 SAI representatives of 28 Supreme Audit Institutions (SAIs). The meeting was organized by the Accountability State Authority of Egypt in its capacity as First Vice-Chair of the Governing Board and host of the upcoming INCOSAI XXV, and chaired by Minister Bruno Dantas, Chair of the INTOSAI Governing Board.

I The highlights at a glance

- Approval of the Rules of Procedure for INCOSAI XXV, thereby laying the ground for the upcoming Congress of INTOSAI to be held in Sharm El-Sheikh in October 2025;
- Approval of the amended Terms of Reference of the INTOSAI Future Award to be conferred to an INTOSAI member SAI for future-oriented approaches, achievements and contributions in the framework of INCOSAI XXV;
- Adoption of the INTOSAI Brand Guidelines;
- Approval of the SCEI Global Trends Report;
- Taking note of the progress on implementing the Strategic Development Plan 2023–2028;
- Approval of the appointment of Mr Hilal Huseynov (SAI Azerbaijan), Mr Faizy Mansoury (SAI Tanzania) and Ms Archana Shirsat (IDI) as new members of the Forum for INTOSAI Professional Pronouncements (FIPP) as of 1 January 2025;
- Acknowledgement that capacity development is an INTOSAI-wide undertaking, and taking note of the renewed and coordinated efforts by all Goal 2 contributors to expedite progress in the targeted Goal 2 results areas;
- Approval of GUID 5101 (Guidance on Audit of Information Security) developed by the SAI India as the project lead and chair of the INTOSAI Working Group on IT Audit;
- Approval of six documents developed under the quality assurance procedure for documents not included in the INTOSAI Framework of Professional Pronouncements by the following INTOSAI working groups: “Public Debt”, “IT Audit”, “SDGs and Key Sustainable Development Indicators” and “Audit of Extractive Industries”;
- Approval of the formation of the new INTOSAI Working Group on Follow-Up Audits, to be chaired by the SAI of Malaysia, under the Knowledge Sharing Committee (KSC);
- Approval of the change of chairmanship of the INTOSAI Working Group on the Impact of Science and Technology on Audit from the SAI UAE to the SAI Egypt;



- Taking note of the creation of JURISAI and the envisaged amendment to the INTOSAI Statutes at INCOSAI XXV to integrate JURISAI as a related entity.

II Participants

The following members of the INTOSAI Governing Board participated at the 78th Governing Board meeting:

- Algeria
- Austria (Secretary General)
- Brazil (Chair)
- Egypt (First Vice-Chair)
- European Court of Auditors
- Guyana
- India
- Japan
- Mexico (online participation)
- Namibia
- Norway
- Peru
- Poland
- Portugal
- Qatar
- Russian Federation
- Samoa
- Saudi Arabia (Second Vice-Chair)
- South Africa
- Thailand
- United Arab Emirates
- United States of America



III Report on the 78th meeting of the INTOSAI Governing Board

The following comprises a summary of the reports delivered during the 78th Governing Board meeting. The corresponding written reports as well as the reports submitted in writing by the Regional Organizations of INTOSAI have been published by the General Secretariat on the INTOSAI website¹.

1 Welcome and opening of the 78th Governing Board meeting (ITEM 1)

Minister Bruno Dantas, President of the Federal Court of Accounts (TCU) of Brazil and Chair of the INTOSAI Governing Board, extended a cordial welcome to the members of the Governing Board and thanked the Accountability State Authority of Egypt for hosting the meeting in the historic city of Cairo and the hospitality extended to the Governing Board members. He highlighted that against the backdrop of rapid changes and a growing complexity in public governance, the meeting was an important moment for INTOSAI and provided a platform to uphold the highest standards of accountability, transparency and good governance. He also underlined the Governing Board meeting's importance on shaping the strategic direction of the organization.

Minister Dantas furthermore informed the Governing Board about the last year of his term as President of the TCU Chair as INTOSAI. In this context, he expressed his confidence that under the chairmanship of his successor, Minister Vital do Rêgo Filho, INTOSAI would continue to build on the progress attained in the past years. He concluded his welcoming words by thanking all Governing Board members for their invaluable contributions and their expertise and commitment to enabling INTOSAI to become a key player in the international governance landscape.

Counsellor Mohamed El-Faisal Youssef, President of the Accountability State Authority (ASA) of Egypt, First Vice-Chair of INTOSAI and host of the Governing Board meeting, welcomed all members of the Governing Board in the ancient city of Cairo. He stated that he was honoured to host the meeting, especially as it would pave the path for INCOSAI XXV to be held in October 2025 after having already hosted the INTOSAI Congress in 1995. In this context, he highlighted that, even in times of transformation, INTOSAI had continued to promote transparency and good governance as well as values such as accountability, cooperation and innovation, while enhancing audit standards and strengthening the capacity of its member SAIs.

¹ <https://www.intosai.org/event/78gb.html> — username: 78gb — password: intGBMeet2024



Counsellor El-Faisal Youssef concluded his welcome address by providing an outlook into the future, specifically the assumption of the INTOSAI chairmanship in 2025 and said that he was looking forward to build on the overwhelming achievements accomplished by the present Chair of INTOSAI, the SAI of Brazil. He concluded his speech by expressing his anticipation for collaborating with the INTOSAI General Secretariat in the run-up to the Congress and to fruitful and successful discussions with all bodies of INTOSAI.

Minister Dantas then asked the Governing Board members to adopt the agenda of the 78th Governing Board meeting.

The Governing Board adopted the agenda of the 78th Governing Board meeting.

2 Report by the Chair of INTOSAI (ITEM 2)

In his capacity as Chair of the INTOSAI Governing Board, Minister Dantas gave an overview of the key projects and achievements of the INTOSAI chairmanship since the 77th Governing Board meeting. In this context, he highlighted that the corresponding activities of the SAI Brazil served to advocate for the significance of the work carried out by SAIs. In the framework of the chairmanship's efforts to establish INTOSAI as consistent and influential voice on the global stage, the INTOSAI Chair had participated in numerous missions such as, among others, the UN Climate Change Conference – COP28 – in the United Arab Emirates, the 26th UN/INTOSAI Symposium in Austria as well as in events promoted by other relevant international organizations, such as the Conference of the Parties to the UN Framework Convention on Climate Change.

With regard of the latter, Minister Dantas informed the Governing Board members about the latest progress of the ClimateScanner initiative, which is jointly carried out by the SAI Brazil and the INTOSAI Working Group on Environmental Auditing and which aims to enable a comprehensive global assessment of government actions on climate change and climate adaptation. The initiative had held a global call at the UN Headquarters in New York with support from the UN Department of Economic and Social Affairs, in the framework of which 66 SAIs had signed a document endorsing the ClimateScanner tool. Following this, seven workshops had been organized worldwide to train 240 auditors from 141 SAIs. In the meantime, 61 SAIs had completed assessments, with representation from various UN regions, including all regions of Asia, the Caribbean, Europe, Latin America, North America, Oceania, Sub-Saharan Africa. The consolidated 61 assessments focusing on public policies, governance and finance related to climate action would be presented during the UN Climate Change Conference – COP29 – in Azerbaijan in November 2024.



In pointing to the SAI Brazil's capacity as Chair of the INTOSAI Supervisory Committee on Emerging Issues (SCEI), Minister Dantas also gave a brief outlook on the next agenda item on the SCEI, highlighting the focus on strategic foresight and proactive engagement, with the Center for Advanced Studies (CASt) as a key development in promoting applied research and scientific work and facilitating the exchange between researchers, auditors, international organizations, and the academia. He furthermore reported that in 2024, CASt had launched its first call for proposals on the following three topics:

- The Impacts of Artificial Intelligence on the SAIs
- Auditing Climate Financing
- Fighting Hunger and Poverty

Eleven proposals had submitted and evaluated by CASt's scientific council, with three projects approved, to be presented in February 2025.

In continuing his report, Minister Dantas presented the following additional activities that had been carried out in the framework of the INTOSAI chairmanship:

- The “ProINTER” pilot program, which focuses on promoting gender equality and is specifically aimed at providing equal leadership opportunities for women, had targeted female auditors from Portuguese-speaking SAIs. Building on its success in supporting SDG 5 (Gender Equality) and SDG 16 (Peace, Justice, and Strong Institutions), the program had been extended to include Spanish-speaking participants, fostering regional cooperation within INTOSAI. The 2025 edition will focus on English-speaking female auditors.
- In the framework of the “Energy Transition Framework for SAIs”, carried out in collaboration with the SAI Uganda in its capacity as chair of the Working Group on the Audit of Extractive Industries, a survey had been launched to assess how SAIs evaluate government action on energy transition. Based thereon, the SAI Brazil developed practical guide – to be launched during the COP29 in November 2024, to support SAIs in auditing the energy transition in different contexts.

Furthermore, Minister Dantas highlighted the communications-related initiatives of the INTOSAI chairmanship to strengthen international relationships and to convey the values of SAIs, the importance of SAI independence and the results of SAIs' work through social media and monthly newsletters. He furthermore informed the Governing Board that the SAI Brazil had, in the framework of the Task Force INTOSAI Communication and in cooperation with the INTOSAI General Secretariat, developed the INTOSAI Brand Guidelines which provide for a consistent and coherent use of the INTOSAI brand.



The INTOSAI Chair ended his presentation by presenting a video that highlighted the chairmanship's priorities since INCOSAI XXIV in amplifying INTOSAI's global voice – namely the ClimateScanner project; the Global Trends Report developed by the Expert Group of the Supervisory Committee on Emerging Issues; the initiatives on gender equity and inclusion carried out in cooperation with the INTOSAI Development Initiative and UNDP; the enhanced collaboration with academia through the CAST as well as the creation of JURISAI, an organization addressing the unique aspects of the jurisdictional model.

The **Governing Board** took note of the report of the Chair.

3 Report by the Supervisory Committee on Emerging Issues (ITEM 2)

In his capacity as Chair of the Supervisory Committee on Emerging Issues (SCEI), Minister Dantas presented the activities of the SCEI, which had placed a special emphasis on foresight – the field of knowledge dealing with proactively monitoring emerging issues and trends – to enable INTOSAI and its member SAIs to navigate future challenges. In this framework, the SCEI had, in accordance with its Terms of Reference, established an Expert Group consisting of members nominated by the SCEI that had elaborated a strategy based on institutional coordination to structure foresight activities and to prepare a global trends report. The report, to be presented for approval by the Governing Board, outlined seven global trends expected to shape the future of societies and government auditing based on information gathered from numerous foresight reports and insights from INTOSAI's bodies.

In continuing and concluding his report, Minister Dantas pointed to the SCEI meeting to be held immediately after the Governing Board meeting, where the implications of the trends for INTOSAI and SAIs would be discussed to better prepare for possible developments resulting from the identified trends. In addition, the INTOSAI Chair recalled the eleven research projects that had been reviewed by the Centre for Advanced Studies' scientific council, resulting in three approved projects, with findings expected to be presented by February 2025. By involving the academia and think tanks, the outcomes resulting from those projects would have the potential to serve as an effective tool to help INTOSAI and SAIs to better prepare for emerging challenges.

The Governing Board

- **took note** of the report on the activities of the SCEI and the ongoing initiatives of the INTOSAI Centre for Advanced Studies;
- **approved** the SCEI Global Trends Report;



- **recognized** the potential synergies to be explored between the SCEI Global Trends Report and the work of the INTOSAI Centre for Advanced Studies and INTOSAI’s Strategic Planning updated SCEI Terms of Reference.

4 Report by the Secretary General of INTOSAI (ITEM 3)

In her report, the Secretary General of INTOSAI, Dr. Margit Kraker, presented the priorities and activities of the General Secretariat since the 77th meeting of the INTOSAI Governing Board. These had been focused on

- implementing the INTOSAI Strategic Plan 2023–2028;
- promoting the essential requirements for the independence of SAIs;
- fostering the contribution that SAIs can make to the implementation of the SDGs,
- fostering communication and the exchange of information between the INTOSAI bodies and the Regional Organization in the framework of the recently launched Network of INTOSAI Communication Officers (NICO) as well as
- implementing the INTOSAI Communication Strategy 2023–2028 with the SAI Brazil as co-chairs of the Task Force INTOSAI Communication (TFIC).

In looking back at the reporting period, Dr. Kraker highlighted the close cooperation with the SAI Brazil in its capacity as the Chair of the Governing Board in implementing the decisions taken during the past INTOSAI Congress, in particular in the framework of the ClimateScanner initiative and the foresight activities carried out by the SCEI Expert Group. She also underlined the preparatory activities undertaken in cooperation with the SAI of Egypt regarding INCOSAI XXV to be held in Sharm El Sheikh, Egypt, in the last week of October 2025, in particular on the following congress themes adopted in the framework of the 77th Governing Board meeting:

- Theme I: “The role of SAIs in auditing the government activities and central banks during financial and economic crises”
- Theme II: “Using artificial intelligence techniques in auditing”

With regard to INCOSAI XXVI to be held in 2028, Dr. Kraker furthermore informed the Governing Board that she had visited the future congress host, the SAI Indonesia, to initiate the first preparatory steps for the congress.



In this context, Dr. Kraker extended her sincere appreciation to the SAIs of Egypt and Indonesia for their readiness to welcome and host the INTOSAI community in the framework of the two upcoming congresses.

The Secretary General then proceeded with her report by informing about the latest developments related to the independence of SAIs. In this regard, she drew the Governing Board's attention to the challenges faced by SAIs in various areas of their operations as outlined in the "IDI Global Stocktaking Report 2023". Unfortunately, for the third time in a row, the independence of SAIs had decreased, which is why in coordination with IDI the INTOSAI General Secretariat had reached out to the UN Under-Secretary-General for Economic and Social Affairs to inform him about the results of the report.

SAI independence had also been a focal topic in the framework of the cooperation with the international donor community (IDC). In this context, discussions were ongoing between the relevant INTOSAI players and the World Bank to enhance the collaboration. In the framework of the Global Project on SAI independence, several members of the IDC were involved in identifying informal factors that influence the implementation of the principles of the Mexico Declaration on SAI independence. In outlining these activities, Dr. Kraker seized this opportunity to thank IDI and the IDC for their dedication in supporting the independence of SAIs.

Dr. Kraker continued her report by informing about the 26th UN/INTOSAI Symposiums held from 16 to 18 April 2024 jointly with the United Nations Department of Economic and Social Affairs (UN DESA), which revolved around the "Implementation of SDG 13 on climate action: role, contribution and experience of Supreme Audit Institutions". In the same vein, and in cooperation with UN DESA, IDI and the INTOSAI Working Group on Environmental Auditing, the INTOSAI General Secretariat had organized a Side Event at the High-level Political Forum on Sustainable Development on the topic of "Auditing for effective, accountable and inclusive public institutions for implementation of SDGs" on 15 July 2024. On this occasion, IDI had presented its new SDG Audit Model (ISAM).

In proceeding with the membership-related developments within INTOSAI, the Secretary General informed the Governing Board that INTOSAI had 195 Full Members as well as five Associate Members and two Affiliate Members (SAIs Guam and Commonwealth of the Northern Mariana Islands). In 2024, the INTOSAI General Secretariat had received the application of the Canadian Audit and Accountability Foundation (CAAF) for associate membership, which it had assessed negatively as it could not be classified as an international organization and thus did not comply with one of the requirements for associate membership. The General Secretariat, however, had suggested that a conclusion of a Memorandum of Understanding be considered.



As to the Governing Board membership, Dr. Kraker recalled the procedure related to the election or re-election of six Governing Board members on the occasion of INCOSAI XXV, which would concern the members representing the Regional Organizations of AFROSAI, ASOSAI and EUROSAI. Furthermore, by application of the INTOSAI Statutes, the Governing Board membership of the SAI of the United Arab Emirates as former Congress host would also expire at INCOSAI XXV and be replaced by the SAI to host INCOSAI XXVI, namely the SAI of Indonesia.

In the context of legal matters, Dr. Kraker furthermore recalled that in 2021 INTOSAI had been granted the status of “Other International Institution” according to the Austrian Headquarters Law. In compliance with this status, the INTOSAI General Secretariat was in the midst of clarifying, with legally binding effect, that INTOSAI is therefore no longer subject to supervision by the Austrian Association authority. Dr. Kraker informed that she would keep the Governing Board updated about the corresponding developments.

Following the 78th meeting of the Governing Board, the INTOSAI General Secretariat reached a final agreement with the Austrian Association authority, according to which INTOSAI had already been granted the status of “Other International Institution”. The matter is thus completed.

The INTOSAI Secretary General then proceeded with her report by pointing to the joint work carried out by the INTOSAI General Secretariat and the SAI of Brazil in the framework of the Task Force INTOSAI Communication (TFIC). In 2024, the TFIC’s activities had focused on implementing the INTOSAI Communication Strategy 2023–2028, which, among others, emphasises a consistent and coherent use of the INTOSAI brand to strengthen INTOSAI’s global voice. To this end, the INTOSAI Brand Guidelines had been developed by the SAI of Brazil in its capacity as co-chair of the task force, which would be presented for adoption under agenda item 9 of the Governing Board meeting.

Dr. Kraker furthermore outlined that the INTOSAI Communication Strategy also acknowledges the need for a monitoring of the communication priorities and key messages laid down therein. For this purpose, the creation of the Network of INTOSAI Communication Officers (NICO) had been adopted by the Governing Board at its 77th meeting to establish a mechanism for a continuous dialogue among INTOSAI’s bodies and Regional Organizations at work level. Subsequently the INTOSAI General Secretariat, in charge of running the secretariat of NICO, had commenced the administrative groundwork to assemble the members of NICO in December 2023. The kick-off meeting had been held in February 2024 with NICO members from all INTOSAI bodies and Regional Organizations. Meanwhile, NICO had held two further regular meetings by end-October 2024 as well as three thematic meetings focusing on news channels and the coordination of communication as well as the results of the IDI Global SAI Stocktaking Report 2023, which had also included the participation of external stakeholders.



In proceeding with her report, Dr. Kraker informed on the INTOSAI Future Award, formerly known as the Jörg Kandutsch Award, to be bestowed for the 15th time to a member SAI. She reported that the panel of jurors would be composed of the

- SAI of the United States of America – as winner of the Jörg Kandutsch Award in 2022;
- the SAI of South Africa – representing AFROSAI according to the traditional INTOSAI principle of rotation;
- the General Secretariat of INTOSAI

and expressed her gratitude to the SAIs of the USA and South Africa for their readiness to act as jurors.

In the ensuing part of her presentation, the Secretary General focused on the budgetary matters of INTOSAI. She reported that in 2023 the total revenue of INTOSAI had amounted to around EUR 435,700. The total expenditure for 2023 had amounted to around EUR 536,000, with three INTOSAI bodies receiving budgetary support of EUR 50,000 each from the INTOSAI surplus funds. The total amount of net assets/equity (accumulated surplus) had accounted for around EUR 684,200.

For the financial year 2024, Dr. Kraker reported that 180 INTOSAI members had paid their membership dues by 30 September, which amounted to some EUR 428,800. As at 30 September 2024, INTOSAI's revenue accounted for about EUR 430,200 – compared to a budgeted amount of EUR 427,100 for the financial year 2024. By the said cut-off date, the expenditure of INTOSAI had amounted to some EUR 355,000 compared to a budgeted expenditure of some EUR 477,000 for the financial year 2024.

Dr. Kraker furthermore expressed her appreciation to the external auditors of INTOSAI, the SAIs of Jamaica and Ecuador, for carrying out the audit of the 2023 financial statements of INTOSAI on site in Vienna, Austria. The auditors had issued an unqualified audit opinion for the 2023 financial statements, which had been submitted to the Governing Board members in June 2024.

The INTOSAI Secretary General then proceeded with her report by informing the Governing Board about the request by IDI for the provision of funding from INTOSAI surplus funds of EUR 50,000. Dr. Kraker informed that the request was based on the aim of implementing and contributing to the strategic goals and organizational priorities of the INTOSAI Strategic Plan 2023–2028.

The Secretary General continued her report by addressing the indexation of membership dues, which would have to be decided on the occasion of INCOSAI XXV. Such indexation would be based on figures from the period 2022–2024 and on weighted annual inflation rates. According



to the General Secretariat's calculations, the indexation would result in an increase of membership dues of up to 25% provided that no other proposal would be submitted.

In concluding her report, Dr. Kraker informed that the statistics related to the INTOSAI website showed a continued global interest in INTOSAI: In the first nine months of 2024, the INTOSAI website had been visited around 159,000 times and more than 2.5 million webpages had been viewed. The download volume during this period had been about 538 GB. A detailed analysis had revealed that individual ISSAIs, especially ISSAIs 100–400, and the INTOSAI Principles had accounted for the vast majority of the downloads.

Mr Karl Eirik Schjøtt-Pedersen, Auditor General of the SAI of Norway, thanked the Secretary General for the comprehensive report and for presenting the motion related to the funding of the IDI. He also thanked the SAI of Egypt for the warm hospitality and explained that his question concerned the nature of reports and discussions held during the Governing Board meetings. In underlining that INTOSAI had numerous important external stakeholders, such as the Secretary-General of the United Nations, he raised the question whether the Governing Board meetings could devote more time for interactive discussions with such stakeholders, while at the same time refraining from the presentation of the reports already submitted in writing, which could be approved beforehand as written reports.

In replying to the question posed by Mr Schjøtt-Pedersen, Minister Dantas outlined that including heads of multilateral organizations was in line with strengthening the global voice of INTOSAI as laid down in the Rio Declaration and recalled that the Secretary-General of the United Nations had shared a video message for INCOSAI XXIV as he could not participate in person during the Congress. In this context, however, he added that the involvement of stakeholders during the Governing Board meetings was also a matter to be decided by the respective host.

Dr. Kraker took the floor and highlighted that the Governing Board meetings were to provide a platform for the reporting on the organization's operations and the adoption of key decisions that would pave the way for INTOSAI's work until the next meeting of the Governing Board. Furthermore, the Governing Board members also had the responsibility to approve motions that would then be presented to the triennial Congress for endorsement. She explained that she was sharing the opinion of the INTOSAI Chair about the importance of interactive discussions, especially regarding trends and strategic developments of SAIs, such as those on the Congress topics on which all SAIs were invited to provide input. As to the inclusion of stakeholders, she agreed that INTOSAI would benefit from a wide exchange and pointed to the proactive inclusion of the academia through the Supervisory Committee on Emerging Issues. In concluding, she emphasized that the active participation of high-ranking leaders of multilateral institutions always depended on their availability and that INTOSAI was nevertheless aiming to include their opinions on ongoing initiatives.



In responding to the questions raised, Counsellor El-Faisal Youssef thanked Mr Schjøtt-Pedersen for his intervention and explained that he shared his point of view regarding fostering closer relationships with INTOSAI's external stakeholders, especially with the United Nations. In this spirit, he informed the Governing Board that the SAI of Egypt, as the future Chair of INTOSAI, was planning to dedicate more attention to future activities and symposia with the United Nations and to ensure that this was reflected in the choice of speakers and agendas of INTOSAI's meetings.

The Governing Board

- **took note** of the report of the INTOSAI Secretary General;
- **took note** of the negative assessment of the application of the Canadian Audit and Accountability Foundation for Associate Membership in accordance with Art. 2, para. 4 of the INTOSAI Statutes;
- **approved** the amended Terms of Reference of the INTOSAI Future Award (former Jörg Kandutsch Award);
- **approved** the composition of the Panel of Jurors, which consists of the SAIs of the United States of America, South Africa and the General Secretariat of INTOSAI, for the selection of the winner of the INTOSAI Future Award 2025;
- **approved** the request by IDI to receive EUR 50,000 each from the INTOSAI surplus funds for projects implementing the INTOSAI Strategic Plan 2023–2028.

5 Report by the First Vice-Chair of INTOSAI (ITEM 4)

Counsellor Mohamed El-Faisal Youssef, President of the Accountability State Authority (ASA) of Egypt and First Vice-Chair of INTOSAI, delivered the report on the thematic and structural preparations and coordination activities for INCOSAI XXV as well as the regulatory aspects laid down in the Rules of Procedure.

In recalling the work carried out in the run-up to the Governing Board meeting in 2023, he briefly highlighted

- the formation of the XXV INCOSAI Technical Secretariat with several support committees, which submit consolidated regular reports to the Congress Presidency;
- the selection of the city of Sharm El-Sheikh as the venue for the congress to take place in the second half of October 2025 and of the congress logo inspired by the statue of the goddess Ma'at symbolizing truth, justice and cosmic order in ancient Egyptian culture;



- the selection of the congress themes:
 - Theme I – “The Role of Supreme Audit Institutions in Auditing Government Activities and Central Banks during Financial and Economic Crises” chaired by the SAI of the United States of America, and
 - Theme II – “Using artificial intelligence techniques in auditing” chaired by the SAI of Egypt.

The First Vice-Chair then proceeded with underscoring the key developments regarding the congress preparations. As to the organizational aspects, an agreement had been made with one of the major companies specializing in conferences on a global scale, which would be responsible for providing logistics services such as information systems services, transportation, live broadcasts and interpreting services. Furthermore, the SAI of Egypt was also cooperating with universities to ensure the quality of the translation services.

With regard to the regulatory framework, Counsellor El-Faisal Youssef informed the Governing Board that the XXV INCOSAI Rules of Procedure had been finalized in line with the Statutes and the Handbook for INTOSAI Congresses. They addressed all organizational matters related to hosting the Congress including registration timelines, plenary sessions, the elaboration of the technical theme papers and the congress declaration.

As to the work related to the congress themes mentioned above, the First Vice Chair reported that the theme chairs had held a series of virtual meetings between February and September 2024 to outline the principal papers and prepare questionnaires, which had been circulated to all INTOSAI member SAIs. In addition to that, country papers had also requested to enrich the discussion at the upcoming Congress.

In concluding his report, the First Vice-Chair presented the communication channels that had been established for the congress. He mentioned in particular the congress website <http://www.incosai2025.eg/>, which had been designed by a specialized company and would be available in all working languages of INTOSAI, featuring, among others, relevant documents related to registration and accommodations, a database with all congress documents and an image gallery. The First Vice-Chair furthermore informed that he was looking forward to a continued coordination and cooperation with the INTOSAI General Secretariat and expressed his appreciation for the exchange of feedback and expectations with the INTOSAI community.

Minister Dantas wished Counsellor El-Faisal Youssef all the best for the Congress preparations, expressed his confidence that XXV INCOSAI would be highly successful and thanked him for his dedication in hosting this important event.



The Governing Board

- **took note** of the report of the INTOSAI First Vice-Chair;
- **took note** of all preparations for the Accountability State Authority’s Hosting of the XXV INCOSAI;
- **approved** the Rules of Procedure for the XXV INCOSAI.

6 Report on the Professional Standards Committee (ITEM 5)

Ms Helga Berger, Chair of the Professional Standards Committee (PSC), presented the progress report on the strategic objectives of Goal 1 and the activities of the European Court of Auditors (ECA) in this regard during the first eight months of her presidency. In this context, she thanked the INTOSAI community for the warm welcome and expressed her appreciation to the SAI of Egypt for the efforts and commitment in preparing the Governing Board meeting and incoming INCOSAI.

In pointing to the report on the PSC’s activities submitted in writing, she furthermore thanked the contributors of Goal 1 – the PSC’s subcommittees and the Forum for INTOSAI Professional Pronouncements – for the solid professional work in delivering robust results in line with the PSC’s work plan.

As illustrated in the Goal 1 Operational Planning Dashboard 2023–2025, the strategic objectives related to further developing the INTOSAI Framework of Professional Pronouncements (IFPP) – assuring its clarity, consistency, professionalism and quality – constituted the foundation of the PSC’s work and were progressing according to plan. Aligned with this were also the activities related to implementing the Strategic Development Plan (SDP) 2023–2028, in particular the assembling of the project teams for the five initiatives laid down therein. For this purpose, the PSC secretariat had launched a global call for expressions of interest, which had resulted in over 40 SAIs proposing around 60 colleagues to take part. The PSC Chair seized this opportunity to thank all those who had offered to participate in the initiatives and outlined the following initiatives taken by the PSC secretariat to support the work of the project groups:

- the preparation of concept papers for each of five initiatives to serve as a bridge between the SDP and the project proposals required by due process, illustrating how each project may be approached and containing milestones that the projects leaders might be mindful of;



- the roundtable meetings held between the goal chairs and vice-chairs, the FIPP chair and vice-chair and the INTOSAI General Secretariat for the purposes of coordination, which eventually resulted in the creation of the SDP Core Group responsible for cross-project collaboration and safeguarding transparency and inclusiveness; and
- the onboarding meetings of the project groups held together with the FIPP.

With regard to the FIPP membership, the PSC Chair highlighted the reflection paper prepared to support knowledge retention and the effective performance of the FIPP members, including the necessary prerequisites to become member of the FIPP. She furthermore informed about the revised selection procedure to encourage wider participation in the calls for expressions of interest, which had proven to be successful with 17 applications submitted by ten SAIs for the application process in 2024 to fill three vacant posts. In accordance with due process, the goal chairs had carried out interviews with six candidates and were unanimously presenting the following candidates for approval by the Governing Board:

- Mr Hilal Huseynov from the SAI of Azerbaijan;
- Mr Faizy Mansoury from the SAI of Tanzania; and
- Ms Archana Shirsat from IDI.

In this context, Ms Berger thanked the FIPP for its work and dedication and wished the new candidates much success in their future functions. She then proceeded with pointing to some of the focus points for the future, namely

- making enhanced use of the network of INTOSAI Standards Liaisons Officers (ISLO) to gain feedback from the SAIs with regard to the implementation of the ISSAIs to feed this information back to promote capacity building and knowledge sharing;
- strengthening the engagement with stakeholders in the standard-setting area; and
- reinforcing the cooperation in the framework of the due process by clarifying questions and feedback that had been sent by practitioners and goal chairs to the PSC secretariat, without changing any of the fundamental aspects of the due process.

Ms Berger ended her report by underlining the PSC's plans to enhance the transparency, coherence and coordination of the PSC subcommittees' contributions to the INTOSAI Strategic Plan and, in this vein, demonstrating the PSC's aim to be accountable, transparent and inclusive in view of the increasing relevance of public auditing against the current challenges faced by SAIs.



Minister Dantas thanked the PSC Chair for the comprehensive report and added, in his capacity as Vice-Chair of the PSC, that the SAI of Brazil had collaborated closely with the ECA to drive the implementation of the SDP. He expressed his conviction that with the establishment of the project groups and the SDP Core Group the necessary tools were in place to shape the future of the pronouncements towards a consistent and clear terminology and a modernized and enhanced accessibility.

The Governing Board

- **took note** of the Progress report from the Professional Standards' Committee including i) Goal 1 Operational Planning Dashboard 2023-2025, ii) Goal 1 Operational Planning Dashboard 2023-2025 (key priorities);
- **took note** of the progress on implementing the SDP;
- **approved** the changes to the PSC's Terms of Reference;
- **took note** of the changes to the Financial Audit and Accounting Subcommittee's Terms of Reference;
- **took note** of the changes to the Compliance Audit Subcommittee's Terms of Reference;
- **took note** of the report by the Forum for INTOSAI Professional Pronouncements (FIPP);
- **approved** the appointment he appointment of Mr Hilal Huseynov (SAI Azerbaijan), Mr Faizy Mansoury (SAI Tanzania) and Ms Archana Shirsat (IDI) as new members of the FIPP.

8 Report by the Capacity Building Committee (ITEM 6)

Ms Tsakani Maluleke, Auditor-General of the SAI of South Africa and Chair of the Capacity Building Committee (CBC), thanked the SAI of Egypt for the generous hosting of the Governing Board meeting and expressed her appreciation to report on the CBC's activities and its key strategies to achieve the objectives of Goal 2 of the INTOSAI Strategic Plan. She furthermore introduced the new Auditor General of the SAI Sweden and Vice-Chair of the CBC, Ms Christina Gellerbrant Hagberg, and thanked her for the continued commitment of the SAI of Sweden to leading the activities of the CBC.



Ms Maluleke commenced her report by informing the Governing Board about the 2024 annual meeting of the CBC Steering Committee, which, in supporting the sustainability motion adopted by INCOSAI XXIV, had been held online, alternating between yearly in-person and online meetings. The meeting had focused on governance issues such as

- monitoring the progress achieved with regard to the Goal 2 Operational Plan;
- progress updates by the CBC workstreams, with nine out of ten workstreams having completed their scheduled deliverables and one to be back on track by the end of 2024;
- approval of the CBC budget;
- the broad revision of the SAI Performance Measurement Framework (SAI PMF), which was carried out based on extensive consultations to ensure that it remains robust and relevant and which was to be concluded by the end of 2024 with the opportunity for all INTOSAI members to comment on the revised framework in the first quarter of 2025;
- the inaugural meeting of the Task Force on Citizen Participation and Civil Society Engagement (TFCP) and the conclusion of the Declaration on the Promotion of Citizen Participation and Civil Society Engagement in the Work of Supreme Audit Institutions, which was to be considered a landmark commitment towards greater transparency, accountability, and public involvement in auditing;
- the chairmanship taken on by the SAI of South Africa of the 'P' Initiative of the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements.

In continuing her report, the CBC Chair drew the Governing Board's attention to the Goal 2 Operational Plan 2023–2025, which had been established to lay down the various pathways to realize the Goal 2 strategic objectives. In presenting the plan, Ms Maluleke highlighted the results framework comprising ten outcome indicators to support the development of SAIs and enhance their professionalization in critical areas of their operations. She furthermore noted that after the publication of the results of the INTOSAI Global SAI Survey 2020–2022 and the corresponding IDI Global SAI Stocktaking Report 2023, the results framework could also be equipped with baseline figures for each of the indicators. She then proceeded with pointing to those result areas that needed urgent attention, namely the areas related to

- SAI competency frameworks in place for audit professionals;
- appropriate audit quality management systems;
- systematic audit follow-up systems and procedures;
- annual reports on SAIs' own performance published and exposed to external audit; and



- Regional Organisations annually increasing or at least maintaining their budget levels, with an increase in donor funding to INTOSAI bodies and SAIs – an area for which no reliable data could be obtained, which is why the CBC Steering Committee had mandated the INTOSAI Donor-Cooperation (IDC) to gauge possible solutions to finding reliable data in order to track progress in these areas.

Ms Maluleke concluded her report by highlighting the INTOSAI-wide initiatives facilitated by the CBC to collaborate with strategic partners. In this context, she underlined the importance of the Goal 2 contributors within INTOSAI, namely the IDI, the IDC, the Regional Organizations and peer-provider SAIs, as well as the significance of external technical partners such as global and regional professional accountancy organizations. In this spirit, she reported about the successful contiguous meetings organized by the CBC together with PFAC, the IDC, the IDI, and the International Federation of Accountants (IFAC) in Bucharest, Romania, in September 2024 under the overarching theme “Building effective, accountable and transparent institutions for the public good”. The event had gathered over a hundred participants from various INTOSAI bodies to discuss key challenges of public sector auditing, SAI development, and professionalism. A joint seminar spearheaded by the CBC had furthermore focused, among others, on the collaboration with public accountancy organizations to improve public sector financial management and auditor professionalization and the need for stronger advocacy on SAI independence, with a consensus that SAIs should take more ownership of this advocacy. Challenges in auditing donor funds, such as limited ownership of the auditing process, resource constraints and conflicting deadlines between donor and statutory audits, had also been discussed, with calls for solutions that protect SAI independence while managing donor audits.

The CBC Chair then gave the floor to the CBC Vice-Chair, Ms Gellerbrant Hagberg, who seized the opportunity to thank the SAI and the Auditor-General of South Africa for the collaboration and to express her anticipation of the joint work carried out in the CBC for the benefit of capacity development. She then continued with presenting the results of the INTOSAI-Regions Cooperation Platform (IRCP) – a platform created in 2017 for operational coordination and the alignment of common efforts by INTOSAI’s bodies and Regional Organizations. The IRCP had also been held in Bucharest in September 2024 under the lead of the CBC and IDI secretariats and with the participation of the secretariats of the Goal Committees 2, 3 and 4 and the General Secretariat. The aim had been to examine the information provided in the IDI Global SAI Stocktaking Report (GSR) 2023 for the Goal 2 results areas and to harmonize the efforts of the Goal 2 contributors to speed up the related work. The CBC Vice-Chair informed in this context that global champions had been designated for each of the results areas to drive the agreed remedial actions per area in the forthcoming two years. One of the key areas of attention identified in this regard was the need for more communication and advocacy on critical areas



of SAI professionalism. In this context, she highlighted two vital partners in supporting future Goal 2 advocacy actions, namely

- the Network of INTOSAI Communication Officers (NICO), which had been established recently and had effectively been used to inform about and promote key developments in the INTOSAI community, and
- the International Journal of Government Auditing (INTOSAI Journal), which had been providing extensive coverage of Goal-2-related developments and initiatives.

The CBC Vice-Chair furthermore expressed her confidence that knowledge-sharing activities and guidance material to help communicate on SAIs' quality management systems, follow-up audit findings and recommendations, SAI PMF results and stakeholder engagement will add value to the efforts to increase SAI transparency and accountability and that the recently adopted ISSAIs 140 and 150 on professionalization frameworks and quality management will support SAIs in these vital aspects of professionalization.

Ms Gellerbrant Hagberg ended her report by underlining the CBC's commitment to continuing the broad collaboration efforts inside and outside of INTOSAI and that she was looking forward to achieving further milestones in the upcoming year.

The Governing Board

- **took note** of the Capacity Building Committee's report on progress made towards the achievement of the strategic objectives of INTOSAI's Goal 2 and the results-areas outlined in the Goal 2 Operational Plan;
- **acknowledged** that capacity development is an INTOSAI-wide undertaking, take note of the renewed and coordinated efforts by all Goal 2 contributors to expedite progress in the targeted Goal 2 results areas;
- **welcomed** the extent to which INTOSAI bodies such as the CBC, PFAC, the INTOSAI-Donor Cooperation and IDI arranges back-to-back meetings in one week and in one location to create operational synergies and to support INTOSAI's sustainability ambitions;
- **took note** that that a revised and enhanced SAI Performance Measurement Framework will be circulated for comments by INTOSAI members during the first quarter of 2025;
- **recognized** the need for solutions that will enable SAIs from countries in receipt of official development assistance to safeguard their independence while creating capacity for the audit of donor funds.



9 Report by the Knowledge Sharing Committee (ITEM 7)

Mr K.S. Subramanian, Deputy Comptroller and Auditor General of India, presented the progress report of the Knowledge Sharing Committee (KSC) and expressed his gratitude to the SAI of Egypt for seamlessly organizing the 78th Governing Board meeting in the ancient city of Cairo.

In outlining the KSC Operational Plan 2023–2025, developed to facilitate the implementation of the KSC strategic objectives to

- (1) develop and maintain expertise in specific subject-matter areas of public sector auditing to develop and share content for the IFPP and other INTOSAI products,
- (2) facilitate the wide exchange of knowledge and experience through working groups and task forces; and
- (3) facilitate continuous improvement of SAIs through knowledge-sharing activities,

Mr Subramanian started his report by highlighting the progress of two projects related to strategic objective one, namely

- GUID 5101 – “Audit of Security of Information Systems” – led by the SAI of India and approved by the Forum for INTOSAI Professional Pronouncements in September 2024 to be presented to the Governing Board for approval;
- GUID 5340 – “Audit of Public Private Partnerships” – led by SAI Tanzania, whose exposure draft had been shared with the FIPP for appraisal and approval in July 2024.

In pointing to the projects in the framework of the KSC’s current work plan 2023–2025, he furthermore informed the Governing Board about six documents, namely audit references, compendia, guidance material, training frameworks and briefing notes related to areas of public debt; information systems; environmental, social and governance audits; and extractive industries that had been developed in compliance with the quality assurance procedure for non-IFPP documents and that would be submitted to the Governing Board for approval.

With regard to the KSC’s knowledge sharing activities, Mr Subramanian highlighted numerous seminars, webinars and training programs held by the KSC’s working groups as well as newsletters, toolkits and handbooks that had been disseminated. He furthermore emphasized the collaborative initiatives held by the KSC’s working groups with INTOSAI’s Regional Organizations, IDI and INTOSAI’s external stakeholders, such as the World Bank.



In highlighting some of those initiatives held in 2024, Mr Subramanian mentioned, among others, the following:

- the webinar on the “Use of Geospatial Analysis in Audit” and the seminar “Repositioning SAIs for Impactful IT Audits” held by the Working Group on IT Audit;
- the global CimateScanner project and the Cooperative Audit on Climate Change Adaptation Actions by the Working Group on Environmental Auditing;
- the session with the World Bank on “Leveraging the forensic audit skillset to augment audit effectiveness” held by the Working Group on the Fight Against Corruption and Money Laundering;
- the online roundtable by the International Budget Partnership on accountability for public debt organized by the Working Group on Public Debt;
- the International Training Programme on the Audit of Extractive Industries organized by the Working Group on the Audit of Extractive Industries and the International Centre for Environment Audit and Sustainable Development (iCED) of the SAI of India.

Mr Subramanian continued his report by outlining the progress made by the KSC’s working groups and informed that of 58 projects, 48 had been on schedule. The working groups’ activities had also been a focal topic during the 16th annual meeting of the KSC Steering Committee held in Nairobi, Kenya, in October 2024: in order to promote the timely completion of planned outputs, it had been proposed that most products under the KSC Operational Plan 2023-25 be completed within one year and before the next meeting of the KSC Steering Committee to take place in Hyderabad, India, in September 2025.

Furthermore, to enhance the efficiency and optimize resource utilization at the KSC, the KSC Steering Committee had decided to strengthen the process of regularly reviewing the work of KSC and its working groups. To this end, each KSC working group had been advised to provide a comprehensive report every three years before INCOSAI, detailing their achievements and progress. This regular review would enable the KSC Steering Committee to assess and decide on the ongoing relevance of each working group’s activities, based on a white paper to be finalized for approval by the KSC Steering Committee meeting in 2025.

Mr Subramanian continued his report by highlighting two key decisions taken by the KSC Steering Committee, namely

- the formation of the new Working Group on Follow-up Audits chaired by the SAI of Malaysia – an important development against the backdrop that only around 60% of SAIs have follow-up audits in place; and



- the assumption of the project lead of the “G” Initiative of the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements by the SAI of India.

Mr Subramanian then concluded his report by expressing his appreciation for the dedication and engagement of the KSC working groups and the Governing Board for its continued guidance.

The Governing Board

- **took note** of the report of the INTOSAI Committee on Knowledge Sharing and Knowledge Services (KSC), highlighting the working groups’ contribution to the implementation of the strategic objectives and organizational priorities of the KSC (INTOSAI Goal 3);
- **approved** GUID 5101 – Guidance on Audit of Information Security (English Version¹) under the IFPP Framework, developed by SAI India as the Project Lead and Chair of INTOSAI Working Group on IT Audit, and approved by the FIPP;
 - ¹) GUID 5101 - translation in other INTOSAI Official languages (Spanish, French, German and Arabic), will be submitted in the next INTOSAI GB
- **approved** the following documents, under QA procedure for non-IFPP documents:
 - a) Audit Reference on Fiscal Exposures developed by Working Group on Public Debt
 - b) Compendium of Case Studies: Impact of Recent Health and Other Crises to Public Debt and Public Debt Management developed by the Working Group on Public Debt
 - c) Guidance on Information Systems Performance Evaluations developed by the Working Group on IT Audit
 - d) Guidance on Environmental, Social and Governance (ESG) Audit developed by the Working Group on SDGs and Key Sustainable Development Indicators
 - e) Updated Extractive Industries Training Framework developed by the INTOSAI Working Group on Audit of Extractive Industries
 - f) Updated Briefing Note on the Role of SAIs in the Good Governance of the Extractive Industries developed by the INTOSAI Working Group on Audit of Extractive Industries;
- **approved** the formation of new INTOSAI Working Group on Follow-Up Audits (WGFA), to be chaired by the SAI Malaysia, under the KSC;



- **approved** the change of the chairmanship of the INTOSAI Working Group on Impact of Science and Technology on Audit (WGISTA) from the SAI UAE to the SAI Egypt.

10 Report by the Policy, Finance and Administration Committee and on the activities within the INTOSAI Donor Cooperation (ITEM 8)

Dr. Hussam Alangari, the Chair of the Policy, Finance and Administration Committee (PFAC), thanked the SAI of Egypt for the gracious hosting of the Governing Board in the city of Cairo and gave the floor to Ms Bayan Alaskar, International Relations Senior Specialist at the General Court of Audit of the Kingdom of Saudi Arabia.

Ms Alaskar presented the report of the PFAC's activities related to the four strategic objectives under Goal 4 of the Strategic Plan. In this regard, she addressed in particular the following key issues that are considered to be of ongoing relevance for the PFAC leadership based on the results of the 2022 Performance and Accountability Report that had documented the progress in implementing the INTOSAI 2017–2022 Strategic Plan:

- fostering SAI independence,
- supporting the INTOSAI Framework of Professional Pronouncements (IFPP) and the Forum for INTOSAI Professional Pronouncements (FIPP) as well as raising awareness about the process and the importance of developing and revising international auditing standards,
- focusing on the needs of the SAIs working in the most complex and challenging contexts, and
- focusing on capacity development programmes at the regional level.

Ms Alaskar informed that the PFAC leadership was actively addressing these issues and would also emphasize them during the preparations of the forthcoming Performance and Accountability Report to be submitted in 2025. In doing so, the PFAC leadership would work closely with the General Secretariat and coordinate with all members of the PFAC and INTOSAI's Regional Organizations to collect relevant performance information for the report.

Ms Alaskar then proceeded with the report by outlining the progress of the INTOSAI-Donor Cooperation (IDC) in the context of its three main brokerage activities:

- In the framework of “Brokering-Up Scaled Support“ (BUSS) – a programme focused on developing successful project proposals to conduct workshops with donors, SAIs and providers of support – workshops had been held by IDI in the CREFIAF, OLACEFS and



ARABOSAI regions. Furthermore, IDI was planning to expand such workshops to other regions as well.

- The programme “Accelerated Peer-Support Partnership” (PAP-APP) continued to support eleven SAIs in challenging contexts on the African continent. While most of the SAIs had received scaled-up support, the leadership continued to seek additional support for the SAIs of Guinea, Sierra Leone, and Togo. In addition, the PAP-APP program team had met with its main partners for a progress update and to explore synergies with the Global SAI Accountability Initiative (GSAI) Program.
- The Global SAI Accountability Initiative (GSAI) continued to support the SAIs of Belize, Benin, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon and Tajikistan and had received upfront funding of EUR 2 million from the European Commission and had also seen the commitment of donors and other partners who had signed up to support each of the eight SAIs that had been approved for the programme.

As regards the funding of the BUSS and PAP-APP programmes, support had been provided from the Saudi Fund for Improved SAI Performance (FISP Program), with USD 2.5 million granted to 43 SAIs across all INTOSAI regions for information and communications technology infrastructure, with additional USD 1 million provided for these activities in 2024. As some delays had been encountered in the disbursement of funds, which were largely attributable to technical difficulties with banking partners, proactive measures had been implemented to address these issues and to successfully transfer the funds to the beneficiaries.

Ms Alaskar then highlighted the PFAC’s key role to ensure efficiency and effectiveness of INTOSAI’s operations, especially in the areas of financial management and communication efforts, and pointed to the decision taken by the 77th Governing Board meeting to oversee the review of INTOSAI’s standard setting process. She informed the Governing Board members that the Terms of Reference of the review had been adopted in June 2024 and that all members were welcome to submit their nominations for the review team, with the deadline for such nominations having been extended to 8 November 2024.

Ms Alaskar continued the report by the PFAC by outlining the results of the analysis carried out by the INTOSAI General Secretariat with regard to the addition of official working languages. As the analysis had shown that INTOSAI does not have the necessary resources to manage additional languages, the PFAC was recommending to continue operating in the five existing official languages.

In concluding the report, Ms Alaskar highlighted the strategic objective of promoting equality and inclusiveness in INTOSAI’s operations and underlined the PFAC vice-chair’s active contribution to the IDI programme “Equal Futures Audit (EFA) Changemakers” to develop a group of SAI auditors into change agents who lead the efforts to institutionalize audits on



equality in their SAIs and carry out audits in their SAI on themes related to gender, poverty, disability, ethnicity, age, or migration. During 2023 and 2024, over 20 EFA Changemakers had been selected to participate in corresponding online and in-person trainings.

Mr Karl Eirik Schjøtt-Pedersen, Auditor General of the SAI of Norway, thanked the PFAC chairmanship for the presentation. With regard to the standard-setting review highlighted in the report, he recalled that the main evaluators were to be selected among retired heads of SAIs or high-level former SAI staff and therefore would not be remunerated for their work by their former SAIs. In order to compensate for their efforts, he explained that the SAI of Norway was ready to provide and contribute to such remuneration and called upon all Governing Board members to consider doing the same. As to the issue of finances, he asked the Governing Board leadership in which ways INTOSAI was providing, or could provide, financial means to those SAIs that were not able to finance the participation of their staff members in INTOSAI's activities and meetings.

In answering Mr Schjøtt-Pedersen's question, Dr. Alangari explained that the SAI of Saudi Arabia always strived to offer support for SAIs participating in their events and to provide the corresponding facilities. Minister Dantas explained that the SAI of Brazil had been cooperating with SAIs from the OLACEFS region by, for example, donating 1,000 computers to the SAI of Ecuador that had suffered an attack on its building. Furthermore, one million USD had been provided for ClimateScanner workshops and several initiatives were underway to offer support especially to small SAIs.

Dr. Kraker outlined that INTOSAI had, as one of its organizational priorities, the promotion and support of equality and inclusiveness. Consequently, INTOSAI was providing funding to members both for the participation in INTOSAI meetings – such as for the UN/INTOSAI symposia – as well as through funding via the INTOSAI surplus funds to support SAIs in challenging situations and in the implementation of the INTOSAI Strategic Plan.

As to the addition of working languages to INTOSAI, Minister Dantas explained that the Organization of SAIs of Portuguese-Speaking Countries had issued a request that INTOSAI adopt Portuguese as an official language as it is spoken in four different continents by more than 250 million people. He added that he took consideration of the analysis carried out with regard to the additional languages and that he wished to bring this request to the attention of the Governing Board members.

The Governing Board

- **took note** of the report by the Policy, Finance and Administration Committee and the INTOSAI Donor Cooperation.



11 Report by the Task Force INTOSAI Communication (ITEM 9)

The report on the activities of the Task Force INTOSAI Communication (TFIC) was presented by the task force's co-chairs, INTOSAI Secretary General Dr. Kraker and INTOSAI Chair Minister Dantas.

Dr. Kraker commenced the report by outlining the activities of the TFIC, which is co-chaired by the INTOSAI General Secretariat and the SAI of Brazil, since the 77th Governing Board meeting. After the adoption of the INTOSAI Communication Strategy 2023–2028 the TFIC had continued its work to promote a consistent and coherent use of the INTOSAI brand and thereby to strengthen INTOSAI's visibility in compliance with the Communication Strategy's provisions. To this end, the SAI of Brazil, in its capacity as co-chair of the TFIC, had elaborated the INTOSAI Brand Guidelines, which had been presented all members of the TFIC in July 2024 and whose comments had fed into the final version of the document. In order to ensure that the implementation of the guidelines set out in the document were practicable for all bodies of INTOSAI and all Regional Organizations that wished to make use of it, the TFIC had also conducted bilateral sessions.

With the final version having been presented to, and adopted by, the members of the PFAC during its meeting in September 2024, the INTOSAI Brand Guidelines would be put forward for adoption by the members of the Governing Board. Dr. Kraker also informed that the TFIC was planning to hold dedicated workshop sessions in end-2024 to facilitate a coherent application of the document.

The INTOSAI Secretary General cordially thanked the SAI of Brazil for the dedicated and highly professional work on the INTOSAI Brand Guidelines, which would strengthen the global voice of INTOSAI, and gave the floor to the INTOSAI Chair for a detailed presentation of the provisions laid down therein.

Minister Dantas took the floor and outlined that the creation of the INTOSAI Brand Guidelines was a significant milestone for highlighting and preserving the impact and strength of INTOSAI's brand and thereby ensuring professional and clear communication with the organization's stakeholders. He explained that INTOSAI's logo, which had been created in 1953 for the inaugural INCOSAI in Cuba, is a powerful symbol that encapsulates INTOSAI's activities on an international stage while at the same time illustrating the uniting spirit of the organization through the connecting lines that cross the globe logo. In order to ensure that these lines would remain visible in all print sizes, they had been reinforced and the connecting points had been aligned to ensure congruence. At the same time the logotype and "INTOSAI" font had been strengthened by adjusting and harmonizing the weight of the letters and finetuning the spacing between them.



Minister Dantas furthermore outlined that a uniform application of the specifications set out in the INTOSAI Brand Guidelines would set a new standard for the organization and underline the integrity of the INTOSAI brand. For this purpose, the Brand Guidelines laid out the use of the INTOSAI logo, the official font and the primary and secondary colours to be used in a coherent manner to ensure that INTOSAI's stakeholders can consistently recognize the INTOSAI brand.

The INTOSAI Chair concluded the report by thanking all members of the task force for their contributions to the final draft and for the constructive collaboration, which had been instrumental in bringing this project to fruition.

The Governing Board

- **took note** of the report on the activities and the timeline of the Task Force INTOSAI Communication;
- **adopted** the INTOSAI Brand Guidelines.

12 Report by the International Journal of Government Auditing (ITEM 10)

Mr Gene Dodaro, in his capacity as the Head of the SAI responsible for hosting the International Journal of Government Auditing (Journal), informed the Governing Board that the Journal had continued to publish thematic, quarterly issues on topics of importance for the public audit community, featuring material that reflected the diversity, strategic direction and interests of the INTOSAI member SAIs. To this end, it was cooperating with INTOSAI's bodies and regions to facilitate, enhance, and streamline communication and knowledge sharing. In this context, he also highlighted the Journal's collaboration with and contributions to the Task Force INTOSAI Communication.

With regard to budgetary matters, Mr Dodaro reported that the Journal remained in a sound financial position and had received a clean audit opinion for 2023. The Journal had also developed short and long-term budget plans to responsibly manage its financial resources. In this context, Mr Dodaro also pointed to the Journal's decision, approved by the 77th Governing Board meeting, to distribute a portion of its surplus funds to the IDI to support its communication programmes in semi-annual increments of USD 50,000 until reaching a target level of two years in operating reserves. The first instalment had been effected in May 2024, accompanied with appropriate oversight to ensure that the funding supported its designated purpose.



Mr Dodaro proceeded with his report by illustrating the Journal’s dynamic online presence through its website and social media accounts with the following figures as of October 2024:

- In the period between the launch of the Journal’s new website <http://intosajournal.org/> in October 2023, which focused in particular on an improved user experience, until October 2024, over 73,000 users worldwide had visited 169,000 webpages of the Journal’s website, which represented an increase of 141 per cent of average users per month, with 34 per cent of users accessing the website via mobile devices.
- With a continuously growing social media outreach, the Journal counted more than 4,100 “X” (formerly “Twitter”) followers, 3,500 LinkedIn followers and 1,700 Instagram followers as of October 2024.
- By moving the “News” and “Inside INTOSAI” sections to a separate real-time publishing schedule, the Journal could increase its news publication frequency, with over 100 news articles published since June 2023.

Mr Dodaro furthermore reported that since the last Governing Board meeting the Journal had continued its in-person INTOSAI event coverage through live social media reporting and post-event articles in quarterly publications in nearly all Regional Organizations of INTOSAI and was aiming to cover all goal committee meetings and key regional meetings within a three-year cycle to ensure diversity of coverage across INTOSAI. To that end, the Journal was committed to publishing issues with a thematic focus on key issues for the public sector auditing community. In this context, Mr Dodaro highlighted the coverage of Small Island Developing States, SAIs with jurisdictional powers and follow-up audits and recommendations and announced that the upcoming issue would focus on climate change audits.

In ending his report, Mr Dodaro thanked the SAIs and authors who had submitted articles for publication and expressed that the Journal would continue to work with the INTOSAI leadership, INTOSAI’s bodies and Regional Organizations as well as its member SAIs to enhance communication within INTOSAI.

Minister Dantas thanked Mr Dodaro for the dedicated work and commended the Journal for its new website focusing on an enhanced user experience. He furthermore highlighted the Journal’s vital role in spreading knowledge throughout INTOSAI and stated that he himself was enthusiastically sharing the Journal’s content through his account on “X”.

The Governing Board

- **took note** of the report of the INTOSAI Journal of Government Auditing (IJGA).



13 Report by the International Development Initiative (ITEM 11)

Mr Karl Eirik Schjøtt-Pedersen, Auditor General of the SAI of Norway, thanked the Governing Board for the opportunity to present the report of the IDI and the performance highlights related to the implementation of the new IDI Strategic Plan 2024–2029 that had been approved by the IDI Board in June 2023. He informed the Governing Board that, on the one hand, the new IDI Strategic Plan supported a renewed IDI vision of “independent, credible and sustainable SAIs for better societies and improved lives” and, on the other hand featured three interlinked strategy priorities, namely sustainability, digitalization and public trust in SAIs to help SAIs respond to a changing world. With the aim of supporting SAIs in building capacities in the areas of, amongst others, SAI leadership, independence, strategic stakeholder engagement, strategic management, competent staff and professional practices, the new Strategic Plan was building on and strengthening the foundations of its predecessor. In this context, he highlighted in particular the newly created Centre for SAI Audit Professionals, which would support SAIs in staying relevant by focusing on creating audit impact in emerging areas, and the support provided for SAIs to strengthen their ICT governance to leverage technology.

In continuing his report, Schjøtt-Pedersen reported that in 2023 IDI was able to deliver on all its initiatives as per the IDI Operational Plan and the initiatives foreseen for 2024 were progressing as scheduled. He also shed light on some of the 2023 key figures related to outreach activities. He furthermore outlined that 152 SAIs had taken part in long-term capacity development initiatives with the participation of 2,002 SAI staff members in such initiatives. Furthermore, 2,695 staff members from SAIs and other stakeholders had taken part in knowledge-sharing and awareness-raising events.

Mr Schjøtt-Pedersen then seized the opportunity to provide the Governing Board members with the following details and highlights on the four work streams of IDI:

- Within the work stream “Independent SAIs”, the IDI had continued its reactive and proactive efforts to respond to threats to advocate for and support the independence of SAIs to strengthen their ability to improve public-sector accountability and create value and benefits for citizens. To this end, comprehensive assessments had been carried out in Montenegro and Poland. IDI had also followed up on the cases of Croatia, Sierra Leone and Ghana. Furthermore, the “Global Project on SAI Independence” had been launched through partnering with the Organisation for Economic Co-operation and Development (OECD), the International Monetary Fund (IMF) and the World Bank to identify informal factors that shape SAIs’ independence, operations and effectiveness. IDI had also engaged with the United Nations Office on Drugs and Crime (UNODC) to advocate for greater collaboration between SAIs and Anti-corruption bodies.



- Within the work stream “Well-Governed SAIs”, the IDI was focusing on three components, namely strategic management, organizational management and risk and resilience of SAIs. In this context, the IDI had launched the SAI Governance Academy aimed at SAI middle and senior management. Furthermore, as the operational lead for the SAI Performance Measurement Framework (SAI PMF), the IDI had initiated consultations for and had helped 37 SAI PMF assessment teams. Through the “MASTERY” initiative, exclusively aimed at building knowledge at the level of SAI leadership, the IDI had provided 38 heads of SAIs with expert insights on three different topics – Public Finance Management, SAI independence and inclusive leadership.
- The work stream “Professional SAIs” had continued to support SAIs in enhancing the quality of their audit practices. In this framework, IDI had supported SAIs in assessing their needs as per the INTOSAI standards and other best practices and had provided professional development related to competent SAI auditors, sustainable high-quality audit practices and the management of audit quality. Moreover, the IDI Centre for SAI Audit Professionals had been launched at IDI’s Global Summit for Professionalisation of SAI Auditors and will provide regular, predictable, and professional support for enhancing the competencies of SAI auditors.
- The work stream “Relevant SAIs” had continued to focus on innovation in audit and education practices, facilitating audits of high-priority areas such as the Sustainable Development Goals, technology, inclusion and equality, climate action, and facilitating audit impact. In this context, Mr Schjøtt-Pedersen highlighted that IDI had updated its SDGs Audit Model (ISAM) and was working on the Leave No One Behind Audit Framework. IDI was also continuing its partnership with the INTOSAI Working Group on Environmental Auditing to design and deliver integrated education and audit support for the Global Cooperative Audit of Climate Change Adaptation Actions.

With regard to IDI’s bilateral support, Mr Schjøtt-Pedersen reported that IDI had continued its long-term support to the SAIs of Somalia, South Sudan, Madagascar, The Gambia and DRC. Furthermore, IDI had also worked with partners to provide tailored support on a smaller scale to the SAIs of Eritrea, Guinea, Niger, and Togo under the umbrella of the Accelerated Peer-support Partnership (PAP-APP) programme.

Furthermore, the “Global SAI Accountability Initiative” (GSAI) programme had been launched in 2023 to support the eight beneficiary SAIs of Dominica, Honduras, Haiti, Kyrgyzstan, Benin, Belize, Lebanon, and Tajikistan in building their capacity across different domains.

Mr Schjøtt-Pedersen also pointed to the IDI “Global Foundations” unit that serves as a secretariat to the INTOSAI-Donor Cooperation (IDC). In this context, the strategic partnership with the IDC had continued to develop and launch the “Brokering Upscaled SAI Support”



(BUSS) initiative to support SAIs in engaging strategic partners and funding their capacity development initiatives.

The Auditor General of the SAI Norway continued the report on the IDI by drawing the Governing Board's attention to several ongoing institutional challenges that had been highlighted in the IDI Global SAI Stocktaking Report published in April 2024:

- a small group of SAIs has continued to be limited in their rights to report, with around 15% of SAIs not publishing any audit reports;
- SAI resourcing had remained an issue, with only 39% of SAIs finding the staff resources adequate in numbers and competencies, 53% of SAIs reporting to have sufficient financial resources and 45% of SAIs from low-income countries finding it difficult to obtain external support when planning to manage interventions on their own;
- ISSAI adoption needed a more systematic guidance, with 97 % of SAIs reporting to have adopted the ISSAIs, but with varying approaches;
- SAI peer support had seen a continued decline from 87 reported peer providers in 2017 to 42 in 2023, likely due to COVID-19 and insufficient budgets dedicated to provide peer support.

As to the financial resourcing of the IDI, Mr Schjøtt-Pedersen informed the Governing Board that a stable portfolio of donor funding had been maintained. He concluded the report on the activities of the IDI by reporting the following changes to the IDI Board:

- Mr Tom-Christer Nilsen, Vice-Chair of the Board of the SAI of Norway, had joined the IDI Board as of 1 January 2024.
- Ms Merethe Nordling, Deputy Director General and Chief of Staff at the SAI of Norway, had joined the IDI Board as of 1 January 2024.

Minister Dantas thanked the Head of the SAI of Norway for the report by IDI and acknowledged the valuable efforts made in supporting the professionalization of SAIs. He reaffirmed the Governing Board's commitment to supporting IDI and its mission to advance the development and strengthening of SAIs through the manifold specialized programmes offered to SAIs worldwide.

The Governing Board

- **took note** of the report of the INTOSAI Development Initiative (IDI).



14 Roundtable: Experiences of the Regional Organizations – Emerging issues and partnership with INTOSAI (ITEM 12)

The roundtable discussion of INTOSAI’s Regional Organizations on the topic “Experiences of the Regional Organizations – Emerging issues and partnership with INTOSAI” had a particular focus on the global trends report prepared by the Expert Group of the INTOSAI Supervisory Committee on Emerging Issues (SCEI) entitled “Navigating Global Trends. Future Implications for Supreme Audit Institutions”. In the framework of this agenda item, the Regional Organizations discussed those particular trends and subsequently emerging challenges and opportunities that had been observed and addressed in the past years. The discussion was facilitated by Mr Luciano Dos Santos Danni, International Relations Senior Advisor of the SAI Brazil as chair of the SCEI. The panel consisted of the following delegates representing INTOSAI’s Regional Organizations:

- Ms Rose Mbah Acha, Head of the SAI of Cameroon, representing the General Secretariat of AFROSAI
- Ms Fadhila Gargoury, Deputy Premier President of the SAI of Tunisia, representing the General Secretariat of ARABOSAI
- Mr Jiang Haiying, Director General of the SAI of China, representing the General Secretariat of ASOSAI
- Mr Deodat Sharma, Auditor General of the SAI of Guyana and Governing Board Member, representing CAROSAI
- Mr Andy Fisher, Head of International Relations at the SAI of the United Kingdom chairing EUROSAI’s “Emerging Issues and Forward Thinking” portfolio, an Ms Anna Kennedy, Member of the SCEI Expert Group representing the SAI of the United Kingdom, both representing EUROSAI online
- Mr Eber Omar Betanzos Torres, Head of Technical Unit at the SAI of Mexico, representing the General Secretariat of OLACEFS online
- Mr Camillo Afele, Controller and Auditor General of the SAI of Samoa, representing the General Secretariat of PASAI

In introducing the discussion topic and the underlying global trends report, Mr Luciano Dos Santos Danni outlined the methodology of the report, which had drawn on 16 foresight reports from leading global institutions and think tanks with foresight expertise. Based on such reports, 142 trends had been extracted with the aid of artificial intelligence to identify and cluster



related trends. Subsequently, the SCEI Expert Group had proceeded by evaluating the trends identified based on the following criteria:

- Potential for action by SAIs
- Impact on SAI operations
- Good governance of public resources
- Global relevance for governments and societies
- Novelty of the trend in the context of foresight research

This analysis had eventually led to the identification of the following seven global megatrends most relevant to SAIs:

- Erosion of Trust in Institutions
- Economic Challenges and Debt
- Digital Transformation of Governments and Society
- Climate Change and the Triple Planetary Crisis
- The Widening Demographic Gap
- Global Migration
- Rising Inequalities

In outlining these trends in detail, the report presented key facts, uncertainties, implications for governments and societies and implications for SAIs and INTOSAI.

Mr Danni then informed the Governing Board that in the run-up to the meeting, all Regional Organizations had been approached to select those trends that were most pressing to them and to consider sharing the actions taken to address the trend(s) and which potential partnerships within INTOSAI could be beneficial to support a solution. Consequently, the following trends had been selected by the Regional Organizations:

- AFROSAI: Digital Transformation of Governments and Society
- ARABOSAI: Digital Transformation of Governments and Society
- ASOSAI: Digital Transformation of Governments and Society
- CAROSAI: Digital Transformation of Governments and Society, Climate Change and the Triple Planetary Crisis
- EUROSAI: Rising Inequalities, Global Migration



- OLACEFS: Digital Transformation of Governments and Society, Climate Change and the Triple Planetary Crisis
- PASAI: Climate Change and the Triple Planetary Crisis, Erosion of Trust in Institutions

In considering the trends outlined above, the Regional Organizations highlighted several levels of challenges: organizational and professional capacities; the interaction between SAIs and their stakeholders; staffing, funding and resources as well as the sharing of best practices. The discussions illustrated that the trends presented in the report are intrinsically interlinked and, although they present challenges on various levels – be it institutional, societal or related to the environment and our ecosystems – they also give SAIs the opportunity to highlight their ongoing relevance.

All representatives, regardless of the trends chosen, pointed to the importance of ensuring timely organizational adaptation in order to meet the demands and expectations placed on a SAI. Such adaptation includes

- the review of an SAI’s strategic plan and its audit programme;
- an integrated and clear approach to digital transformation;
- the development of professional capacities to ensure that SAI staff members have the necessary skillsets to leverage the benefits of digital technologies and to verify the solidity of data presented to them by their auditees on government actions;
- coordination and cooperation with INTOSAI’s bodies to share knowledge and build capacities – in the cases of digitalization specific mentions included the EUROSAI Information Technology Self-Assessment tool (ITSA); IDI’s Leveraging on Technological Advancement initiative (LOTA), the ongoing discussions related to Theme II “Using artificial intelligence techniques in auditing” of the upcoming INCOSAI XXV chaired by the SAI of Egypt and the ASOSAI research project on cybersecurity in government operations led by the SAI of Thailand as well as the general cooperation with the INTOSAI Working Group on Big Data. As to climate change, the panellists pointed in particular to the ClimateScanner initiative and the Cooperative Audit on Climate Change Adaptation Actions (CCAA) coordinated by IDI and the INTOSAI Working Group on Environmental Auditing.

In pointing to the interconnectedness of the global trends identified, the regional representatives highlighted the opportunity of SAIs to contribute to good governance, transparency and accountability as governments are addressing emerging issues by providing trustworthy and objective information especially on those topics that tend to be shaped by misinformation. In the same vein, they underlined the need for SAIs to raise awareness about their work, the importance of their independence and, strongly related to the latter, of



appropriate resourcing to safeguard the quality of their work. In this context, nearly all Regional Organizations pointed out that they experienced various levels of advancements in their member SAIs as regards the adaptation to and addressing of emerging issues, mostly due to resource-related constraints. This was especially the case for SAIs working in challenging environments or smaller SAIs experiencing a lack of expert staff.

Reaching the end of the discussion, the regional representatives agreed that sharing knowledge and best practices among each other and within INTOSAI through the organization's various working bodies was an effective way to support their member SAIs and to be prepared for the transformations related to society, to institutions, the economy, the environment, and the ecosystem as a whole lying ahead.

Mr Danni concluded the roundtable by giving a brief outlook on the meeting of the SCEI to take place on the day after the Governing Board meeting. He highlighted the opportunity presented by the presence of all Regional Organizations and INTOSAI's Goal Chairs to explore in which ways the implications presented in the report could be addressed by INTOSAI's working bodies, how foresight in general could be useful to INTOSAI and its member SAIs and how the Center for Advanced Studies (CASt) could best support the SCEI's activities.

15 Reports of the Regional Organizations (ITEMS 12a-g)

The Regional Organizations had submitted their written reports prior to the Governing Board meeting. They have been published by the General Secretariat on the INTOSAI website² for consideration by the Governing Board.

Owing to the newly included format of the regional roundtable discussion, the Governing Board took note of them as submitted in writing.

The Governing Board

- **took note** of the reports of the Regional Organizations of INTOSAI.

² <https://www.intosai.org/event/78gb.html> — username: 78gb — password: intGBMeet2024



16 Any other business (ITEM 13)

For the agenda item “Any other business”, two reports had been announced: the report on the International Organization of Supreme Audit Institutions with Jurisdictional Functions (JURISAI) and the report on the Digital University for the INTOSAI Community (U-INTOSAI)

Minister Dantas commenced his presentation of the report on JURISAI by outlining the background and context of this initiative, which has as its primary aim to promote international cooperation among SAIs endowed with jurisdictional powers, thereby supporting them in addressing their specific responsibilities and challenges.

In illustrating the endeavours made to establish and operationalize JURISAI, Minister Dantas informed the Governing Board about the milestones achieved since the 77th Governing Board meeting, where the JURISAI initiative – created based on and as a continuation of the Forum for Jurisdictional SAIs spearheaded by SAI France and Ecuador – had been presented for the first time. He drew the Governing Board’s attention in particular to three key milestones:

- the drafting of the JURISAI Statutes by an engagement group consisting of the SAIs of Angola, Brazil, Ecuador, France, Italy, Morocco, Portugal and Spain and their approval in June 2024 in Morocco;
- the development of the JURISAI Strategic Plan and its approval in the framework of the first JURISAI General Assembly, the highest decision-making body of the organization, held in France in October 2024;
- the pursuing of JURISAI’s official recognition within INTOSAI by its envisaged integration in the INTOSAI Statutes as a “Related Entity” in the framework of INCOSAI XXV in 2025.

The INTOSAI Chair furthermore informed the Governing Board members that both the JURISAI Statutes and the JURISAI Strategic Plan had been subjected to open-ended questionnaires that had been distributed to more than 50 SAIs and key representatives of INTOSAI such as the IDI, AFROSAI-E and ARABOSAI to ensure an inclusive approach. The overall aim was to ensure that the documents embodied the collective will and aspirations of JURISAI’s member SAIs and that they serve as a guiding framework to achieve the members’ shared goals.

During the General Assembly held in France in October 2024, the following leadership roles had been defined:

- the SAI of France, the SAI of Portugal and the SAI of Brazil had been elected as JURISAI Chair, First Vice-Chair and Second Vice-Chair respectively;
- the SAI of Morocco had been elected as the JURISAI General Secretariat;



- the SAIs of Angola, Djibouti, Mauritania and Spain had been elected to the JURISAI Governing Board;
- the SAI of Brazil, by virtue as the Second Vice-Chair of the JURISAI Governing Board, had assumed the chairmanship of the JURISAI Finance, Administration and Communication Committee;
- the SAI of Senegal had been elected as Chair of the JURISAI Capacity Building Committee;
- the Public Prosecutor's Office at the SAI of Italy had been elected as Chair of the JURISAI Public Prosecutor Offices Committee.

In concluding his report, Minister Dantas summarized that JURISAI counted members from 30 SAIs from almost all regions of INTOSAI and that the organization was aiming to ensure alignment with INTOSAI's overarching goals while demonstrating respect for existing mandates and the foundational pronouncements of INTOSAI, in particular the principles laid down in INTOSAI-P 50 "Principles of Jurisdictional Activities of SAIs". He ended his report by expressing his hope that the Governing Board members would continue to support the achievement of the next milestone of JURISAI envisaged for 2025, namely its formal recognition in the INTOSAI Statutes.

The INTOSAI Chair then gave the floor to Ms Zineb El Adaoui, Head of the SAI of Morocco and Secretary General of JURISAI, who had been connected online to address the INTOSAI Governing Board. Ms El Adaoui thanked the First Vice-Chair of INTOSAI as host of the meeting for the opportunity to speak to the Governing Board members and extended her gratitude to the INTOSAI Chair, the INTOSAI Secretary General and all members of the Governing Board. She stated that it was an honour for her to act as the Secretary General of JURISAI, an initiative going back to 2015 with the aim to support the cooperation of all SAIs with jurisdictional competences while also recognizing that they are part of INTOSAI with shared values and the shared goal to create impact through their audit work. She underlined that JURISAI was part of the broader framework of INTOSAI and that JURISAI was seeking to provide capacity building to jurisdictional SAIs only in those cases where INTOSAI had no specifically designed programmes.

Ms El Adaoui furthermore emphasized that JURISAI aimed to cooperate with INTOSAI in compliance with the INTOSAI Strategic Plan and to raise awareness about the work of SAIs with jurisdictional mandates. In this context, she mentioned that one objective was to develop best practices in this regard as well as to develop instruments to enhance the impact of the



jurisdictional work carried out by SAIs. In concluding, she thanked the Governing Board members for their attention and expressed her anticipation for a fruitful cooperation.

The Governing Board

- **took note** of the creation of JURISAI and the envisaged amendment to the INTOSAI Statutes at INCOSAI XXV to integrate JURISAI as a related entity according to Art. 3 para. 3;
- **took note** of the JURISAI Statutes.
- **took note** of the JURISAI Strategic Plan.

In the second part of agenda item 13, Ms Galina Izotova, Deputy Chair of the SAI of the Russian Federation, took the floor to inform the Governing Board members about the progress made in the framework of the Digital University for the INTOSAI Community (U-INTOSAI).

Ms Izotova started her report by thanking the SAI of Egypt for the generous and apt hosting the Governing Board meeting and expressed her particular appreciation for the opportunity provided in the Governing Board to discuss the globally emerging trends identified by the SCEI that were affecting and transforming the work of SAIs. In this context, she underlined the importance of strengthening the capacities of SAIs and pointed to the increased use of U-INTOSAI with more than 200 courses available. In outlining the specific features of the platform – apart from further training courses also news, events, podcasts and links to other educational platforms of INTOSAI and its member SAIs, she reported that the number of users had increased steadily. She concluded her presentation by explaining to the Governing Board members the ways in which they could publish material on the platform and emphasized that U-INTOSAI aimed at creating synergies for the benefit of the advancement of INTOSAI’s member SAIs.

17 Closing of the meeting (ITEM 14)

In concluding the 78th Governing Board meeting, the INTOSAI Chair first gave the floor to Dr. Alangari, who thanked Counsellor El-Faisal in his capacity as the first vice-chair of INTOSAI for graciously hosting the Governing Board meeting and who also expressed his gratitude to the INTOSAI Chair and the Secretary General for their continuous efforts in leading INTOSAI and its work. Concluding, he voiced his anticipation for the upcoming INCOSAI XXV in Sharm El-Sheikh and thanked all Governing Board members and the members of the PFAC for their dedicated work.



The Secretary General, Dr. Kraker, also extended her gratitude to the SAI of Egypt for hosting the Governing Board meeting in a spirit of partnership. On behalf of the whole INTOSAI community she thanked the INTOSAI Chair for his dedication and commitment and for the excellent cooperation in the past years. Dr. Kraker furthermore highlighted that his commitment had shaped many initiatives of INTOSAI, such as the creation of JURISAI and the development of the ClimateScanner initiative. She underlined the successful cooperation between the SAI of Brazil and the INTOSAI General Secretariat in the framework of the Task Force INTOSAI Communication and the revived Supervisory Committee on Emerging Issues. In concluding her closing remarks, she gave particular mention of the SCEI's Global Trends Report that would help SAIs to prepare strategic plans that provide impactful responses to global transformations.

In taking the floor, the First Vice-Chair and host of the meeting, Counsellor El-Faisal Youssef, expressed his deep gratitude to all participants of the meeting, both those who attended in person and those who joined virtually. He furthermore acknowledged the valuable contributions made during the meeting by INTOSAI's bodies and Regional Organizations, including updates on INTOSAI's resilience and creativity, its role in promoting global accountability and its collaboration with external stakeholders. The meeting had moreover covered the work of INTOSAI's goal committees and working bodies, in particular in the field of outreach, capacity building, internal and external communication and INTOSAI's brand identity. The First Vice-Chair emphasized the depth of dialogue and cooperation that was visible during the discussions and thanked all participants for their dedication, which contributed to the success of the meeting. In his closing remarks, he expressed his anticipation for hosting INCOSAI XXV and to welcoming the INTOSAI community in Egypt again in 2025 with the aim to further advancing the work of SAIs and their contribution to good governance.

In reflecting on a productive and forward-looking meeting, Minister Dantas thanked the Governing Board members for their depth of commitment to strengthening the critical role INTOSAI plays in advancing accountability and transparency globally. He expressed his deep gratitude to the SAI of Egypt for the dedicated and careful organization of the meeting, which had provided the framework for sharing the progress of the manifold initiatives of INTOSAI, which underscored the dynamism and evolving nature of the organization and which would shape INTOSAI's future. In looking to the future, Minister Dantas also informed the Governing Board that the final year of his presidency at the SAI of Brazil, and therefore also of his chairmanship of INTOSAI, would come to an end on 31 December 2024 and that as of 1 January 2025, Minister Vital do Rêgo Filho would assume both functions. In this context, the INTOSAI Chair thanked the INTOSAI Secretary General for the outstanding collaboration and partnership that had yielded numerous achievements for the benefit of the organization since INCOSAI XXIV in Rio de Janeiro. He also expressed his confidence that under the chairmanship



of Minister Vital do Rêgo Filho INTOSAI would continue the progress and partnerships made and asked the latter to take the floor.

Minister Vital do Rêgo Filho thanked the INTOSAI leadership for the excellent meeting and collaboration and for the opportunity to introduce himself. He explained that it was a pleasure and honour for him to be among the Governing Board members and emphasized his aim to continue the inspired work by Minister Dantas, especially regarding INTOSAI’s outreach activities and its global voice. He emphasized the cooperation with the General Secretariat and thanked Dr. Kraker for the stability, competence and expertise offered through the Secretariat’s work. In concluding, he extended the appreciation for the joint efforts in advancing the initiatives of INTOSAI to strengthen its global impact and underlined his anticipation for the future ahead.

In thanking once again all members of the Governing Board and the INTOSAI leadership, Minister Dantas declared the 78th meeting of the Governing Board closed.

IV Annex

Agenda of the 78th meeting of the INTOSAI Governing Board

AI	Agenda Item	Responsible Representative Rapporteur
1	Welcome	First Vice-Chair of the Governing Board
	Opening	Chair of the Governing Board
2	Report by the Chair Report by the Supervisory Committee on Emerging Issues (SCEI)	Chair of the Governing Board
3	Report by the Secretary General	Secretary General
4	Report by the First Vice-Chair	First Vice-Chair of the Governing Board
5	Report by the Professional Standards Committee (PSC) – Goal 1	Chair of the PSC – Goal 1
6	Report by the Capacity Building Committee (CBC) – Goal 2	Chair of the CBC – Goal 2
7	Report by the Knowledge Sharing Committee (KSC) – Goal 3	Chair of the KSC – Goal 3



AI	Agenda Item	Responsible Representative Rapporteur
8	Report by the Policy, Finance and Administration Committee (PFAC) — Goal 4 Report on the activities within the INTOSAI Donor Cooperation	Chair of the PFAC — Goal 4
9	Report by the Task Force INTOSAI Communication (TFIC)	Co-Chairs of the Task Force
10	Report by the International Journal of Government Auditing (IJGA)	International Journal of Government Auditing
11	Report by the INTOSAI Development Initiative (IDI)	IDI
12	Roundtable: Experiences of the Regional Organizations – emerging issues and partnership with INTOSAI	
12a	Contribution by AFROSAI	Secretary General of AFROSAI
12b	Contribution by ARABOSAI	Secretary General of ARABOSAI
12c	Contribution by ASOSAI	Secretary General of ASOSAI
12d	Contribution by CAROSAI	Secretary General of CAROSAI
12e	Contribution by EUROSAI	Secretary General of EUROSAI
12f	Contribution by OLACEFS	Secretary General of OLACEFS
12g	Contribution by PASAI	Secretary General of PASAI
13	Any other business	Chair of the Governing Board
	Closing of the meeting	Chair and First Vice-Chair of the Governing Board



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