



JURISAI Strategic Plan:
A Collaborative Vision
for the Future of Public
Accountability

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History of the Development of the JURISAI Strategic Plan

The development of the JURISAI Strategic Plan (JSP) is a story of collaboration and inclusiveness, reflecting the collective efforts of Supreme Audit Institutions (SAIs) committed to advancing the jurisdictional model. The executive group, composed of Angola, France, Brazil, Ecuador, Italy, Morocco, Portugal, and Spain, had already been meeting weekly to discuss the formation of JURISAI's statutes. In April 2024, this group shifted its focus to include the construction of the JSP as well.

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On 25 June 2024, during the Constitutive Meeting in Casablanca, Morocco, the JURISAI statutes were formally approved, marking the official establishment of the organisation. At the same meeting, a task force was constituted to draft the first JURISAI Strategic Plan, which would later be presented at the first General Assembly. The task force was guided by key principles agreed upon in Casablanca:

- **Openness and inclusiveness**, ensuring that any SAI wishing to participate in the drafting process could do so.
- **A participatory approach**, promoting consultation with internal and external stakeholders at various stages of drafting.
- **Alignment with the INTOSAI Strategic Plan**, ensuring that JURISAI's goals and objectives were consistent with broader international oversight efforts.

During the same meeting, a technical workshop was organised to gather feedback from members. Invitations were extended to all attendees during the plenary session of the statutes' approval. This workshop became a cornerstone of the collaborative approach, ensuring that diverse perspectives were integrated into the strategic planning process.

4 The first workshop was attended by representatives from the executive group—France, Morocco, Portugal, Italy, Ecuador, and Brazil. Critical decisions were made during this session, including defining the scope of the Strategic Plan, determining how members outside the executive group would participate, and outlining the process for drafting the JSP.

The creation of the initial draft of the Strategic Plan, which included the **strategic goals, objectives, and desired outcomes**, was a collective effort by the task force members. Coordinated by Brazil's SAI, the task force initially included France, Ecuador, Italy, Morocco, Portugal, and Spain. The first draft was completed in July 2024, and on 29 July, this document was distributed for review to all potential JURISAI members. The draft, accompanied by an open-ended questionnaire, was sent to 52 countries with a request for feedback within three weeks. The recipient countries included:

South Africa, Andorra, Angola, Algeria, Benin, Belgium, Bolivia, Brazil, Burkina Faso, Cape Verde, Cameroon, Chad, Chile, Colombia, South Korea, Côte d'Ivoire, Costa Rica, Djibouti, El Salvador, United Arab Emirates, Ecuador, Spain, Ethiopia, Philippines, France, Greece, Guatemala, Guinea-Bissau, Haiti, Iran, Italy, Jordan, Latvia, Lebanon, Madagascar, Mali, Mauritania, Morocco, Mozambique, Niger, Peru, Poland, Portugal, Dominican Republic, São Tomé and Príncipe, Senegal, Thailand, Timor-Leste, Togo, Tunisia, Turkey, and Uzbekistan.

In addition to the countries, the draft was also shared with key representatives of INTOSAI, the INTOSAI Development Initiative (IDI), AFROSAI-E, and ARABOSAI. This broad distribution reflected the inclusive approach envisioned by JURISAI's founders, ensuring that the perspectives of both member SAIs and relevant international organisations were considered.

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Alongside the contributions from task force members, we received invaluable input from ten SAIs: Algeria, Angola, Chile, Costa Rica, Côte d'Ivoire, Guinea-Bissau, Mozambique, Peru, Chad, and Thailand. These contributions enriched the drafting process, and their insights became foundational to the development of the final document.

A significant milestone in the process was the ongoing involvement of Angola's SAI, which joined the task force following the feedback phase. From that point on, Angola participated in all meetings and contributed to every decision, further enhancing the collaborative spirit that defined the creation of the Strategic Plan.

The next stages focused on the development of the **mission, vision,** and **core values,** as well as the completion of other key elements of the Strategic Plan. These discussions led to the articulation of JURISAI's commitment to **making a difference through impactful jurisdictional practices, celebrating diversity and inclusiveness,** and **adopting a forward-looking approach** to address emerging challenges. Central to all efforts was a **cooperative spirit,** ensuring that the plan aligned with INTOSAI's broader objectives and, in particular, its P-50 principles.

On 10 September 2024, we received communication from IDI containing additional proposals for the JSP. These proposals were carefully considered, and the relevant suggestions were incorporated into the final draft of the document, ensuring alignment with INTOSAI's expertise and broader capacity development initiatives.

Thus, asynchronously, the task force held its final review of the full draft, concluding the technical phase of the project. This marked the

completion of a crucial step in JURISAI's strategic planning process. The document, fully developed and enriched by extensive feedback, was ready to be presented at the General Assembly in Paris. Following this meeting, the plan entered the strategic refinement stage, where it was further polished and formatted for formal presentation.

This Strategic Plan represents the collective will and aspirations of JURISAI's members, a product of open dialogue, mutual respect, and shared commitment to advancing the role of SAIs with jurisdictional functions. It serves not only as a guiding document for the organisation but also as a testament to the power of collaboration in achieving our shared goals.





JURISAI STRATEGIC PLAN

1. PREAMBLE

This Strategic Plan represents a major achievement in the journey of JURISAI, a product of the collective effort and unwavering commitment of Supreme Audit Institutions (SAIs) with jurisdictional functions from across the globe. It is not merely a guide for the future—it stands as a living testament to what we can accomplish when we unite in purpose, embracing our diversity and working in harmony toward a shared vision.

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Through extensive collaboration, SAIs with distinct mandates, cultures, and capacities came together, contributing their insights, experiences, and hopes for the future. This inclusive process, built on mutual respect and cooperation, is a true reflection of JURISAI's core values. At the heart of our mission is the belief that we can make a profound difference by upholding high-quality, impactful, and ethically sound jurisdictional practices that enhance transparency and accountability. These practices, in turn, lead to better decision-making and the advancement of the public good.

JURISAI also values the diversity of its members. We celebrate the wide range of mandates and functions that each SAI brings, and we are committed to supporting their jurisdictional roles at every stage of development. Inclusiveness is woven into the very fabric of our organisation, ensuring that every voice is heard, every context respected, and that the unique strengths of each member are brought to bear on our collective goals.

10 At the same time, we remain forward-looking, understanding that the world in which we operate is ever-changing. JURISAI is dedicated to the continuous development of jurisdictional practices that respond to emerging challenges. Our focus is on innovation, constantly seeking ways to advance our field and strengthen the capacity of our members to meet new demands.

None of this would be possible without the cooperative spirit that binds us. Working closely with INTOSAI and its bodies, we are reminded that our work does not take place in isolation. We are part of a global network committed to promoting accountability, transparency, and the rule of law. Our collaboration with INTOSAI is vital to achieving our shared goals, and through this partnership, we reaffirm our commitment to the principles set forth in INTOSAI P-50. These principles guide us in enhancing the jurisdictional functions

of SAIs, ensuring that they remain independent, effective, and central to public finance oversight.

This Strategic Plan was built around three core goals that reflect the priorities and needs of our members. First, we seek to foster international cooperation and knowledge-sharing, creating a vibrant network where SAIs can exchange best practices and support one another. Second, we aim to strengthen capacity-building efforts, with a particular focus on SAIs in developing regions, through tailored training programmes and peer-learning initiatives. Third, we are committed to highlighting the unique benefits of the jurisdictional model within the INTOSAI community, raising awareness of its essential contributions to public accountability and governance. The collaborative spirit that has shaped this plan is already a success in itself. It serves as a powerful demonstration of what we can achieve when we come together, working in harmony while respecting the distinctiveness of each member. This harmonious cooperation is not only the foundation of this Strategic Plan but also a vision for the future—a future where SAIs with jurisdictional functions continue to make a lasting impact, guided by the shared belief that together, we are stronger.



2. MISSION, VISION AND VALUES

2.1. Mission Statement:

To unite and strengthen Supreme Audit Institutions with jurisdictional functions by fostering international cooperation, supporting the identification and sharing of best practices, and promoting the values and benefits of the jurisdictional model within INTOSAI.

2.2. Vision Statement:

To be a leading global network for Supreme Audit Institutions with jurisdictional functions, setting high standards in public finance oversight, reinforcing the rule of law, and contributing to the well-being of citizens.

2.3. Fundamental Principles for JURISAI's Strategic Framework

Making a Difference: We prioritise high-quality, impactful, and ethically sound jurisdictional practices that enhance transparency and accountability, leading to improved decision-making and the advancement of the public good.

Diversity and Inclusiveness: JURISAI values the diversity of its members in mandates, functions, organisation, and culture. We embrace SAIs from all contexts and backgrounds, supporting their jurisdictional functions at every stage of development.

Forward-Looking: We are committed to the continuous development of responsive jurisdictional practices within the SAI community, addressing emerging challenges and advancing our field.

Cooperative Spirit: We foster a collaborative environment, working closely with INTOSAI bodies and external partners to achieve our shared goals.



INTOSAI



JURISAI



3. STRATEGIC GOALS

3.1. Introduction to Strategic Goals

The strategic goals of JURISAI have been crafted to align with the statutes and to address the objectives and desired outcomes envisioned by the members. These goals are designed to guide the organisation towards achieving its mission of uniting and strengthening Supreme Audit Institutions (SAIs) with jurisdictional functions by fostering international cooperation, supporting the identification and sharing of best practices, and promoting the values and benefits of the jurisdictional model within INTOSAI. The three strategic goals are not only individually significant but also interrelated, creating a virtuous cycle of continuous improvement and mutual reinforcement.

Strategic Goal 1: Foster Knowledge-Sharing, Collaboration, and Support to Enhance Jurisdictional Activities Effectiveness

The first strategic goal focuses on fostering knowledge-sharing, collaboration, and support among JURISAI members by building a strong network of SAIs, thereby strengthening the collective capacity of its members to perform their jurisdictional functions more effectively. This goal directly supports the statutes' emphasis on cooperation and the exchange of ideas, ensuring that all members benefit from the collective wisdom and expertise within the organisation.

18 ***Strategic Goal 2: Strengthen Capacity Building and Development Activities in SAIs with jurisdictional functions***

The second strategic goal is centered on strengthening capacity building and professional and institutional development. This goal is crucial for ensuring that SAIs have the necessary skills, knowledge, and resources to fulfil their jurisdictional roles. By developing comprehensive training programs, facilitating peer reviews or experience sharing, and promoting continuous education focused on jurisdictional activities, JURISAI aims to enhance the professional competencies of its members. This goal aligns with the statutes' provisions for capacity building and the development of standards and good practices, ensuring that all members are well-equipped to meet their jurisdictional oversight responsibilities.

Strategic Goal 3: Highlight the Benefits of the Jurisdictional Model within the INTOSAI Community

The third strategic goal aims to highlight the benefits of the jurisdictional model within the INTOSAI community. By disseminating the benefits of the jurisdictional function, increasing JURISAI's presence in international forums, and fostering academic partnerships, this goal seeks to elevate the profile of SAIs with jurisdictional functions on the global stage. This goal is in line with the statutes' focus on promoting the value and impact of jurisdictional functions, ensuring that the contributions of JURISAI members are recognised and valued within the INTOSAI Community.

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These three strategic goals are interdependent and mutually reinforcing. The collaboration and support fostered under Strategic Goal 1 provide a strong foundation for the capacity building and professional development initiatives under Strategic Goal 2. In turn, the enhanced competencies and capabilities resulting from these initiatives bolster JURISAI's efforts to highlight the benefits of the jurisdictional model under Strategic Goal 3. As JURISAI's global profile rises, it attracts more opportunities for collaboration and capacity building, creating a virtuous cycle of continuous improvement and mutual reinforcement.

In conclusion, the strategic goals of JURISAI are designed to be comprehensive and synergistic, ensuring that the organisation can effectively fulfil its mission and achieve its objectives. By fostering knowledge-sharing, strengthening capacity, and highlighting the benefits of jurisdictional functions, JURISAI aims to create a robust and dynamic network of SAIs with jurisdictional functions that can drive positive change in public administration oversight and accountability.



Strategic Goal 1: Foster Knowledge-Sharing, Collaboration, and Support to Enhance Jurisdictional Activities Effectiveness

The first strategic goal of JURISAI, “**Foster Knowledge-Sharing, Collaboration, and Support to Enhance Jurisdictional Activities Effectiveness,**” is pivotal for the organisation’s success and sustainability. This goal is grounded in the fundamental principles outlined in the JURISAI statutes, which emphasise the importance of cooperation, knowledge exchange, and mutual support among Supreme Audit Institutions (SAIs) with jurisdictional functions.

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Article 6.2(a) of the statutes highlights the role of the General Assembly (GA) in discussing and recommending subjects of common professional and technical interest, with a view to promoting the exchange of ideas and experiences. This directly supports the objective of mapping and promoting the exchange of knowledge, experiences, and best practices among member SAIs. By fostering such exchanges, JURISAI aims to create a robust network where members can learn from each other, leading to improved jurisdictional practices and greater mutual understanding.

Additionally, **Article 6.2(b)** mandates the GA to approve JURISAI's strategic plan for a three-year period. This ensures that the strategic goals, including fostering integration and collaboration, are regularly reviewed and aligned with the evolving needs of the member SAIs. The objective of developing and implementing digital platforms and international forums for sharing best practices, innovations, reflections, and concerns further supports this goal by providing a platform for continuous interaction, dialogue, and cooperation among diverse SAI models.

- 22 **Article 10.2** establishes the Capacity-Building Committee, which promotes and facilitates initiatives to support SAIs' capacity development needs, including the development of assessment and maturity tools. This committee's role is crucial in achieving the objective of conducting comparative studies and promoting seminars to better understand the particularities of each SAI and enhance mutual learning. This fosters organic and dynamic knowledge sharing among members.

The importance of this strategic goal cannot be overstated. By fostering knowledge-sharing, collaboration, and support, JURISAI ensures that its members are not working in isolation but are part of a cohesive and supportive network. This collective strength enhances the effectiveness of each member SAI, ultimately leading to

more robust oversight and accountability in public administration. The desired outcomes of this goal, such as establishing a knowledge network, creating digital platforms, and conducting comparative studies and seminars, are designed to provide tangible benefits to all members, reinforcing the value of JURISAI as a platform for professional growth and collaboration.

This goal - fostering dialogue and exchange of experiences - is confirmed by **Article 3.2(e)** with regards to the specific functions of the Public Prosecutor, as an organ playing an essential role in the jurisdictional system.

Objectives and desired outcomes

Objective 1.1: Map, promote, and facilitate the exchange of knowledge, experiences, and best practices among SAIs with jurisdictional functions through a knowledge network and virtual exchange channels.

Desired Outcome 1.1: After three years, member SAIs will have established a robust knowledge network and virtual communication channels for personalised consultancy, peer reviews, and dialogue.

This will lead to improved jurisdictional practices, greater mutual understanding, and more effective and efficient jurisdictional functions.

Objective 1.2: Develop and maintain digital platforms and international forums for sharing best practices, innovations, reflections, and concerns among SAIs with jurisdictional functions.

24 **Desired Outcome 1.2:** Establishment of digital platforms and international forums to facilitate the generation and sharing of knowledge in a more organic, dynamic, and qualified manner. This will lead to increased interaction and exchange among external control actors, continuous information exchange, and better accessibility to the results of jurisdictional functions. These platforms will also include dedicated sections for disseminating results and precedents issued by jurisdictional bodies.

Objective 1.3: Conduct studies and research initiatives in the field of SAI's jurisdictional activities

Desired Outcome 1.3: Preparation of thematic studies and creation of a calendar of seminars to identify similar institutions, assimilate best practices, and understand institutional characteristics. This will lead to improved practices and mutual learning among SAIs.

Objective 1.4: Promote the exchange of knowledge, experience, and best practices among SAIs with jurisdictional functions, based on the INTOSAI P50 “Principles of jurisdictional activities of SAIs” and its development guidelines.

Desired Outcome 1.4: Establish a structured network of SAIs with jurisdictional functions aimed at cooperation, collaboration, and continuous improvement of their activity. Responsible Committees: Capacity-Building Committee and Public Prosecutor Offices Committee



Strategic Goal 2: Strengthen Capacity Building and Development Activities in SAIs with jurisdictional functions

The second strategic goal of JURISAI, “**Strengthen Capacity Building and Development Activities in SAIs with jurisdictional functions**,” is essential for enhancing the effectiveness and efficiency of SAIs with jurisdictional functions. This goal is firmly rooted in the JURISAI statutes, which underscore the importance of developing and implementing policies and procedures that support the capacity building of its members.

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Article 3.1 of the statutes outlines JURISAI’s purpose to facilitate cooperation between its members, foster the development of standards and good practices, and contribute to capacity building in the specific area of jurisdictional activities. This directly supports the objective of developing training and continuing education programmes tailored to the needs of SAIs with jurisdictional functions. By establishing comprehensive training and education programmes, JURISAI aims to create a well-trained and qualified workforce within its member SAIs.

Moreover, **Article 6.2(c)** empowers the General Assembly to establish Thematic Committees for each three-year period. These com-

mittees, including the Capacity-Building Committee, play a crucial role in developing and disseminating assessment and maturity tools to help member SAIs enhance their jurisdictional activities. The creation of exchange programmes for training purposes further supports this goal by providing opportunities for immersive experiences, allowing members to incorporate and disseminate best practices more effectively.

Article 10.1 allows for the establishment of Permanent and Thematic Committees and other working bodies to achieve JURISAI's objectives. This provision supports the objective of identifying weaknesses in SAIs, particularly in less developed countries, and seeking partnerships with international organisation.

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Objectives and desired outcomes

Objective 2.1: Develop training, continuing education and exchange programmes and projects tailored to the needs of SAIs with jurisdictional functions.

Desired Outcome 2.1: Comprehensive training and education programmes will be established resulting in a well-trained and quali-

fied workforce within member SAIs. JURISAI will assess the capacity development needs of SAIs with jurisdictional functions and establish initiatives covering institutional, organisational, and professional staff capacities. Partnerships will be sought with INTOSAI and other key stakeholders, including the INTOSAI Development Initiative.

Objective 2.2: Create exchange programmes and partnerships for training and institutional strengthening.

Desired Outcome 2.2: Opportunities for better incorporation and dissemination of capacities and best practices through immersive experiences. Strengthening the perception of JURISAI's utility as a means of achieving professional and institutional gains and improving legal and jurisdictional knowledge among member SAIs.

Objective 2.3: Develop, disseminate, and utilize assessment and maturity tools to identify and address development opportunities in member SAIs, with a focus on less developed countries or on SAIs which have recently expanded their mandate to jurisdictional activities.

Desired Outcome 2.3: Member SAIs will have access to advanced assessment and maturity tools, enabling continuous improvement in their jurisdictional activities. This will enhance the ability to identify and address weaknesses, particularly in less developed coun-

tries, thereby strengthening the perception of JURISAI's utility as a means of achieving professional and institutional gains.

Objective 2.4: Promote standards development and implementation and best practices dissemination.

Desired Outcome 2.4: Construction of works focused on strengthening the principles of jurisdictional activity, contributing to institutional strengthening. This will include the identification and dissemination of best practices addressing topical issues such as environmental concerns and public procurement, guided by the committee's Work Plan. The objective will also emphasize the development and sharing of common practices based on the INTO-SAI P-50 principles and the Guidelines, ensuring alignment with international standards and enhancing the effectiveness of jurisdictional functions.

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Objective 2.5: Develop and promote relevant legal requirements for jurisdictional functions of SAIs to enhance their protection and independence.

Desired Outcome 2.5: A quality standard for relevant legal provisions will be established by JURISAI, enabling SAIs to strengthen their independence in performing jurisdictional functions.

Strategic Goal 3: Highlight the Benefits of the Jurisdictional Model within the INTOSAI Community.

The third strategic goal of JURISAI is to “**Highlight the Benefits of the Jurisdictional Model within the INTOSAI Community.**” This goal focuses on showcasing the unique contributions that jurisdictional SAIs make to public administration oversight and accountability. It aims to increase the visibility and recognition of these functions both within the INTOSAI framework and in the broader international community.

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This strategic goal involves disseminating the benefits of the jurisdictional function and its effectiveness in oversight and accountability. By the end of three years, the objective is for the jurisdictional function to be widely recognized and valued for its role in improving public administration. This aligns with JURISAI’s mission to facilitate cooperation, foster the development of standards and good practices, and contribute to the capacity building of its members.

A significant aspect of this goal is to promote social communication and visibility of the jurisdictional functions – including knowledge

and understanding of the jurisdictional decisions – and their benefits for society. By enhancing outreach efforts, particularly through social media, JURISAI aims to ensure that the broader public understands the importance of its work, thereby increasing its impact and relevance.

Additionally, JURISAI seeks to foster academic reflection on the jurisdictional functions of SAIs by partnering with CAST, major universities, and creating an international research and dialogue network. This includes promoting specialized bibliographies, increasing academic interest and visibility, and providing academic qualification opportunities for SAI agents.

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Furthermore, JURISAI aims to identify and promote effective cooperation between jurisdictional and audit functions. By leveraging INTOSAI connections, JURISAI can enhance synergy between these functions, ensuring that they complement each other and contribute to more effective public administration oversight.

By achieving these objectives, JURISAI aims to solidify its role in providing tangible benefits to all its members and enhancing their ability to perform their jurisdictional functions effectively and efficiently.

Objectives and desired outcomes

Objective 3.1: Disseminate the values and benefits of the jurisdictional functions within public administration and the INTOSAI community.

Desired Outcome 3.1: By the end of three years, the jurisdictional function will be recognised and valued for its role in improving oversight and accountability in public administration and will have an influential presence in INTOSAI and other international forums, including development partners.

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Objective 3.2: Enhance social communication and visibility of the jurisdictional functions and their benefits for society, through strategic partnerships with media and academic institutions, highlighting their integration with external control.

Desired Outcome 3.2: Promotion of social communication with the final recipients of audited public policies, increased recognition of the value of jurisdictional functions among SAIs and the international community. This could be achieved through strategic partnerships with media and academic institutions and leveraging digital platforms to reach a wider audience.

Objective 3.3: Establish strategic partnerships with major universities and research institutions to foster academic reflection and research on the jurisdictional functions of SAIs; create an international research and dialogue network on the subject; provide monograph awards, scholarships, and international meetings in partnership with CAST.

Desired Outcome 3.3: Promotion of specialised bibliography on the jurisdictional function of SAIs. Increased academic interest for the decisions of the jurisdictional SAIs and visibility of their jurisdictional functions. Promoting academic qualification opportunities for SAI agents, focusing on the jurisdictional function.

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Objective 3.4: Promote and enhance effective complementarity between jurisdictional and audit functions.

Desired Outcome 3.4: Enhanced synergy between jurisdictional and audit functions, leveraging INTOSAI connections.



4. ORGANISATIONAL STRUCTURE

JURISAI's organisational structure is designed to ensure effective governance and support the fulfilment of its mission to unite and strengthen Supreme Audit Institutions (SAIs) with jurisdictional functions. The structure fosters international cooperation, promotes independence, and encourages the exchange of best practices among its members. The detailed operational aspects of each organisational body are outlined in the JURISAI Statutes, which are annexed to this Strategic Plan.

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The main governance bodies of JURISAI are as follows:

4.1 General Assembly (GA)

The General Assembly is the supreme decision-making body of JURISAI, composed of the heads or representatives of full member SAIs. It convenes every three years to set the strategic direction of the organisation, approve key documents such as the Strategic Plan, and elect members to the Governing Board. The GA plays a crucial role in promoting cooperation and knowledge-sharing among members.

4.2 Governing Board (GB)

The Governing Board provides strategic oversight and ensures the implementation of decisions made by the General Assembly. It meets annually and is composed of elected members from the General Assembly, including the Secretary General and the chairs of the permanent committees. The Governing Board is responsible for ensuring that JURISAI's activities align with the needs of its members and the objectives outlined in the Strategic Plan.

4.3 General Secretariat (GS)

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The General Secretariat supports the day-to-day operations of JURISAI and ensures the effective coordination of the organisation's activities. Led by the Secretary General, the GS is responsible for managing administrative tasks, organising meetings, preparing reports, and maintaining communication with members and external stakeholders.

4.4 Permanent Committees

JURISAI operates three permanent committees that support its strategic goals:

- **Finance, Administration, and Communication Committee:** Oversees financial management, administrative functions, and the organisation's communication strategy.
- **Capacity-Building Committee:** Focuses on enhancing the competencies of member SAs through training, peer reviews, and the development of assessment tools.
- **Public Prosecutor Offices Committee:** Encourages dialogue and cooperation between SAs and their respective Public Prosecutor Offices, promoting best practices in jurisdictional functions.

Each permanent committee may, at its discretion, establish subcommittees to focus on specific areas or tasks. These subcommittees will operate under the authority of the permanent committees, which are responsible for defining their roles, regulating their activities, and ensuring they contribute effectively to the overall goals of JURISAI.



JURISAI



