

**Department of Economic and Social Affairs**  
Division for Public Administration and  
Development Management

**The International Organization of Supreme  
Audit Institutions**  
(INTOSAI)

***Report on the  
23rd UN/INTOSAI Symposium***

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

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## DESA

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## INTOSAI

The International Organization of Supreme Audit Institutions (INTOSAI) operates as an umbrella organization for the external government audit community. INTOSAI provides an institutionalized framework for Supreme Audit Institutions to promote development and transfer of knowledge, improve government auditing worldwide and enhance professional capacities, standing and influence of member SAIs in their respective countries.

INTOSAI is an autonomous, independent and non-political organization. It is a non-governmental organization with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations.

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The term “country” as used in the text of this publication also refers, as appropriate, to territories or areas.

The term “dollar” normally refers to the United States dollar (\$).

The views expressed are those of the individual authors and do not imply any expression of opinion on the part of the United Nations.

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## Executive Summary

As public resources become increasingly scarce, Supreme Audit Institutions (SAIs) are critical to safeguard financing for sustainable development. SAIs contribute to transparency and accountability in the use of public resources by providing critical information on how these resources are used, by whom and in what way. By pursuing this objective, SAIs not only contribute to the functioning of the state as a whole, but to ensure a sustainable environment for our children, which will allow them to make decisions unencumbered by the burdens of the past.

The UN Post-2015 Development Agenda and the Sustainable Development Goals (SDGs) aim to ending poverty and ensuring peaceful, inclusive and sustainable societies. The Post-2015 Development Agenda underlines the importance of ensuring the transparency, effectiveness and accountability of public institutions as necessary prerequisites for sustainable development. To this end, all countries need to ensure that they have systems in place for the efficient and transparent management of public resources.

In this context, the theme of the 23<sup>rd</sup> UN/INTOSAI Symposium, “The Role of SAIs and Means of Implementation for Sustainable Development in the Framework of the UN Post-2015 Development Agenda”, is of particular importance. The symposium aimed at discussing and providing answers to the following questions in the form of conclusions and recommendations:

- What expectations do different stakeholders (such as Parliaments, citizens, governments, development aid organisations and the United Nations) have towards SAIs with regard to sustainable development?
- What prerequisites must be in place for SAIs to participate effectively in supporting sustainable development?
- Which concrete possibilities and experiences do SAIs have regarding their effective participation in the Post-2015 Development Agenda?

This report summarises the main inputs and results of the deliberations of the 23<sup>rd</sup> UN/INTOSAI Symposium. The highlight of the symposium was the adoption of the conclusions and recommendations by the participants. These conclusions provide a guideline regarding the expectations, prerequisites and possibilities for SAIs to support sustainable development and constitute, therefore, a valuable basis for the future contributions of SAIs in the framework of the Post-2015 Development Agenda.



## Part One: Introduction

The 23<sup>rd</sup> UN/INTOSAI Symposium (held at the Vienna International Centre from 2 to 4 March, 2015) was organized in close cooperation between the INTOSAI General Secretariat and the United Nations Department for Economic and Social Affairs (UN DESA). The theme of the symposium was “UN Post-2015 Development Agenda: The Role of SAIs and Means of Implementation for Sustainable Development.” The symposium aimed at specifying the position of Supreme Audit Institutions (SAIs) with regard to sustainable development as the core theme of the United Nations Post-2015 Development Agenda, and at including this position in the further process of the Post-2015 Development Agenda.

The SAI of South Africa acted as the technical chair of the symposium, which had over 150 participants, including 50 heads of SAIs from more than 70 different countries as well as delegates from international institutions (UN DESA, UN OIOS, ECOSOC, UN CEPA, the Inter-Parliamentary Union, the World Bank, the Austrian Development Agency (ADA) and the German Society for International Cooperation). The Federal President of the Republic of Austria, Mr Heinz Fischer, opened the symposium, which was attended by high-level representatives, inter alia Mr. Wu Hongbo, United Nations Under-Secretary-General for Economic and Social Affairs, Ms. Carman L. Lapointe, Under-Secretary-General for Internal Oversight Services, H.E. Ambassador Martin Sajdik, ECOSOC President, H.E. Mr Michael Linhart, Secretary General of the Austrian Federal Ministry for Europe, Integration and Foreign Affairs, and Ms. Jennifer Thomson, Chief Financial Management Officer of the World Bank.

Section 2 summarises the focus presentations of high-ranking representatives of INTOSAI and the UN. Following the introduction of the symposium, the designated speakers and the participants discussed actively along the lines of three subthemes. Their deliberations on the three subthemes are reflected in the Section 3, and the Conclusions and Recommendations reached are presented in Section 4.

## Part Two: Focus Presentations

The **Federal President of the Republic of Austria, Dr Heinz Fischer**, welcomed the participants of the symposium and acknowledged and confirmed the important role of SAIs, together with the United Nations and other important SAI stakeholders, in addressing the challenges and opportunities related to the Post-2015 Development Agenda.

The **Secretary General (SG) of INTOSAI, Dr Josef Moser**, welcomed all delegates and outlined the expectations with regard to the challenges of public sector accounting frameworks, and the need to present a true and fair perspective on fiscal sustainability. In order to meet the expectations set in them, SAIs have to be financially, organisationally and materially independent as well as independent of the audited entities. SAIs also need the necessary capacities required for fulfilling their mission and conducting their work, and the necessary accounting systems have to be in place to ensure a true and fair view of the financial situation of the state.

Dr Moser explained that in order to effectively safeguard sustainable development, SAIs have to overcome certain deficiencies with regard to independence, audit mandates and capacities, as well as the plausibility of public accounting systems. For this purpose, it would be essential that the states commit to this objective in the framework of the Post-2015 Development Agenda, and include the independence of SAIs, capacity building for SAIs and the improvement of public accounting systems as central elements.

Furthermore, the SG of INTOSAI added that SAIs could provide a transparent, true and fair view of the financial situation of the state by performing audits of the financial statements based on adequate public accounting systems. Accrual accounting, for example, provides a comprehensive picture of public finances, depicting the perspective on liquidity, use and inflow of resources, assets and liabilities. Finally, Dr Moser emphasized the importance of peer reviews, which have played a crucial role in promoting capacity development of SAIs.

**Mr Wu Hongbo, UN Under-Secretary General for Economic and Social Affairs, UN DESA**, noted that the 23<sup>rd</sup> UN/INTOSAI Symposium was very timely and reflected the importance that both the UN and INTOSAI place in advancing sustainable development. This universal agenda set forth by all countries aspires, through 17 goals and 169 related targets, to guarantee a better and dignified life for all. Furthermore, USG Wu acknowledged that SAIs would need to continue to strengthen their audit methodologies and capacities to support this global initiative. He reminded the participants of the critical importance of integration, and emphasised that SAIs “cannot live in a silo” and would need to allocate more resources to conduct performance audits in order to advise on the efficiency, effectiveness and economy of government policies aimed at implementing the Post-2015 Development Agenda. He warned that SAIs from developing countries would

require scaled-up support for independence and capacity development. Finally, he recognised the symposium as a good opportunity to disseminate information on possible measures aimed at improving the capacity of SAIs in support of the Post-2015 Agenda.

**Ms Carman Lapointe, UN Under-Secretary-General for Internal Oversight Services**, UN OIOS, focused on the lessons learnt from the evaluation of the Millennium Development Goals (MDGs). For example, measurement mechanisms had not been foreseen at the adoption of the MDGs, a mistake which should be avoided in the adoption of the SDGs. Furthermore, several capacity gaps had not been resourced, and the monitoring and evaluation frameworks evolved and varied considerably over time, providing limited opportunities for rigorous evaluation. She highlighted the concept of “mutual accountability” as an alternative way to approach accountability in the Post-2015 era to avoid any negative connotations of the word. USG Lapointe valued the role of SAIs as honest brokers of assessments of government policies at the national level, given SAIs’ ability to understand the local circumstances. In this regard, performance audits are a great tool to support monitoring and evaluation of the SDGs, therefore confirming the important potential role of SAIs. A great challenge for the Post-2015 Agenda is the reliability of data at local, regional and global levels, which provides another value-adding opportunity for SAIs, including making recommendations for “changes in course” where necessary. She concluded by inviting SAIs to collaborate with the UN system of oversight bodies in order to share methodologies and jointly identify and address the challenges of the adoption and implementation of the Post-2015 Development Agenda.

The **Chair of ECOSOC, H.E. Ambassador Martin Sajdik**, spoke about the global nature of the SDGs and the need for the international community to have information on the impact of the SDGs. The review of the implementation of the SDGs needs to be a multi-level process, at national, regional, and global levels, creating opportunities for exchanges of experiences. SAIs, as instruments of monitoring and review, can ensure public accountability and thus the preconditions for the implementation of SDGs. While the role of SAIs regarding the Post-2015 agenda is beyond doubt, SAIs would have to define and understand the exact implications of this role and build the necessary capacities to fulfil it.

**Mr Zhang Tong, Deputy Auditor General** from the **SAI of China (CNAO)** as the current **INTOSAI Chair** presented some of the major audit projects conducted by the SAI of China in 2014, including the real-time audit of the steadiness and healthiness of economic development in China, the audit of public finance management and budget execution, and the audit of disclosure of risks in economy and society. Furthermore, Mr Tong shared information with the participants of the symposium about the key public funds and projects related to people’s livelihood that the CNAO had audited as well as the audit of resources and the environment. He also mentioned the accountability audits that the CNAO had recently conducted, and explained that the CNAO had recently set up a new department of electronic data audit to address the challenges of big data in the post-2015 era.

## Part Three: Subthemes

### Subtheme 1: Expectations in SAIs by the Development Partners Regarding Sustainable Development

The first presentation of Subtheme 1 focused on the expectations of Parliaments regarding the role of SAIs. The representative of the **Inter-Parliamentary Union (IPU)**, Ms **Norah Babic**, explained that the IPU advocates for a close working relationship between SAIs and legislative bodies.

There is a need for developing a legal framework for Parliaments and SAIs to support the SDGs, as well as developing capacity on both sides to deal with future information related to the SDGs. Sector or portfolio committees could also become involved in the processing of information on the implementation of the development goals, and it would be important for legislative committees to improve their capacity to deal with SAI reports, but also their own follow-up systems. In conclusion, Ms Babic recognized the critical link between the work of SAIs and budget approvals and oversight. Finally, she informed the participants that INTOSAI has taken up an observer status within the IPU because of this symbiotic relationship between Parliaments and SAIs.

Dr **Michael Linhart, Secretary General of the Austrian Federal Ministry of Foreign Affairs**, reminded the participants of the symposium of the three pillars (*social, economic and environmental*) of the Post-2015 sustainable development Agenda, which would be monitored at the political level by governments and Parliaments. However, oversight bodies such as SAIs will have to assume a control function by auditing and reporting on the public administrators' use of development funds – in particular the efficiency, economy and effectiveness (whether the goals for which funds had been made available had been achieved) of government policies through clear and measurable indicators.

In order to fulfil these expectations, SG Linhart indicated that SAIs should be able to audit all relevant areas of the national public administration and make their findings available to the public. However, not all SAIs have the required mandate to fulfil such an important function, and therefore global players should consider how the independence of SAIs could be enhanced and their capacities further developed.

Ms **Margaret Saner, the Chair of the United Nations' Committee of Experts in Public Administration**, reminded the participants of the symposium to not under-estimate the changes required by the Post-2015 Development Agenda, including the development of capacities at all levels of government. Another major challenge would be to translate global goals into national and local goals, for which policies had to be developed. This process of localizing the development goals will create governance risks and challenges, and leadership could be a key success factor to address those challenges. She appealed to

SAIs to assess the SDGs without making people so risk averse that public servants would refuse to innovate new approaches. Additionally, she indicated that effective governance involves a complex network of actors, including public servants, and SAIs can be the bearer of high standards and codes of ethics, deep knowledge and skills. Furthermore, she also referred to SAIs' ability to work collaboratively, which could help rebuild citizen confidence and trust in government institutions.

From the Development Partners' perspective, Ms **Jennifer Thompson, Chief Financial Management Officer** at the **World Bank**, indicated that SAIs are essential for the effective and accountable management of public resources. As more than a billion people live in extreme poverty, resources must be maximized. Cooperation between development partners and INTOSAI has worked well, resulting in increased donor support. A dedicated multi-donor trust fund has been established to support SAIs in a sustainable way. Ms Thompson welcomed the finalization of the SAI performance measurement framework as an accountability instrument on the part of SAIs, and emphasised the importance of increased collaboration between SAIs as well as ongoing learning for SAIs to become models of integrity, effectiveness, accountability and transparency in their own operations. She expected SAIs to continue carrying out quality comprehensive audits of public funds and service delivery, including development funds, even if they were off budget, and providing timely and accessible reports to citizens.

On behalf of the **Austrian Development Agency**, Mr **Robert Zeiner** highlighted the importance of bi-lateral development support for ensuring the success of the post-2015 development agenda. In this regards, SAIs play a crucial role to make open, comprehensive and forward-looking information on resources provided through development cooperation publicly available. Moreover, the crucial role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration would be conducive to the achievement of national and international development objectives.

The development partners strongly support the role of SAIs with regard to the fight against corruption and the improvement of public financial management systems in order to ensure effective service delivery to citizens and to create a trustworthy environment for investment.

Mr **Einar Gørrissen, General Director** of the **INTOSAI Development Initiative** elaborated on the challenges and opportunities for SAIs' capacity building. He underlined several important factors for the future capacity development of SAIs, including:

- increased recognition of the value-adding role of SAIs, and support for SAI capacity development,
- the importance of needs-based and sustainable capacity development support,
- the importance of SAI leadership,
- the importance of ISSAIs as a platform for SAI capacity development,

- the importance of SAIs demonstrating *relevance* and *leading by example* as model institutions, and
- the opportunities offered by new technology.

**Mr Amitabh Mukhopadhyay**, as the representative of the citizens, appealed to SAIs to recognise the vulnerable and weak position of citizens, and requested strong institutions such as SAIs to help citizens hold governments to account. There are matters that directly affect the citizens and regarding which SAIs have a particular role to play, such as public debt and other liabilities that would impact our children's futures. Citizens also demand help from SAIs to fight corruption; to act as watchdogs of public-private partnerships and strengthen the accountability of such instruments; to continue conducting performance auditing of the health sector and other sectors that affect citizens' daily lives, and to audit the regulatory process and governments' discretion regarding the use of vital resources such as land, water, and fossil fuels.

Mr Mukhopadhyay also emphasized the special responsibility of SAIs in alerting citizens about the long-term sustainability of public finances. SAIs are challenged to live up to the expectations created by ISSAI 12 on the *Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens*, calling upon SAIs to demonstrate their relevance not only to Parliaments but also to the citizens. Furthermore, he added that citizens expect a much greater intensity of effort by SAIs in fulfilling their oversight role.

## **Subtheme 2: Prerequisites for SAIs to Effectively Engage in the Post-2015 Development Agenda**

The second day of the symposium focused on the **prerequisites of SAIs to effectively engage in the Post-2015 Development Agenda**. The representative of the SAI of Mexico, Ms **Marisela Márquez-Uribe**, explained that SAIs' contribution to sustainable development focuses on policy audits, highlighting the need for SAIs to apply stringent methods for evaluating the outcomes of public policies, strengthening accountability not only in terms of probity of public spending, but also in terms of the results achieved with public funds (results-based auditing). While SAIs could bring an independent voice necessary for objective and clear reasoning about the attainment of public policies, it is critical that governments address and respond to SAI recommendations that identify challenges and risks for sustainable development.

Mr **Kimi Makwetu, Auditor General of South Africa**, discussed the need to enhance SAIs' capacity at institutional/organizational level and at the level of individual audit professionals. He emphasized that traditional audit disciplines provide the basis for the value-adding role of SAIs, but SAIs also need to be responsive to their changing environments and, in particular, to changes related to the Post-2015 Development Agenda such as the introduction of key national indicators and increasing reporting by governments on their performance and progress to achieve the SDGs.

The President of the SAI of Brazil, **Ministro Aroldo Cedraz de Oliveira**, identified public debt solvency as the main factor that determines public financial sustainability, and highlighted transparency and reliability as essential to fiscal sustainability. SAIs play a critical role in providing sound warnings of risks to fiscal sustainability. In addition, SAIs have to monitor the integrity and quality of the public sector system through various audit approaches, supported through the use of data analysis, and integrating different audit approaches. The SAI of Brazil also shared with the participants information on certain initiatives of the SAI (Tribunal de Contas da União or TCU by its Brazilian name) to strengthen public sector governance, including the definition of fiscal targets, public debt management, budget management performance, and credit recovery performance.

**The head of the SAI of the UAE, Dr Harib Saeed Al Amimi**, called for an "acceptable Financial Reporting Framework for financial sustainability, and appropriately qualified public sector accountants and auditors to fulfil the accounting, auditing and reporting responsibilities required." This would help to provide a full picture of the public finances, including provisions and current values of key assets as well as the future pension liabilities and other social welfare commitments. Furthermore, the cost of replacing and updating current infrastructure and any other liabilities expected to be met in future would also be included in this picture. He appealed to the stakeholders to be aware that SAIs operate within resource constraints and are called on to do more with the same resources. Additionally, he reminded the participants of the symposium of the importance

of having acceptable financial reporting frameworks in place, which SAIs would have to continuously advocate for, as well as competent accounting frameworks and capable audit personnel.

**Dr Gerhard Steger** from the **SAI of Austria** argued that citizens must stay informed about the management of public funds. The true and fair view of public accounts is a critical instrument for informing citizens of the financial situation of the state, since it has an impact on their futures. The improvement of accounting systems would be critical to count with good instruments such as the cash flow statement, balance sheet and operating statement. Since its introduction in Austria, accrual accounting has greatly enhanced the value of financial statements, including the disclosure of key risks to fiscal sustainability. Since SAIs could and should contribute to, and support, government accounting reforms, he appealed to the INTOSAI's Subcommittee on Accounting and Reporting to continue and intensify their good work in this area.

Ms **Heidi L. Mendoza** from the **SAI of the Philippines** explained citizen participation in audits as a mix of formal and informal mechanisms of accountability. Important elements to consider include citizens' distrust in government, the need of educating the citizens about the audit process, and the need of defining a shared agenda to facilitate constructive engagement with citizens. The SAI of the Philippines has developed a very structured approach to engage citizens and civil society in participatory audits, which has made it easier to manage the potential risks. Ms Mendoza concluded that the SAI of the Philippines was confident to deliver more value to its stakeholders, in particular the citizens, by using such a participatory approach.

### **Subtheme 3: Possibilities for SAIs to Effectively Engage in the Post-2015 Development Agenda and Experiences of SAIs**

Mr **Tomaž Vesel**, head of the SAI of Slovenia, explained that placing sustainable development at the core of SAI's focus significantly changes the notion of watching over public resources. It has taken some time for government and society to get used to the idea that, beyond probity matters, SAIs can also audit value-for-money matters. In order to maintain objectivity and ensure credibility, SAIs did not openly question the policies adopted by governments, but rather limited themselves to assessing the implementation of those policies and the consequences of their implementation (or lack thereof). Experience shows that improving the efficiency, effectiveness and overall performance of the public sector would still require significant review and monitoring.

Ms **Roberta Kokui Bibiana Quarshie** presented the experiences of the SAI of Ghana in auditing matters related to the development goals, including audits of:

- Water provision to rural communities – the audit results led the World Bank to assist with the completion of projects that had come to a halt;
- Protection of the ecosystem – this audit prompted parliamentary intervention;
- Increasing food production, which assisted development partners and decision makers to make better informed decisions; the audit identified the need for a strengthening of the Environmental Protection Agency to carry out a comprehensive environmental impact assessment;
- The effect of mining activities on local communities;
- Forest conservation; and
- Physical infrastructure, which led to an increase in market centres and the establishment of health posts and primary schools.

These examples from Ghana clearly illustrated the valuable contribution that SAIs can make in support of the implementation of the Post-2015 Development Agenda.

Finally, the representative of the SAI of the United Kingdom, Mr **Peter Gray**, elaborated on the extent to which performance audits can support economic development and growth. Such performance audits could focus on improving the national infrastructure or raising the skills of the population, and they could inform and advise on more effective regulatory regimes in order to enable stable investment environments. He emphasized the link between the external audit of financial statements and economic growth, in particular regarding the liabilities that are left for our children to pay. This shows the importance of SAIs in promoting the effectiveness, accountability and transparency of public administration and SAIs' contribution to achieving the national and international development goals in the context of the Post-2015 Development Agenda.

## Conclusion and Recommendations

### Considerations

- A. **Recalling** the mandate of the XXI INCOSAI, encouraging INTOSAI to play an active role in the Post-2015 Development Agenda;
- B. **Reiterating** the very fruitful results and recommendations of the 22<sup>nd</sup> UN/INTOSAI Symposium of 2013 on “Risks and Opportunities, as well as Possibilities for Engaging Citizens”;
- C. **Welcoming** the resolutions of the Economic and Social Council (ECOSOC) of 2011 and 2014, acknowledging the indispensable role of supreme audit institutions (SAIs) and related capacity-building in holding Governments accountable for the use of resources and their performance in achieving development goals, and calling on Member States to give due consideration to the importance of the independence of SAIs in the elaboration of the Post-2015 Development Agenda;
- D. **Recognizing** the view of the United Nations Committee of Experts in Public Administration (UN CEPA) in calling for “Member States to give due consideration to the incorporation of the independence of SAIs in the elaboration of the Post-2015 Development Agenda”;
- E. **Recalling** the resolution 66/209 on *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions* and resolution 69/228 on *Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions*, adopted by the United Nations General Assembly, in which the international community
  - a. recognizes that SAIs can fulfil their tasks objectively and effectively only if they are independent of the audited entity and protected against outside influence;
  - b. recognizes that SAIs play a key role in promoting an efficient, accountable, effective and transparent public administration, which is conducive to the implementation of national development goals and priorities, as well as of internationally agreed development goals, in particular the Millennium Development Goals (MDGs);
  - c. takes note with appreciation of the *Lima Declaration of Guidelines on Auditing Precepts* of 1977 and the *Mexico Declaration on Supreme Audit Institutions Independence* of 2007, and encourages Member States to apply, in a manner consistent with their national institutional structures, the principles set out in those Declarations;

- d. encourages Member States to give due consideration to the independence and capacity-building of SAIs in a manner consistent with their national institutional structures as well as to the improvement of public accounting systems in accordance with national development plans in the context of the Post-2015 Development Agenda;
- F. Welcoming** the Synthesis Report of the UN Secretary-General, which emphasizes the need to strengthen national oversight mechanisms such as SAIs and oversight functions by the legislature as well as the vital role that monitoring, evaluation, and reporting must play in the implementation of the Sustainable Development Goals (SDGs)<sup>1</sup>, and **taking note** that deficiencies in national governance has been identified as one of the significant global risks by the World Economic Forum;
- G. Building on** the Open Working Group Proposal for Sustainable Development Goals adopted in July 2014, which includes the development of effective, accountable and transparent institutions at all levels and the enhancement of international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all sustainable development goals, including through North-South, South-South and triangular cooperation<sup>2</sup>;
- H. Recalling** the findings of the UN System Task Team on the Post-2015 UN Development Agenda<sup>3</sup> and the 13<sup>th</sup> Session of the UN CEPA, including the background paper on *Strengthening national and local capacities for sustainable development management*<sup>4</sup> which identified the following areas for improvement:
- a. Governance and capacity in public administration,
  - b. Transparency,
  - c. Accountability,
  - d. Ownership.
- I. Recognizing** and supporting the excellent work done by INTOSAI in issuing standards and guidance for financial, compliance and performance audits along with other INTOSAI products;

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<sup>1</sup>United Nations (A/69/700: 4 December 2014), The road to dignity by 2030: ending poverty, transforming all lives and protecting the planet: Synthesis report of the Secretary-General on the post-2015 sustainable development agenda, paragraph 92 and paragraphs 145-150

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

<sup>3</sup>[http://www.un.org/millenniumgoals/pdf/Post\\_2015\\_UNTTreport.pdf](http://www.un.org/millenniumgoals/pdf/Post_2015_UNTTreport.pdf)

<sup>4</sup>[http://www.un.org/ga/search/view\\_doc.asp?symbol=E/C.16/2014/2](http://www.un.org/ga/search/view_doc.asp?symbol=E/C.16/2014/2)

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

## Conclusions and Recommendations

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

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

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

1. **Underline** the importance of the following numerous and diverse expectations of development partners in SAIs and INTOSAI:
  - a. **Citizens** regard SAIs as credible institutions and expect SAIs to provide valuable information on service delivery, thereby expecting the SAIs to report in easy-to-read and accessible reports relevant information and independent findings on the efficiency, accountability, effectiveness and transparency of public administration and a fair view of the financial situation of the state;

- b. **Parliaments (Legislative Bodies)** expect timely, independent, objective and reliable information as to the efficiency of revenue collection and the economic, effective and efficient use of public funds, with particular regard to the Sustainable Development Goals, including pro-active follow-up of SDGs;
    - c. **Governments** expect SAIs to report in a balanced manner and to address the Sustainable Development Goals in the framework of their audits, and to issue strong recommendations on the efficient and effective implementation of the Sustainable Development Goals;
    - d. **The United Nations** expect INTOSAI and the national SAIs to develop the necessary standards and capacity to be able to contribute to the implementation and the achievement of the Sustainable Development Goals, for example via national oversight and control mechanisms;
    - e. **Development partners** expect all SAIs to be strong, independent and effective in order to be able to significantly contribute to strengthening transparency and accountability, which would result in high quality data and more efficient, effective and economic use of their development aid funds;
  2. **Emphasize** the importance for the UN General Assembly to continue to urge all UN institutions, Member States and INTOSAI to continue and intensify their cooperation to promote good governance at all levels and to support in particular the independence of SAIs to ensure their effectiveness;
  3. **Welcome** the UN General Assembly Resolutions' encouragement of Member States to give due consideration of independence and capacity-building of SAIs as well as of the improvement of public accounting systems in the context of the Post-2015 Development Agenda;
  4. **Consider it necessary** to use every opportunity to advocate for the improvement of public accounting systems and transparent reporting of a more accurate, complete, relevant and fair view of public finances in the Post-2015 Development Agenda (including transition to accrual accounting systems, as appropriate), and **moreover to advocate for** the inclusion of the following prerequisites for the strengthening of SAIs:
    - improving the availability and quality of government data used for audit,
    - independence of SAIs in terms of INTOSAI's eight pillars of SAI independence,
    - capacity development for SAIs, including the capacity to carry out performance audits, and the intensive use of data analytics;

5. **Encourage** SAIs, in supporting the implementation of the UN General Assembly Resolution 69/228 of 19 December 2014, to address the decision-makers in their respective States for the implementation of these core principles laid down in the resolutions;
6. **Underline** the importance of SAIs' performance measurement and peer reviews covering their institutional capacity and independence;
7. **Encourage** INTOSAI to ensure that its standard-setting, knowledge-sharing, capacity development goals and other initiatives are effectively coordinated in order to support the fundamental professional capacity of SAIs, including their ability to audit national development goals and the related SDGs;
8. **Consider it necessary** to promote and support the improvement of the principles and mechanisms of public accounting, thus creating the preconditions for a more accurate and relevant view of the fiscal sustainability, including perspectives on liquidity, resources and assets in the framework of the INTOSAI Subcommittee on Public Accounting and Reporting in consultation with the Working Group on Financial Modernisation and Regularity Reform and other relevant INTOSAI initiatives;
9. **Recommend** that SAIs – in addition to compliance and financial audit mandates – should have a mandate, necessary resources and capacities to:
  - a. Conduct performance audits so as to strengthen SAIs value-adding role in general, and in particular in respect of the areas covered by the future SDGs in order to contribute effectively to the implementation of SDGs, and
  - b. address other aspects relevant to issues of national governance and sustainable development such as objectives, goals and measurable and clear key national indicators, and environmental management, thereby enabling SAIs to provide valuable insight to legislative bodies / parliaments, governments and citizens on issues of probity and transparency, but also on the outcomes of SDG policies and national governance;
10. **Underline** the need for INTOSAI and SAI leadership to take decisive steps to build the necessary capacity both at an institutional and individual auditor level for auditing the implementation of SDGs; and therefore **takes note of** the ongoing important work of the Task Group on INTOSAI Certification of Auditors, and furthermore **emphasises** the critical role of sustainable, needs-based capacity development as promoted by INTOSAI' current strategic goal and with implementation support to all INTOSAI bodies by the INTOSAI Development Initiative;

11. **Underline** the UN General Assembly Resolutions' encouragement to support the important role of SAIs in promoting the efficiency, accountability, effectiveness as well as the principles of transparency and accountability of public administration, which is conducive to the achievement of the internationally agreed development goals;
12. **Underline** that SAIs play an important role in promoting good governance at all levels, with emphasis on efficiency, effectiveness, economy, transparency and accountability;
13. **Emphasize** that SAIs can effectively contribute to the implementation of the Post-2015 Development Agenda as an integral part of independent oversight mechanisms;
14. **Encourage** INTOSAI to reflect in its next Strategic Plan the important role of SAIs in auditing the implementation of the SDGs;
15. **Suggest** that the INTOSAI community can contribute to monitoring of the SDGs process by
  - i) making use of audit findings on the MDGs and lessons learnt in order to provide practical recommendations for the establishment and running the new systems for monitoring and evaluating the SDGs;
  - ii) devising an appropriate approach to the audit of national baseline-setting and subsequent SDG monitoring data, to be applied consistently by all SAIs, depending on their respective mandates;
  - iii) considering the preparation of an INTOSAI annual summary of audit findings on the SDG monitoring systems and reliability of the results they provide (including identification of any gaps), setting out recommendations for improving the monitoring process, and providing any appropriate observations on the wider SDG process and progress towards achieving the goals;
16. **Recognize** that a key challenge for the success of the SDGs is the setting of baselines and provisions of regular monitoring information on the progress made towards the related targets. Effective monitoring will not only allow success to be measured and communicated, but also to identify where progress is insufficient and additional efforts are required. Effective monitoring requires appropriate systems following a common measurement approach, which is consistently and reliably applied;
17. **Recommend** INTOSAI and its regional working groups to explore opportunities for sharing knowledge on approaches to monitoring and assessing key capacities of national governance that are central to achieving the SDGs and related national development goals, such as national statistical systems, unstructured data, and data analytics, and public financial management (PFM) including sound national

public accounting systems (which may include accrual accounting), and the role of central government;

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

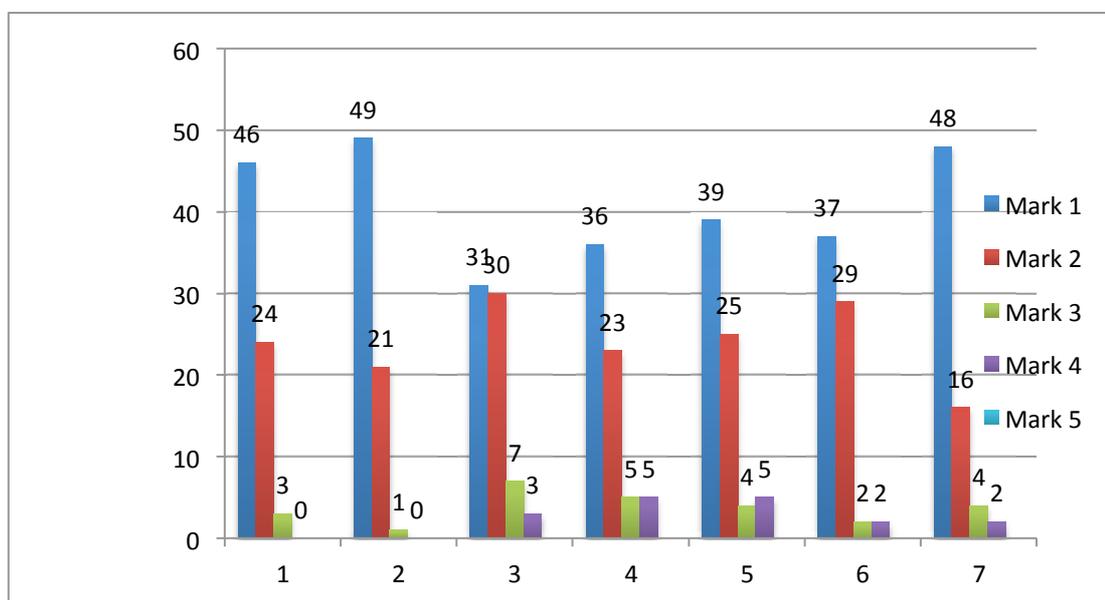
## Annex 1: Evaluation

The participants of the symposium were asked to complete an evaluation questionnaire, which consisted of seven questions to be rated on a scale from 1 to 5 (with 1 being the best and 5 the worst rating). In particular, the seven questions were as follows:

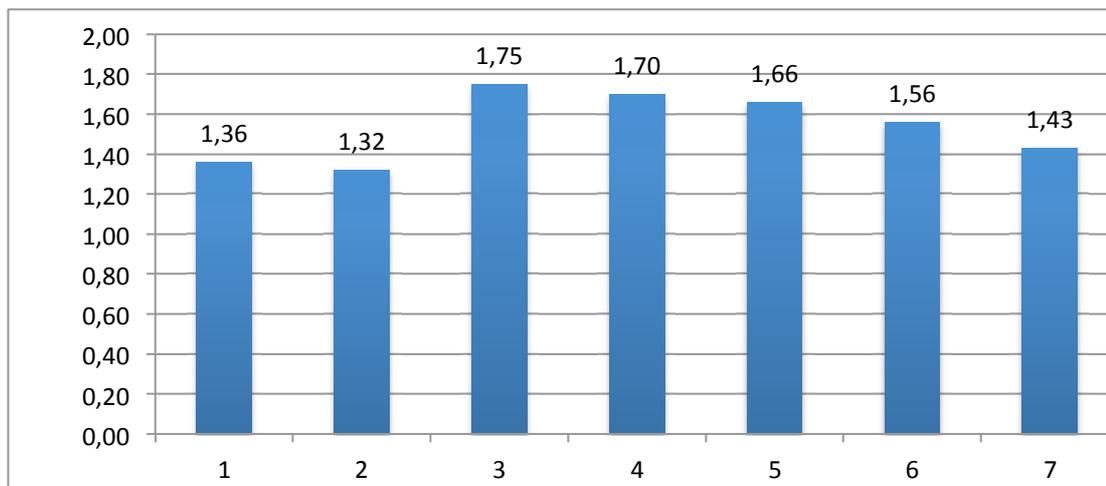
1. What do you think about the symposium in overall terms?
2. Was the topic of the symposium relevant for your SAI?
3. Can the know-how acquired be implemented in your SAI?
4. Were you able to benefit from the symposium on a technical level?
5. What do you think about the structure of the symposium, consisting of presentations and discussions?
6. Were you able to benefit from the exchange of ideas and experiences?
7. What do you think about the organisation of the symposium?

73 participants handed in the questionnaire before the end of the event. The following two graphs summarize the participants' formal feedback about the symposium.

### Overall assessment



### Average value per question



Participants could also provide suggestions and comments on the symposium. The most relevant inputs were the following:

- Positive feedback on the organisation of the symposium and the selection of the theme.
- Request for appropriate follow-up measures / information.
- Allow participants to ask questions directly after the presentations.
- Provide more time for group discussions / free discussions.
- Discussions should focus on the topics rather than on the text of the conclusions and recommendations.

## Annex 2: Contributions

### Available only electronically<sup>5</sup>

1. Dr Heinz Fischer, Federal President of the Republic of Austria
2. Dr Josef Moser, President of the Austrian Court of Audit, Secretary General of INTOSAI, Austria
3. Wu Hongbo, United Nations Under-Secretary-General for Economic and Social Affairs (UN DESA)
4. What Lessons Learned and Advice SAIs Can Share from Reviewing the Implementation of the MDGs for the SDGs
  - Carman L. Lapointe, United Nations Under-Secretary-General for Internal Oversight Services (UN OIOS)
5. UN Post-2015 Development Agenda: Means of Implementation and the Role of SAIs
  - Dr Martin Sajdik, President of United Nations Economic and Social Council (UN ECOSOC)
6. Remarks by the INTOSAI Chair
  - Zhang Tong, Deputy Auditor General and Representative of the INTOSAI Chair
7. Expectations of Parliaments in SAIs
  - Norah Babic, Inter-Parliamentary Union (IPU)
8. Expectations of Governments in SAIs
  - Michael Linhart, Secretary General, Federal Ministry of Foreign Affairs of Austria
9. United Nations Committee of Experts in Public Administration: Expectations of the International Community
  - Margaret Saner, United Nations, Chair of the Committee of Experts in Public Administration (UN CEPA)
10. Development Partners: Expectations in SAIs by the Donor Cooperation
  - Jennifer Thomson, World Bank
11. Development Partners: Expectations in SAIs in the Framework of Bilateral Cooperation
  - Robert Zeiner, Austrian Development Agency (ADA)
12. Challenges and Opportunities for SAIs in Capacity Building
  - Einar Gørrissen, INTOSAI Development Initiative (IDI)
13. Expectation of the Citizens in SAIs
  - Amitabh Mukhopadhyay
14. Independence of SAIs and Sustainable Development
  - Marisela Márquez-Uribe, Mexico

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<sup>5</sup> Electronically available as ".pdf":

<http://www.intosai.org/en/events/unintosai-symposia/chronology-topics-reports.html>

15. Necessary Capacity of SAIs for Auditing of Development Goals
  - Kimi Makwetu, South Africa
16. Necessary Mandate of SAIs to Promote Fiscal Sustainability: Performance Audit of Government Activities
  - Aroldo Cedraz de Oliveira, Brazil
17. Necessary Mandate of SAIs to Promote Fiscal Sustainability: Financial Audit
  - Dr. Harib Saeed Al Amimi, UAE
18. True and Fair View of State Budgets for Enhanced Accountability through Better Financial Management
  - Dr. Gerhard Steger, Austria
19. Citizen Engagement in Auditing for Sustainable Development
  - Heidi L. Mendoza, Philippines
20. Safeguarding Sustainable Development by Auditing Non-Economy Issues
  - Tomaž Vesel, Slovenia
21. Experiences of the Engagement of the SAI Ghana in Audit of National Sustainable Development
  - Roberta Kokui Bibiana Quarshie, Ghana
22. Growth Friendly Audit: How the Work of SAIs can Contribute to Economic Growth
  - Peter Gray, United Kingdom

## Annex 3: List of Participants

### Technical Chair:

South Africa	Mr Kimi Makwetu
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### Presenters:

Austria	Dr. Heinz Fischer Dr Michael Linhart Dr Gerhard Steger
ADA	Mr Robert Zeiner
Brazil	Ministro Aroldo Cedraz de Oliveira
China	Mr Zhang Tong
Ghana	Ms Roberta Kokui Bibiana Quarshie
IDI	Mr Einar Gørrissen
INTOSAI	Dr Josef Moser
IPU	Ms Norah Babic
Mexico	Ms Marisela Márquez-Uribe
Philippines	Ms Heidi L. Mendoza
Slovenia	Mr Tomaž Vesel
South Africa	Mr Kimi Makwetu
UN CEPA	Ms Margaret Saner
UN DESA	Mr Wu Hongbo
UN DESA/India	Mr Amitabh Mukhopadhyay
UN ECOSOC	Dr Martin Sajdik
UN OIOS	Ms Carman L. Lapointe
United Arab Emirates	Dr Harib Saeed Al Amimi
United Kingdom	Mr Peter Gray
World Bank	Ms Jennifer Thomson

## Participants:

ADA	Ms Sonja Grabner Dr Robert Zeiner Ms Gertrude Leibrecht Ms Monika Tortschanoff Mr Günter Engelits
Afghanistan (Islamic Republic of)	Mr Noor Rahman Izedyar
Albania	Dr Bujar Leskaj Ms Albana Agolli Ms Irena Islami
Algeria	Mr Abdelkader Benmarouf
Argentina	Dr Oscar Lamberto Ms Ana Maria Rampone
Austria	Dr Gerhard Steger
Azerbaijan	Mr Adil Maharramov Mr Sanan Aghakishiyev
Bahrain	Mr Hassan Khalifa Al Jalahma Mr Hamza Al Zubair
Bangladesh	Mr Masud Ahmed Mr Zubair Ahmed Khan
Belarus	Mr Ivan Romanovich Mr Andrei Shuplyak
Belize	Ms Dorothy Smith-Bradley
Bosnia and Herzegovina	Mr Milenko Segó Ms Jasmina Galijasevic
Botswana	Mr Kealeboga Molelowatladi
Brazil	Ministro Aroldo Cedraz de Oliveira Mr Leonardo Rodrigues Albernaz Mr Rafael Lopes Torres
Bulgaria	Ms Yskra Belovksa Ms Snezhina Dimitrova
Burkina Faso	Mr Noumoutié Herbert Traore
Cabo Verde	Mr Horacio Fernandes
Chile	Ms Patricia Arriagada Villouta
China	Mr Guanqun Wang Mr Xiaoming Shi Mr Jun Zhuang Mr Xiaoyan Sun Mr Tong Zhang

Cook Islands	Mr Allen Parker
Costa Rica	Ms Marta E. Acosta Zúniga Ms Maritza Masis Sanabria
Croatia	Mr Ivan Klešić Ms Lidija Pernar
Cyprus	Mr Tomazos Georgiou
Czech Republic	Mr Jiri Kalivoda Ms Michaela Rosecká
Dominican Republic	Mr Pablo Del Rosario Mr Cesáreo Guillermo Veloz
Ethiopia	Mr Gemechu Dubiso Godana Mr Shasho Mekonnen
European Court of Auditors	Mr Geoffrey Simpson Mr Wilfred Aquilina
Fiji	Mr Atunaisa Nadakuitavuki
Georgia	Mr Archil Kikvadze Mr Bacha Mgeladze
Ghana	Ms Roberta Kokui Bibiana Quarshie Mr Samuel Nii Odartey Lamptey Mr Richard Akuamoah Asiedu
GIZ	Dr Barbara Dutzler
Guatemala	Mr Carlos Enrique Mencos Morales
Honduras	Ms Daysi Oseguera de Anchecta
Hungary	Mr János Elek Mr Kornél Juhász
IDI	Mr Einar Gørrissen Ms Archana P. Shirsat
India	Mr K.S. Subramanian
Indonesia	Mr Sapto Amal Damandari Mr Hendar Ristriawan Mr Bernardus Dwita Pradana
IPU	Ms Norah Babic
Israel	Mr Avichai Levit
Kazakhstan	Mr Kozy-Korpesh Janburchin
Latvia	Ms Laura Graudina Ms Marita Salgrave
Lebanon	Mr Ahmad Hamdan Judge Paula Haykal

Lesotho	Ms Lucy L. Liphafa
Malawi	Mr Stephenson Kamphasa
Malaysia	His Excellency Tan Sri Dato' Setia Haji Ambrin bin Buang Mr Roslan Abu Bakar
Mali	Ms Salimata Konate Diakite
Malta	Mr Anthony C. Mifsud
Mexico	Ms Marisela Márquez-Uribe
Montenegro	Mr Nikola Kovacevic Mr Branislav Radulovic
Namibia	Mr Junias Etuna Kandjeke Ms Maretta Eimann
Netherlands	Mr Arno Visser Ms Andrea Connell
Oman	His Excellency Nasser bin Hilal bin Nasser al Mawali Mr Sultan Hamed Al Bahri
Pakistan	Mr Umar Zafar Sheikh Mr Javaid Jahangir
Philippines	Ms Heidi L. Mendoza Ms Paula Jeanne E. Manipol Ms Anna Dominique A. Garcia
Poland	Mr Jacek Jezierski Ms Kamila Żyndul
Republic of Moldova	Ms Natalia Ostafii Ms Tamara Andrusca
Romania	Ms Doina Ana Draniceanu Ms Verginia Vedinas
Saudi Arabia	Dr Osama Jafar Faqeeh Mr Rashad Mohammed Amin Kassim
Serbia	Mr Radoslav Sretenović Mr Sinisa Biljman
Slovakia	Mr Igor Šulaj Mr Igor Ciho
Slovenia	Mr Tomaž Vesel Mr Miroslav Kranjc
South Africa	Mr Thembekile Kimi Makwetu Mr Cobus Botes Mr Jan Van Schalkwyk

Spain	Ms Maria Guadalupe Fernandez Espinosa Mr Javier Medina Guijarro
Sudan	Mr El Tahir Abdelghayoum Ibrahim Malik Mr Abdallah Haj Mohamed Hamid
Sweden	Mr Magnus Lindell Ms Johanna Gardmark
The former Yugoslav Republic of Macedonia	Ms Tanja Tanevska Ms Jadranka Boshkoska Dr Recai Akyel
Turkey	Dr Haci Ömer Köse
United Arab Emirates	Dr Harib Saeed Al Amimi Mr Khalid Hamid Ms Sumaya Abdulla Al Marzooqi
UN CEPA	Ms Margaret Saner
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UN OIOS	USG Carman L. Lapointe
United Kingdom	Mr Peter Gray
United States of America	Mr Bill J. Keller Ms Michelle Sager Mr Joseph Christopher Mihm Mr James-Christian B. Blockwood
World Bank	Ms Jennifer Thomson Ms Bonnie Ann Sirois
INTOSAI General Secretariat	Dr Josef Moser Dr Robert Sattler Ms Monika Gonzalez-Koss
INTOSAI Conference Secretariat	Dr Silke Steiner Ms Renate Vocedalek  Mr Herbert Baumgartner Ms Manuela Ernst Ms Sandra Fuchs Ms Elfriede Hammelmüller Ms Elisabeth Kreith Ms Andrea Lövenberger