

**INTOSAI**



INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS  
ORGANISATION INTERNATIONALE DES INSTITUTIONS  
SUPÉRIEURES DE CONTRÔLE DES FINANCES PUBLIQUES  
INTERNATIONALE ORGANISATION DER  
OBERSTEN RECHNUNGSKONTROLLBEHÖRDEN  
ORGANIZACIÓN INTERNACIONAL DE LAS  
ENTIDADES FISCALIZADORAS SUPERIORES  
المنظمة الدولية للأجهزة العليا للرقابة المالية العامة والمحاسبة

**REPORT BY THE INTOSAI GENERAL SECRETARIAT  
TO THE  
MEETING OF THE PSC STEERING COMMITTEE  
WELLINGTON, NEW ZEALAND  
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## 1. Classification of INTOSAI Documents

*In recent years, INTOSAI members have repeatedly been asking, whether ISSAIs and INTOSAI GOVs were the only documents that matter within INTOSAI, and if other - official and non-official - INTOSAI documents were not, in principle, on equal footing.*

*The answer to it is a definite 'yes': there are valuable INTOSAI documents, such as the capacity building guides, the communication guideline, handbooks or statute, which are all essential INTOSAI documents. They are not „ISSAIs or INTOSAI GOVs“, but within INTOSAI they have equally high importance and standing.*

*According to the decision of the 60th Governing Board and INCOSAI XX in November 2011 the existing INTOSAI documents are classified as follows:*

- 1) **Statutes** (of INTOSAI and the seven Regional Working Groups);*
- 2) **Strategic Plans** (of INTOSAI, Regional Working Groups, General Secretariats, IDI, individual INTOSAI Groups);*
- 3) **ISSAIs and INTOSAI GOVs** (as practical audit tools for SAIs (mainly ISSAIs) and also for public administration (mainly INTOSAI GOVs);*
- 4) **Standards and Guidelines** (which are not ISSAIs);*
- 5) **INTOSAI Handbooks and Manuals** (of INTOSAI, IDI, Due Process, INTOSAI Financial Rules, Handbooks of Regional Working Groups, ....).*

*The procedure for official documents to be approved by Congress is described in the Handbook for INTOSAI Committees, Chapter V which was amended in November 2011 specially to take into account the provisions of the Due Process developed by the Professional Standards Committee approved by INCOSAI XX as well as the Executive Summaries.*

## 2) Executive Summaries

*The General Secretariat initiated with the support of the INTOSAI Committees, Sub-Committees, Project-Groups, Working Groups and Task Forces the production of executive summaries of existing guidelines and standards of INTOSAI and its Regional Working Groups, which are worked out in cooperation with relevant INTOSAI groups. The executive summaries are to be put on the INTOSAI website to make the focal points of all such standards, guidelines and INTOSAI GOVs available to members and external users in a very concise and easy-to-read manner. These executive summaries will be a valuable tool for auditors and other stakeholders and facilitate consolidated access to the comprehensive bulk of INTOSAI guidelines, standards and INTOSAI GOVs.*

*At the end of 2011 the executive summaries will be available on the INTOSAI website ([www.intosai.org](http://www.intosai.org)) in all five INTOSAI working languages.*

*There has been developed a standard template for summaries on INTOSAI guidelines/standards and those developed by Regional Working Groups containing the following main issues:*

**Purpose:** *description in one sentence, reference to ISSAIs, if available*

**Target group:** *quote e.g. heads of SAIs, audit managers, auditors, non-INTOSAI target group (parliamentarians, donor organisations, international institutions, academic bodies)*

**Scope:** *short description, to arouse interest or let it call „appetizer“ for the user of website with no more than 150 words*

**Author:** *standard setting INTOSAI and INTOSAI Regional Working Group body, INTERNET-link*

**Related docs:** *quote e.g. related guidelines from INTOSAI and Non-INTOSAI standard setting bodies concerning similar issues and*

**Download:** *direct download as pdf-document*

**Status:** status of the guideline or standard (e.g. for comment, approved/to be approved by INCOSAI)

**Link ISSAI:** Internet-link to the guideline/standard (e.g. [www.issai.org](http://www.issai.org))

*I would like to seize this opportunity to ask all Sub-Committees and Project Groups to send Executive Summaries of their corresponding ISSAIs to the INTOSAI General Secretariat as soon as possible and in as many official INTOSAI languages as possible. Until now we especially hardly have any Executive Summary of the ISSAIs approved in Johannesburg and as you remember it was the largest number ever of ISSAIs and INTOSAI GOVs approved by a Congress.*

### 3) INTOSAI Initiative

*According to its motto „Mutual experience benefits all“ INTOSAI - strongly supported by all its members - is at present emphasising the importance of adopting the Lima and the Mexico Declaration as a UN-Document in order to continue ensuring Good Governance, transparency, and accountability by strengthening public sector auditing. The Initiative aims at strengthening SAI's independence by incorporating the principles of independence of the Declarations of Lima and Mexico into international law.*

*Once this would be achieved, every SAI would have the possibility to refer to international standards of independence approved by the United Nations when dealing with national decision-makers. To achieve this goal the INTOSAI General Secretariat is in continuous contact with main UN stakeholders to get as final goal the INTOSAI Declarations universally recognized through the United Nations General Assembly.*

Brief overview of the development of the initiative:

*In April 2009 the General Secretariat presented this project to the United Nations Committee of Experts on Public Administration (CEPA) in New York. Consequently the importance of SAI independence was included in the Committee's report to ECOSOC.*

*In November 2009 the 59<sup>th</sup> INTOSAI Governing Board meeting signed an INTOSAI resolution to incorporate the Lima and Mexico Declarations in international law which will contribute considerably throughout the world to making government activities more efficient and citizen-oriented as well as contribute to the attainment of the Millennium Development Goals. This resolution has been sent out to all INTOSAI members in January 2010 for distribution to interested stakeholders, mainly legislative bodies.*

*In April 2010 the General Secretariat of INTOSAI presented again to CEPA in New York an intervention on the theme "Challenges to and Opportunities for Public Administration in the Context of Financial and Economic Crisis - Transparency and responsive Accountability" stressing the importance of the principles of the Lima and Mexico Declaration.*

*CEPA welcomed in May 2010 in its report to the ECOSOC the Lima and Mexico Declaration which draw on the work of INTOSAI in promoting greater transparency, accountability, and efficient and effective receipt and use of public resources for the benefit of citizen.*

*On 26 April 2011 the INTOSAI efforts were crowned by success when ECOSOC adopted a respective resolution. The text of this resolution reads as follows:*

*"ECOSOC takes note with appreciation of the work of INTOSAI in promoting greater transparency, accountability and efficient and effective receipt and use of public resources for the benefit of citizens, and the 1977 Lima Declaration of Guidelines on Audit Precepts and the 2007 Mexico Declaration on Supreme Audit Institutions Independence, which determine the principles of independence of government auditing, and encourages the wide dissemination of these principles."*

*With this resolution the work of INTOSAI and its fundamental principles of independence for government auditing were formally recognized for the first time ever by one of the primary bodies of the United Nations.*

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*On 2 June 2011 the VIII EUROSAI Congress supported the INTOSAI efforts for a resolution of the UN General Assembly incorporating the Lima and Mexico Declarations with a statement for strengthening the independence of SAIs.*

*At present an informal Group of Friends among the Permanent Representations of UN-Member States at the UN in New York, led by Austria and Italy, is about to be formed to prepare a pertinent resolution for adoption by the UN General Assembly, probably already in fall 2011. All INTOSAI members are invited to continue with their support for this initiative by informing their respective national authorities about the current development at UN level in order to ensure the broadest possible support for the respective resolution among UN member states.*

*I would like to seize this opportunity to thank all INTOSAI members for supporting this Initiative because without the support of all INTOSAI members this initiative would never have come so close to a resolution of the UN General Assembly recognizing for the first time ever basic principles of INTOSAI and government auditing.*