



The necessity to build capacity to be deserving of independence

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From the Lima and Mexico Declarations to ISSAI 12



Lima Declaration — a rock-solid foundation for everything we have in INTOSAI today

Mexico Declaration — put in place the walls of INTOSAI

ISSAI 12 — completed the INTOSAI design: a modern framework for a value-adding SAI, benefitting the citizen

Success factors so that SAIs deserve independence

- ✓ Quality work
- ✓ Timely reports
- ✓ Relevant findings / citizen focus



Essential to demonstrate while seeking full independence:

- Long term strategy to build institutional capacity
- Put in place professionally qualified staff
- Implement professional standards and QA



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Independence – enables relevance; obliges accountability



- ❑ Use your independence to maximise your relevance – don't use it to hold back

- ❑ The price you pay for independence is your clear and effective accountability
- ❑ Always lead by example

Lessons learnt / critical milestones

- ✓ Own strategy and budget
- ✓ Own annual report
- ✓ “State of the nation” reports



“Stretching” and enhancing the mandate

- Stakeholder engagement / status of records reviews
- Sector reflections / auditing performance reports
- Review of enabling legislation / enhanced powers



Concluding comments

The experiences made with the Lima Declaration since that time have exceeded even the highest expectations and proven how decisively they influence the development of government auditing in the given context of each individual country.

The precepts contained in the Declaration are timeless and essential values which have maintained their topicality since the years they were first adopted.

Dr Fiedler (1998)

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