



Opportunity for strengthening SAIs independence

Dr. HUSSAM ALANGARI

President of the General Auditing Bureau of Saudi Arabia

Chair of INTOSAI's Policy, Finance and Administration Committee (PFAC)

co-Chair of the INTOSAI-Donor Steering Cooperation

Commemoration of the 40 Years Lima

December 5th, 2017, Lima

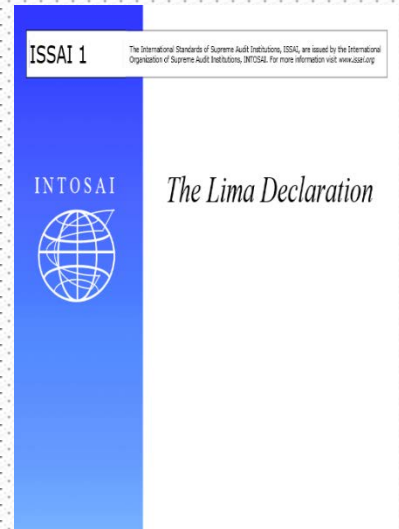
Outline

- Lima declaration
- Mexico Declaration on SAI Independence
- United Nations Resolution
- The 2030 Agenda for Sustainable Development
- INTOSAI Strategic Plan for 2017–2022
- INTOSAI's Policy, Finance and Administration Committee (PFAC)

Lime declaration

Independence

- Independence of Supreme Audit Institutions
- Independence of the members and officials of Supreme Audit Institutions
- Financial independence of Supreme Audit Institutions



Mexico Declaration on SAI Independence

- Principle 1

The existence of an appropriate and effective constitutional/statutory/legal framework and of de facto application provisions of this framework

- Principle 2

The independence of SAI heads and members (of collegial institutions), including security of tenure and legal immunity in the normal discharge of their duties

- Principle 3

A sufficiently broad mandate and full discretion, in the discharge of SAI functions

- Principle 4

Unrestricted access to information.

- Principle 5

The right and obligation to report on their work.

- Principle 6

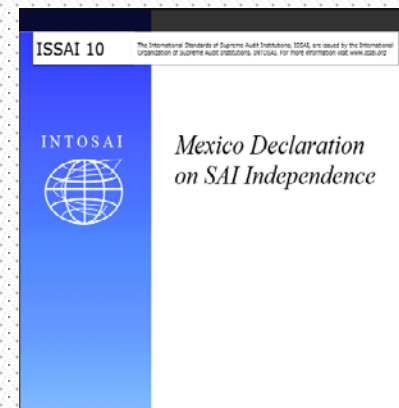
The freedom to decide the content and timing of audit reports and to publish and disseminate them

- Principle 7

The existence of effective follow-up mechanisms on SAI recommendations .

- Principle 8

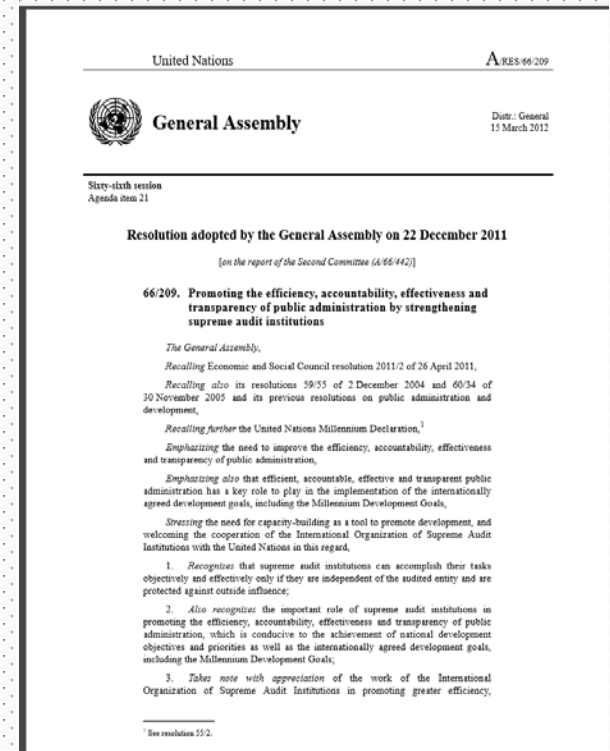
Financial and managerial/administrative autonomy and the availability of appropriate human, material, and monetary resources.



The United Nations (UN) General Assembly Resolution

Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions” (A/66/209).

Recognizes that supreme audit institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence



The 2030 Agenda for Sustainable Development

Target 16.6,
aims to develop
“effective, accountable and
transparent institutions at
all levels”



Source: The United Nations. 2030 Agenda for Sustainable Development, adopted 25 September 2015.

INTOSAI Strategic Plan for 2017–2022

GOAL 1: Professional Standards

GOAL 2: Capacity Development

GOAL 3: Knowledge Sharing and
Knowledge Services

GOAL 4: Maximize the Value
of INTOSAI as an International
Organization



INTOSAI's Crosscutting Priorities

Advocating for and supporting the independence of SAIs



INTOSAI's Crosscutting Priorities for Achieving its 2017–2022 Goals

In support of the four strategic goals under which INTOSAI broadly organizes its work, INTOSAI has identified five crosscutting priorities that provide the underpinning of how INTOSAI will focus its work to achieve its goals in the coming years.

Crosscutting Priority 1: Advocating for and supporting the independence of SAIs.

Crosscutting Priority 2: Contributing to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates.

Crosscutting Priority 3: Ensuring effective development and coordination among standards-setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness.

Crosscutting Priority 4: Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks.

Crosscutting Priority 5: Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI.

INTOSAI's Policy, Finance and Administration Committee (PFAC)

- The PFAC is committed to monitoring and reporting on progress towards achieving the goals and cross-cutting priorities of the Strategic Plan, and, in doing so, furthering SAI independence.

INTOSAI's Policy, Finance and Administration Committee (PFAC)

- The PFAC provides a strategic focus for donors and the SAI community to strengthen SAI capacity in developing countries and supports a variety of mechanisms facilitating donor funding and support in line with donor mandates.

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Thank you