



**XX INCOSAI**  
**SOUTH AFRICA**



**THE JOHANNESBURG ACCORDS**

**27 NOVEMBER 2010**



## FOREWORD

“Experientia mutua omnibus prodest” – mutual experience benefits all. INTOSAI members have always committed themselves to a process of sharing knowledge and experience to ensure the strength and growth of public sector external auditing globally. Nowhere else is this commitment more evident than when the INTOSAI community meets once every three years during an INCOSAI event to discuss matters of mutual benefit, report on activities of the past three years and look forward to opportunities that lie ahead.

XX INCOSAI, held in Johannesburg, South Africa in 2010, represents one of these key moments in the history of INTOSAI. The INTOSAI community re-affirms that it exists to **improve the lives of citizens**. The INTOSAI strategies, mechanisms and resources are geared towards fulfilling this ambition.

These accords aim to summarise the key themes and topics deliberated at XX INCOSAI, namely:

- Theme I (The Value and Benefits of Supreme Audit Institutions),
- Theme II (Environmental Auditing and Sustainable Development), and
- The South African Declaration on the International Standards of Supreme Audit Institutions (ISSAIs).

The accords will be supplemented by a detailed congress report.



## **A. INTRODUCTION**

### **INTOSAI STRATEGIC PLAN (2011-2016)**

1. In support of the four strategic goals under which INTOSAI is broadly organised, INTOSAI has identified six strategic priorities to help focus its work in the coming years. As the world's citizens, legislatures, media and members of the international community look to SAIs to help assure the appropriate use of public funds and assets, the strategic priorities listed below will be crucial as INTOSAI and its member SAIs fight against corruption and help promote accountability, transparency and good governance.

#### **Help ensure the independence of SAIs**

2. Consistent with the Declarations of Lima and Mexico, INTOSAI is to promote an appropriate constitutional or legal framework which calls for a comprehensive audit mandate and unlimited access to information and allows for the unrestricted publication of SAI reports. INTOSAI supports SAIs' institutional capacity building to provide organisational and financial independence, because only fully independent and professional SAIs can ensure accountability, transparency, good governance and the sound utilization of public funds as well as efficient efforts against corruption.
3. To help further these principles, the Lima and Mexico Declarations should be included in United Nations documents, as these texts help protect the independence of SAIs in functional, organisational and staffing terms, which is necessary for effective governmental audit and the promotion of good governance.

#### **Implementation of the ISSAI framework**

4. Impressive arrays of standards, guidelines and best practices have been developed under the auspices of the Professional Standards Committee and the Knowledge Sharing Committee. By adopting the ISSAIs at the 2010 INTOSAI Congress, INTOSAI will have an updated and comprehensive set of international standards, guidelines and best practices for public sector auditing that is of considerable value for its members.
5. The implementation of the ISSAI framework will be a demanding task that requires attention at global, regional and country levels. INTOSAI will provide a clear strategy for the implementation of the ISSAI framework and conduct a wide range of activities to facilitate successful implementation.



6. The South African Declaration on the ISSAIs, as adopted by XX INCOSAI, is attached at the end of this document.

### **Strengthen capacity building of SAIs**

7. While the considerable progress that has been made in capacity building efforts throughout INTOSAI is recognised, there is a need for continued progress. The introduction of the ISSAI framework, with its demands of adoption and progressive implementation, highlights the need for sustained capacity building efforts.
8. In October 2009, INTOSAI signed a memorandum of understanding with the donor community to foster capacity building of SAIs in developing countries. Fifteen organisations, including international donor institutions and country development agencies, have signed the agreement. A steering committee has been formed and met in Morocco in February 2009. The second meeting was held in Johannesburg in November 2010 when the Steering Committee adopted the stock-taking report and a short-term action plan. The initiative aims at increasing financial support provided by the donor society for capacity building efforts, and improving the quality of their support through more strategic and harmonised channels.
9. The major focus for this support will be at the country and regional levels and is intended to be a supplement to existing capacity building arrangements. INTOSAI will, during the forthcoming strategic planning period, endeavour to successfully implement cooperation with the donor society aimed at sustained and increased levels of capacity building of SAIs in developing countries. In addition, efforts will focus on moving away from providing capacity building support on a case-by-case basis to a more strategic and coordinated approach to building the capacity of SAIs in developing countries. In terms of the memorandum of understanding, INTOSAI is committed as a community to foster the development of individual country-led strategic plans and development action plans that are comprehensive, realistic and prioritised.
10. There was agreement in principle on the establishment of a pooled fund as a complement to other funding modalities, as well as the establishment and maintenance of a databank with an inventory of ongoing and planned SAI donor support.



### **Demonstrate the value and benefits of SAIs**

11. Supreme Audit Institutions serve as important pillars of their national democratic systems and play a pivotal role in enhancing public sector performance, emphasizing the importance of the principles of good governance, transparency and accountability. Taking into account the increased interest from external and internal stakeholders and the widening range of audit services provided by SAIs, INTOSAI recognises the need to increasingly demonstrate the value and benefits that SAIs provide.
12. This topic has been extensively deliberated under the INCOSAI Theme I discussions (Section B of the Accords)
13. One of the fundamental requirements in the Framework for Communicating and Promoting the Value and Benefits of SAIs lists “responsiveness to changing environments and stakeholder expectations” as a critical factor for SAIs to make a difference to the lives of citizens. A good example of these topical issues that impact on the work of SAIs is the current global prominence of discussions around environmental protection and sustainable development. This specific topic is dealt with in INCOSAI Theme II (Section B of the Accords).

### **Further the fight against corruption**

14. Corruption is a pervasive, global problem, which threatens public finance, legal order and social prosperity, endangers social security and impedes the reduction of poverty. INTOSAI must lead by example in the fight against corruption and is fulfilling its responsibility to ensure transparency and prevention through several activities and measures.
15. Government audit as exercised by SAIs creates transparency, makes risk visible and builds robust and effective internal controls to contribute specifically to the prevention of corruption in line with the spirit of the United Nations Convention Against Corruption. To prevent and fight corruption, close cooperation is required by INTOSAI, including its regional working groups and SAIs, with international organisations and civil societies in an anti-corruption network and other similar activities, provided that this cooperation fully addresses the independence of INTOSAI and its member SAIs and the objectivity of the auditing work, as well as the national SAIs’ mandates, scope and pertinent legal framework.



### **Enhance INTOSAI communication**

16. The Communication Policy adopted by XIX INCOSAI in 2007 focuses on the benefits of free flow of information, ideas, experience and knowledge between INTOSAI members, and encourages free communication among themselves. The policy also focuses on the benefits of establishing a clear and coordinated approach for communicating externally to ensure consistency and overall appropriateness. To achieve these ideals, INTOSAI has established five communication objectives as further defined under Goal 3 and developed a strategy to encourage effective INTOSAI communication.
17. Based on the INTOSAI Communication Policy and the INTOSAI Communication Strategy established in the adopted INTOSAI Communication Guidelines, INTOSAI will foster active and effective communication. It will facilitate timely, accurate and transparent internal and external communication to improve government auditing worldwide.

### **B. XX INCOSAI THEME DISCUSSIONS**

18. During the 58th INTOSAI Governing Board Meeting in November 2008, two technical themes were approved for deliberation at XX INCOSAI. These are Theme I: “The Value and Benefits of SAIs” and Theme II: “Environmental Auditing and Sustainable Development”.
19. The relevance of a SAI to the citizens of a democracy reached prominence during the 19<sup>th</sup> United Nations/INTOSAI Symposium, held in Vienna in February 2007, where the focus was on the “value and benefits of government audit in a global environment”. These comprehensive discussions were elevated at XIX INCOSAI held in Mexico City in November 2007. This congress approved the establishment of a Working Group on the Value and Benefits of SAIs, to be chaired by the SAI of South Africa, that could further analyze and structure this topic and assist with the development of a final discussion document for Theme I at XX INCOSAI.
20. Environmental protection and sustainable development is one of the most topical issues that face governments in the new millennium. While the INTOSAI community has previously recognised the relevance of this topic through its establishment of a very active Working Group on Environmental Auditing, there was a view that this topic



required further in-depth consideration. Accordingly, the SAI of the People’s Republic of China was requested to oversee the theme development process around this topic.

21. In both instances, the theme development processes included:

- the development of specific principal papers, to provide initial views on the themes and to solicit comment from INTOSAI member SAIs;
- commentary on these by the INTOSAI community through country papers and in the case of Theme 1 also a short self-assessment survey; and
- the development of a final discussion paper to consolidate the views of the INTOSAI community, proposing a way forward for consideration at XX INCOSAI.

22. The theme officers that dealt with these topics for XX INCOSAI were as follows:

Theme	Chair and Vice-Chair	Moderator	Rapporteur
Theme I	South Africa	Sweden	Tanzania
	Israel	New Zealand	United Kingdom
Theme II	China	Denmark	Canada
	Poland	Switzerland	Mexico



## **B.1 SUMMARY AND RECOMMENDATIONS ON THE THEME OF THE VALUE AND BENEFITS OF SUPREME AUDIT INSTITUTIONS**

### **INTRODUCTION**

23. Accountability and transparency is an indispensable part of a democracy.
24. In a democracy structures are created and elected representatives are empowered to implement the will of the people and act on their behalf. An important point of departure in constructing democratic institutions is that the citizens of a country should be able to hold their representatives accountable. The democratically elected representatives can only be held accountable if they, in turn, can hold accountable those who have to implement their decisions. Legislatures therefore need a body in the form of a Supreme Audit Institution (SAI) that can serve as a tool in the checks and balances of public accountability and promote such accountability through the transparency created by making public its audit reports. Such a body has to be independent in order to be trustworthy.
25. The overall objective of independent audits is therefore to make a difference in the lives of citizens by contributing to trust, efficiency and effectiveness. An independent and effective SAI is accordingly a necessary precondition for democracy. This does imply that the mandate of an independent auditor in the public sector goes far beyond the traditional definition of external auditing because it also addresses matters of public interest – the interest of the citizens.
26. Acting in the public interest places a further responsibility on SAIs to be exemplary in responding to the challenges of societies; the changing environments in which audits are conducted; and the needs of different stakeholders in the democratic process, all within the parameters of their independence.
27. To be able to fulfil their functions and ensure their potential value to a democratic society, the SAIs must be seen as trustworthy. The audit institutions can only deserve trust if they themselves are objectively judged as being credible, independent and accountable. In order to make this possible they have to set an example to the rest of the





public sector and the auditing profession at large, as leaders in public finance management, related governance and performance management. It is only with such a solid foundation for their own functioning that SAIs can add value and make a difference in the lives of citizens.

#### **HOW INTOSAI ADDRESSED THESE ISSUES**

28. The SAI of South Africa convened the Working Group on the Value and Benefits of SAIs arising out of XIX INCOSAI in Mexico City in 2007 and earlier deliberations on the same topic during a joint United Nations / INTOSAI symposium.
29. The working group convened for the first time in South Africa in 2009 to develop a basic framework for defining the value and benefits of SAIs, with emphasis on defining fundamental requirements. It agreed on a process to further develop guiding principles to support the fundamental requirements, provided guidance in the development of a survey to analyse these requirements and principles, and provided guidance on the development of the principal paper for XX INCOSAI Theme I on “The Value and Benefits of SAIs”.
30. This principal paper was then used to solicit comments from INTOSAI members, through submission of country papers and responses to a self-assessment survey. These were consolidated during a second work-session of the Working Group on the Value and Benefits of SAIs in Russia. This led to the Working Group on the Value and Benefits of SAIs introducing to the INTOSAI community a Framework for Communicating and Promoting the Value and Benefits of SAIs<sup>1</sup>, as follows:

#### **Objective 1 – to be recognised as an institution that makes a difference to the lives of citizens**

- Responsiveness to changing environments and stakeholder expectations, without compromising independence.
- Ensuring that government is held accountable for using resources legally and responsibly, for the purpose intended, and economically, efficiently and effectively.

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<sup>1</sup>See detailed framework in Annexure A.



- A credible source of independent and objective insight and guidance to facilitate foresight and continuous improvements in government.
- Empowering the public to hold government accountable and responsive through objective information, simplicity and clarity of the message, and convenient access to audit reports and messages in relevant languages.
- Enabling the legislature, one of its commissions, or those charged with governance to discharge their different responsibilities in responding to audit findings and recommendations and taking appropriate corrective action.
- Following up on audit findings, implementing recommendations and providing assurance on the status of implementation of recommendations.

**Objective 2 – to be recognised as an independent model institution**

- Independence
- Transparency and accountability
- Code of ethics
- Service excellence and quality considerations
- Good governance
- Learning and knowledge sharing
- Effective communication

31. It is this framework, as well as a number of recommendations on how to take the use of this framework further, that served at XX INCOSAI as the first discussion theme.



## RESULTS AND FINDINGS

32. The panellists and keynote speakers at XX INCOSAI generally confirmed and supported the importance of the Framework for Communicating and Promoting the Value and Benefits of SAIs. It was mentioned that the role of SAIs is firstly to support democracy and assist parliamentary oversight in ensuring that the money intended for the benefit of the citizens and civil society is well spent. There was a further emphasis on the need for SAIs to be institutionally independent, both financially and in the visible independence of its members, for ensuring proper accountability on the part of all those in leadership and governance roles.<sup>2</sup> It was mentioned that SAIs need to “think globally and act locally”, highlighting the importance of making the framework applicable to individual SAIs, the needs of the citizens and knowledge sharing.<sup>3</sup> Lastly, the role of SAIs in the economic growth of the country was emphasised. This clearly indicated the need for cooperation and working closely with other key stakeholders to ensure that objectives are achieved.<sup>4</sup> It was clear from the guest speakers’ comments that their thinking was in line with the content of the framework.
33. The XX INCOSAI delegates deliberated a number of issues relating to the Framework for Communicating and Promoting the Value and Benefits of SAIs. The outcome of these deliberations by SAIs can be summarised as follows:
- 33.1 There should be a greater emphasis on consideration by the SAIs of the needs of the citizen during the execution of their mandate in order to ensure that the work of the SAI has a positive impact on the quality of life of the citizen.
- 33.2 Acknowledgement of the appropriate readiness level to adopt the framework and the required guidance to ensure successful implementation of the said framework.
- 33.3 The need for refinement of the framework (including the principles) as part of the due process requirements of the INTOSAI Professional Standards Committee (PSC) to

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<sup>2</sup>Hon. Sandile Ngcobo, current Chief Justice of the Constitutional Court of South Africa

<sup>3</sup>Advocate Masutha, Chairperson of the Standing Committee on the Auditor-General of South Africa

<sup>4</sup>Mr Anthony Hegarty, Chief Financial Management Officer: World Bank



- build up to inclusion in the International Standards of Supreme Audit Institutions (ISSAIs).
- 33.4 Concern over the utilisation of surveys that are not objective as they contain self-assessment criteria and the need to develop more appropriate measurement tools. Furthermore, SAIs raised the need for clarity on the performance requirements and criteria required to measure their achievements relating to Objective 1. The discussion indicated that tools for evaluating the value and benefits of SAIs will need to be developed by the working group, which are relevant and applicable to the different forms of SAIs.
- 33.5 There was general consensus amongst the SAI community that the framework should be used by the INTOSAI community. This process would assist the SAI to identify weaknesses and gaps that require improvement and hence contribute to an effective strategic document that will provide direction and guidance for development within the SAI. The framework could be used as:
- an internal assessment at operational level;
  - a tool for peer reviews;
  - a strategic planning tool for the individual INTOSAI members.
- 33.6 SAIs indicated a need for simple, clear and precise communication that is focused on the external stakeholder, especially for those that are not financially literate (governance structures and citizens). It was felt that the current focus within the INTOSAI community is too internal. The INTOSAI Communication Guidelines clearly point out the strategy, target groups, roles and responsibilities and communication tools for external communication and should be considered in the need to develop the appropriate instruments and tools to promote effective communication with both internal and external stakeholders.
- 33.7 The SAIs raised a general comment regarding the need for continued effective networking and knowledge sharing processes amongst the INTOSAI community.
- 33.8 The SAIs commented on the importance of ensuring that proper internal controls and preventive measures are practised to ensure that the SAIs lead by example as a



model institution and promote these principles within the institutions audited, thus promoting good governance practices within the SAIs and government.

33.9 The SAIs raised concerns with regard to independence under the categories below:

- *Institutional independence:*  
The structure of the SAI within the legal framework of the respective country is such that the independence of the SAI from the government is perceived to be compromised.
- *Independence in terms of organisational, financial and capacity resources:*  
SAIs raised the concern that the funding of the SAI by the government could have the potential to compromise the independence of the SAI, as the SAI needs organisational, financial and capacity resources to execute its mandate.

The content of the Lima and Mexico Declarations was confirmed in the framework.

33.10 SAIs raised a concern that positive reporting needs to be considered in order to improve the effectiveness of the SAIs' communication.

33.11 The SAIs indicated that appropriate sanctions should form part of the recommendations made by SAIs and the implementation of those sanctions should be part of the follow-up process, in line with the relevant mandate of the SAI.

33.12 A number of colleagues from various SAIs pointed out that individually and collectively the SAIs do operate on a global stage. The congress is testimony to this relationship between SAIs. It was thus felt that the proposed Framework for Communicating and Promoting the Value and Benefits of SAIs should encapsulate this international dimension of the SAI community and their activities.



## RECOMMENDATIONS

34. Given the deliberations during XX INCOSAI in Johannesburg, South Africa during November 2010, the INTOSAI members:

- **Welcome** the proposed Framework for Communicating and Promoting the Value and Benefits of Supreme Audit Institutions and note that no material gaps or omissions were identified, but recognise the scope for further refinement of the framework.
- **Support** consideration of the Framework for Communicating and Promoting the Value and Benefits of Supreme Audit Institutions (Annexure A) as part of the ISSAI framework at level 1, once it has been refined and subject to meeting all the INTOSAI due process requirements in consultation with the INTOSAI Professional Standards Steering Committee.
- **Approve** that the Working Group on the Value and Benefits of SAIs develop further credible measurement tools to support evaluations in terms of this framework, in collaboration with the INTOSAI Capacity Building Committee and the INTOSAI Donor Steering Committee, taking cognisance of such tools that are already available at the level of the United Nations and other international organisations, for consideration at XXI INCOSAI in 2013.
- **Approve** that the Working Group on the Value and Benefits of SAIs also develop appropriate instruments and tools for communicating and promoting the value and benefits of Supreme Audit Institutions to all SAI stakeholders, including civil society and citizens, for consideration at XXI INCOSAI in 2013.
- **Recognise** that the Framework for Promoting the Value and Benefits of SAIs could serve as an important tool for the INTOSAI “Database of SAIs” project, which will profile individual SAIs.
- **Encourage** cooperation between SAIs, the judiciary and legislatures in order to promote accountability and impose administrative and/or punitive sanctions where appropriate.
- **Call for** proper coordination and, where appropriate, integration with the range of other initiatives INTOSAI will be taking forward up to XXI INCOSAI.



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- Encourage the use of this Framework for Communicating and Promoting the Value and Benefits of Supreme Audit Institutions as a tool for:
  - internal assessment,
  - peer review, and
  - strategic planning for INTOSAI.
- **Recognise** that INTOSAI needs to play a more prominent role in collaboration with other institutions and forums at international and regional levels in order to address issues that transcend national boundaries, affecting the lives of all citizens.



## **B.2 THEME II – SUMMARY AND RECOMMENDATIONS ON THE THEME OF ENVIRONMENTAL AUDITING AND SUSTAINABLE DEVELOPMENT**

### **INTRODUCTION**

35. Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. It requires the world to take concerted action in the following three key areas: conservation of natural resources and the environment, economic growth and equity, and social progress.
36. The three pillars of sustainable development are environment, economy and society. The environmental pillar is the fundamental element that supports human subsistence and provides the basis for economic development and social progress. Environmental protection should be regarded as an integral part of the development process, rather than an isolated occurrence. While we are enjoying the planet left by our ancestors, we cannot sacrifice it since future generations depend on it. Therefore, protecting the environment means protecting the planet as well as future generations. Eradicating poverty, changing unsustainable patterns of production and consumption and protecting and managing the natural resource base of economic and social development are the overarching objectives of, and essential requirements for, sustainable development.
37. From a financial viewpoint, environmental and sustainable development issues are highly material. This includes direct expenditures by governments on domestic programmes, as well as various mechanisms for the transfer of financial assistance. For this reason it is important that SAIs should ensure that such funds are properly accounted for and expended in a manner consistent with the principles of environmental protection and sustainable development.
38. The expectation that sustainable development and environmental protection should be subject to independent audit by SAIs has grown in the last decades. By exercising the highest values of professionalism, independence, objectivity and transparency, and through effective cooperation with fellow SAIs on environmental issues of common interest, SAIs can make significant contributions toward addressing sustainable development issues that are becoming increasingly regional, and even global, in nature. However, globally environmental degradation and unsustainable development practices





remain a challenge, and SAIs have identified several areas that need to be addressed to increase the impact of audits being performed, namely:

- The role of the SAIs in the audit of sustainable development commitments by governments, and other commitments made through multilateral environmental agreements, and whether that role should be intensified.
- Increased international awareness of environmental auditing.
- The need for developments in environmental accounting and frameworks for reporting on sustainable development.
- Capacity building within SAIs.

#### **HOW INTOSAI ADDRESSED THESE ISSUES**

39. The National Audit Office of the People's Republic of China, as theme chair, compiled a principal paper, after which a total of 52 SAIs prepared country papers that addressed the questions raised in the principal paper. The theme chair analyzed the country papers and summarised and synthesised this information into the discussion paper on Theme II. Taking into account the outcomes of the discussions during XX INCOSAI on the discussion paper, the results and recommendations are reflected in these accords.

40. The discussion paper concentrates on the role of the SAIs in auditing environmental protection and sustainable development. The paper highlights the shared recognition across governments of the importance of sustainable development and environmental protection. The country papers demonstrated that some SAIs have played an important role in improving national sustainable development strategies and relevant international and national laws and policies through environmental audits. The paper also recognises the important contributions already made by some SAIs to the development of environmental auditing, through the work of the Working Group on Environmental Auditing (WGEA).

#### **RESULTS AND FINDINGS**

41. XX INCOSAI acknowledges the significant developments in auditing environmental issues demonstrated by SAIs and the WGEA since the working group's inception. The recommendations of XV INCOSAI, 1995 led to remarkable achievements – both by individual SAIs and through the excellent work of the WGEA. In encouraging knowledge-sharing and cooperative audits, and developing professional guidance, the WGEA has



enhanced SAIs' capacity and their impact on better environmental governance, thus providing a strong basis for SAIs to make further progress.

42. The keynote speakers at XX INCOSAI generally confirmed and supported the importance and relevance of environmental auditing and sustainable development auditing. The first panellist<sup>5</sup> stated that the planet is in crisis and action needs to be taken. The days of “taking, making and wasting” are over and consumption patterns in the world are exceeding the biological capacity of the planet to sustain life. SAIs have an important role to play in terms of auditing sustainable development. The second panellist<sup>6</sup>, amongst other things, supported the need for an integrated view when reporting on the implementation of commitments made by governments.

43. The XX INCOSAI delegates discussed a number of issues relating to environmental auditing and sustainable development extensively. The outcome of these discussions can be summarised as follows:

43.1 SAIs play an important role in auditing national and global environmental and sustainability governance, and in particular numerous comments were made in support of auditing implementation of multilateral environmental agreements and the extent to which governments are meeting their stated commitments. Where possible, SAIs should collaborate and communicate the results of such audits to interested international organisations.

43.2 Many interventions supported the increased use of cooperative audits of environmental and sustainable development issues on a global and regional basis as an effective tool to identify cross-boundary issues, knowledge sharing, capacity building, benchmarking, compliance with agreements, etc.

43.3 Many SAIs provided examples of individual and cooperative audits of environmental and sustainable development issues, highlighting their importance in addressing threats to natural resources and citizens. Such examples include climate change, water, waste management, forestry, protected areas, etc. Several SAIs, such as

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<sup>5</sup> Professor Mervyn King – Chair of the King Committee on Corporate Governance  
Chair of the Global Reporting Initiative

<sup>6</sup> Ms Sylvie Lemmet – Director: Division of Technology, Industry and Economics



small island states, highlighted the special challenges they face. In addition, it is important to build consideration of the environment into audits of all government sectors. Many SAIs supported the need to follow up on audits in order to improve their impact.

- 43.4 There is a wide range of experience in undertaking audits of environmental and sustainable development issues among SAIs. There is also an ongoing need for capacity building through such means as identification of best practices, sharing of methodologies and audit findings, benchmarking, secondments/exchanges of staff, maintaining and upgrading of skills, and formal training and education.
- 43.5 Strong support was expressed for the role of INTOSAI regional working groups (and where they exist, regional environmental working groups) as a forum for capacity building, facilitating coordinated audits, and accessing financial and human resources.
- 43.6 SAIs highlighted the importance of “walking the talk”; in other words, ensuring that practices within SAIs are consistent with the objectives of environmental protection (for example, paperless meetings).
- 43.7 Many SAIs acknowledged their important role in communicating the results of their work and the importance of the environmental and sustainable development issues. Audiences would include governments, parliamentarians and the public at large.
- 43.8 SAIs should encourage developments in environmental accounting as well as sustainable development reporting. Active engagements with international role players such as the World Bank, United Nations Environment Programme and Global Reporting Initiative also need to take place.
- 43.9 Several SAIs identified the lack of financial resources as a constraint on undertaking audits of environment and sustainable issues and participating in coordinated audits. INTOSAI/IDI should identify means to prioritise the support of coordinated environmental audits.
- 43.10 SAIs supported the need to focus on the reliability and accuracy of governments’ environmental data and information.



43.11 SAIs supported the need to put more emphasis on auditing commitments made by the World Summit on Sustainable Development and reporting on areas where:

- sustainable development strategies need to be established or improved, and
- governance structures and reported information are inadequate.

44. There were a number of individual interventions regarding possible topics for environmental and sustainable development audits as well as issues of methodology. These have been referred to the WGEA for further consideration.

## RECOMMENDATIONS

Given the deliberations during XX INCOSAI in Johannesburg, South Africa during November 2010, the INTOSAI members recommended the following:

### 45. Promote auditing, governance and relationships

- **Encourage** SAIs to commit to prioritizing the most relevant environmental and sustainable development issues for their countries and including such issues in audits of all government sectors where they are relevant.
- **Encourage** SAIs, the WGEA and INTOSAI regional working groups to increase awareness of the importance of environmental auditing and natural resource accounting among key international and regional organisations with responsibilities for environmental and sustainability issues, and build working relationships with them.
- **Encourage** the WGEA to prepare a high-level summary of the independent and evidence-based findings from audits by SAIs in relation to key multi-lateral environmental agreements and to make this available to international organisations.

### 46. Standardisation

- **Encourage** the WGEA to promote and actively participate in the development of sustainability reporting frameworks for the public sector and develop guidance for SAIs on how to audit sustainability reports.

### 47. Improve impact



- **Encourage** SAIs to focus their audit activities in the following areas:
  - The accuracy, reliability and completeness of environmental and sustainable development information provided by governments to inform decision-making and transparent reporting.
  - The implementation of commitments made by governments in multilateral environmental agreements.
  - Coordinated audits between SAIs relevant to environmental and sustainable development issues.

#### 48. Improve capacity and methods

- **Encourage** SAIs to increase their capacity and make full use of existing WGEA guidance material and lessons learned. The WGEA should:
  - further improve methodologies and techniques,
  - support knowledge sharing and training, and
  - identify and promote the application of modern information technologies.



### **C. THE SOUTH AFRICAN DECLARATION ON THE INTERNATIONAL STANDARDS OF SUPREME AUDIT INSTITUTIONS**

In addition to the accords above, the XX<sup>th</sup> Congress of the International Organisation of Supreme Audit Institutions (INTOSAI) in Johannesburg, South Africa considered various aspects of the ISSAIs and wishes to declare as follows:

49. Whereas the International Organisation of Supreme Audit Institutions (INTOSAI) has developed and endorsed an ISSAI framework which contains a comprehensive set of International Standards of Supreme Audit Institutions (ISSAIs) and INTOSAI guidance on good governance (INTOSAI GOVs);
50. Whereas the ISSAIs lay down the founding principles, prerequisites for the functioning of SAIs, fundamental auditing principles and auditing guidelines;
51. Whereas the purpose of the INTOSAI GOVs is to encourage good governance in the public sector;
52. Whereas INTOSAI provides to its members and other external partners the ISSAIs, which present the essence of public sector auditing;
53. Whereas it is a key strategic priority for INTOSAI to assist SAIs in implementing the ISSAI framework as successfully as possible; and
54. Whereas keeping the ISSAIs and INTOSAI GOVs up to date, relevant and on the cutting edge of development is of vital importance to their continued relevance to the INTOSAI community and other interested parties;

In line with the Lima and Mexico Declarations and recognizing the independence of each individual INTOSAI member to determine its own approach consistent with national legislation, XX INCOSAI now resolves to call upon its members and other interested parties to:

55. Use the ISSAI framework as a common frame of reference for public sector auditing;



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56. Measure their own performance and auditing guidance against the ISSAIs;
57. Implement the ISSAIs in accordance with their mandate and national legislation and regulations;
58. Raise the awareness of the ISSAIs and INTOSAI GOVs globally, regionally and at the national level; and
59. Share experience, good practice and challenges in implementing the ISSAIs and INTOSAI GOVs with those responsible for developing and revising the ISSAIs and INTOSAI GOVs.



## **ANNEXURE A**

### **FRAMEWORK FOR COMMUNICATING AND PROMOTING THE VALUE AND BENEFITS OF SUPREME AUDIT INSTITUTIONS**

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#### **PREAMBLE**

1. Accountability is an indispensable part of a democracy.
2. In a democracy structures are created and elected representatives are empowered to implement the will of the people and act on their behalf, through legislative and executive bodies. An important point of departure in constructing democratic institutions is that power and resources can be misused, leading to an erosion of trust that can undermine the essence of the democratic system. It is therefore critical that the citizens of a country should be able to hold their representatives accountable. The democratically elected representatives can only be held accountable if they, in turn, can hold accountable those who have to implement their decisions. Legislatures therefore need a body in the form of a Supreme Audit Institution (SAI) that can scrutinise or audit the fulfilment of accountability. Such a body has to be independent in order to be trustworthy.
3. Auditing should have a positive impact on trust in society because custodians of the public purse could act differently if they know that they can be scrutinised. Such awareness supports desirable values and underpins accountability mechanisms, which leads to better decisions and enhances good behaviour in governmental organisations.
4. The overall objective of independent audits is therefore to make a difference in the lives of citizens by contributing to trust, efficiency and effectiveness. An independent and effective SAI is accordingly a necessary precondition for democracy. This does imply that the mandate of an independent auditor in the public sector goes far beyond the traditional definition of external auditing because it also addresses matters of public interest – the interest of the citizens.
5. Acting in the public interest places a further responsibility on SAIs to be exemplary in responding to the challenges of societies, the changing environments in which audits are conducted, and the needs of different stakeholders in the democratic process, all within the parameters of their independence.





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6. To be able to fulfil their functions and ensure their potential value to a democratic society, the SAIs must be seen as trustworthy. The audit institutions can only deserve trust if they themselves are objectively judged as being credible, independent and accountable. In order to make this possible they have to set an example to the rest of the public sector and the auditing profession at large, as leaders in public finance management, related governance and performance management. It is only with such a solid foundation in their own functioning that SAIs can add value and make a difference in the lives of citizens.
7. The Framework for Communicating and Promoting the Value and Benefits of Supreme Audit Institutions is therefore constructed around two objectives: an external focus to make a difference to the lives of citizens; and an internal focus to lead by example by being a model institution. Each objective is explained with reference to a number of fundamental requirements, which in turn are supported by a number of guiding principles. It is important to note that the two objectives are interrelated. For ease of use and assessment, however, each fundamental requirement has been linked to the objective with which it appears to have the most direct relation.
8. SAIs operate under different mandates and models. The fundamental requirements and related guiding principles may not apply equally to all SAIs. However, they are intended to serve as a basis for SAI self-assessment and improvement, as well as enabling SAIs to communicate and promote the value and benefits that a SAI can bring to the democracy in a country.



## **OBJECTIVE 1: TO BE RECOGNISED AS AN INSTITUTION THAT MAKES A DIFFERENCE TO THE LIVES OF CITIZENS**

In order to meet Objective 1, there are six fundamental requirements that SAIs must fulfil. These requirements are set out below, along with compelling reasons for each of them to be included in the framework as a fundamental requirement, and the guiding principles that SAIs must follow in order to fulfil the fundamental requirements.

### **FUNDAMENTAL REQUIREMENT 1: *Responsiveness to changing environments and stakeholder expectations, without compromising independence***

#### **Compelling reasons for inclusion as a fundamental requirement**

- SAIs are in a position to proactively assess risks in the environment and identify stakeholder expectations in order to remain relevant, but without compromising independence.
- Strategic planning processes of SAIs are cognizant of the changing environment and stakeholder expectations.
- The ability of SAIs to adjust and adapt activities to maximise the potential of beneficial impact and reduce the risk of unforeseen and unintended adverse impacts.
- The ability to be responsive will strengthen national and international networking through improved knowledge sharing, thereby positioning SAIs to be more responsive globally.<sup>7</sup>

#### **Guiding principles**

- SAIs should enhance staff's awareness of stakeholders' expectations to enable them to factor these into strategic, business and audit plans, as appropriate.
- SAIs should establish mechanisms for information gathering and decision making to promote better communication with stakeholders.

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<sup>7</sup> As an example, the global financial crisis has increased focus on international rules, regulation and supervision. SAIs will need to increase their cooperation across borders accordingly, in order to audit the effectiveness of this new regulatory structure (source: INTOSAI Task Force on the Financial Crisis).



- SAls should evaluate changing and emerging risks in the audit environment and respond to these in a timely manner.
- SAls should establish self-assessment systems whereby a SAI obtains feedback from key stakeholders in order to gauge their responsiveness.
- SAls should participate in domestic and international debates and forums on topical matters.

**FUNDAMENTAL REQUIREMENT 2:** *Ensuring that government is held accountable for using resources legally and responsibly, for the purposes intended, and economically, efficiently and effectively*

#### **Compelling reasons for inclusion as a fundamental requirement**

- This requirement is the fundamental reason why SAls exist: to provide assurance and credible information to stakeholders in the interest of the public.

#### **Guiding principles**

- SAls should submit audit reports to the legislature that has an interest in the audit.
- SAls should make audit reports available to the public in an accessible media format.
- SAI mandates should address the following:
  - Forming an opinion, concluding, or performing a judicial review on financial information
  - Forming an opinion, concluding, or performing a judicial review on financial management and internal control
  - Forming an opinion, concluding, or performing a judicial review on performance information
  - Forming an opinion, concluding, or performing a judicial review on compliance with legislation and regulations
  - Conducting performance audits
  - Performing any other form of audit, review, or investigation on matters where public funds are being used or the public interest is at stake



**FUNDAMENTAL REQUIREMENT 3:** *Credible source of independent and objective insight and guidance to facilitate foresight and continuous improvements in government*

**Compelling reasons for inclusion as a fundamental requirement**

- SAls provide an objective basis for decision making.
- SAls' shared insight improves the foresight of decision makers with regard to continuous improvements and government reforms.
- SAls assess readiness for government reforms (such as the readiness to migrate to the accrual basis of accounting).
- Audit outcomes foster the opportunity for continuous learning and professional development in a wide variety of disciplines.
- SAls are capable of auditing key programmes of respective governments that impact the lives of its citizens.

**Guiding principles**

- SAls should stand out for being independent, objective and transparent in their work, which is based on facts, figures and knowledge.
- As active partners in the national and international audit network, SAls should constantly advocate innovations and reforms, sharing their knowledge and insights in a manner that does not compromise independence.
- Results of SAls' audit work should provide a basis for reforms in the public administration sector.



**FUNDAMENTAL REQUIREMENT 4:** *Empowering the public to hold government accountable and responsive, through objective information, simplicity and clarity of the message, and convenient access to audit reports and messages in relevant languages*

**Compelling reasons for inclusion as a fundamental requirement**

- Draw attention to SAI messages and make these easily actionable.
- Avoid misinterpretation of SAI messages.
- Facilitate focused feedback to SAIs, allowing them to be responsive to the expectations of stakeholders.
- Facilitate understanding and dialogue among the public.

**Guiding principles**

- SAIs should be free to decide on the content of their reports.
- Legislation should specify minimum audit reporting requirements of SAIs and, where appropriate, specific matters that should be subject to a formal audit, review, or certification.
- SAIs should make their reports public in a timely fashion.
- SAIs should present a combined analysis of their individual audit reports based on common findings, trends, root causes and audit recommendations and discuss this with key stakeholders.
- SAIs should report in a language that is understood by their stakeholders, allowing them to action these reports.
- SAIs should ensure appropriate access to reports by all stakeholders.
- SAIs should use the media appropriately to communicate effectively to the public.



**FUNDAMENTAL REQUIREMENT 5:** *Enabling the legislature, one of its commissions, or those charged with governance to discharge their different responsibilities in responding to audit findings and recommendations and taking appropriate corrective action*

#### **Compelling reasons for inclusion as a fundamental requirement**

- The effectiveness with which SAIs fulfil their role of holding government to account for the use of public money not only depends on the quality of their work, but also on how effectively they are working in partnership with the accountability functions of the legislature as well as the executive arm of government in making use of audit findings and enacting change.
- The relationship with Parliament is particularly crucial in ensuring the effective use of audit findings, as SAIs and the legislature can mutually support each other in ensuring effective governance.
- While SAIs provide Parliament with the necessary information and evidence to exert their oversight function effectively, Parliament provides an important forum for the use and discussion of SAIs' findings and is also a partner in encouraging corrective action and monitoring progress.
- Ideally SAIs also need to be an important catalyst for change, being a source of information about areas for corrective action as well as good practice.

#### **Guiding principles**

- SAIs should develop strong relationships with relevant parliamentary oversight committees and auditees' governing boards to help them better understand the audit reports and conclusions and take appropriate actions.
- SAIs should provide the legislature, one of its commissions, or auditees' governing boards with relevant, objective, and timely information.
- SAIs should actively assist the recipients of their audit findings in using these to the greatest effect.
- SAIs should assist in ensuring a cycle of accountability, with systematic follow-up of appropriate parliamentary recommendations.



**FUNDAMENTAL REQUIREMENT 6:** *Following up on audit findings and implementation of recommendations*

**Compelling reasons for inclusion as a fundamental requirement**

- Enable auditees and governments to action audit findings, thereby strengthening accountability.
- Assist SAIs to demonstrate the impact of findings.
- Facilitate learning and continuous improvement, within both SAIs and governments.
- Demonstrate how keen SAIs are to promote improvement and reforms in government and in the broader society.

**Guiding principles**

- SAIs should regularly meet with officials to ensure follow-up of audit findings.
- SAIs should report on the follow-up measures taken with respect to their recommendations.
- SAIs should assist those who implement changes through the provision of tailored guidance and good practice, without compromising their independence.



## **OBJECTIVE 2: TO BE RECOGNISED AS AN INDEPENDENT MODEL INSTITUTION**

In order to meet Objective 2, there are seven fundamental requirements that SAIs must fulfil. The following are these requirements, along with compelling reasons for them to be included in the framework as fundamental requirements, and the guiding principles that SAIs must follow in order to fulfil the fundamental requirements.

### **FUNDAMENTAL REQUIREMENT 7: *Independence***

#### **Compelling reasons for inclusion as a fundamental requirement**

- Independence of SAIs is an essential prerequisite in a democracy.
- SAIs need to be trustworthy, ensuring that stakeholders remain confident in the SAIs' work and the audit conclusions reached.
- Independence provides the necessary credibility required by providers of donor funding to ensure that intended benefits from donor-funded projects reach the ordinary citizen.
- An independent review or audit needs to provide sufficient credibility for multiple users of the information reviewed or audited.
- SAIs need to be accountable to legislatures, on behalf of citizens, and not to the administration.
- Independence is defined as a fundamental prerequisite for all SAIs in the International Standards of Supreme Audit Institutions (ISSAIs).

#### **Guiding principles<sup>8</sup>**

- The existence of an appropriate and effective constitutional / statutory / legal framework and of de facto application provisions of this framework.
- The independence of SAI heads and members (of collegial institutions), including security of tenure and legal immunity in the normal discharge of their duties.

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<sup>8</sup> Taken directly from ISSAI 10.





- A sufficiently broad mandate and full discretion, in the discharge of SAI functions.
- Unrestricted access to information.
- The right and obligation to report on their work.
- The freedom to decide on the content and timing of audit reports and to publish and disseminate them.
- The existence of effective follow-up mechanisms on SAI recommendations.
- Financial and managerial / administrative autonomy and the availability of appropriate human, material and monetary resources.

#### **FUNDAMENTAL REQUIREMENT 8: *Transparency and accountability***

##### **Compelling reasons for inclusion as a fundamental requirement**

- Accountability and transparency are important tools to balance a perceived fundamental contradiction in democratic societies. In such societies, structures are created and elected officials are empowered to implement the will of the people and act on their behalf. This creates the potential for abuse of power, leading to mistrust that can reduce the efficiency of the service delivery process, thereby undermining the whole democratic system.
- This contradiction can only be solved by enhancing accountability. Institutions that, in an independent manner, scrutinise governmental activities are therefore essential. These audit institutions can only fulfil their function if they themselves can be scrutinised and be held accountable.
- The audit institutions can only deserve trust if they allow themselves to be judged by others and if they are transparent in such a way that it is possible for different audiences to discuss their strategies, methods and actual impact. In doing this, they further set an important example to the rest of the public sector and the auditing profession at large and therefore further epitomise the accountability of SAIs.



### Guiding principles<sup>9</sup>

- SAIs perform their duties under a legal framework that provides for accountability and transparency.
- SAIs make public their mandate, responsibilities, mission and strategy.
- SAIs adopt audit standards, processes and methods that are objective and transparent.
- SAIs apply high standards of integrity and ethics for staff of all levels.
- SAIs ensure that these accountability and transparency principles are not compromised when they outsource their activities.
- SAIs manage their operations economically, efficiently, effectively and in accordance with laws and regulations and report publicly on these matters.
- SAIs report publicly on the results of their audits and on their conclusions regarding overall government activities.
- SAIs communicate timeously and widely on their activities and audit results through the media, websites and by other means.
- SAIs make use of external and independent advice to enhance the quality and credibility of their work.

### **FUNDAMENTAL REQUIREMENT 9: *Code of Ethics***

#### **Compelling reasons for inclusion as a fundamental requirement**

- It is absolutely essential, in the interest of effectiveness of SAIs and acceptance and credibility of the work done by SAIs, that their entire staff (auditors, support staff, officials, in-sourced specialists and other representatives) are looked upon as qualified, credible, reliable and trustworthy.
- A Code of Ethics is defined in the ISSAIs as a fundamental prerequisite for all SAIs.

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<sup>9</sup> Taken directly from ISSAI 20.



### Guiding principles<sup>10</sup>

- SAls should adopt a Code of Ethics that meets or exceeds the requirements of the INTOSAI standards and addresses at least the following issues:
  - Integrity
  - Independence, objectivity and impartiality
  - Political neutrality
  - Dealing with conflict of interest
  - Professional secrecy
  - Professional competence
  - Professional development
- SAls should institute appropriate policies and processes to create awareness of the requirements of the Code of Ethics.
- SAls should oversee adherence to the requirements of the Code of Ethics and consider appointing an Ethics Officer.

### **FUNDAMENTAL REQUIREMENT 10:** *Service excellence and quality considerations*

#### **Compelling reasons for inclusion as a fundamental requirement**

- SAls need to be trustworthy, ensuring that stakeholders retain confidence in their work, as well as the audit opinions and conclusions reached.
- SAls need to demonstrate achieving the highest standards in their own performance as institutions so that they maintain their credibility.
- SAls need to be responsive at all times to current issues and stakeholder expectations.

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<sup>10</sup> Paraphrased from ISSAI 30.



- A commitment to audit quality, covering considerations both at the organisational level and per individual audit, is defined as a fundamental prerequisite for all SAIs in the ISSAIs.

### **Guiding principles<sup>11</sup>**

- The head of the SAI should set policies and procedures that are designed to promote an internal culture that recognises that quality is essential in performing all the SAI's work.
- SAIs' policies and procedures should require all personnel and all parties contracted to conduct work on behalf of the SAI to comply with the relevant ethical requirements.
- SAIs' policies and procedures should set out that the SAI will only undertake work that it is competent to perform, while managing the risks to quality.
- SAIs should ensure that they have sufficient and appropriate resources to perform their work in accordance with relevant standards and other requirements.
- SAIs' policies and procedures should promote consistency in the quality of work performed, including setting out supervision and review responsibilities.
- SAIs should establish a monitoring process that ensures the SAI's system of quality control is relevant, adequate and operating effectively.

### **FUNDAMENTAL REQUIREMENT 11: *Good governance***

#### **Compelling reasons for inclusion as a fundamental requirement**

- In keeping with the principle of "leading by example", SAIs need to adhere to the same, appropriate rules and philosophy that SAIs expect from auditees as a minimum.
- Good governance is applicable to any organisation with a view to assisting its leadership to make better decisions and manage risks towards achieving the organisation's objectives.

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<sup>11</sup> Paraphrased from the exposure draft ISSAI 40.



- Good governance and accountability are interrelated: SAIs need to epitomise accountability.
- Globally, good governance has been reconfirmed as a fundamental requirement for any successful organisation.

### **Guiding principles**

- The establishment, mandate and functioning of SAIs should be governed by a strong legislative framework that also promotes good governance principles.
- A process of independent oversight of a SAI's performance and accountability, either through an independent body or a committee of Parliament, should be formalised, without compromising independence of the SAI.
- SAIs should have an appropriate organisational management structure that will give effect to good governance processes.
- SAIs should assess organisational risk (risk internal to a SAI) on a regular basis and supplement this with appropriately implemented and regularly monitored risk management initiatives.
- An appropriately objective internal audit function should be an integral part of the SAI's operational risk management strategy to respond to organisational risk.
- SAIs should apply proper information technology governance.
- SAIs should consider sustainability issues within the SAI and within the legislative and regulatory framework in which the SAI operates and report appropriately thereon.

### **FUNDAMENTAL REQUIREMENT 12: *Learning and knowledge sharing***

#### **Compelling reasons for inclusion as a fundamental requirement**

- Learning and knowledge sharing within a SAI ensures that it can leverage on its collective knowledge to respond to the issues that confront it, its auditees and its stakeholders.



- International problems should be handled at an international level. Thus, SAIs can take joint action to handle issues of international concern. (The INTOSAI Ad Hoc Group on Disaster Relief and the Task Force on the Global Financial Crisis are excellent examples of how SAIs can add value by cooperating in describing global problems and creating a foundation for lessons learned, thus providing better instruments for dealing with future challenges.)
- Sharing learning and knowledge with other SAIs ensures that the excellence and authority of the world's audit community are available for the benefit of all, in line with INTOSAI's motto: "Mutual experience benefits all."
- Sharing knowledge with auditees and stakeholders ensures that the learning from the full breadth of audit activity is available to any individual auditee, thus helping the auditee to improve.

### **Guiding principles**

- The propensity on the part of SAIs to learn from other SAIs and share knowledge and experience with other SAIs benefits the whole INTOSAI community.
- Collective knowledge is greater than that of any one individual and is applied to audit and other work conducted by the SAI.
- SAI leaders should understand that knowledge sharing supports delivery of outputs and outcomes. They should model the behaviour that makes it effective.
- Continual learning contributes to individual, team and organisational excellence.
- If challenged by an auditee or stakeholder, an individual auditor should be supported by the collective advice, guidance and authority of colleagues and SAI leaders.
- SAI staff should be confident that they have the skills to find, manage and share the information and knowledge they need to do their work.
- SAI staff should be confident that they have the latest and definitive version of an output of another SAI or of INTOSAI so that they can build on the work of others.



- Auditees should be confident that the information they provide to the SAI is held appropriately and treated with at least the same level of security and confidentiality they would apply themselves.
- SAIs should participate in INTOSAI activities and build networks with other SAIs and relevant institutions to keep abreast of topical issues and promote knowledge sharing.
- SAIs should share knowledge with the broader auditing profession.

### **FUNDAMENTAL REQUIREMENT 13: *Effective communication***

#### **Compelling reasons for inclusion as a fundamental requirement**

- It increases the visibility and prominence of SAIs.
- It adds to the reputation of and confidence in a SAI, confirming its credibility.
- It will contribute to stakeholders' acceptance of audit opinions and recommendations and their response thereto.
- A SAI's reputation is an intangible asset, vital for the SAI to create and realise public value.

#### **Guiding principles**

- SAIs should identify the expectations of stakeholders (including citizens and Parliament) and respond to these in a timely manner, without compromising their independence.
- SAIs should live their core values and commitment to professional ethics to the extent that it is recognised and valued by stakeholders.
- SAIs should strengthen communication with stakeholders for better understanding of the SAI's responsibilities, audit work, and results.
- SAIs should correct improper behaviours that impact negatively on the SAI's reputation, and publicise follow-up actions in time.



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- SAs should be actively involved in national and international audit affairs to lift the profile of and continuously develop the public sector external audit function.

SAs should periodically assess whether stakeholders believe the SAI is adding value and benefits. **[End of framework]**