

THE SOUTH AFRICA DECLARATION ON THE INTERNATIONAL STANDARDS OF SUPREME AUDIT INSTITUTIONS

The XXth 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:

- 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);
- Whereas the ISSAIs lay down the founding principles, prerequisites for the functioning of SAIs, fundamental auditing principles and auditing guidelines;
- Whereas the purpose of the INTOSAI GOVs is to encourage good governance in the public sector;
- Whereas INTOSAI provides to its members and other external partners the ISSAIs, which present the essence of public sector auditing;
- Whereas it is a key strategic priority for INTOSAI to assist SAIs in implementing the ISSAI framework as successfully as possible; and
- 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:

- Use the ISSAI framework as a common frame of reference for public sector auditing;
- Measure their own performance and auditing guidance against the ISSAIs;
- Implement the ISSAIs in accordance with their mandate and national legislation and regulations;
- Raise the awareness of the ISSAIs and INTOSAI GOVs globally, regionally and at the national level; and
- 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.