

INTOSAI



*Foreword to
ISSAI 5130*

INTOSAI PROFESSIONAL STANDARDS COMMITTEE

PSC-SECRETARIAT

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Foreword

Sustainable development is a concept that, over the last two decades, has gained in acceptance and understanding to the point where it is now a major consideration in government planning and policy making. Sustainable development reconciles three areas of human activity—society, the economy, and the environment—by proposing a concept of development that meets the needs of the present generation without compromising the ability of future generations to meet their own needs.

In 1992, 105 nations endorsed the Rio Declaration on Environment and Development and committed themselves to integrating the principles of sustainable development in their activities. These principles were given fresh impetus at the 2002 World Summit on Sustainable Development in Johannesburg, South Africa. Through their monitoring of national strategies and programs, Supreme Audit Institutions (SAIs) play a vital role in informing and supporting efforts to achieve sustainable development.

Sustainable Development: The Role of Supreme Audit Institutions offers an overview of the concept of sustainable development and includes practical guidance to SAIs on how to integrate sustainable development into their audit work. The paper is available in all INTOSAI languages and can be found on the WGEA Web site (www.environmental-auditing.org).

The paper, authored by the United Kingdom National Audit Office (NAO) and the Canadian Office of the Auditor General (OAG), was first presented by the Working Group at the XVII International Congress of Supreme Audit Institutions (INCOSAI) held in Seoul, South Korea, in 2001. A revised version of the paper was presented at the 2002 London, England, meeting of the WGEA Steering Committee. The Steering Committee accepted the draft and proposed that the paper be approved by the WGEA and submitted for adoption as a formal INTOSAI document.

In June 2003, the WGEA Assembly unanimously recommended, at its eighth meeting held in Warsaw, Poland, that the paper be proposed as a formal INTOSAI document. In October 2003, the INTOSAI Governing Board was informed of this proposal. The Governing Board approved the distribution of the paper among INTOSAI members for comment and review prior to its submission for adoption as a formal INTOSAI document at the upcoming October 2004 XVIII INCOSAI in Budapest, Hungary.

We would like to thank the authors of this paper, Joe Cavanagh, Peter Gray, Chris Shapcott and Sarah Billiard from the NAO, and Wayne Cluskey from the OAG, for their dedicated work. Finally, we extend our thanks to the members of the WGEA and other SAIs for their contributions to this paper.

Sustainable development presents new challenges to SAIs. We hope that *Sustainable Development: The Role of Supreme Audit Institutions* will provide them with the basic understanding and insight they need to audit how governments make sustainable development an integral part of their activities.

Sincerely,

Sheila Fraser, FCA
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Auditor General of Canada

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