

INTOSAI



*Foreword to
ISSAI 10 and 11*

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The 1977 Lima Declaration was the first INTOSAI document to comprehensively set out the importance of Supreme Audit Institution (SAI) independence, by reminding INTOSAI members that SAIs can only be objective and effective if they are independent from the audited entity and are protected from outside influence. The course was set, and, in the years that followed, the subject of independence would come up at a variety of INTOSAI events.

At the 44th meeting of the INTOSAI Governing Board, in Montevideo, Uruguay, a task force was established and was originally headed by my predecessor. The mandate of the task force was to examine the independence of SAIs and recommend ways to bring about realistic improvements in this area.

The task force on SAI independence completed its work and issued its final report on 31 March 2001. In its report, the task force presented eight core principles for dealing with SAI independence. In the report's preamble, the chair reminded SAIs that they play an important role in holding governments to account for the use of public funds and that they can provide independent views on the quality of public sector management. As the current chair, I reiterate that this is still the case, even more so today given the increasing public demand for oversight and accountability.

One of the task force's recommendations was that a subcommittee be established to promote SAI independence and to develop guidance for SAIs. In 2001, I became chair of this subcommittee, which was made up of the SAIs that were members of the task force: Austria, Antigua and Barbuda, Cameroon, Egypt, Portugal, Saudi Arabia, Sweden, Tonga, and Uruguay. The first thing the subcommittee was asked to do was take stock of the parameters around independence, while considering the different regimes and legal frameworks.

From 2001 to 2004, the subcommittee worked on application provisions (examples) that would illustrate what was meant by SAI independence. A survey was conducted to assess the degree of compliance by SAIs with the eight core principles. At the UN/INTOSAI seminar in Vienna, Austria, in 2004, the many heads of SAIs who were present discussed the independence of SAIs in detail.

Since 2004, the subcommittee has worked on a charter on SAI independence and has developed guidelines for implementing the eight core principles, taking into account the different types of SAIs. Extensive consultation with SAIs greatly contributed to the quality of the documents.

I have the honour of reporting that the subcommittee has completed its work. I wish to thank the members of the subcommittee, for their effort and dedication, as well as all SAIs that have contributed to our work.

Sheila Fraser, FCA
Chair
Subcommittee on Independence