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INTOSAI



# *Foreword to ISSAI 5000*

INTOSAI PROFESSIONAL STANDARDS COMMITTEE

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PSC-SECRETARIAT

RIGSREVISIONEN • LANDGREVEN 4 • P.O. Box 9009 • 1022 COPENHAGEN K • DENMARK  
TEL.:+45 3392 8400 • FAX:+45 3311 0415 •E-MAIL: INFO@RIGSREVISIONEN.DK

# INTOSAI



INTOSAI General Secretariat - RECHNUNGSHOF  
(Austrian Court of Audit)  
DAMPFSCHIFFSTRASSE 2  
A-1033 VIENNA  
AUSTRIA

Tel.: ++43 (1) 711 71 • Fax: ++43 (1) 718 09 69

E-MAIL: [intosai@rechnungshof.gv.at](mailto:intosai@rechnungshof.gv.at);  
WORLD WIDE WEB: <http://www.intosai.org>

## Foreword

Government audit today enjoys worldwide recognition and in this context national supreme audit institutions (SAIs) play a significant role in auditing government accounts and operations and in promoting sound financial management and accountability. As international institutions are basically funded by public contributions from different member states, SAIs have the same fundamental interest in these institutions' living up to principles of good governance, accountability and transparency. Among auditors general there has for a long time been concern about the accountability for funds granted by their national governments to international institutions.

The International Organization of Supreme Audit Institutions (INTOSAI) is the professional organisation of SAIs. At INTOSAI's XVII Congress in Seoul 2001, the Auditor General of Norway was appointed Chair of a working group charged with the task of establishing principles for recommended audit arrangements for international institutions.

The working group has been composed of representatives from the SAIs of Austria, Denmark, India, Japan, Korea, Nepal, Norway, Saudi Arabia, South Africa, Tuvalu, United Kingdom, and Venezuela, which means that all regions have been represented, ensuring that views from different regional and national audit systems have been continuously introduced and considered.

After circulation of an exposure draft of the principles to all INTOSAI members, comments from more than 50 SAIs were received and have been taken into consideration when the document was finalised. The principles are being presented for approval by the XVIII INCOSAI in Budapest 2004 and I feel confident that implementing the proposed principles in international institutions will contribute to the achievement of improved governance, accountability and transparency.

The principles are primarily intended for international institutions and their management and governing bodies, the latter being responsible for establishing rules and regulations for the institutions. In addition the principles are meant for national authorities/ministries and their representatives in the institutions, and for supreme audit institutions.

For practical reasons all five INTOSAI language versions of the principles are presented jointly in this volume. In addition the principles document is available as a pdf-document under the different language partitions on the INTOSAI website ([www.intosai.org](http://www.intosai.org)).

A set of best practice rules and regulations concerning audit arrangements has been developed. It is available in all official INTOSAI languages on the INTOSAI website.

The working group has also developed guidance for supreme audit institutions on best practice in the audit of international institutions. This guidance is available in all official INTOSAI languages on the same INTOSAI website.

As part of the work a definition of an international institution was agreed, and a list of relevant institutions has been made and distributed. This list is also available on the INTOSAI website.

I would like to thank all the member SAIs of the working group, and all other SAIs that have contributed to our work for their dedication and cooperation. A special recognition to the SAIs of Austria, Canada, Saudi-Arabia, and Venezuela, which very generously took on the responsibility to perform all translation tasks.

Oslo, October 2004

Bjarne Mørk-Eidem  
Auditor General of Norway,  
Chairman of the INTOSAI Working Group  
on the Audit of International Institutions