



DRAFT

EUROSAI STATEMENT

Reinforcing the independence of Supreme Audit Institutions

Recalling the Lima Declaration of Guidelines on Auditing Precepts of 1977 and the Mexico Declaration on Supreme Audit Institutions Independence of 2007, issued by the International Organisation of Supreme Audit Institutions (INTOSAI), setting out the principles of independence in government auditing;

Acknowledging the essential contribution of Supreme Audit Institutions (SAIs) to good governance in safeguarding and sustaining the efficient control functions developed by parliaments, issuing recommendations aimed at reinforcing public management, and providing public bodies and society with information on these matters;

Highlighting that independence of public audit function is of primary importance for guaranteeing transparency and integrity of public administration, thereby strengthening public trust in government institutions;

Underscoring that independence of SAIs from audited bodies, being protected against external pressures, as well as the free access to the results of their audits by the public, ensure the objectivity of their findings, their credibility and transparency, and makes it possible for their audits to actually contribute to the improvement of the public governance;

Remarking that some member SAIs of the European Organisation of Supreme Audit Institutions (EUROSAI) declare to **experience/have experienced threats to** their independence and the effectiveness of their mandate, through significantly amending or ignoring their powers and due consideration, controlling their activity, trying to influence their results, limiting their resources, damaging their reputation or questioning their political neutrality;

The EUROSAI members, gathered at the VIII Congress of the Organisation, held in Lisbon on 30 May–2 June 2011:

Recognise with appreciation and support INTOSAI initiatives developed, at internal and external level, in promoting greater transparency, accountability and effective and efficient receipt and use of public resources for the benefit of citizens;

Manifest the full commitment of EUROSAI in strengthening and supporting SAIs' independence, taking active steps in this regard as a key element of its strategy, encouraging a wide dissemination of these principles and contributing to expand and implement the results of INTOSAI efforts in the European Region;

Express their openness and willingness to keep open lines of communication with parliaments, public powers, the media and the citizens in order to appropriately and effectively face challenges and respond to their expectations for good governance, by attending properly to their constructive demands

Encourage EUROSAI members to forward this Statement to their national Parliaments and Foreign Affairs Ministries:

- raising awareness of the value and benefits of SAIs, their role and the importance of their independence, taking an active action in safeguarding it; and,
- seeking support for the current activities taking place at UN-level, especially the efforts on the basis of the ECOSOC resolution of 26 April 2011, regarding the adoption of a resolution of the UN-General Assembly recognizing the importance of the principle of independence of SAIs as set out in the Lima and Mexico Declarations;

Encourage EUROSAI members to inform public powers, the media and the citizens of the importance of preserving and ensuring the independent operation of their SAIs, following the Lima and Mexico Declarations;

Invite the President and the Secretary General of EUROSAI to forward this Statement, respectively, to the President and Secretary General of INTOSAI, the Presidents and the Secretaries General of the INTOSAI Regional Working Groups, as well as to other interested stakeholders.