

INTOSAI



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المنظمة الدولية للأجهزة العليا للرقابة المالية العامة والمحاسبة

ANNUAL MEETING OF THE CAPACITY BUILDING

STEERING COMMITTEE

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BUILDING CAPACITY TO MEET EXPECTATIONS IN UN Post-2015 AGENDA

INTOSAI GENERAL SECRETARIAT

AGENDA ITEM 12



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RECENT DEVELOPMENTS WITH REGARD TO INDEPENDENCE AND CAPCTIY BUILDING AND THE UN POST-2015 DEVELOPMENT AGENDA

1. Introduction

It is with great pleasure that I follow in representation of the General Secretariat to give a short overview of recent developments and activities relating to the implementation of the UN GA Resolution A/66/209 “Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening SAIs” and the cooperation of INTOSAI and the UN in the framework of the UN Post-2015 Development Agenda.

I would like to take this opportunity to thank of all you on behalf of the General Secretariat and other involved INTOSAI members for the support of our common and on-going initiatives to strengthen the independence of SAIs and foster capacity building within SAIs.

The XXI INCOSAI in Beijing in October 2013 called especially for the implementation of this UN Resolution, underlined the importance of strengthening the independence und capacity building of SAIs and acknowledged explicitly that the mandates of SAIs may need to be enhanced for audits related to the sustainability of public finances.

2. Necessary measures to ensure sustainable development

Sustainable development worldwide is only possible if the use of public resources is made more transparent and accountable in order to enhance the responsibility of action to give future a chance, because the actions of today must not narrow and endanger the scope for future generations.

Increased transparency and accountability is also essential in order to strengthen the trust of citizens in all state institutions.

It therefore has to be the goal of SAIs to contribute to create transparency and enhance accountability in order to contribute to sustainable development.

3. Post - 2015 Development Agenda

INTOSAI is currently heavily involved in the elaboration process of the Post-2015 Development Agenda, which is defining the future Sustainable Development Goals.

As General Secretariat of INTOSAI we have seized every opportunity in order to anchor the objectives of INTOSAI – independence of SAIs, related capacity building and the improvement of accounting systems – as a central element of the Post-2015 Development Agenda:

- by a continuous and intensive cooperation with the current ECOSOC President and the UN Under-Secretary-General, who is responsible for the elaboration of the Development Goals,
- by contributing INTOSAI's position in numerous UN forums: such as the UN 2014 High-Level Symposium on "Accountable and effective development cooperation in a post-2015 era „the UN Intergovernmental Committee of Experts on Sustainable Development Financing“, the UN online discussions on "Measuring progress in MDG achievement and beyond" or "Participatory Monitoring and Accountability"
- in the framework of meetings and interaction with the IPU Secretary General and
- by the participation in the ECOSOC High-Level Political Forum on Sustainable Development and the ECOSOC Development Cooperation Forum (DCF) on the subject of "Bringing the future of development cooperation to Post-2015" at the UN-Headquarters in New York in July 2014. On this important occasion, the INTOSAI General Secretariat participated in both the Ministerial Dialogue on "Preparing the high-level political forum for post 2015: Steering implementation of the development agenda and reviewing progress" and the DCF as a panellist to present the position of INTOSAI and to call for including the independence of SAIs and related capacity building and the improvement of the accounting systems at the UN level.

Previous to this High Level Forum the INTOSAI General Secretariat had sent out the respective INTOSAI position for comments to all INTOSAI members on 13 May 2014 and received positive echo and input for it and on which the General Secretariat based its activities.

The result of these intensive efforts has been very gratifying:

UN Secretary-General Ban Ki-moon explicitly welcomed this initiative of INTOSAI and underlined the importance of transparency and accountability on the occasion of a working meeting with the GS INTOSAI before the last INCOSAI in Beijing.

Both the UN Under-Secretary-General Wu Hongbo and ECOSOC President specifically mentioned accountability and monitoring mechanisms as a prerequisite for the Post-2015 Development Agenda and underlined that strong and independent institutions as well as capacity building of SAIs are key preconditions.

CEPA, the UN Committee of Experts on Public Administration, called for: including the principles of the Lima and Mexico Declarations as well as the UN General Assembly Resolution A/66/209 and acknowledging the importance of strengthening national accountability through SAIs as well as the capacity of national SAIs as essential elements of the Post-2015 Development Agenda.

The resolution on the Post-2015 Development Agenda agreed on by ECOSOC in July also acknowledges the indispensable role of SAIs and related capacity-building in holding Governments accountable for the use of resources and their performance in achieving development goals. [*\(pd.Text regarding SAIs/ „11. Acknowledges the indispensable role of Supreme Audit Institutions and related capacity-building in holding Governments accountable for the use of resources and their performance in achieving development goals, and calls on Member States to give due consideration to the importance of the independence of supreme audit institutions in the elaboration of the post-2015 development agenda\);*](#)

4. Appeal

It is now the responsibility and task of all of us as SAIs to raise awareness of relevant stakeholders in order to

- support INTOSAI's aim to include the independence and capacity-building of Supreme Audit Institutions as well as the improvement of public accounting systems as essential elements of the post-2015 development agenda. To this end it is planned to achieve another UN GA Assembly Resolution, which will be based on Res. A/66/209 and will call upon UN member states to give due consideration to include these three elements in the Post-2015 development agenda.

This is of special importance when we learn from the IDI Global Survey results that more than 40% of the answering SAIs see their independence at stake and need strong support in this aspect.

5. 23rd UN/INTOSAI Symposium and XXII INCOSAI

Against this background also the 23rd UN/INTOSAI Symposium, which will be held in Vienna from 2 to 4 March 2015, will underline the position of INTOSAI with regard to the Post-2015 Development Agenda. The proposed theme is: "Post-2015 Development Agenda – Prerequisites and Possibilities for SAIs to safeguard sustainable development".

Sustainable development – or more precisely the question of the possible "contribution of INTOSAI and SAIs to the implementation of the UN Sustainable Development Goals Post-2015" - is also among the currently two draft theme proposals for the next XXII INCOSAI in 2016.