

New Resolution on strengthening SAIs adopted by the UN General Assembly

On 19 December 2014, the 69th United Nations General Assembly took a new, essential step to strengthen Supreme Audit Institutions (SAIs): following the Resolution A/66/209 of 2011, it adopted the Resolution "[Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions](#)" and once again highlighted the importance of SAI independence. This resolution states explicitly that SAIs "can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence". Furthermore, the international community of states unquestionably defined capacity-building and the improvement of public accounting systems as essential prerequisites for the work of SAIs as it encourages member States to give due consideration to the independence and capacity-building of supreme audit institutions as well as to the improvement of public accounting systems in the context of the post-2015 development agenda.

The General Assembly also underlines the important role of supreme audit institutions in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of nationally and internationally agreed development goals as well as the post-2015 development agenda. Furthermore, the General Assembly also takes note with appreciation of the work of INTOSAI in promoting greater efficiency, accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens.

Against this background, the Member States are encouraged to apply, in a manner consistent with their national institutional structures, the principles set out in the Lima Declaration of Guidelines on Auditing Precepts and the Mexico Declaration on the Independence of Supreme Audit Institutions and to intensify their cooperation with INTOSAI.

By this, the UN General Assembly does not only take special note of the interest of INTOSAI in the post-2015 development agenda but also creates an important instrument that will contribute to improving the framework conditions for sustainable development in a lasting way.

With this resolution, which follows the Resolution A/66/209 of 2011, and thanks to the commitment of all members of INTOSAI, the community of SAIs once again succeeded in positively influencing the start of the negotiations on the post-2015 development agenda in 2015 in order to strengthen independence and capacity-building for SAIs and to improve public accounting systems.

22 December 2014

The link to this document is:

<http://www.intosai.org/news/previous-information/previous-information-2014/221214-new-resolution-adopted.html>