



International Organization
of Supreme Audit Institutions





Message from the INTOSAI Secretary General

The challenges caused by the pandemic and by the recent economic crises have shown that strong and independent Supreme Audit Institutions (SAIs) have become more important than ever. In order to achieve the maximum impact, SAIs have to exercise their public sector audit functions in an independent and objective manner.

The International Organization of Supreme Audit Institutions (INTOSAI) is a global body that supports its members in contributing effectively to the accountability of the public sector, in promoting transparency and good governance and in fostering the economy, effectiveness and efficiency of government's actions for the benefit of the citizens.

Under the motto "Mutual experience benefits all", INTOSAI has committed itself to responding to the needs and concerns of each member, to safeguarding and promoting a free and comprehensive flow of information and experience as well as to bundling the global audit-related knowledge and know-how.

This folder aims to give an overview of INTOSAI's main goals, tasks, bodies, and responsibilities. It sets out INTOSAI's main priorities, like the support of SAIs' independence as well as their contribution to the achievement of the UN Sustainable Development Goals and the provision of high-quality standards.

Dr. Margit Kraker
Secretary General of INTOSAI



About INTOSAI

The International Organization of Supreme Audit Institutions (INTOSAI) was founded in 1953 as the umbrella organization for the external government audit community.

Since 1998, INTOSAI has a special consultative status with the Economic and Social Council (ECOSOC) of the United Nations (UN). INTOSAI cooperates with the UN and its specialized agencies in various fields.

INTOSAI closely cooperates with seven Regional Organizations as related autonomous entities.



AFROSAI • ARABOSAI • ASOSAI • CAROSAI •



INCOSAI XXIV
 Governing Board
 Chair: Brazil
 1st Vice-Chair: Egypt
 2nd Vice-Chair: Saudi Arabia

Secretary General
 Austria

IDI
 INTOSAI
 Development
 Initiative
 Norway

SCEI
 Supervisory
 Committee on
 Emerging Issues
 Brazil

IJGA
 International
 Journal
 of Government
 Auditing
 USA



• **EUROSAI** • **PASAI** • **OLACEFS**



Data of INTOSAI

- 202 Members
 195 Full Members,
 5 Associate Members,
 2 Affiliate Members
- 7 Regional Organizations
- 4 Strategic Goal Committees
- 3 Task Forces
- 5 Workstreams
- 12 Working Groups
- 6 Subcommittees

INTOSAI's aims and purpose

INTOSAI is an autonomous, independent, professional, non-political organization established to:

- provide mutual support;
- foster the exchange of ideas, knowledge, and experiences;
- act as a recognized voice of SAIs within the international community;
- provide high quality auditing standards for the public sector;
- promote good governance; and
- foster SAI capacity development.

INTOSAI's main tasks

INTOSAI has four key strategic goals that focus on:

1. professional standards for the public audit profession;
2. capacity development of SAIs;
3. knowledge sharing and services for SAIs; and
4. good governance of INTOSAI.

INTOSAI's strategic priorities

In line with its Strategic Plan 2023–2028, INTOSAI focuses on the following five key priorities:

1. advocate for and support SAI independence;
2. contribute to the achievement of the UN 2030 Agenda for Sustainable Development;
3. support the development of SAI resilience;
4. promote and support equality and inclusiveness; and
5. enhance strategic partnerships.

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www.un.org

INTOSAI's special focus areas

Supporting the independence of SAIs:

INTOSAI strongly advocates for strengthening the independence of SAIs.

The "IDI Global SAI Stocktaking Report 2020" identified troubling findings related to SAI independence.

INTOSAI aims to foster the independence of SAIs through raising awareness and through concrete mechanisms, like the "SAI Independence Rapid Advocacy Mechanism" (SIRAM) developed by the INTOSAI Development Initiative (IDI).

Contributing to the follow-up and review of the SDGs:

By reviewing and monitoring the implementation of the SDGs through their national governments, SAIs can essentially contribute to the achievement of the UN 2030 Agenda. In this regard, INTOSAI has been closely cooperating with the UN already for several years.



Setting professional standards:

INTOSAI supports the effective work and functioning of SAIs by providing and advocating for internationally recognized professional principles, standards and guidance. Through its Framework of Professional Pronouncements (IFPP), INTOSAI promotes the quality, excellence, credibility, independence, and relevance of public audits.



INTOSAI's main bodies

International Congress of Supreme Audit Institutions (INCOSAI)

The INTOSAI Congress is the supreme organ of the organization. It meets every three years and consists of all INTOSAI members.

In the framework of the INCOSAI, the most essential decisions on fundamental INTOSAI matters, like possible amendments of the Statutes, the Strategic Plan or the triennial budget are being taken.

Governing Board

The Governing Board meets annually to provide strategic leadership, stewardship, and continuity during and between Congresses.

The Chairman of the Board is the head of the SAI that hosted the last Congress.

Current Chair: SAI Brazil – serint@tcu.gov.br

General Secretariat

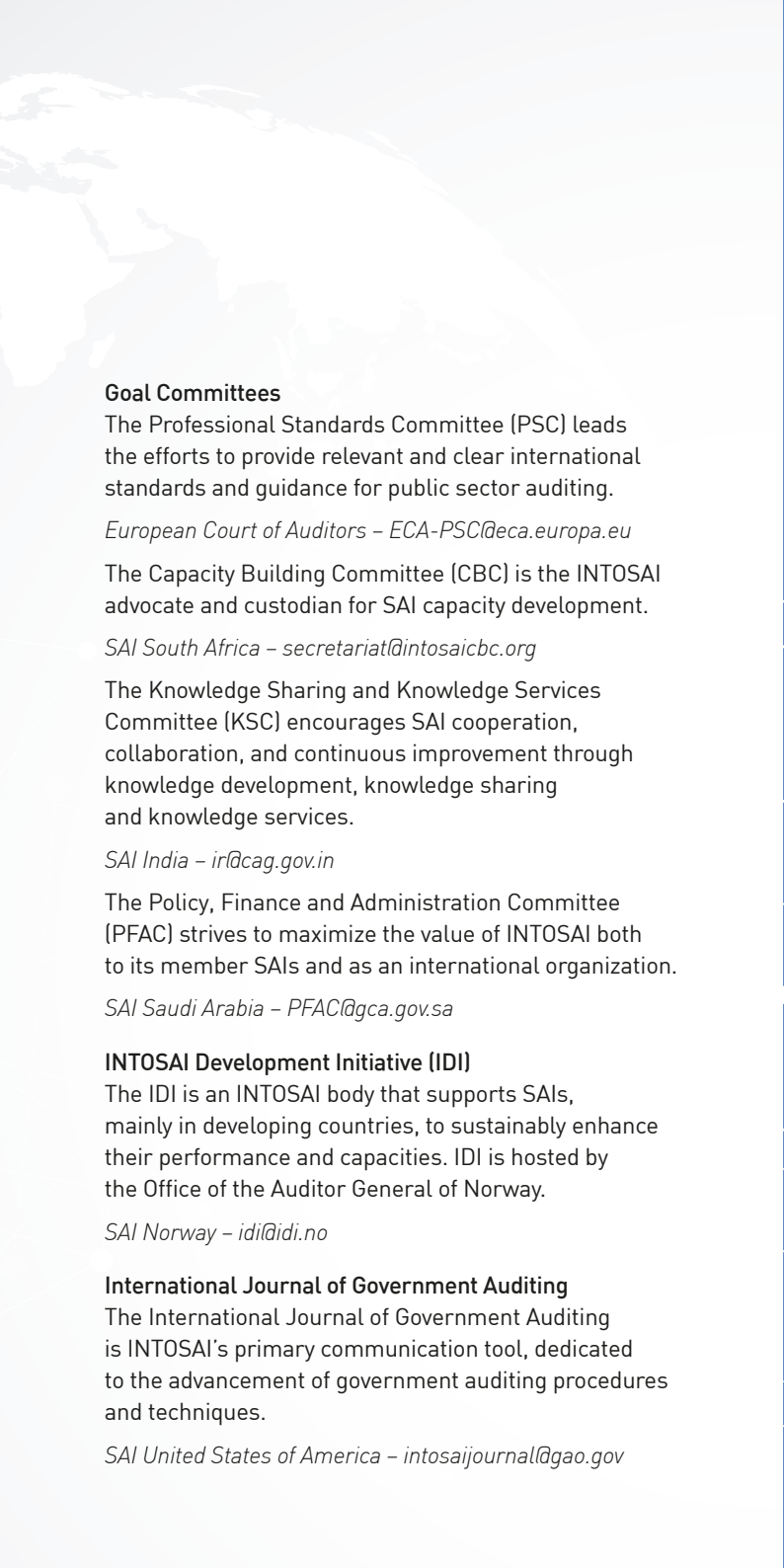
Located in Vienna at the Austrian Court of Audit, the General Secretariat provides strategic and central administrative support to INTOSAI.

By virtue of their office, the President of the Austrian Court of Audit is the Secretary General of INTOSAI.

The General Secretariat manages INTOSAI's finances, monitors compliance with its handbooks and regulations, maintains the member database, and hosts the INTOSAI website www.intosai.org.

The General Secretariat facilitates communication among INTOSAI's members and is the contact point for the UN and other external stakeholders.

SAI Austria – office@intosai.org



Goal Committees

The Professional Standards Committee (PSC) leads the efforts to provide relevant and clear international standards and guidance for public sector auditing.

European Court of Auditors – ECA-PSC@eca.europa.eu

The Capacity Building Committee (CBC) is the INTOSAI advocate and custodian for SAI capacity development.

SAI South Africa – secretariat@intosaicbc.org

The Knowledge Sharing and Knowledge Services Committee (KSC) encourages SAI cooperation, collaboration, and continuous improvement through knowledge development, knowledge sharing and knowledge services.

SAI India – ir@cag.gov.in

The Policy, Finance and Administration Committee (PFAC) strives to maximize the value of INTOSAI both to its member SAIs and as an international organization.

SAI Saudi Arabia – PFAC@gca.gov.sa

INTOSAI Development Initiative (IDI)

The IDI is an INTOSAI body that supports SAIs, mainly in developing countries, to sustainably enhance their performance and capacities. IDI is hosted by the Office of the Auditor General of Norway.

SAI Norway – idi@idi.no

International Journal of Government Auditing

The International Journal of Government Auditing is INTOSAI's primary communication tool, dedicated to the advancement of government auditing procedures and techniques.

SAI United States of America – intosaijournal@gao.gov