

Declaration on the Promotion of Citizen Participation and Civil Society Engagement in the Work of Supreme Audit Institutions 2024

The Members of the Task Force on Citizen Participation and Civil Society Engagement (TFCP) a task force established under the Capacity Building Committee (CBC) of the International Organization of Supreme Audit Institutions (INTOSAI), convened for the “*First INTOSAI International Meeting on Citizen Participation and Civil Society Engagement*” from 13 to 15 March 2024 in Lima, Peru.

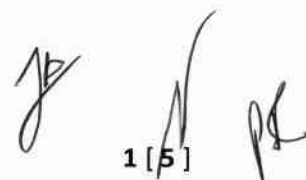
OBSERVING, the principles of the *INTOSAI-P 1 “The Lima Declaration”* of 1977, the “*Magna Carta*” of external public audit, which establishes in its Section 16 the importance and duty the Supreme Audit Institutions (SAI) have of reporting to Parliament and to the general public on their findings;

RECALLING, the 21st UN/INTOSAI Symposium on Government Audit “*Effective practices of cooperation between SAIs and citizens to enhance public accountability*”, held from 13 to 15 July 2011 in Vienna, Austria; which emphasized the importance of effective cooperation between SAIs and citizens to safeguard and enhance transparency, accountability and good governance; and issued a number of recommendations to enhance public accountability through cooperation between SAIs and citizens;

GUIDED BY, the *INTOSAI-P 12 “The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens”*, endorsed in 2013, which states that the extent to which a SAI should be able to make a difference to the lives of citizens depends, among other things, on the SAI demonstrating ongoing relevance to citizens, Parliament and other stakeholders;

RECALLING; that the “*Beijing Declaration*” signed in 2013 at the XXI International Congress of Supreme Audit Institutions (INCOSAI), recognized that SAIs can “help to build communication and trust between the public sector and citizens, by promoting open government and thereby enable citizens to actively participate in the public decision-making process”;

VIEWING WITH APPRECIATION, the precedent established by INTOSAI’s Regional Organizations, and working bodies, in supporting and promoting citizen participation in external public audit, both through formal declarations and through the establishment of specialized advisory bodies within their organizational structure;


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FURTHER RECALLING; in particular the commitment made by the Organization of Latin American and Caribbean Supreme Audit Organizations (OLACEFS) in the *Punta Cana Declaration on Promoting Citizen Participation in the Monitoring and Oversight of the SDGs (2016)* with a view to involving citizens and civil society organizations in the monitoring of their governments implementations of policies and programs to achieve the Sustainable Development Goals of the 2030 Agenda;

TAKING INTO CONSIDERATION, the 22nd UN/INTOSAI Symposium on Government Audit “*Audit and Advisory Activities by SAIs: Opportunities and Risks, as well as Possibilities for Engaging Citizens*”, held from 5 to 7 March 2013 in Vienna, Austria; which emphasises “the importance for SAIs to communicate and thereby promoting awareness of the citizens and the media about the findings and recommendations of SAIs”;

RECALLING, the INTOSAI CBC’s “Engagement with Civil Society A Framework for SAIs” (2021), which found that engaging civil society in their activities results in several benefits for SAIs, such as (i) better-informed citizens, better-informed audit, (ii) increased SAI capacity, (iii) better reach and impact of audit results, (iv) greater accountability through social audits, and (v) greater public support for SAI;

REAFFIRMING, the commitment expressed by the INTOSAI community through the “*Rio Declaration*” signed in 2022 at the XXIV INCOSAI, to continuing to foster improved collaboration with stakeholders to advance the work of SAIs and INTOSAI, and the recognition that SAIs enhance credibility and confidence in their output by being transparent and responsive to the needs of the citizens;

KEEPING IN MIND, that the *INTOSAI Strategic Plan 2023–2028* includes as one of its five Strategic Priorities, the **Enhancement of Strategic Partnerships**, which recognizes “the interest of active engagement with relevant actors to raise awareness of the importance and impact of public sector audit and to promote the value of SAIs for society”;

CONSIDERING, the diversity of methodologies and approaches among Supreme Audit Institutions and the need to take into account the respective national legal frameworks and audit procedures in the engagement of citizens and civil society organizations;

RECOGNIZING, the important role that civil society organizations play in giving a voice to minority groups, and in so doing can constitute a channel through which SAIs can establish a dialogue with them with regards to how governments’ policies and programs take them into account, thus promoting and supporting Equality and Inclusiveness, as established in the Fourth Organizational Priority of the *INTOSAI Strategic Plan 2023–2028*.

FOR THE ABOVE STATED, WE THE UNDERSIGNED UNDERTAKE TO:

FIRST. – Promote the establishment and strengthening of strategic collaborations between INTOSAI and its working bodies and Regional Organizations, with citizens and civil society organizations, within the scope of the Fifth Organizational Priority of the *INTOSAI Strategic Plan 2023–2028*.

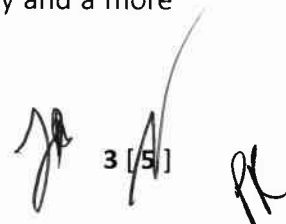
SECOND. – Promote citizen participation and civil society engagement in the audit work of Supreme Audit Institutions, while respecting the independence of SAIs and in line with their specific national legal framework and operating contexts;

THIRD. – Promote the use of the latest developments in Information and Communication Technologies among the Supreme Audit Institutions who wish to work closer together with citizens and civil society organizations to strengthen the impact/effectiveness of external control and audit of the use of public funds and resources, for their more efficient use.

FOURTH. – Promote collaborative initiatives between Supreme Audit Institutions for the sharing of experiences and good practices in the implementation of successful citizen participation and civil society engagement programs and methodologies, so that more SAIs interested in a closer relationship with their citizens and civil society organizations can receive the benefits of the guidance and experience of their peers.

FIFTH. – Promote the development of strategic partnerships between Supreme Audit Institutions and civil society organizations, in accordance with SAIs mandate and procedures, for information exchange and other forms of cooperation aiming at enhancing the added value and effectiveness of SAI audit, help disseminate audit findings and monitor the effectiveness of government programmes, extend the capacity of SAIs, and generate greater public support for SAIs;


SIXTH. – Raise awareness among the INTOSAI community, governments and stakeholders about successful experiences in the use of social audits as tools through which citizens and civil society organizations, with the possible support of Supreme Audit Institutions, can participate in the monitoring of the execution of government spending and the provision of public services, which can lead to both a greater accountability and a more efficient use of public resources.

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Convinced of the transcendence and great value of what is hereby declared, we sign the present declaration which is of free adherence and is unenforceable on any of the signatories, subject to the respective national mandates and legislations, in the city of Lima on the fifteenth day of March of the year two thousand and twenty-four.


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 Presidente QALC


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SAI Rep. Rom.

Gagan Dacilove - Former US GAO

Florence Babete Busee

 SAI - UGANDA