

A graphic element of the SAi20 logo, consisting of several curved, overlapping lines in a rainbow color palette (red, orange, yellow, green, blue, purple) that sweep upwards and to the right.

SAi20

SUPREME AUDIT INSTITUTIONS BRAZIL 2024

A large, stylized graphic on the left side of the cover, featuring a green leaf with a detailed vein pattern, curved into a fan-like shape.

Handbook

2024



Handbook

2024

Brasília, 2024

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The Auditor and Comptroller General of SAI India hands over the SAI20 presidency to President Bruno Dantas of SAI Brazil. (Photo: Secom)



SAI Brazil taking over SAI20

Dear Colleagues,

In the grand tapestry of global governance, moments of transition are both pivotal and symbolic. They represent the passage of responsibility and the continuity of shared commitments. Such was the moment when the Federal Court of Accounts (TCU) of Brazil, under my leadership as President, took over the presidency of the SAI20 Engagement Group from the Comptroller and Auditor General of India, Mr. Shri Murmu. This transition was marked with great honor and a profound sense of duty, underscoring the unwavering commitment of Supreme Audit Institutions (SAIs) to amplify their unified voice on the global stage.

This transition occurred at a critical time, amidst a resounding global call for action on climate change. The significance of this moment was highlighted by the concurrent ClimateScanner global call at the United Nations Headquarters, emphasizing the urgent need for coordinated international efforts to address climate challenges. The theme of climate change is particularly relevant within the SAI20 agenda, aligning seamlessly with INTOSAI's global initiatives aimed at combating climate-related issues.

The SAI20 platform serves as a catalyst for dynamic dialogue and the exchange of best practices among member nations. However, as the TCU took over the presidency, there was a clear acknowledgment that the SAI20's responsibilities extend beyond dialogue. Our goal is to elevate these discussions to the highest levels of governance, engaging with G20 leaders and advocating fervently for policies that prioritize climate action and sustainable development.

Under its SAI20 presidency, the TCU brought a strong commitment to fostering cooperation and solidarity among member nations. This was essential in ensuring that the collective efforts of the SAI20 were geared towards achieving tangible results.

The SAI20 presidency is full of promise and opportunities. We are deeply grateful for the trust placed in us by the SAI20 members and optimistic about the journey ahead. The members of SAI20 all share a strong commitment to the mission of creating a world where the well-being of both people and the planet is prioritized and safeguarded.

Sincerely,

Bruno Dantas

*President, Federal Court of
Accounts (TCU) of Brazil*

What is G20?

The group consists of 19 countries from five continents, including the European Union and the newly admitted African Union, creating a diverse combination of developed and developing nations. The group accounts for around **85% of the world's GDP, 75% of the global trade**, and 2/3 of the world population.



The G20 organizes its operations into two “tracks”: **the Sherpa Track and the Finance Track**.

The Sherpa Track is organized by the Ministries of Foreign Affairs of the G20 countries and led by the personal emissaries of the G20 leaders.

“Sherpas” are experienced guides from Nepal, known for leading Himalayan Mountain expeditions. Their expertise is vital for ensuring the success of these challenging journeys.

The Finance Track is where finance ministers and central bank governors meet to discuss financial issues.

The G20's main output is the final declaration from each summit, along with its recommendations. The wording of the declarations and recommendations reflects what all G20 members agreed on in relation to that year's agendas and themes. In other words, all decisions are reached through consensus.

The Brazilian G20 presidency in 2024 established the following priorities:

1. The promotion of social inclusion and the fight against inequalities and hunger;
2. The fight against climate change and the promotion of energy transition and sustainable development in three key areas (social, economic, and environmental); and
3. The reform of global governance institutions.

SAI20 members and invitees engage in discussions on the SAI20 themes at the TCU Headquarters in Brasília, April 2024. (Photo: Audiovisual G20 Brasil)





What is G20 Social?

The Brazilian presidency of the G20 has introduced the G20 Social initiative, aimed at fostering civil society participation in policy discussions alongside the traditional political and financial tracks of the summit. This initiative includes all 13 Engagement Groups and invites non-governmental stakeholders to engage in dialogue and contribute to G20 policy formulation.

Approximately 30 G20 Social meetings were planned, culminating in a Social Summit preceding the G20 Leaders' Summit in November 2024 in Rio de Janeiro.

This marks the first time such an inclusive space has been created within the G20 framework, emphasizing Brazil's commitment to democratic and participatory practices.

What is the difference between a Working Group and an Engagement Group?

While Working Groups are composed of government officials and focus on specific technical issues, the Engagement Groups involve different actors from society to promote a broader and more diverse debate.



G20 Engagement Groups

These Engagement Groups collectively contribute diverse perspectives and expertise to G20 discussions and policy-making processes.

1. **Business 20 (B20):** Represents business interests within the G20, advocating for policies that support economic growth and private sector engagement.
2. **Civil 20 (C20):** Represents civil society organizations, focusing on issues like human rights, environmental protection, and social justice within the G20 framework.
3. **Justice 20 (J20):** Comprises supreme and constitutional courts from G20 nations, promoting judicial cooperation and rule of law discussions.
4. **Labour 20 (L20):** Represents trade unions and workers' interests, advocating for labour rights, job creation, and sustainable growth in G20 discussions.
5. **Ocean 20 (O20):** Engages stakeholders involved in the ocean economy to address sustainable development and environmental challenges related to oceans.
6. **Parliament 20 (P20):** Consists of parliamentary speakers from G20 nations, facilitating legislative cooperation and policy discussions.
7. **Science 20 (S20):** Comprises scientific institutions providing advice on research, innovation, and technology policies within the G20.

8. Supreme Audit Institutions 20 (SAI20): Comprises supreme audit institutions from G20 countries, focusing on accountability and transparency in public finances.
9. Startup 20: Represents startup companies within the G20, advocating for policies that support entrepreneurship, innovation, and small business development.
10. Think 20 (T20): Comprises think tanks and research institutions providing policy recommendations on economic issues to the G20.
11. Urban 20 (U20): Focuses on urban issues, representing city mayors to advocate for sustainable urban development and cooperation within the G20.
12. Women 20 (W20): Promotes gender equality within the G20 agenda, advocating for inclusive policies across sectors such as labor rights and social infrastructure.
13. Youth 20 (Y20): Brings together young leaders from G20 countries to discuss and advocate for youth-related issues, including employment and education.

The SAI20 Chair's involvement with other G20 groups, such as the Parliament 20 (P20), Justice 20 (J20), and Think 20 (T20), further strengthens this outreach. By aligning with these groups, the SAI20 ensures that the core messages of good governance permeate various layers of the global community. This collaborative approach helps to build a cohesive narrative around transparency and accountability, making these principles integral to discussions on economic development, social justice, and environmental sustainability.



What is SAI20?

The Supreme Audit Institutions 20 (SAI20) is an engagement group within the G20 framework that brings together supreme audit institutions (SAIs) from the G20 member countries.

SAI20 was established by SAI Indonesia in 2022 in response to the **growing recognition of the critical role** that supreme audit institutions play in promoting transparency and accountability and to provide a platform for SAIs to collaborate and share best practices in responding to global issues.

It operates alongside the other G20 Engagement Groups to contribute to global governance discussions.

SAI20 aims to leverage the expertise and insights of its member SAIs to contribute to the global policy dialogue, particularly on issues related to public auditing, financial management, and the role of SAIs in ensuring sustainable development.

SAI20 Principles: Independence, Transparency, Accountability, Collaboration, Continuity and Inclusiveness.

The SAI20 holds annual technical and high-level meetings, where member SAIs discuss progress, share experiences, and agree on recommendations to be sent to the G20 leaders. These meetings serve as a platform for collaboration and knowledge exchange, ensuring that SAIs can effectively contribute to the G20 agenda.

Member, guest, and invited SAIs

Member SAIs



African Union



Argentina



Australia



Brazil



Canada



China



European union



France



Germany



India



Indonesia



Italy



Japan



Mexico



Republic of Korea



Russia



Saudi Arabia



South Africa



Türkiye



United Kingdom



United States
of America

Guest countries of G20

Spain holds a standing invitation to G20 meetings. Additionally, Brazil, as the chair of G20, invited seven other countries to be part of the group’s activities during its mandate. The invitation also included SAI20 and was extended to the SAIs of these countries as a consequence.

Permanent invitation:



Guests in 2024:



Angola



Egypt



Nigeria



Norway



Portugal



Singapore



United Arab Emirates

Invited to SAI20

The country holding the presidency of the SAI20 can invite other Supreme Audit Institutions (SAIs) and international organizations to participate in the group's discussions during its mandate. This includes SAIs from non-member countries of the G20 and other relevant international organizations. They are granted access to listen to discussions and provide interventions during events. Including SAIs from various contexts, including small and medium economies, is important for enriching discussions and crafting comprehensive solutions to global issues.

Brazil has extended invitations to several SAIs and organizations, emphasizing the importance of including diverse perspectives in the SAI20 discussions. The specific invitees reflect Brazil's commitment to fostering a broad and inclusive dialogue.

Invited SAIs in 2024:



Azerbaijan



Ecuador



Guinea-Bissau



Maldives



Morocco



Poland



Portugal



São Tomé and
Príncipe

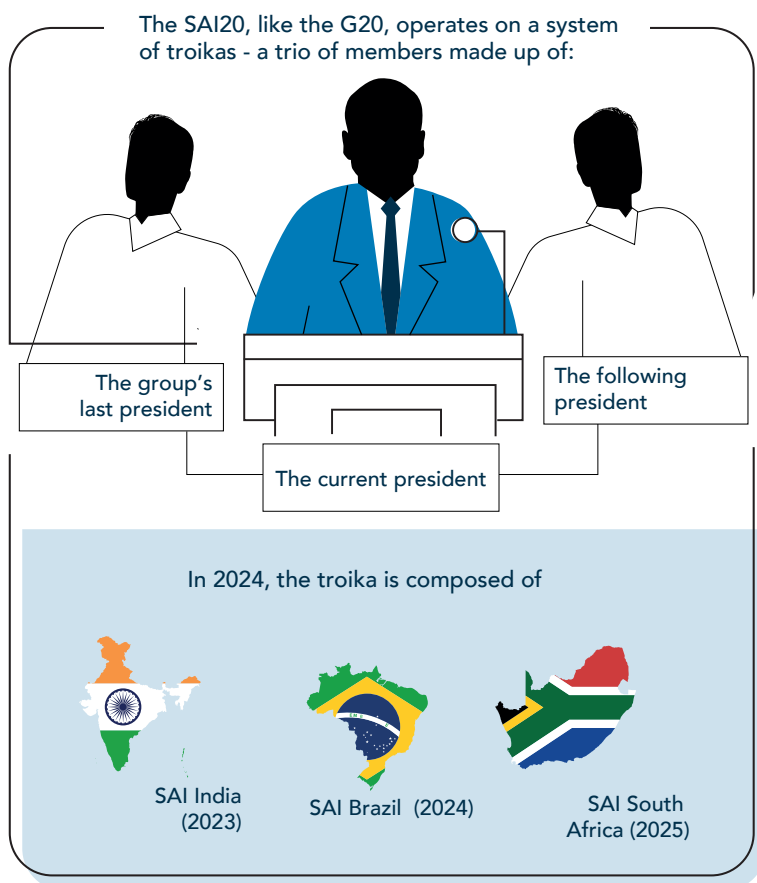


Uganda

Invited organizations in 2024:

- **BNDES** – Brazilian Development Bank
- **Coneval Mexico** – National Council for the **Evaluation of Social Development Policy**
- **E+ Energy Transition Institute**
- **UN ECLAC** – Economic Commission for Latin America and the Caribbean
- **Getulio Vargas Foundation**
- **Gerando Falcões NGO**
- **GFLAC** – Climate Finance Group for Latin America and the Caribbean
- **OPHI** – Oxford Poverty and Human Development Initiative
- **Parliament 20 Engagement Group**
- **UNDP** – United Nations Development Programme
- **WGEA Vice-Chair** – Working Group on Environmental Auditing
- **WGEI Chair** – Working Group on Extractive Industries
- **Women 20 Engagement Group**
- **World Meteorological Organization and São Paulo Research Foundation**

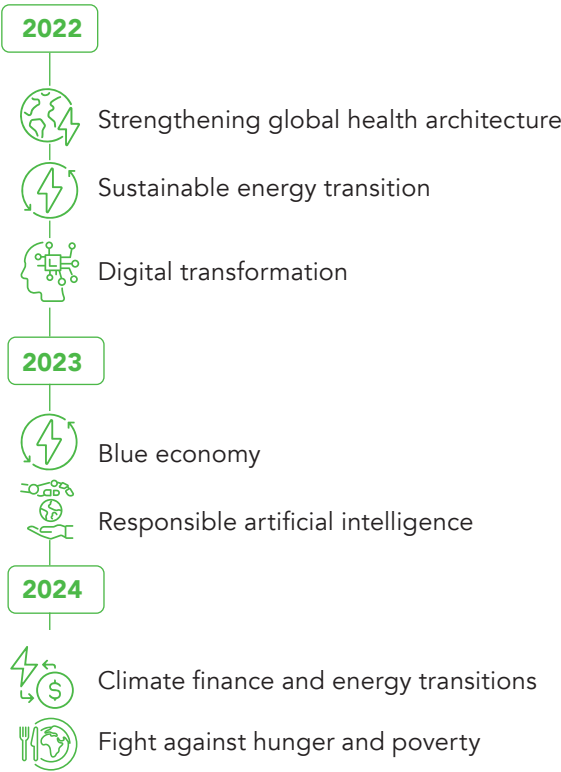
How does the SAI20 work?



The SAI that holds the SAI20 presidency is responsible for coordinating the group's agenda — in permanent contact with the other members to respond to pressing issues on the global agenda. The other members of the troika provide support to the country that holds the presidency to ensure the continuity of policies and agendas.

The presidential term runs from December 1 to November 30 of the following year.

SAI themes 2022 – 2024



Themes | SAI20 2024



1. Climate finance and just energy transitions

- Effective and sustainable climate finance is essential to combat climate change.
- Supreme Audit Institutions (SAIs) play a crucial role in implementing governance mechanisms at both global and national levels.
- Ongoing cooperation initiatives, such as ClimateScanner, cooperative audits on climate change, and energy transitions, can concretely demonstrate their contributions.



2. Fight against hunger and poverty:

- Central to the 2030 Agenda for Sustainable Development.
- United Nations resolutions recognize the fundamental role of independent and capable SAIs in the efficient, effective, transparent, and accountable implementation of the Sustainable Development Goals (SDGs).
- Brazil's experience in income transfer programs serves as a model and offers significant potential for international cooperation, utilizing knowledge and technologies applied by the TCU in public policy analysis and program auditing.

These themes are crucial and align with what the Brazilian government aims to present at the G20 under the theme "Triple Dimension of Sustainability."

A critical criterion in the selection of the themes was the connection with G20 initiatives in Brazil, aligning with the objectives and commitments of the Brazilian government. Thus, the two chosen themes encompass the triple dimension of sustainability (economic, social, and environmental) and are interconnected.



Synergies between the SAI20 themes

The overarching themes from 2022, such as health, sustainable energy, and digital transformation, interconnect with 2024 themes by contributing to broader goals of sustainable development, resilience, and inclusivity.

Themes like the “blue economy” and “responsible AI” from 2023 continue to interconnect with 2024 priorities by providing frameworks for inclusive growth and technological integration in policy implementation.

Aligning the SAI20 themes helps address complex global challenges through multi-faceted and coordinated approaches.

Theme 2024	Related themes	Synergies
Climate finance and energy transitions	<ul style="list-style-type: none"> • Strengthening global health architecture (2022) • Sustainable energy transitions (2022) 	Effective climate finance can support both sustainable energy transitions and enhance global health by contributing to more resilient and sustainable communities
	<ul style="list-style-type: none"> • Digital transformation (2022) • Responsible use of AI (2023) 	Digital technologies can facilitate climate finance by improving transparency, efficiency, and accountability. They enable better monitoring and reporting of climate-related investments and their impacts.
	<ul style="list-style-type: none"> • Blue economy (2023) 	Blue economy initiatives can be supported by climate finance to promote sustainable marine resource management and energy-efficient maritime operations, addressing both environmental and economic goals.
Fight against hunger and poverty	<ul style="list-style-type: none"> • Strengthening global health architecture (2022) 	Improved health systems can reduce poverty by enhancing workforce productivity and reducing healthcare costs for impoverished communities.
	<ul style="list-style-type: none"> • Sustainable energy transition (2022) 	Access to sustainable energy can alleviate poverty by reducing energy costs, improving living standards, and creating economic opportunities.
	<ul style="list-style-type: none"> • Digital transformation (2022) and Responsible artificial intelligence (2023) 	Digital inclusion is essential for ensuring no one is left behind in the fight against poverty. AI can be used to optimize resource distribution and identify areas most in need of intervention, improving the effectiveness of poverty and hunger alleviation programs.
	<ul style="list-style-type: none"> • Blue economy (2023) 	Sustainable blue economy practices can contribute to reducing poverty and hunger in coastal communities by creating jobs, improving livelihoods, and ensuring sustainable food sources from marine environments.



Organization of SAI20 meetings

The organization of SAI20 meetings remains at the discretion of the SAI of the host country.

The Chair of SAI20:

1. Determines the frequency of events, ensuring they are held at least once each year.
2. Fixes the date and place for scheduled events in consultation with SAI20 members.

Events may be held in an in-person, online, or hybrid format.

The SAI20 members may be convened for events as determined by the Chairman of the SAI20, including at least:

- A Technical Meeting.
- A Senior Official Meeting.
- A Summit.

For each event, the host country of SAI20 may arrange side events that include, but are not limited to, seminars, workshops, and symposiums.

Organization of SAI20 meetings in 2024

Launch meeting | Online

Date: December 4, 2023

13 SAIs represented: *Brazil (host), Argentina, Australia, China, Egypt, Germany, India, Indonesia, Japan (observer), Korea, Mexico, Russia, South Africa.*



Agenda: Overview of the importance and challenges of climate finance and of the significance and challenges in poverty alleviation in the SAI20 context.

General conclusions

Overall, the session highlighted the complexities and challenges of climate finance while emphasizing the crucial role of SAIs in this domain. Participants recognized their early stage in climate finance and discussed preparations. Participants recognized the need for coordinated efforts, innovative solutions, and a multidimensional perspective to effectively address the complex issue of poverty.

Online discussion sessions

SAI Brazil organized online discussion sessions in February and March 2024 to prioritize key messages to convey to the G20. A total of 4 sessions were held, 2 for each theme, to cover different time zones and allow more participation. The meeting's group discussions and consensus building activities were facilitated by an external professional, also responsible for the methodology in cooperation with SAI Brazil.

After sharing their perspectives on the discussion, the participants were invited to consolidate sentences that represent the key messages of each group discussion. After sharing these messages, the participants had once again the opportunity to speak and comment about them. To conclude, all participating SAIs were invited to vote on the messages they considered most relevant for the Communiqué.

This method allowed all SAIs participants to have a comprehensive understanding of how countries are addressing, from each SAI's perspective, the Fight Against Hunger and Poverty and Climate finance and Energy Transitions. It also allowed consensus building in a collaborative and transparent way, achieving the goal of identifying and prioritizing key messages on the themes.

Online discussion session: Poverty and Hunger

Date: February 27, 2024

Maximum number of participants (total): 87

18 SAIs represented: *Brazil (host), China, Egypt, France, Germany, India, Indonesia, Japan (observer), Mexico, Morocco, Nigeria, Portugal, Russia, South Africa, Republic of Korea, Spain, Türkiye and United Arab Emirates.*



Collectively crafted key messages

SAI20 recommends that:

- G20 governments create a multidimensional poverty definition and adopt measurable indicators (beyond income) that can be universally used by SAI20 members.
- Governments and SAIs worldwide access the overlaps, fragmentation and duplication of public policies and programs (at national level and across governments levels) to reduce targeting problems and improper payments.

- SAIs combine different audit approaches to provide a broader perspective on the effectiveness and efficiency of public policies.
- SAIs leverage the use of technology and innovative mechanisms in the auditing process of public policies aiming at combatting hunger and poverty.

Online discussion session: Climate finance and Just Energy transitions

Date: March 5, 2024

Maximum number of participants (total): 89

17 SAIs represented: *Brazil (host), China, Egypt, France, Germany, India, Indonesia, Japan (observer), Mexico (observer), Morocco, Portugal, Russia, South Africa, Republic of Korea, Spain, Turkey and United Arab Emirates.*



Collectively crafted key messages

SAI20 recommends that:

- G20 governments consolidate a common taxonomy for climate finance, with clear goals and indicators and clear definition of what kind of investments should be considered as climate finance. Based on a common definition, SAIs should create and adopt a common climate finance audit framework.
- SAIs increase online and in-person training and capacity building programs for auditors on climate finance.
- SAIs increase efforts for collaboration and knowledge sharing among SAIs.
- SAIs apply the ClimateScanner tool in their country.

SAI20 Senior Officials Meeting (SOM)

Date: April 16-17, 2024



SAI20 Senior Officers Meeting (Photo: Samuel Figueira - TCU Oficial)

Maximum number of participants (total): 88

14 SAIs represented: Brazil (host), China, Egypt, Indonesia, Germany, India, United Arab Emirates, Morocco, Portugal, Russia, Saudi Arabia, South Africa, Türkiye, Uganda.



Meeting summary

The opening ceremony included welcoming remarks and an overview of the event’s goals, with a statement from the SAI20 Troika.

A thematic panel discussed sustainable development topics, including energy transitions, climate finance, and combating hunger and poverty, featuring renowned guest speakers. This was followed by an interactive Q&A session.

The technical sessions included group discussions on SAI20 2024 themes and presentations of key points from each group.

The presentation of the first draft communiqué was followed by a detailed discussion on the draft communiqué, focusing on structure, content, and messages, with on-the-spot edits made to ensure it accurately reflected SAI20's message to the G20. The meeting concluded with the drafting group refining the final communiqué, followed by a plenary session for final remarks and planning for the next phase.

Drafting group

SAI Brazil created a voluntary drafting group to collaboratively compose a draft communiqué based on the prioritized messages established during the SAI20 SOM discussions.

The drafting group established a cohesive structure and flow for the communiqué, aligning with the overarching objectives and outcomes of the SAI20 discussions.

It also ensured that the draft communiqué accurately reflected the consensus reached during the SAI20 discussions and effectively communicated key messages to relevant stakeholders.]

SAI20 Summit 2024

Date: June 17-18, 2024



SAI20 Summit in Belém, Brazil. (Photo: Samuel Figueira - TCU Oficial)

Maximum number of participants (total): 134

18 SAIs represented: Brazil (host), Angola, Azerbaijan, China, Ecuador, Egypt, Germany, Guinea-Bissau, India, Indonesia, Maldives, Poland, Portugal, Republic of Korea, São Tomé and Príncipe, Saudi Arabia, South Africa, United Arab Emirates



Meeting summary

Bruno Dantas, President of SAI20, extended a warm welcome to the participants through his opening remarks. The inauguration was further enriched by formal speeches from the Governor of Pará, the Mayor of Belém, and Carlos L. D. Villanova, the G20 Coordinator. Their discussions focused on harmonizing the objectives of SAI20 and G20 to foster global development.

As per the SAI20 rules of procedure, all SAIs had the opportunity to deliver opening statements followed by those from the SAI20 Troika (India and South Africa). These statements unanimously supported SAI Brazil's efforts and the message crafted for the G20.

A panel discussion on climate finance and energy transitions included a keynote address by Dr. Thelma Krug (WMO/Fapesp), who discussed the challenges and perspectives on these topics. A panel of experts, including Hesham Badawy (SAI Egypt), Nasir Sadigov (SAI Azerbaijan), Isma Yatun (SAI Indonesia), and Kamila Camilo (W20), followed with discussions on innovative approaches and SAI experiences. Insights on the outcomes and future paths for climate finance and energy transitions were provided by Philipp D. Hauser (+Energy).

Another panel discussion focused on multidimensional poverty in the context of climate change, with a keynote by Dr. Sabina Alkire (OPHI). Experts Xavier Mancero (UN ECLAC), Nina Rentel (Gerando Falcões), and Tsakani Maluleke (SAI South Africa) shared their knowledge, and Philipp D. Hauser (+Energy) offered additional insights on addressing poverty in this context.

The high point of the meeting was the SAI20 2024 Communiqué session, which featured a forward-looking perspective by Philipp D. Hauser, followed by the presentation and adoption of the communiqué by President Bruno Dantas.

Dr. Hesham Badawy, the upcoming INTOSAI chair, highlighted the collaborative potential and shared objectives between SAI20 and INTOSAI.

The meeting concluded with final statements from the troika, emphasizing collaboration and continuity. Bruno Dantas delivered the closing remarks.

SAI20 Outputs

Every SAI20 Chairmanship is encouraged to produce an output based on decisions made at events.

Outputs may be presented in various forms, including but not limited to, meeting minutes, discussions summaries, reports, memoranda, communiqués, joint statements, and joint declarations.

A communiqué is an official statement or announcement, typically issued after meetings or conferences, outlining decisions, agreements, and the consensus reached by participating members. In the realm of SAI20, a communiqué serves as the formal record of outcomes from meetings, ensuring transparency, accountability, and a clear communication channel among member SAs.

SAI20 - Senior Officers Meeting (Photo: Samuel Figueira - TCU Oficial)



At each SAI20 event, decisions are primarily made through consensus among the participating member SAIs. Consensus ensures that all parties have a say in the decision-making process, fostering a collaborative environment.

If a decision cannot be immediately reached at the end of an event, the event-chair has the authority to conclude it. The responsibility of circulating pending matters then falls to the SAI of the host country. These matters are distributed to all participating delegations via electronic correspondence or any other standard communication method.

Once a consensus is reached, the decisions are formally communicated to all SAI20 member countries. This ensures that all members are informed of the outcomes and can align their actions accordingly.

The Chairman of SAI20 should monitor the implementation of SAI20 outputs and communicate the results of the monitoring to all Heads of SAI20 member countries during the succeeding SAI20 Chairmanship. The succeeding Chairman of SAI20 shall consider the results of the monitoring in producing outputs.



SAI20 2024 outputs





- **December 2023:**
Issue note on Climate Finance and Just and Inclusive Energy Transitions
- **December 2023:**
Issue note on Fight against Hunger and Poverty
- **March 2024:**
SAI20 2024 Online Technical Meetings Report
- **April 2024:**
Replication Guide: Methodology for SAI20 Virtual Technical Meetings (in Portuguese only)
- **April 2024:**
SAI20 SOM Participant Handbook
- **May 2024:**
SAI20 Summit Participant Handbook
- **June 2024:**
SAI20 Communiqué 2024
- **August 2024:**
Global strategy for SAI2024
- **September 2024:**
SAI20 Handbook 2024
- **November 2024:**
SAI20 Initiatives Briefing Document 2024

SAI20 Communication

SAI20 website
www.sai20.org



SAI20 Social media channels:

-  **X:** <https://twitter.com/SAI20org>
-  **Instagram:** <https://www.instagram.com/sai20org>
-  **YouTube:** <https://www.youtube.com/@sai20org>
-  **Facebook:** <https://www.facebook.com/sai20org>

Visual identity SAI20 | G20

Indonesia 2022



India 2023



Brazil 2024





Impact and relevance of SAI20

The SAI20 forum aims at:

- Ensuring SAI Perspective in Global Agendas: Make sure that SAIs have a voice in critical global issues such as climate finance and poverty alleviation, ensuring that their unique insights and oversight capabilities are integrated into policy discussions.
- Influencing Outcomes: The SAI20's efforts extend beyond simply participating in discussions; they actively shape the results of international initiatives. By providing robust and insightful analyses, SAIs ensure that resources are allocated efficiently and that the initiatives achieve their intended impacts.
- Enhancing Public Administration: The platform allows SAIs to share insights and best practices on enhancing transparency, accountability, and efficiency in public administration.

In the short term, the goal is to **ensure that the G20 platform incorporates** the ideas and strategies outlined by the SAI20 into its action plans. This guarantees a contribution from the SAIs towards good governance in combating multidimensional poverty, climate change, and energy transitions.

In the long term, the aim is to reassure that **the work of SAIs is recognized at major discussion tables**, directly influencing international policies. This will ensure that best practices are maintained and improved, promoting transparency, coherence, and efficiency in public policies.

The SAI20 fosters a collaborative environment among its member SAIs, strengthening the group and consolidating its presence within the G20 context. The working model implemented by the TCU during the year 2024 is available as a replicable example for future presidencies, ensuring sustained progress and impact.

The SAI20 Engagement Group has become a cornerstone in integrating the oversight capabilities of SAIs into global governance, ensuring that policies are not only well-crafted but also well-implemented and accountable.



SAI20 and INTOSAI

The International Organization of Supreme Audit Institutions (INTOSAI) General Secretariat is invited to participate as an Observer to the SAI20. This invitation reflects SAI20's commitment to align its activities with the broader goals of INTOSAI and to ensure coherence and synergy between the two bodies.

SAI20 acknowledges the principles of INTOSAI and is not intended to duplicate or replace INTOSAI activities. Instead, SAI20 aims to complement INTOSAI's efforts by focusing on specific themes and priorities relevant to the G20 agenda.

By engaging with the G20, SAI20 can amplify INTOSAI's voice on the global stage, reinforcing the importance of sound governance and robust public financial management. Furthermore, SAI20 can contribute to strategies that ensure funds are directed toward initiatives that have a lasting positive impact on the environment and communities. This advocacy helps to align the goals of the G20 with the high standards of governance championed by INTOSAI, ultimately contributing to more sustainable and equitable economic growth.

Thus, the SAI20 summit is more than a mere gathering of auditors and experts; it is a powerful platform with a twofold impact that resonates globally.



1. Firstly, the SAI20 amplifies the voice of the International Organization of Supreme Audit Institutions (INTOSAI) within the G20 framework, ensuring that the crucial themes of transparency, accountability, and good governance are prominently featured in global economic discussions.
2. Secondly, by engaging specialists and collaborating with various engagement groups, the SAI20 spreads these principles beyond its immediate audience, fostering a culture of integrity and responsible governance across diverse sectors. These stakeholders, inspired by the discussions and insights gained at the SAI20, replicate and adapt these principles within their own contexts. This not only broadens the reach of INTOSAI's message but also enhances its relevance and applicability across different sectors and regions.

Looking ahead: SAI20

Looking ahead, the SAI20 is poised to play an even more critical role in addressing emerging global challenges. Additionally, the SAI20 aims to foster greater collaboration among member SAs to address these global challenges. By sharing knowledge, experiences, and best practices, the SAI20 can enhance the collective impact of all INTOSAI members. This collaborative approach will also involve partnering with other international organizations and stakeholders to leverage expertise and resources.

Through rigorous oversight, collaboration, and the adoption of best practices, the SAI20 will contribute to building a more sustainable, transparent, and resilient world.



The Supreme Audit Institution of South Africa will take over the leadership of SAI20 in 2025. (Photo: Samuel Figueira - TCU Oficial)



Timeline | Internal Organization

2023

February - April:

- Internal Planning: Conducted at the Secretary of International Relations, involving technical study for meeting locations and analysis of previous editions.
- Result: Development of the strategy for SAI20 2024.

April:

- Kick-off with Thematic Team
- Result: Lessons learned, event design (expectations and vision).

May:

- Kick-off Workshops with Thematic and Logistics Teams
- Results: Risk analysis, identification of opportunities, and creation of an initial timeline.

June:

- Logistics Team Meeting
- Result: Preliminary meeting design template.
- Thematic Team Meeting
- Result: Initial selection of the two themes.

July:

- Logistics Team Meeting
- Result: Approval of the meeting design.

August:

- Logistics Team Meeting for Registration and Invitations and Design of the Senior Officials Meeting
- Result: Internal definition of roles and responsibilities, decision to hold the SOM in Brasília.
- Thematic Team Meeting
- Result: In-depth Discussion on the themes.

September:

- Thematic Team Meeting
- Result: Analysis of opportunities and risks of the selected themes.
- Thematic Team Meeting
- Result: Guidelines for issue notes, identification of speakers and specialists, definition of the process for the elaboration of the communiqué.

October:

- Internal Discussions and Elaboration of the Issue Notes.
- Result: Issue notes on the two themes

November:

- Bilateral Meetings with SAI20 Member SAIs
- Presentation of SAI20 at the G20 Presidency

December:

- SAI20 Launch Meeting online

2024

January:

- Preparation and planning activities.
- From January on, weekly meeting with the thematic team

February:

- Launch of SAI20 Questionnaires 2024.
- Online Discussion Session 1.

March:

- Online Discussion Session 2.

April:

- SAI20 Senior Officials Meeting.
- Result: SAI20 Communiqué 2024 – First Draft.
- Daily meeting with the internal communiqué drafting group until the final version was finished

May:

- SAI20 Communiqué 2024 – Second Draft based on the feedback received from the first round of comments.
- Result: Disposition table of all comments received

June:

- SAI20 Summit 2024.
- Result: Adoption of the SAI20 Communiqué 2024.

July:

- G20 Social Meeting with Sherpas – Presentation of the Communiqué.
- G20 Social Meeting with the financial track – Presentation of the Communiqué.

November

- G20 Social three-day meeting in Rio de Janeiro, bringing together all engagement groups, including voices from the favelas, to contribute to a comprehensive and inclusive dialogue on global issues prior to the G20 Leaders' Summit.

Meetings at the Brazilian Foreign Ministry

1. Selection of the SAI20 themes synergies with the SAI20.
2. Logistical plans for the G20 Brazilian Presidency.
3. Specific meeting about hunger and poverty.
4. Specific meeting about energy transitions.
5. Drafting guidelines for the SAI20 Communiqué]

The internal team conventions for the SAI20 organizational kick-off, engaging with a panel of specialists to discuss the strategic roadmap ahead. (Photo: Secom)





SAI20 Recommendations Tracking System

To ensure continuous follow-up on recommendations within the G20 context, the SAI20 presidency should implement a G20 Recommendations Tracking System.

This system will provide a structured approach to access and follow up on recommendations, enhancing transparency and facilitating effective implementation. It will feature a centralized cloud-based database to store all SAI20 recommendations, effectively communicating their status and impact to stakeholders and the public.

