



**STATUTES
OF THE INTERNATIONAL ORGANISATION
OF SUPREME AUDIT INSTITUTIONS WITH
JURISDICTIONAL FUNCTIONS
JURISAI**

Tuesday 25th June 2024
Casablanca - Morocco

Statutes of the International Organization of Supreme Audit Institutions with Jurisdictional Functions (JURISAI)

PREAMBLE

Recalling the collective efforts that led to the adoption of the Paris Declaration and its ratification in 2015 and the establishment of the first structure called Forum of Jurisdictional Supreme Audit Institutions (SAIs) in 2016 and of the first international standards related to jurisdictional functions of Supreme Audit Institutions, INTOSAI P-50;

Whereas it is recognized that jurisdictional control of public finance represents a specific model of public sector auditing in the International Organization of Supreme Audit Institutions (INTOSAI) community, and that SAIs with jurisdictional functions have mandates that go beyond audit activities;

Considering that SAIs operate in very dynamic and fast changing environments and have models shaped by their historical, social, and political contexts, which make them face enormous challenges with regard to the impact and relevance of jurisdictional activities;

Recognizing an increasing need for a collaborative framework of cooperation likely to strengthen an institutionalized exchange of knowledge and practices, the development of assessment and maturity tools, quality assurance, training and continuing education and other capacity building projects related to jurisdictional activities;

Whereas it is noticed a need for the jurisdictional model to be acknowledged on a wider scale;

Considering the initiatives launched to bring together SAIs with jurisdictional functions and improve collaboration between them, namely the establishment of the Forum of SAIs with jurisdictional functions whose members agreed on the need to upgrade its status to an INTOSAI related entity;

While the SAIs with jurisdictional functions fully adhere to the values, principles, and standards of INTOSAI and reiterate their full commitment to maintain cooperation and collaboration in the larger INTOSAI family;

Considering that SAIs with jurisdictional functions operate within different regional organizations and their specific aspirations and challenges and emerging issues can be effectively addressed by the establishment of a cross regional organization;

Now therefore, out of the will of SAIs with jurisdictional functions to strengthen the relations of cooperation, encourage the exchange of views, ideas and experiences, and support all means that contributes to the advancement and progress of the jurisdictional activities of SAIs:

Be it accepted the establishment of an international organization of Supreme Audit Institutions with jurisdictional competencies. A professional, independent, and apolitical organization, created as a permanent association, with legal capacity, operating in accordance with these statutes.

ARTICLE 1. NAME AND PRINCIPLES.

A nonprofit organization named Organization of Supreme Audit Institutions with Jurisdictional Functions - "JURISAI", hereinafter referred to as either "JURISAI" or "the Organization" is established in a permanent manner, as an autonomous, independent, professional, and non-political organization vested with legal capacity.

JURISAI is founded with the aim of being a Related Entity to INTOSAI, as provided in Article 3.3. of INTOSAI Statutes, in alignment with the organizational principles, standards, guidance and practices of INTOSAI, especially the principles set forth in INTOSAI-P - 50 - Principles of jurisdictional activities of Supreme Audit Institutions (SAIs) and in full respect to the different ways that national norms can apply these principles, depending on their national remit, constitutional and legal framework, or the strategy of the SAI.

ARTICLE 2. HEADQUARTERS

The organization's headquarters are based in the headquarter of the member holding the position of General Secretariat.

ARTICLE 3. PURPOSE

1. JURISAI supports its members as a global platform of exchange on the jurisdictional activities related to public finance. Its main objectives are to facilitate cooperation between its members, foster the development of standards and good practices and contribute to capacity building of its members in the specific area of jurisdictional activities.

2. The objectives of JURISAI also include:
 - c. Enable wide exchange of knowledge, experience, and best practices among SAIs with jurisdictional functions;
 - d. Contribute to the development of shared principles, professional standards and guidelines for jurisdictional activities;
 - e. Collectively address common challenges and deal with emerging issues relating to the exercise of the jurisdictional functions;
 - f. Encourage cooperation among SAIs with jurisdictional functions, develop specific consultancy services and peer review for jurisdictional activities;
 - g. Provide adequate representation to the organization and the functions of the Public Prosecutor, as an organ playing an essential role in the jurisdictional system, and foster dialogue and exchange of experiences among the prosecution's offices of the participating SAIs;
 - h. Defend and disseminate the specificities of the jurisdictional model and its benefits for the effectiveness of public administration oversight and extend its influence within INTOSAI.
3. Furthermore, JURISAI may engage in any activity that directly or indirectly contributes to the realization of the above- mentioned disinterested objectives.

ARTICLE 4. MEMBERSHIP

1. Participation in JURISAI as a full member is open to:
 - a. Supreme Audit Institutions which are members of INTOSAI and exercise jurisdictional functions.
 - b. Supreme Audit Institutions of a supranational organization subject to International public law, endowed with a legal status, and an appropriate degree of economic, technical/organizational or financial integration. These Supreme Audit Institutions must exercise jurisdictional functions and be member of INTOSAI.
2. Full members have voting rights, participate in decision-making processes, and are eligible for leadership positions within JURISAI.
3. Participation in JURISAI as associate member is open to:
 - a. Supreme Audit Institutions that are members of the INTOSAI and do not exercise jurisdictional functions.
 - b. Independent National Audit Institutions that exercise jurisdictional functions and which are not members of INTOSAI?.
 - c. Supreme Audit Institutions of a supranational organization subject to international law, endowed with a legal status, and an appropriate degree of economic, technical/organizational, or financial integration that do not exercise jurisdictional functions.
 - d. International organizations or non-political organizations directly involved in ensuring accountability, transparency, and good

governance, and whose representativeness, reputation, and relevance justify their admission.

4. Associate members have participating rights, upon approval of the General Assembly, no voting rights and are not eligible for leadership positions.
5. Observer status can be conferred to institutions wishing to attend the activities of JURISAI or part of them. Observers may have limited participation rights, do not vote nor hold leadership positions.
6. Honorary membership is conferred to individuals who have made significant contributions to JURISAI achievements or to the development of the field of public sector auditing linked to jurisdictional activities. Honorary members are invited to participate in the major events or activities of the Organization.
7. Full membership is granted after completion and submission of an application that will be reviewed by the Governing Board prior to its submission to the Assembly, where it will be voted.
8. Other memberships are granted, after completion and submission of an application, upon a simple majority vote of the General Assembly.

ARTICLE 5. GOVERNANCE STRUCTURE

The organization bodies include a General Assembly (GA), a Chairmanship, a Governing Board (GB) and a General Secretariat (GS).

ARTICLE 6. GENERAL ASSEMBLY

1. The General Assembly (GA) is the highest decision-making body of JURISAI. The GA shall consist of Heads of the JURISAI full members or their duly authorized representatives.
2. The GA is a key forum for promoting collaboration and cooperation among JURISAI members and strengthening their role and values within the international community of SAIs. It is entrusted with the following duties:
 - a. Discuss and recommend subjects of common professional and technical interest, with a view to promoting the exchange of ideas and experiences.
 - b. Approve JURISAI's strategic plan for a three years period.
 - c. Endorse and amend the JURISAI Statutes.
 - d. Establish Thematic Committees, according to these statutes, and appoint the respective chairs.
 - e. Ensure that the organs comply with the due process for INTOSAI Framework of Professional Pronouncements - procedures for

developing, revising, and withdrawing the international standards of supreme audit institutions (ISSAIs) and other pronouncements on www.issai.org.

- f. Deal with all matters brought before it by the Governing Board or the General Secretariat.
 - g. Endorse the JURISAI triennial budget and other financial matters in compliance with article 11 of the present Statutes.
 - h. Endorse the reports and the audited financial statements of JURISAI.
 - i. Determine, upon a proposal from the Governing Board, the SAI that will host the next general assembly.
 - j. Designate, upon a proposal from the Governing Board, the auditors of the organization.
 - k. Elect the three members of the Governing Board.
 - l. Elect the Secretary General.
 - m. Decide on any matters not covered by or specified in the Statutes.
3. The General Assembly convenes its ordinary meeting every three years.

ARTICLE 7. CHAIRMANSHIP

1. The President of the SAI hosting the General Assembly is its president and is the Chair of the Governing Board until the next regular session of the General Assembly.
2. JURISAI Chairmanship will provide leadership and guidance to help achieve the Organization's goals and objectives. Its main responsibilities will include:
 - a. chairing meetings, including those of the Governing Board and the General Assembly.
 - b. representing the Organization in external meetings, namely with other international organizations and stakeholders.
 - c. promoting best practices related to the core missions of the Organization and encouraging their adoption by SAIs members.

ARTICLE 8. GOVERNING BOARD

1. The Governing Board (GB) meets annually to provide strategic leadership, stewardship, and to ensure the continuity between General Assemblies. It is entrusted with carrying out the following tasks:
 - a. Take all measures set forth in the resolutions of the General Assemblies to attain JURISAI's aims.
 - b. Revise and approve JURISAI Strategic Plan prior to its endorsement by the General Assembly and monitor its implementation;
 - c. Ensure that the Organization's activities are aligned with and support the needs and priorities of member SAIs.
 - d. Approve the Terms of Reference of JURISAI' committees and other structures.
 - e. Adopt other regulations related to the development of its tasks or

- delegated by the General Assembly.
- f. Ensure that the Organization operates effectively and efficiently, with appropriate systems of governance, accountability, and financial management.
2. The Governing Board is composed of the following members:
 - a. the President, as defined in article 7 (1);
 - b. the First Vice-Chair, being the head of the SAI designated to host the next General Assembly;
 - c. the Chair of the Finance, Administration and Communication Committee, being the second Vice-Chair, as stated in article 10 (3)
 - d. the head of the SAI which hosted the last General Assembly;
 - e. the Secretary General, as defined in article 9 (2);
 - f. the chairs of the other permanent committees, as stated in article 10;
 - g. three members elected by the General Assembly.
 3. The chairs of Thematic Committees participate in the Governing Board meetings as observers.

ARTICLE 9. GENERAL SECRETARIAT

1. The General Secretariat (GS) is responsible for providing support to JURISAI bodies for the execution of their activities.
2. The General Secretariat will be led by a Full Member elected by the General Assembly for a six-year term renewable mandate.
3. The tasks of the General Secretariat are as follows:
 - a. providing organizational support to the Organization's leadership and members;
 - b. managing day-to-day operations;
 - c. developing and implementing policies and procedures;
 - d. coordinating and organizing meetings, conferences, and other events;
 - e. preparing the organization's annual report;
 - f. preparing and submitting the draft triennial budget to the Governing Board in consultation with the Finance, Administration and Communication Committee, and annually to submit to the Governing Board an updated budget plan for the current and next calendar year in consultation with the Finance, Administration and Communication Committee;
 - g. submitting the financial statements to the Governing Board.
 - h. developing and maintaining relationships with external stakeholders, including other INTOSAI organizations, government agencies and donors.

ARTICLE 10. OPERATIONAL STRUCTURE

1. For the proper achievement of its objectives, Permanent and Thematic Committees and other working bodies may be established.
2. A Finance, Administration and Communication Committee, a Capacity-Building Committee and a Public Prosecutor Offices Committee are hereby established as Permanent Committees whose respective chairs are elected by the GA for a three-year renewable mandate.
3. The Chair of the Finance, Administration, and Communication Committee will act as the second Vice-Chair of the Governing Board.
4. The Finance, Administration, and Communication Committee is responsible for developing and presenting Strategic Plans to the General Assembly, providing feedback on the draft triennial budget and the annual updated budget plan for the current and following calendar year to be presented to the Governing Board as well as for managing the Organization's communication strategy.
5. The Capacity Building Committee promotes and facilitates initiatives to support SAI's capacity development needs. It also shares insights and practices while facilitating dialogue on development challenges and opportunities.
6. In accordance with the Strategic Plan, the General Assembly, under proposal of the Governing Board may establish Thematic Committees for each three-year period. Unless explicitly stated otherwise, the term committee may include sub-committees, working groups, task forces, project groups, and study groups.
7. The corporate staff is provided by the SAI holding the General Secretariat that will provide the premises for the functioning of the General Secretariat and bear the expenditure incurred.

ARTICLE 11. FINANCIAL MATTERS

1. JURISAI's expenses will be funded through membership fees, grants, donations, and any other income approved by the Governing Board, including possible income from JURISAI activities. The Supreme Audit Institution that is the seat of the General Secretariat will provide and pay for the necessary staff and premises for the functioning of the Secretariat, as stated in article 10.
2. Any decision to create, adjust or terminate membership fees, as well as any decision regarding any classification system for the membership fees, must be approved by a two-thirds (2/3) majority vote of the Full Members during the General Assembly.

3. Further details on budgeting, accounting, financial reporting, and auditing will be provided in the JURISAI Financial Regulations and Rules adopted by the General Assembly.

ARTICLE 12. AUDITING

1. The financial statements shall be prepared in accordance with an acceptable financial reporting framework (namely IPSAS). The audit of the financial statements shall be in compliance with International Standards of Supreme Audit Institutions (ISSAIs).
2. Upon proposal of the Governing Board, the General Assembly shall elect two auditors for a three year term; the re-election of the auditors shall be permitted. The auditors shall be selected from Supreme Audit Institutions which are not members of the Governing Board or leading the Capability Building Committee or other Thematic Committees.
3. The auditors shall neither receive any fees nor refund of travel costs for their audit activities. The expenses for per diems and travel will be the responsibility of the SAI to which the auditors are affiliated. These expenses will be incurred as necessary and in accordance with the audit schedule.
4. The General Secretariat shall provide the auditors with any information required for the performance of their duties and shall assist them in their tasks.
5. The auditors shall submit their audit report to the General Secretariat for inclusion in the organization's annual financial report.

ARTICLE 13. MEETINGS AND VOTING RULES

1. The resolutions of the General Assembly are adopted by a simple majority of votes of participating Full Members, except for resolutions on amendments to the Statutes, the endorsement of the Strategic Plan, and grant of Honorary Membership and their approval of membership fees, which require a two-thirds (2/3) majority of votes. Each General Assembly shall approve its rules of procedure.
2. There shall be at least one Governing Board meeting held yearly on days decided upon by the majority vote of the Governing Board. Notification for all meetings shall require a thirty-day written notice to all members.
3. Extraordinary Meetings of the General Assembly, the Governing Board, or both, expressly may be called by the chair or by a majority of the Governing Board as deemed necessary. Notification and purpose of the special meeting shall require a thirty-day written notice to all members.

4. All JURISAI meetings can be conducted in a remote or a hybrid mode with the use of video- or teleconference tools. During the meetings conducted in remote/hybrid mode the corresponding body will be able to take decisions on all matters within its competence. The communication platform and the voting procedure options for meetings in remote/hybrid mode will be preliminarily agreed upon at the working level case per case with consideration of the technical capacities of the JURISAI members.
5. Agenda for ordinary and/or triennial and extraordinary meetings are prepared by the Chair. Any member may suggest an item, general or special agendas to be added to the agenda, by submitting them in writing to the GB at least seven days prior to the meeting. The adoption of the suggestion requires prior approval by a simple majority vote of the GB. Any member of the Organization may make a motion to add an item to the board, general or special agendas at those respective meetings. Adoption of that motion requires a second and majority vote.
6. The quorum for any general or special meetings of the Organization's GA shall be half of full members.
7. Decisions of the Organization shall be made by a simple majority vote of those members present at any meeting, except for the cases indicated in "1".

ARTICLE 14. LANGUAGES OF JURISAI

1. The official working languages are English and French.
2. Working documents can be translated into other languages (Arabic, Spanish and Portuguese), on a courtesy basis upon need.

ARTICLE 15. DISPUTE RESOLUTION

Disputes arising out and from or relating to these Statutes, that the parties were unable to resolve through amicable mediation, will be decided on by the Governing Board.

ARTICLE 16. AMENDMENTS

1. Amendments to these Statutes can be made by the GA, as provided for in article 6, 2, (c). after the members have been notified of all proposed amendments by a seven-day written notice.
2. The amendment of the Statutes shall be presented to the GB either initially by the Board itself or upon a suggestion of the GS, the GA or a request from at least a quarter of the members of the Organization. The GB studies the proposed amendment and if approved, it will include it in the draft agenda of the GA at its next meeting.

3. Adoption of amendments shall take place at GA and requires a two-thirds (2/3) vote of the members present at the meeting.
4. Any amendments to the JURISAI Statute shall come into effect immediately after their endorsement, unless otherwise specified by the General Assembly.

ARTICLE 17. WITHDRAWAL FROM JURISAI

1. Every member has the right to withdraw from JURISAI provided upon written notification of withdrawal is addressed by the withdrawing member to the General Secretariat.
2. The General Secretariat shall inform the Governing Board and the General Assembly of the names of members withdrawing from JURISAI.
3. If a member who has requested its withdrawal has outstanding debts for membership fees, these must be registered by the General Secretariat. Then, if that former member requests membership again to JURISAI, it must pay the entire outstanding debt.

ARTICLE 18. DISSOLUTION

JURISAI shall be dissolved upon approval of two-thirds (2/3) of its members. If a decision is taken to dissolve JURISAI, the relevant procedures stipulated in the laws of the country hosting the headquarters of the General Secretariat shall apply.

