

**Paris Declaration of SAIs with jurisdictional functions
of
Forum of SAIs with jurisdictional functions**

As the part of the working group “Value and benefits of the Supreme Audit Institutions” of the International Organization of Supreme Audit Institutions (INTOSAI), the Supreme Audit Institutions (SAIs) with jurisdictional functions¹ met in Paris on November 13, 2015. Based on previous work, they highlighted the main values and characteristics of SAIs with jurisdictional functions and agreed on the Forum’s future.

With the view to fostering their common values and willing to launch a common action program within the Forum, they adopted the following statement:

1. A SAI has jurisdictional competences when, under the laws of the State
 - It is, in whole or through one of its components, a recognized jurisdiction;
 - It is vested with powers allowing it to take decisions. These decisions are established after an independent and contradictory procedure, which tends to recognize or to make recognized a right or an obligation.

According to their respective domestic law, the prosecutor of the SAI (or SAIs officers assigned to this function) shall ensure the proper application of the law, start legal proceedings of cases subject to the jurisdiction of the SAI. When it is provided, the prosecution of SAI supervises or is involved in the execution of the related SAI’s work to which it belongs to.

2. Commons values of SAIs with jurisdictional functions

2.1 Independence

SAIs with jurisdictional functions exercise their duties independently of the executive and legislative branches. The President, members ensuring jurisdictional functions and the prosecutor of the SAI (when provided by law) enjoy a status guaranteeing their security of tenure. The SAIs independence is also linked to the management of their resources, the setting of their work program, the conducting of audits and in their follow-up.

¹ Brazil, Chile, Spain, France, Italy, Peru, Portugal, Morocco, Tunisia, Turkey

The jurisdictional status reinforces the independence of SAIs for all of their activities. The presence of a prosecutor of the SAI, in accordance with domestic law, is, from this point of view, an additional guarantee.

2.2 Legality and objectivity

The audit procedures of SAIs with jurisdictional functions are based on legislation. These procedures effectively contribute to ascertaining the facts and to researching objective evidences. When it is provided by law, collegiality contributes to the objectivity of the decision.

The SAI with jurisdictional functions must follow strong professional standards which are enforceable against them.

2.3 Respect for people's rights

The SAIs with jurisdictional functions pay particular attention to respect the institutions and individuals concerned by their audits, granting them rights equivalent to those of a court grants its litigants. Thus, a contradictory phase is guaranteed both in the audits and in the judgments proceedings.

2.4 Impartiality and transparency

While performing its duties, the SAIs with jurisdictional functions give to citizens and their representatives guarantees of impartiality, transparency and defence of the general interest.

These guarantees, inherent in their jurisdictional status, contribute to the full information of the citizens and their representatives, to the confidence of society in institutions and to the good governance of states.

2.5 Accountability

Jurisdictional powers of the SAIs are a strong basis for a more effective and direct accountability of those who manage public funds.

These powers strengthen the audit missions in order to ensure the proper use of public funds, to prevent misconduct or mismanagement and to, if provided for, recover public money.

These powers and its effective exercise are actively contributing to the fight against fraud and corruption.

3. The Forum's action programme

Based on these common values and willing to contribute to the modernization of public administrations, the signatories SAIs with jurisdictional functions:

3.1. Commit to continue and deepen their joint work within the Forum to identify and disseminate best practices;

3.2. Invite other SAIs with jurisdictional functions, member of INTOSAI, which share these values to join the Forum as soon as possible in order to strengthen the cooperation and promote their best practices;

3.3. Wish to consolidate the presence of SAIs with jurisdictional functions within INTOSAI:

- By ensuring that their SAI's features are included in the professional standards of INTOSAI
- By supporting a review of the criteria concerning jurisdictional activities of the Performance Measurement Framework developed by the secretariat of the INTOSAI Development Initiative (IDI).
- By promoting a sound analysis on the prosecutor of the SAI functions (or SAIs officers assigned to this function).

3.4. Wish to highlight their assets with international donors: Through participation, when appropriated, in projects funded by multilateral and bilateral development institutions including in the cooperation INTOSAI-Donors to strengthen capacity of the SAIs with jurisdictional functions.

3.5. Organize themselves to better fight against fraud, corruption and inefficiency, considering the other initiatives, including those undertaken by INTOSAI and its Regional Groups

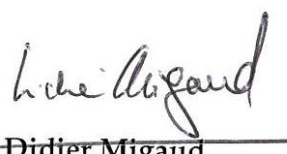
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The next Forum meeting will be held in November 2018 at Ankara (Turkey) on the theme of the tools they use to fight against fraud and corruption.

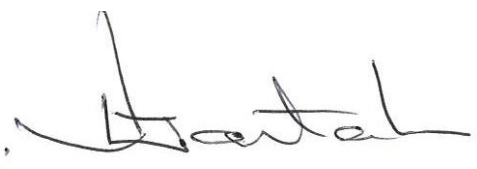
Abu Dhabi, 9th December, 2016



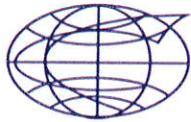
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