

The Abu Dhabi Declaration

The delegates of the 3rd EUROSAI/ARABOSAI Conference in Abu Dhabi met to discuss the transparency and accountability of SAIs and the fight against corruption. They:

Acknowledge INTOSAI's activities, which have developed and subsequently endorsed the *International Standards of Supreme Audit Institutions* (ISSAI) framework at the XX INCOSAI, which lay down the founding principles and prerequisites for the functioning of SAIs including fundamental auditing principles and auditing guidelines;

Unanimously appreciate that the South Africa Declaration calls upon INTOSAI members to:

- use the ISSAI framework as a common framework of reference for public sector auditing; and
- measure their own performance and implement ISSAIs and INTOSAI GOVs in accordance with their mandate, national legislation and regulations.

Acknowledge that the *Lima Declaration and the Mexico Declaration*, which outlines the fundamental elements of governmental auditing and the concept of SAI independence and so gives SAIs legitimacy to strive for operational and financial independence in accordance with their mandate and national legislation;

Acknowledge that the endorsement of *ISSAI 20 – Principles of SAI Transparency and Accountability* is fundamental to the recognition of SAIs as effective independent institutions striving to provide values and benefits to their citizens;

Recognize that XX INCOSAI welcomed the *Framework for Communicating and Promoting the Value and Benefits of Supreme Audit Institutions* and supported its consideration as part of the ISSAI framework at level 1;

Highly appreciate the initiatives and activities which INTOSAI has set out through its Committees, Working Groups, Task Forces and Project Groups as well as *the INTOSAI Development Initiative (IDI)* in the past to support regional and national efforts to provide practical guidelines.

The EUROSAI/ARABOSAI community considers to be of interest to work further:

- To promote a better knowledge of the documentation relating to SAI development¹. This includes INTOSAI guidance as well as various regional and SAI documents²;
- To consider, as Regional Working groups of INTOSAI, how best to:
 - implement and use the ISSAIs on transparency and accountability, and
 - contribute to intensifying the fight against corruption and promoting integrity, acknowledging the valuable contribution in this context of the INTOSAI Working Group on the Fight Against Corruption and Money Laundering; and
- To consider practical opportunities for mutual support between our Regions in promoting the principles of this declaration.

¹ This documentation can consider a SAI architecture. ISO/IEC 42010:2007 defines "architecture" as: "The fundamental organization of a system, embodied in its components, their relationships to each other and the environment, and the principles governing its design and evolution."

² The list of documents was prepared by the State Audit Institution of the United Arab Emirates and is provided in Appendix 1. The selection of the documents on this list has been made considering their specific connection to the Theme discussed at the III EUROSAI/ ARABOSAI Conference.

Appendix 1 to the Abu Dhabi Declaration

List of Documents referred to in the preparation of the Abu Dhabi Declaration		
ISSAI 1 - The Lima Declaration	INTOSAI	1977
ISSAI 10 - Mexico Declaration on SAI Independence	INTOSAI	2007
ISSAI 11 - INTOSAI Guidelines and Good Practices related to SAI Independence	INTOSAI	2007
Project on Transparency and Accountability		
ISSAI 20 - Principles of Transparency and Accountability	INTOSAI	2010
ISSAI 21 - Principles of Transparency and Accountability- Principles and Good Practices	INTOSAI	2010
Quality Control for SAIs		
ISSAI 40 - Quality Control for SAIs	INTOSAI	2010
Capacity Building Committee		
ISSAI 5600 - Peer Review Guideline	INTOSAI	2010
Appendix to ISSAI 5600-Peer Review Checklist	INTOSAI	2010
Building Capacities in SAIs	INTOSAI Capacity Building Committee	2007
Other Documents		
References at INTOSAI Web Page: www.intosai.org	INTOSAI	
References at ISSAI Web Page: www.issai.org	ISSAI	
References at WGFACML Web Page: www.wgfacml.cao.gov.eg	INTOSAI WG on the Fight Against Corruption and Money	

List of Documents referred to in the preparation of the Abu Dhabi Declaration		
	Laundering	
International Journal of Government Auditing – Special XX INCOSAI Issue	INTOSAI	2011
Capacity Development of SAIs- Status, Needs and Good Practices	IDI INTOSAI Donor Cooperation	2010
UN / INTOSAI Symposium on the Value and benefits of Governmental Audit in a Global Environment	INTOSAI Vienna	2007
Quality Assurance Handbook	IDI/AFROSAI-E	2004
Guidelines on Audit Quality - Revised version	Contact Committee of the Heads of the SAIs of the European Union	2004
Achieving Audit Quality: Good Practices in Managing Quality within SAIs	EUROSAI Working Group – VII EUROSAI	2008
Audit Quality Management Guidelines	ASOSAI	2006
Conference on Strengthening External Public Auditing in INTOSAI Regions	INTOSAI	2010
Quality Assurance in Financial Auditing	ASOSAI, SAI Canada, IDI and SAI South Africa	2009
Capacity Development of Supreme Audit Institutions - Status, Needs and Good Practices - INTOSAI-Donor Cooperation - Stocktaking Report	INTOSAI	2010
Organizational Transformation - A Framework for Assessing and Improving Enterprise Architecture Management (Version 2.0)	Government Accounting Office, USA	2010
Information Technology A Framework for Assessing and Improving Enterprise Architecture Management (Version 1.1)	Government Accounting Office, USA	2003
Information Technology Enterprise Architecture Use across the Federal Government Can Be Improved	Government Accounting Office, USA	2002
A Practical Guide to Federal Enterprise Architecture – Version 1.0	Chief Information Officer Council, USA	2001
<i>“Value to the Mission”</i> - FEA Practice Guidance Federal Enterprise Architecture Program Management Office	Office of Management and Budget, USA	2007

List of Documents referred to in the preparation of the Abu Dhabi Declaration		
Improving Agency Performance Using Information and Information Technology (Enterprise Architecture Assessment Framework v3.1)	Office of Management and Budget, USA	2009
Working with Supreme Audit Institutions	Department for International Development	2005
Enterprise Architecture: Common Requirements Vision STAR Project (Strategy, Transformation and Architecture)	British Council	2007