



UN General Assembly adopted Resolution A/66/209 on SAI independence

On 22 December 2011 the 66th United Nations General Assembly adopted the **Resolution** “Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions”.

The UN General Assembly Resolution is the crowning conclusion of the common efforts of all SAIs to strengthen their independence and for recognition of the Lima and Mexico Declarations. This success was only possible, because all members of the INTOSAI community established the necessary conditions in their fields of competence and have thereby given content and credibility to the INTOSAI motto *experientia mutua omnibus prodest*.

The UN General Assembly Resolution represents a milestone in the nearly 60-year history of INTOSAI. Therein, the General Assembly for the first time expressly recognizes that

- SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence; and also recognizes the
- Important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals, including the Millennium Development Goals.

The UN Member States also take note with appreciation of the

- Work of INTOSAI in promoting greater efficiency, accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens; and of the
- Mexico and Lima Declarations.

The UN General Assembly encourages Member States to

- Apply, consistent with their national institutional structures, the principles set out in those Declarations,

and also encourages the

- Member States and relevant United Nations institutions to continue and to intensify their cooperation with INTOSAI, including in capacity-building, in order to promote good governance by ensuring efficiency, accountability, effectiveness and transparency through strengthened supreme audit institutions.

All SAIs now have at their disposal a resolution of the United Nations, which allows them to require more insistently the application of the basic principles of independence. This is particularly important in the field of capacity building by SAIs since their institutional independence in particular from the audited agencies has for the first time been recognized by all UN Member States.

The encouragement by the General Assembly to all UN Member States to apply the principles set out in the Declarations of Lima and Mexico will increase the determination of all SAIs and particularly those that are still struggling to achieve the basic elements of their independence.