

MOSCOW STATEMENT

The delegates of the II ASOSAI-EUROSAI Joint Conference in Moscow (Russian Federation) met to discuss the “*Lessons learnt from the past experiences of adopting the ISSAIs and their future implications*” on the 25th-26th of September, 2014. After the presentations, meetings, and discussions, they:

Acknowledge that:

- In accordance with the UN Resolution A/66/209 of 22 December 2011, it is essential to ensure a high quality of audit work conducted by the SAIs. The existence of a complete set of methodological guidelines for SAIs is a key element in the accomplishment of this task. Under these circumstances, the ISSAIs are an important instrument for the development and improvement of the effectiveness of national systems of standards;
- The ISSAIs encourage the enhancement of professional capacity of auditors from SAIs around the world and enable them to utilize others’ relevant experiences in case where an appropriate national standard is absent;
- The implementation of the ISSAIs for the purpose of improving methodological systems of SAIs can attain its intended objective only when the distinctive institutional, environmental and historical frameworks are properly taken into account;

- The activities of SAIs must be geared towards improving the effectiveness of the public administration; in particular, this must be accomplished via mechanisms which ensure the continuous progress of government auditing. The effectiveness of these mechanisms is directly dependent on the system of methodological guidelines of the SAIs for which ISSAIs are the solid basis;
- The development and implementation of ISSAIs must be continued. Any obstacle therein, such as the format of its linguistic presentation, must be dealt with promptly;
- At present, due to the active and productive efforts of the entire audit community, the INTOSAI standards are being developed further; and
- Cooperation among SAIs on issues of sharing experiences and knowledge in ISSAIs implementation should receive additional impetus and focus on finding mechanisms for further improving the effectiveness of daily SAI operations.

Encourage ASOSAI and EUROSAI members:

- To raise their awareness of and participation to achieve the INTOSAI's latest initiative to incorporate independence and capacity-building of SAIs as well as the improvement of public accounting systems into the *Post-2015 Development Agenda*;
- To support the endeavor to achieve another UN General Assembly Resolution, which will be based on Res. A/66/209, and call upon UN

member states to give due consideration to include the above-mentioned three elements in the *Post-2015 Development Agenda*;

- To persevere in enhancing their institutional and professional staff capacity for implementing the ISSAIs;
- To support the strategic objective of INTOSAI to improve the standard setting process for public sector auditing; and
- To take up the translation of ISSAIs into their national languages, when necessary for their wider implementation.

Request:

- The Chairs and Secretaries-General of ASOSAI and EUROSAI to forward this Statement to their respective members as well as to the Chair and Secretary-General of INTOSAI, Chairs and Secretaries-General of other INTOSAI Regional Working Groups.