



**XL EUROSAI GOVERNING BOARD MEETING
Brussels (Belgium), 30 May 2013**

DRAFT RESOLUTION on the CLASSIFICATION OF ISSAI X

Being aware that INTOSAI has in recent years increased its reputation as professional organisation (e.g. via the UN General Assembly Resolution A/66/209 on “Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions”);

Considering the International Standards of Supreme Audit Institutions (ISSAI) as an integral part of the relevance of INTOSAI;

Recalling the significance of the Lima Declaration as the founding principle of INTOSAI;

Acknowledging the importance of the professional rigour of INTOSAI’s Due Process, its Classification Principles, and the consistency of its application by INTOSAI members;

Taking into account that the coherence of the ISSAI framework is exclusively guided by substance without implying a competition of standards;

The EUROSAI Governing Board:

- **Acknowledges** the considerable activity of the INTOSAI Working Group on the Value and Benefits of SAIs (WGVBS) in elaborating ISSAI X “The value and benefits of Supreme Audit Institutions - making a difference to the lives of citizens”;
- **Takes note** of the recommendation of the Professional Standards Committee (PSC) to classify ISSAI X on level 1 of the ISSAI framework (“Founding principles”);
- **Takes into account** the oversight function of the INTOSAI Governing Board and its right of decision-making concerning all matters of principle in relation to the application of the INTOSAI Due Process; and,
- **Decides:**
 - To ask the INTOSAI Governing Board to include the classification of ISSAI X in the agenda of its 64th meeting.
 - To ask the INTOSAI Governing Board to reconsider the PSC decision to classify ISSAI X on the level 1 of the ISSAI framework.
 - To ask the INTOSAI Governing Board to decide on the appropriate classification of ISSAI X.