

## **Rio Declaration**

Supreme Audit Institutions (SAIs) work in the public interest.

In coming together at the XXIV International Congress of Supreme Audit Institutions (INCOSAI) in Rio de Janeiro, Brazil, the INTOSAI community:

- deliberated on the responsiveness of SAIs to emergencies and changing environment and emerging risks;
- recognised the potential to further foster and strengthen INTOSAI's global voice;
- emphasised the importance of the principles and auditing standards that guide how SAIs are positioned in their accountability ecosystem to deliver quality work that adds value;
- affirmed the benefits of further collaboration between SAIs with INTOSAI bodies and external stakeholders; and
- approved the INTOSAI Strategic Plan 2023–2028.

### **Responsiveness of SAIs**

INTOSAI recognises that the effects of climate change and other emergency situations, such as natural and manmade disasters, financial crises and pandemics, challenge SAIs to provide oversight to help their governments and citizens with emergency preparedness and response.

Emergency situations also can affect the ability of SAIs to conduct their work. In recent times, emergencies, as well as the increased complexity of the subjects being audited, have prompted SAIs to quickly adapt their operations. By identifying lessons learned, implementing best practices, and engaging with INTOSAI and external partners, SAIs can improve their responsiveness.

Working together in INTOSAI can help SAIs meet these challenges and thereby build public trust through tools, support and advice. INTOSAI's global voice can help SAIs work more collaboratively to ensure that important messages are heard beyond the auditing community and can influence decision makers.

The position that SAIs occupy within the institutional and legal space of each country makes them uniquely placed to create and maintain effective cycles of learning and institutional development in the public sector.

The world is changing quickly due to many factors including the impact of digitalisation and the second information revolution. SAIs need to be agile in responding to these challenges in order to remain relevant.

### **Strengthening INTOSAI's global voice**

INTOSAI's global voice is a strategy to communicate our values, results and impacts. To expand this voice, this strategy aims at strengthening institutional relationships and increasing the effectiveness of communication between INTOSAI and SAIs, as well as with international organisations and society. One objective is to communicate results of work carried out by SAIs on high-relevance themes. Thus, INTOSAI promotes increased international awareness of the added-value of SAIs' work. By doing so, it helps reinforce SAI legitimacy within each country, and contribute to an effective empowerment cycle toward increased accountability and good governance.

INTOSAI's global voice is about harnessing the collective chorus of voices rooted in SAIs' work carried out in their countries, with a focus on the important role that SAIs have in addressing national, regional and global challenges.

SAIs operate in a dynamically evolving space and have increasingly strong and relevant messages to share. INTOSAI's bodies and the regional organisations can amplify these voices in support of greater accountability, transparency and good governance, while enhancing partnerships for the improvement of public management.

INTOSAI recognises that it is time to further build on its outward-looking potential. This becomes possible both because of the relevant work SAIs are doing, and the reliability of that work, through their use of common standards to underpin the quality and comparability of that work.

### **The importance of core principles**

Key to maximising the potential of INTOSAI's global voice and SAIs' responsiveness, is for them to function effectively. The principles established in successive INCOSAI Declarations and other key INTOSAI

documents provide the foundation to facilitate the evolution of INTOSAI and SAIs.

In particular, INCOSAI emphasises the importance of independence, transparency and professional output.

### *Independence*

The independence of SAIs is fundamental to producing objective, and therefore credible, audits and other professional output, to create the necessary impact.

SAIs benefit from independence grounded in, and guaranteed by, a constitution or other legal instrument. SAIs also benefit from having a suitably broad mandate in terms of the extent of their audit coverage and the type of work they can perform. An adequate mandate is particularly important to SAIs working in complex and challenging situations.

### *Transparency*

Clear and timely communication with stakeholders on their role, mandate and the results of their work can help SAIs be effective. Collectively this can be enhanced through INTOSAI's global voice.

SAIs build credibility and confidence in their output by being transparent and accountable in their activities.

### *Professional output*

SAIs' independent audits of government operations contribute significantly to holding the public sector to account for its stewardship and use of public resources.

A SAI maintains its professional excellence through a strategic approach to auditor competence based on extensive learning and knowledge sharing.

The quality of this work should be underpinned by applying clear, relevant and robust professional standards, such as INTOSAI's Framework of Professional Pronouncements.

By reporting on their audit findings, and making practical recommendations for improvement, SAI outputs provide a basis for those charged with public sector governance to take corrective action and thereby improve governance and management.

## **How SAIs can improve their collaboration with stakeholders**

Fostering a more effective global voice and responsiveness to changing environments and emerging risks requires SAIs to enhance how they work together and engage with stakeholders.

SAIs collaborate through INTOSAI's bodies and regional organisations, which provide the means to interact, exchange ideas and share knowledge.

In particular, INTOSAI:

- works collectively by harnessing the skills, knowledge and expertise across the community;
- provides SAIs with a global voice to raise awareness of risks, challenges and achievements;
- combines knowledge and experience to have an impact through its global voice;
- supports its member SAIs through standards, capacity development and knowledge sharing;
- ensures it is relevant by responding to a changing world and the needs of its members;
- uses technology effectively to engage, interact and communicate;
- remains mindful of its environmental impact; and
- affirms its commitment to the Sustainable Development Goals.

In working together within the INTOSAI community, SAIs cooperate with integrity, inclusivity and with the intention of leaving no one behind. INTOSAI's success depends on the dedication and commitment of its members.

## **Conclusion**

The INTOSAI community gathered in Rio de Janeiro, Brazil, in November 2022 at the XXIV INCOSAI and called for INTOSAI to continue its work by:

- being responsive to changing environments, emerging risks and global challenges, and by performing corresponding relevant work;
- recognising the positive potential of INTOSAI fulfilling its global voice leveraged from the results of its work;

- reaffirming the importance of the principles that guide how SAIs are organised within their accountability ecosystems, deliver quality work and collaborate with stakeholders and each other; and
- continuing to foster improved collaboration with stakeholders to advance the work of SAIs and INTOSAI.

In addition, the INTOSAI community

- called for the engagement of all INTOSAI bodies, regional organisations, and external partners in supporting the strengthening of INTOSAI's reach and impact; and
- reaffirmed SAIs' relevance in contributing to the effective functioning of governments and support of their residents during emergency situations.