



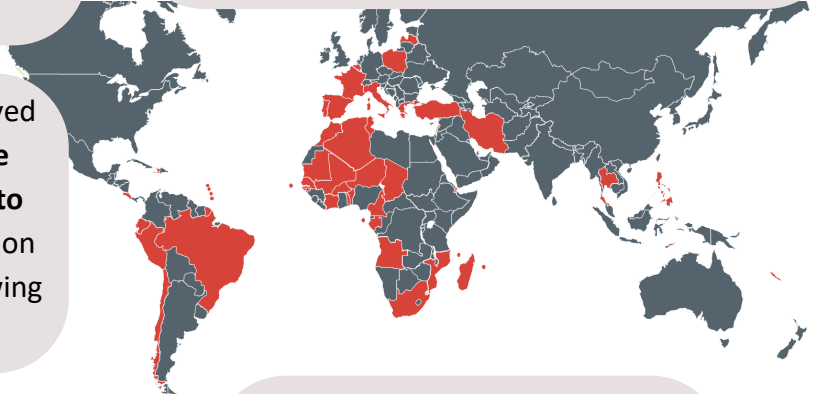
FORUM OF JURISDICTIONAL SAIs

An "advocacy" demonstrates 7 essential benefits from the exercise of SAIs with jurisdictional functions

A Supreme Audit Institution (SAI) is a public institution of a State which exercises the **supreme audit of the public finances and public management** of that State, independently of its executive authorities.

44 SAIs in the world, a little more than a quarter of all SAIs represented in INTOSAI, have jurisdictional powers in various forms.

A SAI has jurisdictional power when it has received the legal mandate to **sanction a person on the grounds of an irregularity or damage, related to the use of public funds** under the SAI's jurisdiction and which can be imputed to that person, following contradictory-adversal proceedings.



This power of sanction or reparation is of particular importance and provides various benefits for the political authorities and for the citizens of the country.

The INTOSAI - P50 defines the 12 Principles of jurisdictional activities of SAIs.



The 7 essential benefits from the exercise of SAIs with jurisdictional functions are:

1 A judge who can extend and supplement the auditor's findings and recommendations

2 An additional guarantee of rigorous management given to the citizen and the taxpayer

3 A tangible sign of the personal accountability of managers and the requirements associated with accountability

4 A relevant "alternative" to the "all-penalty" system

5 A strengthened independence that benefits all the missions carried out by the SAI

6 The original culture of proof and verification, at the birth of the "adversarial" principle

7 Particularly demanding procedural rules and professional and ethical standards, guaranteeing integrated quality control



These benefits can be obtained by developing or strengthening the jurisdictional capacity of the SAI and from institutional donors' support for such initiatives.

This advocacy is intended to convince political authorities and international donors it is in the common interest to protect and strengthen the jurisdictional competence of SAIs, or to endow them with such power. The effective exercise, in accordance with professional standards, of a SAI's jurisdictional powers improves the governance of states, strengthens citizens' confidence in the management of public funds and, as a result, enhances the credibility and legitimacy of leaders.