

## OBJECTIVES OF THE FORUM

Almost 25% of SAIs undertake jurisdictional activities, which are a core, structural and historical mission of SAIs.  
However, it was not included in the IFPP.  
The Forum is gathering these SAIs who want to explain and promote their jurisdictional mission.

Goal 1  
**Recognition**  
for the specific activities  
to make the ISSAIs “the  
preferred solution for  
INTOSAI’s members”

Goal 2  
Providing an  
**international** and  
**recognized basis** for SAIs  
wishing to add those  
missions to their mandate

Goal 3  
Ensuring  
**homogeneous practices**  
and **methods**  
among SAIs

Goal 4  
Better understanding in  
**capacity-building**  
**programs**  
(SAI PMF, Competency  
framework)

## THE PARIS DECLARATION

On November 13th 2015, the first international forum of SAIs with jurisdictional activities within INTOSAI was held at the Palais Cambon, under the joint chairmanship of the French Cour des comptes and the Contraloria General de la Republica of Chile. Ten SAIs (Brazil, Chile, Spain, France, Italy, Morocco, Peru, Portugal, Tunisia, Turkey) adopted, in the presence of five observers (Ivory Coast, Greece, Mali, Niger, Senegal), a solemn declaration that defines their identity, lists the values that characterise them and commits them to common actions to promote their model.

## ACTIVITIES OF THE FORUM OF JURISDICTIONAL SAIs

- ❖ **November 2015:** First meeting of the Forum of Jurisdictional functions in Paris; drafting of the Paris Declaration.
- ❖ **December 2016:** Plenary meeting of the Forum in Abu Dhabi. Signing of the Paris Declaration.
- ❖ **January 2017:** Creation of a working group on standardization of jurisdictional.
- ❖ **October 2017:** Meeting of the working group in Marrakech.
- ❖ **July 2018:** Plenary meeting of the Forum in Santiago de Chile; endorsement of a draft “Principles of jurisdictional activities of SAIs”.
- ❖ **January 2019:** Technical meeting of the Forum in Istanbul, to discuss the tools to fight against corruption in the context of a jurisdictional SAI.
- ❖ **September 2019:** At XXIII INCOSAI, plenary meeting of the Forum adopts the first norm on jurisdictional activities: INTOSAO-P50.
- ❖ **October 2021:** In Lisbon, drafting of the Guidelines for the implementation of INTOSAI-P50 and of the advocacy document on the advantages of SAIs with jurisdictional activities.
- ❖ **November 2022:** The Forum seeks official status within the Intosai, pursues the process for the adoption of the Guidelines and advertises the advocacy.

### Members:

The Forum counts 42 members and continues to expand, especially toward non-jurisdictional SAIs interested in those activities.

If your SAI is interested by the topic of jurisdictional activities of SAIs, feel free to attend to the side event of the XXIV INCOSAI congress that will take place on Wednesday, November 9th in ExpoMag – Room 6, or send an email to: [international@ccomptes.fr](mailto:international@ccomptes.fr)



## INTOSAI P - 50: Principles and benefits of jurisdictional activities of SAIs

INTOSAI



XXIV  
INCOSAI

**BRA  
ZIL**

**20  
22**

Cour des comptes  
FRANCE



FORUM OF  
JURISDICTIONAL SAIs

## ADVOCACY ON THE ADVANTAGES OF SAIs WITH JURISDICTIONAL ACTIVITIES

The advocacy, drafted in 2021 in Lisbon, is both directed at the political authorities and at international institutional donors.

Its objective is to continue to develop, protect or introduce, where it does not exist, the jurisdictional function of SAIs.

It is intended to provide to political authorities and institutional donors with the following details:

- the benefits that can be derived from developing or strengthening the jurisdictional capacity of the SAI;
- how these jurisdictional competences can fit in with political orientations and strengthen legitimacy and credibility with voters, and more generally, the trust of citizens in political authorities;
- the benefits that can be derived from institutional donors' support for initiatives aimed at developing or strengthening the jurisdictional capacities of Supreme Audit Institutions;
- how these initiatives are consistent with the thematic priorities of institutional donors.

## INTOSAI-P 50: PRINCIPLES OF JURISDICTIONAL ACTIVITIES OF SAIs

**Principle 1:** The law should define the **liability** and **sanction** regime applicable to persons accountable by law before the SAI.

**Principle 2:** The **member(s) of the SAI**, involved in the jurisdictional activities, **should benefit from guarantees** legally spelled out, which explicitly ensure their **independence** toward the public authorities.

**Principle 3:** The SAI should have legal powers or rights guaranteeing its **access to information**.

**Principle 4:** An irregular fact may be **prosecuted** or **sanctioned** only before the expiry of a **reasonable time** from the moment it was committed or discovered.

**Principle 5:** Any **judgement** of the SAI must be open to be objected and reconsidered and is subject to **appeal** or **annulment** in accordance with the national regulation. Principle 6: The SAI must ensure that the persons accountable before it undergo a fair trial guaranteed by the legal procedures.

**Principle 6:** The SAI must ensure that the persons accountable before it undergo a **fair trial** guaranteed by the legal procedures.

**Principle 7:** The **impartiality** of the judgement process must be guaranteed by regulations governing of the jurisdictional SAIs and the resulting proceedings.

**Principle 8:** The SAI must ensure that the exercise of the jurisdictional activities leads to **notified** and **implemented judgement**. The sanction of the personal liability of the litigant must be effective to several sanctions of the same nature imposed by the SAI. A person accountable by law can only be condemned for the same irregularity to **sanctions of a different nature** imposed by the SAI and other courts if the law so permits.

**Principle 9:** A person accountable by law cannot be condemned for the same irregularity to several sanctions of the same nature imposed by SAI. A person accountable by law **can only be condemned for the same irregularity to sanctions of a different nature** imposed by the SAI and other courts if the law so permits.

**Principle 10:** The SAI must guarantee the **quality** of jurisdictional procedures through an efficient and systematic **quality control**.

**Principle 11:** The SAI must complete the jurisdictional procedure within a **reasonable time**.

**Principle 12:** The SAI must ensure that **judgements, as any judicial decisions, are made publicly**, respecting the secrecy and restrictions linked to confidentiality that are legally mandatory as well as the protection of personal data.