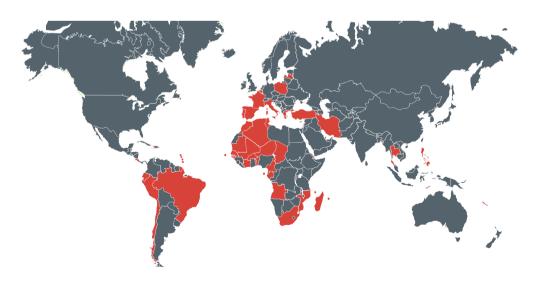


# Principles and benefits of jurisdictional activities of SAIs

25% of all supreme audit institutions (SAIs) represented in Intosai, undertake jurisdictional activities.

The Forum is gathering these SAIs who want to explain and promote their jurisdictional mission.





# 12 PRINCIPLES FOR JURISDICTIONAL ACTIVITIES OF SAIS

#### **INTOSAI-P50**

These principles have been formalised within Intosai in the first norm on jurisdictional activities: P-50

- The law should define the **liability** and **sanction** regime applicable to persons accountable by law before the SAI.
- 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.
- The SAI should have legal powers or rights guaranteeing its access to information.
- An irregular fact may be **prosecuted** or **sanctioned** only before the expiry of a **reasonable time** from the moment it was committed or discovered.
- 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.
- The SAI must ensure that the persons accountable before it undergo a **fair trial** guaranteed by the legal procedures.
- The **impartiality** of the judgement process must be guaranteed by regulations governing of the jurisdictional SAIs and the resulting proceedings.

**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.

The SAI must ensure that the exercise of the

jurisdictional activities leads to **notified** and

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.
- The **SAI** must guarantee the quality of jurisdictional procedures through an efficient and systematic quality control.
- The SAI must complete the jurisdictional procedure within a **reasonable time**.
- 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.

# 7 BENEFITS FROM THE EXERCISE OF SAIS WITH JURISDICTIONAL ACTIVITIES

- A judge who can extend and supplement the auditor's findings and recommendations
- An additional guarantee of rigorous management given to the citizen and taxpayer
- A tangible sign of the personal accountability of managers and the requirements associated with accountability
- A relevant "alternative" to the "all-penalty" system
- A strengthened independence that benefits all the missions carried out by the SAI
- The original culture of proof and verification, at the birth of the "adversarial" principle
- Particularly demanding procedural rules and professional and ethical standards, guaranteeing integrated quality control

**Read the advocacy** 



## **ACTIVITIES OF THE FORUM OF JURISDICTIONAL SAIS**

2015

#### November

#### France

First meeting of the Forum of SAIs with jurisdictional functions in Paris, under the joint chairmanship of the Cour des comptes of France and the Contraloria General de la Republica of Chile.





**Read the Paris Declaration** 

2016

October

#### Morocco

First meeting of the working group on standardization of jurisdictional activities in Marrakech.

2018

2017

### July

#### Chile

Plenary meeting of the Forum. Endorsement of a draft "Principles for jurisdictional activities of SAIs".



October

#### **Portugal**

In Lisbon, drafting of the Guidelines for the implementation of INTOSAI-P50 and of the advocacy on the 7 benefits from the exercice of SAIs with jurisdictional functions.

2022

2021

#### November

#### **Brasil**

The Forum seeks official status within the Intosai, pursues the process for

the adoption of the Guidelines and advertises the advocacy.



2019

#### December

#### **Abu Dhabi**

Francophonie - 2023

Direction des relations internationales, de l'audit

Plenary meeting of the Forum in Abu Dhabi.

Signing ceremony of the Paris Declaration, that defines SAIs with jurisdictional functions' identity, lists the values that characterise them and commits them to common actions to promote their model.



#### January

#### **Turkey**

Technical meeting of the Forum in Istanbul, to discuss the tools to fight against corruption in the context of a jurisdictional SAI.

#### September

At XXIII INCOSAI, plenary meeting of the Forum adopts the first norm on jurisdictional activities: INTOSAI-P50.



Read the INTOSAI-P50



#### September

Creation of a flyer presenting the 7 essential benefits from the exercice of SAIs with jurisdictional functions.



2023

#### November

#### Thaïland

Meeting of the Forum on the fight against fraud and corruption, and the special role of SAIs in national and transnational mechanisms.

