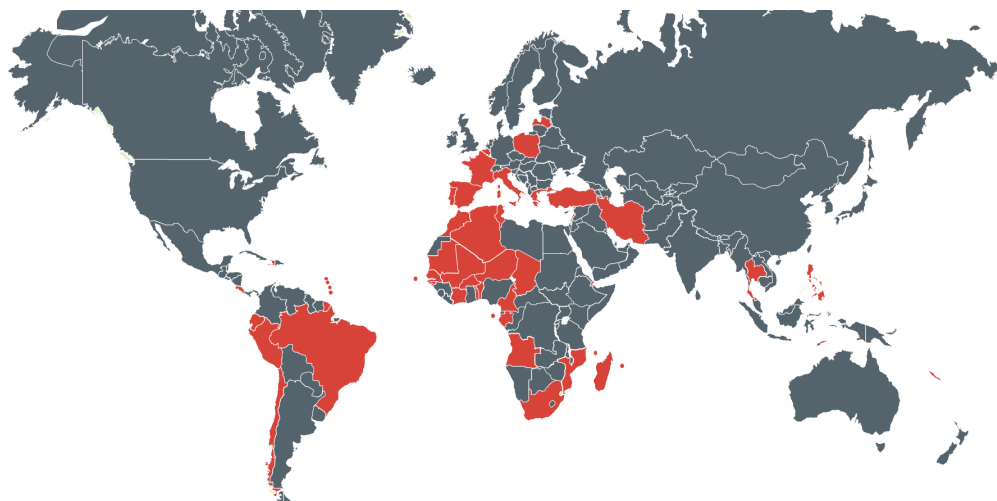


## Principles and benefits of jurisdictional activities of SAIs

**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

- 1 The law should define the **liability** and **sanction** regime applicable to persons accountable by law before the SAI.
- 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.
- 3 The SAI should have legal powers or rights guaranteeing its **access to information**.
- 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.
- 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.
- 6 The SAI must ensure that the persons accountable before it undergo a **fair trial** guaranteed by the legal procedures.
- 7 The **impartiality** of the judgement process must be guaranteed by regulations governing of the jurisdictional SAIs and the resulting proceedings.
- 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.
- 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.
- 10 The **SAI must guarantee the quality** of jurisdictional procedures through an efficient and systematic **quality control**.
- 11 The SAI must complete the jurisdictional procedure within a **reasonable time**.
- 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.

# 7 BENEFITS FROM THE EXERCISE OF SAIS WITH JURISDICTIONAL ACTIVITIES

- 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 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

Read the advocacy.



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# ACTIVITIES OF THE FORUM OF JURISDICTIONAL SAIS

