



EXPERENTIA MUTUA OMNIBUS PRODEST

# INTOSAI

International Organization of Supreme Audit Institutions

Organisation Internationale des Institutions Supérieures de Contrôle des Finances Publiques

Internationale Organisation der Obersten Rechnungskontrollbehörden

Organización Internacional de las Entidades Fiscalizadoras Superiores

المنظمة الدولية للأجهزة العليا للرقابة المالية العامة والمحاسبة

## INTOSAI STATUTES

September 2019

CONTACT | CONTACT | KONTAKT | CONTACTO | الاتصال

---

INTOSAI Generalsekretariat

Rechnungshof

Dampfschiffstrasse 2

1031 Vienna - Vienne - Wien - Viena - فيينا

Austria - Autriche - Österreich - Austria - النمسا

Tel. +43 1 71171-8474

Fax +43 1 7180969

[intosai@rechnungshof.gv.at](mailto:intosai@rechnungshof.gv.at)

## Table of Contents

Preamble .....	1
Article 1 .....	3
Name and Purpose	
Article 2 .....	3
Participation	
Article 3 .....	5
Organs and Related Entities	
Article 4 .....	5
Congress	
Article 5 .....	7
Governing Board	
Article 6 .....	9
General Secretariat	
Article 7 .....	10
Goal Committees	
Article 8 .....	11
Supervisory Committee on Emerging Issues	
Article 9 .....	11
International Journal of Government Auditing	
Article 10 .....	11
INTOSAI Development Initiative	
Article 11 .....	12
Regional Organizations	
Article 12 .....	12
Financial Matters	
Article 13 .....	13
Auditing	
Article 14 .....	14
Dispute resolution	
Article 15 .....	14
Languages of INTOSAI	
Article 16 .....	15
Withdrawal from INTOSAI	
Article 17 .....	15
Dissolution of INTOSAI	
Article 18 .....	15
Transitional Provision	



## Preamble

The XIV Congress of the International Organization of Supreme Auditing Institutions (INTOSAI), endorsed the Statutes of INTOSAI in October 1992, replacing the Standing Orders of INTOSAI which had been effective since 1968 and amended in 1977. The XVII, XVIII and XIX Congresses of INTOSAI endorsed an amendment of the INTOSAI Statutes.

With growing external expectations for INTOSAI to help Supreme Audit Institutions (SAIs) address challenges related to national governance, and to promote accountability, there is a need to continuously improve INTOSAI's governance structure to maximize its value and benefits to SAIs. INTOSAI and its members have reached the consensus that it must respond to the requirements for the reorientation of audit in order to be successful in the future.

The XXII INCOSAI in Abu Dhabi, guided by the principles of promoting SAI independence, good governance and knowledge-sharing, endorsed an amendment of the Statutes to align them to the Lima, Mexico and Beijing Declarations as well as the Strategic Plan 2017–2022. These revisions to the Statutes reflect the reality of the central role of government audit as the cornerstone for promoting good governance.



## Article 1

### Name and Purpose

- 1) The International Organization of Supreme Audit Institutions (INTOSAI) is an autonomous, independent, professional and non- political organization established as a permanent institution. Its purpose is to
  - provide mutual support to SAIs;
  - foster the exchange of ideas, knowledge, and experiences;
  - act as a recognized global public voice of SAIs within the international community;
  - set standards for public sector auditing;
  - promote good national governance; and
  - support SAI capacity development, cooperation and continuous performance improvement.
- 2) INTOSAI aims to promote good governance by enabling SAIs to help their respective governments improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption, promote public trust, and foster the efficient and effective receipt and use of public resources for the value and benefits of their citizens.
- 3) INTOSAI shall maintain its constructive links with the United Nations and its subsidiary organs and specialized agencies, donors (including the INTOSAI-Donor Cooperation), global anti-corruption agencies and other organizations.
- 4) INTOSAI's headquarters are in Vienna, Austria.

## Article 2

### Participation

- 1) Participation as a Full Member in INTOSAI and all its organs and functions is open to:
  - a) the Supreme Audit Institution of all countries which are members of the United Nations Organization or any of its Specialized Agencies and to
  - b) the Supreme Audit Institutions of those supranational organizations which are a subject under international law and are endowed with a legal status and an appropriate degree of economic, technical/organizational or financial integration.

- 2) A Supreme Audit Institution is a public body of a state or supranational organization which, however designated, constituted or organized, exercises, by virtue of law, or other formal action of the state or the supranational organization, the highest public auditing function of that state or supranational organization in an independent manner, with or without jurisdictional competence.
- 3) Participation as an Associate Member in INTOSAI is open to international, professional, and other organizations that share the goals of external government audit. International and supranational institutions shall submit their applications for associate membership directly to the General Secretariat. Other applications for associate membership shall be submitted via the national Supreme Audit Institution to the General Secretariat. Associate Members do not have voting privilege. Associate members may participate in INTOSAI events and programs and benefit from INTOSAI's capabilities.
- 4) Associate Members must meet the following criteria to join INTOSAI:
  - a) international/supranational organizations that operate on a global scale;
  - b) organizations directly or indirectly involved in accountability, transparency, anti-corruption, governance;
  - c) governmental or non-profit or not-for-profit organizations; and,
  - d) non-political organizations with broad-based support within the INTOSAI community.
- 5) Participation as an Affiliate Member in INTOSAI is open to SAIs of overseas or dependent territories, which have a certain level of autonomy for their regional and international relations activities. The Affiliate Members do not have voting privilege. The Affiliate Members may participate in INTOSAI events and programs and benefit from INTOSAI's capabilities.
- 6) Affiliate Members must meet the following criteria to join INTOSAI:
  - a) be the SAI of an overseas and/or dependent territory of an INTOSAI member;
  - b) be a member of one of the Regional Organizations of INTOSAI;
  - c) have independent audit authority over the related territory; and
  - d) have approval from the SAI of the mother country of the territory in question for the adherence to INTOSAI.
- 7) The examination of the qualifications for joining INTOSAI and the admission of new Full, Associate and Affiliate Members are within the competence of the Governing Board.



- 8) Unless provided otherwise by the Statutes, INTOSAI members shall be Full Members under the terms of Article 2, paragraph 1 of the Statutes.

## Article 3

### Organs and Related Entities

INTOSAI matters are carried out and supported by the following Organs and Related Entities.

- 1) The Organs are:
  - a) The Congress
  - b) The Governing Board
  - c) The General Secretariat
  - d) The INTOSAI Goal Committees
  - e) Supervisory Committee on Emerging Issues (SCEI)
- 2) INTOSAI Organs that are separate legal entities:
  - a) International Journal of Government Auditing (IJGA)
  - b) The INTOSAI Development Initiative (IDI)

- 3) The Related Entities are:

The Regional Organizations, including OLACEFS, AFROSAI, ARABOSAI, ASOSAI, PASAI, CAROSAI and EUROSAI.

## Article 4

### Congress

- 1) The Congress of INTOSAI is the supreme organ of the Organization and is composed of all Full, Associate and Affiliate Members. Once every three years it holds regular meetings, each of which shall be chaired and convened by the head of the Supreme Audit Institution of the country in which the Congress is held.
- 2) The resolutions of the Congress are carried by a simple majority of votes of participating Full Members, except for resolutions on amendments to the Statutes and the endorsement of the Strategic Plan, which require a two-thirds majority of votes.
- 3) Regardless of the number of delegates representing it, each Full Member participating in a Congress has the right to one vote at that Congress.
- 4) Each Congress shall approve its rules of procedure.

- 5) The tasks of the Congress are:
- a) to discuss, and recommend subjects of common professional and technical interest, with a view to promoting the exchange of ideas and experiences;
  - b) to appoint the chairs of the Goal Committees;
  - c) to establish committees;
  - d) to endorse and amend the INTOSAI Statutes and the Strategic Plan;
  - e) to endorse Due Process for INTOSAI's Framework of Professional Pronouncements – Procedures for developing, revising and withdrawing the International Standards of Supreme Audit Institutions (ISSAIs) and other pronouncements on [www.issai.org](http://www.issai.org);
  - f) to deal with all matters brought before the Congress by the Governing Board;
  - g) to endorse the triennial INTOSAI budget in compliance with Article 12, paragraphs 5 and 6;
  - h) to endorse the annual report and the audited financial statements of INTOSAI;
  - i) to determine, upon a proposal from the Governing Board, the country whose Supreme Audit Institution will host the next Congress;
  - j) to elect the Supreme Audit Institutions responsible for hosting the International Journal of Government Auditing and the INTOSAI Development Initiative (IDI) for six-year renewable terms;
  - k) to elect eleven full members representing the Regional Organizations for the Governing Board for a period of six years, being eligible for re-election;
  - l) to decide as the highest authority of INTOSAI on matters concerning international cooperation of Supreme Audit Institutions;
  - m) to designate, upon a proposal from the Governing Board, the auditors of the Organization;
  - n) to decide on any matters related to this institution not covered or specified in the Statutes.

## Article 5

### Governing Board

- 1) The Governing Board meets annually to provide strategic leadership, stewardship, and continuity between Congresses.
- 2) The tasks of the Governing Board are:
  - a) to take in the time between Congresses all measures deemed by it necessary to attain INTOSAI's aims, including, in particular, performance of the tasks assigned to the Governing Board by the Congress. All decisions and resolutions presented to Congress have to be presented to Governing Board first.
  - b) to revise and approve the INTOSAI Statutes and the INTOSAI Strategic Plan prior to endorsement by the Congress; and monitor the implementation of strategic plan;
  - c) to approve the Terms of Reference, and leadership of the INTOSAI Goal Committees;
  - d) to determine whether the qualifications of the Supreme Audit Institutions or institutions (in case of application for Associate Membership or Affiliate Membership) wishing to join INTOSAI meet admission requirements and to decide on their admission;
  - e) to recognize Regional Organizations;
  - f) to establish committees and appoint their chairs;
  - g) to approve the triennial budget, including any recommendations for the adjustment of membership dues;
  - h) to approve the annual budgets, also in consideration of the implementation of the Strategic Plan of INTOSAI;
  - i) to approve the necessary steps in case of an accumulated surplus as established in the INTOSAI Financial Regulations and Rules;
  - j) to review and approve the annual report of the General Secretariat described in Article 6, paragraph 2 (f) and to submit it together with its own comments to the Congress for endorsement;
  - k) to recommend the Supreme Audit Institutions responsible for hosting the International Journal of Government Auditing and the INTOSAI Development Initiative (IDI) for six-year renewable terms to the Congress.

- 3) The Governing Board will be composed of 22 members, as follows:
- a) the heads of the Supreme Audit Institutions of the countries in which the last three Congresses were held;
  - b) the head of the Supreme Audit Institution of the country designated for hosting the next Congress;
  - c) the Secretary General;
  - d) the heads of the Supreme Audit Institutions responsible for the International Journal of Government Auditing and the INTOSAI Development Initiative (IDI);
  - e) the chairs of INTOSAI Goal Committees 1,2, 3 and 4;
  - f) eleven full members elected by Congress for a period of six years, being eligible for re-election.

In order to ensure a well-balanced representation of all member countries of INTOSAI on the Board, seats should be distributed in such a way that every Regional Organization is represented on the Board by at least one elected member and that the main types of public auditing systems adopted by the various Supreme Audit Institutions are actually represented on the Governing Board

- 4) The head of the Supreme Audit Institution of the country in which the last preceding Congress was held, will be Chair of the Governing Board; the head of the Supreme Audit Institution of the country designated to host the next Congress will be First Vice-Chair of the Governing Board. The Chair of the Policy, Finance and Administration Committee is the Second Vice-Chair of the Governing Board.
- 5) Decisions of the Governing Board will be approved by a simple majority except in the case of the approval of the Statutes and the Strategic Plan where a two thirds majority is required. There also exists between the annual Governing Board meetings the possibility of written decisions of the Governing Board by simple majority.

## Article 6

### General Secretariat

- 1) The General Secretariat provides strategic and central administrative support to INTOSAI.
- 2) The tasks of the General Secretariat are:
  - a) to maintain contact with and between members of INTOSAI in the periods between the Congresses;
  - b) to assist the Governing Board and the Committees in the fulfilment of the tasks assigned to them and to promote the organization and coordination among the Regional Organizations;
  - c) to organize symposia, studies and other activities promoting the aims of INTOSAI;
  - d) to prepare and submit the draft triennial budget to the Governing Board in consultation with the Policy, Finance and Administration Committee, and annually to submit to the Governing Board an updated budget plan for the current and next calendar year in consultation with the Policy, Finance and Administration Committee;
  - e) to implement the budget allocated and to maintain the accounts and records of INTOSAI;
  - f) to publish the INTOSAI annual report containing audited financial statements for the calendar year ended with comparative statements for the preceding year and to submit this to the Governing Board by the mid of June of each year;
  - g) to act as leading liaison with the United Nations; and
  - h) to perform any other tasks assigned by the Congress or the Governing Board.
- 3) The seat of INTOSAI and the General Secretariat is Vienna, Austria, which is the official seat of the Court of Audit of the Republic of Austria.
- 4) The President of the Court of Audit of the Republic of Austria shall be the head of the General Secretariat.
- 5) In the capacity of his or her office, the Secretary General shall represent INTOSAI.

## Article 7

### Goal Committees

- 1) The following four main Goal Committees are set up:
  - Goal 1: Professional Standards Committee,
  - Goal 2: Capacity Building Committee,
  - Goal 3: Knowledge Sharing Committee,
  - Goal 4: Policy, Finance and Administration Committee.
- 2) The task of Goal Committees is to lead the INTOSAI's efforts under their respective goals and thereby assist the Governing Board in implementing INTOSAI's goals and objectives. The Goal Committees' work priorities are defined in detail by the INTOSAI Strategic Plan.
- 3) The chairs of these Committees are referred to as the Goal Chairs.
- 4) All members of the Steering Committees, Subcommittees, Working Groups, Task Forces, Project Groups and Study Groups under a goal are automatically members of the main Goal Committees under Goals 1, 2 and 3, as referred to by the INTOSAI Handbook for Committees.
- 5) The Policy, Finance and Administration Committee is chaired by the Second Vice-Chair of the Governing Board, and includes the following members: the Chair and the First Vice-Chair of the Governing Board, the Chairs of Goals 1, 2 and 3, the Secretary General, the immediate past Chair of the Governing Board, the Chair of IDI and the head of the SAI responsible for the International Journal of Government Auditing.
- 6) A forum has been set up to ensure the technical quality and consistency of the International Standards of Supreme Audit Institutions (ISSAI) and other official INTOSAI pronouncements subject to the INTOSAI due process.
- 7) For the purpose of studying specific problems, the Congress and the Governing Board may establish committees. Unless explicitly stated otherwise, the term committee/working body includes subcommittees, working groups, task forces, project groups, workstreams and study groups, as referred to by the INTOSAI Handbook for Committees.

## Article 8

### Supervisory Committee on Emerging Issues

- 1) The Supervisory Committee on Emerging Issues provides recommendations on the important issues and emerging challenges faced by INTOSAI and individual SAIs by helping coordinate and support the sharing of knowledge in this regard.
- 2) The Supervisory Committee on Emerging Issues is responsible for INTOSAI's Enterprise Risk Management.
- 3) The Supervisory Committee on Emerging Issues is chaired by the chair of the INTOSAI Governing Board and reports directly to Governing Board. The head of SAI responsible for the International Journal of Government Auditing will act as vice-chair. The members are: the Secretary General, the First Vice Chair of the Governing Board, Chairs of Goal Committees, Secretary Generals of Regional Organizations, Chair of IDI.

## Article 9

### International Journal of Government Auditing

- 1) As the official publication of INTOSAI, the International Journal of Government Auditing (IJGA), is established as a separate legal entity that supports cooperation, collaboration, and continuous improvement of communication among SAIs and the broader audit community.
- 2) The IJGA is published in the five INTOSAI official working languages.

## Article 10

### INTOSAI Development Initiative

- 1) INTOSAI recognizes that the INTOSAI Development Initiative (IDI), is a separate legal entity supporting SAIs in developing countries to sustainably enhance performance, independence and professionalism.
- 2) The INTOSAI Development Initiative (IDI) presents, at the regular sessions of the Congress, reports on its activities and performance during the three years preceding the session of the Congress.
- 3) The INTOSAI Development Initiative (IDI) presents, at the regular meetings of the Governing Board, reports on its activities and performance during the year preceding the session of the Governing Board.
- 4) In consultation with INTOSAI, the INTOSAI Development Initiative (IDI) aligns its strategy as far as practical with INTOSAI strategy.

## Article 11

### Regional Organizations

- 1) INTOSAI recognizes Regional Organizations as related autonomous entities, established for the purpose of promoting the professional and technical cooperation of its members on a regional basis.
- 2) Requests for recognition shall be submitted in writing to the Governing Board of INTOSAI.
- 3) INTOSAI invites the chair or delegated representatives of the Regional Organizations to the regular sessions of the Congress to report on their activities and performance during the three years preceding the session of the Congress.
- 4) INTOSAI invites the Secretary General or delegated representatives of the Regional Organizations to the regular meetings of the Governing Board to report on their activities and performance during the year preceding the session of the Governing Board.
- 5) Those SAIs belonging to more than one Regional Organization must specify their home region to the INTOSAI General Secretariat and their regional secretariats.
- 6) INTOSAI encourages Regional Organizations to align their strategy as far as practical with INTOSAI's goals, objectives and priorities.

## Article 12

### Financial Matters

- 1) The expenses of INTOSAI shall be covered through
  - a) dues of Full Members in proportions that are based on the classifications used by the United Nations Organization; Full Members shall be notified of assessments by the General Secretariat and payment made at the beginning of each calendar year;
  - b) grants and donations received from individuals or private or public institutions, for the purpose of INTOSAI generally, or for a purpose designated by the grantor or donor;
  - c) possible income from INTOSAI activities;
  - d) any other income approved by the Governing Board, including dues of Associate Members and Affiliate Members, as approved by the Governing Board and as endorsed by the Congress.
- 2) Fundamental decisions regarding membership dues have to be endorsed by Congress.



- 3) The Court of Audit of the Republic of Austria will provide the staff and premises for the functioning of the General Secretariat and bear the expenditure incurred.
- 4) As a rule, the costs incurred for organizing each Congress will be borne by the Supreme Audit Institution of the state hosting the Congress. However, a contribution towards the costs for hosting the Congress shall be granted from INTOSAI funds provided in the relevant budget chapter.
- 5) The budget of INTOSAI covers three years starting on 1 January of the calendar year subsequent to the Congress.
- 6) The income section of the budget is composed of the members' contributions and other estimated revenues. The expenditures are divided into the following chapters:
  - cost of the General Secretariat,
  - contributions to the International Journal of Government Auditing,
  - contributions to IDI,
  - training activities,
  - contributions towards the Goal Committees, and
  - contributions towards the cost for hosting the Congress.
- 7) In the annual budgets, budget chapters shall be subdivided in individual budget lines where appropriate.
- 8) Any transfer of budget funds between chapters shall be subject to the approval by the Governing Board. Within each chapter, funds can be transferred subject to the provisions of the INTOSAI Financial Regulations and Rules.
- 9) Further details on usage of INTOSAI funds including surpluses, if any, budgeting, accounting, financial reporting, and auditing will be provided in the INTOSAI Financial Regulations and Rules to be adopted by the Governing Board.

## Article 13

### Auditing

- 1) The financial statements shall be prepared in accordance with an acceptable financial reporting framework. The audit of the financial statements shall be in compliance with International Standards of Supreme Audit Institutions (ISSAIs).
- 2) Upon proposal of the Governing Board, the Congress shall elect two auditors for the term of three years; the re-election of the auditors shall be permitted. The auditors shall be selected from Supreme Audit Institutions which are not members of the Governing Board.

- 3) The auditors shall neither receive any fees nor refund of travel costs for their audit activities. In exceptional cases, the Governing Board may, on request, grant a contribution towards the auditors' travel costs.
- 4) The General Secretariat shall provide the auditors any information required for the performance of their duties and shall assist them in their tasks.
- 5) The auditors shall submit their audit report to the General Secretariat for inclusion in the annual report to be published in compliance with Article 6, paragraph 2 (f).

## Article 14

### Dispute resolution

- 1) The dispute resolution committee is called upon to solve all disputes arising out of membership in INTOSAI. The dispute resolution committee shall be composed of arbiters who are appointed pursuant to Article 14 paragraph 2.
- 2) The dispute resolution committee of INTOSAI shall be composed of three INTOSAI members. The committee shall be formed as follows: one disputing party shall inform the INTOSAI General Secretariat in writing of the name of an INTOSAI member acting as arbiter. Requested by the INTOSAI General Secretariat within a period of two weeks, the other disputing party shall likewise name an INTOSAI member as an arbiter. After notification by the General Secretariat of INTOSAI within two weeks, the such appointed arbiters shall elect within a further four weeks a third INTOSAI member to chair the dispute resolution committee. In the event of a tie, the chairing arbiter shall be elected by lot from among the candidates proposed.
- 3) The members serving on the dispute resolution committee shall not be members of any INTOSAI organ – with the exception of Congress – whose activity is subject of the dispute.
- 4) The dispute resolution committee shall hear both parties within six months after being seized and shall decide in the presence of all its members to the best of its knowledge and belief by simple majority. Decisions from the dispute resolution committee shall have a final effect within INTOSAI.
- 5) The General Secretariat shall inform the chair of the Board of all cases of dispute resolution pursuant to Article 14 paragraphs 1 to 4.

## Article 15

### Languages of INTOSAI

The official working languages of INTOSAI are Arabic, English, French, German and Spanish.

## **Article 16**

### **Withdrawal from INTOSAI**

- 1) Every member has the right to withdraw from INTOSAI provided written notification of withdrawal is addressed by the withdrawing member to the General Secretariat.
- 2) The General Secretariat shall inform the Governing Board and the Congress of the names of members withdrawing from INTOSAI.

## **Article 17**

### **Dissolution of INTOSAI**

- 1) INTOSAI shall not be dissolved or liquidated without approval of two-thirds of its members.
- 2) If a decision is taken to dissolve INTOSAI, the relevant procedures stipulated in the laws of the country hosting the headquarters of the General Secretariat shall apply.

## **Article 18**

### **Transitional Provision**

Any amendments to the INTOSAI Statutes shall come into effect immediately after their endorsement by Congress, unless otherwise specified by the Congress.