



Bucharest Joint Statement

INTOSAI-Donor Cooperation Steering Meeting 16-17 September 2024

The INTOSAI-Donor Cooperation (IDC) partners met in Bucharest on September 16-17 to discuss progress and further enhance the reach and effectiveness of their role among the global public sector accountability community, including 23 major donor organizations, INTOSAI, and its main bodies. The goal of this partnership is to enhance the capacity of national audit offices in developing countries to further accountability and good governance.

Since its establishment in 2009, the partnership has mobilized tens of millions (USD) in funding and peer-led support to over 100 Supreme Audit Institutions (SAIs) that provide accountability and oversight of public resources. The partnership initiated important policy developments and support strategies such as the SAI Performance Measurement Framework (SAI-PMF), SAI Independence Rapid Advocacy Mechanism (SIRAM), the Accelerated Peer-Support Partnership Programme (PAP-APP), and the Global SAI Accountability Initiative (GSAI). SAI-led audits of donor-funded projects in most INTOSAI regions and applying international auditing standards has resulted in:

- Enhanced audit coverage of public expenditures
- Real-time auditing of emergency spending during the COVID 19 Pandemic
- Greater use of country systems to audit the effectiveness of spending that supports social and economic development, including public health and safety programs, along with emerging global issues.

At the same time, the partnership recognizes that there are risks involved in the practice of engaging SAIs in audit donor funds and is committed to supporting the development of good practices, helping SAIs and donors make informed choices when engaging in the audit of donor funds, while safeguarding SAIs' independence and respecting its national mandate.

Building on the founding Memorandum of Understanding, the long-term strategy and the 2023 agreement reached in Kingston, Jamaica, participants:

- Confirm the critical mission of the partnership.
- Emphasize the need to continuously adapt and innovate when pursuing the mission of strengthening the capabilities of Supreme Audit Institutions in the public interest.
- Celebrate success stories illustrating the role of strong, independent, and capable Supreme Audit Institutions in effective public financial management and preventing



and combating corruption and mismanagement. This role is critical to achieve overarching goals of strengthened domestic resources mobilization and improved public finance management discussed in international fora such as FFD4, ATI or the COP.

- Identify a critical need to scale up financial and non-financial support as well as peer-led cooperation for Supreme Audit Institutions to support them further in their mission.
- Point to the need for increased efforts to produce robust data to demonstrate the value of SAIs in safeguarding and increasing funding for sustainable development
- Agree that efforts are needed to monitor key trends and identify critical funding gaps.
- Emphasize communication and closer coordination as critical aspects, and the need to develop a standing communication agenda to share achievement and secure-adequate funding and support.
- Emphasize the importance of enhancing the IDC's collaboration and support in addressing worrisome global trends regarding threats to the independent operation of SAIs free of undue outside influence, especially from the executive branch of governments.

The steering committee agreed to act on these and other outcomes and look forward to future collaboration and enhanced impact.