

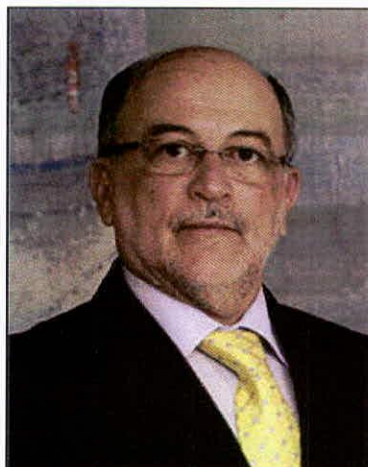
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**Editorial**


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## Supreme Audit Institutions: Partners in good governance for sustainable development

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by Aroldo Cedraz de Oliveira  
President of the Federal Court of Accounts, Brazil

Last September, world leaders at the United Nations (UN) adopted an ambitious agenda—a decision that has the potential to propel nations toward more inclusive and sustainable development for all their citizens. The newly approved Sustainable Development Goals (SDGs) lay out a series of priorities: universal commitments in areas as diverse as poverty, education, infrastructure, consumption patterns, and climate change. The final text contains 17 objectives and 169 targets to be achieved by 2030.

These commitments, if properly implemented, will have a deep impact on the lives of citizens worldwide. The international community is now considering the concrete steps necessary to move this agenda from paper to reality. Everyone will have a role to play, from international and regional multilateral institutions to civil society and the private sector. However, governments have a special responsibility to deliver on these promises.

The SDGs highlight the ever-increasing need for governments to be able to effectively address complex policy challenges, taking into consideration the interconnected and integrated nature of the objectives. To transform these global aspirations into realities for people everywhere, governments will need insight, foresight, and a holistic approach to managing public resources.

To fulfill its envisioned role in the SDGs, the public sector will have to work diligently not only on the specific areas mentioned by the different objectives, but also to significantly improve its overall capacity to plan, implement, and monitor sound policies that integrate economic, social, and environmental objectives and are supported by evidence-based decision making.

Governments wanting to contribute with better policies for sustainable development need to ensure resource management, coordination, and coherence functions are in place, particularly in the current macroeconomic scenario, in which tax limitations require an ongoing evolution regarding the quality of public expenditure. These functions have to be rooted on good governance principles, like rule of law, transparency, integrity, and accountability. This was highlighted by SDG 16, which calls for effective, accountable, and inclusive institutions. Supreme Audit Institutions (SAIs) have a role to play in this regard, as pointed out by two recent UN resolutions (A/RES/66/209 and A/66/228) focusing on activities that are key to delivering better policies and programs.

It is this challenge — of how SAs can contribute to more effective government — which motivates TCU and the OECD in the ongoing project "Partners for Good Governance: Mapping the role of the Supreme Audit Institutions." With this initiative, we seek to encourage and enrich dialogue within and among SAs, and between SAs and actors responsible for oversight and implementation of the government's agenda, in particular, the executive branch.



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The main objective of the project is to enhance the impact of SAIs on good governance, exploring how they can contribute to the improvement of four key government functions (Center of Government, Budget, Regulation, and Internal Controls). Each of these functions appears in detail in the project's first-phase analytical framework, which was developed by a team of OECD experts, with contributions from TCU and 12 peer institutions: the SAIs of Canada, Chile, the European Union, France, India, Korea, Mexico, the Netherlands, Poland, Portugal, South Africa, and the United States.

Currently, in the second phase, the OECD has conducted an extensive survey to collect good practices on auditing center-of-government related activities among a diverse group of SAIs. These practices will underpin the development of a good practice guide that, beyond its immediate utility for audit institutions, is expected to enrich the debate among key stakeholders on the role of SAIs in inducing governments to become more strategic, agile, and responsive. In phase three, a peer review of Brazil's SAI will be undertaken to identify options for strengthening its role in enhancing sound public governance. At the end of the project, we hope the results can also help other SAIs meet this responsibility.

In order to catalyze change that can positively impact people's lives, SAIs need to embrace new challenges and to communicate effectively with society, responding to its needs and aspirations. INTOSAI as an organization, and all of our individual institutions, must seize this opportunity: to support, within our mandates, the realization of an ambitious and progressive agenda—a partnership for prosperity, peace, the people, and the planet. SAIs can leverage their unique expertise and credibility as independent and trustworthy institutions to contribute to effective public policy and the empowerment of citizens.