



THE ADVANTAGES THAT JURISDICTIONAL SAIs CAN BRING TO SOCIETY

Version for the political authorities

The advocacy developed below is directed at the political authorities. Its objective is to continue to develop, protect or introduce, where it does not exist, the jurisdictional function of Supreme Audit Institutions (SAIs). It is intended to provide these political authorities with the following details:

- the benefits that can be derived from developing or strengthening the jurisdictional capacity of the Supreme Audit Institution**
- how these jurisdictional competences can fit in with their political orientations and strengthen their legitimacy and credibility with their voters, and more generally, the trust of citizens in these same political authorities.**

A Supreme Audit Institution (SAI) is a public institution of a State or supranational organization, which - whatever its name, composition or organization - exercises, by virtue of law or other formal act of the State or supranational organization, the supreme audit of the public finances and public management of that State or organization, independently of their executive authorities.

Because of their independence and their external character in relation to the bodies they audit, SAIs are essential for effective public sector auditing. They promote transparency and accountability. They also strengthen the relationship between public authorities and society. SAIs thus play a key role in promoting good governance and strengthening or restoring of citizens' trust in their institutions. It thus contributes to the achievement of the Sustainable Development Goal 16 of the United Nations Agenda 2030.

In order to exercise external audit of public finances and public management, SAIs may or may not have jurisdictional competence. For an SAI, the jurisdictional attribution consists in being able to sanction a person on the grounds of an irregularity or damage, related to the use of public funds under the SAI's jurisdiction, when the total or partial responsibility for the irregularity or damage can be imputed to that person.

The advocacy that follows details the particular importance of this power of sanction or reparation, as well as the benefit that it represents when the SAI is endowed with it, for the political authorities and for the citizens of the country.



About fifty Supreme Audit Institutions in the world, a little more than a quarter of the institutions represented in INTOSAI, have jurisdictional powers in various forms. Such attributions most often derive from the political history and the administrative and legal culture of their countries. These competences, which are often old, are exercised in the same way as their more recent audit missions.

In 2015, 10 Supreme Audit Institutions have decided to meet in a "Forum of Jurisdictional SAIs" attached to INTOSAI. This Forum now includes 45 SAIs.

In September 2019, the Forum adopted as a fundamental principle of the INTOSAI an international "standard" that is directly applicable to its members: the new INTOSAI - P50 thus defines the **12 fundamental principles** that structure the exercise of its work and serve as a reference for their jurisdictional activities.

The INTOSAI Explanatory Memorandum P-50, together with the founding text of INTOSAI, the "Lima Declaration", identifies **seven (7) essential values or benefits that society and citizens can derive from the jurisdictional activity of Supreme Audit Institutions**. These values and principles have often structured by extension the fulfilment of the other missions of SAIs in the field of auditing.

These **seven essential values or benefits, that shape the exercise of jurisdictional functions, are as follows:**

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 the 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.

These seven values represent considerable assets for the political authorities of a country that would like to strengthen the good governance of its public finances and management, as well as the principles of accountability, transparency, equality, justice and efficiency in the use of public funds. The effective and professional exercise of an SAI's jurisdictional functions enhances citizens' confidence in the management of public funds by its leaders and thus their credibility and legitimacy of the latter.

In order to reaffirm these values, some states have recently decided to give their SAIs jurisdictional powers, which were previously lacking (South Africa, Latvia).

This advocacy is intended to convince the political executive and legislative authorities of a country that it is in their interest to protect, strengthen or even endow their SAI with jurisdictional functions.



1. A judge who can extend and supplement the auditor's findings and recommendations

The audit functions are enriched by the power recognized by law and actually exercised by the SAI to impose sanctions. Depending on the State, the purpose may be remedial and/or dissuasive ("punitive"), by ordering the perpetrators of irregularities or damages to reimburse all or part of the funds involved, such as compensatory damages but also consequential damages, or to pay a fine, or to undergo disciplinary or professional sanctions.

Thus, the jurisdictional function becomes the SAI's armed arm. It allows the SAI to effectively extend, through sanctions and/or reparations, some of its critical observations on irregular or harmful acts, without having to resort to the intervention of another authority, administrative or judicial.

The two functions of judgement and audit do not hinder each other but, on the contrary, complement each other.

According to the founding declaration of INTOSAI (INTOSAI P-1 or Lima Declaration), the a posteriori audit by the SAI must in particular make it possible to obtain "*compensation for the losses suffered*" (§ 1.2.3), and to prevent the repetition of offences committed in the future, which is precisely one of the functions of the jurisdictional activities of SAIs.

"The model of a jurisdictional SAI is recognized as that of an organization that can carry out all the types of audit that an SAI is required to carry out and, in addition to these, has the power to rule on the liability of persons liable in the event of irregularities or mismanagement" (INTOSAI P-50 § 1.2.3).

For a country's political authorities, having a SAI with jurisdictional functions is an asset, since it will allow the SAI to increase its effectiveness while maintaining its independence. The jurisdictional function allows the SAI to directly sanction/ repair irregular or damaging acts without having to systematically use the sanctioning powers of another authority.

Where infringements identified as a result of audits or controls fall within the jurisdictional competence of the SAI, the timeframe for responding to the finding and sanctioning of such infringements can therefore be shortened. In this case, the means of investigation, analysis and decision making are concentrated in a single institution, which is more efficient and more economical.

2. An additional guarantee of rigorous management given to the citizen and the taxpayer

The jurisdictional function provides an additional guarantee of more effective protection of public money:

- to public executive and legislative authorities;
- to citizens and taxpayers;
- to the beneficiaries of public funds;
- to national and international donors;



The power of control, accountability and decision-making in matters of responsibility attributed to an SAI strengthens the conviction among managers, citizens and the public authorities that its action is effective and results in concrete consequences.

It responds to the growing demand of citizens:

- That managers do not remain irresponsible for the misuse of public money and for failing to meet their functional obligations, particularly those relating to integrity and transparency ;
- That criticism of SAIs should not only be systemic or global, but also individualized in the case of irregularities or mismanagement;
- That public entities receive compensation for the damage they have suffered.

It helps to provide assurance that the rule of law is respected.

Already, a 2001 text revised in 2013, ISSAI 100 (Fundamental Principles of Public Sector Auditing), mentioned the possibility for SAIs to issue "jurisdictional" decisions.

More explicitly, INTOSAI P-50 now states (§1.1.4): "*Jurisdictional activities therefore help the SAI to meet citizens' expectations in identifying and sanctioning the individual accountability of public officials for the management of public funds [...].* »

As INTOSAI P-50 reminds us, "*The purpose of the jurisdictional competence of an SAI is to protect the proper functioning of public management and the interests of the audited entity and, beyond that, those of public authorities and citizens*". Thus, and whether the jurisdictional activity carried out has a remedial or repressive purpose, "*the exemplary value of the judgements handed down is of a preventive nature. The SAI with jurisdictional competence has specific powers to guarantee the protection of public and similar funds, as well as the transparency and integrity of public management.*" (INTOSAI P-50 § 1.1.3).

The exemplary nature of judgements:

- In some cases, a pedagogical function (how to manage funds in a regular manner, with integrity and transparency? How to avoid infringements? How to exercise public functions with correctness, integrity and transparency?);
- A deterrent function (avoiding recidivism and deterring other agents from committing the same irregularities).

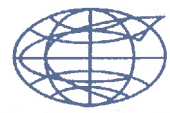
The publicity of court decisions obviously contributes to this twofold objective.

The jurisdictional function makes it possible to better respond to the increased demand for accountability expressed by citizens and thus contributes to the strengthening of the rule of law.

The independent and professional exercise by an SAI of a power to audit and sanction personal responsibilities is likely to strengthen or restore public confidence in the institutions of the State and to reinforce social cohesion, civil peace and consent to taxation.

It provides a guarantee:

- **to the legislative authorities, that the agents of the executive authority are properly controlled and sanctioned by an independent institution;**



- to the executive authorities, that the agents placed under their authority integrate the sense of individual responsibility in their actions;
- to the citizens, that the public funds, to which they contribute, are secured and handled by agents who are aware that they are periodically controlled, and that their failures or infractions are brought to light and sanctioned at all levels.

3. A tangible sign of managerial responsibility and accountability requirements

When it is effective, the exercise of the jurisdictional function maintains a **strong culture of liability**, not only among failing public managers but also among all others. It therefore contributes to an effective fight against fraud and corruption.

At the international level, the OECD has already embraced this intuition.

The 10 institutions behind the Forum of Jurisdictional SAIs have also underlined it: "*These powers and their effective exercise contribute actively to the fight against fraud and corruption.*" (Paris Declaration 2015 § 2.5).

For its part, INTOSAI now affirms that a SAI of a jurisdictional nature "*participates in the accountability of public managers who, from their personal funds, may have to pay a fine or compensate all or part of a financial loss by contributing to the reimbursement of irregular expenditure, lost revenue or cash and account deficits.*" (INTOSAI P-50 § 1.1.4). By making its jurisdictional decisions public, it contributes to the prevention of irregularities through the exemplary nature of sanctions and to the "*confidence of the authorities and citizens in the reliability of financial public order and the probity of public officials*". (INTOSAI P-50 § 1.1.4).

The exercise of jurisdictional function also creates natural links between the SAI and judicial systems whose principles, organizations and procedures are often similar to its own. Close professional relations can therefore easily be built between them and with anti-corruption authorities to inform each other of situations discovered and sanctioned, coordinate their jurisprudence and discuss the follow-up action to be taken. These relations will strengthen the subsequent effectiveness of the prevention and repression of fraud and integrity violations.

An SAI with jurisdictional functions is one of the best placed authorities to contribute to the fight against fraud and corruption. In fact, the SAI's deep knowledge of the public bodies that are regularly subject to its audit and jurisdiction is an undeniable asset for identifying the most frequent irregular practices and sanctioning them itself or referring the presumed culprits to the competent authorities, if they are of a criminal nature.

The jurisdictional SAI must therefore necessarily coordinate its action with that of the judicial authorities responsible for the repression of criminal offences, which is easier when their respective organizations, with a jurisdictional character, are similar. This coordination is an additional guarantee of the existence of a reliable and coherent system for combating breaches of probity, which also contributes to the prevention of fraud and the promotion of integrity. It avoids the political authorities having to deal with a disorderly multiplication of prosecutions for the same facts.



Its implementation helps to strengthen or restore the confidence of citizens in the jurisdictional institutions of the State, which are required to punish the perpetrators of irregularities.

4. A relevant alternative to the "all-penalty" system

It is probably the most original contribution, and one of the least questionable, of a financial jurisdiction to the respect of a country's legal and financial order to establish a system of intermediate legal liability that can offer an interesting and relevant "alternative" to the "all criminal" in the fight against fraud.

Many situations call for correction:

- which classical non-financial public law does not allow;
- whose seriousness does not fall within the scope of traditional disciplinary law, which is too light or difficult to implement, nor the rigors of criminal courts;
- which goes beyond the purpose of disciplinary law and justice of criminal courts, aimed at protecting and restoring public resources. This void, which citizens often feel painfully and which provokes reactions of distrust in the social bond, can be filled by an SAI with jurisdictional powers.

For example, INTOSAI states that "*Observations made in a financial, performance or compliance audit report of public bodies, which may or may not result in a report to the civil or criminal courts, may be subject to prompt and appropriate action by the SAI itself within its jurisdictional powers.*" (INTOSAI P-50 § 1.1.1).

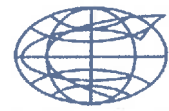
This advantage concerns, first and foremost, mechanisms for the accountability of managers, i.e. persons directly responsible for public policy and management choices, which mobilize significant financial resources. Depending on each country's specific legislation, it is a question of wrongful or negligent behavior:

- either to punish the perpetrator according to a repressive logic;
- or to require the perpetrator to make good all or part of the financial damage caused by this behavior.

Depending on the rules in force in the various countries, it may also involve a specific mechanism of personal liability aimed at a particular category of public officials who are directly responsible for cash accounting operations and who are the only ones authorized to hold and handle public money. In this hypothesis, the jurisdiction of the SAI also extends to all those persons who, without having the right to do so, hold or handle public money in the place of the public accountant (specific sanction for operations known as "de facto management", which correspond to occult management or a "slush fund" phenomenon).

These public accountants, endowed with effective control prerogatives, which can go as far as refusing to pay irregular public expenditure, play a role as a "safeguard" for the managers, guaranteeing the proper use of the financial resources placed at their disposal.

In all these cases, and in the absence or independently of more serious behavior, involving fraud or corruption, the seriousness of which would justify the intervention of the criminal judge, it is the SAI itself that can provide an effective jurisdictional response to a demand for sanction



or reparation. In this way, the SAI then contributes to maintaining the rule of law guaranteed by the public authority, to restoring financial public order and to protecting the rights and interests of public bodies. It thus strengthens the confidence of citizens especially when they are taxpayers, towards their representatives.

Jurisdictional functions of the SAI thus allows for swift and appropriate prosecution, which do not fall under the jurisdiction of the criminal courts. It provides, indeed, an effective and proportionate solution that guarantees the sanction and/or the reparation of the manager's faulty or negligent behavior. It ensures that a judge, used to detecting irregularities in the use of public funds and to measuring their seriousness, will know how to sanction them in a reasonable and proportionate manner.

This mechanism helps to fill a gap between:

- **On the one hand, the disciplinary sanction regimes implemented by the hierarchical authorities, often marked by internal resistance, the slowness of the procedure and sanctions with little deterrent effect;**
- **On the other hand, the repression exercised by the criminal judge imposing heavier penalties (fines, deprivation of freedom or ineligibility) whose effects for political leaders can sometimes be disproportionate.**

Consequently, for a political authority, it is a specialized accountability mechanism in the administration of public finances, unlike the criminal judge whose jurisdiction is generalist. Thanks to its double experience of audit and judgement, the jurisdictional SAI has a deep knowledge of the political and administrative organization of a country, as well as of the complexity of the rules for the use of public funds. It is therefore able to build up a flexible jurisprudence adapted to the offences that public managers may commit, and to assess the mitigating or aggravating circumstances of their action by placing them in a political, legal and administrative context with which it is familiar. The SAI with jurisdictional competence thus constitutes an appreciable alternative to the "all criminal".

5. A strengthened independence that benefits all the missions carried out by the SAI

Independence is an indispensable feature for all SAIs. However, the exercise of a legal "mandate" to make binding jurisdictional decisions requires that the SAI be given greater safeguards to ensure that it can carry out all its tasks independently. This independence is all the more necessary since, while all SAIs produce audit reports, conclusions or sometimes opinions or recommendations, without binding effect, a jurisdictional SAI produces decisions that have a direct impact on the assets or professional situation of the persons it judges.

As a result, almost all jurisdictional SAIs benefit from an institutional positioning, supplemented by a statute (conceived as a set of rights and, much more often, obligations), which guarantees their independence from the bodies they audit, their litigants, public authorities, political authorities and influential groups.

At the international level, the institutions behind the "Forum of Jurisdictional SAIs" unanimously stressed this "advantage" in 2015. "*SAIs with jurisdiction exercise their mission in complete independence from the executive and legislative powers [...] the jurisdictional status reinforces the independence of SAIs, for all their activities [...]*" (Paris Declaration 2015 § 2.1). Similarly, "*in the exercise of their missions, SAIs with jurisdictional competence provide*



citizens and their representatives with guarantees of impartiality, transparency and defense of the general interest". These guarantees "contribute to the proper information of citizens and their representatives, to the confidence of society in the institutions and to the good governance of States." (Paris Declaration 2015 § 2.4).

The increased independence of a jurisdictional SAI has advantages for the exercise of all the other, non-jurisdictional, missions that it carries out:

- the protection, linked to the dual status of jurisdiction (for the SAI) and of magistrates - or judges - (for all or some of its members), extends to the exercise of all the SAI's mandates;
- the trust placed in it by citizens, administrations and audited entities is increased;
- as a court or similar body, the SAI is protected from the suspicion of interfering with the interests of the political forces involved.

Political authorities have an imperative need for the independence of an SAI to be set up and protected, not to be questioned by citizens, in order to reinforce and increase their confidence in public institutions. However, the jurisdictional function of a SAI, by virtue of the status of court or similar body that it imposes and the guarantees that it requires, allows the SAI to enjoy greater independence, and necessary for the accomplishment of this function.

This independence necessarily reflects on the exercise of the SAI's non-jurisdictional tasks.

The political authorities can therefore rely on the SAI's findings and judgements to convince citizens of the effectiveness of the public financial and management control system. Political authorities can emphasize the independence of the SAI, their respect for the SAI's decisions and judgements, and the care they take in implementing them and in drawing the consequences, for example by temporarily or permanently removing the responsibilities of those who have been sanctioned or by obtaining financial compensation, reimbursement of public funds, or fines from them.

6. The original culture of proof and verification, at the birth of the adversarial principle

The members of a jurisdictional SAI are trained in a demanding culture of evidence.

In jurisdictional matters, the SAI has an obligation to justify each of its findings, analyses and decisions on the basis of evidence.

Court proceedings are always written and sometimes also oral. The SAI attaches fundamental importance to written evidence and strictly regulates oral proceedings (hearings, public hearings). The aim is to arrive at an objective, well-founded judgement that minimizes the risk of appeal. The traceability of the evidence supporting the decision must guarantee its relevance and impartiality and will be essential in the event of an appeal.

Furthermore, the practice of adversarial debate with the litigant is inherent to the jurisdictional function. It aims to ensure that the evidence put forward is indisputable and exposed to the objections of the other parties, and that all the arguments of each party have been heard. The credibility of the SAI in the eyes of litigants, public administrations and elected



representatives is enhanced, as well as in the eyes of the public when the debate is public. This way, it offers guarantees to public managers.

Moreover, the practice of adversarial debate with the litigant is substantially integrated into the jurisdictional function. Its objective is to ensure that the evidence presented is incontestable and shared, and that all the arguments of each party have been heard. Offering a public debate strengthens the credibility of the SAI in the eyes of the parties to the proceedings, the authorities and public opinion.

This same culture of evidence contributes strongly to the relevance and objectivity of the SAI's audit observations and recommendations.

"The audit procedures of SAIs with jurisdictional competence have their origin in law and effectively contribute to the rigorous establishment of facts and the objective search for evidence. [...]. SAIs with jurisdiction must follow high professional standards, which are enforceable against them" (Paris Declaration 2015 § 2.2).

It introduces a virtuous circle in that it reinforces the audit work of the SAI, whose contribution can:

- either provide the solid (robust) starting point and the necessary evidence for a contentious instance of the court SAI itself;
- enable the SAI to bring a case before another court or tribunal on the basis of a thorough and properly assessed knowledge of the referred facts.

For this reason, all SAIs, once in charge of an audit, have an overriding duty to ensure the traceability and objectivity of critical observations arising from their work.

The traceability of the evidence supporting the jurisdictional decision and the practice of adversarial debate with the litigant are additional guarantees for public managers of the SAI's professionalism and impartiality.

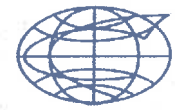
By contagion, this culture of evidence also contributes to reinforce the relevance and objectivity of the SAI's audit observations and recommendations.

In this way, not only in jurisdictional matters but also in all the SAI's functions, the political authorities have a quality assurance of the SAI's work, based on the culture of evidence that has emerged from its jurisdictional activity. They can ensure that the decisions taken by managers are examined rigorously and impartially. The presentation of evidence to the public reinforces the transparency of the procedures and contributes to the credibility of the SAI.

7. Particularly demanding procedural rules and professional and ethical standards, which guarantee integrated quality control.

The complementary concepts of audit and quality assurance are fundamental in all SAIs. They are reinforced by the requirements of the jurisdictional process to which all magistrates must subscribe, if necessary by taking an oath.

The quality of SAIs' outputs is based on the scrupulous respect of procedural rules whose foundations are set by the legislator and not by the SAI itself (unlike many public audit offices whose rules are determined entirely or largely by themselves). Without prejudice to the



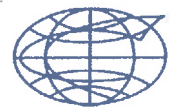
capacity of the SAI, depending on the legislation of each country, the SAI may develop and supplement these rules of procedure through the enactment of professional standards or internal regulations.

Compliance with these procedures is in particular ensured by the exercise of what several of them call an integrated quality control system. This system may itself be subject to quality assurance mechanisms (peer review, etc.) In this spirit, the rules of court procedure on which quality control is based include in particular:

- the respect of the rights of defense at all stages of the audit process, which ensures that the person concerned can at any time complete, rectify, clarify or contest the facts and analyses of the SAI;
- the involvement of collegiate bodies in the decision-making process (when provided for by the law of the country), since in such a case the decision is taken neither by a single judge nor by a hierarchical authority, but by a panel of judges, whose number is equal to or greater than three, in order to guarantee plurality of points of view, analyses and opinions and thus reduce the risk of pressure; moreover, each judge may have access to the case file before the judgment and exercise objective control in this respect;
- the involvement of third parties in the investigation procedure or the decision, such as the representative of the independent public prosecutor's office, when it exists, as well as the person subject to trial and all interested parties (possibly advised by a lawyer), who control the regularity of the procedure, the quality of the analyses and the objectivity of the facts described;
- the possibility to revise/re-examine the same decisions when they are contested according to a procedural framework previously defined by law

In jurisdictional SAIs, these legal rules of procedure were originally designed to provide a framework for the jurisdictional function. They have been transposed and adapted to the exercise of non-jurisdictional missions, so as to guarantee to the managers of administrations and audited bodies rights equivalent to those recognized for their clients. This involves:

- the compliance with an adversarial procedure that guarantees the objectivity, truthfulness and relevance of observations and recommendations; it is directly inspired by the rights of the defense;
- the adoption, most often collegial, of audit reports and observations, proposed by one (or more) rapporteur; the model is that of the process of adoption of jurisdictional decisions;
- the role played, in terms of "quality control", by the intervention of actors ensuring that the rapporteur (or the team of rapporteurs) complies with the rules of procedure, professional standards and practical standards of control; this is the role played, depending on the case, by a counter-rapporteur (senior adviser) or by the representative of the public prosecutor's office;
- ethical obligations, sometimes embodied in an oath, which are jurisdictional in nature, but whose scope extends to all activities of the SAI.



In this way, the jurisdictional function, through its requirements, serves both as a model and a training system for all the SAI's missions. For example, in an audit procedure, the existence of auditing standards and guides, the intervention of one or more auditors, the control exercised through the opinion expressed by the public prosecutor (where it exists), the systematic exercise of prior contradiction with the audited body's officials, as well as the collegiality of the decision taken on the final report and the follow-up to be given to it, are directly derived from the jurisdictional procedures.

In this sense, the regular exercise of jurisdictional powers and, more generally, the status of jurisdiction enhance the quality of the overall work of an SAI. Moreover, *"the presence of a public prosecutor's office, in accordance with the procedures laid down by law, provides an additional guarantee"* in terms of quality (Paris Declaration 2015 § 2.1). The exercise of jurisdictional functions therefore naturally contributes to the auditor's ongoing training, insofar as, in order to guarantee the quality of his interventions, the auditor offers the audited party the same guarantees of the rigor and probity of his procedures as the judge does to his client (Paris Declaration 2015 § 2.3: *"Thus, an adversarial procedure is guaranteed in the context of both audits and judgements."*)

When it has jurisdictional functions, the auditing SAI offers the audited party the same guarantees of rigor and probity as a judge in relation to any litigant. The basis of the rules of jurisdictional procedure are set by the legislator and not by the SAI itself, which constitutes an additional guarantee for the political authorities.

The jurisdictional function, by the nature of its procedural requirements, serves both as a model and a training system for all the other missions of the SAI.

Thus, jurisdictional SAIs have the advantage of offering political authorities and citizens additional guarantees of independence, transparency and professionalism. They embody in the eyes of citizens the principle of personal accountability of public officials and, where appropriate, political authorities, without necessarily referring the offences found to the criminal judge. This is particularly important in a context of crisis, such as the health crisis caused by the COVID-19 pandemic, which have led not only to a restriction of movement but also to a sharp increase in public spending, an increase in emergency purchases and a general relaxation of internal control procedures or public procurement supervision.

The SAI's jurisdictional competences can be seen as an additional support to political authorities in their efforts to

- clean up public management by fighting against negligence, fraud and corruption;
- manage the public funds made available to them in a rigorous and efficient manner;
- be accountable to citizens and, where appropriate, to donors.
- properly manage the integrity of public officials and elected representatives in charge of public decisions.

Public administration and institutions; and ultimately the rule of law, are strengthened by the existence of jurisdictional SAIs, in which impartial and specialized judges decide, in accordance with the law, the consequences of irregular or harmful use of public funds on those who bear responsibility.



The granting of jurisdictional competence reinforces the role of effective public sector auditing by SAIs by embodying the principle of individual accountability for each manager/public official for their actions. This is why jurisdictional SAIs contribute to strengthening or restoring trust between public authorities and society, and the principle of accountability, in the framework of Sustainable Development Goal 16 of the United Nations Agenda 2030.