



**STATEMENT BY THE INTOSAI DEVELOPMENT INITIATIVE,
FOLLOWING THE INSTITUTIONAL REPOSITIONING OF THE
SUPREME AUDIT INSTITUTION OF CHAD**

The INTOSAI Development Initiative (IDI), hereby represented by the Auditor General of Norway and Chair of the INTOSAI Development Initiative (IDI) Board, hereafter states its position following possible downgrading and institutional repositioning of the Supreme Audit Institution of Chad. This statement has been made subsequently to the entry into force of a new Constitution in Chad on 04th May 2018.

RECALLING:

- The Lima Declaration of Guidelines on Auditing Precepts.
- The Mexico Declaration on Supreme Audit Institutions Independence.
- The United Nations resolution A/66/209 of 22 December 2011 promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions.

CONSIDERING THAT:

- Supreme Audit Institutions (SAIs) can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence, as stipulated in the Lima Declaration of Guidelines on Auditing Precepts and the Mexico Declaration on Supreme Audit Institutions Independence.
- SAIs have an important role to play in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals, including the Sustainable Development Goals.
- The International Organization of Supreme Audit Institutions (INTOSAI) since its establishment in 1953, has played an increasing role in the creation of an international framework for sharing and disseminating knowledge, standards and good practices to strengthen external control of public finances, and to sustainably improve the independence, professional competence, credibility and influence of SAIs for the benefit of citizens in the respective countries, supported by its autonomous, independent and apolitical character, as well as its special status in the United Nations Economic and Social Council (ECOSOC).

- The former Court of Accounts of the Republic of Chad has been a full and active member of the International Organization of Supreme Audit Institutions (INTOSAI), of the African Organization of Supreme Audit Institutions (AFROSAI), and of the African Organisation of French Speaking SAIs in Sub-Saharan Africa (CREFIAF) .

AKNOWLEDGING:

- The adoption and the entry into force of a new constitution in Chad, following consultations with various segments of Chadian society on the basis of an ambitious project of institutional reform aimed at strengthening democracy and the rule of law.
- The subsequent repositioning of the Supreme Audit Institution of Chad in the institutional framework, the loss of its status of Court of Accounts, and its reintegration as a Chamber of Accounts within the Supreme Court alongside other jurisdictional units.

THE INTOSAI DEVELOPMENT INITIATIVE HAS DECIDED TO BRING TO THE ATTENTION OF THE CHADIAN AUTHORITIES THAT IT:

1. Expresses concern following what appears, under the newly enacted constitution of Chad, as a downgrading repositioning of the Supreme Audit Institution.
2. Considers this development as a back step which is not in the spirit of the Lima and Mexico Declarations, and if not mitigated by appropriate changes, is likely to significantly weaken the positive steps forward taken during the last years by Chad in building a transparent, effective, trusted and reliable public-sector accountability system supported by the previous Court of Accounts which was perceived as an independent institution.
3. Asks Chad's highest authorities to address these concerns by taking appropriate measures to guarantee the existence of an institutional structure and environment which are adequate for a Supreme Audit Institution to fully implement and work in the spirit of the principles of the Lima and the Mexico Declarations, and in particular, a consistent and broad mandate, sufficient and appropriate human, material and financial resources for the achievement of its mission, and the functional autonomy enabling the Supreme Audit Institution to work in a professional, independent and effective manner.
4. Reaffirms its strong commitment to initiate and to support all possible actions intended at advocating for the independence of SAIs and supported by the principles recorded in the Lima and Mexico Declarations mentioned above.
5. Formulates the wish that any future institutional developments in Chad will be an opportunity, thanks to the determination of the competent authorities in Chad and to the support of their stakeholders, to endow the Supreme Audit Institution with institutional, organizational and professional capacities enabling it to accomplish its mission effectively, in order create value and benefits for the citizens.

6. Offers its support in cooperation with other stakeholders from the INTOSAI community, in the spirit of INTOSAI motto “Mutual experience benefits all” and building on the international wealth of expertise, to any initiative geared towards providing the newly established Chamber of Accounts with an appropriate institutional framework that will ensure compliance with Lima and Mexico Declarations.

This is a voluntary and non-binding statement, issued without legal status under the law of the host country of the INTOSAI Development Initiative.

Oslo, Norway, 16 October 2018.



Per-Kristian Foss
Auditor General of Norway
and chair of the IDI Board