



**JOINT STATEMENT BY
THE INTOSAI GENERAL SECRETARIAT AND THE INTOSAI DEVELOPMENT INITIATIVE,
FOLLOWING THE LIMITATIONS TO THE FUNCTIONING OF
THE STATE AUDIT OFFICE OF THE REPUBLIC OF NORTH MACEDONIA**

Dr Margit Kraker, Secretary General of the International Organisation of Supreme Audit Institutions (INTOSAI) and President of the Austrian Court of Audit and Mr. Per-Kristian Foss, Chair of the INTOSAI Development Initiative Board and Auditor General of Norway, hereafter collectively referred to as the signatories, have stated today their position following restriction to the functioning of the of the State Audit Office of the Republic of North Macedonia.

This joint statement has been made subsequently to the expiry of the mandate of the former Auditor General and the former Deputy Auditor General of the State Audit Office of the Republic of North Macedonia.

RECALLING:

- The Declaration of Lima (INTOSAI-P1) of Guidelines on Auditing Precepts
- The Declaration of Mexico (INTOSAI-P10) on Supreme Audit Institutions Independence
- The United Nations Resolution A/66/209 of 22nd December 2011 promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions and
- The United Nations Resolution A/69/228 of 19th December 2014 promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration.

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 Declarations of Lima and Mexico on Supreme Audit Institutions' Independence.

- SAls 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 SAls 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 State Audit Office of the Republic of North Macedonia has been a full and active member of the International Organization of Supreme Audit Institutions (INTOSAI) since 1994.

AKNOWLEDGING:

- The current vacancy in the management of the State Audit Office of the Republic of North Macedonia, subsequent to the end of the mandate of the former Auditor General as well as the former Deputy Auditor General, thus causing severe limitation to the functioning of the State Audit Office of the Republic of North Macedonia.

THE SIGNARORIES HAVE JOINTLY DECIDED TO BRING TO THE ATTENTION OF THE NORTH MACEDONIAN AUTHORITIES THAT THEY UNANIMOUSLY:

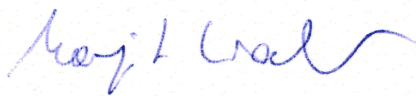
- Express concern following what appears, under the sustainable vacancy in the supreme management position of the State Audit Office of the Republic of North Macedonia, thus having severe impact on the independence and functioning of the State Audit Office.
- Consider this development as a back step which is not in the spirit of the Declarations of Lima and Mexico, and if not mitigated by appropriate changes, is likely to significantly weaken the positive steps forward taken during the last years by the Republic of North Macedonia in building a transparent, effective, trusted and reliable public-sector accountability system supported by the State Audit Office which was perceived as an independent institution.
- Ask North Macedonia's highest authorities to address these concerns and 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 Declaration of Lima and Mexico, 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 in benefit of the citizens of North Macedonia.

- Reaffirm their strong commitment to initiate and to support all possible actions intended at advocating for the independence and functioning of Supreme Audit Institutions, and supported by the principles recorded in the Declarations of Lima and Mexico mentioned above.
- Formulate the wish that any future institutional developments in North Macedonia will be an opportunity, thanks to the determination of the competent authorities in North Macedonia and to the support of their stakeholders, to endow the State Audit Office of the Republic of North Macedonia with institutional, organizational and professional capacities and human resources enabling it to accomplish its mission effectively, in order create value and benefits for the citizens.
- Offer their support, in the spirit of INTOSAI motto “Mutual experience benefits all” and building on the signatories’ wealth of expertise, to any initiative geared towards providing the State Audit Office of the Republic of North Macedonia with an appropriate institutional framework that will ensure compliance with the Declarations of Lima and Mexico.

This Joint Statement constitutes a voluntary, non-binding informal agreement, without legal status under law of the host countries of the organisations represented by the signatories.

Yours sincerely,



Dr. Margit Kraker

Secretary General of INTOSAI and
President of the Austrian Court of Audit



Per-Kristian Foss

Chair of the IDI Board and
Auditor General of Norway