



STATEMENT BY THE INTOSAI DEVELOPMENT INITIATIVE ON THE IMPORTANCE OF MAINTAINING THE INDEPENDENCE OF THE CONTRALORIA GENERAL DE LA REPUBLICA DE COLOMBIA

The INTOSAI (International Organization of Supreme Audit Institutions) Development Initiative, hereby represented by the Director General, hereafter states its position regarding the importance of maintaining the independence of the Contraloría General de la República de Colombia.

RECALLING:

- The Lima Declaration of Guidelines on Auditing Precepts (INTOSAI-P 1).
- The Mexico Declaration on Supreme Audit Institutions Independence (INTOSAI-P 10).
- 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.
- 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 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.

- Since its establishment in 1953, INTOSAI 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 INTOSAI Development Initiative (IDI) has developed a dedicated mechanism called the SAI Independence Rapid Advocacy Mechanism (SIRAM) to provide advocacy support to SAIs when they perceive their independence is challenged,

- The Contraloría General de la República de Colombia is a member of INTOSAI and the Organization of Latin-American and Caribbean Supreme Audit Institutions (OLACEFS).

AKNOWLEDGING:

- That the Contraloría General de Colombia has perceived a risk to its independence after the publication of the audit on Hidroituango project and requested the initiation of a SIRAM case.

- The different opinions expressed by various stakeholders from the public sector and civil society in Colombia, who were consulted as part of the assessment stage of the SIRAM process.

THE INTOSAI DEVELOPMENT INITIATIVE HAS DECIDED TO BRING TO THE ATTENTION OF THE GOVERNMENT, LEGISLATURE AND STAKEHOLDERS THAT IT:

1. Stresses that this Statement does not constitute any view or judgment on the legal dispute that is underway regarding the sanctions imposed by the Contraloría General on the audit of Hidroituango.
2. Emphasizes that “a sufficiently broad mandate and full discretion, in the discharge of SAI (Contraloría) function” is an indispensable component of its independence, in accordance with Principle 3 of the Mexico Declaration on SAI independence. The legal right to undertake the audit on Hidroituango has been confirmed by the Auditoría General de Colombia.
3. Stresses that as per principle 6 of the Mexico Declaration on SAI Independence, the Contraloría should have the “freedom to decide the content and timing of audit reports and to publish and disseminate them”.
4. Expresses that, in line with the Mexico Declaration Principles, it will monitor developments related to potential de jure or de facto infringements on the independence of Contraloría regarding the audit on Hidroituango.

5. Considers that, on the basis of the assessment of the case, and review of the legal framework of the Contraloría General of Colombia, there are areas that can be further improved in relation to the principles of the Mexico Declaration. IDI stands ready to support the Contraloría and relevant partners in Colombia in this work.
6. Reaffirms its strong commitment to initiating and supporting all possible actions aimed at advocating for the independence of SAIs as supported by the principles recorded in the Mexico Declaration.

This statement, whose content is sole responsibility of the INTOSAI Development Initiative, is a voluntary and non-binding statement under international laws and without legal status.



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