Concepts such as Good Governance, Good Financial Governance and accountability have become increasingly significant in the international discussion. Supreme Audit Institutions are key pillars of accountability and Good Governance. They are important actors on the national level, as well as in the international development discourse.

This volume of essays highlights the current international discussion and furnishes the reader with a wealth of information about ways in which the external audit function can contribute to Good Governance. It will provide the reader with fresh insights, inspiring suggestions, and ideas.
Supreme Audit Institutions

Accountability for Development
Foreword by Cornelia Richter, GIZ Management Board

Supreme Audit Institutions and democratic development: this combination is only recently gaining attention in the international development agenda. Given the mutually beneficial relationship between Supreme Audit Institutions, on the one hand, and the development agenda, on the other hand, this is surprising.

Allow me in this foreword to share with you the development practice point of view: it is essential to engage with SAIs if we strive to assist partner countries in their reform efforts towards transparent, accountable, and democratic institutions and processes, in short: towards Good Governance.

GIZ as mandated by the German Federal Ministry for Economic Cooperation and Development has a long standing experience in working with, and supporting, Supreme Audit Institutions in developing countries. Our approach is characterized by assisting Supreme Audit Institutions both technically as well as by strengthening their role in the governance context of their country, in line with INTOSAI standards. In GIZ’s understanding, Supreme Audit Institutions are not only important suppliers of accountability. They are, by design, in a key position to bridge the gap to the demand side for accountability, by engaging with parliaments and citizens to actively use the information that Supreme Audit Institutions are providing. In short, any support to domestic accountability systems would be incomplete without considering Supreme Audit Institutions – and international development processes such as Paris, Accra, Busan, and recently the post-MDG process increasingly recognize this.

With this viewpoint of development partners in the back of our minds, let me turn to recent developments within the international community of Supreme Audit Institutions on the question of accountability. There is a notable discourse, as exemplified by a new draft professional standard (IS-SAI) on “Value and Benefits of Supreme Audit Institutions – making a difference to the life of citizens”. With this public acknowledgement and confirmation that Supreme Audit Institutions should strive to act transparently, better communicate, be accountable for their actions, be relevant through their audits and have an impact on the daily realities of citizens, an important transformation of role perception has occurred. Supreme Au-
Institutions have to be praised for actively reaching out and creating a new relationship and dialogue with their stakeholders.

Looking at the bigger picture, it seems as if new strands of discussion, potentially reflecting global events such as Arab Spring or the Open Government Initiative, give boost to an old idea: that governments should be transparent, participatory and accountable, i.e. follow the principles of Good Governance.

The present reader “Supreme Audit Institutions – Accountability of Development” has been heavily influenced by these developments. The reader draws on contributions from Supreme Audit Institutions, development practitioners, and academia, and discusses the challenges and lessons learnt to key questions such as: “What practical contributions can SAIs make to promote Good Governance and a country’s development goals? How can capacity development support SAIs to perform these functions?”

GIZ is very grateful to INTOSAI, and in particular the General Secretariat, for their openness to the idea of a joint publication and their invaluable support. GIZ is also thankful for the support of the German Bundesrechnungshof and its President Prof. Dr. Dieter Engels throughout the preparation of this publication. It is my firm conviction that the present reader will be a successful way of expanding and strengthening this fruitful cooperation while at the same time striking new paths.
Foreword by Dr Josef Moser, Secretary General of INTOSAI

Accountability is a cornerstone for the functioning of states and therefore not only shapes the work of Supreme Audit Institutions (SAIs) but also the work of general government and the citizens’ trust in governmental compliance. Because of their control function, SAIs at the same time act as partners and agents of parliaments, ensuring that money entrusted to those in government is being spent in keeping with the requirements of economy, efficiency and effectiveness, regularity and compliance, as well as in the interest and for the benefit of the citizens at large. All in all, national parliaments are only as strong as their control function; the more accountability and transparency, the more credibility. Thus, as a pillar of every democracy, SAIs play a fundamental role in upholding the principles of Good Governance, transparency and accountability, and public sector efficiency.

The collection “Supreme Audit Institutions – Accountability for Development” picks up on this important topic and presents a compendium of examples for SAIs’ contributions to Good Governance, the achievement of national and international development objectives as well as related challenges and innovative scopes of work. The General Secretariat as an interface and liaison of INTOSAI is gratified to have been able to contribute to this important collection together with the IDI, the INTOSAI Working Groups on Environmental Auditing, on Public Debt and on the Value and Benefits of SAIs and the Goal 2 Subcommittee: Promote best practices and quality assurance through voluntary peer reviews.

The different articles in this publication focus on different aspects of how to strengthen institutional efficiency and effectiveness in line with INTOSAI standards and guidelines and the UN General Assembly Resolution A/66/209 in the independence of SAIs. GIZ, as a long-term partner of SAIs worldwide, consolidates the experiences and perspectives both of technical cooperation and SAIs. INTOSAI was founded based on this fundamental idea of promoting the exchange of ideas, knowledge and experiences and strives for a fruitful cooperation and a vivid exchange of experiences to give content to its motto “Experientia mutua omnibus prodest”. Therefore, the General Secretariat has welcomed the idea of a joint publication of GIZ and INTOSAI, focused on experiences of Supreme Audit
Foreword by Dr Josef Moser, Secretary General of INTOSAI

Institutions to promote Good Governance and development goals. I am convinced that the present book, which collects the current state of knowledge worldwide, will provide guidance and information to a broad audience.

I wish you much pleasure in reading the collection “Supreme Audit Institutions – Accountability for Development” and hope that it opens new insights for you in the field of the work of SAIs and INTOSAI.
Foreword by Prof. Dr Dieter Engels, President of the Bundesrechnungshof

The development of concepts such as Good Governance, Good Financial Governance and accountability has become increasingly significant in the international discussion. Since long, these ideas and concepts of course have been matters for Supreme Audit Institutions (SAIs), which have directly determined their role within the institutional set-up of government. In addition to clear rules and responsibilities, an effective external audit must be in place.

The SAIs provide assurance as to whether the executive branch complies with these rules and responsibilities and highlight infringements of the rules. The SAIs thereby contribute to strengthening accountability and improving government operations. By acting transparently and credibly, the SAIs can further enhance the value of their contribution. Institutional and financial independence of the SAIs is an indispensable prerequisite for enabling them to successfully perform their audit function.

These ideas were laid down as early as in 1977 in the Lima Declaration adopted by the International Organization of Supreme Audit Institutions (INTOSAI). The current discussion shows that the Lima Declaration continues to be relevant and deserves its reputation as Magna Charta of external government auditing. By adopting UN Resolution A/66/209 “Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions”, the international community acknowledged the significance of external audit for fair and effective government, thereby affirming the relevance of the Lima Declaration. The Bundesrechnungshof, too, feels committed to the requirements of Good Governance and, by means of its reports and recommendations, fosters the discharge of government functions in accordance with the principles of the rule of law, efficiency, accountability, transparency, and sustainability, taking regard to the concerns of citizens.

This volume of essays highlights the current international discussion and furnishes the reader with a wealth of information about ways in which the external audit function can contribute to Good Governance. I hope that this work will provide the readers with fresh insights, inspiring valuable suggestions, and ideas.
Inhalt

List of Contributors 13

The Significance of the Resolution of the UN General Assembly on SAI Independence for the Development of Transparency, Accountability and Efficiency in the Public Sector 35
Josif Moser

Capacity Development and Supreme Audit Institutions: GIZ’s Approach 51
Barbara Dutzler

Closing the Accountability Gap: Audit Agencies as Partners and Advisors of Parliaments in the Oversight of the Budget Process 69
Carlos Santiso

Supreme Audit Institutions as Accountability Arrangements - Why Independent External Public Auditing Thrives in Some Countries and Fails in Others 92
Katharina Noussi

Interaction between Supreme Audit Institutions and Citizens: Developments, Lessons Learnt and Challenges Regarding Citizen Participation in Public Sector Auditing in Latin America 133
Luis Fernando Velásquez Leal

Transparency, Participation and Accountability in Public Oversight: Advancing Latin American SAIs Agenda at the Subnational Level 155
Michael Castro/Carolina Cornejo/Andrew Lyubarsky

World Bank Support for Supreme Audit and other Accountability Institutions 179
Clay G. Wescott

Supreme Audit Institutions as Social Informants 208
Juan Manuel Portal
<table>
<thead>
<tr>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental Auditing – Pivotal for Sustainable Development</td>
<td>217</td>
</tr>
<tr>
<td><em>Alar Karis</em></td>
<td></td>
</tr>
<tr>
<td>INTOSAI for Peer Reviews – Capacity Building and Accountability Tool</td>
<td>231</td>
</tr>
<tr>
<td><em>Annamaria Vizikova/Imrich Gál</em></td>
<td></td>
</tr>
<tr>
<td>Strengthening Institutional Performance through the Supreme Audit Institutions Performance Measurement Framework (SAI PMF)</td>
<td>246</td>
</tr>
<tr>
<td><em>INTOSAI-Donor Secretariat</em></td>
<td></td>
</tr>
<tr>
<td>Capacity Development for SAIs – towards Accountability in Public Administration</td>
<td>255</td>
</tr>
<tr>
<td><em>INTOSAI Development Initiative</em></td>
<td></td>
</tr>
<tr>
<td>Results of Capacity Development in a Supreme Audit Institution: The case of Mozambique</td>
<td>273</td>
</tr>
<tr>
<td><em>Carlos Mauricio Cabral Figueiredo</em></td>
<td></td>
</tr>
</tbody>
</table>
Dr Josef Moser

Dr Josef Moser is President of the Austrian Court of Audit and Secretary General of the International Organization of Supreme Audit Institutions (INTOSAI). He assumed office on the 1st of July 2004. Since 2011 he is Honorary Professor of the Nanjing Audit University in China, and since 2009 he is member of the Working Group on New Administration on Austria. Dr Moser has professional experience in the private sector and public administration. He was Managing Director of the Real Estate Management Company of the Austrian Federal Railway. Dr Moser was member of the Supervisory Board of the Austrian Railroad Infrastructure Company. He also was a member of the Board of Directors of the Austrian Railroad Holding Company and the Railroad Construction Company. Before his engagement in the private sector, Dr Moser was Executive Director of a political group in parliament. He was responsible for coordinating activities between the government and parliament, tried to enhance cooperation between the representatives of different political parties and directed cooperation with the federal ministries. Dr Moser held different management positions in the financial and provincial administration. For instance he was responsible for staffing and general policy matters in the federal financial administration.

Dr Moser is a graduate of the Vienna University. He is holding a doctoral degree in Law Studies (1981). He is married and has one daughter.
Dr Barbara Dutzler, MPA, has a PhD from Economic University Vienna in economic sciences and European law as well as a Master of Public Administration from Kennedy School of Government, Harvard. Before joining GIZ, Dr Dutzler worked as university assistant for the Economic University Vienna at the European Integration Department, where she published numerous articles as well as her thesis on the European Central Bank. She then worked for the Austrian Ministry of Finance, specializing on the European Economic and Monetary Union, in particular the Stability and Growth Pact.

Since joining GIZ in 2008, Dr Dutzler has held different positions in the area of public finance, covering budgetary reforms, internal and external audit, as well as taxation. From 2010–2012, she was Team Leader of the project “Strengthening External Audit in Montenegro”, jointly financed by the Federal German Government and the European Union. In her current position as Senior Expert Accountability, she is responsible for professional support and advice to GIZ’s worldwide Technical Assistance projects in the area of accountability and public finance, as well as leading appraisal and evaluation missions of these projects.
Dr Carlos Santiso

A national of France and Spain, Dr Carlos Santiso is a seasoned expert in public policy, governance reform, public finances and anticorruption in developing countries. He has worked in over two dozen countries in Africa and Latin America and in various capacities in multilateral finance institutions, bilateral aid agencies, and policy think tanks. Dr Santiso currently heads the Institutional Capacity of the State Division of the Inter-American Development Bank in Washington, United States, since 2011. Previously, he was Sector Manager of the Governance Division at the African Development Bank in Tunis, Tunisia, in 2007–2011, recasting the Bank’s agenda in economic and financial governance. He also served as a governance and public finance advisor to the United Kingdom Department for International Development 2002–2007, both in the field in Peru and in headquarters in the central policy unit on budget support and fiduciary risk management. In 1996–2000, he worked as a Senior Programme Officer at the International Institute for Democracy and Electoral Assistance, covering Francophone West Africa and Central America. He started his career as an advisor at the French Prime Minister’s Office in 1995–1996, after a brief period at the United Nations Department of Political Affairs in 1994–1995, working on Guatemala and Haiti. He is a founding member of the board of advisor of the Centre for Democratic Governance in Burkina Faso. Dr Santiso holds PhD in comparative political economy from Johns Hopkins University (SAIS, 2006), a master in international economic policy from Columbia University (SIPA, 1995) and a master in public policy from the Institut d’Etudes Politiques of Paris (MA, 1993). He is also a graduate from executive leadership programmes at the United States Kennedy School of Government, the French National School of Adminis-
Dr Katharina Noussi, BA (Hons.) MAS PMP® is a political scientist and certified project management professional. At the time of writing this article, she worked as lecturer in International Affairs at the Department of Political Science, University of Vienna/Austria and as an independent consultant. Some parts of this paper have already been published in the author’s doctoral thesis and previous oral or written presentations (see particularly Noussi 2012c). Before conducting her doctorate research on Supreme Audit Institutions, she worked for around seven years with NGOs in development cooperation with a focus on capacity development and civil society advocacy work. Since July 2013 she is employed by the GIZ as technical advisor public audit. In this role, Dr Noussi supports the African Organization of Supreme Audit Institutions (AFROSAI) with its seat in Yaounde/Cameroon as part of the regional programme “Good Financial Governance in Africa”.

http://www.nomos-shop.de/22048
Luis Fernando Velásquez Leal

Luis Fernando Velásquez Leal is an international consultant. He has been consulted on the design and implementation of institutional and social strategies for strengthening citizen participation in fiscal control, funded by the German Agency for International Cooperation (GIZ) and the World Bank in support of the Latin American and Caribbean Supreme Audit Institutions (OLACEFS) and the Central American and Caribbean Organization of Supreme Audit Institutions (OCCEFS).

He has developed methodologies and teachings for the exercise of good governance at a local level. Furthermore, Mr Velázquez designed and implemented innovative programs in the field of human development in highly complex social contexts. He has participated as a researcher in the Network of Iberoamerican Experts in Control and Supervision. Mr Velázquez has written numerous academic articles and participated in diverse studies which include: *Citizenship and Fiscal Control: An experience of participation in institutional control in Colombia and Honduras* as well as *Democratization, visibility and transparency of government audits in Honduras: Innovations and results of a strategic partnership between the Court of Accounts, civil society organizations and audited institutions* and the *Index Budget information Access 2011*, a tool which improves public spending efficiency, information access and citizen control over Colombia’s territorial budget, among such others.

Mr Velázquez is currently working as the executive director of Citizen Action Corporation Colombia (AC-Colombia), a civil organization which works on promoting and consolidating democracy through developing design and redesign processes to ensure that decision making, management and entity control all have effective institutional participation and influence from citizens.
As Programme Officer at the Open Budget Initiative of the International Budget Partnership (IBP), Michael Castro provides technical assistance to partner organizations, governments, and in-country peer reviewers in Latin America and the Caribbean, West Africa and Central Asia to implement the IBP’s Open Budget Survey, which is the only independent, comparative, regular measure of national-level public budget transparency and accountability around the world. He designs and delivers trainings on budget transparency and inclusive budget making to a variety of civil society organizations. He has provided extensive technical assistance to the MCC Honduras and UK Department for International Development (UKaid) in Nigeria on budget transparency at central and decentralized levels of government. He recently provided technical assistance to partners and the Ministry of Finance in Kazakhstan and Bolivia on budget transparency. He is fluent in Spanish and French.
Carolina Cornejo has been managing the implementation of the TPA Initiative since its beginning in 2010 as part of the Strengthening of Democratic Institutions Programme at the Civil Association for Equality and Justice (ACIJ), a non-profit organization aimed at defending disadvantaged groups and strengthening democracy in Argentina. The TPA Initiative is a Latin American network that seeks to strengthen public control systems through the articulation between supreme audit institutions (SAIs) and citizens. Carolina Cornejo has advanced this agenda by creating synergies among Initiative members and stakeholders through active communication strategies. She has been conducting research, writing reports and publishing articles on policies and mechanisms implemented by Latin American SAIs to promote transparency and civic participation. To continually encourage and deepen debate, she has presented in regional meetings and international forums and assisted in the development of capacity-building programmes for SAIs.

Carolina Cornejo holds a degree in Political Science from the University of Buenos Aires and is a MA candidate in Development Management and Public Policy (Georgetown University, USA, and National University of San Martin, Argentina). She is completing her Master’s thesis on citizen engagement in public oversight.
Andrew Lyubarsky worked within the program development area at the Civil Association for Equality and Justice (ACIJ) in Buenos Aires, where he researched Supreme Audit Institutions within the context of the Transparency, Participation, Accountability (TPA) Initiative. Currently he is a law student at New York University and an International Institute for Law and Justice (IILJ) scholar. He is focusing his legal education on international human rights issues and transnational movement of people. He holds a BA from Columbia University.
Dr Clay Wescott

Dr Wescott is Senior Consultant with the Independent Evaluation Group, World Bank, and Director of the Asia-Pacific Governance Institute (www.asiagovernance.org). His advisory work, research and teaching covers political economy, e-government, regional cooperation, civil service reform, public finance, decentralization, citizen participation, capacity development, and combating corruption. For IEG, Dr Wescott has assessed the Bank’s governance support in corporate evaluations *inter alia* on public sector, governance and anticorruption, and presently procurement. He has also worked on country programme evaluations, Implementation Completion Report Reviews, and PPARs on the same topic. Before that, Dr Wescott has held senior positions with the Asian Development Bank, UNDP, Development Alternatives, Inc., Price Waterhouse and the Harvard Institute for International Development, and taught at Princeton University. Dr Wescott has degrees in Government from Harvard College (AB, 1968, Magna cum Laude), and Boston University (PhD., 1980). Dr Wescott is an Editorial Board Member of *International Public Management Journal*, *Comparative Technology Transfer and Society*, *Public Administration Review* and *International Review of Administrative Sciences*. Dr Wescott is Book Review Editor of *Governance*; Senior Editor of *International Public Management Review*; Permanent Active Member of Transparency International; Executive Committee Member, Section on International and Comparative Administration (SICA), of the American Society for Public Administration; Vice President of the International Public Management Network and President of the World Bank IMF Chorus.

For the fun stuff, see http://facebook.com/clay.wescott.

---

Mr Juan Manuel Portal Martínez, elected as Head of the Supreme Audit Office of Mexico in December 2009 for the period 2010–2017, studied Public Accounting at the National Autonomous University of Mexico (Universidad Nacional Autónoma de México) and has a Master’s Degree in Public Administration from the Institute of Public Administration Studies (Instituto de Estudios en Administración Pública); furthermore, he accomplished postgraduate studies at the Pan-American Institute for Senior Business Management. His areas of expertise are: internal auditing, governmental auditing, information systems and control, comprehensive and performance audit, and public accounting.

The Auditor General of Mexico has an extensive professional experience in the public sector, governmental firms and the private sector, where he has held important positions related to auditing and accounting processes. It is worth highlighting his work as Deputy Auditor General Specialized in Financial Compliance at the Supreme Audit Office of Mexico and as Internal Auditor at the Ministry of Social Development (Secretaría de Desarrollo Social) as well as at the National Oil Company of Mexico (PEMEX, for its acronym in Spanish).

He obtained the Degree of Certified Public Accountant from the Mexican Institute of Public Accountants (Instituto Mexicano de Contadores Públicos), the Degree of Certified Internal Auditor, Fraud Examiner, and
as Internal Control Auditor. Moreover, he has been awarded by the Institute of Internal Auditors, Inc. (IIA) with the 2010 Bradford Cadmus Memorial Award, which is given to only those whose achievements have made a substantial contribution to investigation, education, publishing and other activities on internal auditing issues; he is the first Latin American auditor who has been awarded with such distinction.

Juan Manuel Portal Martínez
Dr Alar Karis

Dr Karis assumed office on 8 April 2013 by giving his oath of office to the Riigikogu, the parliament of Estonia. The term of office of the Auditor General is five years. After its expiry, the President of the Republic may present the current Auditor General as a candidate for another term to the Riigikogu.

Dr Karis was born in 1958 in Tartu. He graduated from the Estonian Academy of Life Sciences in 1981 and defended his degree in 1987. During his career, Dr Karis has worked at several universities in Germany, the United Kingdom and the Netherlands. As a scientist, his focus has been on molecular genetics. In 1999 Dr Karis became a professor at the University of Tartu.

Dr Karis has been actively involved in building up the Estonian state and society on a broader scale since the first half of the 2000s. As the Rector of the Estonian University of Life Sciences from 2003–2007 and Rector of the University of Tartu from 2007–2012, he carried out several reforms in order to internationalize higher education in Estonia and broaden the horizons of both teaching and learning.

Dr Karis is a member of the think tank of the President of the Republic of Estonia and has been a member of the Estonian Fund for Nature, the council of the European University Association, and the council of the Enterprise and Living Environment Development Division of Enterprise Estonia. Until his appointment as Auditor General, he was the head of the
Estonian Rectors Conference, which unites the heads of Estonian institutions of higher education.

The President of the Republic bestowed the Order of the White Star, 4th class on Alar Karis in 2007. He has also been awarded the Order of the Polar Star, 3rd class of the Kingdom of Sweden and the Order of Leopold of the Kingdom of Belgium.

Alar Karis is married; his wife Sirje Karis is the director of the Estonian History Museum. They have three children.
Imrich Gál, MBA, joined the Supreme Audit Office of the Slovak Republic in 2007. Prior to that, he has worked in the position of the Chief Comptroller in the municipality of the City of Piešťany, Slovak Republic; beforehand he has worked in the private sector in economy and marketing positions in the Slovak Republic and overseas.

Within the SAO SR, he worked for five years in the Department of Methodology, Planning and Analysis. During that time, he also represented SAO SR in various INTOSAI and EUROSAI working groups as well as working groups of the Contact Committee of the Heads of the EU Supreme Audit Institutions. After the SAO SR has taken the position of the Chair of the INTOSAI Capacity Building Committee, Subcommittee 3 to promote best practices and quality assurance through voluntary peer reviews, in 2012, he has joined the Office of the President where he concentrates onto the peer review subjects and themes.
Dr Annamaria Vizikova

Dr iur Annamaria Vizikova started to work for the Supreme Audit Office of the Slovak Republic in 2007. Working as the Director of the Office of the President, her duties cover international agenda of the office as well as several national tasks. Currently she acts as the Liaison Officer to the Contact Committee of the Heads of the EU Supreme Audit Institutions (SAIs) and other cooperation structures, managing cooperation between the EU SAIs and the European Court of Auditors. In this respect, together with her team, she deals with issues of public financial management at the European and national level.

In addition to the EU issues, she is responsible for chairing the INTOSAI Capacity Building Committee, Subcommittee 3 to promote best practices and quality assurance through voluntary peer reviews. The International Organization of Supreme Audit Institutions INTOSAI operates as an umbrella organization for the external government audit community. It has got 191 members and operates through its working groups, committees and subcommittees. Peer review is a review of one SAI by one or several partner SAIs, and it is an excellent tool or process to enhance capacity building and guide improvement of an institution. Currently, the Subcommittee is mainly focusing on bringing added value to the INTOSAI community by concentrating on a closer link between peer review and all international standards for SAIs (ISSAIs) and by inventing new tools for
easier use by peer review teams. In addition, if required, Dr Vizikova takes part in international trainings or meetings where a resource person or speaker is needed to introduce, advice or guide peer review processes.
In October 2009, INTOSAI and several donors signed a milestone Memorandum of Understanding (MoU) to augment and strengthen support to the SAI community. The MoU recognizes the potential value of SAIs in strengthening governance, accountability and poverty reduction. The Steering Committee appointed the IDI as Secretariat for the Cooperation, recognizing the importance of INTOSAI ownership as well as IDIs broad experience from SAI capacity building and wide network within INTOSAI. The INTOSAI Donor Secretariat was thus founded in 2010, providing the Steering Committee with support in implementing the MoU. The Secretariat consists of Einar Gørrissen (Head) and the advisors Martin Aldcroft, Dr Meike Pätzold, Silje Marøy-Sandstad and Merethe Nordling.

The INTOSAI-Donor Secretariat can be contacted at intosai.donor.secretariat@idi.no. Further information on the SAI PMF is available on the IDI website: http://idi.no/artikkel.aspx?Md1=102&AId=704.
The INTOSAI Development Initiative is an INTOSAI body which supports Supreme Audit Institutions in developing countries in their efforts to sustainably enhance performance, independence and professionalism. Established by resolution of the INTOSAI Congress 1986, it has been hosted by the Office of Auditor General, Canada 1986–2000 and Norway since 2001. Since 2010, it also serves as secretariat to the INTOSAI Donor Cooperation, established to enhance the volume and coordination of support for strengthening SAIs in developing countries.
Carlos Mauricio Cabral Figueiredo

Carlos Mauricio Cabral Figueiredo is a GIZ International Expert on Supreme Audit Institutions. He is the Component Leader for External and Internal Control Systems in Mozambique’s Decentralization Programme, supporting the capacities development of Mozambican SAI since 2008. He has been participating in several activities with the African Organization of Supreme Audit Institutions from African English Speaking Countries (AFROSAI-E) and with the Organization of Supreme Audit Institutions from Portuguese Speaking Countries (OISC/CPLP). He was member of the Technical Group that conceived, discussed, negotiated and elaborated the ‘National Programme for Modernization of the External Control of the Brazilian States and Municipalities’ (PROMOEX), with focus on the 33 courts of accounts in the Brazilian states and municipalities, financed by the Inter-American Development Bank (IADB). In the period 2005–2008, he worked in a World Bank project, supporting the decentralization of external control system, in Mozambique. He is on leave from his permanent position as Substitute Counsellor at the Tribunal de Contas of Pernambuco-Brazil, where he has been worked since 1991.

Mr Cabral Figueiredo published different books and articles in Brazil and abroad, especially articles on accountability, good governance, fight against corruption, fiscal responsibility and Supreme Audit Institutions. He has completed postgraduate studies in Public Management and External Control at the University of Pernambuco-Brazil as well as in Adminis-
trative and Constitutional Law at the Federal University of Pernambuco-Brazil. His Master is in Political Science from the Federal University of Pernambuco-Brazil, where he is finishing his PhD studies in Political Science, as well. Contact: cmauricio.figueiredo@giz.de