



# General Assembly

Distr.: General  
15 March 2012

Sixty-sixth session  
Agenda item 21

## Resolution adopted by the General Assembly

[on the report of the Second Committee (A/66/442)]

### **66/209. Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions**

*The General Assembly,*

*Recalling* Economic and Social Council resolution 2011/2 of 26 April 2011,

*Recalling also* its resolutions 59/55 of 2 December 2004 and 60/34 of 30 November 2005 and its previous resolutions on public administration and development,

*Recalling further* the United Nations Millennium Declaration,<sup>1</sup>

*Emphasizing* the need to improve the efficiency, accountability, effectiveness and transparency of public administration,

*Emphasizing also* that efficient, accountable, effective and transparent public administration has a key role to play in the implementation of the internationally agreed development goals, including the Millennium Development Goals,

*Stressing* the need for capacity-building as a tool to promote development, and welcoming the cooperation of the International Organization of Supreme Audit Institutions with the United Nations in this regard,

1. *Recognizes* that supreme audit institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence;

2. *Also recognizes* the important role of supreme audit institutions 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 Millennium Development Goals;

3. *Takes note with appreciation* of the work of the International Organization of Supreme Audit Institutions in promoting greater efficiency,

<sup>1</sup> See resolution 55/2.



accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens;

4. *Also takes note with appreciation* of the Lima Declaration of Guidelines on Auditing Precepts of 1977<sup>2</sup> and the Mexico Declaration on Supreme Audit Institutions Independence of 2007,<sup>3</sup> and encourages Member States to apply, in a manner consistent with their national institutional structures, the principles set out in those Declarations;

5. *Encourages* Member States and relevant United Nations institutions to continue and to intensify their cooperation, including in capacity-building, with the International Organization of Supreme Audit Institutions in order to promote good governance by ensuring efficiency, accountability, effectiveness and transparency through strengthened supreme audit institutions.

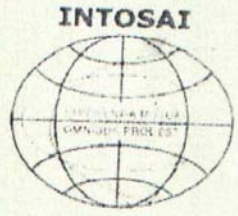
*91st plenary meeting  
22 December 2011*

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<sup>2</sup> Adopted by the Ninth Congress of the International Organization of Supreme Audit Institutions, Lima, 17–26 October 1977.

<sup>3</sup> Adopted by the Nineteenth Congress of the International Organization of Supreme Audit Institutions, Mexico City, 5–10 November 2007.

International Organization of  
Supreme Audit Institutions  
Organisation Internationale des Institutions  
Supérieures de Contrôle des Finances Publiques  
Internationale Organisation der  
Obersten Rechnungskontrollbehörden  
Organización Internacional de las  
Entidades Fiscalizadoras Superiores  
المنظمة الدولية للأجهزة العليا للرقابة المالية العامة والمحاسبة



The Honourable  
Members of ASOSAI

March 2012

Dear Colleagues,

On 22 December 2011 the 66th United Nations General Assembly adopted the Resolution A/66/209 "Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions".

In that Resolution the General Assembly for the first time expressly recognizes that SAIs can accomplish their tasks objectively and effectively only if they are independent from the audited entity and are protected against outside influence. The General Assembly also recognizes the important role of SAIs 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 UN Millennium Development Goals.

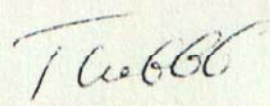
Furthermore, the UN Member States take note with appreciation of the work of INTOSAI in promoting greater efficiency, accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens.

The UN General Assembly at the same time encourages Member States to apply, consistent with their national institutional structures, the principles set out in those Declarations, and asks the Member States and relevant United Nations institutions to continue and intensify their cooperation with INTOSAI, including in capacity building, to promote good governance by ensuring efficiency, accountability, effectiveness and transparency through strengthened Supreme Audit Institutions.

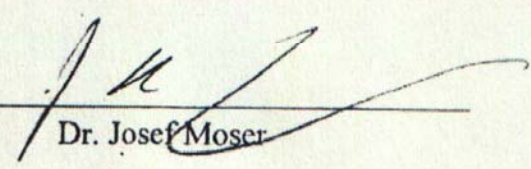
Against this background, it is now of utmost importance to make concrete efforts to implement the UN General Assembly Resolution. All UN Member States, their legislative bodies and other decision-makers are called upon to implement the principles set out in the Declarations of Lima and Mexico to strengthen SAIs.

Therefore we and the entire INTOSAI community invite all entities concerned to take concrete measures in order to apply the basic principles of independence of SAIs, as this is the only way to safeguard the proper functioning of external government audit and to ensure transparency, accountability, good governance and public trust in government.

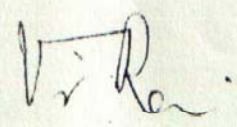
Yours sincerely,



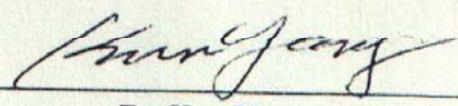
Terence Nombembe  
Auditor General  
Office of the Auditor-General of South Africa  
Chairman of INTOSAI



Dr. Josef Moser  
President  
of the Austrian Court of Audit  
Secretary General of INTOSAI



Vinod Rai  
Comptroller and Auditor General of India  
Office of the Comptroller and Auditor General  
Chairman of ASOSAI



Dr. Kun Yang  
Chairman of the Board of Audit and Inspection  
Board of Audit and Inspection (BAI)  
Secretary General of ASOSAI