



**RABAT DECLARATION**  
**on the constitution of an International**  
**Organisation of Supreme Audit Institutions with**  
**Jurisdictional Functions**



Jurisdictional activities are undertaken by a quarter of the Supreme Audit Institutions (SAIs) that are members of the International Organization of Supreme Audit Institutions (INTOSAI). These SAIs, like their counterparts, navigate in a global environment marked by significant instability, multifaceted uncertainties, and rapid changes where the core issues of good governance and accountability persist.

Aware of the specific challenges which must be met by the SAIs with this kind of mandate, together with the common audit issues faced by all SAIs, and convinced of the need of discussing and sharing experiences, practices and lessons learned related to jurisdictional activities, within the largest community of SAIs represented in INTOSAI,

- Representatives of SAIs members of the Forum of SAIs with Jurisdictional Functions, meeting in RABAT in the side-lines of the International Symposium organised by the Court of Accounts of Morocco under the High Patronage of His Majesty King Mohamed VI on “Liability regimes before Supreme Audit Institutions (SAIs), achievements and prospects”, on the 23rd February 2024, aiming at :
  - Consolidating and continuing the important and relevant work developed by the Forum of SAIs with jurisdictional functions since 2015 and evolving from it to a higher status framework that allows a stronger and amplified voice of our Institutions within INTOSAI;
  - Pursuing the professional advancement of our community, to reach a high-quality performance in a way that is most appropriate and value-adding for their respective national environments;
  - Safeguarding the proper functioning of public management, as well as the interests of the audited entity, public authorities, and citizens, also through redressing, wholly or partially, any losses incurred by a public entity, and to hold individuals responsible for their management misconduct;
  - Providing a common framework for SAIs that hold jurisdictional competencies, thus acting as a unifying force, offering direction and support to institutions operating under its umbrella;
  - Advocating and demonstrating the value of Jurisdictional activities in the scope of SAIs mandate,

Recognising the voluntary initiative and preparatory work developed the group of SAI members composed of SAIs of Brazil, Ecuador, France, Morocco and Portugal,

- **Decide to create**, as an evolution of the Forum of SAIs vested with jurisdictional functions, **a permanent international organisation to gather SAIs with Jurisdictional functions – JURISAI - that intends to become an INTOSAI related entity, as for article 3 of INTOSAI Statutes.**
- The decision is based on a thorough consultation conducted by SAI France and SAI Ecuador, the Co-Chairs of the Forum of SAIs with jurisdictional functions. The consultation involved all members of the forum and garnered widespread support for the creation of such an organization.
- With a collective commitment to enhancing the effectiveness and efficiency of SAIs with jurisdictional functions, affirm their dedication to the establishment of this organization to further advance our shared objectives and the principles outlined in INTOSAI-P50.

In order to implement this intention, an **Engagement Group** is constituted by SAls Brazil, Ecuador, France, Morocco and Portugal, open to other voluntary members, entrusted with the responsibility of preparing the draft Statutes of the Organisation and to organise the constitutive act.

**Signed by**

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |