

THE INTERNATIONAL ORGANIZATION OF SUPREME AUDIT
INSTITUTIONS VESTED WITH JURISDICTIONAL FUNCTIONS



NEWSLETTER

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JURISAI held its first General Assembly in Paris



The French Court of accounts hosted the first General Assembly of JURISAI on 8 October 2024 at its headquarters in Paris. Took part in this important event 106 delegates including 21 heads of SAs as well as INTOSAI Secretary General and IDI representatives.

After the opening speeches of Mr. Pierre Moscovici, First President of the French Cour des comptes, Minister Bruno Dantas the president of INTOSAI and INTOSAI Secretary General Dr. Margit Kraker, a signing ceremony of JURISAI statutes by 13 new JURISAI members was organized.

The general Assembly represented an opportunity for the members of the new organization, replacing the Forum of Jurisdictional SAs, to constitute

its governance and operational bodies.

As a result of the votes, the following SAs have been elected in JURISAI's key positions:

- Presidency : Cour des comptes of France.
- First Vice-presidence : Tribunal de Contas of Portugal.
- Seconde Vice-presidence, Chairman of the Finance, Administration and Communications Committee : Tribunal de Contas da União of Brazil.
- Secretary general : Cour des comptes of the Kingdom of Morocco.
- Presidency of the of Public Prosecutors Committee: Corte dei Conti of Italy.
- Presidency of the Capacity Building Committee : Cour des comptes of Senegal.
- Members of the Governing Board : Tribunal de Contas of Angola, Tribunal de Cuentas of Spain, Court of audit of Djibouti and Court of audit of Mauritania.

JURISAI and the French Court of Accounts organized an international Colloquium

JURISAI and the French Cour des comptes, with the support of the International Foundation for Public Finance (FONDAFIP) and the Revue Française de Finances Publiques, organized, on October 7th in Paris, an international colloquium on the topic «Auditor and Judge: SAI that make decisions.»



Signing ceremony of JURISAI's statutes in Casablanca

The Court of Accounts of the Kingdom of Morocco organized, on Tuesday June 25 2024 in Casablanca, a meeting of members of the Forum of Supreme Audit Institutions (SAIs) vested with jurisdictional functions, dedicated to the signing of the statutes of the International Organization of SAIs with jurisdictional functions (JURISAI).



This meeting, attended by several heads and representatives of SAIs of countries from Africa, Europe, Asia and Latin America, followed on the adoption of Rabat Declaration, during the meeting of the Forum on February 23, 2024 in Rabat. It is worth mentioning that in that declaration the Forum members decided the elevation of their cooperation framework from a forum to an international organization related to the International Organization of Supreme Audit Institutions (INTOSAI), in accordance with article 3 of its statute.

Signing of the Rabat Declaration on the creation of JURISAI.

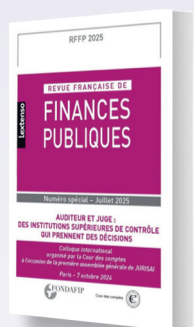


The representatives of the SAIs with jurisdictional activities signed, on February 23, 2024, the Rabat Declaration relating to the constitution of the organization of Supreme Audit Institutions with jurisdictional mandates (JURISAI), during a meeting held at the Court Audit of Morocco. The meeting was attended by the Supreme Audit Institutions (SAIs) forming the project engagement group, and other SAIs vested with jurisdictional

functions member of the Forum. This declaration reflects the commitment of these SAIs to advancing cooperation and advocacy for their model, demonstrating the value of these activities, and providing a common framework for support and guidance to SAIs with such a mandate.

The establishment of JURISAI was based on an in-depth consultation led by the SAIs of France and Ecuador, co-chairs of the Forum of Jurisdictional SAIs, with the participation of all forum members, and garnered broad support for the creation of such an organization.

Under this resolution, the signatories declared the creation of a permanent international organization bringing together SAIs with jurisdictional functions – JURISAI – with the goal of becoming an entity associated with INTOSAI, in accordance with Article 3 of its statutes.



Publication of the Proceedings of the International Colloquium on “Auditor and Judge: SAI that make decisions.”

The proceedings of the international Colloquium held in Paris on October 7, 2024, under the theme “Auditor and Judge: SAI that make decisions.”, have been published by the Revue française de finances publiques (French Journal of Public Finance), under the direction of Professor Michel Bouvier.



High-level technical meeting of JURISAI's Steering Committee

The senior representatives of the Supreme Audit Institutions (SAIs) sitting on the JURISAI Steering Committee convened for a strategic technical meeting held in Rabat on June 10, 2025. The meeting aimed at strengthening the operationalization of the organization's governing bodies and advancing the implementation of its 2025–2027 Strategic Plan.



JURISAI and the Court of Accounts of the Kingdom of Morocco organized a Seminar on Communicating Jurisdictional Activities

As part of the implementation of Strategic Objectives 1 and 2 of its Strategic Plan, JURISAI and the Court of Accounts of the Kingdom of Morocco, organized an international seminar on the theme “Communicating Jurisdictional Activities of SAIs: Issues and Challenges”, held in Rabat on June 11, 2025.



Inaugural Meeting of the Finance, Administration and Communication Commission of JURISAI

The Finance, Administration and Communication Commission (FACC) of JURISAI held its first meeting on April 4, 2025, via videoconference. The agenda of this meeting, which was attended by representatives from the SAIs of Brazil, Angola, Greece, Portugal, and Guinea-Bissau, focused primarily on the development of the commission's action plan and its terms of reference.

First Meeting of the Governing Board of the International Organization of Supreme Audit Institutions vested with Jurisdictional Functions (JURISAI)



The International Organization of Supreme Audit Institutions vested with Jurisdictional Functions (JURISAI) held the first meeting of its Governing Board on September 11–12, 2025 in Brasília.

The meeting brought together delegates of the Supreme Audit Institutions of Angola, Brazil, Djibouti, Spain, France, Italy, Morocco, Portugal, and Senegal.

In his opening address, Mr. Bruno Dantas, Second Vice-President of JURISAI and host of the meeting, underscored the importance of the process of international

cooperation that led to the establishment of JURISAI. He stressed the central role of transparency, consistency, and legitimacy in exercising jurisdictional functions.

The proceedings focused on the governance of the Organization, its budgetary and financial management, and the strategic planning of its activities for 2026–2027 period. Upon the conclusion of debates, the Governing Board:

- Approved the Terms of Reference and action plan of the permanent committees for 2026–2027 period;
- Endorsed the action plan for the recognition of JURISAI as a related entity of INTOSAI and determined the modalities of the Organization's participation in the XXV INTOSAI Congress (INCOSAI), to be held in October 2025 in Cairo, Egypt;
- Decided to organize a JURISAI side event during INCOSAI and to set up an information booth on the Organization at the Congress;
- Agreed to convene an extraordinary meeting of the Governing Board to examine and adopt draft financial regulations, budgets, and contributions, with a view to their submission to an Extraordinary General Assembly.





SAI of Brazil: new regulation on the Special Rendering of Accounts.

To improve its jurisdictional function, the Brazilian Federal Court of Accounts (TCU) has approved the Normative Instruction-TCU 98, issued on November 27, 2024, which modernizes the procedures for initiating special rendering of accounts (TCE).

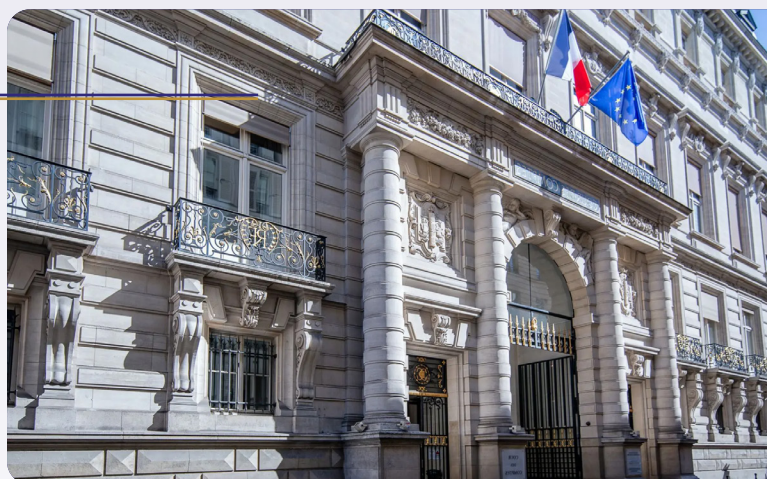


WAEMU trains the Clerks of its member SAIs.

The Court of Auditors of the West African Economic and Monetary Union (WAEMU) organized in Lomé, Togo, from December 9 to 13, 2024 a training and capacity-building workshop for clerks of financial jurisdictions of member states on the «Role, Organization, and Functioning of the Court clerks' offices of Financial Jurisdictions,».

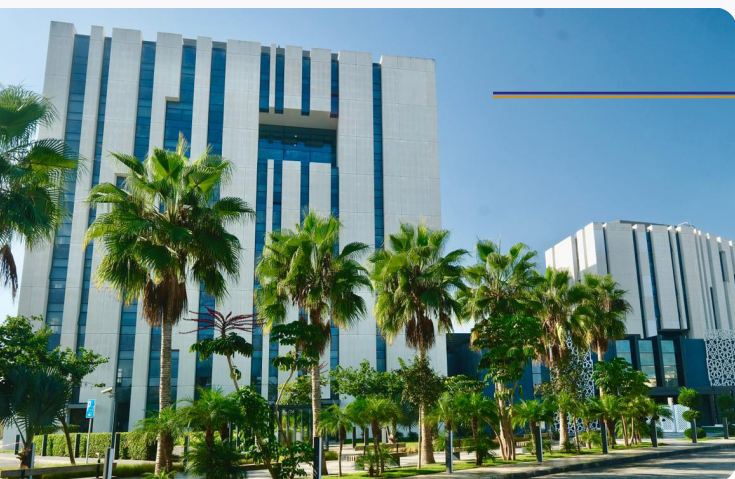
Publication of the 2024 Recueil de jurisprudence of the French Court of accounts

The Recueil de jurisprudence de la Cour des Comptes française is an annual publication dating back to 1903. Each year, it presents a selection of judgments, summarized and commented for ease of reading : the work is carried out by and under the authority of the jurisprudence committee, made up of Court's members. The Recueil covering the year 2024 has been available since May 31, 2025.



The Court of Accounts of Morocco publishes its jurisdictional activity report.

The Court of Accounts of the Kingdom of Morocco exercise, in addition to its control and evaluation functions, jurisdictional powers in matters of verification and judgement of the accounts of public accounts officers and budgetary and financial discipline (BFD). In its public report covering the period from January 2023 to September 2024, the SAI of Morocco reported on these jurisdictional activities.



The SAI of Ecuador issues a new regulation on accountability.

The Comptroller General of the State of the Republic of Ecuador, Dr. Mauricio Torres M.PhD, has enacted the Regulation on the Determination of Liabilities, a key regulatory instrument aimed at improving the process of determining administrative and civil liabilities.



