

THE INTERNATIONAL ORGANIZATION OF SUPREME AUDIT
INSTITUTIONS VESTED WITH JURISDICTIONAL FUNCTIONS



JURISAI Newsletter

Issue No. 2

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September 22, 2026: Annual meetings of JURISAI Committees

September 23, 2026: 3rd Meeting of the Governing Board

Highlights from the Extraordinary General Assembly held in Charm El Cheikh



On the sidelines of the 25th Congress of the INTOSAI, JURISAI held an Extraordinary General Assembly (EGA) on October 30, 2025, in Sharm El-Sheikh, attended by representatives of 26 JURISAI member SAIs.

The purpose of this Assembly, convened a year after the official creation of JURISAI and the establishment of its governing and operational bodies, was primarily to review membership applications and finalize the arrangements necessary for the proper functioning of the Organization and its good governance, both at the administrative and financial levels.

At the opening of the EGA, the president of the Assembly **Ms. Véronique Hamayon**, Prosecutor General at the French Court of Accounts, representing His Excellency **Mr. Pierre Moscovici**, First President of the same Court, congratulated the members on the positive vote at the INTOSAI Congress marking the integration of JURISAI as a related entity of this organization. She considered this vote a recognition of the judicial models and a testament to the ambitious and credible nature of the JURISAI project. She also noted that the strong participation of members in this EGA reflects the vitality of the organization and serves the concretization of its actions.

During the EGA, the participants adopted several important resolutions, including:

- ◆ Approval of the membership of ten new members;
- ◆ Granting honorary membership to H.E. Minister Bruno Dantas, former president of the SAI of Brazil and of the INTOSAI;
- ◆ Adoption of the financial regulations and the 2025-2027 triennial budget of the organization;
- ◆ Election of the Court of Auditors of the Republic of Benin as external auditor;
- ◆ Presentation of the action plans of the Commissions and the General Secretariat.

This EGA was successful on multiple fronts. It represented an important step in consolidating JURISAI's presence and expansion, while advancing the structuring of the organization and the maturity of its project to foster strengthened cooperation among jurisdictional SAIs globally.

JURISAI's family expands: Ten new SAIs join the Organization

JURISAI has reached a new stage in its development with the approval of six new Supreme Audit Institutions (SAIs), further reinforcing its international dimension and the global reach of the jurisdictional model.

In this regard, during discussions on this agenda item at the EGA, the assembly's president **Ms. Véronique Hamayon**, praised "a valuable opportunity to broaden the organization's scope and amplify its impact. According to her, these new memberships reflect a growing interest in the jurisdictional model promoted by JURISAI and represent a significant added value to the

network. They also demonstrate the organization's increasing diversity and attractiveness, including to SAIs that, although lacking jurisdictional powers, show interest in the potential litigation follow-up that could arise from audit work.

Based on a positive opinion of the Governing Board that met on 11 September and 15 October 2025, the EGA unanimously approved membership as full members of the SAIs of Timor-Leste, the Central African Republic, Tunisie, Gabon, Lebanon and Mozambique.

The Chamber of Accounts of the Supreme Court of Timor-Leste



The Court of Accounts of the Central African Republic



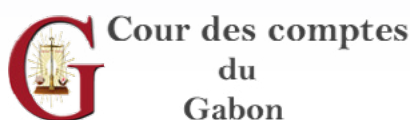
The Administrative Court of Mozambique



The Court of Accounts of Tunisia



The Court of Accounts of Gabon



The Court of Accounts of Lebanon



Accountability authority of United Arab Emirates



Court of audit of CEMAC



la contraloría general de la república



National Audit Office of the People's Republic of China

The EGA also approved the applications for membership as associate members from the SAIs of the United Arab Emirates, Peru, and the CEMAC; and as an observer member, from the SAI of China.

With these ten new memberships, JURISAI confirms its attractiveness and strengthens its position as a reference platform for SAIs that are exercising or seeking to develop jurisdictional powers or administrative repressive functions.

Honorary membership conferred to H.E Minister Bruno Dantas

In recognition of his leadership in the creation and consolidation of JURISAI, and his enduring contribution to the advancement of public sector auditing with jurisdictional functions, **Minister Bruno Dantas** of the Federal Court of Accounts of Brazil (TCU) has been granted honorary membership of JURISAI by the Extraordinary General Assembly held in Charm El Cheikh, Egypte on 30 October 2025.

Minister Bruno Dantas has served on the Federal Court of Accounts of Brazil since 2014, following a distinguished career as a legislative consultant in the Brazilian Senate and as a member of the National Justice Council and the National Council of the Public Ministry.

An accomplished jurist, he holds a degree in Law, a master's and a doctorate in Civil Procedural Law, and has completed post-doctoral research. His academic work includes visiting positions at the NYU School of Law and Benjamin N. Cardozo School of Law, both in New York, the Max Planck Institute in Luxembourg, and the University of Paris I Panthéon-Sorbonne, and he teaches at leading Brazilian universities.

As President of the TCU and of the International Organization of Supreme Audit Institutions (INTOSAI), Minister Dantas has championed international cooperation, knowledge sharing, and the strengthening of Supreme Audit Institutions worldwide. His visionary leadership has been recognized with international honors, including the National Order of the Star of Romania for his contributions to global public auditing.

Minister Dantas's career reflects a deep commitment to accountability, transparency, and institutional development, making him an exemplary figure in the global auditing community and a worthy Honorary Member of JURISAI



Minister Bruno Dantas signing the Rabat Declaration on the creation of JURISAI.



Minister Bruno Dantas giving a speech during JURISAI's Constitutive assembly in Paris.

JURISAI officially integrated as an INTOSAI related entity

JURISAI has been formally included as a related entity of INTOSAI during the 25th INTOSAI Congress, held in Sharm El-Sheikh, Egypt, from 27 to 31 October 2025 following the Congress's favorable vote to amend Article 3.3 of the INTOSAI Statutes.

The motion of amendment, presented by INTOSAI's Secretary General Dr. Margit Kraker, recalled the integration process initiated by the presentation of the JURISAI project to the INTOSAI Governing Board at its 78th meeting in 2023 followed by the presentation of the statutes and the strategic plan of the new organization to the 79th Governing Board in October 2024.

It is worth mentioning that this integration marks a significant institutional development of the Forum of SAIs with jurisdictional functions, established in 2015 under the auspices of the "INTOSAI Working Group on the Value and Benefits of SAIs", which has led to the creation of JURISAI.

This integration brings several notable advantages for both JURISAI members and whole INTOSAI community, namely by :

- ◆ reinforcing INTOSAI's responsiveness, inclusiveness and capacity to support a substantial proportion of its members in fulfilling a core component of their mandates;
- ◆ ensuring that JURISAI's activities are aligned with INTOSAI's overarching strategic orientations through formal reporting and accountability to INTOSAI bodies;
- ◆ promoting better complementarity between the audit mandates of SAIs and their jurisdictional functions;
- ◆ making JURISAI serve as a unifying platform fostering open dialogue and strengthened cooperation among SAIs, regardless of their institutional models, through the observer and associate membership status of non-jurisdictional SAIs;
- ◆ effectively addressing the needs, challenges, and risks associated with jurisdictional activities in a rapidly evolving environment while building upon the guidance and experience of INTOSAI's organs.



Accountability of public managers in times of crisis, JURISAI contributes to global debates in INCOSAI

During the 25th INCOSAI, JURISAI organized on Friday, October 31, 2025, a side event seminar on “The Role of jurisdictional SAs in ensuring public managers accountability for implementing response policies to economic and financial crises.”

The organization of this seminar reflects JURISAI's commitment to openness, outreach, and contribution to debates related to the INCOSAI theme “The Role of Supreme Audit Institutions in Auditing Governmental Activities and Central Banks During Financial and Economic Crises.” The event aimed to highlight the specificities of jurisdictional SAs in this domain and to engage the interest of INCOSAI attendees, including non-jurisdictional SAs.

The opening remarks of the seminar were delivered by Ms. Veronique Hamayon, Prosecutor General at the French Court of Accounts and its proceedings directed by Ms. Natacha Jibon, Director of International Relations, External Audit, and the Francophonie at the same Court. The panel brought together high-level speakers:

- ◆ **Ms. Filipa Urbano Calvão**, President of the Tribunal de Contas of Portugal;
- ◆ **Mr. Maksim Acevski**, Auditor General of the Republic of North Macedonia;
- ◆ **Mr. Nabil Larhmam**, Director of Cooperation and External Relations at the Court of Accounts of the Kingdom of Morocco;
- ◆ **Ms. Jade Quarrell**, Deputy Director General of the INTOSAI Development Initiative (IDI).

Presentations and debates in this event highlighted the essential role of jurisdictional SAs during crises, when urgency compels public authorities to adopt rapid and sometimes exceptional measures. In such contexts, the risks of mismanagement, waste, or inappropriate use of public resources increase. The discussions emphasized the advantages of the general institutional frameworks of the interventions of jurisdictional SAs and how they play a decisive role in ensuring the transparency of Governments' actions, strengthening the accountability of public managers, and preserving the rigor necessary for the proper conduct of public affairs, even in the most exceptional circumstances.



Vibring booth of JURISAI at INCOSAI

JURISAI hosted an institutional booth at last INCOSAI Congress aimed at increasing the organization's visibility and advocating for its integration within INTOSAI as a related entity. This presence at the largest international gathering of SAls provided an opportunity to assert the significant role of jurisdictional SAls and promote their model within the INTOSAI community.

In this regard, reference documents issued by JURISAI and Forum, as well as various resources related to jurisdictional functions of SAls, were presented, and an institutional video was screened. Illustrating JURISAI's mission and priority objectives, as well as the Forum's achievements in promoting the jurisdictional model, these materials were organized into three main categories:

- ◆ JURISAI institutional documents (Statutes, strategic plan, seminar proceedings, etc.);
- ◆ Forum legacy documents (Paris Declaration, P50, advocacy brochures, etc.);
- ◆ Documents from member SAls presenting their jurisdictional activities.

Over the three days of the Congress, more than 270 visitors explored the JURISAI project and

the various dimensions of SAls' jurisdictional activities. Beyond delegates from JURISAI's 43 members, the booth attracted high-level officials and practitioners from non-jurisdictional SAls across different INTOSAI regions (namely SAls of Netherlands, Denmark, Russia, Mongolia, Kazakhstan, Tajikistan, Korea, India, Guatemala, Egypt, Saudi Arabia, and others).

Beyond the curiosity and interest generated by a nascent organization in the INTOSAI landscape, interactions with visitors revealed common concerns related to the need of complementarity of jurisdictional functions with audit and evaluation, the importance of standardization, the imperative for jurisdictional SAls to improve the quality and effectiveness of their repressive functions, and the need to strengthen cooperation and mutual understanding among SAls with different models.

It is worth noting that the booth was staffed by representatives from the Presidency, the General Secretariat, and the chairpersons of JURISAI's permanent commissions.



Visitors exploring the documentation showed in the booth



Active exchange with visitors



Visitors sharing their opinions and impressions on judicial review and on the JURISAI project



Souvenir photos with visitors



GET TO KNOW OUR MEMBERS

The Court of Accounts of Lebanon, a pillar of sound financial governance



By Mr. Judge Mohamad Badran
First President of the Court of Accounts of Lebanon

Introduction

The Court of Accounts of Lebanon is a central constitutional institution within the state's financial system, representing a key pillar for the protection of public funds and the establishment of effective financial justice.

It enjoys full administrative and financial independence, enabling it to support the legislative and executive authorities in exercising objective and rigorous oversight of public finances.

Through profound internal reforms and sustained international engagement, the Court of Accounts has strengthened its position as a strategic partner in accountability and transparency, fully in line with the

best international standards of sound financial governance.

Constitutional Foundations and Legislative Organization

The Court of Accounts derives its legitimacy from Article 87 of the 1926 Lebanese Constitution, which provides for its establishment by a special law and assigns it the mission of financial oversight. Its organization is governed by Decree-Law No. 82 of 19 June 1983, which has been amended several times, including in 2024.

The Court of Accounts is an administrative court responsible for the judicial oversight of public finances

Its mission is to oversee the management of public funds and Treasury resources, in particular through:

- ♦ Monitoring their use and ensuring compliance with applicable laws and regulations.

- ◆ Reviewing the validity and regularity of formalities and accounts.
- ◆ Judging those responsible for violations of laws and regulations related to the management of public funds.

Administratively attached to the Presidency of the Council of Ministers, the Court enjoys full functional independence, an essential condition for the impartiality of its decisions. It is composed of judges, controllers, and auditors, as well as administrative staff. The Court also has an autonomous Public Prosecutor's Office.

Powers of the Court of Accounts

The Court exercises several forms of oversight:

1. Administrative Control

It takes two forms:

- ◆ **A priori audit** of certain revenue and expenditure transactions exceeding established thresholds, aimed at determining their regularity and compliance with budgetary and legal provisions.
- ◆ **A posteriori audit** which examines the entire financial process, from commitment to final execution and accounting entry.

2. Jurisdictional Control

It includes:

- ◆ **Oversight of public accountants' accounts**, focusing on the regularity of collections, payment supporting documents, and accounts.
- ◆ **Adjudication of public officials managing public funds** in cases of violations of financial laws and regulations.

3. Advisory Opinions

At the request of the entities under its supervision, the Court issues advisory opinions on financial matters.

4. Control of Appointments

The Court verifies that the appointment decrees of public officials comply with legal and regulatory provisions.

5. Oversight of the Execution of Council of State Decisions

Any official who uses their authority or influence to obstruct or delay the execution of a final ruling of the Council of State may be fined by the Court an amount equivalent to three to six months of salary.

The Court of Accounts' primary mission is not to impose sanctions, but to prevent irregularities and improve the management of public funds.

Within this framework, the Court seeks to strengthen its relations with the entities under its supervision and to promote cooperation with them, in the public interest, as a strategic partner in the reform of the state financial system.

Institutional Modernization and Digital Transformation

To enhance its effectiveness, the Court has undertaken several major reforms:

- ◆ **Strengthening sanctions:** Law No. 329 of 20 February 2024 introduced deterrent financial penalties of up to 15 billion Lebanese pounds per violation.
- ◆ **Digitalization:** Adoption of an electronic system to streamline procedures and development of the Court's website to enhance transparency and facilitate access to information.
- ◆ **Institutionalization of ethics:** Adoption of a code of conduct for judges and staff, based on principles of integrity, impartiality, and prevention of conflicts of interest.
- ◆ **International cooperation:** Signing of a cooperation agreement with the French Court of Accounts to benefit from its expertise in compliance and performance auditing.

Regional and International Role

Regarded as one of the most efficient oversight institutions in the region, the Court of Accounts works to strengthen transparency and financial accountability, aligning itself with the highest international standards. This dynamic is reflected in:

- ◆ Bilateral partnerships with control institutions in sister countries, promoting the exchange of expertise and best practices;
- ◆ Active participation in the work of **INTOSAI** and **ARABOSAI**, ensuring that its methods comply with international standards;
- ◆ Membership in **JURISAI**, the International Organization of Supreme Audit Institutions with Judicial Functions, officially recognized as a related entity of INTOSAI at the 25th Congress held in Sharm El-Sheikh in 2025;
- ◆ Regional leadership, illustrated by securing a seat on the ARABOSAI Board of Directors for a six-year term, reflecting international confidence in its expertise.

Conclusion

The Court of Accounts of Lebanon embodies an integrated institutional model for public financial oversight, combining financial, administrative, and judicial expertise within a coherent constitutional framework.

Its ambitious internal reforms, as well as its active engagement in international organizations—including its accession to JURISAI's membership in 2025—reflect its unwavering commitment to adopting the best global practices.

In the context of current national and regional challenges, its strategy focused on continuous modernization and international openness represents the ideal approach to strengthen public trust, consolidate sustainable and transparent financial governance, and promote long-term institutional innovation.



The background of the page features an abstract network diagram. It consists of numerous circular nodes of varying sizes, some in a dark blue color and others in a light grey color. These nodes are interconnected by thin, dark blue lines, creating a complex web of connections. The overall layout is symmetrical, with the network structure framing the central text. The nodes and lines are distributed across the entire page, with a higher density of nodes around the central text area.

JURISAI'S ACTIVITIES

The French Review of Public Finance Publishes a special issue on the Conference "Auditor and Judge"

The Revue Française des Finances Publiques (RFFP) has published a special issue of the proceedings of the international conference entitled "Auditor and Judge: SAIs that render Decisions." This conference was held on October 7, 2024, in Paris and was organized by the French Cour des comptes, with the support of FONDAFIP on the occasion of the first General Assembly of JURISAI.

This exceptional issue is entirely devoted to one aspect of JURISAI's goals, namely the promotion of the jurisdictional model and the complementarity between jurisdictional and audit functions of SAIs.

In this regard, the publication presents the outcomes of the two round tables held during the conference, which were led by members of the jurisdictional SAIs community as well as by distinguished legal scholars and academics. The first-round table addressed the conditions for a harmonious exercise of audit and jurisdictional functions, while the second highlighted the issues and challenges surrounding jurisdictional decision-making by SAIs.

By extending the discussions initiated during the conference, this special issue of the RFFP will undoubtedly contribute to renewing the reflections on the specific features of jurisdictional SAIs and on the very identity of the financial judge.

Furthermore, it should be noted that this publication is the first of its kind to be entirely devoted to jurisdictional SAIs in a renowned specialized academic journal—namely the RFFP, which remains a leading reference recognized for the quality and scientific rigor of its publications.

For further information on the conference proceedings, please consult the following post on our website :

<https://jurisai.org/fr/activite/jurisai-et-la-cour-des-comptes-francaise-organisent-un-colloque-international/>

To find the special issue of the RFFP:

◆ Author : [Collective work](#).

◆ Publisher: [LGDJ](#)

<https://www.lgdj.fr/revue-francaise-de-finance-publiques-hs-n-1-2025-9782275162638.html>

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The CBC holds its second meeting

JURISAI's Capacity Building Commission (CBC) held its second meeting on March 24, 2026 via videoconference. The meeting was attended by heads and representatives of Supreme Audit Institutions (SAIs) members of the Commission, from Senegal, Burkina Faso, France, Brazil, Morocco, Mauritania, Portugal, Guinea-Bissau and Chad.

The meeting agenda covered the following topics:

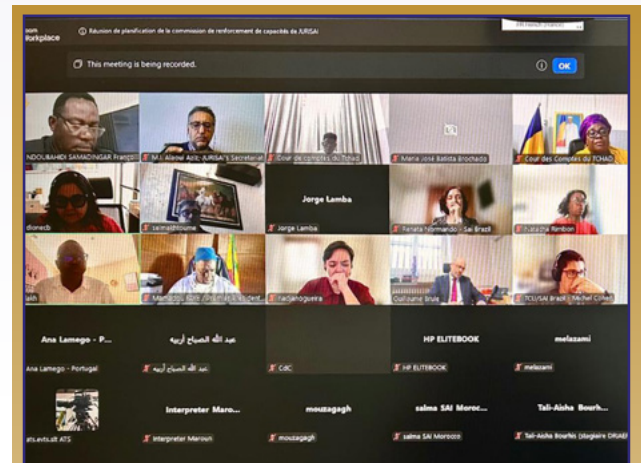
- ◆ Presenting the results pertaining to the identification of SAIs' training needs;
- ◆ Review of the modalities for assigning responsibilities regarding the coordination and management of 2025–2027 training activities;
- ◆ Outlining forward-looking perspectives and next steps.

The discussions provided an opportunity to take stock of the attained progress since the Commission's creation in 2024, and to dwell on the prioritization of activities and the conditions for their implementation. Challenges related to work coordination, financing and member engagement were also addressed.

A significant portion of the discussions was devoted to analyzing training needs, drawing on the findings of the survey conducted by the CBC. The survey pinpointed several areas identified as priorities for SAIs, such as jurisdictional audit of accounts, jurisdictional investigation, quality management, fair trial and clerk functions. The discussions further underscored the importance of coordination with JURISAI's commissions and cooperation with INTOSAI stakeholders.

At the close of the meeting, it was agreed that the Court of Auditors of Senegal would organize a professional seminar in June with a view to sustaining the momentum already set in motion.

It is worth noting that the CBC is one of JURISAI's three operational bodies. It comprises 18 member SAIs; its mandate involves building SAIs' jurisdictional capacities with training, peer review, developing self-assessment tools, and sharing knowledge and best practices.



The CBC to hold its first seminar in july

The Capacity Building Committee (CBC) of JURISAI announces the organization of its first professional seminar, to be held in Dakar from 21 to 23 July 2026, under the theme “Competency Management for Professionals Performing Jurisdictional Functions: Normative Framework, Current Practices, Challenges and Prospects.”

In an environment increasingly shaped by the imperative to demonstrate the impact of jurisdictional functions—and given that these functions may directly affect the rights, financial interests, and, at times, the careers of the individuals concerned—the issue of professionalization and competency management for financial judges has become ever more pressing.

In light of the normative efforts undertaken by INTOSAI, resulting in the adoption of key documents providing a general framework for the development of competency frameworks and the management of professional development pathways (P-50, Human Resources Management Guide for SAIs, ISSAI 150, GUID 1950, and GUID 1951), and taking into account the findings of the IDI's global stocktaking reports regarding the availability, quality, and professionalization of human resources in SAIs, the CBC has selected this theme with the following objectives:

- ◆ to promote awareness and disseminate INTOSAI standards relating to competency management;
- ◆ to identify the requirements and conditions necessary for successful implementation of competency management frameworks;
- ◆ to foster collective reflection on the challenges to be anticipated in the field of competency management;
- ◆ to encourage the exchange of experiences and the sharing of professional best practices in competency management.

This seminar forms part of the implementation of Objective 2.1 of the CBC's 2025–2027 Action Plan “to implement training, continuing professional development, and exchange programs tailored to the needs of SAIs exercising jurisdictional functions.”



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MEMBRES' ACTIVITIES

New President appointed to head the Court of Accounts of Guinea-Bissau

Since 4 of December 2025, the Court of Accounts of the Republic of Guinea-Bissau has been placed under the leadership of a new President, His Excellency **Mr. Gamal Abdel Cassama** to whom the JURISAI community extends its highest wishes for success in the discharge of his new responsibilities.

The community also takes this opportunity to commend the work of the former President, Mr. Amadu Tidjane Baldé of SAI Guinea-Bissau, who

worked diligently to promote close cooperation among jurisdictional SAIs. Mr. Baldé played an important role in the genesis of the JURISAI project and took part in all the preparatory meetings to its foundation, notably those held in Lisbon in June 2023 and Marrakech in September 2023, as well as in the Constituent Assembly of JURISAI on 8 October 2024 in Paris.

Mr. President Amadu Tidjane Baldé has been appointed Prosecutor General of the Republic of Guinea-Bissau.



Mr. Gamal Abdel Cassama



Mr. Amadu Tidjane Baldé

The French SAI has a new First president, and it's a woman!



Taking of the oath by Amélie de Montchalin, First President of the French SAI

Amélie de Montchalin was appointed First President of the French Cour des comptes on February 11, 2026, by President of the French Republic Emmanuel Macron. She succeeded Pierre Moscovici, who took office at the European Court of Auditors on January 1, 2026. For the first time in 219 years, the First President is a woman.

She assumed her duties at the head of the financial courts on March 2 and, by virtue of her office, also became President of the [High Council of Public Finance](#) (HCFP) and President of the [Council of Mandatory Contributions](#) (CPO).

Amélie de Montchalin stated that she fully understood the scope of the responsibilities entrusted to her: “The Cour des comptes is an institution at the heart of our democracy, and one for which citizens have high expectations. Taking the oath is thus a symbol of my full commitment to serving it and of the embodiment of its values: independence, impartiality, collegiality, and service to the public interest,” she said.



Amélie de Montchalin was installed as First President during a formal installation ceremony held on March 13, 2026, in the presence of Emmanuel Macron, members of the Government and Parliament, senior civil and military authorities, as well as representatives of foreign supreme audit institutions: [Eurosai](#), [Jurisai](#) which the French SAI is chairing, and [Aisccuf](#), the French-speaking SAI's organization, of which the French SAI serves as the permanent General secretary.

After taking the magistrates' oath, the First President then invited Véronique Hamayon, General Prosecutor, to speak. Welcoming the first all-female leadership duo at the helm of the Court, the General Prosecutor emphasized the need to consolidate the institution's recent achievements: transparency, cohesion, professional equality, and reform of public managers' accountability.

Then taking the floor herself, Amélie de Montchalin opened her speech by paying tribute to the “pioneers” who preceded her in the institution—from Gabrielle Grémillet, the first woman to join the Court in 1915 as a typist, to the first female chamber presidents in 2006—and expressed her delight that, as she takes office, the Court now has equal representation in its presidencies.

Placing her term under the institution's historic motto, *Dat ordinem lucendo*—restoring order by shedding light—she emphasized that oversight of public funds is at the heart of democracy, before identifying three challenges that financial courts must address with determination: the threat posed by the deficit to the country's sovereignty, the questioning of the democratic model around the world, and the proliferation of misinformation in public debate.

To address these challenges, the First President announced two immediate priorities. The first is to protect the Court's independence, emphasizing that exemplarity and transparency are essential to building trust. The second priority is to increase the impact of the Court's work: while commending the reform launched by her predecessor to publish 100% of the Court's work, she emphasized that publication alone is not enough; recommendations must be actionable, costed, and better monitored over time, with more strategic planning and public reporting on progress.

The First President concluded by celebrating the strength of the Court's collective, affirming that her term would be guided by three words: sincerity, trust, and humility.

A few days later, Amélie de Montchalin gave the President of the Republic a hard copy of the [2026 Annual Public Report](#) - which this year focuses on regional cohesion and attractiveness - and then presented it to Parliament.



Inaugural Address by Amélie de Montchalin, First President of the French SAI

Jurisdictional cooperation between the SAIs of France and Cameroon

A capacity-building seminar for magistrates of the Chamber of Accounts of the Supreme Court of Cameroon was held in Yaoundé from January 13 to 15, 2026, at the invitation of the President of the Chamber, YAP Abdou, at the National School of Administration and Magistracy (ENAM).

Part of Franco-Cameroonian cooperation, the seminar focused on a key issue for contemporary financial courts: litigation involving mismanagement by authorizing officers. It was led by two senior advisors from the French Cour des comptes, Adeline Baldacchino and Serge Barichard, with the support of the French Embassy in Cameroon and the Cameroonian Ministry of Justice.

The audience included judges and prosecutors from the Chamber of Accounts, with a view to promoting direct and constructive dialogue between the two branches of the court.



From left to right: Serge Barichard and Adeline Baldacchino, senior advisors to the French Cour des comptes, Arnaud Claude Sadoa and Elie Désiré Ndjom Nack, magistrates of the Accounts Chamber of the Supreme Court of Cameroon.

The first day provided a comparative framework: history, missions, and international positioning of supreme audit institutions (SAIs), organization and role of the financial prosecutor's office, and recent developments in litigation concerning the liability of public managers.

The second day was devoted to analyzing the Cameroonian regulatory framework and practical cases, allowing for concrete discussion of the relationship between auditing, judicial review, and prosecution, with a particular focus on investigative techniques and the challenges of traceability and reliability.

The third day focused on the litigation chain as a whole, from the indictment to the judgment

and then to the avenues of appeal, before opening a discussion on the tools, methods, and modernization of financial courts.

The exchanges revealed a widely shared diagnosis and avenues for future action, paving the way for further fruitful and educational exchanges of experience.

Beyond the technical lessons learned, this seminar illustrates a strong conviction: the credibility of jurisdictional SAIs depends as much on the quality of the texts as on the ability of the women and men who bring them to life to build, together, a common culture of control, accountability, and public trust.

A training workshop on public managers' accountability gathering SAs of France and Djibouti

On the occasion of and on the eve of the annual seminar of the Association of French-speaking Courts of Auditors (AISCCUF), which it hosted in Djibouti, its president, Mrs Ismahane Ibrahim, First President of the Cour des comptes of Djibouti, organized on a workshop led by Gilles Miller, Senior Advisor (a.h.) at the French Court of Auditors, on the responsibility and accountability of public managers.

This workshop, open to both members of Djibouti's supreme audit institution and delegations from the 16 courts of audit who had travelled to the Horn of Africa, was structured in three parts corresponding to three themes linked by a common thread: the jurisdictional powers of the 16 participating SAs.

The workshop, first, highlighted the importance of managerial culture for public managers and the need to view managerial and jurisdictional liabilities as complementary (rather than opposing) concepts.

The reform implemented in France since January 1, 2023 (abolition of the specific liability regime for public accountants and unification of a unified financial liability system for all public officials within

a chamber of the « Cour des comptes ») was, then, the subject of a presentation and initial assessment, arousing keen interest among the participants, who were joined by some of the accounting officers of Djibouti's largest public operators.

Finally, the afternoon provided an opportunity

for a journey around the world, describing the extraordinary diversity of the legal missions entrusted to the various jurisdictional SAs, their procedures, their case law, and their multifaceted model, which the international organization JURISAI, created in 2024, has set itself the task of exploring in greater depth and making better known.



The Court of Accounts of Morocco publishes the results of its jurisdictional activities



The Court of Accounts of the Kingdom of Morocco has published its 2024-2025 annual report, with significant emphasis on the Court's jurisdictional powers. The first part of the report, pertaining to activities related to the enforcement of the principle of accountability, provides a detailed account of jurisdictional activities, the highlights of which are summarized as follows:

Budgetary and financial discipline

At the outset, the report underscores the central role of this jurisdictional function as an essential means associating responsibility with accountability in public management. As a repressive jurisdictional function, budgetary and financial discipline aims to sanction defaulting public managers on account to their violations of the principles of good management, the rules of budget execution and the damages they cause to public bodies.

Between early January 2024 and September 30, 2025, Morocco's Financial Jurisdictions adjudicated **upon 99 cases**. These proceedings resulted in fines imposed on 72 individuals, amounting to a total of **MAD4.139 million**. Nine of those individuals, on top of paying fines, were ordered to reimburse the public entities for incurred losses, totaling **MAD1.15 million**.

The Court also noted that public entities had taken corrective measures following preliminary observations, even before instigating legal

proceedings that could have invoked the liability of relevant public managers. These measures had a positive financial impact, estimated at approximately **MAD629.2 million**, and also generated social, environmental and managerial impacts.

In addition to the quantitative track record, the report outlines the main findings drawn from the Court's rulings. These rulings serve to elucidate the legal provisions governing various public management actions and to pinpoint the irregularities that prompted the rulings in question, to raise awareness and prevent their recurrence.

Account audit, investigation and adjudication

Regarding account audit and adjudication, the report indicates that of the **4,452** final judgments and rulings issued by Financial Jurisdictions, **95% resulted in discharges** and 217 debit rulings totaling **MAD57.88 million**. Furthermore, a total of **MAD16.43 million** was reimbursed to public entities after serving notes of observations or provisional judgments and rulings, even before the final judgments and rulings were issued.

The report attributes the low proportion of debit rulings to the implementation of Integrated Expenditure Management systems and the educational impact of publishing the rules derived

from the issued judgments and rulings. However, the report raises questions about the efficiency of the procedure of account audit, investigation and adjudication, particularly with regard to expenditure validity control, given the cost of said procedure and the limitations of a liability regime now out of step with the developments in public management, marked by paperless transition, the shift from resource-based to results-based management and from cash accounting to accrual accounting.

Referral of cases to the Public Prosecution's Office

The Court of Accounts' report states the King's Attorney General at the Court of Accounts referred 20 cases to the King's Attorney General at the Court of Cassation in accordance with the provisions of Article 111 of the Moroccan Code of Financial Jurisdictions.

Bolstered educational effort during the presentation of the report before the Parliament

Following the publication of the 2024-2025 annual report of the Financial Jurisdictions and in accordance with constitutional provisions, Ms. Zineb El Adaoui, First President of the Court of Accounts of Morocco, gave a presentation to both houses of Parliament, gathered in plenary session, on the activities of the Court Accounts and the Regional Courts of Accounts for the said period.

Regarding jurisdictional functions, in addition to laying out its results and outlining the legal and procedural framework, the presentation was marked, in this election year, by an educational approach aimed at preventing any misunderstanding or misinterpretation of the results of the exercise of jurisdictional powers and mitigating the risk of irresponsible use of Financial Jurisdictions' findings.

On the jurisdictional front, beyond presenting its performance and outlining the applicable legal and procedural framework, the presentation took on a notably instructive tone reflecting this year's electoral context, aiming to prevent any

misreading or misinterpretation of the outcomes of jurisdictional proceedings, and to warn against the misuse of Financial Jurisdictions findings.

To this end, during her presentation before the nation's representatives, **Ms. El Adaoui** said that:

- ◆ The SAI fulfills its preventive and educational roles by exhausting all available mechanisms before initiating financial discipline proceedings;
- ◆ The reported violations do not necessarily imply embezzlement or misappropriation of public funds, as they may involve mismanagement without malicious intent, resulting from the incorrect application of applicable legal provisions, non-compliance with certain rules and procedures, or a failure to fulfill supervisory duties;
- ◆ The Public Prosecutor's Office remains independent and fulfills its institutional role in reviewing internal and external referrals;
- ◆ Financial Jurisdictions analyze the malfunctions by identifying their causes, assessing their frequency, impact and resulting losses, as well as the surrounding circumstances and background factors, in order to take them into account when making judicial decisions.

The Court of Accounts of Angola Celebrates Its 30th Anniversary

As part of the celebrations marking its 30th anniversary, the Court of accounts of Angola organized a series of high-level conferences in Luanda from 8 to 10 April 2026 under the theme “30 Years of Financial Justice: Modernization, Integrity, and Cooperation.” The event brought together more than six hundred in-person participants, in addition to a large online audience, and welcomed heads and senior officials of Supreme Audit Institutions (SAIs) from several countries, alongside academics and international partners.

In his opening address, Dr. Sebastião Domingos Gunza, the President of the Court of Accounts of Angola, commemorated the Institution's three decades of service, paying tribute to its former Presidents and to all those who have contributed to the consolidation of its mission. He also highlighted the Institution's evolution toward a more integrated oversight model, combining its jurisdictional mandate with an approach focused on assessing the impact of public policies on citizens' lives and enhancing the performance of public administration.

One of the highlights of the celebration was the tribute paid to the Angolan SAI by the Minister of State and Chief of Staff to the President of the Republic, Dr. Dionísio Manuel da Fonseca, representing President of the Republic His Excellency João Manuel Gonçalves Lourenço. In his remarks, he described the Court of Accounts



as a cornerstone of the State's institutional balance and of sound public financial discipline—essential to transparency, good governance, and democracy.

Messages of congratulations were also delivered by video by Ms. Zineb El Adaoui, First President of the Court of Accounts of the Kingdom of Morocco, and Mr. José Tavares, former President of the Court of Auditors of Portugal.

During the conferences, discussions addressed a range of topics of considerable importance for the future of public auditing. Constructive exchanges took place not only among members of the SAI community but also with academics, focusing on emerging issues such as commensalism's approaches in public financial oversight and the jurisdictional control of public policies. Recurrent themes were also explored, including



the intergenerational sustainability of public finances, the use of generative artificial intelligence in auditing, and the importance of preventive ex ante controls in combating corruption.

Alongside the conferences, the Court of Accounts of Angola launched several publications celebrating its institutional legacy, scientific outreach, and commitment to enhancing access to its jurisprudence. These included the third issue of the magazine “Fluxo da Corte”, volumes 4 to 7 of the “Compendium of Jurisprudence of the Court of Accounts”, and the 4th issue of the “Scientific Review of the Court of Auditors of Angola”.

JURISAI extends its warm congratulations to the Court of Accounts of Angola on its 30th anniversary, wishes it continued success in the fulfillment of its mandate, and commends the high quality of the discussions held during this scientific event, which have helped strengthen the exchange of knowledge and best practices among jurisdictional SAIs.



The background of the entire page is a light gray with a subtle, abstract network diagram. This diagram consists of numerous thin blue lines connecting various circular nodes. Some nodes are a medium blue, while others are a lighter, almost white blue. The connections form a complex, web-like structure that is more dense in some areas and sparser in others. The overall effect is a modern, technological, and interconnected aesthetic.

EVENTS CALENDAR

May 2026: Launch of the adoption process of the “Guide on SAI’s Jurisdictional Activities”

Pursuant to Resolution No. 15/CD/2025 adopted by the JURISAI Governing Board on September 11, 2025, JURISAI’s CBC initiated on 15, 2026, the adoption process pertaining to the Guide on SAI’s Jurisdictional Activities, in accordance with the procedure of documents that don’t fall under the purview of INTOSAI’s Framework of Professional Pronouncements (Quality Assurance – Level 1).

The Guide, which sets forth guidelines on the implementation of the 12 principles of P-50, had previously been adopted by members of the Forum of Jurisdictional SAI’s during its annual meeting held on the sidelines of INCOSAI XXIV in Rio de Janeiro, and it was subsequently presented to the FIPP.

The version currently submitted for adoption resulted from a review conducted by a working group created under the CBC, incorporating updates that reflect developments in the INTOSAI normative framework and in the practice of P50 implementation by jurisdictional SAI’s.

July 2026: Organization of the CBC’s First Seminar

JURISAI’s Capacity Building Committee (CBC) is set to hold its first seminar on July 21-23, 2026 in Dakar on «Competency Management for Professionals Exercising Jurisdictional Functions: Normative Framework, Current Practice, Challenges and Outlook».

By choosing this theme, the CBC aims to:

- ◆ Contribute to the dissemination of INTOSAI standards pertaining to competency management;
- ◆ Identify the requirements and conditions for the effective implementation of competency management frameworks;
- ◆ Lead collective brainstorming about the challenges to be anticipated in the area of competency management;
- ◆ Promote the sharing of experiences and best practices in competency management.

This seminar is part of the implementation of Objective 2.1, “to Develop training, continuing education and exchange programs and projects tailored to the needs of SAI’s with jurisdictional functions”, as set out in the CBC Action Plan 2025–2027.

September 22, 2026: Annual Meetings of JURISAI Committees

JURISAI Committees will hold their respective annual meetings on September 22, 2026 in Lisbon.

September 23, 2026: 3rd Meeting of the Governing Board

The JURISAI Governing Board will hold its 3rd official meeting on September 23, 2026 in Lisbon.

