



30 July 2024

The Fourth Meeting
of the Heads of BRICS SAIs

BRICS SAIs



The Ufa Declaration

of the BRICS Supreme
Audit Institutions

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Preamble

We, the Heads of the Supreme Audit Institutions of the Federative Republic of Brazil, the People's Republic of China, the Arab Republic of Egypt, the Federal Democratic Republic of Ethiopia, the Republic of India, the Islamic Republic of Iran, the Russian Federation, the Republic of South Africa, and the United Arab Emirates,

Having met in Ufa, Russia, and virtually, on 30 July 2024, for the Fourth Meeting of the Heads of the BRICS Supreme Audit Institutions (SAIs) organized by the Accounts Chamber of the Russian Federation within the Russian Federation's chairship in BRICS,

In line with the INTOSAI mission of continuous progress of public sector audit and capacity development of SAIs to strengthen accountability, good governance, openness and integrity of governments and public sector organizations,

Recognizing the Resolution of the United Nations General Assembly on "Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions" adopted on 19 December 2014, and the 2030 Agenda for Sustainable Development adopted by the United Nations General Assembly on 25 September 2015,

Reaffirming the intentions outlined in the 2016 INTOSAI Abu Dhabi Declaration and the 2019 INTOSAI Moscow Declaration to ensure independent external oversight of the achievement of nationally agreed goals, including the Sustainable Development Goals (SDGs), thereby increasing the efficiency, accountability, effectiveness, and transparency of public administration,

Striving to continue and enhance the multifaceted cooperation between BRICS SAIs, develop and adopt new public sector audit methodologies and approaches in collaboration with each other, provide mutual support in implementing cooperative projects and initiatives,

Considering the provisions of the UN Convention against Corruption adopted by the United Nations General Assembly on 31 October 2003, given the special role of SAIs in promoting transparency and accountability in the public sector,

Recognizing the diversity of SAIs in terms of mandate, scope and context of activities,

Highlighting the global nature of issues related to sustainable development that require policy coherence and a high level of coordination among national, regional and local authorities,

Emphasizing the need to ensure the importance of capacity building and knowledge-sharing among supreme audit institutions with participation of external public sector audit institutions operating at the regional and local levels for good and responsible public governance across all levels of government, in accordance with SAIs' mandate and procedure,

Striving to strengthen citizens' trust in public institutions,

Adopted this Declaration.

I. Increasing the role of SAIs in achievement of Sustainable Development Goals

1. We confirm our commitment to support the implementation of sustainable development goals, in accordance with the UN 2030 Agenda for Sustainable Development, which we understand as achieving the balance of its three dimensions: social, environmental and economic.
2. We note the special significance of the "leaving no one behind" principle, hence, the need to consider the diversity of the national realities and national interests, cultural identity, and moral values of all BRICS countries in achieving the SDGs.
3. We emphasize that achievement of the SDGs can only be guaranteed through concerted action by all participants. In this regard, the coordinated joint efforts between the BRICS countries and the interaction of a wide range of stakeholders, including public authorities at all levels, private sector and citizens is of particular importance.
4. We stress that transparency and accountability of the government is an essential precondition for the successful implementation of the Sustainable Development Agenda. We call for strategic partnerships between SAIs and public authorities, cognisant of respective mandates, to ensure a whole-of-government approach to avoid fragmentation and duplication of governments' actions and to achieve coherence in strategies, plans, and initiatives on the SDGs.
5. We emphasize that achieving the SDGs is only possible with the involvement of everyone. Therefore SAIs should strive to engage citizens, according to national legislation, for mutual exchange of information to improve auditing quality and ensure the efficiency, accountability, effectiveness, transparency, and independence of public administration by strengthening SAIs.
6. We call for intensification of capacity building in sustainable development auditing in all countries and at all levels, as well as for the development and scaling of cooperation between SAIs for sharing knowledge and data on audit methodologies, approaches and best practices, including making use of peer-to-peer capacity building where appropriate.

7. We call on SAIs to promote the principles of environmental, social, and governance responsibility, particularly in the private sector, where applicable, through auditing governmental actions aimed to encourage responsible business conduct as well as auditing the sustainable development activities of state-owned enterprises.
8. We recognize the importance of developing common methodological approaches to sustainable development auditing for the BRICS countries and the use of coherent audit criteria, in particular for assessing the efficiency and effectiveness of implementation of the principles of environmental, social, and corporate governance responsibility.
9. We strive to develop the professional competencies of all auditors in line with ISSAI 150, as well as the competencies that auditors of the future will require to improve the quality of sustainable development audits, identify key risks and opportunities for better use of resources, and contribute to addressing the challenges in SDGs achievement faced by the BRICS countries.
10. We acknowledge the importance of developing information and communications technologies for a meaningful contribution to global efforts to achieve the SDGs, while ensuring ethical and responsible use of such technologies.
11. We note the significance of the participation of the BRICS SAIs in achieving the SDGs by auditing government efforts in this area tailored to the unique needs of each country system, developing recommendations to improve the achievement of SDGs, and monitoring their implementation, in particular by means of follow-up audits.
12. We emphasize the readiness of SAIs of the BRICS countries for multifold cooperation regarding the SDGs in areas of industries, science and technology with focus on auditing government actions to tackle climate change, ensure availability of clean energy and just transitions with due consideration of the interests and needs of all BRICS countries.
13. We recognize the important role of the SAIs in assessing the efficiency and effectiveness of government actions to combat climate change and the impact of those actions aiming at moving towards a more sustainable economy, and in developing tools to conduct assessments at the national level, consolidate data at the global level, and communicate relevant information to stakeholders interested in the topic. In this regard, we acknowledge the development of the Climate Scanner that produces relevant information for planning future SAIs' audit work on climate change.
14. We stress that localization of the SDGs in BRICS countries plays a critical role and should harness the full potential of the SDGs as a public policy tool to improve people's lives. We support conducting SDG audits at the regional and local levels.

II. Commitment to progress of auditing at all public governance levels

15. We take into consideration the difference in mandates, capabilities and institutional framework of activities of the external public sector audit institutions. We call on SAIs to facilitate the coordination of work on aligning the activities of external public sector audit institutions operating at the regional and local levels, in particular on the basis of the INTOSAI Framework of Professional Pronouncements, in accordance with SAIs' mandate and procedures.
16. We are interested in making efforts to collect, analyze and disseminate sufficient and reliable data necessary for ensuring accountability and enabling evidence-based decision-making by public authorities at all levels while acting under relevant national and international legal frameworks on data and information security.
17. We encourage the use of digital tools, while respecting domestic policies and respective countries' international agreements, for developing interaction between SAIs and public sector audit institutions operating at the regional and local levels, as well as for training national, regional and local level auditors on auditing the SDGs, in accordance with SAIs' mandate and procedures.
18. We emphasize the importance of sharing knowledge between the SAIs of the BRICS countries on interaction with the external public sector audit institutions operating at the regional and local levels. We intend to invite the external public sector audit institutions operating at the regional and local levels to participate in knowledge-sharing events between the SAIs of the BRICS countries, in accordance with SAIs' mandate and procedures.
19. We recognize the importance of capacity building for external public sector audit institutions operating at regional and local levels to enhance their effectiveness in contributing to the achievement of the SDGs, within the respective mandates, including by training expert teams in such areas as applying Big Data analytics in audits.

III. Countering corruption

20. We confirm SAIs' commitment to their pivotal role in verifying the efficient usage of public budgets and in countering corruption at all levels of public governance.
21. We strive to introduce into our activities innovative tools for preventing, identifying, and eliminating corruption.
22. We are committed to supporting effective, accountable and transparent institutions at all levels to reduce corruption, strengthen institutions, and enhance public access to information.

23. We are committed to strengthening the close cooperation between SAIs and national anticorruption agencies, as well as other relevant authorities, to enhance the effectiveness of anti-corruption efforts, for example by formalizing information and data exchange, conducting periodic conferences and workshops to discuss best anti-corruption practices and implementing joint programmes to train and develop professional capacities.
24. We aspire to share the results of our work to prevent, identify and eliminate corruption. We intend to conduct professional development programs and educational trainings to share knowledge in preventing, detecting and eliminating corruption violations.

IV. Transparency and accountability

25. We strive to lead by example in integrating transparency and accountability principles into our activities in accordance with INTOSAI-P 12. We encourage all SAIs to analyze and disclose their contribution to sustainable development, both through their audits and by organizing their activities in accordance with the principles of sustainable development.
26. We recognize that transparency and accountability are the two pillars of good governance that contribute to preventing, identifying, and eliminating corruption and to developing innovative solutions for good governance.
27. We encourage SAIs to actively participate in international fora and initiatives focused on transparency and accountability to share experiences and learn from best practices.
28. Based on the provisions of the New Delhi Declaration of the BRICS SAIs, adopted on 10 October 2022, we will continue to build interaction with stakeholders, including citizens, in order to ensure the transparency and accountability of SAIs.
29. We declare our intention to aggregate the best governance practices regarding interaction with society and promote their widest possible dissemination.

30. We approve the Work Plan 2025–2026 wherein BRICS SAIs would organize webinars on diverse relevant topics.
31. We appreciate the supreme audit institution of the Russian Federation for the successful organization of the Fourth Meeting of the Heads of BRICS SAIs.

