

Principles, Structure, and Rules of Procedure of the Supreme Audit Institution 20

A. PREAMBLE

A.1 NATURE

1. The Supreme Audit Institution 20, hereafter referred to as SAI20, is a non-political forum of Supreme Audit Institutions (SAIs) in the Group of 20 (G20) countries with relevant stakeholders.
2. SAI20 is an engagement group in the G20 community which is managed by the country holding the current presidency of the G20, hereafter referred to as the host country.
3. SAI20 was initially established in response to the urgent need for global transparency and accountability, as countries disburse public funds extraordinarily in combating the COVID-19 pandemic while still achieving the Sustainable Development Goals (SDGs), in which an oversight “ecosystem” becomes even more of an imperative. As an engagement group to the G20, SAI20 is inclined to the principle of inclusivity in accordance with other elements of this “ecosystem”. This includes not only other non-member SAIs or governments, but also to the civil society and other non-governmental actors.
4. SAI20 was established in 2022, and will sustain throughout succeeding presidencies.
5. The existence of SAI20 is expected to strengthen the contribution of SAI20 members and complement existing initiatives within international and regional organizations of SAIs. SAI20 acknowledges the principles of INTOSAI and is not intended to duplicate or replace INTOSAI activities.

A.2 OBJECTIVES

6. The objectives of SAI20 are to:
 - a. Promote collaboration among SAIs in G20 countries and other stakeholders to contribute in strengthening oversight, developing insight, and providing strategic foresight to foster accountable economic governance, while also recognise the different maturity levels and mandates of each respective SAI of member countries, and ensuring the unity and integrity of the SAI community.
 - b. Develop a platform for strengthening the SAIs’ role as a partner to G20 member countries in responding to global issues.

B. PRINCIPLES

7. Independence
Independence should remain an overarching goal of all SAI20 members, as stipulated in the Mexico Declaration on SAI Independence.

8. Transparency
SAI20 will ensure timely, reliable, clear and relevant reporting on its status, activities, operations and performance.
9. Accountability
SAI20 will be committed to be held accountable to playing a key role in making difference to the lives of the citizens.
10. Collaboration
To address the cross-cutting issues, SAI20 will aim to cooperate and collaborate with other groups and tracks under the G20.
11. Continuity
SAI20 will ensure that its operations are managed to aim for continuity. Therefore, SAI20 may consider a diversity of topics and priority-settings in such a way that could provide a longer-term perspective and promote long-term planning, thereby upholding its continuity. It is important that all SAI20 activities seek to build on their predecessor activities and that these be developed further so that continuity can be served.
12. Inclusiveness
SAI20 will be open for stakeholders' collaboration to promote participatory engagement for delivering meaningful outputs.

C. FUNCTION

C.1 TROIKA AND SAI20 SUSTAINABILITY

13. For ensuring its continuity, SAI20 will maintain the SAI20 Troika principle that follows the G20 arrangement and which confirms the coherence of the SAI20 process from the current, past and future SAI20 host countries.
14. SAI20 is expected to sustain throughout G20 presidencies, to which the Troika will ensure that the succeeding host country is committed to maintain SAI20. However, it is voluntary for every host country to continue the operation of SAI20 under its presidency.
15. Whereas the issues on sustainability and continuity arise, the members of SAI20 will further discuss and decide the way forward as appropriate

C.2 MEMBERSHIP

16. The SAI20 membership is open to all SAI20s of G20 member countries as follows:
 - a. Argentina,
 - b. Australia,
 - c. Brazil,
 - d. Canada,
 - e. China,
 - f. France,
 - g. Germany,
 - h. India,

- i. Indonesia,
- j. Italy,
- k. Japan,
- l. Republic of Korea,
- m. Mexico,
- n. Russia,
- o. Saudi Arabia,
- p. South Africa,
- q. Turkey,
- r. the United Kingdom,
- s. the United States, and
- t. the European Union.

C.3 CHAIRMANSHIP

17. The Chairman of SAI20 is the Head of the SAI of the host country. The Co-chairmen of SAI20 are the Heads of the SAI of the other elements of the Troika, being the preceding and succeeding host countries. The Chairman and Co-chairmen are responsible for facilitating the SAI20 events and sessions.
18. To assist the Chairman and Co-Chairmen in managing the operation of SAI20, a provisional administrative function will be established. The provisional administrative function is mainly managed by SAI personnel of the current host country, collaborating with personnel of the preceding and succeeding host countries. The current Chairman of SAI20 will manage any relevant administrative functions and transfer it to the succeeding Chairman of SAI20.
19. The period of the SAI20 chairmanship follows the presidency of the G20. A SAI20 Chairman may handover the Chairmanship of SAI20 to the succeeding Chairman in the SAI20 summit, however the chairmanship remains effective until the handover of the G20 presidency. At the end of the Chairmanship, the SAI20 Chairman will officially transfer any relevant administrative documentation to the succeeding Chairman of SAI20.

C.4 OBSERVERS AND GUESTS

20. The Chairman of SAI20 will invite the International Organization of Supreme Audit Institutions (INTOSAI) General Secretariat as an Observer to the SAI20. SAIs of non-member countries to the G20 and other international organizations can be invited as Observers and/or Guests at the discretion of the SAI of the host country and after considering recommendations or proposals from the other SAI20 members.
21. The Chairman of SAI20 may invite Observers and Guests to attend several or the entire events of SAI20 under its chairmanship.

22. Observers will be granted access to listen and providing an intervention during an event, while Guests can be granted an opportunity to provide a presentation at selected events. Observers and Guests will not be entitled to the right to speak, with the exception of providing an intervention and/or providing a presentation.

D. GENERAL RULES

D.1 SCOPE

23. These Rules of Procedure are applicable to SAI20 members, invited Observers and Guests.
24. The Rules of Procedure may be amended under any SAI20 Chairmanship. In a case where there is a need to amend the Rules of Procedure, the SAI of the host country may propose such an amendment, to which all member countries should reach consensus for the Rules of Procedure to be officially amended.

D.2 LANGUAGE

25. English is the working language of SAI20 events, sessions and materials.
26. The Chairman of SAI20 may permit, if SAI20 members request, the use of a language other than English in certain events, sessions or materials.
27. When non-english language is used, the SAI20 member/s that have requested the use of non-english language will be responsible to self-facilitate the interpretation or translation of events, sessions or materials in to the required non-english language. In this case, the requesting SAI20 member/s should inform the SAI of the host country in advance of the events about the interpretation or translation of materials.

E. EVENTS

E.1 SETTING EVENTS

28. SAI20 members may propose events to be held in a presidency, however the events to be held and the communication of the program of events to SAI20 members remains the discretion of the SAI of the host country.
29. The Chairman of SAI20: 1) determines the frequency of events that shall be held at least once each year; and 2) fixes the date and place for scheduled events, in consultation with the SAI20 members.
30. Events may be held in a physical, virtual or hybrid format.
31. Events need to be in line with the national laws of Members of SAI20
32. The SAI20 members may be convened for events as determined by the Chairman of the SAI20 that includes, at least:
- a. A Technical Meeting.

- b. A Senior Official Meeting.
- c. A Summit.

For each event, the host country of SAI20 may arrange side events that include, but are not limited to, seminars, workshops and symposiums.

E.2 GOVERNING EVENTS

- 33. Participation in events is voluntary, at the discretion of each SAI20 member, on a case-by-case basis. A SAI20 member can choose not to participate in a certain event, however will remain in the membership of SAI20.
- 34. The participation of a SAI20 member in an event is represented by a delegation, led by the head of the delegation, who is duly authorized by the Head of the SAI member country.
- 35. Every event will be led by an event-chair, as assigned by the Chairman of the SAI20.
- 36. An event-chair should only commence an event where it is attended by delegations from at least seven member countries. Otherwise, and subject to consensus, the event-chair may cancel the event.

E.3 DELEGATION

- 37. The delegation of a SAI20 member country in each event consists of not more than three representatives and two alternate representatives, including the head of the delegation.
- 38. The head of the delegation of events can vary, according to the nature of the events:
 - a. The delegation of the Technical Meeting is encouraged to be led by an officer at the director-level of the SAI20 member country.
 - b. The delegation of the Senior Official Meeting is encouraged to be led by an officer at the director-general-level of the SAI20 member country
 - c. The delegation of the Summit is encouraged to be led by the Head of the respective SAI of the SAI20 member country.
- 39. The head of the delegation may act on behalf of the SAI member country he or she represents at events.

E.4 SUGGESTED PROCEDURES OF SESSION

- 40. Every event may consist of multiple sessions. For every session, the event-chair may firstly appoint a session-chair from a delegation of SAI20 member countries that chooses to volunteer. In the case of no SAI20 member country

- volunteering, the event-chair may nominate a session-chair from any member country in attendance.
41. The topics to be covered by SAI20 at each session should be subject to consultation with the SAI20 members with consideration as to the relevancy to the priority issues of the G20. The topics may also refer to observers' intervention and guests' presentations in previous sessions.
 42. Prior to starting a session, the session-chair should conduct a roll call, in which the session-chair will call the name of each member country in alphabetical order. Upon the calling the name of each member country, the head of the delegation of each particular member country in attendance should state "present".
 43. A session-chair should only commence a session where at least seven heads of delegation have stated "present" in the first five minutes of the session schedule, otherwise the session-chair may adjourn the session for 15 minutes. When the period of adjournment has ended and the number of "present" heads of delegation is still less than seven, the session-chair is encouraged to cancel the session given no quorum has been established.
 44. In each session, a delegation or guest may be invited by the session chair to provide a presentation on agreed topic/s. This will be followed by the delivery of a two-minute opening statement by each head of delegation, to be held in alphabetical order of member countries. Following the opening statements of all present delegations, each invited observer may be invited by the session-chair to give a two-minute intervention. When a delegation or observer has exceeded the allotted time, the session-chair may call the delegation or observer to order without delay.
 45. During the delivery of an opening statement by all representatives, delegations are encouraged not to interrupt the speaker.
 46. Upon the completion of opening statements, the session-chair may facilitate negotiations between delegations in attendance only, until the session ends. Negotiations are aimed to assist the views of all participating delegates to be considered, to settle any potential differences and to avoid disputes.
 47. The procedures to regulate the conduct of sessions as set out above apply mutatis mutandis to events held in a physical, virtual or hybrid format.

E.5 CONSENSUS MAKING

48. In every event, decisions will be made by consensus among participating member SAIs only. In a circumstance where decision/s cannot be made immediately after the end of an event, the event-chair can end the event. The SAI of the host country will then circulate pending matters to all participating delegations of the SAI member countries, via electronic correspondence or any other standard form of communication. To settle pending matters, the interests of all participating delegations should be sought to be accommodated, in order to facilitate a decision to be made. Decisions will then be communicated to all SAI20 member countries.

49. When there is dissent at the end of an event, the Chairman and Co-chairmen of SAI20 may arrange an off-the-event negotiation with the dissenting member countries in order to seek consensus to be reached.
50. Matters in which consensus cannot be reached may be dropped at the discretion of the Chairman of the SAI of the host country, following the completion of pending matters circulation and any off-the-event negotiation. Such decisions should be fully documented and member countries corresponded.

F. OUTPUT

51. Every SAI20 Chairmanship is encouraged to produce an output, based on decisions made at events.
52. Outputs may be presented in various forms, including, but not limited to, minutes of meeting, summaries of discussions, reports, memoranda, communique, joint statement, and joint declaration.
53. The SAI of the host country is responsible for circulating any outputs to all of SAI20 member countries.
54. Whenever necessary or practicable, in producing the above outputs, SAI20 may seek to collaborate with other groups of the G20.
55. The Chairman of SAI20 should monitor the implementation of SAI20 outputs and communicate the results of the monitoring to all Heads of SAI20 of member countries during the succeeding SAI20 Chairmanship. The succeeding Chairman of SAI20 shall consider the results of the monitoring in producing outputs.