



CORTE DEI CONTI

Italian Statement on the Proposal for the “Moscow Declaration”

September 27, 2019 - h. 11.00 - 12.00

We greatly appreciate the drafting effort that resulted in the proposal we are called to adopt. The document embodies a complete, robust, balanced declaration which takes on the main issues we have been discussing so far. The position of SAIs in a changing and rapidly evolving world is neatly assessed, and the challenges they are facing are effectively outlined. SAIs need first of all to respond effectively to technological changes. We have to show great adaptiveness and even greater willingness to engage, experimenting new methodologies and mastering big data for the benefit of an effective assessment of public policies and governmental action.

We also strongly agree on the need to foster a strategic approach to audit, combining independence with the ability to have a real impact on public policies.

These two goals are not necessarily in contradiction with each other.

The vast phenomena, which usually go under the labels of globalization and digitalization, have been calling into question the traditional representations of public power, its sources of legitimacy and its fundamental governing mechanisms. Nowadays, the role of independent institutions, such as SAIs, should be reinterpreted: their challenge is to provide the public stakeholders with transparency, engagement and accountability.

In this general context, there is ample room for enhancing the unique characteristics of jurisdictional SAIs, such as the *Corte dei Conti*. The above characteristics should ever-increasingly buttress a strong, recognizable presence, defined by its authoritativeness, impartiality and by a strategically conscious use of a wide array of coercive powers and binding statements.

Moreover, we believe that the specific goal related to SDGs fits very well within this reinvigorated presence of SAIs in the institutional scene. There is an evident link between the above shift in the institutional framework and the need for SAIs to take SDGs seriously, making them a benchmark in planning – as soon as possible – their activities and contributing to their dissemination and realization. SAIs should be a dynamic transmission belt between national and international contexts, helping to translate global issues and goals into national policies and measurable results.

Lastly, we would also like to express our enthusiastic support in the commitment to train and educate a new generation of public auditors to tackle the challenges of the next future.

A 150-years old institution, and among the heirs of a tradition which goes back to the late middle ages, the *Corte dei conti*, is willing and eager to take its part in this challenging future, where SAIs should make the difference in assuring efficiency and accountability along the cycle of policy-making and public expenditure in the interest of the collectivities.