



GLOBAL SOFT LAW INSTRUMENTS IN PUBLIC AUDITING: THE ROLE OF INTOSAI AND JURISAI IN SHAPING SUPREME AUDIT INSTITUTIONS

KAMU DENETİMİNDE KÜRESEL YUMUŞAK HUKUK ARAÇLARI: INTOSAI VE JURISAI'NİN YÜKSEK DENETİM KURUMLARININ ŞEKİLLENDİRİLMESİNDEKİ ROLÜ

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ABSTRACT

This article critically examines the influence of global soft law instruments on public auditing, with a focus on INTOSAI and the emergence of JURISAI in shaping SAI's of nations worldwide. INTOSAI plays a pivotal role in fostering transparency, accountability, and governance across 195 SAIs through key frameworks such as INTOSAI-P 50, the Lima Declaration, and the Mexico Declaration, which establish legal and operational benchmarks to enhance independence and financial autonomy. Additionally, the INTOSAI-UN partnership and three distinct UN Resolutions reinforce its global legitimacy. The study also explores the institutionalization of jurisdictional auditing via JURISAI, whose inaugural General Assembly in October 2024 defined its governance and strategic priorities. This article examines the Turkish Court of Accounts' engagement with INTOSAI and JURISAI, demonstrating how its adaptation supports the claim that these frameworks shape SAIs' development and operations globally. Offering insights into soft law's evolution and impact on SAIs, it benefits scholars and practitioners in global auditing governance.

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Submitted/Gönderim Tarihi: 14.12.2024

Revision Requested/Revizyon Talebi: 29.01.2025

Last Revision Received/Son Revizyon Tarihi: 16.02.2025

Accepted/Kabul Tarihi: 22.02.2025

To Cite/Atıf: Hasan, A.M. (2025). Global Soft Law Instruments in Public Auditing: The Role of INTOSAI and JURISAI in Shaping Supreme Audit Institutions. TCA Journal/Sayıştay Dergisi, 36 (136), 97-124. <https://doi.org/10.52836/sayistay.1601674>.

ÖZET

Bu makale, küresel yumuşak hukuk araçlarının kamu denetimi üzerindeki etkisini eleştirel bir perspektifle inceleyerek, özellikle INTOSAI ve JURISAI'nin dünya genelindeki YDK'lar şekillenmesindeki rolüne odaklanmaktadır. INTOSAI, 195 Yüksek Denetim Kurumu arasında şeffaflık, hesap verebilirlik ve yönetimi teşvik eden merkezi bir aktör olup, INTOSAI-P 50, Lima Deklarasyonu ve Meksika Deklarasyonu gibi temel çerçeveler aracılığıyla hukuki ve operasyonel standartlar belirleyerek bağımsızlığı ve mali özerkliği güçlendirmektedir. Ayrıca, INTOSAI-BM ortaklığı ve üç ayrı BM Kararı, bu kuruluşun küresel meşruiyetini pekiştirmektedir. Çalışma, aynı zamanda, Ekim 2024'te düzenlenen ilk Genel Kurulu ile yönetim yapısını ve stratejik önceliklerini belirleyen JURISAI aracılığıyla yargısal denetimin kurumsallaşmasını da irdelemektedir. Makale, Türkiye Sayıştayının INTOSAI ve JURISAI ile etkileşimini analiz ederek, bu yapıların benimsenmesinin Yüksek Denetim Kurumlarının gelişimi ve işleyişini küresel ölçekte şekillendirdiği iddiasını desteklemektedir. Yumuşak hukuk mekanizmalarının evrimi ve Yüksek Denetim Kurumları üzerindeki etkilerine dair derinlemesine bir bakış sunarak, küresel denetim yönetimi alanındaki akademisyenler ve uygulayıcılar için önemli katkılar sağlamaktadır.

Keywords: INTOSAI, Lima Declaration, Mexico Declaration, Supreme Audit Institutions, JURISAI.

Anahtar Kelimeler: INTOSAI, Lima Deklarasyonu, Meksika Deklarasyonu, Yüksek Denetim Kurumları, JURISAI.

INTRODUCTION

The increasing complexity of public sector governance and the heightened demand for transparency and accountability have significantly reinforced the role of Supreme Audit Institutions (SAIs) as fundamental pillars of financial oversight. As independent entities responsible for auditing public funds, SAIs play a crucial role in ensuring fiscal discipline, ethical governance, and compliance with both national and international financial standards. However, the effectiveness and autonomy of SAIs vary across jurisdictions due to differing legal frameworks, operational structures, and institutional capacities. In response, international soft law instruments have emerged as essential mechanisms for harmonizing audit standards and fostering cooperation among SAIs worldwide. It is known to all that soft law instruments include nonbinding legal systems, rules, principles, guidelines, and recommendations that affect state and institutional behavior without formal enforceability. In international governance, these tools—resolutions, declarations, codes of behavior, and best practice frameworks—constitute supporting regulatory devices. Facilitating legal harmonization and policy coordination, soft law takes many forms including intergovernmental accords,

organizational expectations, and business governance criteria. Although it lacks direct legal force, soft law is vital for shaping world governance by encouraging compliance, fostering cooperation, bridging gaps in formal legal frameworks, therefore increasing adaptability in constantly changing legal and regulatory environments. The International Organization of Supreme Audit Institutions (INTOSAI) has been instrumental in developing these non-binding yet normatively influential frameworks, which provide guiding principles for enhancing transparency, accountability, and procedural integrity in public auditing.

Key INTOSAI instruments, such as the Lima Declaration, the Mexico Declaration, and INTOSAI-P 50, establish critical benchmarks for SAI independence, financial autonomy, and operational efficacy. These frameworks not only shape national audit policies but also facilitate international coordination in addressing shared challenges in public financial management. As part of this broader movement, the establishment of Organization of Supreme Audit Institutions with Jurisdictional Functions (JURISAI) represents a significant advancement in jurisdictional auditing, particularly for SAIs with judicial or quasi-judicial powers. JURISAI's formation signals a commitment to strengthening audit methodologies, capacity-building, and compliance with global auditing norms, thereby reinforcing the legal and institutional foundations of public financial oversight.

This article examines the role of these soft law instruments in shaping global audit governance, focusing on the interplay between INTOSAI's foundational frameworks and the emergence of JURISAI. By analyzing how these mechanisms contribute to the evolution of auditing standards, the study highlights the importance of jurisdictional audit models in enhancing financial accountability and public trust. Furthermore, it explores JURISAI's governance structures and strategic objectives, emphasizing its potential to advance professionalization and institutional effectiveness within SAIs. Through this analysis, the article offers valuable insights for scholars and practitioners seeking to navigate the evolving landscape of global public auditing and governance.

1. INTOSAI AND ITS ROLE IN GLOBAL STANDARD SETTING

INTOSAI is a globally recognized entity committed to advancing the standards and practices of public sector auditing while promoting good governance and accountability. Established in 1953 with an initial membership of 34 institutions, INTOSAI has grown significantly, encompassing 195 full members, five associate members, and one affiliate member. As an autonomous, independent, and non-political organization, INTOSAI serves as a pivotal platform for SAIs worldwide, fostering collaboration and the exchange of ideas to improve public financial management and enhance governance frameworks (Torres, 2024: 11).

INTOSAI's mission revolves around facilitating the exchange of knowledge, ideas, and experiences among its members and other stakeholders in the field of government auditing. Central to its approach is the principle of equality, ensuring all members have an equal voice, and voluntary participation, reflecting the cooperative nature of the organization (Alagla, 2019: 177). Through a global forum for knowledge sharing and collaboration, INTOSAI empowers SAIs to adopt innovative practices, address emerging challenges, and enhance operational efficiency. This collaborative environment strengthens public sector governance and accountability mechanisms (Gørrissen, 2020: 729).

The functions of INTOSAI are diverse, encompassing the provision of mutual support to SAIs, fostering knowledge exchange, and acting as a recognized voice within the international community. The organization plays a critical role in developing and promulgating standards for public sector auditing, ensuring consistency and excellence across its global membership. Additionally, INTOSAI promotes good governance by advocating for transparency, accountability, and robust auditing frameworks. Recognizing the varying capacities of its members, INTOSAI prioritizes capacity development, supporting SAIs in building the necessary skills and infrastructure for continuous improvement (Miller, 2024a: 27).

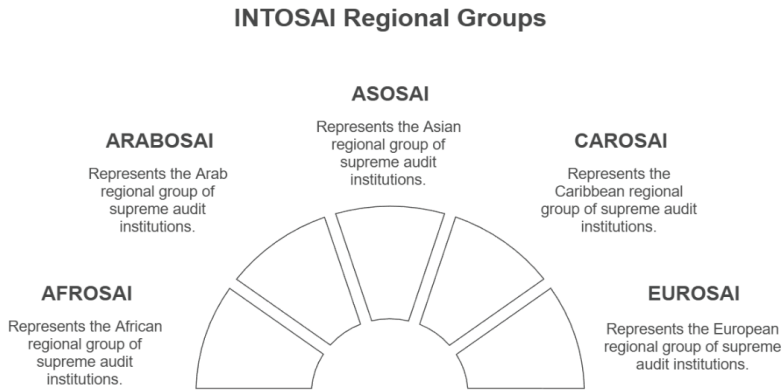
As a non-governmental organization with special consultative status at the United Nations Economic and Social Council (ECOSOC), INTOSAI operates at the intersection of global governance and public sector accountability. This unique position enables the organization to represent the interests of SAIs in the international community, advocating for practices that strengthen public trust and enhance governmental transparency (Miller, 2024a). Over the years,

INTOSAI has adapted its governance structures and operational strategies to align with evolving demands placed on SAIs, particularly in addressing complex national and global governance challenges (Fayyaz, 2024: 8-9)

INTOSAI's development of non-binding yet widely recognized auditing guidelines highlights the adaptive and integrative potential of soft law in public auditing, demonstrating how these frameworks transcend national boundaries to establish globally recognized standards.

INTOSAI's enduring principles and strategic initiatives underscore its commitment to maintaining relevance and impact in a rapidly changing world. The organization's emphasis on knowledge exchange, mutual support, and capacity development reflects its holistic approach to strengthening the auditing profession. By promoting high-quality standards and encouraging the adoption of best practices, INTOSAI contributes significantly to the global discourse on public sector accountability and governance. Its collaborative ethos and commitment to continuous improvement position INTOSAI as a cornerstone of the international auditing community, ensuring its members are equipped to address future challenges (Torres, 2024: 12).

Figure 1: INTOSAI Regional Groups. Created by the author.



The Turkish Court of Accounts (TCA) has played a significant role in the development and strengthening of international auditing standards through its active contributions to INTOSAI, the Forum of SAIs with Jurisdictional Functions, and JURISAI. As a SAI with jurisdictional functions, TCA's involvement has

extended beyond conventional financial audits to encompass legal oversight, capacity-building initiatives, and the formulation of auditing standards within the global accountability framework (INTOSAI, 2020: 13).

Within INTOSAI, TCA has made substantial contributions through leadership in working groups, participation in strategic initiatives, and fostering cooperation among SAIs (Wolfensohn, 2004: 19). As a long-standing member of INTOSAI, TCA has played an active role in shaping public sector auditing standards, particularly in compliance auditing, financial reporting, and jurisdictional oversight (INTOSAI, 2021: 20). Additionally, TCA has engaged in INTOSAI's Professional Standards Committee, helping establish guidelines for performance auditing, financial compliance, and the legal enforcement of financial accountability (INTOSAI, 2020: 13). Through INTOSAI Development Initiative (IDI), TCA has contributed to technical cooperation programs, providing capacity-building support for emerging SAIs, particularly those in developing countries. This has been instrumental in strengthening institutional capabilities for financial oversight, particularly in jurisdictions where Supreme Audit Institutions lack judicial functions (U-INTOSAI, 2024: 41).

2. THE GLOBAL SOFT LAW FRAMEWORK OF INTOSAI

2.1. The Lima Declaration of Guidelines on Auditing Precepts

The Lima Declaration of Guidelines on Auditing Precepts (INTOSAI, 1977), adopted at the IX INCOSAI conference in Lima, Peru, serves as a foundational framework for the auditing principles applied by SAIs. Its recognition as a soft law document highlights its influence on the development of global auditing standards without being legally binding. The Declaration outlines principles essential for establishing the independence and efficiency of SAIs, thereby promoting effective governance and financial accountability. The Declaration's emphasis on independence is particularly significant, stating that SAIs must be functionally and organizationally autonomous, as this autonomy is indispensable for objective and effective auditing. It underscores that this independence must be enshrined in national constitutions or legislation, ensuring protection from external influence. The Lima Declaration, which holds the nature of a constitutional framework for supreme audit, occupies the foremost position in INTOSAI's hierarchy of standards (Köse, 2007: 125).

Furthermore, studies have noted that the Lima Declaration has significantly influenced the International Standards of Supreme Audit Institutions (ISSAIs), shaping the principles of transparency, accountability, and performance auditing (INTOSAI, 2018). By embedding these values into national auditing frameworks, the Declaration has contributed to improving financial oversight and combating corruption globally. Its relevance continues to evolve as SAIs address contemporary governance challenges, including technological innovations in auditing and the growing demand for sustainable development accountability (OECD, 2014: 161).

The Declaration also differentiates between various types of audits—legality, regularity, and performance audits—stressing their equal importance. It recognizes performance audits as integral to evaluating the economy, efficiency, and effectiveness of public administration. This approach reflects modern auditing trends that prioritize not just compliance but also the broader evaluation of governmental impact (Fernandes, 2013: 45). By recommending post-audits as an indispensable task for SAIs, the Declaration aligns with global practices that emphasize accountability for past actions while ensuring mechanisms for redress and improvement.

Additionally, the Lima Declaration promotes a cooperative relationship between SAIs and other state institutions, advocating for their role as independent advisors to parliament and government. This relationship enhances transparency and encourages the adoption of SAI recommendations to improve governance (Weber, 2017: 8). The document also stresses the need for financial independence, allowing SAIs to secure resources directly, free from political interference, which is critical for maintaining their operational autonomy.

As a soft law instrument, the Lima Declaration exerts normative influence by establishing a shared vision for auditing practices among INTOSAI members. This influence is evident in its wide acceptance and incorporation into national audit systems. Legal scholars and practitioners regard the Declaration as a benchmark for developing robust governance frameworks that uphold transparency, efficiency, and accountability (World Bank, 2021: 13).

In summary, the Lima Declaration remains a seminal document in the field of government auditing. Its principles, though not legally binding, function as a soft law framework that shapes the global discourse on audit

independence and effectiveness. By integrating these principles into national practices, member states strengthen their governance systems and promote public trust in the management of public resources.

2.2. The Mexico Declaration on SAI Independence

The Mexico Declaration on SAI Independence (INTOSAI, 2019b), adopted in 2007, is a cornerstone document that serves as a soft law framework for enhancing the autonomy and operational effectiveness of SAIs worldwide. As an extension of the principles outlined in the Lima Declaration (1977), it emphasizes the critical role of independence in ensuring that SAIs can objectively execute their oversight functions. The Declaration enumerates eight core principles essential for SAI independence, including the necessity of a robust legal and constitutional framework. This foundation is pivotal, as it safeguards SAIs from undue influence by external entities, enabling them to discharge their duties without interference. Scholars highlight that such statutory independence fosters accountability and trust in governance, a view widely supported in literature on institutional autonomy (Warrington, 2022: 13)

Key among the principles is the independence of SAI heads and members, which is underscored as essential for unbiased decision-making. The Declaration specifies that legal protections, such as security of tenure and immunity for actions taken during their official duties, are fundamental to safeguarding their objectivity (INTOSAI, 2019b). This focus aligns with broader governance principles, which stress that institutional integrity relies heavily on leadership autonomy. Scholars also argue that SAI independence directly contributes to reducing corruption, as it ensures that public officials are held accountable without fear of political retribution (OECD, 2014: 161).

The Declaration also stresses the importance of operational autonomy, granting SAIs the discretion to define their audit agendas, methodologies, and reporting mechanisms. This freedom is critical for maintaining impartiality and effectiveness, particularly in politically sensitive contexts. Research supports the view that unrestricted access to information, as guaranteed in the Declaration, is integral to the success of any oversight institution. By allowing SAIs to examine financial records comprehensively, the Declaration ensures that public resources are managed efficiently and transparently (Buchanan & O'Brien, 2016: 168).

The right and obligation of SAIs to report their findings to the public and legislative bodies are fundamental principles enshrined in the Declaration. This ensures accountability and reinforces public trust, as transparent reporting deters misuse of public funds. Additionally, the inclusion of effective follow-up mechanisms ensures that SAI recommendations are implemented, contributing to continuous improvements in governance. The Mexico Declaration's emphasis on reporting mechanisms has been linked to improved public sector performance and fiscal responsibility globally (Odia, 2014: 107).

The Declaration's emphasis on financial and administrative autonomy ensures that SAIs have the necessary resources to fulfill their mandates. By allowing SAIs to appeal directly to legislatures for resources, the Declaration mitigates risks of budgetary constraints imposed by the executive branch. This autonomy is consistent with modern governance practices that prioritize institutional resilience (Shahan, 2014: 12).

As a soft law document, the Mexico Declaration wields significant normative influence, shaping international and national audit standards. Its principles provide a framework for countries to adapt and strengthen their SAI systems while aligning with global best practices. Scholars acknowledge the Declaration's role in promoting a culture of transparency and accountability, even in jurisdictions with varying legal traditions (Odia, 2014: 104).

The Mexico Declaration on SAI Independence serves as a critical soft law instrument for advancing the independence and effectiveness of SAIs globally. Its principles establish a benchmark for governance, ensuring that SAIs operate free from external pressures while fostering transparency, accountability, and public trust.

3. INTOSAI - UN PARTNERSHIP AND UN RESOLUTIONS

The partnership between INTOSAI and the United Nations (UN) has played a significant role in strengthening global governance, enhancing public sector accountability, and advancing the Sustainable Development Goals (SDGs). This collaboration has manifested through a series of symposia, technical agreements, and declarations aimed at integrating SAIs into global efforts for climate action, anti-corruption, gender equality, and digital transformation. The 23rd UN/INTOSAI Symposium underscored the critical role of SAIs in

supporting the implementation of SDGs by ensuring financial and compliance audits, reinforcing performance audits, and enhancing institutional capacity, particularly in developing countries (United Nations, 2015b).

Furthermore, the 2014 UN General Assembly resolution emphasized the importance of independent and well-functioning SAIs in fostering transparency and accountability in public administration (United Nations, 2015b). More recently, the INTOSAI-UNDP partnership has focused on climate governance, gender equality, and digitalization, with initiatives such as the ClimateScanner project aimed at evaluating government actions related to climate change and sustainability (TCU, 2023). Similarly, in the anti-corruption domain, the 2019 Abu Dhabi Declaration, resulting from the 8th Conference of the State Parties to the UN Convention against Corruption, reinforced the integration of SAIs into anti-corruption frameworks, enabling them to collaborate with national and international mechanisms to improve governance and transparency (INTOSAI Russia, 2020).

Additionally, INTOSAI has worked closely with the UN Office on Drugs and Crime (UNODC) to enhance mechanisms for reviewing anti-corruption policies (INTOSAI Russia, 2020). These initiatives collectively illustrate the growing influence of INTOSAI as a soft law instrument in public auditing, aligning global auditing standards with international governance priorities. As INTOSAI continues to expand its collaborative efforts with the UN, its role in shaping global public auditing frameworks and strengthening governance institutions worldwide is expected to grow further.

These initiatives collectively illustrate the growing influence of INTOSAI as a soft law instrument in public auditing, aligning global auditing standards with international governance priorities. As INTOSAI continues to expand its collaborative efforts with the UN, its role in shaping global public auditing frameworks and strengthening governance institutions worldwide is expected to grow further. In this context, it is essential to examine the role of specific UN General Assembly Resolutions—A/RES/66/209 (22 December 2011), A/RES/69/228 (19 December 2014), and A/RES/79/231 (2023)—which have contributed to defining and reinforcing the institutional and legal frameworks supporting Supreme Audit Institutions at the global level.

3.1. United Nations General Assembly Resolution 66/209

The United Nations General Assembly Resolution 66/209 underscores the crucial role of SAIs in ensuring public administration's efficiency, accountability, effectiveness, and transparency. It also highlights the strategic partnership between INTOSAI and the UN. This resolution establishes a legal framework that reinforces INTOSAI's role as a global advocate for independent and effective auditing systems. Moreover, research emphasizes the importance of SAIs in achieving the Sustainable Development Goals (SDGs) through their role in auditing public policies and monitoring the use of public resources (United Nations, 2014). The resolution also strengthens the capacity of SAIs by encouraging member states to support their independence and operational autonomy (United Nations, 2014). The collaboration between INTOSAI and the United Nations, particularly in the framework of Agenda 2030, enhances the global accountability architecture, fostering improved governance and financial integrity worldwide.

The resolution emphasizes the independence of SAIs as a prerequisite for their effective functioning, recognizing that independence shields these institutions from external influences, thereby preserving their objectivity. This principle aligns with scholarly findings that institutional independence is a fundamental component of effective governance systems (Alagla, 2019: 175). The Lima Declaration and Mexico Declaration, foundational INTOSAI documents, are explicitly endorsed in the resolution.

Resolution 66/209 also situates SAIs as pivotal in achieving international development objectives, such as the Millennium Development Goals (MDGs), by improving the accountability of public resource management. This is consistent with research emphasizing the role of effective auditing in advancing transparency and reducing corruption in public administration (Dutra, 2016: 34). The United Nations' endorsement of INTOSAI's efforts reflects an acknowledgment of the transformative potential of auditing to foster public trust and ensure efficient resource utilization.

Capacity-building is another cornerstone of this resolution, as it encourages collaborative efforts between the United Nations, INTOSAI, and member states. This cooperation aims to enhance SAIs' capacity to perform their functions effectively, reflecting broader trends in international governance

where capacity-building is integral to institutional strengthening (Ellis, 2022: 1). Furthermore, the resolution establishes a legal basis for INTOSAI's continued influence on national and international audit practices, encouraging the application of its principles across diverse governance contexts.

By formally integrating INTOSAI's framework into the UN's governance agenda, the resolution reinforces the alignment between international auditing standards and global development goals. Scholars have highlighted that such integrations enhance the legitimacy and adoption of governance frameworks, particularly in regions where institutional capacity may be limited (Moser, 2013: 35). The legal relationship between INTOSAI and the UN thus serves as a model for leveraging international partnerships to promote good governance.

United Nations General Assembly Resolution 66/209 not only acknowledges the critical role of SAIs in governance but also formalizes the collaborative relationship between INTOSAI and the United Nations. This relationship is legally anchored in shared principles of accountability, transparency, and capacity-building, reflecting broader global efforts to enhance public sector governance. The resolution represents a significant step in aligning international legal norms with developmental objectives, thereby contributing to more accountable and transparent public administration systems worldwide.

3.2. United Nations General Assembly Resolution A/RES/69/228

The adoption of United Nations General Assembly Resolution A/RES/69/228 on 19 December 2014 marked a significant advancement in global efforts to strengthen the role of SAIs in ensuring public accountability, transparency, efficiency, and effectiveness. Building upon the foundational principles established in Resolution 66/209, this resolution further reinforced the independence and institutional capacity of SAIs, positioning them as integral components in promoting good governance and achieving internationally agreed development goals, including the Millennium Development Goals (MDGs) and the emerging post-2015 development agenda (United Nations, 2015a). The resolution explicitly acknowledges the vital contributions of the INTOSAI in advancing these objectives and encourages closer cooperation between INTOSAI and the UN to enhance public financial management, capacity-building initiatives, and international auditing standards (INTOSAI, 2019c).

A key feature of Resolution 69/228 is its emphasis on the independence of SAIs as a fundamental prerequisite for their effective functioning. It recognizes that SAIs can only accomplish their oversight tasks objectively and effectively if they are free from external influence. This principle aligns with the earlier Lima and Mexico Declarations, both of which established the legal and operational benchmarks for SAI independence. The resolution encourages Member States to implement these principles within their national institutional frameworks, thereby promoting standardized and autonomous auditing practices globally (United Nations, 2014).

Beyond institutional independence, Resolution 69/228 places significant emphasis on the role of SAIs in achieving sustainable development. It highlights the necessity of efficient and transparent public administration as a critical driver for economic and social progress. The resolution encourages strengthened cooperation between SAIs and the U N institutions in fostering capacity-building efforts, particularly for developing countries. The resolution further calls for enhancing public accounting systems as a means to improve financial governance and ensure that public resources are utilized efficiently and effectively.

3.3. United Nations General Assembly Resolution A/RES/79/231

In December 2024, United Nations General Assembly Resolution A/RES/79/231 was adopted, reinforcing the role of SAIs as crucial instruments for promoting accountability, transparency, efficiency, and effectiveness in public administration. This resolution builds upon the previous UN resolutions 66/209 (2011) and 69/228 (2014), further integrating SAIs into the broader sustainable development and climate action agenda. The resolution recognizes SAIs' ability to conduct independent assessments of public policies, particularly those related to national development objectives and the SDGs (United Nations, 2024).

A defining feature of Resolution 79/231 is its emphasis on SAIs' role in climate governance. It acknowledges that SAIs contribute significantly to the assessment of climate-related policies, resource allocation, and policy effectiveness, thereby ensuring that national climate action strategies align with principles of good governance and transparency. The resolution encourages Member States to consider climate-related audit findings in policy formulation and to strengthen SAIs' capacity to assess climate expenditures and risks (United Nations, 2024).

Additionally, the resolution reinforces the independence of SAIs, recognizing that their effectiveness depends on being free from political and external influence. It reaffirms the importance of previous INTOSAI frameworks, including the Lima Declaration and the Mexico Declaration, urging Member States to integrate these principles into their national audit structures (INTOSAI, 2019b: 6).

4. MODERN DEVELOPMENTS: INTOSAI- P 50 AND JURISAI

4.1. INTOSAI- P 50

The INTOSAI-P 50, issued by INTOSAI, provides a comprehensive legal framework for the jurisdictional activities of SAIs. Jurisdictional functions of SAIs are essential in ensuring the accountability and integrity of public fund management by holding individuals accountable for financial irregularities and imposing sanctions within a legally defined framework. These principles integrate international standards and national laws to establish an effective mechanism for protecting public resources and ensuring financial accountability. Jurisdictional frameworks like those outlined in INTOSAI-P 50 enhance the capacity of SAIs to address corruption, promote transparency, and enforce fiscal discipline (INTOSAI, 2019a). Research highlights that SAIs, through their jurisdictional roles, contribute significantly to improving governance and reducing financial mismanagement (Perrin, 2020). The integration of international auditing standards, such as those provided by INTOSAI, into national frameworks further ensures consistency and strengthens the accountability chain in public sector management. By emphasizing enforcement mechanisms and clear legal provisions, INTOSAI-P 50 serves as a critical tool for advancing sustainable financial oversight globally (Andrews et al., 2022).

INTOSAI-P 50 mandates a clear legal basis for SAIs to perform their jurisdictional roles, emphasizing the necessity for a precise delineation of responsibilities and liabilities. The framework specifies that the obligations and potential sanctions for individuals managing public funds must be explicitly defined in national laws to enable SAIs to exercise their jurisdiction effectively. This approach aligns with previous findings that robust legal foundations strengthen institutional capacities for oversight and accountability (INTOSAI, 2019a). Moreover, the independence of SAI members is underscored as a

critical component, supported by guarantees of impartiality and neutrality in judgment-making processes, echoing principles outlined in the Lima and Mexico Declarations (INTOSAI-P 1, INTOSAI-P 10).

In addition to providing SAIs with the authority to investigate and adjudicate irregularities, the document highlights the importance of statutory safeguards to balance accountability and the rights of individuals. Ensuring access to relevant information is pivotal for conducting thorough investigations. INTOSAI-P 50 mandates that SAIs be equipped with the legal authority to overcome barriers to information access, reflecting broader international standards for institutional transparency and anti-corruption measures (Cour des comptes, 2023). The statute of limitations principle further reinforces legal certainty by setting reasonable timeframes for the prosecution of irregularities, aligning with global practices to prevent indefinite legal exposure and encourage timely audits and proceedings.

The principles laid out in INTOSAI-P 50 emphasize procedural justice as a cornerstone of jurisdictional activities. Ensuring that individuals accused of financial irregularities receive a fair trial is a fundamental requirement. The document specifies that such trials must be conducted with due regard to the rights of the accused, including adequate time for defense preparation and impartial judgment. This framework is consistent with international legal standards, which stress the role of procedural fairness in fostering trust in legal institutions (Miller, 2024). Moreover, the inclusion of an appeals mechanism ensures that judgments remain subject to scrutiny, safeguarding against potential errors or biases in decision-making.

The enforcement of sanctions is a central aspect of jurisdictional activities, with INTOSAI-P 50 mandating that SAIs follow through on their decisions to ensure effective accountability. Judgments must be implemented either directly by the SAIs or in collaboration with public authorities where direct enforcement powers are absent. This requirement reflects the broader principle that accountability mechanisms must be actionable to maintain credibility and prevent recurrence of financial mismanagement (Smith & Allen, 2021).

Finally, the document places significant emphasis on transparency and public communication. By requiring that judgments be publicly accessible, INTOSAI-P 50 underscores the role of transparency in reinforcing public trust and deterring future misconduct. This approach is in line with global standards

advocating open access to judicial decisions to enhance public awareness and institutional integrity (Rodríguez, 2022). However, it also balances this requirement with respect for confidentiality and data protection laws, ensuring that transparency does not infringe upon individual rights or legal safeguards.

INTOSAI-P 50 establishes a detailed legal framework for the jurisdictional activities of SAIs, rooted in principles of legality, independence, procedural justice, and transparency. These principles provide a robust foundation for promoting accountability and trust in public financial management while aligning with international legal standards and best practices. This framework not only enhances the effectiveness of SAIs but also contributes to strengthening public confidence in governance and fiscal oversight.

The TCA has played a significant role in the development and implementation of INTOSAI-P 50, which provides the principles for jurisdictional functions of Supreme Audit Institutions (SAIs). As a Supreme Audit Institution with jurisdictional functions, the TCA has contributed its expertise in judicial accountability, legal enforcement mechanisms, and financial oversight, ensuring that INTOSAI-P 50 reflects a balanced and effective approach to public financial control (Köse, 2020: 15).

INTOSAI-P 50 was established to define the core principles that guide SAIs with jurisdictional authority, focusing on the independence, efficiency, and integrity of judicial oversight in public sector auditing. The TCA, with its long-standing history in jurisdictional auditing, provided valuable insights into how legal mechanisms can be integrated into auditing frameworks to strengthen financial accountability (Köse & Tuysuz, 2021: 26). As a member of INTOSAI, TCA actively participated in the Working Group on Supreme Audit Institutions with Jurisdictional Functions, where it contributed to the development of INTOSAI-P 50 by providing case studies, legal perspectives, and best practices drawn from the Turkish legal framework. This involvement ensured that the principles outlined in INTOSAI-P 50 were aligned with both international legal standards and national financial oversight mechanisms (Taner, 2022: 608).

A critical aspect of TCA's role in INTOSAI-P 50 was its advocacy for the necessity of judicial oversight in financial auditing. Unlike SAIs that operate under an advisory or reporting model, jurisdictional SAIs such as TCA have the

authority to impose sanctions, recover public funds, and hold public officials legally accountable for financial mismanagement. Through its engagement in INTOSAI, TCA underscored the importance of including clear legal procedures in INTOSAI-P 50, particularly concerning the responsibilities of auditors, the legal validity of audit findings, and the enforcement of financial judgments (Ince, 2023: 14).

One of the primary challenges in drafting INTOSAI-P 50 was ensuring that the principles were applicable to diverse legal systems, as not all SAIs operate under a jurisdictional model. The TCA provided expertise in reconciling different judicial approaches by emphasizing universal principles of legality, accountability, and proportionality in audit-related legal proceedings. The institution's contributions helped INTOSAI-P 50 establish a framework that is flexible enough to be adopted by different legal traditions while maintaining the core elements of judicial accountability in financial auditing (Hemici, 2020: 42).

Another key contribution of TCA to INTOSAI-P 50 was its focus on the ethical and professional standards required for jurisdictional auditing. Given that SAIs with judicial powers must uphold the highest levels of integrity, TCA proposed several measures to prevent conflicts of interest, ensure judicial impartiality, and strengthen the independence of auditors in jurisdictional functions. These recommendations were incorporated into INTOSAI-P 50's provisions on the ethical responsibilities of audit judges and financial prosecutors (Köse & Tuysuz, 2021: 31). TCA also advocated for establishing mechanisms to monitor and evaluate the performance of jurisdictional SAIs, ensuring that they maintain the credibility and effectiveness of their judicial functions over time.

Through its extensive contributions to the formulation, revision, and promotion of INTOSAI-P 50, the TCA has reinforced its position as a leading institution in jurisdictional auditing. Its active engagement in INTOSAI has not only shaped global auditing standards but also strengthened the role of SAIs in enforcing financial accountability through judicial means. By advocating for legal clarity, procedural transparency, and ethical standards, TCA has helped create a robust framework that will guide Supreme Audit Institutions with jurisdictional functions in ensuring good governance, financial discipline, and the rule of law in public administration.

4.2. Conceptual Framework: JURISAI

JURISAI is a non-profit organization aimed at serving as a global platform for exchange and collaboration among SAIs that exercise jurisdictional functions. Established in alignment with the principles of INTOSAI, particularly INTOSAI-P-50, JURISAI acts as a soft law institution that promotes standards, practices, and capacity building for jurisdictional activities in public finance oversight. JURISAI's establishment as an autonomous and apolitical entity provides it with the flexibility to operate as a related entity to INTOSAI under Article 3.3 of INTOSAI's statutes. The organization's legal framework ensures that it functions independently, with its objectives centered on fostering the development of shared principles, enhancing professional standards, and addressing common challenges faced by SAIs with jurisdictional mandates.

JURISAI's role in promoting international collaboration is seen as a crucial element in strengthening SAIs' jurisdictional capacities to combat financial irregularities and corruption effectively (Tribunal de Contas da União, 2024). Scholars have noted that its alignment with INTOSAI-P-50 ensures consistency in implementing jurisdictional functions across different legal and institutional frameworks, thus promoting better accountability in public finance management (Moreno et al., 2019). By facilitating knowledge sharing and technical support, JURISAI contributes to building institutional resilience and enhancing SAIs' ability to adapt to evolving challenges in public sector oversight (JURISAI, 2024b).

The legal and operational framework of JURISAI is also recognized for emphasizing the importance of jurisdictional independence, a key factor in ensuring unbiased and effective decision-making in financial accountability matters (JURISAI, 2024b). This independence is reinforced by its collaborative nature, which allows member SAIs to exchange insights on jurisdictional mandates while addressing cross-border challenges in auditing and financial oversight (JURISAI, 2024b). The organization's capacity-building initiatives further underscore its significance, as they provide member SAIs with access to training and resources that strengthen their jurisdictional competence and impact on governance systems (NIK, 2024).

As a soft law institution, JURISAI emphasizes the development of non-binding frameworks that guide SAIs in jurisdictional auditing without imposing

legally enforceable obligations. This approach allows member states to adapt these principles to their national contexts, consistent with their constitutional and legal frameworks. Scholars note that such flexibility enhances compliance and integration into diverse governance systems (Gettliffe, 2024: 29).

By fostering the voluntary adoption of jurisdictional audit principles across diverse governance structures, JURISAI exemplifies the integrative nature of soft law, enabling its guidelines to shape global accountability standards without imposing legally binding obligations. The organization's governance structure, including a General Assembly and a Governing Board, ensures representation and inclusivity while fostering accountability and transparency. The General Assembly, which serves as the supreme decision-making body, emphasizes collaboration and promotes the adoption of strategic plans, standards, and guidelines to strengthen jurisdictional auditing practices globally.

JURISAI also provides a forum for the exchange of knowledge and best practices, which is critical for addressing emerging challenges in public finance oversight. By facilitating peer reviews, capacity-building initiatives, and dialogue among its members, JURISAI contributes to the development of effective jurisdictional audit systems (NIK, 2024). Furthermore, its inclusion of public prosecutors in its organizational framework underscores its commitment to enhancing the effectiveness of the jurisdictional model, aligning with broader trends in public sector accountability (INTOSAI, 2024a).

The organization's financial and operational autonomy is supported by a governance model that enables resource mobilization through membership fees and other financial mechanisms. Such autonomy ensures that JURISAI remains independent in its operations while providing robust support to its members.

JURISAI embodies the principles of soft law, offering a collaborative and adaptable framework for SAIs with jurisdictional functions. By aligning its objectives with INTOSAI's standards and promoting shared practices, JURISAI enhances the global discourse on public finance oversight and jurisdictional accountability.

TCA has played a significant role in the Forum of SAIs with Jurisdictional Functions, a specialized platform within INTOSAI dedicated to legal and jurisdictional responsibilities in auditing. As a founding member, TCA has contributed to shaping the Forum's strategic direction and governance framework. The Forum serves as a platform for reflection, collaboration, and the exchange of best practices among SAIs with jurisdictional functions (Torres, 2024: 13).

During its first meeting in Paris on 13 November 2015, the Paris Declaration was published, outlining the values of SAIs with jurisdictional authority and encouraging participation in activities to promote this model (Turkish Court of Accounts, 2019). The XXII INCOSAI saw the members of the Forum, both founding and new, sign the Paris Declaration and adopt a work plan for 2017–2019. One of the key initiatives was integrating jurisdictional activities into INTOSAI's international standards. To achieve this, a project was submitted to INTOSAI, with a working group, including TCA, drafting the *Principles of Jurisdictional Activities of SAIs* (Turkish Court of Accounts, 2018).

Through its active participation in Forum meetings, TCA has influenced the principles governing jurisdictional SAIs and contributed research on transparency and corruption prevention. Additionally, TCA has played a crucial role in drafting international guidelines on financial sanctions, legal enforcement, and jurisdictional auditing frameworks, thereby strengthening the enforcement of financial accountability within SAIs (Turkish Court of Accounts, 2019).

4.3. First General Assembly of JURISAI and Three Fundamental Objectives

The inaugural General Assembly of JURISAI marked a significant milestone in formalizing the organization as an associated body of INTOSAI. The event, held on October 8, 2024, brought together heads and representatives from 32 SAIs across Africa, Europe, Latin America, and Asia. JURISAI's establishment reflects an effort to advance the jurisdictional audit model as a robust mechanism for public finance oversight and accountability, underpinned by soft law arrangements that promote cooperation, capacity building, and professionalization within SAIs with jurisdictional functions.

JURISAI's mission is to create a unified platform for addressing challenges within jurisdictional audit models, standardizing norms and guidelines, and

advocating for the jurisdictional approach in auditing public accounts and ensuring accountability among public officials and fund managers. As of its founding, SAIs with jurisdictional functions comprise approximately 25% of INTOSAI's membership, underscoring the global relevance of this framework. The organization also focuses on investigating individual responsibilities and imposing sanctions where irregularities are identified, thereby reinforcing its commitment to integrity and accountability in public resource management (INTOSAI, 2024b; NIK, 2024).

During the Assembly, key organizational structures and leadership positions were formalized. The French Court of Auditors was elected as President of JURISAI, with the Courts of Audit of Portugal and Brazil serving as First and Second Vice-Presidents, respectively. The Supreme Audit Institutions of Angola, Djibouti, Mauritania, and Spain were also appointed to the Governing Board. Furthermore, three standing committees were established to address critical organizational functions: Finance, Administration, and Communication (chaired by Brazil); Public Prosecutors (chaired by Italy); and Capacity Development (chaired by Senegal). These governance structures reflect JURISAI's commitment to collaborative leadership and regional representation (NIK, 2024).

The JURISAI Strategic Plan, presented by Bruno Dantas, President of INTOSAI and the Court of Auditors of Brazil, was also approved during the General Assembly. This plan articulates three core objectives:

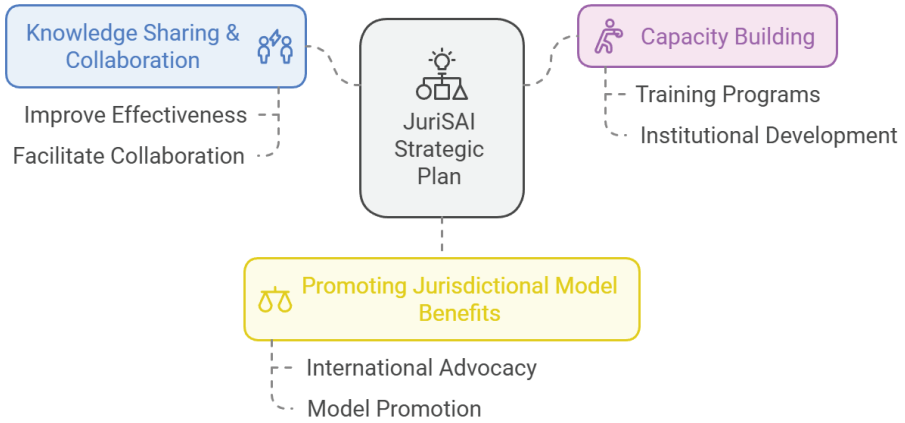
To facilitate knowledge sharing and collaboration among SAIs to enhance the effectiveness of jurisdictional functions.

To strengthen the capacity of member SAIs, focusing on training and institutional development.

To promote the benefits of the jurisdictional model within the INTOSAI community.

These objectives underline JURISAI's role as a soft law institution, providing a framework for SAIs to enhance their jurisdictional practices without imposing binding obligations. This adaptability allows for the application of principles that align with national legal and institutional frameworks, thereby fostering international cooperation and capacity building within INTOSAI's governance ecosystem.

Figure 2: JURISAI Strategic Plan. Created by the author (Hasan, 2024).



JURISAI's inaugural General Assembly not only formalized its governance structures and strategic direction but also highlighted its role as a collaborative platform for enhancing jurisdictional functions in public sector auditing. Through its objectives and organizational framework, JURISAI exemplifies the principles of soft law in advancing public accountability and professional development within the global auditing community.

CONCLUSION

This study has explored the significant role of global soft law instruments in shaping the governance and operational effectiveness of SAIs. By focusing on the frameworks established by INTOSAI and the emerging institutionalization of jurisdictional auditing through JURISAI, this research underscores the transformative impact of non-binding yet influential international standards on public financial oversight. Soft law instruments such as the Lima Declaration, the Mexico Declaration, and INTOSAI-P 50 have provided a foundational structure for enhancing SAI independence, financial autonomy, and operational integrity, thereby reinforcing accountability and transparency in public administration on a global scale.

The establishment of JURISAI represents a significant advancement in the institutional evolution of SAIs with jurisdictional functions. By fostering international collaboration, standardizing jurisdictional auditing practices, and enhancing capacity-building efforts, JURISAI has emerged as a pivotal entity

in strengthening financial accountability and judicial oversight in public finance management. The inaugural General Assembly of JURISAI in 2024 marked a milestone in reinforcing governance structures and strategic priorities that align with INTOSAI's broader objectives. This development highlights the increasing relevance of jurisdictional audit models in promoting accountability and legal enforcement mechanisms within SAIs.

Furthermore, the Turkish Court of Accounts' engagement with INTOSAI and JURISAI provides a compelling case study demonstrating how SAIs actively adapt to and integrate these global frameworks into their national auditing systems. Its participation underscores the extent to which INTOSAI and JURISAI not only shape auditing methodologies but also influence institutional reforms, fostering alignment with international best practices. The Turkish experience exemplifies the broader trend of SAIs leveraging global soft law instruments to enhance their operational effectiveness, legal authority, and strategic positioning within national governance structures. This engagement further reinforces the argument that INTOSAI and JURISAI contribute to the global convergence of audit standards and jurisdictional oversight mechanisms, thereby solidifying their role in shaping the future of public financial auditing.

Additionally, INTOSAI's partnership with the United Nations, reinforced through three distinct UN Resolutions, underscores its legitimacy as a global standard-setting entity. These resolutions affirm INTOSAI's role in strengthening public sector auditing, advocating for financial accountability, and enhancing transparency worldwide. The formal recognition of INTOSAI within the UN framework elevates its influence, ensuring that its principles and guidelines shape not only national audit institutions but also international governance structures. This institutional endorsement by the UN strengthens the authority and credibility of INTOSAI's soft law instruments, further solidifying their role in driving the evolution of SAIs on a global scale.

This research contributes novel insights into the adaptive and integrative potential of soft law in public auditing, demonstrating how these frameworks transcend national boundaries to establish globally recognized standards. The findings are particularly relevant for policymakers, auditors, and scholars seeking to understand the evolving role of SAIs in international governance. Moreover, the study holds significance for international

readerships by illustrating how soft law instruments can serve as dynamic tools for harmonizing audit practices, enhancing legal certainty, and mitigating financial misconduct across diverse legal and institutional contexts.

Ultimately, this research reaffirms that soft law instruments, when effectively institutionalized and complemented by collaborative international efforts, can play a crucial role in strengthening public financial oversight. By bridging normative principles with practical implementation, INTOSAI and JURISAI exemplify the capacity of soft law to drive institutional innovation, foster global cooperation, and sustain the integrity of public sector auditing. Moving forward, continuous engagement with these evolving frameworks will be essential in ensuring that SAIs remain resilient and responsive to emerging governance challenges in a rapidly changing world.

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