



**STATEMENT BY THE INTOSAI DEVELOPMENT INITIATIVE  
FOLLOWING THE DECLARATION OF THE STATE OF EMERGENCY  
IN MYANMAR BY THE MILITARY AND ITS IMPACT ON THE  
INDEPENDENCE OF THE OFFICE OF THE AUDITOR GENERAL OF  
THE UNION OF MYANMAR**

**The INTOSAI (International Organization of Supreme Audit Institutions) Development Initiative, hereby represented by the Director General, hereafter states its position regarding the independence challenges of the Office of the Auditor General of the Union of Myanmar following the declaration of the state of emergency by the military.**

**RECALLING:**

- The Lima Declaration of Guidelines on Auditing Precepts (INTOSAI-P 1).
- The Mexico Declaration on Supreme Audit Institutions Independence (INTOSAI-P 10).
- United Nations resolution A/66/209 of 22 December 2011 promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions.
- United Nations resolution A/69/228 of 19<sup>th</sup> December 2014 promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration.

**CONSIDERING THAT:**

- Supreme Audit Institutions (SAIs) can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence, as stipulated in the Lima Declaration of Guidelines on Auditing Precepts and the Mexico Declaration on Supreme Audit Institutions Independence.

- SAI's have an important role to play in promoting the efficiency, accountability, effectiveness, and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals, including the Sustainable Development Goals.
- The International Organization of Supreme Audit Institutions (INTOSAI), since its establishment in 1953, has played an increasing role in the creation of an international framework for sharing and disseminating knowledge, standards and good practices to strengthen external control of public finances, and to sustainably improve the independence, professional competence, credibility and influence of SAI's for the benefit of citizens in the respective countries, supported by its autonomous, independent and apolitical character, as well as its special status in the United Nations Economic and Social Council (ECOSOC).
- The Office of the Auditor General of the Union of Myanmar is a member of the International Organization of Supreme Audit Institutions (INTOSAI) and the Asian Organization of Supreme Audit Institutions (ASOSAI).

#### **ACKNOWLEDGING:**

- The seriousness of the situation in Myanmar, following the recent coup d'état and state of emergency established by the military.
- The call from international community to return democratic normality and to pursue efforts to advance peace and national reconciliation.
- That the replacement of the Auditor General of the Union of Myanmar following the state of emergency puts into question the principle of security of tenure of Heads of Supreme Audit Institutions as stipulated in the Mexico Declaration on Supreme Audit Institutions Independence (INTOSAI-P 10).

#### **THE INTOSAI DEVELOPMENT INITIATIVE HAS DECIDED TO BRING TO THE ATTENTION OF THE INTERNATIONAL COMMUNITY AND STAKEHOLDERS THAT IT:**

- Expresses concern about the independence of the Office of the Auditor General of the Union of Myanmar, including the safety of its staff, following the state of emergency established by the military and consequent replacement of the Auditor General of the Union.

- Stresses that the respect for the power and mandate of the Office of the Auditor General of the Union and its independence are necessary elements to foster rule of law, good governance, transparency and accountability.
- Reaffirms its strong commitment to promote all possible actions aimed at advocating for the independence of the Office of the Auditor General of the Union as supported by the principles recorded in the Lima and Mexico Declarations

This is a voluntary and non-binding statement, whose content is sole responsibility of the INTOSAI Development Initiative, without legal status under international laws.

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