



SAi20
SUPREME AUDIT INSTITUTIONS
SOUTH AFRICA 2025



Solidarity

Equality

Sustainability

SAI20 Summit Communique

25 JUNE 2025

We, the heads of the supreme audit institutions (SAIs) of Brazil, China, India, Indonesia, Republic of Korea, Russia, Saudi Arabia, South Africa and Türkiye, related to the SAI20 engagement group, acknowledging and building upon the achievements from previous gatherings, confirm the outcomes of the 2025 SAI20 deliberations as follows:

- We note that South Africa's G20 presidency is centred on solidarity, equality and sustainability to encapsulate our shared humanity, which is fundamental to the ethos of ubuntu that binds us together as people of the world.
- The SAI20 engagement group promotes collaboration among SAIs in G20 countries and outside the G20, to contribute towards strengthening democratic processes and accountability, offering insights that empower governments to work towards inclusive prosperity.
- We recognise the mandates and unique differences of the SAIs of member countries.

We, as the SAI20 engagement group, affirm that:

Globally, the establishment of the agreed-upon shared standards for identifying, classifying and assessing international, regional and individual country risks requires ongoing, deliberate and evidence-based engagement between all role-players, including SAIs. For that reason, we support multilateralism and promote international cooperation among G20 countries.

SAIs are uniquely positioned to support their governments with foresight, insight and oversight in addressing developmental challenges through their mandate and capabilities.

The capabilities of SAIs to identify, assess and mitigate current and yet-to-be identified and unmanaged risks to the economic, efficient and effectiveness of government's use of public funds positions them well to provide trusted support in making meaningful progress towards the aspirations that are currently constrained by unforeseen emerging issues.

The ability of G20 nations to realise their aspirations and commitments is constrained by risk factors relating to availability, economy, efficiency and effectiveness of the government's use of public resources. As a result, SAIs can serve a critical role, not just in assessing the fulfilment of commitments but also in supporting governments to identify, assess and mitigate risks to fulfil their commitments.

With respect to accelerating efforts to unlock and leverage public infrastructure funding for equality, sustainable growth and bringing improvement to the lives of citizens:

The SAI20 notes that:

Key to achieving solidarity, equality and sustainability, governments need strong public infrastructure, which fosters growth and innovation, in line with sustainable development goal (SDG) 9.

SAIs can support their governments to address their infrastructure challenges by identifying, defining and recommending mitigations to key infrastructure risk factors that limit infrastructure funding as a key enabler to the accelerated narrowing of the infrastructure gap.

SAI20 recommendations to the G20 nations:

Governance

Establish global frameworks for infrastructure finance assessment, empowering stakeholders, including SAIs, to pinpoint and address barriers to funding and promote sustainable development.

Promote collaboration among governments, supreme audit institutions, international organisations, civil society and the citizenry to create robust systems that can effectively manage, monitor and audit public infrastructure funding.

Encourage enforcement of laws and regulations that govern infrastructure funding and utilisation, including related anti-corruption measures.

Assess the efficiency of programmes and projects before, during and after implementation, based on clearly defined norms and objectives.

Encourage the updating of laws and regulations relating to procurement and public-private partnerships to facilitate efficient infrastructure funding and management.

Enact laws that codify environmental and social safeguards in large-scale infrastructure projects.

Planning

Adopt multi-stakeholder, collaborative approaches to responsive infrastructure planning involving relevant roleplayers and the citizenry to assist with early problem and needs identification, triggering of proactive corrective action and promoting equitable investments.

Project delivery

Adopt best practices in financial planning and project management to optimise the use of available resources, direct them to priority projects and ensure that projects are completed on time, within budget and at the necessary quality.

Use of technology and data

Adopt data-driven decision making to provide valuable insights into infrastructure needs, project performance and the socioeconomic impact of investments.

Improve data collection and transparency in data sharing, cognisant of national conditions and laws of G20 members, to enable effective monitoring of public policies by SAIs and civil society.

Use technology and digital platforms to improve transparency and citizen engagement in infrastructure projects.

Operation and maintenance

Place ongoing emphasis on lifecycle asset management, including maintenance, to ensure sustainability in service delivery and to optimise value for money.

SAI mandates

Mandate SAIs to assess bilateral infrastructure financing agreements between G20 members to provide recommendations for improving transparency and compliance and share best practices and value-for-money outcomes aligned with country priorities.

SAI20 recommendations to SAIs of the G20 nations:

Governance

Review the country's integrated infrastructure value chain, including planning, financing, implementation and enabling legislation for infrastructure projects, to provide insights on the progress made and its adequacy to achieve the SDG goals.

Use of technology and data

Improve audits of public infrastructure funds by advocating for data transparency, tracking fund flows and assessing investment impact. Use technology to enable auditors to quickly find information and identify issues.

Audit frameworks and methodologies

Develop frameworks and guidelines for auditing and assessing infrastructure financing to enhance oversight.

Invest in real-time auditing of infrastructure projects dealing with the entire infrastructure value chain.

Establish processes to track and enforce SAI recommendations, which can lead to tangible improvements in project governance and efficiency.

Capacity

Broaden auditors' skills in areas such as engineering, finance, auditing and project management.

Partner with multidisciplinary professional bodies to bolster SAI capabilities to deal with challenges related to complex infrastructure projects.

Reporting

Regularly produce a whole-of-government and/or infrastructure sector report that provides a comprehensive, consolidated view of government's success in infrastructure governance, planning, funding, delivery, maintenance and utilisation.

With respect to undertaking collaborative and integrative efforts towards bridging the skills gap for a future-ready workforce:

The SAI20 notes that:

The challenge of bridging the skills gap for a future-ready workforce has remained a key and persistent issue driven by the primary challenge of rapidly evolving needs, a complex array of mutually reinforcing levers to be pulled within both the skills development context and the broader socioeconomic context by multiple stakeholders, while facing constrained resources.

Education, including the transmission, acquisition, creation and adaptation of information, knowledge, skills and values, is a key lever of sustainable development as described by SDG 4. The right to education is seen as an enabling right for the realisation of other economic, social and cultural rights, as well as a catalyst for positive societal change, social justice and peace.

SAI20 recommendations to the G20 nations:

Governance

Plan for closing the skills gap through proactive skills assessment. Collect data that supports each dimension of the plan to measure success, take corrective action and respond to emerging trends and risks on an ongoing basis.

Ensure that the skills gap is addressed equitably across diverse communities taking into consideration both rural and urban areas, as well as the youth and gender divide.

Reinforce performance measures such as eligibility requirements, support activities, skill transfer into the workplace, as well as placement and job market integration, to the point where the whole value chain of skills development can be subjected to auditing.

Curriculum development

Develop dynamic curricula that equip individuals with the necessary competencies to be future-fit, ensuring that governments consider the full value chain of education – from early childhood development to workforce integration – including the revitalisation of vocational education as a key driver.

Establish guidelines/policies in developing the curriculum that includes strengthening aspects of soft skills and work character to complement hard skills in accordance with workforce needs.

Use technology-based, universally accessible public platforms for developing and sustaining structured learning modules, on-demand skills training and low-cost options to ensure universal skills development access.

Funding

Draft regulations on education budget allocation dealing with the full value chain of events that will lead to the realisation of envisaged economic impact.

Advocate for public-private partnerships, advancing the value of collaboration between government, educational institutions, and the private sector (business) in dealing with the skills gap through ensuring training programmes align with labour market demands.

SAI20 recommendations to the SAIs of the G20 nations:

Education and skills development system

Attend to the authenticity, lawfulness and effectiveness of skills development funding, including the use of funds to improve basic conditions and technological enablement in under-resourced schools and the orderly increase of intake capacity in urban areas.

Audit frameworks and methodologies

Adapt audit frameworks and methodologies to changes in the education sector, thus allowing SAIs to remain relevant and ensuring that audits accurately reflect the dynamic nature of education and skills development.

Encourage active citizenry and participation in enhancing transparency and accountability, gaining valuable insights from the lived experiences of affected community members.

Audit focus areas

To effectively address the complex skills gap, SAIs need to strategically select audit areas based on evidence and risk assessment, targeting issues that will have the greatest impact.

Encourage the identification of future critical skills to align educational outcomes and curricula with national development goals.

Ensure that government programmes and policies are implemented effectively and transparently while being cognisant of the full value chain of events required to ensure employment and economic growth.

Capacity

Invest in auditors of the future, through specialised training, knowledge-sharing and integration of new technologies and approaches to gain deeper insights (trends, patterns and potential inefficiencies) into the performance of various government entities within the education and skills ecosystem to improve training programmes.

Integrate data analytics and technology in the audit process to gain deeper insights (trends, patterns and potential inefficiencies) into the performance of various government entities within the education and skills ecosystem to improve training programmes.

Reporting

Regularly produce whole-of-government and/or education sector reports that provide a consolidated view of government's success in dealing with the full value chain related to skills development.

In conclusion,

We thank the Supreme Audit Institution of South Africa for hosting the 2025 SAI20 Summit.

We, as the SAI20 engagement group, reaffirm our dedication to promoting accountability and transparency in the countries that we serve. We further pledge to use the insights gained as a result of our audit work to create foresight for our governments, especially as it relates to the SAI20 themes. Lastly, we undertake to use the learnings from the SAI20 engagements to enhance our deliberations on emerging issues and knowledge-sharing of good practices in the SAI20 and the broader INTOSAI community to the mutual benefit of all our colleagues.

We eagerly anticipate future collaboration of the SAI20 engagement group, both in finding themes relating to emerging trends that SAIs face to inform future deliberations and to reflect on our success in implementing the relevant commitments from all SAI20 communiqués.