

We, the Heads of the Supreme Audit Institutions (SAIs) of Argentina, Brazil, China, Germany, India, Indonesia, Mexico, Republic of Korea, Russia, Saudi Arabia, South Africa and Türkiye of the Group of 20 (G20) nations, building upon the achievements and insights gained from previous gatherings, including SAI20 2022 hosted by SAI Indonesia and SAI20 2023 hosted by SAI India, come together to present the SAI20 Communiqué 2024.

Considering that the SAI20 engagement group promotes collaboration among SAIs in G20 countries as well as the larger community of SAIs and other stakeholders to contribute towards strengthening oversight, offering concrete insights, and providing strategic foresight to foster accountable governance for the well-being of people to ensure prosperity for all, while leaving no one behind;

Taking into consideration the SAIs' important role in G20 countries while responding to global challenges through transparent and accountable governance;

Recognizing the various maturity levels and mandates of each respective SAI of member countries, their position in the state structure, and the importance of ensuring the SAI community's independence, unity and integrity.

Bearing in mind the importance of the G20 themes under the presidency of Brazil, including the Three Dimensions of Sustainable Development (Economic, Social and Environmental) and the Reform of Global Governance;

Acknowledging the urgent need for global initiatives to address sustainable development, to find solutions to combat poverty and hunger and to ensure effectiveness of climate action, with a specific emphasis on fostering just and inclusive energy transitions;

Realizing that the climate change and biodiversity loss are undeniable, and that pressing challenges lie in improving adaptation measures and in transitioning towards a clean energy economy;





Noting that the Supreme Audit Institutions are already recognized by the UN and other international bodies, as evidenced by UN resolutions A/RES/66/209 of 2011, A/RES/69/228 of 2014, A/RES/69/327 of 2015, and A/S-32/L.1 of 2021 of the United Nations General Assembly;

We, the SAI20 engagement group of Supreme Audit Institutions, have resolved to:

- 1 Work towards the implementation of the G20 themes by focusing on overseeing the fight against poverty and hunger, as well as the effectiveness of climate action, with a specific emphasis on fostering just and inclusive energy transitions.
- 2 Stand ready to support the G20, within our mandates, by offering practical, evidence-based assessment and independent data analysis to assist governments, bringing to the table a wealth of expertise and experience in auditing and oversight.
- ³ Steadfast in our dedication to encourage the G20 to promote transparent, responsible, effective public policies and sustainable financing to ensure prosperity and well-being for all, by recommending the following to the G20 governments:

RECOMMENDATION I

- Develop and implement strategies based on clear and measurable goals, incorporating social, economic, environmental, and financial indicators;
- Recognize that simply increasing funding levels is not enough; they should ensure both appropriate public and private funds and their effective and efficient utilization to be able to address the global challenges;
- Develop and implement policies conducive to fostering favourable and reliable investment conditions;
- Enhance transparent, accountable and effective decision-making by:
 - Creating an internationally shared approach to quantify and present structured information on the allocation of funds specifically designated for climate-related initiatives; and
 - Implementing common systems to measure and monitor multidimensional poverty effectively.

RECOMMENDATION II

Reiterate that the Supreme Audit Institutions are key actors in achieving sustainable development, regarding their mandates to promote transparency, accountability, efficiency, good governance, and positive impact of public policies to reduce inequality, poverty, hunger and the adverse effects of climate change on society, ensuring that no one is left behind.

Finally, we express our gratitude to the Federal Court of Accounts of Brazil for hosting the third SAI20 Summit during the Brazilian G20 presidency. We reaffirm our dedication to promoting accountability and transparency, and pledge to work closely with governments and stakeholders to combat hunger and poverty, and to ensure effectiveness of climate action, with a specific emphasis on fostering just and inclusive energy transitions. We eagerly anticipate supporting the Auditor-General of South Africa as the Chair of SAI20 in 2025.