

Dear Mr Guilherme d'Oliveira Martins, President of the Tribunal de Contas of Portugal,

Dear Mr Nombembe, Auditor General of South Africa and Chair of the INTOSAI Governing Board,

Dear Mr Nunez, President of the Spanish Court of Audit and EUROSAI Secretary General,

Dear Mr Moser, President of the Austrian Court of Audit and INTOSAI Secretary General,

Dear Chairs and Secretaries General of the other INTOSAI Regional Working Groups,

Dear Colleagues, Heads of the delegations to the 8<sup>th</sup> EUROSAI Congress,

Dear Members of the Delegations,

Distinguished Guests and Colleagues,

It is a great honour for me to speak to you today at the opening ceremony of the 8<sup>th</sup> Congress of our Organisation.

First of all let me sincerely thank our host, President d'Oliveira Martins for his kind invitation for all of us to this beautiful city of Lisboa /lyszboa/, the capital of one of the greatest and most famous nations in the history of Europe and the world.

Dear President d'Oliveira Martins, let me thank you very much on behalf of all EUROSAI members and all of us gathered here today for the excellent preparation of our 8<sup>th</sup> Congress, for the effort you and your colleagues have put in the organization of this conference. We are all very happy to be here.

I am very moved to be speaking to you today, which is the first day of the term of the new Chair of the EUROSAI Governing Board. It is also the last day of my term. In a few minutes I am going to give over this glass symbol of EUROSAI Chairmanship to my distinguished Portuguese colleague, Mr Guillerme d'Oliveira Martins.

This is the last occasion for me to speak to you in my capacity as the EUROSAI Chairman and I would like to take this opportunity to share with you some general thoughts concerning our organization.

The flagship project of the term which is going to finish in a few minutes, has been to prepare a strategic plan for our organization. We are going to adopt on Thursday the first ever strategic plan in EUROSAI. I am so pleased it was during the Polish presidency in the Governing Board that the Plan was prepared. I am very happy we could contribute to this. The owners of the project is everybody here, as everybody in EUROSAI has taken part in the development of that Plan. And for this let me sincerely thank all of you, that you have been always so supportive and so constructive and so ready to share.

While the Plan has been adopted, it will be just the first step made. For the Plan to succeed we will need the active involvement on part of all members. And when we were preparing the Plan, we kept this in mind that this Plan is going to be not only a management tool, but also a way to get EUROSAI better integrated, with even greater engagement of possibly all of its members in the Plan's realization. The Plan needs everybody to activate and share.

The whole concept of INTOSAI and EUROSAI is about sharing. We are not part of our countries' governments, we are not obliged by the law to cooperate. Each of us could do their own job in their own country, and this would work.

However, we decide to collaborate because we know that we are unique and in order to develop and to keep updated you have to exchange with others who are just equally unique.

We are the only ones in our countries doing that particular job, and that particular job of an external auditor gives us a unique opportunity to have from the inside yet an external perspective over the whole state' functioning. We know that it is an absolutely unique position.

Let me refer here to the words of my good friend, the late President Lech Kaczyński, who when opening the 7<sup>th</sup> EUROSAI Congress in Kraków 3 years ago, said that his being once the President of the Polish Supreme Audit Office had been for him the best ever lesson of the state and its functioning. This lesson, as he said, helped him in all the other functions he would hold later on, starting from that of the Minister of Justice, through being the Mayor of Warsaw, to becoming the head of the whole state.

So, from the SAI we do have a unique perspective and we know so many useful things that could and should be utilized by those who govern our countries.

So, it is very important that SAIs can work and act freely, in an independent way, because only then the information we provide in our reports is complete, true and objective.

I think it is the reason why in our global organization, INTOSAI, the issue of SAIs independence has been raised so many times in different fora and in various forms.

As a regional group of INTOSAI I believe we should stress that Europe, a region known for its great and long attachment to democratic values, and also a region where the concept of modern auditing has its roots. Let me just mention that here in Portugal the tradition of external state auditing goes back to the 14<sup>th</sup> century, to the middle ages. So I think that EUROSAI could also show its attachment to the independent external audit and stand by our mother and global organization INTOSAI and support its efforts promoting SAIs independence.

I kept this idea in mind while proposing to you my two last initiatives as the EUROSAI Chairman.

One of them was when I not a long time ago proposed to organize a meeting for the people responsible in our organizations for our public relations. For me, SAIs' independence relies very much on its "ability to speak", to communicate the results of its work in the way the SAI finds appropriate.

I think you agree with me that a democratic country is a country ruled by the citizens via democratically elected parliaments and via officials

appointed in a transparent and fair process. So a democratic country is not ruled by officials or parliaments, it is the citizens who come before.

That is why it is so important that they have the best knowledge, as objective and full as possible. And SAIs have that unique information and they should be able to provide it, to communicate to the citizens. That is why I would be very happy if we keep on discussing these issues in EUROSAI.

The second one of my last proposals is actually a joint initiative that I proposed to the Governing Board together with our Secretary General, Mr Nunez from Spain, and that is a proposal that this Congress passes a resolution, or rather a statement reinforcing the independence of Supreme Audit Institutions. This again is reference made to the efforts by our global organization INTOSAI. We are going to discuss this proposal in a few days, but I am sure, dear colleagues, you would agree with me that, especially in the difficult times we live in it is so important for our states to have independent SAIs. Crisis is hard and government, I am sure, do their best to limit it, to bring to the end as soon as possible. In some cases maybe the crisis helps them to apply necessary measures in other times they would never be able to apply. So if wisely faced, a crisis may be an opportunity.

However, crisis, any crisis, is always a time not only of opportunities but also time of great temptations for those who hold the power. So they need to be held accountable for their actions, and this is our role. This is why I think it is so important for our countries to have truly independent SAIs that will be able to operate effectively also in the hard times. This is why, I think it is the right time now for EUROSAI to take the floor and say: No matter how hard the times are, those at power should account for their actions, and the states should have a relevant tool for executing this accountability, which is a strong and independent SAIs.

It has happened that during my term as Chair of EUROSAI in my country we have had to face some attempts to limit the role of my SAI. That I was the Chair of EUROSAI at the same time it has given me an opportunity to speak to many of you, and I realized that even in stable democracies, even in old democracies politicians are tempted sometimes to make us smaller. I shared this observation with our Secretary General at one of our annual meeting and we resolved that it is impossible to say too much on that. Hence, we have come to you with the idea of the statement.

And if you agree that we as the 8<sup>th</sup> Congress of EUROSAI articulate together a statement like this, I would be more than happy to have the final accord of my presidency being exactly this one.

And now, I think it is time to say goodbye. Again, let me thank you everybody in EUROSAI for being with us during those 3 years.

I would like to thank very much the Secretary General, Mr Nunez and his collaborators for supporting me throughout these 3 years. It was so helpful to be able to count on his knowledge, experience and advice. Mr Nunez, thank you very, very much.

Let me thank the colleagues serving in the Governing Board, all the members participating in the Working Groups and Task Forces, all those SAIs ready to host international events, everybody participating in the life of our organization in person, on the phone and by e-mail.

Thanks to all of you!

Let me now hand over this glass symbol of our Organisation. Glass symbolizing the transparency of government that we all guard. Let me hand it over to our distinguished colleague, Mr d'Oliveira Martins and let me wish him and his colleagues all the best during the new term that is beginning this very minute...