

From: Einar Gørrissen [REDACTED]
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To: Office of the Legislative Counsel
Cc: Ola Hoem; Freddy Ndjemba
Subject: Law Amendments Committee Bill 1

Importance: High

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Dear Members of the Law Amendments Committee Bill,

My name is Einar Gørrissen, and I am the Director General of the INTOSAI Development Initiative (IDI). The IDI is a not-for profit, autonomous implementing body mandated to work with Supreme Audit Institutions (SAIs) to sustainably enhance their performance and capacity. The IDI forms part of the International Organization of Supreme Audit Institutions (INTOSAI) which comprises more than 190 SAIs around the world.

INTOSAI operates as an umbrella organization for the external government audit community. INTOSAI is a non-governmental organization with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations.

External audit is a key pillar of accountability which can only operate effectively if audit institutions free from interference and independent. The concept of Independence for external audit institutions is encapsulated in the Mexico Declaration on SAI Independence (INTOSAI P-10) which can be used to benchmark the level of independence of a SAI or assess any potential infringement to independence. The relevance of the independence of external audit has been confirmed in international instruments, including the Lima and Mexico Declarations adopted by the International Organization of Supreme Audit Institutions (INTOSAI) and in United Nations Resolutions 66/209 and 69/228.

We have recently been informed of potential changes to the Legislation of the Auditor General of Nova Scotia, which could have negative impact on significant aspect of the independence of the audit office, including:

- the Independence of the auditor general and its security of tenure;
- the freedom to decide the content and timing of audit reports and to publish and disseminate them.

As the bill will enter its final reading, I would like to encourage the members of Parliament to take into consideration the importance of the independence requirements for external audit institutions as prescribed by the Mexico Declaration on SAI Independence. We would like to encourage all parties to continuously protect and safeguard the independence of the Office of the Auditor General of Nova Scotia to ensure its contribution to accountability and transparency. As IDI, we stand ready to assist and engage in any way or capacity to provide more context to our

submission and explore ways through which the independence of the Office of the Auditor General could be preserved.

Yours sincerely,

Einar Gørrissen



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Independent, credible and sustainable SAIs for better societies and improved lives