



SHARM EL-SHEIKH DECLARATION

XXV INCOSAI, Sharm El-Sheikh
Accountability State Authority of Egypt
(Supreme Audit Institution of Egypt)
October 27-31, 2025

The Sharm El-Sheikh Declaration represents a collective commitment of the members of INTOSAI toward the advancement of the audit of public funds in response to transformations in the global context.

The Declaration summarizes the most significant strategic perspectives, achievements and recommendations of the XXV INCOSAI, together with setting a vision that enhances the spirit of innovation and professionalism as well as the global influence of Supreme Audit Institutions (SAIs).

Sharm El-Sheikh Declaration

Issued at the Conclusion of the 25th Congress
of the International Organization of Supreme Audit Institutions
(INTOSAI)

Sharm El-Sheikh, Arab Republic of Egypt | October 27-31, 2025

The members of INTOSAI convened in Sharm El-Sheikh at the XXV INCOSAI, in a global context characterized by drastic transformations and exponentially rapid technological developments, and amid complex financial and economic challenges that cast their repercussions on the United Nations 2030 Agenda for Sustainable Development. This Congress served as a vital and active platform for dialogue, reflection, innovation and cooperation among the INTOSAI community.

The members of INTOSAI concluded Congress with a **unanimous comprehensive general vision** that crystallizes their shared will and strategic objectives to confront emerging challenges through professionalism, standard setting, capacity building , knowledge sharing, and maximize the impact of SAIs and the value of INTOSAI by:

- Enhancing the impact of public audit on governance development, and enhancing trust in institutions.
- Promoting innovation in audit practices.
- Promoting inclusiveness and equality, and elevating dialogue and cooperation among INTOSAI members.
- Enhancing professional competence and qualification.
- Emphasizing the core principles of independence, transparency and accountability.

Considering:

- INTOSAI's organizational and operational achievements over the past three years in accordance with its Strategic Plan 2023-2028,
- Its main objectives and its organizational priorities – especially those achievements made to enhance professional competence and institutional capacities of SAIs,
- INTOSAI's ever-strengthening global efforts of combating corruption and supporting efforts aiming at auditing the implementation of the 2030 Sustainable Development Agenda.

The members of INTOSAI look ahead to the future with a unified visionary approach that reaffirms their collective commitment to building on the progress achieved in previous years and to addressing emerging challenges within the context of INTOSAI's key objectives and organizational priorities. In this context, the members of INTOSAI underscored the importance of:

- Maintaining the focus on championing the independence of SAIs and optimizing a legislative environment that recognizes the importance of independence. In this regard, members of INTOSAI value the launch of the Global Project on the Independence of SAIs, and support its implementation to enhance trust in public institutions.
- Supporting the professionalization of auditors and SAIs by recognizing IDI's Professional Education for SAI Auditors (PESA) as a credible and relevant INTOSAI professional qualification for public sector audit professionals.
- Contributing to the achievement of the United Nations 2030 Agenda for Sustainable Development and identifying the obstacles, faced by SAIs in auditing the implementation of the Sustainable Development

Goals, particularly by SAIs of developing countries or by those operating in complex and challenging contexts.

- Underscoring the importance of clear and viable pathways for supporting equality and inclusiveness to help enhance the effectiveness of SAIs.
- Expanding the creation and development of new strategic partnerships in all matters related to enabling SAIs to achieve their objectives in an open, increasingly interconnected and complex global environment.
- Enhancing and maintaining INTOSAI's professional standards, improving their application and making them accessible to all auditors as a fundamental pillar of professional practice and auditing.
- Taking into account the diverse INTOSAI membership and regional specificities within the framework of SAIs' self-development and needs-based and context-specific capacity building programs.
- Sharing knowledge and experiences in various specialized domains of audit.
- Recognizing the significance of the following initiatives that have been endorsed by XXV INCOSAI as milestones in the professionalization efforts of INTOSAI: the revised SAI Performance Measurement Framework (SAI PMF), IDI's PESA as a professional qualification, and the Global Project on the Independence of SAIs.
- Considering the central importance of audit activities in the context of financial and economic crises and digital transformation, the members of INTOSAI discussed the following two Technical Congress Themes as a main concern for the Congress proceedings:

First Technical Theme: The Role of Supreme Audit Institutions in Auditing Government Activities and Central Banks during Financial and Economic Crises.

In this context, the visions, concepts and methodologies related to auditing amid crises and acute economic fluctuations were discussed in a way that ensures resilience and rapid response, while synchronously ensuring transparency and accountability in managing public funds and the Central Banks' functions. Furthermore, recognizing that SAIs operate within unique legal and legislative frameworks, it was emphasized that SAIs play an important role in auditing central banks and financial regulators. It was also noted that any mandates regarding central bank audits should be appropriate and clearly defined in legislation to support SAIs to audit relevant central bank activities effectively – each according to its legislative framework – with appropriate safeguards in place to preserve the independence of both central banks and SAIs.

In this framework, light was shed on SAIs' discussions on these areas of focus:

- Highlighting the important role of SAIs in auditing central banks and government activities.
- Defining clear and appropriate authorities for SAIs as they relate to audits of relevant activities of central banks and financial regulators, consistent with their unique circumstances and mandates.
- Emphasizing the importance of a pro-active approach to anticipating and preventing crises through audits, maintaining

- appropriate internal controls by the audited institutions, and monitoring of risks to financial systems.
- Ensuring that SAIs have appropriate access to information on potential risks to financial and other relevant systems, including public health and safety.
 - Enhancing risk-based auditing.
 - Promoting the agility and impact of the audit response to crisis contexts.
 - Building and developing capacities in the field of financial analysis and macroeconomic assessment, and curbing the adverse impacts of its emerging problems ensued by the crisis, particularly inflation rates' hikes, the impact on supply chains, economic recession and decline in productivity.
 - Collaborating across INTOSAI and relevant stakeholders to ensure that SAIs have the appropriate skills, knowledge, audit standards, and resources to execute their audit mandates in this area.

The members of INTOSAI concluded with recommendations that include :

- (1) Enhancing SAIs' independence.
- (2) Ensuring any mandates regarding central bank audits are appropriate and clearly defined in legislation to support SAIs to audit relevant central bank activities effectively.
- (3) Developing crisis-resilient audit frameworks.
- (4) Strengthening coordination with financial oversight institutions.
- (5) Adopting a proactive approach to anticipating and preventing crises.
- (6) Promoting the efficient application of audits to crisis contexts.

Second Technical Theme: Using Artificial Intelligence Techniques in Auditing.

The members of INTOSAI recognized the use of Artificial Intelligence (AI) as a pivotal tool for increasing audit efficiency and accuracy, optimizing the quality of audit findings and detecting deviations and anomalies.

This is whilst simultaneously acknowledging that it is crucial for such use to be reliable, responsible, ethical and conducted under a disciplined professional and standardized umbrella. In this context, the members of INTOSAI concluded by confirming the following:

- The necessity of applying a hybrid model that blends the efficiency of AI with the auditor's expertise.
- The ethical use of AI in public auditing.
- The importance of an effective governance framework to ensure the responsible and safe use of data and technologies.
- The need for capacity building, taking into account the diverse contexts in which INTOSAI's member SAIs operate, and for enhancing international cooperation in this regard.
- The importance of auditing governments' use of AI.

In this context, the members of INTOSAI agreed on the importance of the coordination of efforts within INTOSAI with respect to artificial Intelligence applications.

The members of INTOSAI achieved a major breakthrough in this discussion by exploring the integration of AI into appropriate audit processes while managing risks especially those related to algorithmic bias, data security and data protection, and emphasize the importance of all INTOSAI bodies working closely together to ensure that the

INTOSAI Framework of Professional Pronouncements fully meets the requirements in this rapidly changing environment.

Participants' discussions resulted in a collective understanding of key opportunities and challenges, strengthened professional solidarity among SAIs and touched upon the concerns and current challenges of the audit community, particularly in the discussion trail on scheduled plans and strategic contributions where **the Congress reviewed the following:**

- Progress reports on the achievement of the INTOSAI Strategic Plan as well as reports of the Regional Organizations and stakeholders' insights.
- Innovations in public audit and sharing best practices and experiences of SAIs.

At the conclusion of the XXV INCOSAI, the members of INTOSAI declared that the Congress achieved its goals, thereby establishing a solid foundation to build on existing achievements and to address upcoming challenges.

In this context, **the Congress endorsed in particular:**

- The outcomes of the discussions and the recommendations of Theme I and Theme II.
- New initiatives that support innovation and flexibility in the audit practice.
- New and revised standards.
- Moving further toward amplifying the global voice of INTOSAI.
- Focusing on issues related to the independence, professionalism and sustainability of SAIs.

- Reaffirming INTOSAI's commitment to standard setting, professional capacity development, knowledge sharing and maximizing INTOSAI's value.

All of this was conducted within the framework of the deliberations, decisions and recommendations included in the Congress' documents.

These results and endorsements are to guide INTOSAI's work in the upcoming years, positioning SAls as institutions prepared to proactively move toward the future and its challenges as well as contribute meaningfully to enhancing public confidence and sustainable development.

The XXV INCOSAI, in declaring its collective commitment to strengthening SAls to contribute to a more just and sustainable future, **recommends:**

- Providing mutual support in building independent SAls with enhanced impact and professionalism.
- Addressing transnational and cross-sectoral challenges through collaborative, coordinated and participatory action within the framework of INTOSAI's Strategic Plan and its organizational priorities.
- Reinforcing SAls' vital role in contributing to the achievement of the Sustainable Development Goals and cementing relevant initiatives, especially those concerned with auditing risks related to climate change.
- Supporting SAls with the aim of enabling them to be resilient and influential in their national contexts, especially during times of crisis.

- Investing in the continuous development of audit methodologies and competencies in addition to supporting the use of advanced tools, most notably Artificial Intelligence technologies.

From this perspective, the members of INTOSAI adopt this Declaration towards a more responsive, innovative, agile and inclusive era, consistent with and rooted in the enduring principles of INTOSAI that unite the global audit community.