



# General Assembly

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## Seventy-ninth session

Agenda item 20 (a)

**Globalization and interdependence: role of the United Nations  
in promoting development in the context of globalization  
and interdependence**

## Resolution adopted by the General Assembly on 19 December 2024

[without reference to a Main Committee ([A/79/L.46](#))]

**79/231. Promoting and fostering the efficiency, accountability,  
effectiveness and transparency of public administration by  
strengthening supreme audit institutions**

*The General Assembly,*

*Recalling its resolutions [66/209](#) of 22 December 2011 and [69/228](#) of  
19 December 2014,*

*Recalling also the ministerial declaration of the high-level segment of the 2024  
session of the Economic and Social Council and the high-level political forum on  
sustainable development,<sup>1</sup>*

*Emphasizing the need to improve the efficiency, accountability, effectiveness  
and transparency of public administration,*

*Emphasizing also that efficient, accountable, effective and transparent public  
administration has a key role to play in the implementation of the Sustainable  
Development Goals,<sup>2</sup>*

*Highlighting the contribution of supreme audit institutions in promoting  
transparency and accountability in the implementation of policies and actions, as  
applicable, aimed at achieving national development objectives and the Sustainable  
Development Goals, including combating climate change,*

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<sup>1</sup> *Official Records of the General Assembly, Seventy-ninth Session, Supplement No. 3 ([A/79/3](#)),  
chap. VI, sect. D.*

<sup>2</sup> See resolution [70/1](#).



*Emphasizing* the importance of strengthening the capacity of supreme audit institutions to further contribute to sustainable development, within their respective mandates,

*Stressing* the need for capacity-building as a tool to promote sustainable development, and welcoming the cooperation of the International Organization of Supreme Audit Institutions with the United Nations in this regard,

1. *Recognizes* that supreme audit institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence;

2. *Also recognizes* the important role of supreme audit institutions in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the Sustainable Development Goals;

3. *Acknowledges* the valuable role that supreme audit institutions, in accordance with national legal and institutional frameworks and priorities, as well as international agreements and commitments, as applicable, can play, *inter alia*, in contributing to Governments' efforts to address climate change by providing independent and objective assessments of national action in this field, fostering the efficient allocation of resources, assessing the effectiveness of policy implementation, and promoting transparency and good governance;

4. *Takes note with appreciation* of the work of the International Organization of Supreme Audit Institutions in promoting greater efficiency, accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens;

5. *Also takes note with appreciation* of the Lima Declaration of Guidelines on Auditing Precepts of 1977<sup>3</sup> and the Mexico Declaration on Supreme Audit Institutions Independence of 2007,<sup>4</sup> and encourages Member States to apply, in a manner consistent with their national institutional structures, the principles set out in those Declarations;

6. *Encourages* Member States and relevant United Nations institutions to continue and to intensify their cooperation, including in capacity-building, with the International Organization of Supreme Audit Institutions through, *inter alia*, training and technical assistance, in order to promote good governance at all levels by ensuring efficiency, accountability, effectiveness and transparency through strengthened supreme audit institutions, including, as appropriate, the improvement of public accounting systems;

7. *Encourages* Member States to consider climate-related findings and recommendations in the reports of supreme audit institutions, where appropriate and feasible, in accordance with national legal and institutional frameworks;

8. *Also encourages* Member States to strengthen, where feasible and in accordance with their national legal and institutional frameworks, the capacities of their supreme audit institutions to audit national climate-related policies expenditures and actions;

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<sup>3</sup> Adopted by the Ninth Congress of the International Organization of Supreme Audit Institutions, Lima, 17–26 October 1977.

<sup>4</sup> Adopted by the Nineteenth Congress of the International Organization of Supreme Audit Institutions, Mexico City, 5–10 November 2007.

9. *Acknowledges* the role of supreme audit institutions in fostering governmental accountability for the use of resources and their performance in achieving development goals;
10. *Takes note* of the interest of the International Organization of Supreme Audit Institutions in the Sustainable Development Goals;
11. *Encourages* Member States to give due consideration to the independence and capacity-building of supreme audit institutions in a manner consistent with their national institutional structures, as well as to the improvement of public accounting systems in accordance with national development plans in the context of the Sustainable Development Goals;
12. *Stresses* the importance of continuing international cooperation to support developing countries in capacity-building, knowledge and best practices related to public accounting and auditing.

*54th plenary meeting  
19 December 2024*