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Rules of Procedure **for the 25th Congress**

**of the International Organization of
Supreme Audit Institutions (INTOSAI)**

XXV INCOSAI

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Rules of Procedure for the 25th Congress of the International Organization of Supreme Audit Institutions (INTOSAI)

SECTION ONE Rules of Procedure

Preamble

These Rules of Procedure have been developed in accordance with Article 4 of the Statutes of the International Organization of Supreme Audit Institutions (INTOSAI) and pursuant to paragraph 4 thereof as well as in conformity with Chapter One of the Handbook for INTOSAI Congresses, particularly Paragraph Six thereof.

These Rules aim to lay down the procedural foundations for all activities of the 25th INTOSAI Congress (XXV INCOSAI).

Definitions

INTOSAI:

The International Organization of Supreme Audit Institutions (INTOSAI) is an independent, autonomous, professional and nonpolitical Organization. The Organization's purpose is to support capacity development across various INTOSAI community member SAIs. INTOSAI is internationally recognized and its primary function is to provide support for SAIs, foster the exchange of ideas, knowledge, and experiences in the field of government auditing and combating corruption. Besides, INTOSAI aims



to set international standards for financial auditing as well as other professional and guiding pronouncements in order to enhance good governance.

INTOSAI Congress (INCOSAI):

It is the highest organizational level of the Organization's entities that includes all INTOSAI Full, Associate and Affiliate members; it is herein referred to as “the Congress”.

Host Country of XXV INCOSAI:

The Arab Republic of Egypt will be hosting the XXV INCOSAI in accordance with the endorsement that took place during the XXIV INCOSAI held in Rio de Janeiro–Brazil in November 2022. The Accountability State Authority, as the Supreme Audit Institution of the Arab Republic of Egypt, is the host SAI of XXV INCOSAI, and it is herein referred to as “the host SAI”.

Article 1

Subject Matter of these Rules of Procedure

The subject matter of these Rules of Procedure includes the Congress tasks and the responsibilities of its participating parties. They provide pivotal information about the Congress venue, the host country, the official languages of the Congress' proceedings, sessions and themes in addition to the preparatory procedures for thematic discussions. They also provide guidance on the procedural path of the General Plenary Sessions and panel discussion sessions as well as various organizational issues.



These Rules of Procedure lay down voting measures and determine the documentation process of the Congress' proceedings. They also address logistics such as numbers of delegations' representatives and the additional fees in case the specified number of each participating delegation is exceeded.

Finally, these Rules of Procedure ensure conducting an efficient and effective Congress that enhances robust international cooperation and supports knowledge exchange among SAIs.

Article 2

Scope of Application of the Rules of Procedure:

These Rules of Procedure have a mandatory force and apply to all Congress participants as of the date of its adoption until the end of the Congress' proceedings in relation to all registered delegations, speakers, observers and invitees participants. These Rules of Procedure also apply to all the Congress' activities, sessions and interactions.

Article 3

Implementation and Application of the Rules of Procedure:

The President of the Congress guarantees the compliance with these Rules, and in the event of a row arising over their interpretation, he has the right to address and resolve the controversial issues.



SECTION TWO

The Congress

Chapter One

General Articles

Article 4

Date and Venue of the XXV INCOSAI:

The XXV INCOSAI will be held from the 27th to the 31st of October 2025 in the city of Sharm El-Sheikh, the Arab Republic of Egypt.

Article 5

Congress Objectives:

Within the framework of the Congress' general duties, the XXV INCOSAI aims to comprehensively exchange ideas, knowledge and experiences among Supreme Audit Institutions in the field of auditing government activities and central banks during financial and economic crises and seeks to explore the use of artificial intelligence techniques in auditing; two audit subjects that constitute the core of the two Technical Themes of the XXV INCOSAI. In order to achieve these goals, participants may conduct in-depth discussions on the various aspects of the Technical Themes in addition to topics of shared professional interest ending up with drawing general conclusions and recommendations.

Article 6

Congress Tasks:

Within the framework of the Congress' tasks referred to in the INTOSAI Statutes, tasks of the XXV INCOSAI, accordingly, include the following:



- Creating an efficacious environment for the exchange of ideas, knowledge and experiences between SAIs and all participants in addition to providing available conditions for in-depth discussions on the two Technical Themes.
- Issuing a summary of the conclusions and recommendations of the general and sub-discussions.
- Endorsing resolutions related to all matters addressed and Technical Themes discussed, in addition to decisions related to enhancing various partnerships and cooperative projects.

Article 7

Voting and Decision-Making System:

The resolutions issued by the Congress are reached through a voting mechanism that ensures the expression of the collective will of the XXV INCOSAI participating delegations representatives of Full Member SAIs. A simple majority is sufficient for issuing decisions, except for those related to amending the Statutes or following-up on the implementation of the 2023–2028 Strategic Plan, such decisions require, to be issued, the approval of a two-thirds majority of participants.

Article 8

Participants and Voting Rights:

The INTOSAI Full, Associate and Affiliate members participate in the Congress.

Full members are the representatives of all INTOSAI national and supranational member SAIs fully accredited to the Organization. Each full



member has one single vote to ensure upholding the principle of equality in decision-making.

Associate members are the representatives of international and professional organizations and they do not have the right to vote.

Affiliate members are the representatives of SAIs located in foreign territories or dependent territories and possess a certain degree of independence in their international and regional activities. Affiliate members do not have voting rights, while guaranteeing their rights to participate in programs, proceedings and discussions in order to expand the base of collective experience of the INTOSAI community.

Article 9

Languages of the Congress:

The Congress adopts, in its conducted discussions and issued documents, the five INTOSAI official languages namely; Arabic, Spanish, German, English and French.

Chapter Two

Communication Strategy between Concerned Parties

Article 10

Determinants of the Communication Strategy:

In light of the host SAI's set strategy for the period span starting from the endorsement of hosting the Congress until the end of its activities,

the host SAI is concerned with the implementation of this strategy aiming to achieve the following objectives:

- Enhancing transparency and supporting the societal responsibility of SAIs and parties concerned with communication (including all INTOSAI member SAIs, bodies interested in participating in the Technical Themes, the Organization's General Secretariat and other stakeholders) through direct and digital communication mechanisms prior the Congress and during its proceedings, as stated clearly in the following articles.

Article 11

Communication in relation to the Congress' organizing Arrangements:

The host SAI is responsible for coordinating and communicating with all the concerned national authorities and bodies within the Arab Republic of Egypt to ensure the success of the Congress and the achievement of its objectives.

The host SAI is also responsible for communicating with all external parties in accordance with these Rules on all Congress' relevant affairs.

Article 12

Communication with the INTOSAI General Secretariat:

The host SAI undertakes all the coordination and consultation work with the Organization's General Secretariat (including the invitation of various parties and stakeholders to attend the Congress or any of its proceedings) in terms of selecting the Technical Themes and their elements which will then be sent to the General Secretariat, for the purpose of their circulation to the INTOSAI community, along with



whatever documents that might be related to them such as questionnaires, working papers or proposals for appointing the Technical Themes' heads, officials and entities concerned with participating therein. Also, the host SAI disseminates invitations to conduct relevant meetings as well as consenting on the main topics on the Congress' Agenda, organizing its Plenary Sessions and discussion sessions in addition to everything else related to the Congress' management.

Article 13

Communication with the Media:

The host SAI allows all media platforms to communicate with the Congress proceedings through its official website and through a separate ad hoc Issue of the International Journal of Government Auditing, in addition to making documented media material available to all concerned media platforms.

Article 14

Digital Communication about the Congress:

In accordance to its communication strategy, the host SAI embraces digital techniques in providing comprehensive information about the Congress to ensure that all INTOSAI members are kept well informed and able to participate effectively in the Congress.

Communication in this context takes place through the Congress' official website:

www.incosai2025.eg

The host SAI also receives official notifications and emails via its official email address:

contact@incosai2025.com.eg



Article 15

Communication during the Congress:

During the Congress, an information and communication office shall be established by the host SAI, concerned with facilitating means of communication and interaction between all INTOSAI participating SAIs' members and the relevant stakeholders. It is also concerned with providing all information about the Congress' activities and answers to any inquiries thereabout in addition to all communication services for participants.

Chapter Three Presidency of the Congress

Article 16

Obligations of the Congress' host SAI:

The host SAI is committed to perform the following:

- The general organization and successful implementation of the Congress in a manner that aligns with modern technological developments and seamless communication techniques.
- Events and logistics' planning.
- Publishing basic and comprehensive information about the Congress and the host country on the official website.
- Developing and disseminating Congress documents during its proceedings along with all Technical Themes' papers and the other ones in relevance.
- Translating Congress documents into the five INTOSAI official languages as well as key information papers, discussion papers on



Technical Themes and any other documents agreed upon with the INTOSAI General Secretariat. In addition to translation services, the host SAI provides interpretation services into the five INTOSAI official languages.

- Efficient and effective coordination of all matters related to the Technical Themes and relevant discussion sessions with Technical Themes officials and participants in accordance with what is referred to in Article 21 of these Rules.
- Providing logistical, administrative and technical assistance to officials and directors of the general and sub-discussion sessions to ensure the well-administrated flow of work during the Congress.
- Providing the necessary capabilities for all participants to access and review the required documents before the start of the Plenary Session.
- Accurately editing and publishing meeting minutes and Congress proceedings to ensure all activities and resolutions are documented.
- Providing services and means of transportation for participants from the recommended hotels they reside in to the sessions' locations in conformity with the Congress Program.
- Being committed to ensure good environmental practice.
- Providing medical services when contingently needed by any member of the participating delegations and ensuring health preconditions for a safe participation.

Article 17

President of the Congress:

The President of the host SAI is the Congress President. He is responsible for supervising the sessions and running the discussions aiming at achieving the Congress' objectives.



In case the President is unable to carry out his duties, his/her Deputy shall act as President during Congress' proceedings which ensures conducting the Congress under competent leadership even in unexpected situations as a guarantee for proper conduct of the Congress' working activities, maintaining continuity and adherence to applicable protocols even in the absence of the President.

Article 18

Commitments of the Congress President:

The Congress President is entrusted with several key responsibilities to ensure the smooth running and effectiveness of the event:

- The President assumes the role of chairing the Congress, maintaining order and facilitating sessions' management.
- Ensuring that relevant documents issued in the period between the end of the previous Congress and the holding of the current Congress are available to all participants and concerned entities for endorsement, if needed, especially the recommendations of the Governing Board held prior to the Congress.
- Ensuring strict adherence to the approved Congress' Program, Agenda and Rules of Procedure.
- Taking all measures and making the necessary directives to ensure the regular conduct of discussions in a way that achieves comprehensive addressing of topics, equality between participants in the right to speak during all sessions and adherence to the discussion's general frameworks.



- Providing the Congress with all relevant conclusions and recommendations regarding all matters and proposed Technical Themes under discussion.

Article 19

Vice President of the Congress:

During the opening Congress' Plenary Session, a Vice President is appointed from among the Heads of Supreme Audit Institutions participating in the Congress under a decision issued by SAs that possess voting rights in the Congress.

Article 20

Commitments of the Congress' Vice President:

The Vice President will undertake the following commitments:

- Assist the President in managing the Congress in a structured and constructive manner.
- To act on behalf of the President and represent him in the event of his absence.

Article 21

Technical Themes' Responsible Officials:

In accordance with the articles of the Handbook for INTOSAI Congresses, each Technical Theme will have a leadership (Chair and Vice-Chair) and Theme's responsible officials (General Rapporteur, General Coordinator, Coordinators, Rapporteurs, Technical Liaison Officers) with the aim of effectively managing all matters and stages related to the Technical Themes in order to reach the most important conclusions and the most



prominent recommendations that will benefit the entire INTOSAI community.

Below is a clear identification of the tasks and responsibilities of each of them:

The Theme Chair: He/she is responsible for leading and ensuring the smooth running of the Technical Theme's Plenary Session, and his/her tasks include the following:

- Developing the Technical Theme's principal paper in cooperation with the Congress' host SAI.
- Compiling notes, comments and relevant scientific materials received from various SAIs to develop the discussion paper.
- Opening and closing of the Plenary Session.
- Ensuring compliance with the sound time management of the Plenary Session.
- Participating (with the General Rapporteur) in developing the final report that would be presented to the Congress.
- Keeping a follow-up with all subject matter officials in order to pursue the work progress of the discussion sessions' proceedings.

Vice Chair: He/she assists the President in carrying out his duties and responsibilities as well as assumes the role of President in his absence.

His/her tasks include the following:

- Assisting the President in his responsibilities.
- Presiding over the Plenary Session when the President is unavailable.
- Collaborating with the President to address any issues that might arise during the Plenary Session.

General Rapporteur: The General Rapporteur acts as a liaison between the Technical Theme's chairmanship and responsible officials regarding



the substantive aspects of the discussion and its conclusions. His/her tasks include the following:

- Compiling all conclusions and recommendations that will be drawn by the Rapporteurs of the sub-sessions discussions (five sub-groups' discussions with the INTOSAI official languages).
- Developing the Technical Theme's final report in cooperation with the Theme Chair.
- Presenting the final report during the closing Plenary Session and discussing the conclusions and recommendations in preparation for their endorsement.

General Coordinator: He/she serves as an effective co-ordination tool between the Theme chairmanship and all its responsible officials. His/her tasks include the following:

- Ensuring that within the discussion sessions, work procedures are carried out as required and that there are no matters encountered that would hinder the flow of the sessions and work procedures.
- Directly communicating with the Theme chairmanship to resolve any problems/issues that might arise and negatively affect the workflow.
- Any other tasks that may be assigned by the Theme Chair during the informative (cognitive) meeting to be held ahead of the start of the Congress proceedings in order to coordinate the work functioning.

Rapporteur of the Sub-Session Discussion: His/her tasks include the following:

- Writing down key notes and observations raised during the sessions.
- Documenting any reached recommendations or conclusions.



- Providing participants with briefs about discussions and conclusions.
- Developing reports on the progress of the sub-sessions discussions, including the sessions' conclusions and recommendations.
- Presenting the sessions' participants with reports in preparation for submitting them to the General Rapporteur.
- Submitting reports (including all conclusions, remarks and recommendations) to the General Rapporteur for their inclusion in the Technical Themes' final report.

Coordinator of the Sub-Session Discussion: His/her tasks include the following:

- Introducing the session's theme and objectives.
- Steering the discussion to ensure that it stays on track.
- Encouraging the participation of all attendees.
- Effectively managing time in order to cover all the theme's aspects.

Technical Liaison Officers: They are responsible for maintaining the electronic communication between the sub-session discussions' officials. Their tasks include the following:

- Providing and exchanging information on Technical Themes discussed among participating members.
 - Facilitating technical communication during the sessions between the coordinators and rapporteurs.
- ❖ In the event of the unavailability or absence of any of the Technical Themes' Responsible Officials, the Chair of the respective Theme carries out the tasks assigned to this official.

Chapter Four

Invitation and Registration to Attend the Congress

Article 22

Congress' Invitation:

The host SAI – in its capacity as Congress organizer – will send the official invitations to all INTOSAI member SAIs as well as Heads of other related entities via email, attaching the Congress' Preliminary Agenda four months ahead of the Congress' set date.

Article 23

Registration of the Congress Participants' Data:

▪ First: Registration Information:

The host SAI provides detailed information on how to fill-in electronic registration forms through the Congress' official website as well as ensures that participants obtain this information swiftly and efficiently.

▪ Second: Registration Requirements:

SAIs and other invited entities should register no later than 90 days ahead of the Congress date. The Registration Form should be accurately filled-in including all its data, especially the full name of the delegation Head and participating members, within the limits of the specified number, with indicating the preferred language. All this should be fulfilled in accordance with the Registration Form that will be adopted.

▪ Third: Commitments of the Host SAI After the Registration Process:

Based on the registration data, the host SAI is committed to issuing the invitation letters necessary to obtain the entry visa to the Arab Republic of Egypt. The host SAI is also committed to protecting all personal data



included in the Registration Forms within the framework of applicable legal standards and regulations.

Article 24

Congress Participation Fees:

In conformity with the Statute, the host SAI has determined the participation fees for covering various costs as well as the additional fees that would be applied to each participant who exceeds the designated number of the delegation members, as follows:

- Delegations of INTOSAI Full Member SAIs, participating with a maximum of three members each.
- Delegations of Chairs of Committees, Sub-Committees, Working Groups and Task Forces, participating with a maximum of four members each.
- Delegations of both the Governing Board President and the Secretary General, participating with a maximum of five members each.
- The delegation of the host SAI of XXVI INCOSAI, participating with a maximum of six members.
- Delegations of INTOSAI Associate and Affiliate Member SAIs as well as Observers, participating with a maximum of one member each.

The prescribed fee for each additional member is 300 euros and that for each accompanying person is 330 euros.

The prescribed fee should be paid by bank remittance to the bank account announced on the Congress' official website, given that the host



SAI is to be provided in a timely manner with bank notice indicating the transfer in order to fulfill the registration requirements.

Chapter Five

Congress Sessions

Article 25

Sessions' Description:

For the purpose of implementing the objectives referred to in Article Five of these Rules and to promote common understanding and exchange of knowledge and experiences, the Congress will hold its Plenary Sessions in concurrence with the sub-sessions' discussions. Technical sessions could be organized within shared linguistic groups, in addition to any other type of sessions based on a proposal from the participants submitted to the Congress presidency for the purposes of serving the goals of the Congress, Working Groups, and Goal Committees.

Article 26

First Plenary Session (Opening Session):

The President officially inaugurates the Congress and announces its Agenda. The President presents a general statement on the related reports submitted by the Governing Board, the General Secretariat as well as the Goal Committees and their affiliated Working Groups in a way ensuring that the Congress starts in an organized manner laying down a framework for discussions and activities in conformity with these Rules' articles. Before the conclusion of the opening session, the



President shall give room to gather feedback on the Congress Agenda in preparation for its endorsement.

Article 27

Second Plenary Session:

During the Second Plenary Session, the Congress focuses on presenting and discussing the submitted reports and discussion papers related to the Technical Themes outlined in the approved Agenda. This session represents a platform for detailed engagement with the Congress Themes by all participants and it also serves as a platform for in-depth discussion and exchange of ideas leading to the formulation of recommendations in conformity with the Congress objectives.

Article 28

Third Plenary Session (Closing Session):

The Congress concludes its proceedings with the Third Plenary Session which constitutes a focus on the conclusions of its work activities, advocate the recommendations reached by the technical discussions, and finally approval of the final version of the Congress declaration.

If necessary, the third plenary session may be divided into two parts to provide the opportunity for discussion on any emerging general issues as determined by the host SAI and the General Secretariat. The division is carried out taking into account logistical considerations and providing the opportunity for the widest participation to enhance the Congress' deliverables.



Article 29

The Discussions:

▪ Protocols for Participating in Discussions

All approved speakers attending the Congress are eligible to effectively participate in the ongoing discussions related to each Agenda item. Speakers are expected to adhere to the topic at hand during their interventions and presentations in a way ensuring the consistency of their contributions to the ongoing discourse as well as their commitment to the discussions' paths.

▪ Procedures for Participating in Discussions

In conformity with the principles of inclusiveness and equality, the President is responsible for managing the discussions within the Congress. The approved speakers of each participating delegation are granted the floor in the sequence of their requests' submission which ensures fair participation and representation. Through these discussions, the delegations participate in deliberations aimed at promoting mutual understanding and exploring diverse perspectives on the topics at hand.

To maintain the sessions' efficiency and effectiveness, the President holds the authority to regulate the speeches' lengths, as appropriate. This measure is implemented to maintain the established time limitations for Agenda items aiming to give room to and accommodate all discussions within the allotted time frame.

Upon the conclusion of discussions and deliberations, the President shall direct the proceedings towards performing the voting process to ensure that decisions are reached through a transparent approach, reflecting the collective will and consensus of Congress participants.



▪ Voting Procedures

During the Congress, the voting procedures are characterized with transparency, allowing Heads of delegations to freely express their stances. Each Full INTOSAI member SAI has one vote, regardless of the delegation size.

On substantive issues related to amendments to the Organization's Statute or the Strategic Plan implementation or other crucial issues, voting shall be by a two-thirds majority of members, and otherwise, a simple majority is sufficient.

SECTION THREE

TECHNICAL THEMES OF THE CONGRESS

Chapter One

Determining the Technical Themes

Article 30

The Congress' Technical Themes:

These are themes related to important issues and topics in the audit field. The goals of INTOSAI Committees should be taken into consideration when developing discussion materials as well as at themes' discussions.

Article 31

The Governing Board's Endorsement of Technical Themes:

Pursuant to the articles of Chapter Three of the Handbook for INTOSAI Congresses, and with reference to the obligations and tasks set forth in Article 21 of these Rules, the INTOSAI General Secretariat shall survey

members' views on the proposed Technical Themes and discuss the conclusions with the host SAI in the year following the Governing Board Meeting held one year after the previous Congress.

Accordingly, during the 77th INTOSAI Governing Board Meeting held in 2023, the XXV INCOSAI's Technical Themes were endorsed as follows:

- The First Technical Theme: “The Role of Supreme Audit Institutions in Auditing Government Activities and Central Banks during Financial and Economic Crises”.
- The Second Technical Theme: “Using Artificial Intelligence Techniques in Auditing”.

Chapter Two

Technical Themes' Chairs and Responsible Officials

Article 32

Selection of Themes' Chairs

The selection of Technical Themes Chairs involves an inclusive process of consultation and coordination of proposals, collaboration with the INTOSAI General Secretariat and deliberations at the Governing Board Meeting held in the year following the previous Congress. The roles and obligations of the Technical Themes' Chairs, their responsible officials and Coordinators of the Themes' meetings are determined in accordance with Article 21 of these Rules.



Article 33

Technical Themes Responsible Officials :

Technical Theme	Chair	Vice Chair
First Theme	Supreme Audit Institution of the United States of America	Supreme Audit Institution of the Arab Republic of Egypt
Second Theme	Supreme Audit Institution of the Arab Republic of Egypt	Supreme Audit Institution of Norway

Chapter Three

Technical Themes' Reports

Article 34

The Themes' Chairs Developing Reports to be Submitted to the Congress:

In preparation for the Congress, the Themes' Chairs are expected to harness the diverse expertise available within INTOSAI affiliated entities. This entails a comprehensive understanding of the current status of the Themes under discussion and ongoing initiatives in technical areas. Achieving this understanding requires active engagement, including formal and informal interactions with Goal Chairs, participation in Committees' meetings, virtual and in-person seminars, roundtables and other relevant events within the international accounting and auditing community.



Furthermore, Chairs are encouraged to leverage the resources provided by the INTOSAI Development Initiative (IDI) and establish cooperative relationships with INTOSAI regional Organizations. In addition, they should seek opportunities to reach out to experts groups from outside INTOSAI. By fostering such collaborations and interactions, the Themes' Chairs would enrich their insights, enhance their contributions' quality and ultimately contribute to the success of the XXV INCOSAI.

Article 35

Compiling Comments and Feedback from INTOSAI Community:

Engaging the INTOSAI community to obtain their comments and feedback on the selected Themes is essential to ensure broad participation and representation in the Congress' preparation and in the course of its work activities. To achieve this, a multifaceted approach would be adopted, as follows:

First; in the primary stage of developing the discussion paper, the Technical Theme Chair determines the general framework of the Theme's elements, develops the initial paper and circulates it to the INTOSAI community, along with the necessary questionnaires which are developed in collaboration with the INTOSAI member SAs interested in participating thereon in a way that provides a comprehensive framework for inputs and visions.

Second; according to these procedures, the INTOSAI community will have the opportunity to submit country papers related to the two Technical Themes outlined above as well as the filled-in questionnaires. The member SAs will be able to exchange experiences by delving deeper into each Theme's elements, proposing motions, presenting best practices and full visions as well. Participants will have the opportunity



to express their opinions and provide feedback on the selected Themes by sending electronic mails to the designated XXV INCOSAI e-mail address. The open communication channel ensures this inclusiveness and accessibility, allowing stakeholders to contribute with their opinions regardless of geographic location or institutional affiliation.

Third; the host SAI works with the interested-in-participating members in setting a preliminary vision for the discussion paper in light of the delivered country papers and the questionnaires' conclusions which will then be methodologically analyzed.

By employing these diverse engagement methods, the Congress aims to foster robust dialogue, collaboration and consensus building within the INTOSAI community, ultimately enriching the discussions and outcomes of the upcoming Congress.

Article 36

Developing the Final Discussion Papers and Disseminating them:

To ensure comprehensive development and effective dissemination of the Congress' discussion papers, each SAI appointed as Technical Theme Chair is entrusted with the task of drafting these pivotal documents. These discussion papers should summarize the essence of the selected Themes as well as include insights from the co-operative work and consultations with expert groups from within and outside the INTOSAI community.

The discussion papers are used as foundational documents that provide a framework for informed and objective deliberations during the Congress. Therefore, it is essential that they are carefully developed and



revised to reflect the extensiveness and depth of views within the INTOSAI community.

In keeping up with the set timeline, the Technical Themes' Chairs are tasked with finalizing the discussion papers no later than the 15th of June 2025. Thereafter, the necessary arrangements should be undertaken to translate these papers into the INTOSAI official languages and publish them on the INTOSAI official website by the 31st of July 2025. This ensures accessibility and transparency, enabling all stakeholders to become familiar with the technical content prior to the Congress.

Article 37

Discussion Sessions:

In compliance with the framework of the XXV INCOSAI, sessions are carefully organized to ensure a methodological and comprehensive exploration of relevant topics. The sequence of discussions is carefully planned to maximize efficiency and facilitate meaningful deliberations.

Within this framework, the two Technical Themes' discussion sessions are determined in a sequential manner, starting with the first Technical Theme followed by the second Technical Theme. This sequential approach allows for a systematic study of each topic, ensuring an overall coverage and in-depth analysis.



Chapter Four

Procedures for Discussing and Endorsing the Technical Themes' Reports

Article 38

Receiving the Congress' Papers/Documents:

In order to ensure the seamless flow of information and facilitate informed discussions during the Congress proceedings, all relevant documents scheduled for circulation to both the INTOSAI General Secretariat and the host SAI should be submitted no later than one month before the start of the Event. This timeline allows these documents to be disseminated in a timely manner on the Congress' official website, where they serve as vital resources to guide Congress participants.

It is necessary to translate all official documents into INTOSAI's official languages in order to enhance inclusiveness and accessibility. Furthermore, reports presented to the Governing Board should also be submitted within the specified time frame to both the INTOSAI General Secretariat and the host SAI in one of the official INTOSAI languages.

It is worth noting that any documents received after the specified deadline will not be considered for review by the Governing Board and will therefore not be published on the official Congress website.

Article 39

Publishing and distributing Congress Papers/Documents:

To ensure that the Congress participants have access to all relevant materials, the organizers will facilitate the publication of all documents

through the “Congress Documents” Section on the XXV INCOSAI’s official website. This procedure aims to support transparency and provide equal opportunities for all participants to engage in a comprehensive range of materials relevant to the Congress proceedings.

Meetings and Roundtables Discussions:

The host SAI is responsible for providing a conducive environment for exchanging valuable ideas, experiences and knowledge among the Congress participants. To attain this end, discussions and roundtables constitute indispensable platforms for deliberating on pressing audit issues and facilitating the exchange of experiences.

The host SAI seeks to ensure that discussions and roundtables serve as catalysts for constructive dialogue, dissemination of knowledge and advancement of auditing practices at the national and international levels by harnessing the collective prudence and experience of Congress participants.

Article 41

Reports and Recommendations on the Themes:

After the discussions and deliberations held during the discussion sessions, it is necessary to carry out accurate documentation and compiling of all ideas in order to capture the essence of discussions as well as extract key recommendations. In this regard, the responsibility for undertaking this crucial task is taken on by the Technical Theme’s Chair.

The Theme Chair compiles comprehensive reports summarizing the essence of the discussions that took place during the discussion



sessions. These reports constitute valuable repositories of knowledge, providing detailed accounts of deliberations, mutual visions and key recommendations.

Article 42

Endorsement of Recommendations Related to the Technical Themes:

At the wrap up of the deliberations, final reports are developed that accurately summarize the essence of the discussions and their resulting recommendations.

Subsequently, these final reports, that are carefully developed, serve as founding documents. They sum up collective visions and recommendations drawn from the extensive discussions held during the Congress proceedings.

SECTION FOUR

The Congress' Declaration and Proceedings

Article 43

The Congress' Declaration:

The Congress concludes its activities by endorsing Sharm El-Sheikh Declaration. The Declaration clearly expresses the consensus of the Congress' participants on all the issues proposed for discussion and the recommendations issued regarding them. It also emphasizes the member SAls' commitment to the principles and foundations that consolidate the INTOSAI's mission and objectives, as well as to the values of accountability and transparency in auditing.

Article 44

Developing and Drafting of the Congress' Minutes:

Following the conclusion of the Congress' events and activities, the Accountability State Authority is responsible for accurately documenting and drafting the meetings' minutes.

To ensure accessibility and comprehensiveness, the meetings' minutes are recorded in one of the official languages recognized by INTOSAI. Subsequently, the Accountability State Authority is committed to translating these minutes into all the INTOSAI official languages.

Article 45

Publication and Distribution of the Congress' Minutes:

The Accountability State Authority is responsible for publishing the meetings' minutes on the Congress' official website. This website serves as a focal digital platform, facilitating access to the full-fledged record of the Congress' activities for all participants.

Additionally, to ensure inclusiveness and a wider dissemination, the Accountability State Authority will disseminate the minutes via email to all INTOSAI member SAs. This procedure ensures that each member SA receives all the ideas, decisions and recommendations concluded by the Congress in a timely manner.



SECTION FIVE

Sanitary Measures

Article 46

Safety Measures and Health Procedures:

Recognizing the utmost importance of safeguarding the health and safety of Congress' attendees, especially within enclosed spaces, a set of health protocols will be developed. These protocols will include preventive measures designed to mitigate health risks and ensure a safe environment for all participants.

These health procedures, specifically tailored to meet the needs and conditions prevailing during the Congress period, will be detailed in a comprehensive health protocol. This protocol will be distributed to all registered participants in advance, providing ample time for familiarization and compliance.

By implementing these preemptive safety and health protocols, the organizers demonstrate a steadfast commitment to the security and safety of all attendees. Through collective adherence to these measures, the XXV INCOSAI aims to create a conducive environment for fruitful deliberations, meaningful discussions and interactions, while prioritizing the health and well-being of everyone involved.