



A PRESIDENTE

**Reunião do Conselho da OCDE**

Intervenção da Presidente do Tribunal de Contas de Portugal, Filipa Urbano Calvão

Paris, 15 e 16 de dezembro de 2025

A PRESIDENTE

Members of the OECD Council,  
Excellencies,  
Ladies and Gentlemen,

It is a distinct honour to address you today on behalf of the Tribunal de Contas de Portugal – the Portuguese Court of Auditors – and to present the main outcomes of our work as External Auditor of the OECD.

Since its foundation, our institution has been guided by the enduring principles of independence, transparency, accountability, professionalism and fiscal integrity. And these principles do not merely inform our technical work; they constitute the institutional backbone of the Court of Auditors and reflect our steadfast commitment to safeguarding public trust.

In exercising our mandate, we seek not only to ensure the sound management of public resources, but also to contribute to the broader international dialogue on governance, financial accountability, and the rule of law.

This dual responsibility—national and international—continues to shape the way we approach every audit we undertake.

This year marked the first of our mandate as External Auditor of the OECD – an important milestone that called for a comprehensive and in-depth examination of the Organization.

Our analysis encompassed the legal framework within which the OECD operates, its internal structures and procedures, and the leadership and staff of the departments most actively engaged with the areas under audit.

To fulfil this mandate, the Court established two dedicated teams – respectively responsible for financial statement audits and performance audits – which conducted several missions to the OECD to carry out their work.

I would like to emphasise that, in 2025, these teams were further reinforced, reflecting the Court's strong and ongoing commitment to the high standards expected of the External Auditor of this distinguished Organization.

So, allow me to begin with the financial statement audits and the assessment of the OECD's final budget execution results for 2025, together

with the corresponding management letters. This work also included the financial statements of the Staff Provident Fund.

I am pleased to report that unqualified opinions were issued in all cases.

During the financial statement audit, particular attention was devoted to key risk areas, including the Internal Control System, Procurement, and Human Resources.

Concerning the audit of 2024 final budget results, our work focused on the net results of Part I of the Budget, as well as on verifying Part I Budget Assessed contributions – ensuring that resources were properly accounted for and managed according with the budget and applicable regulations.

Another essential dimension of our external audit mandate relates to performance audits, which play a uniquely constructive role.

Indeed, these audits aim to promote economy, effectiveness, and efficiency in governance, while reinforcing transparency and accountability. They also serve as important drivers of organisational adaptability, resilience, sustainability, and innovation.

In 2025, two such audits were conducted – specifically addressing Artificial Intelligence and Business Continuity Management at the OECD.

Regarding Artificial Intelligence, the External Auditor assessment is that the OECD has taken important steps to harness the benefits of Artificial Intelligence tools while managing their inherent risks.

Building on this work, the audit identified several opportunities for further enhancement and issued targeted recommendations, all of which were accepted by the Secretariat.

With respect to Business Continuity, the overall assessment is that the OECD's existing practices provide a solid foundation upon which to strengthen and expand the effectiveness of the system as a whole.

To support these enhancements and to guide future initiatives, specific recommendations were issued and likewise accepted by the Secretariat.

I would like to express my sincere appreciation for the professionalism and dedication of our audit teams, who are already preparing the work programme for 2026.

Most importantly, I wish to extend our gratitude to all OECD staff and senior officials involved in the performance audits, whose collaboration ensured the timely and accurate provision of information. Their support



A PRESIDENTE

was instrumental in enabling the smooth conduct of our audits and in achieving the results we present today.

We also welcome the Organisation's continued commitment to the value of independent performance audits – conducted in accordance with the standards and guidance of the International Organization of Supreme Audit Institutions (INTOSAI).

Such commitment offers a definite and positive contribution to the quality and usefulness of audit reports – and remains essential to strengthening trust, improving governance, and enabling sustained institutional excellence.

In conclusion, allow me to reaffirm the resolute commitment of the Portuguese Court of Auditors to its mandate as External Auditor of this prestigious international Organization. We look forward to deepening our articulation with the OECD for the external audit purposes.

It is my hope that the existing open dialogue and good articulation will continue to be both constructive and fruitful, and I remain at your disposal to answer any questions or provide further clarification.

Thank you.