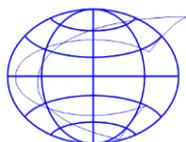


INTOSAI



Capacity Building
Committee

Joint Work Plan arising from the Annual CBC Meeting held in Lima, Peru, from 9-11 September 2014

INCOSAI 2013 highlighted capacity development as an area of strategic focus for INTOSAI interest, and gave the CBC a mandate to reform for greater efficiency and effectiveness. One important aspect of this work is agreeing on a joint work plan for the CBC, which includes all its work streams and reflects its strategic role as advocate for SAI capacity development. The work in support of capacity development by the CBC, the INTOSAI Regions, the IDI and INTOSAI-Donor Cooperation, and not least individual SAIs, are all initiatives that will help the INTOSAI Community meet expectations on SAIs in the Post-2015 Development Agenda.

This work plan builds equally on the active involvement of the CBC's members, and on the CBC's strong partnership with the INTOSAI regions, the IDI, the INTOSAI-Donor Cooperation, the other main committees of INTOSAI, as well as a number of other stakeholders within and outside the INTOSAI Community.

With this work plan, we strive to prevent capacity development overlaps, gaps and inconsistencies within INTOSAI by challenging and addressing current and proposed capacity development priorities, needs, programmes and activities.

Goal	Initiative	Responsible	Target date /frequency	Key milestones or results	Key stakeholders
1. Facilitate regional capacity development cooperation and integration	1.1 Establishing a capacity development forum for regular strategic dialogues with regions, the IDI, other INTOSAI stakeholders, and external knowledge providers (where	CBC, regional capacity building representatives, and IDI	Three meetings per annum	Increased information exchange and integration of effort between regions, the CBC, IDI, and other relevant stakeholders in respect of key capacity development trends, opportunities and challenges:	CBC subcommittees, IDI, PSC and KSC, and relevant knowledge providers (internal

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	<p>appropriate). Discussions will focus on key capacity development trends, opportunities and challenges, and will promote the priorities of INTOSAI capacity development in order to strengthen current and future capacity development efforts.</p> <p>1.2 Evaluate the results achieved through current donor funding used to ensure CBC support for regional capacity development structures and the roll-out of CBC guides across the regions; arrange for funding where justified.</p>	CBC, IDI and SAI UK	June 2015	<p>1st forum discussion on e-platform by February 2015</p> <p>2nd forum discussion via teleconference – July 2015</p> <p>3rd forum discussion at CBC Annual Meeting 2015</p> <p>Appropriate financial support is available for regional to participate in or benefit from CBC initiatives and events.</p>	and external)
2. Enable capacity development through knowledge sharing	<p>2.1 Maintain a website that provides ease of access to an optimum range of capacity development information, trends and best practices (regional events and plans, tools, guides, reports, news on emerging capacity development issues, etc), which includes an integrated quarterly e-newsletter.</p> <p>2.2 Further facilitate knowledge sharing through the CBC work</p>	CBC in partnership with the INTOSAI regions and CBC work streams	Ongoing	<p>New CBC website launched by September 2014</p> <p>First e-newsletter planned for the quarter ending in December 2014</p> <p>A capacity development "community of practice" start to form / is activated</p>	Regions, IDI, SAI UK, IJGA, CBC observers

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	streams, the CBC inter-regional forum, and the CBC annual meeting, and encourage sharing of good practice examples to a wider audience through articles, presentations or participation in different international fora.			through the use of the website, complemented by the work of the CBC work streams	
3. Engage with development community to strengthen capacity development	Continue, in cooperation with the IDI, to act as focal points for INTOSAI's relations with the OECD-DAC and the broader development community	CBC and IDI	2014-2016	<p>Effectively participate in the following pillars of the OECD Effectiveness Institutions Platform:</p> <p>(a) Support the IDI's engagement in Pillar 1: Change management and making reform happen, with a focus on peer networks and the possible development of a manual for use in fostering peer learning initiatives</p> <p>(b) Contribute actively to work in Pillar 5: Accountable and inclusive institutions, in particular with regard to SAI-citizen engagement</p> <p>Consider engagements in other areas or with other counterparts, for example donors and knowledge givers supporting development of Public Accounts Committees.</p>	IDI and any regions or SAIs involved in the EIP, or other initiatives where the CBC decides to become involved

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<p>4. Promote INTOSAI professional development as an anchor for capacity development</p>	<p>Continue exploring opportunities and encouraging initiatives for strengthening INTOSAI's role in promoting SAIs' professional development through certification and accreditation mechanisms.</p>	<p>CBC and IDI (Pending Governing Board endorsement)</p>	<p>See White Paper "course of action"</p>	<p>Conduct further research on the topic of certification at auditor and SAI level, including wider consultation with different SAI models and relevant external actors.</p> <p>Develop a core competency framework for public sector auditing.</p> <p>Monitor developments in the 3i project to identify lessons to be learned on certification.</p> <p>After consultation, develop a comprehensive formal project proposal on how INTOSAI can take forward the issue of accreditation of public sector auditors for ratification of INCOSAI.</p> <p>Cooperate with the other INTOSAI goal chairs in strengthening INTOSAI standard setting in relation to the common forum envisaged to deal with the framework for professional standards, and other initiatives aimed at strengthening professional standard setting and standards implementation.</p> <p>Consolidate efforts for SAI assessments to evaluate institutional structures and processes in support of increased professionalization of SAIs, e.g. peer reviews, the INTOSAI performance measurement framework, etc.</p>	<p>PSC, KSC, General Secretariat, INTOSAI regions, and relevant external stakeholders</p>

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5. Promote the benefits of cooperative audits as a capacity development tool	<p>5.1 Complete review of ISSAI 5800 and prepare for Governing Board approval</p> <p>5.2 Promote coordinated, joint and parallel audits, useful to validate methodologies, generate guides and enhance processes, including making available examples, MoUs and other reference sources to facilitate further use and development of coordinated audits</p>	Subcommittee 2 (responsible for Cooperative Audits)		(See subcommittee detailed plan)	
6. Support verification of capacity development efforts (peer and/or self-assessments using ISSAI 5600 etc.)	<p>6.1 Update the CBC guidelines on peer reviews and the check list on the basis of the experience of SAIs and provide further good practices on how to undertake voluntary peer reviews including preparing ISSAI 5600 for approval at XXII INCOSAI</p> <p>6.2 Continue to assess and document existing peer review arrangements in the INTOSAI community and disseminate the results of peer reviews</p> <p>6.3 Continue to foster an</p>	Subcommittee 3 (responsible for Peer Reviews)		(See subcommittee detailed plan)	

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	<p>environment where voluntary peer reviews are seen as beneficial to both the SAI undertaking the review and the SAI choosing to undergo it, and establish global and regional mechanisms for initiating peer reviews.</p>				
<p>7. Support specific SAI capacity development needs through guides and other publications/ tools</p>	<p>7.1 Support specific SAI capacity development needs through guides and other publications/development of tools not available elsewhere within or outside the INTOSAI community.</p> <p>7.2 Re-launch the <i>Database of Experts and investigators specialized in government auditing</i>, and integrate the tool with the database developed by SAI Mexico.</p>	<p>SAI UK</p> <p>CBC</p> <p>Subcommittee 2 Collaborative Audits</p> <p>Subcommittee 2 Collaborative Audits</p>	<p>Sept 2015</p> <p>Sept 2015</p> <p>Sept 2015</p>	<p>Completed <i>CBC guide on ICT for SAIs</i></p> <p>In collaboration with the inter-regional capacity development forum, produce an analysis of guidance material required not available/planned for elsewhere</p> <p>Finalize and publish CBC guides on internships and technical visits.</p>	<p>IDI, KSC, PSC, General Secretariat</p>

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8. Promote IntoSAINT as a capacity development tool	8.1 Promote IntoSAINT as a capacity development tool, and encourage the use and further development in support of the continuous development of integrity and accountability within the public sector in general and in SAIs in particular	IntoSAINT project group (within CBC) convened by SAI Netherlands	March 2015	Proposal for continued work	Individual SAIs and users of IntoSAINT, INTOSAI Regions, IDI, WGVBS
	8.2 Proposal for rolling out IntoSAINT instrument, moderator facilities and evaluation and follow-up system within all regions		September 2015	Progress report to CBC annual meeting	
	8.3 identifying best existing forum at international level for sharing experiences and updating the tool at regular intervals. Funding issue will also be addressed		INCOSAI 2016	Institutionalization within INTOSAI structures	
9. Promote support for capacity development of SAIs in fragile and post-conflict countries	9.1 Explore experiences of SAIs that have gone through a fragile or post-conflict situation and the challenges related to that.	Project group (within CBC) - Leader to be identified	September 2016	Proposal for set-up to be made to CBC Annual Meeting	INTOSAI Regions, IDI, INTOSAI Donor Cooperation, other donors and external stakeholders
	9.2 Explore experiences of SAIs or other providers that have been engaged in supporting SAIs in fragile or post-conflict situations.				
	9.3 Based on 9.1 and 9.2, identify and document strategies and best				

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	practices for capacity building in fragile or post-conflict countries.				