## **INTOSAI Capacity Building Committee Cape Town October 2016**

## **Report on Working Group on the future of the CBC Guides and Occasional Papers**

**Summary**

At the INTOSAI Capacity Building Committee meeting in Stockholm in 2015 a working group was established to propose a plan for the management of CBC guides and occasional papers, in preparation for CBC’s engagements with the Common Forum on this issue.

The accompanying report provides background on the origins of the guides and occasional papers and proposes a way forward for the future development and management of CBC publications for ratification by the Capacity Building Committee.

**Background:**

* Since the formation of the INTOSAI Capacity Building Committee (CBC) 11 Guides and Occasional Papers have been developed - many have been translated into key INTOSAI languages – see attachment A for full list.
* The Guides are now available on intosaicbc.org along with numbers of downloads over the past three years – no such data are available on downloads in the early years.
* The aim of the series was to share good practices, in particular practices related to managing SAIs and not to duplicate the work of the Professional Standard Committee on ISSAIs, the Knowledge Sharing Committee on specialist areas of audit, IDI and the regions. It was not the intention that these Guides would sit within the ISSAI framework but be something faster moving and less long lasting. It is recognised, however, that the CBC sub-committees which dealt with cooperative audits and peer reviews did follow the due process and placed their guides within the ISSAI framework.
* The intention also was that the series would have a common look and brand.
* Dissemination of the Guides has, in addition to the CBC website, been through direct emails to all SAIs, articles in the INTOSAI Journal and inclusion on key websites. Some have been used as a basis for training events.
* There have been some efforts to use the Guides in the regions as a base for discussion and reflection on local practices and as a base for developing regional specific Guides. CBC products have been rolled out in each region jointly by the IDI and region, most as part of a DFID funded project. In each region, the region has chosen which Guide to roll out (e.g. HR in CREFIAF). This has been done as a capacity development programme aimed at enhancing capacity and performance of the participating SAIs.
* The Guides have been developed through a consultative process involving a small group of SAIs and then peer reviewed by CBC before being released.
* Some 9 years after the release of the first Guide it is timely for CBC to re-look at this series and its continued relevance.
* In the meantime, the Common Forum (the Forum on INTOSAI Professional Pronouncements – FIPP) has been created by INTOSAI to coordinate approaches to standard setting across the various INTOSAI Committees. Although established initially on a temporary basis until INCOSAI 2016 there are proposals which are likely to be accepted to make FIPP permanent. This Forum is likely to have a view on the Guides.

**Issues:**

**Should the Guides be included in the ISSAI Framework?**

The Guides were designed to be compendiums of good but not mandatory practice. As such they were expected to sit outside the ISSAI Framework and be developed and approved by the CBC without seeking the formal endorsement of INTOSAI. The creation of FIPP is likely to lead to a quite substantial revision of the ISSAI framework with among other things a clearer distinction between standards and guidelines, a narrowing down of what are considered ISSAIs and the introduction of standards on competence. We do not at this stage know what the final product will look like but there are proposals to create an opening in the framework (but not defined as ISSAIs) for material geared at supporting ISSAI implementation –both guidance and measurement tools for compliance - as well as other guidance. In terms of the latter, it may potentially encompass CBC products (including potentially the Guides).

It is unlikely that this Forum will want to restrict the right of individual INTOSAI Committees to develop guidance materials outside of the ISSAI Framework but it is likely that they will want to be consulted about any proposals and may themselves want to suggest the development of materials.

**Do the Guides still serve a purpose and if so what is that purpose?**

The Guides still appear to serve a purpose and the number of down loads from the CBC web-site provide some evidence of this. However, to validate their usefulness, it may be worth reaching out to a small group of SAIs to check awareness of them, and whether they have been used or served as input to any internal processes.

**Should Guides have a shelf life after which they need to be updated? If so how long? And do we update all Guides progressively or should some now be dropped? If so which ones?**

If the Guides are downloaded a substantive number of times this would imply that there is a demand for them and they should be reviewed and where warranted updated. To start, we propose considering those which have been downloaded the largest number of times and checking with a cross sample of SAIs whether these still have value. In the medium-term it may be worth reviewing popular Guides at least every ten years.

**How should the Guide series be managed in the future?**

The process used to update targeted Guides would involve:

* a small three person group will be appointed by CBC to manage the Guide series. This group will be in place for a 3 year period and then subject themselves to replacement or reappointment at the CBC annual meeting. The main role of this group will be to:
  + identify which Guides should be updated when, monitor progress with revision of Guides, and delete Guides which no longer are needed;
  + seek volunteers to create a small 3-5 person group to develop the revised Guide as outlined in Annex B.

**Do we need any new Guides – if so on what topics – remembering they are aimed primarily at SAI management? Should we develop the Occasional Paper series? And if so on what subjects?**

We do not know if we really need more Guides. Over the years many ideas have been suggested at CBC meetings including topics such as stakeholder engagement and developing internal and external communications functions. Where proposals for new Guides emerge, we suggest that the CBC Secretariat should consult with the CBC membership, the regional secretariats and the FIPP and the other goal chairs as appropriate, to be certain that there is a reasonable level of demand for the new Guide and that such a Guide would not duplicate other work/resources available within the INTOSAI community.

We consider that the CBC website can be a useful clearing house for interesting and challenging thinking on capacity building of SAIs and in particular, on issues around management of SAIs. To this end, we have established a small editorial board to encourage and commission blogs and occasional papers from SAI members, to review and edit such papers prior to placing them on the website and to refer papers back to authors where the paper is deemed incomplete, unpublishable in its existing state or inappropriate for the CBC website. The membership of the editorial committee will be agreed at the annual meetings of CBC.

An additional option for CBC to consider is the scope for including or adapting other products produced outside the CBC (of course recognizing who has developed and having got consent). This may be a way of increasing the outreach of high quality products that can benefit SAIs. This could for instance include the guidance material on SAI evaluations developed under the IDC etc.

**Is there anything we should do to better disseminate and use the Guides?:**

While the number of download is encouraging, the absolute numbers are small in relation to the size of the SAI staff population. So more needs to be done to disseminate the Guides by making more use of existing means of communication for example: articles in the INTOSAI Journal, booths at congresses, conferences. For messages to be recieved they need to be made clearly, consistently and often.

Many of the Guides have been translated into key languages – but more could be done to encourage translation into other widely used languages and the use of the Guides at regional and national meetings/workshops. The original concept of the Guides was that while they would be developed globally they might need adaptation and customisation at regional or sub-regional levels.

**Is there anything general which should be done to improve the presentation/style etc?**

The CBC has developed a distinctive logo/branding for its publications and uses different colours for the covers to help distinguish one from the other. The more recent Guides have used a problem solving format which seems to have been well received.

**Action for the CBC Steering Committee:**

The CBC Steering Committee notes the report of the Working Group on the future of the CBC Guides and Occasional Papers. In particular it endorses:

* the decision to retain the series and to update relevant Guides on a rolling basis in line with the proposal in this report and the priorities defined in Annex A;
* the decision to establish an editorial committee to encourage the production of blogs, occasional papers and other resources for inclusion on the CBC website – currently comprising: David Goldsworthy (UK), Peter Opiyo (Kenya), Tiofilusi Tiueti (PASAI), and Camilla Lindståhl, (Sweden);
* the decision to appoint a 3 person group to oversee the Guide series.

David Goldsworthy (UK), Ina Hopman, (Netherlands), Johanna Gardmark (Sweden)

**Attachment A**

**INTOSAI Capacity Building Guides: Schedule for Review and Update**

| **Title** | **Language** | **Translation** | **Date published** | **Review and update** | **Lead SAI** |
| --- | --- | --- | --- | --- | --- |
| **Building Capacity in SAIs: A Guide** | | | **Nov 2007** | **2017** |  |
|  | Arabic | Yes |  |  |  |
|  | English | Yes |  |  |  |
|  | French | Yes |  |  |  |
|  | German | Yes |  |  |  |
|  | Spanish | Yes |  |  |  |
|  | Russian | Yes |  |  |  |
|  | Chinese | Yes |  |  |  |
| **Introducing Professional qualifications for audit staff** | | | **2010** | **No** |  |
|  | Arabic | Yes |  |  |  |
|  | English | Yes |  |  |  |
|  | French | Yes |  |  |  |
|  | German | Yes |  |  |  |
|  | Spanish | Yes |  |  |  |
|  | Chinese | Yes |  |  |  |
| **Peer review Guide and Checklist** | | | **2015** | **2020** |  |
|  | Arabic |  |  |  |  |
|  | English | Yes |  |  |  |
|  | French | Yes |  |  |  |
| **Use and impact of audit reports** | | | **2010** | **2018** |  |
|  | Arabic | Yes |  |  |  |
|  | Chinese | Yes |  |  |  |
|  | English | Yes |  |  |  |
|  | French | Yes |  |  |  |
|  | German | Yes |  |  |  |
|  | Spanish | Yes |  |  |  |
| **Human Resource Management for SAIs and Annexes** | | | **2012** | **2019** |  |
|  | English | Yes |  |  |  |
| **Implementing ISSAIs** | | | **2012** | **No** |  |
|  | English | Yes |  |  |  |
|  | German | Yes |  |  |  |
| **Guide for cooperative audit programs between SAIs** | | | **u/d** | **No** |  |
|  | English | Yes |  |  |  |
| **Guidelines for internship programs** | | | **u/d** | **No** |  |
|  | English | Yes |  |  |  |
|  | German | Yes |  |  |  |
| **Business Continuity Planning for SAIs** | | | **2013** | **No** |  |
|  | English | Yes |  |  |  |
| **Managing Information Communications Technology: A Guider for Supreme Audit Institutions** | | | **2015** | **2021** |  |
|  | English | Yes |  |  |  |
|  |  |  |  |  |  |
| **Occasional Paper Series** |  |  |  |  |  |
| Building strong regions: Key characteristics of an effective regional capacity building capability | English | Yes | 2013 | No |  |
|  |  |  |  |  |  |

Sept 2016

**Annex B**

**Proposed procedure for updating the Guides:**

1. Form small-team to update Guide – team to be agreed at the annual meeting of the CBC Steering Group.
2. Develop time-line for the update, and process for revising.
3. Consult with key stakeholders to seek initial thoughts on what needs to be updated on Guide – stakeholders to include at least other members of CBC Steering Group, FIPP Chair, and relevant INTOSAI Working Group chairs.
4. Team produce first draft of revised Guide within 6-9 months.
5. Revised Guide to be shared with those key stakeholders consulted in step 3.
6. Revised Guide to be formatted using in house CBC style – if necessary by UK NAO – and proof read by English language expert.
7. Revised Guide formally presented to CBC Steering Group for ratification (until and unless FIPP changes rules).
8. Existing Guide removed from CBC website.
9. Revised Guide disseminated by CBC leadership team via at least direct mail out to all SAIs, regions, IDI, INTOSAI Donor group, and INTOSAI Secretariat, blog on CBC website, and announcement in INTOSAI Journal.
10. Where relevant and possible seek assistance from other SAIs to translate the Guide into other key languages.