INTOSAI

INTOSAI Capacity
Building Committee

CBC Steering Committee Meeting 18 September, 2017, Washington D.C., USA - CBC workstreams' dashboard reports

1. Introductory remarks (CBC Chair, Kimi Makwetu)

The Chair welcomed everyone to the first section of the CBC steering committee meeting, where the workstreams were to present their work over the past year in a new reporting format, the "dash board". A special welcome was extended to the PFAC (Policy, Finance and Administration Committee as the reporting session was designed to feed nicely into the proceedings of PFAC later in the week. Thanks were conveyed to all for condensing a lot of achievement into this new reporting frame, making it easy for everyone to see how the objectives of the work plan have been met and what the risks ahead may be. Monika Gonzalez Koss (INTOSAI General Secretariat) added that the dashboard will completely change the reporting to PFAC and to the Governing Board.

Rafael Lopez Torres (Brazil/PSC) commented that it is good that the reporting is brief, but still provides the information needed.

2. Presentation of CBC workstream reports (Jan van Schalkwyk)

Mr van Schalkwyk explained the procedure for the afternoon's dashboard reporting session and volunteered to go first to illustrate how it would work.

2.1 Task Force on INTOSAI Auditor Professionalization (Jan van Schalkwyk)

The task group was established quite recently, and the basics of the group's work has been decided. A lot of the ground work has thus been done, but there is a need to establish it further at the group's September meeting (held in connection to the CBC annual meeting) considering 2019 is not at all the end of the route. The progress is on track, however some risks may be:

- Lack of continuity in membership of the task-force
- Limited involvement of / consultation in the INTOSAI community.
- Inadequate resourcing for the work of the TFIAP.

He briefly explained the mitigating measures decided on to address the identified risks.

2.2 Project Group for CBC Guides and Occasional Papers (Farah Hussain)

Apart from the United Kingdom, also the Netherlands and Sweden are involved in this task group. The plan to update 5 of 11 guides, as agreed at the CBC annual meeting 2016, is on track:

- Building Capacity in SAIs guide (2017) – most downloaded document

- Use and impact of audit reports (2018)

- Human Resource management for SAIs (2019)
- Peer review guide and checklist (2020)
- Managing Information and Communication Technology (2021)

The main risks for the group would be if updated guides were not used, or if they were perceived as irrelevant, or if no volunteers were found to update the guides.

Everyone was encouraged to comment on exposure drafts. The CBC flagship "How to build capacity in SAIs" will be kept open for comments, and homework was given to all to please read it through.

Explanations from the floor on why comments are lacking came from Einar Gørrisen and Monika Gonzalez Koss, referring to bad timing of the exposure period (European holiday season). An idea could also be to publish the guide on the INTOSAI.org for wider spread.

2.3 Subcommittee on Peer Reviews (Igor Šulaj)

The three most important performance indicators were shown on the dashboard as follows:

- Global peer review survey carried out, and will continue as a yearly task
- Assessment of INTOSAI Global Peer review project on SAI Independence and
- The Conference 2018, fine-tuning of details before end 2017.

Victor Cyprus (SAI Austria) commented that the INTOSAI Strategic Plan provides a link between the KSC and both peer reviews and the SAI PMF, and that those links need to be clarified. KSC's Mr Subramanian and SAI Slovakia would look into this.

The planning for the peer review conference 2018 is underway, some homework will be carried out by the subcommittee on the outline of the conference and also on the linkage between the peer review work and the KSC.

2.4 Subcommittee on Cooperative Audits (Cobus Botes on behalf of Nelson Shack)

Regrets were conveyed to all in the room from the Auditor General of Peru Mr Nelson Shack (who had been forced to cancel his participation in the CBC meeting owning to urgent matters that required his personal attention). The subcommittee has been very active since the congress 2016.

ISSAI 5800 has been endorsed, it is now about facilitation of solutions, and a strategy to continue to promote cooperative audits. According to a survey 89% has found the cooperative audits to be a useful tool, why it has been decided to continue. The group will also continue to promote the database, and filling the catalogue. However, it has been a challenge to transfer the database to the Mexican colleagues, who run the database taskforce.

Erwin Ramirez explained that it is difficult to harmonize different databases set up for different purposes. The group would like to make the information in the database available to INTOSAI, so there is an appeal that any good practices in database keeping would be very much appreciated.

The Chair mentioned how OLACEFS and AFROSAI plan to cooperate on a inter-regional cooperative audit. There is an opportunity to look into how the subcommittee could also contribute to this. This is an opportunity to properly test how ISSAI 5800 works between two regions.

Adnan Rafique (SAI Pakistan) mentioned that here is a linkage between cooperative audits and SDGs and that a handbook is underway relating to the SDGs. He underlined the importance of avoiding overlaps between the two.

Jan van Schalkwyk concluded that this is a topic that can be revisited in the RFCD in the future.

2.5 Regional Forum for Capacity Development (Jan van Schalkwyk)

A short debrief was given from setting the scene in Stockholm 2015 and the Governing Board's support to establish the Regional Forum for Capacity Development (RFCD) in 2016. Two meetings are planned during 2017, one in Washington and one in connection to the Governing Board meeting in November. There is a big challenge in balancing the expectations on, and from, regions as well as consistency in the engagement level from the regions. Green is however the general colour of the dashboard report, as the work is on schedule. Einar Gørrisen underlined that the regions seem very positive to the RFCD although the resources are scarce.

2.6 Project Group on IntoSAINT (Erwin Ramirez)

The Mexican SAI has been involved in IntoSAINT for 5-6 years before becoming chair, and the funding needs depend on the direction/focus at the time. Regions can play a role in funding matters for the workstreams like IntoSAINT. They have an important role in the promotion of the tool. Lack of funding is a hazard to the implementation of the tool in developing countries and risk of no follow up once the tool is in place, affects the impact negatively. Inviting donors to participate in workshops to learn about the tool, may be worthwhile.

The Chair congratulated SAI Mexico to their first year as workstream chair.

2.7 Project Group: Support for SAIs in Fragile Situations (Oskar Karnebäck)

The first meeting of the workstream was held the same morning as the dashboard reporting session took place, the group was established after the Terms of Reference was approved last year. The members of the group are currently IDI and the SAIs of Afghanistan, Netherlands, Norway, Sierra Leone, Sudan and Sweden (chair). Outputs will be coordinated with other workstreams and communicated via the website. Risks facing the work of the group are not to be able to live up to the high expectations of INTOSAI and partners. It may also be difficult for SAIs in fragile situations to be able to contribute to the work of the workstream and/or to put into practice what is produced by the workstream.

The working group will not see it as its task to establish if an SAI is in a fragile environment, but will want to make tools/examples available to anyone who can make use of the material.

Einar Gørrisen (IDI) wondered if there could be early warning signs to be identified by the group of when a country or SAI is slipping towards a state of fragility? He also hoped for synergies in this field to be identified during the course of the meeting, as well as lessons learned from the supply side? Oskar Karnebäck added that lessons learned from GCP Tier 2[1] are also to be considered, and the workstreams results will be shared with the Tier 2 group.

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[1] IDI Global Call for Proposals' special focus on supporting SAIs in fragile situations.

Eltahir Malik (SAI Sudan) commented that for a SAI to manage, it is good to engage with SAI stakeholders, such as the parliament when investigating the situation for a SAI in fragile states.

Kevin Summersgill said SAI UK would be happy to contribute.

The Vice Chair clarified that more members are welcome to join the workstream.

2.8 Project Group for SAI PMF strategy (Cobus Botes)

The tool was endorsed at INCOSAI 2016 as was the division of responsibilities between the IDI and CBC, clarifying CBC's role as governance lead of the SAI PMF. A communication strategy has been developed to be presented at the CBC steering committee meeting, and a promotion video has been created at an early stage. It is aimed at SAIs, regions to roll out the implementation and the donor community. Cecilie Thue Hansen leads the SAI PMF Unit at IDI, which has the operational lead for the SAI PMF.

The risks expressed were lack of recognition of the tool and lack of donor support for the SAI implementation, which will be mitigated by means of the communication strategy.

As regards cooperation between the CBC as governance lead, the IDI as operational lead and the Independent Advisory Group, Cobus Botes indicated that the cooperation was good and that communication channels were kept open so that challenges could immediately be dealt with. Anahi Maranhao (SAI Brazil), representing the chair of the newly created SAI PMF Independent Advisory Group, said that we are all on the same page now, considering how the role and the responsibilities have been sorted.

Einar Gørrisen (IDI) confirmed that the cooperation was good, and added that in the global survey carried out by IDI, 150 of 154 SAIs were interested in doing a SAI PMF assessment, which is very encouraging. The regional approach in PASAI was recognized as excellent progress, with the whole region onboard.

The Chair underlined the importance of SAIs being willing to share their SAI PMF results.

2.9 Communication with key stakeholders (Johanna Gårdmark)

This refers to the work carried out by the CBC leadership. Communication with stakeholders clearly happens in all workstreams all the time, but this is focused on CBC leadership. The development community has been identified as an important target for communication of the CBC leadership in the SAI PMF Communication Strategy. Generally the limitation of strategic communication with stakeholders is the availability of the CBC leadership.

2.10 CBC Website (Camilla Lindståhl)

Updates, news, articles and blogs have been published according to plan. In particular the blogs have been an appreciated part of the website. The monthly newsletter will continue to push for reading and sharing news in the field of capacity development. A cooperation has been started with the IDC2 secretariat to draw upon each others' channels of communication.

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[2] INTOSAI-Donor Cooperation

The document library was damaged when the website was twice hacked, but will be reconstructed and organized properly again. Hacking together with the risk of not being considered a useful tool to CBC, as well as not receiving contributions by the members to keep the site relevant and up to date, are considered the main risks. All members were encouraged to keep contributing.

3. Adoption of progress reports and concluding remarks (CBC Chair)

The progress reports from the workstreams were officially noted and accepted by the steering committee. The CBC leadership underlined that the information will not be repeated in the following steering committee meeting (20 September).

The Chair asked for upfront comments on the new dashboard reporting format. Norway OAG's Eli Rognerud commented that she found the reporting session rather lenghty, considering that reports had been made available beforehand - this in comparison to the workstream session, which was found a bit too short.

The Chair thanked everyone for excellent reporting and input and concluded that there are many issues of accountability. The meeting days has been divided into three broad areas to handle it all – and feed-back is good, so that we know where we are at right now.

The Steering Committee meeting was adjourned for 48 hours.