

**CBC Subcommittee 3  
Action Plan 2013-2016  
(year 2014)**

**INTOSAI Strategic Plan 2011-2016:**

- a. Continue to assess and document existing peer review arrangements in the INTOSAI community.
- b. Continue to foster an environment where such voluntary 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.
- c. Where necessary, update the CBC guidelines on peer reviews and the developed checklist on the basis of the experience of SAIs and provide further good practices on how to undertake voluntary peer reviews.
- d. Disseminate the results of peer reviews, as appropriate and as agreed to by participating SAIs.

<b>Strategies a. and d.: Continue to assess and document existing peer review arrangements in the INTOSAI community and disseminate the results of peer reviews, as appropriate and as agreed to by participating SAIs</b>			
<b>No.</b>	<b>Tasks and estimated results</b>	<b>responsible</b>	<b>date</b>
1.	Send out annual e-mail survey to all INTOSAI members	Chair	November 2013 <b>completed</b>
2.	Assess results of annual e-mail survey	Chair	March 2014 <b>completed</b>
3.	Update the peer review documentation on CBC website	Chair and SAI of RSA	continuous

<b>Strategy b.: Continue to foster an environment where such voluntary 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</b>			
<b>No.</b>	<b>Tasks and estimated results</b>	<b>responsible</b>	<b>date</b>
1.	Regular update of CBC website	Chair, SAI of RSA	continuous
2.	Prepare case studies/presentations to promote peer reviews as an instrument of quality assurance (for example when requested by Regional Working Groups/SAs as well as external entities )	SC members, SAIs with Peer Review expertise, input by OECD, IDI and other relevant institutions	2013-2016
3.	Publish the presentation and all other materials promoting the peer reviews as an instrument of quality assurance on the CBC website.	Chair, SAI of RSA	continuous

<b>Strategy c.: 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.</b>			
<b>No.</b>	<b>Tasks and estimated results</b>	<b>responsible</b>	<b>date</b>
1.	Ask those SAIs that currently undergo a peer review and esp. the reviewing SAIs for critical review of ISSAI 5600 (peer review guide and checklist)	Chair	Continuous
2.	Revise ISSAI 5600 (peer review guide and checklist) according to the Due Process for INTOSAI Professional Standards for adoption at XXII INCOSAI 2016	Task Team: Germany, Poland, Slovakia, Hungary	INCOSAI 2016 <b>in progress</b>
2.1	Define overall direction of ISSAI 5600	Task Team	SC 3 meeting 2013 <b>completed</b>

2.2	Gather feedback on ISSAI 5600, analyse needs and expectations of SAIs	Task Team	SC 3 meeting 2013 <b>completed</b>
2.3	Agree upon future structure and content of ISSAI 5600 (i.e. chapters of both guide and checklist)	Task Team	SC 3 meeting 2013 <b>completed</b>
2.4	ISSAI 5600 main body (chapters) and questionnaire 1 <sup>st</sup> draft	Task Team	March 2014 <b>completed</b>
2.5	SC 3 comments on the 1 <sup>st</sup> draft	Task Team, SC 3 members, partners (IDI, OECD), SAI of Switzerland on ITSA-ITASA project management	CBC meeting 2014 <b>(September 20014)</b>
	note: the activities 2.1 to 2. 4 completed by CBC meeting 2014 in Lima, Peru		
2.6	Incorporation of the 1 <sup>st</sup> draft comments, creation of the 2 <sup>nd</sup> draft	Task Team	October 2014
2.7	SC 3 members' comments to the 2 <sup>nd</sup> draft	Task Team, SC 3 members	March 2015
2.8	Incorporation of the 2 <sup>nd</sup> draft comments, creation of the 3 <sup>rd</sup> draft, agreement on the 3 <sup>rd</sup> draft	Task Team	August 2015
2.9	Approval to the 3 <sup>rd</sup> draft (Exposure Draft) by the CBC Steering Committee	Task Team, CBC Steer. Comm.	September 2015 (CBC meeting)
2.10	Exposure period	INTOSAI community	October 2015 – December 2015
2.11	Incorporate comments (4 <sup>th</sup> draft)	Task Team	January 2016 – March 2016
2.12	Start of translations of the document in cooperation with the INTOSAI Secretariat	Task Team, chair	March 2016 – July 2016
2.13	INTOSAI Governing Board approval to the Endorsement version	SC 3, CBC, GB	October 2016
2.14	ISSAI 5600 approval by the INCOSAI 2016	INCOSAI 2016	October 2016

<b>Other issues</b>			
<b>No.</b>	<b>Tasks and estimated results</b>	<b>responsible</b>	<b>date</b>
1.	Report to the CBC Steering Committee	Chair	September 2014
2.	Report to the INTOSAI Governing Board meeting	Chair	November 2014