Progress Report of the Capacity Building Committee's Subcommittee 2: Develop Advisory and Consultant Services

Period 2013 – 2014

Office of the Comptroller General of Peru

Vienna, November 06-07, 2014

I. BACKGROUND

The Subcommittee has been composed, since its creation in the Capacity Building Committee meeting in March 2006, by the SAIs of Slovenia, Fiji, Morocco, Pakistan, Kazakhstan and Peru as Chair. The SAI of Germany was a member of Subcommittee 2 until August 2011.

II. ACTIVITIES OF SUBCOMMITTEE 2

2.1 First line of action:

Creation of a database of experts and investigators who could aid other SAIs in the development of new capacities and share knowledge through advisory and consultancy services

Activities carried out under this line of action:

A. Development of a new Platform for the Experts and Specialists Database Administration System.

The main features in the new database are:
- New interface and website design which allows the publication of news of interest, among other documents.
- New login and options for recovering a lost or forgotten password.
- New search engines: Regional groups, SAIs, areas of expertise, interchange activities (cooperative audits, internships, face-to-face and online courses, development of ISSAIs, technical visits) languages, gender.
- Access for general users without password,
- Inclusion of expertise levels in Capacity Building activities as part of the experts.
- Access to experts to update their resumes.
- Graphics and reports for administrators.

The new database is currently finishing the quality control stage and close to the production stage. Migration of the data (information of the previous database) will be done after the production stage.

B. Guideline for the use of the Experts Database.

This guideline includes specifications about the selection and registration of experts and aspects to consider for the interchange of experts. This guideline will be disseminated among the Subcommittee 2 members for improvement.

C.   Intensive dissemination activities of the Database

- Dissemination of the Experts Database in OLACEFS Journal (editions of March, April and August 2014)
- Request to the Secretariats of the Regional Groups for implementation of a banner of access to the Experts Database and dissemination notes. The link is available on OLACEFS and PASAI websites and soon in EUROSAI.
- An invitation for registration of experts in the database was sent for publication in the INTOSAI Journal.

As a result of the activities mentioned above, 20 experts specialized in Training from EUROSAI and are going to be incorporated in the Database as soon as the production stage is finished. This will increase the number of registered experts from 75 to 95.

D. Technical articles of experts of the Database for online publication

The experts of the Database were invited to elaborate and share technical articles related to their field of expertise on government audit in order to be shared in an online publication during the last quarter of the year. At the moment we have received technical articles of experts from SAI Zambia, SAI Macedonia and SAI Venezuela.

E. Integration of the INTOSAI databases

In response to the recommendations expressed during the meeting in Oslo, Norway 2012, the Subcommittee 2 has coordinated with SAI Mexico the integration of the Database of Experts administrated by SAI Peru into the platform developed by SAI Mexico.
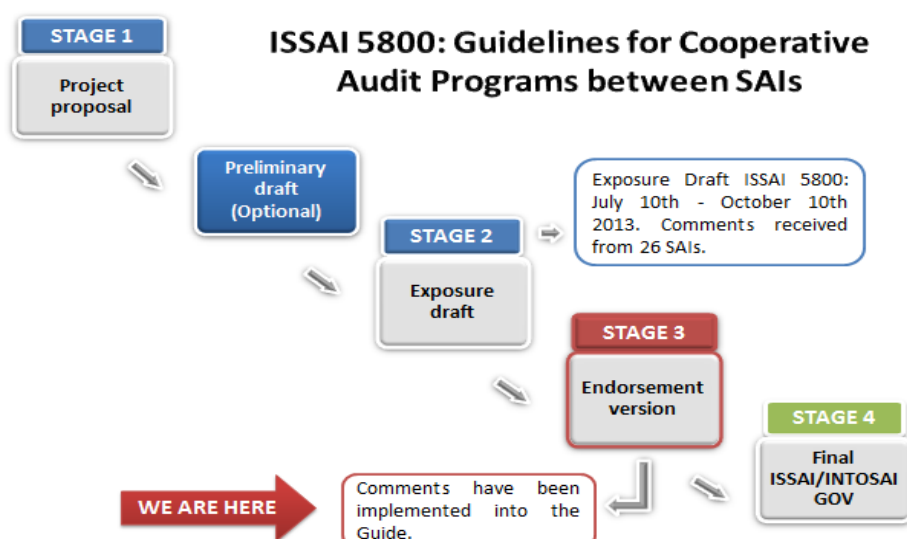
The integration scheme will be through a unique platform of access for all INTOSAI databases, however, the SAIs responsible of each databases will be in charge of their administration.

As part of the process, SAI Peru will provide technical information required by SAI Mexico and virtual and online meetings will be hold accordingly.

2.2 Second line of action: Encouraging Coordinated or parallel auditing

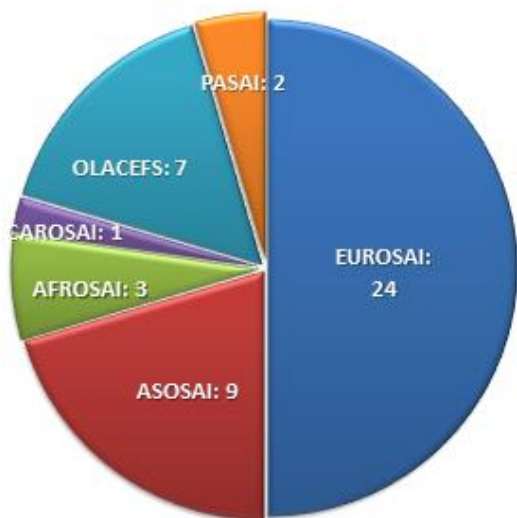### A. ISSAI 5800: Guideline for Cooperative Audits

- The draft ISSAI 5800, approved by the Steering Committee was sent to the Professional Standards Committee and posted for comments on the ISSAI website: www.issai.org from July 10th to October 10th 2013. We received comments from 26 SAIs.

- The comments received were implemented with the support of SAI Germany during the exposure period. The guide and annexes are in process of modification in order to be sent to the CBC Steering Committee for approval, according to the due process.

B. Global Survey on capacity building experiences through cooperative audits and internships between SAIs 2014

- An online survey was conducted in Spanish and English in order to identify SAIs interested in performing Cooperative Audits or SAIs with experience in the subject. The survey was disseminated on the INTOSAI webpage and circulated by the CBC, receiving responses from 66 SAIs. SAI USA also did the survey (see answers in Annexes 1)
- The results below show SAIs with experience in cooperative audits and SAIs interested in participating in cooperative audits, ordered by regional groups:
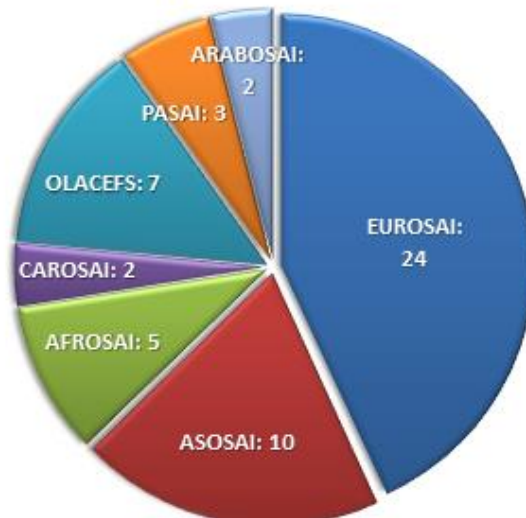
SAIs with experience in Cooperative Audits

PASAI: 2
OLACEFS: 7
CAROSAI: 1
AFROSAI: 3
ASOSAI: 9
EUROSAI: 24

Total: 46 out of 66 SAIs performed cooperative audits.

Source: Global Survey 2014

SAIs interested in participating in Cooperative Audits

ARABOSAI: 2
PASAI: 3
OLACEFS: 7
CAROSAI: 2
AFROSAI: 5
ASOSAI: 10
EUROSAI: 24

Total: 53 out 66 SAIs are interested in participating cooperative audits

Source: Global survey 2014

2.3 <u>Third line of action:</u> Encouraging Internship programs
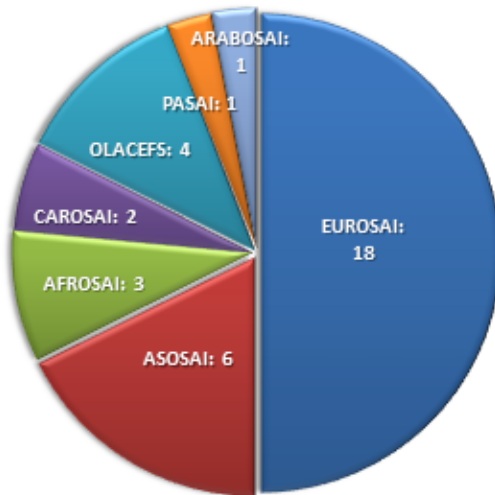
A. Guideline for Internships and Technical Visits

- The Guideline for Internships and Technical Visits was translated to Spanish.
- The INTOSAI community was requested for comments until September 18th and we have received contributions from 28 SAIs. These comments are under evaluation for their implementation in the guideline.

B. Global Survey on capacity building experiences through cooperative audits and internships between SAIs 2014

- An online survey was conducted in Spanish and English in order to identify SAIs interested in internships and technical visits or SAIs with experience in the subject. The survey was disseminated on the INTOSAI webpage and circulated by the CBC, receiving responses from 66 SAIs. SAI USA also did the survey (see answers in Annexes 1)

- The results below show SAIs ordered by regional groups with experience in internships and technical visits and SAIs interested in participating in this subject:
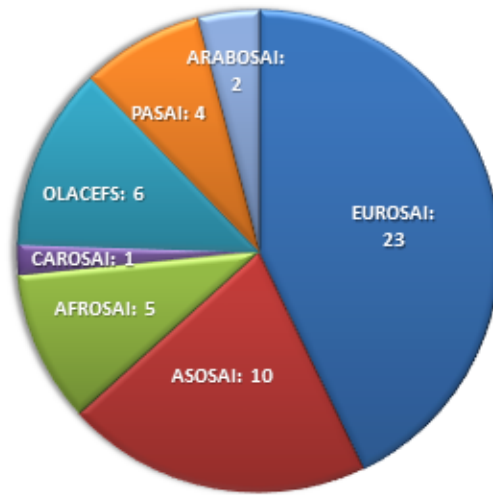

SAIs with experience in Internships and Technical Visits

ARABOSAI: 1
PASAI: 1
OLACEFS: 4
CAROSAI: 2
AFROSAI: 3
ASOSAI: 6
EUROSAI: 18

Total: 35 out of 66 SAIs performed internships and technical visits

Source: Global Survey 2014

SAIs interested in participating in Internships and Technical Visits

ARABOSAI: 2
PASAI: 4
OLACEFS: 6
CAROSAI: 1
AFROSAI: 5
ASOSAI: 10
EUROSAI: 23

Total: 51 out of 66 SAIs interested in participating in internships and technical visits

Source: Global Survey 2014

Other activities:

- Organization of The Annual CBC Meeting 2014 on September 9-11 at Swissotel Lima, in which 26 Supreme Audit Institutions, regional groups and donors participated in the meeting.

- The 4th Meeting of the Subcommittee 2: Develop Advisory and Consultant Services was held during the Annual CBC meeting with the participation of SAI Peru and SAI Fiji as members of the subcommittee and SAI South Africa, SAI China and SAI Iran as observers. SAI Iran expressed their intention of becoming a new Member of the Subcommittee 2.

III. FUTURE ACTIVITIES OF THE SUBCOMMITTEE 2:

Additionally, the following activities are proposed according to each line of action:

First line of action: Creation of a database of experts and investigators who could aid other SAIs in the development of new capacities and share knowledge through advisory and consultancy services

Activities proposed:

1. Designing a communication plan to promote the sharing of experts' knowledge to the INTOSAI Community, using information technologies (web seminars, articles, videoconferences, among others) in order to contribute on the building capacities and encouraging experts' registrations.
2. Updating the information of experts on the new Database platform.
3. Training experts and registrators on the use of the new Experts Database.
4. Implementing the integration of the Database of experts into the SAI's Information Database

Second line of action: Encouraging Cooperative Audits

Activities proposed:

1. Submission of the ISSAI 5800 for approval to the CBC Steering Committee and later submission to the INTOSAI Governing Board.
2. Translation of the guide into the five INTOSAI official languages.
3. Dissemination of offers and demands of Cooperative Audits by members of INTOSAI.
4. Promotion of the Guideline of Cooperative Audits.
5. Edition of an electronic compilation about regional experiences in the field of Cooperative Audits.
6. Identifying funding sources for cooperative audits.

Third line of action: Encouraging Internship programs

Activities proposed:

1. Implementing comments for improving the Guideline for Internships and Technical Visits.
2. Submission of the Guideline for Internships and Technical visits for approval of the CBC Steering Committee.
3. Dissemination of the Guideline on the Capacity Building Committee website.
4. Identifying offers and demands of internships among regional organizations.
5. Disseminate a list of SAIs with experience in internships and technical visits.