Sub Committee 2 members meeting

Date: November 7, 2007
Time: 15:30
Place: PEGASO Room at NIKKO HOTEL – México City

Participants:

<table>
<thead>
<tr>
<th>SAI</th>
<th>Participants</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiji</td>
<td>Mr. Eroni Makoto Vatuloka</td>
</tr>
<tr>
<td>Germany</td>
<td>Mr. Norbert Hauser</td>
</tr>
<tr>
<td>Kazakhstan</td>
<td>Ms. Almagul Mukhamediyeva</td>
</tr>
<tr>
<td>Pakistan</td>
<td>Mr. Muhammad Izhar Ul-Haq</td>
</tr>
<tr>
<td>Slovenia</td>
<td>Mr. Igor Soltes</td>
</tr>
<tr>
<td>Peru</td>
<td>Mr. Genaro Matute Mejía – Chairman</td>
</tr>
</tbody>
</table>

Agenda:

1. Determine SAIs responsible and coordinators, per Line of Action
   a. Database of experts
   b. Joint audit programs
   c. Internships and technical visit programs
2. Other topics

Introduction:

Mr. Matute expressed his gratitude for the attendance of the members of the Sub Committee 2 on response to such a short notice.

Later, he presented a briefing of the major results of the data gathering and analysis, pointing out the development of a software that shows graphically the results and will be available at the website de INTOSAI.

Then, he made a brief about the activities of the three main Lines of Action components of the working plan, these lines are:

a) Database of experts
b) Joint audit programs
c) Internships and technical visit programs

It is important to mention that the Lines of Action of the Working plan were presented and discussed in the London meeting and have been recently approved during the XIX INCOSAI meeting in the sessions of:

- Capacity Building Committee (Nov. 4th, 2007)
- Report of the CBC at the First General Plenary (Nov. 5th, 2007)
Discussion:

1. Determine SAIs responsible and coordinator per Line of Action

   a) Database of experts

Mr. Matute said that the SAI of Peru will assume the development of the Database of Experts. There was no objection from the participants.

   b) Joint audit programs

Mr. Hauser mentioned that they have been developing a joint program with the support of other 16 SAIs from the European region (from the east of Europe to United Kingdom). The objective is to develop the EUROSAI framework for joint programs. He also indicated they were able to find out that some SAIs did not share information because of constraints of access and low willingness, among others. Germany has more restrictions, however there is always forms to overcome them. In fact, major constraint is not legal but administrative.

Germany has developed this experience first by establishing the auditing program, and then defining the audit objective, knowing this is not a common practice, but has become in a more empirical focus. That way is has been possible the development of the protocols.

Mr. Hauser indicated his interest in lead the topic of joint audit programs. He considered that the job will not generate only one guide but a set of guidelines about specific topics.

Mr. Makoto mentioned that it is necessary to see beyond EUROSAI, and know more about experiences such as that in SAI of CANADA. Mr. Hauser explained that the EUROSAI results could be taken as the first result of the work.

Mr. Matute requested to Mr. Hauser the designation of a representative from his SAI as a coordinator and link with the other delegates of the Sub Committee. Mr. Hauser said that he would give the name to the Chairman of the Sub Committee as soon as possible.

   c) Internships and technical visit programs

Mr. Matute indicated the need of collecting more data, and proposed that the members discuss this topic with their regional organizations. He also mentioned that there are some SAIs developing surveys to gather data, for instance Sweden, and we should not duplicate efforts, instead of this, we should have closer coordination with them. He considered that we should go step by step, first regionally and then inter-regionally. The SAIs could learn from each others.

Mr. Muhammad Izhar UI-Haq indicated that we should have rather a systematic focus than a historical one. Mr. Matute proposed that SAI of Pakistan take charge of this Line of Action. Mr. Muhammad Izhar UI-Haq had no inconvenient with that proposal and said he will give the name of the person in charge as soon as possible.

Mr. Matute proposed, that there should be a mechanism by which, periodically (for example once a year), the SAI members gather all together in one country and attend to meeting with
experts and delegates from the host SAI, that way all of us could have first hand data and feedbacks.

Ms. Almagul Mukhamediyeva pointed out that in spite of their lack of experience; SAI of Kazakhstan would like to collaborate with Lines of Action 2 and 3. She said that they could have no experience but they have vision and plans. Mr. Matute answered that their participation will be relevant; the best questions always come from the less experienced.

2. Other topics

Mr. Matute proposed to the Sub Committee members to gather in Lima-Perú the second quarter of next year to discuss about progresses and make relevant decisions about next phases, based on the Detailed Working Plan that should be finished by then. The Sub Committee members expressed their interest in attending to that meeting during June 2008. The chair of the Sub-Committee will be preparing the meeting and the documents under discussion, and receiving the documents prepared by the other members leading the lines of work.

Agreements:

1. Determine SAIs responsible and coordinator, per Line of Action

   a) Database of experts – SAI of Peru
   b) Joint audit programs – SAI of Germany
   c) Internships and technical visit programs – SAI of Pakistan

2. Other topics

During the last week of June 2008, the members of the Sub Committee 2, will gather in a meeting at Lima Peru, in order to discuss the relevant progresses and the detailed working plan. Coordination is open from now on.