



Sub-Committee 3: Promote best practices and quality assurance through voluntary peer reviews

Minutes of the SC 3 meeting in Lima, 9th September 2014

1. The attending SC 3 representatives were welcomed on behalf of the SC 3 Chair, the President of the SAI of Slovakia Mr. J. Jasovský by the SAI of Slovakia's Vice-President Mr. Igor Šulaj.
2. The SAI of Slovakia's Vice-President Mr. Igor Šulaj presented the attending SC 3 representatives the Report to the CBC Steering Committee¹ on SC 3 activities.
3. The attending SC 3 representatives were given information about
 - the reports to the Steering Committee in Rabat, Morocco in June 2013; report to the CBC Steering Committee, INTOSAI Governing Board and plenary session at INCOSAI in Beijing in 2013.
 - Report to the CBC Steering Committee on SC 3 activities¹ (presented by Mr. I. Šulaj in the item 2).
 - the peer review survey among the INTOSAI community 2014, its assessment and results;¹
 - the peer review and ISSAI 5600 promotion (INCOSAI 2013, INTOSAI JOURNAL of GOVERNMENT AUDITING - July 2014 and October 2013 issues);
 - SC 3 Action plan 2013 - 2016¹

¹ the materials were sent to the SC 3 members in electronic form prior to the Lima meeting

4. Discussion was held on *Revised INOSAI 5600 - 1st draft* progress. The draft was generally well received by the SC 3 members with minor suggestions for amendments. Substantial amendments were suggested by the SAI of Sweden and ECA (European Court of Auditors). As the SAI of Sweden and ECA suggestions were presented/sent to the Task Team Lead (TT) somehow close to the Lima meeting and they need more time to be worked on, it was agreed the TT will present the next steps for the ISSAI 5600 revision a.s.a.p. to maintain the time schedule/milestones. The ECA representative have suggested the Chair should make decision(s), if needed, to include or refuse any part of the suggested text contributed to the revised ISSAI 5600 as Chair was perceived as fully responsible for the final product. The TTlead will update the SC 3 members on any development in the revision progress concurrently as they evolve.

5. The new Concept Paper on strategic development for CBC 2014 – 2016 was sent to the SC 3 members in electronic form prior to the Lima meeting by the TT lead. The attending SC 3 representatives were asked to propose contributions to the Paper and define common themes for the CBC and SC3 development. In relation to the SC 3 agenda and possible input to it, TT lead suggested the SC 3 possible activity could be to create via an e-mail survey a data base of the possible reviewing and reviewed SAIs for the peer review agenda. Such data base could be used to locate suitable partners for the peer reviews.

6. The Comptroller and Auditor General of Bangladesh Mr. Ahmend Masud (CAGB) informed about the SAI PMF project that has been conducted at the Office of the Comptroller and Auditor General (OCAG) of Bangladesh. Three areas were subject to SAI PMF assessment: financial and compliance audits and communication and stakeholders management; the final report is being assessed by the CAGB.

7. The meeting was then adjourned.

8. Subsequently, as asked by the CBC Vice-Chair and based on the discussions at the SC 3 meeting on 9th September 2014, the CBC was delivered the following text the next day:

SC 3 conclusions from the Lima, Peru meeting

The SC 3 members support Value proposition that is part of the CBC concept document and was discussed at the CBC Steering Committee meeting in Lima, Peru 2014.

The SC 3 members believe is the INTOSAI advocate and custodian of SAI capacity development within the INTOSAI community. The CBC and SC 3 should facilitate initiatives in support of SAIs and regions to build their capacities and enhance their capabilities.

In order for the CBC to fulfil this strategically important role, the SC 3 members believe the CBC needs to add value to the INTOSAI capacity building in the INTOSAI regions.

The SC 3 has discussed the above issues and has decided to:

- *secure regular update of information and news on peer review reports within the INTOSAI community to be published onto the new CBC web site;*
- *publish the results of the peer review survey recommendations in one of the CBC external communication mode;*
- *execute survey of SAIs willingness to perform peer review while specifying the expert areas they would be able joint the peer review (to specify the expert areas where they would be able/willing to offer their capacities);*
- *further discuss in cooperation with the involved parties to re-direct the SC 3 activities to support the effective use of the external and internal assessment tools for the SAIs capacity building in the INTOSAI Strategic plan 2016 – 2021.*



Bratislava

25.09. 2014