This report describes the activities carried out by the subcommittee during the period October 2014 – August 2015.

I. BACKGROUND

In 2015, the Subcommittee on Cooperative Audits increased its numbers from 6 to 8 members. Nowadays the SAIs members are from China, Slovenia, Fiji, Iran, Morocco, Pakistan, Kazakhstan and Peru, as chair.

II. ACTIVITIES OF THE SUBCOMMITTEE IN 2015

The activities developed by the subcommittee are as follows, according to each line of action:

<table>
<thead>
<tr>
<th>Experts Database</th>
</tr>
</thead>
</table>

1) Relaunching of the Experts and Specialists Database:

The following activities were developed in order to be presented to the INTOSAI community in 2015:

1.1 Preparatory activities:

a) Migration and quality control from the previous to the current database.

b) Elaboration of the Database manuals for the different roles: Administrator, Registrar, Experts and users without a password. Manuals in English and Spanish.

c) Tutorials for the use of the database for Registrators, Experts and Users without a password (Spanish and in process of translation into English)

d) Update of experts and registrators profile information. Afterwards, the total number of experts is 100.

e) Promotional brochure in English and Spanish, emphasizing benefits and access to the Database.

f) Promotional video of the Experts Database, in English with Spanish subtitles.

g) Delivery of manuals to SAIs and Regional Secretariats introducing the new Database

1.2 Awareness-raising activities

a) Five banners posted on the CBC and Regional Groups websites: OLACEFS, PASAI, CAROSAI, ASOSAI and EUROSAI announcing the database and its benefits (May-July)

b) Article “The new Experts Database is up and running” available at the CBC website.

c) Call for articles promoting experts in the Database (SAI Zambia, SAI Macedonia and SAI Venezuela) available at CBC website.
2) Integration of the Experts Database with the SAI’s information Database administered by SAI Mexico

In October 2014 a web service protocol of integration was developed. The feasibility evaluation for the integration is awaiting the hiring of a provider to develop the third improvement phase of the SAI’s Information Database.

Second line of action: Cooperative Audits

1) Finalizing the adoption of ISSAI 5800, for further approval of the CBC. The period ended with the implementation of the 93 comments received during the exposure period of the guideline and the update of the annexes containing:
   a. List of title of audits, auditing topics,
   b. List of 126 updated cooperative audits with links to 85 reports,
   c. Checklist
   d. Standard Audit Agreement for Cooperative Audits

The updated guide and the annexes were submitted for comments to CBC Steering Committee members from July 27 to August 17, 2015, and as no inputs were received the same version was submitted for consideration to the CBC Steering Committee on September 1st 2015.

2) Promotion of cooperatives audits (guide and experiences)

- Article on “Cooperative Audits within the framework of the Post-2015 UN Development Agenda” posted in the CBC website.
- A list of Cooperative Audits, with links to 85 available reports, was submitted to the CBC Secretariat, who is progressively posting the reports in the CBC website.
- Two folded leaflet on Cooperative Audits to be disseminated in benefit of cooperative audits, ISSAI 5800 and access to reports. This will allow having diffusion material for the upcoming Governing Board, INCOSAI, among other INTOSAI events.
- Participation in the VIII EUROSAI-OLACEFS conference held in Quito, Ecuador on June 24-26. The Subcommittee had the opportunity to inform participants on the updates of the draft ISSAI 5800 and the upcoming submission to the CBC Steering Committee. In addition, it was the possibility to verify OLACEFS needs to improve methodology, follow-up mechanisms to recommendations and the interest on developing a specific methodology. Furthermore, we took note of the concern on how to make coordinated audits experiences contribute to the institutional development of SAIs.
- Article on Cooperative Audit experiences by SAI Kazakhstan (pending publication)

Third line of action: Promoting internships

1) Review and implementation of comments to the Guide on Internships. 86 comments received during the exposure period in 2014. It’s been established the need to supplement the guide with standard agreements and binding documents for the development of an internship program. These models (standards) will be request to the INTOSAI community jointly with their comments to the modified version of the guide.
2) Dissemination of Internships as a capacity building tool:

- Article on OLACEFS Internships programs in Performance Audit and the positive impact for the implementation of this type of Audit in Costa Rica, Peru and Puerto Rico available at the CBC website.
- Two-folded leaflet for the dissemination of internships.

III. PROPOSAL OF ACTIVITIES – SUBCOMMITTEE 2 FOR 2016

The Subcommittee will focus its work on promoting Exchange of good practices and the closure of ISSAI 5800 – Guide for cooperative audits, besides the two addition lines of action. The activities proposed are:

<table>
<thead>
<tr>
<th>First line of action: Experts Database</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Monitoring (survey of use) and update of Experts Database information.</td>
</tr>
<tr>
<td>2. Dissemination and invitation to register experts</td>
</tr>
<tr>
<td>3. Integration of the Experts Database and the SAI’s Database Information</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Second line of action: Promoting programs of coordinated and parallel audits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Completion of the due process for the ISSAI 5800, after the suggestions received by the CBC Steering committee for approval at the INCOSAI 2016.</td>
</tr>
<tr>
<td>2. Implementation of mechanisms for knowledge management of Cooperative audits, through the compilation of SAI’s good practices, monitoring and trends in cooperative audits (annual survey), as well as the dissemination of reports.</td>
</tr>
<tr>
<td>3. Identify/analyze experiences of cooperative audits as tools for institutional and professional development.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Third line of action: Foster internship programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Completion of the Guide for Internship programs, and approval by the 2016 CBC Steering Committee.</td>
</tr>
<tr>
<td>2. Dissemination of regional experiences regarding internships.</td>
</tr>
</tbody>
</table>

In short, the Subcommittee has reached its planned objectives with the valuable support of its members, INTOSAI Regional Groups Secretariats and the CBC Secretariat.