



Stockholm, September 2015

Draft Minutes - INTOSAI Capacity Building Committee Meeting of the Steering Committee, 10 September, 2015.

1. Approval of the draft agenda

The CBC Vice Chair, Mr Magnus Lindell opened the meeting. The draft agenda was approved with item 4 deleted (*Reflection on CBC role within the INTOSAI value chain*). This issue was incorporated under agenda item 3.

2. Approval of the draft minutes from CBC's Steering Committee meeting in Lima, 2014

With a comment on agenda point 5 of the minutes from Lima, (the report from goal 2 liaison has been amended) the minutes from last year's steering committee meeting were approved.

3. Chairman's report and Reflection on CBC role within the INTOSAI value chain (CBC Chair, Mr Kimi Makwetu)

The CBC chair reported on the work that the CBC has undertaken as a strategic enabler of the INTOSAI capacity building efforts since the Annual Meeting in Lima in 2014 and described the CBC's role in the INTOSAI value chain.

Measures taken along this path during the year have been to participate in the meeting of the INTOSAI Task Force on Strategic Planning in Vienna, the creation of the Goal Chair's collaboration, and the establishment of the Common Forum.

In the area of promoting capacity building, the focus on the subcommittees of Peer reviews and Cooperative audit has been increased, as on the IntoSAINT work stream. We also continue to lead the Task Force on Auditor Certification and have initiated the Regional Forum of Capacity Development. Last year, the CBC website was launched and has been working very well as a tool to promote all the above, as well as to publish relevant articles and various news items. All participants were encouraged to contribute to the website.

INTOSAI Director of Strategic Planning, Ms Monika Gonzalez-Koss, wondered how to best clarify to the Governing Board the fact that the Task Force on Auditor Certification actually belongs to the Finance and Administration Committee (FAC). The Chair informed that the



CBC was approached by the FAC on the matter the year before and that it was therefore correct that the Task Force functioned under the FAC.

The CBC Steering Committee took note of the Chairman's report.

The Steering Committee:

- *Took note of the basic premises of the CBC role within the INTOSAI Value Chain.*
- *Supported the CBC leadership's efforts to ensure that the Value Chain is reflected in strategic INTOSAI documents and processes.*

4. INTOSAI Task Force on Strategic Planning (Endorsement of the CBC proposed strategic objectives 2017-2022)

The proposed strategic objectives 2017-2022:

- Identify development needs, challenges and opportunities in order to facilitate access to solutions (including SAIs contributions to national SDG implementation).
- Strengthen INTOSAI capacity development standards and structured professional development as an anchor for professional capacity development.
- Support capacity development initiatives horizontally and vertically throughout INTOSAI.
- Use communities of practice as a way of sharing development knowledge and ensuring SAI responsiveness.
- Engage strategically with the wider international development community in the interest of SAI capacity development.

Comments before endorsement on the principles as shown:

Ms Mary Mohiyuddin (USA) acknowledged that a great deal has been accomplished, but underlined the importance for the CBC to be specific and clear in its ambitions and engagements in order to be as effective as possible. Mr David Goldsworthy (UK) found that the objectives were good, and raised the issue of INTOSAI's need to engage wider with stakeholders. To some extent this is an issue for the CBC to consider, within the context of the proposed strategic objectives, and to some extent it is a wider INTOSAI issue to be handled within the framework of the new strategic plan.



Mr Khalid Hamid (UAE) wondered whether the Regional Capacity Development Forum should not be more explicitly mentioned, and Mr Wessel Pretorius (AFROSAI-E) pointed out the fact that the newly created Regional Forum needs a longer strategic perspective than six years.

Mr Ole Husebø Schøyen (Norway) expressed concern for the communities of practice angle and that objectives might overlap with those of other committees.

In response to the above, Vice Chair Magnus Lindell confirmed that the CBC work plan is of course more detailed and that the Terms of Reference need to be substantially redrafted. Furthermore, the vice Chair agreed that a clear reference to the Regional Forum should be made in the CBC's strategic objectives and that the CBC will be cautious to not overlap with the objectives of other main committees, but strive to coordinate efforts.

The Steering Committee:

- *Endorsed the proposed CBC Strategic Objectives and supporting activities as input to the INTOSAI Strategic Planning Process.*
- *Supported the CBC leadership in its continued dialogue relating to INTOSAI's strategic direction, especially as it concerns capacity development issues.*
- *Supported the CBC leadership's continued engagement in goal chair collaboration with the PSC and KSC.*

5. CBC comments on revised PSC Due Process (Nanna Henning and Kristofer Blegvad)

Ms Nanna Henning introduced herself as successor to Ms Bettine Jakobsen as PSC Chair, and the PSC Secretariat representation also included Ms Nanna Schnipper and Mr Kristoffer Blegvad.

Mr Kristoffer Blegvad underlined the hard work carried out by the large INTOSAI group that has produced the standards currently in the ISSAI framework. It is important that documents are continuously approved in the framework and that someone is responsible for quality and consistency. For this a body designated for standard setting is needed and the newly established Common Forum will have a goal for how to deal with standard setting in the best possible way.



The Common Forum is currently set up on a temporary basis, until INCOSAI 2016, at which time it will hopefully be established as a permanent body for INTOSAI standard setting. The PSC encourages discussions on the matter and welcomes comments.

The CBC Leadership applauded the creation of Common Forum as the home for standard setting within INTOSAI.

One of the first tasks of the Common Forum will be to sort out the “guideline jungle” as a first priority and make sure INTOSAI distinguishes between standards, guidelines, best practices etc. The key thing is not necessarily that everything a workgroup produces should become standards.

The Steering Committee:

- *Took note of the latest draft Due Process document.*
- *Underlined the importance of the points already raised by the CBC leadership.*
- *Was encouraged to submit further written comments on the Due Process document to the PSC Secretariat by the end of September.*
- *Endorsed the continuation of the CBC’s collaboration with the PSC and KSC in regard to the establishment of the interim Common Forum and improving the terms of reference and Due Process, if necessary.*

The Steering Committee took note of the creation of the Common Forum and underlined the importance of avoiding duplication in strategic objectives between the main committees of INTOSAI.

6. Resolutions from the theme discussions

Mr Jan van Schalkwyk summarized the discussions from theme 1 on Regional Professionalism and asked for the Steering Committee’s support for the conclusions, which built on the conclusions from the meeting of the Regional Capacity Development Forum on Tuesday 8 September.

The Steering Committee:

- *Took note of the outcomes of the Theme 1 discussion as key elements of a draft discussion document on the strength of INTOSAI regional organizations*



- *Requested the secretariat to finalize a draft document in this regard for further discussion and refinement at regional level with a view of agreeing on a final discussion document during the 2016 CBC meeting*
- *Urged regions to actively participate and be visible in the build-up to and during INCOSAI 2016*

Mr Magnus Lindell summarized the discussions from theme 2 on SAIs' role in relation to the UN 2030 Agenda for Sustainable Development and asked for the Steering Committee's support for the conclusions. Following inputs by Ms Andrea Connell (Netherlands), Mr David Goldsworthy (UK) and Mr Kimi Makwetu (CBC Chair), the Steering Committee gave its support as follows:

The Steering Committee recognized the role of SAIs in relation to the SDGs, with a focus on the tasks to:

- *Contribute to sound public financial management*
- *Being models of transparency and accountability*
- *Focus on 3Es in relevant sectors (country specific: prioritize!)*
- *Through our audits, assess national systems for setting, implementing and monitoring national goals and targets*

The Steering Committee identified the following challenges and priorities for SAIs, regions and CBC:

- *Communication and engagement with stakeholders*
- *Independence and mandate to audit and report*
- *Coordinated audits as a vehicle for learning and advocacy on the regional level*
- *Enhanced training in performance audit and relevant audit methodologies*
- *Increased exchange of experiences – within and across regions*

The Steering Committee:

- *Underlined that the audit of SDGs does not require new audit methodology and emphasizes the importance of adherence to professional standards*
- *Requested the CBC leadership to appropriately reflect the capacity development implications of the SAI's role vis à vis the SDGs in the coming CBC work plan, taking into account:*



- *The particular challenges of SAIs in fragile situations*
- *The role of regional structures in support of SAIs*
- *The importance of coordination with the PSC, KSC and the IDI*
- *Encouraged CBC members to contribute to the KSC Community of Practice and other learning initiatives.*

7. Reports from the CBC work streams

IntoSAINT (Netherlands)

Ms Andrea Connell presented a summary of the work by IntoSAINT in the last year and challenged the Steering Committee members to consider if we as SAIs can be trusted – and how can we make sure that we can be?

The Steering Committee:

- *Recognised the strategic importance of IntoSAINT for SAIs and their leaders in terms of strengthening public trust and leading by example (ISSAI 12) and therefore commits to raising the issue of limited IntoSAINT implementation in most regions in the forthcoming INTOSAI GB and requesting the INTOSAI GB to recommend to all AG's and member SAIs that they conduct an IntoSAINT within the next year in order to be able to share results and lessons at the XXII INCOSAI.*
- *Supported IntoSAINT's efforts to share good examples, including reports through the use of the CBC website and the facilitation of a community of practice.*
- *Welcomed the proposal of the IntoSAINT project group to clarify the links between IntoSAINT and other INTOSAI initiatives, programs and standards via a visual tool, and welcomes a first prototype before the next meeting in order to be able to adapt it to other CBC initiatives.*

CBC Guidance (SAI UK)

Mr David Goldsworthy presented the progress on CBC Guidance and emphasized the importance of that good practices are not covered by other working groups, so that the work of the KSC on other guidance is not duplicated. He further underlined that efforts are needed to make use of the guides in the regions. The question whether we need new guides etc has to be asked continuously.



The steering committee:

- *Welcomed the CBC guide “Managing Information Communications Technology”.*
- *Supported the creation of a small group under the leadership of the UK NAO to propose a plan in 2016 for the management of CBC guides and occasional papers.*

Auditor Certification (South Africa)

Mr Jan Van Schalkwyk told the Steering Committee that quite a lot has happened in the field of Auditor Certification since Lima, with help of inputs from IDI and the General Secretariat and other.

The Steering Committee:

- *Took note of the progress thus far by the project group.*
- *Supported the project group’s continued work in accordance with the plan outlined in the report.*

Subcommittee on peer reviews (Slovakia)

Mr Igor Šulaj presented the progress of the subcommittee and the draft ISSAI 5600 was presented for exposure. The CBC Chair acknowledged the work done by the subcommittee and wished the subcommittee good luck taking it forward.

The Steering Committee:

- *Approved ISSAI 5600 for exposure and supports the continued development of ISSAI 5600 in accordance with the Due Process and in line with the proposed time line.*
- *Took note of the report and recognize the progress achieved by the subcommittee thus far.*
- *Supported the continued work of the subcommittee in line with the report.*

Subcommittee on cooperative audits (Peru)

Mr Fuad Khoury Zarzar presented the draft ISSAI 5800 for the approval of the Steering Committee. He also presented the newly launched Expert’s Database, a useful and appreciated tool in the search of experience and skill within the INTOSAI community. The CBC Chair expressed appreciation for all the effort put into the drafting of the ISSAI 5800. Also, the CBC was urged to register experts in the



Experts Database, which can be found on the CBC website, as well as on SAI Peru's website.

The Steering Committee:

- *Approved ISSAI 5800 and supports its completion in accordance with the due process for adoption at INCOSAI 2016.*
- *Took note of the report and recognize the progress achieved by the subcommittee thus far.*
- *Supported the continued work of the subcommittee in line with the report.*

CBC website (SAI Sweden)

Ms Johanna Gardmark gave a report on the progress of the CBC website since the launch in Lima a year ago. The presentation was mainly based on web statistics found on the website, covering number of visits, main downloads, which SAIs that have used the website the most etc.

The steering committee:

- *Recognized the development of the CBC Website thus far.*
- *Encouraged all CBC members and stakeholders to continue using and contributing to the website.*

Regional Forum for Capacity Development (SAI South Africa)

Mr Jan van Schalkwyk reported the conclusions from the first meeting of the Regional Forum held earlier the same week.

The steering committee:

- *Took note of the report.*
- *Endorsed the creation of the Regional Forum as a CBC work stream.*

8. SAI Capacity Development Database

Ms Camilla Fredriksen (INTOSAI-Donor Secretariat) reported on the progress of the work on the database. The future of the data base needs endorsement of the recommendation, as formulated during the pre-meeting of the Steering Committee:



“The CBC recognizes that the SAI capacity development database is a relevant and useful tool to strengthen coordination and monitoring of SAI capacity development initiatives, though continual efforts are needed to strengthen the accuracy, timeliness and completeness of the database. The CBC recommends that the SAI capacity development database continues to be administered by the INTOSAI-Donor Secretariat, who should identify ways to improve the accuracy, timeliness and completeness of the data input by INTOSAI bodies, SAIs and development partners, in coordination with the INTOSAI Capacity Building Committee and the INTOSAI-Donor Cooperation”.

The Steering Committee:

- *Took note and the above was decided accordingly. Appreciation was expressed towards the INTOSAI-Donor secretariat for the hard work with the database.*

9. CBC annual meeting 2016

The next CBC Annual Meeting will take place in Cape Town, South Africa, in the second semester of 2016. However, the exact date is to be determined.

10. Any other business

Update on CBC stakeholder engagements

Cobus Botes presented the CBC leadership and secretariat stakeholder engagements for the previous year as well as upcoming events in 2015. The Steering Committee took note of the CBC stakeholder engagements in the previous year and recognized upcoming events where the CBC leadership or secretariat will be contributing:

- *Goal Chair Collaboration, Stockholm, September 2015*
- *AFROSAI Governing Board, Mozambique, September 2015*
- *INTOSAI-Donor Cooperation and MOSAIC, Brazil, October 2015*
- *KSC Steering Committee, USA, October 2015.*
- *Conference on EU Development Policy, Luxemburg, October 2015.*
- *INTOSAI Governing Board, United Arab Emirates, November 2015.*
- *IDI Global Leadership Symposium, India, November 2015.*



The CBC leadership encouraged the members to consult the calendar on the CBC website for continuous information about stakeholder engagements.

11. Conclusion by the Chair

The CBC Chair concluded that the 2015 CBC meeting had demonstrated the relevance of the INTOSAI motto: “mutual experience benefits all” – demonstrated by the experiences shared by the Regions, the inputs from the Strategic Goal Chairs, the insight and perspectives from our development partners and other stakeholders during the various deliberations and presentations.

He gave recognition to the energy and insight that the regional representatives had brought to the first Regional Forum for Capacity development and the serious commitment shown to play a responsible and accountable role in their regions to ensure that SAIs can indeed make a difference to the lives of citizens.

The Chair expressed his gratitude towards the CBC colleagues and partners in the IDI and the Donor Steering Secretariat in having contributed to the agenda, especially as far as the strengthening of regional organisations were concerned.

Mr Makwetu expressed excitement at the interest and readiness shown by the regions in deepening their cooperation with each other, the CBC and other role players such as the INTOSAI-Donor Steering Committee in the interest of regional professionalism and ongoing capacity development of their members.

He expressed confidence in SAIs being ready to add value to Agenda 2030 and the implementation of the Sustainable Development soon to be adopted by the United Nations General Assembly through SAIs continuing to produce independent and relevant audits; through ongoing strengthening and expansion of performance audits, and other specialist types of audits, and by leading by example as model public institutions.

The Chair acknowledged that there were matters that the CBC needed to address on its exciting journey, including eliminating duplication of efforts where it still exists; joining efforts in terms of our different roles, and taking healthy doses of realism in order for the CBC’s ambitions to be result in practical successes. He pointed out, however, that the CBC was not alone on the capacity building



journey and that it valued the strength and substance that the cooperation between strategic goal chairs and the various partnerships with the IDI, the donor community, professional bodies and other role-players brought to the strengthening of INTOSAI, especially in the period where all were working toward the creation of a new strategy for INTOSAI.

He committed the CBC leadership and Secretariat to continuing to do their best in serving the members of the CBC and INTOSAI's ambitions for capacity building, and to do so in cooperation with all INTOSAI bodies and relevant external stakeholders. The outcomes of the CBC meeting of this year will be used to augment the current CBC work plan.

12. Closing

The CBC Leadership thanked everyone for a collegial atmosphere and significant contributions to a very fruitful meeting.

The meeting was ended by the Chair.



Steering Committee meeting participants:

CBC Chair/South Africa	Mr Kimi Makwetu
Vice Chair/Sweden	Mr Magnus Lindell
AFROSAI/Cameroon	Mr Freddy Yves Ndjemba
AFROSAI/Senegal	Mr Alhassane Thierno Baro
ARABOSAI/Kuwait	Ms Azeeza Al Rushoud
	Ms Emain Al Huwaidi
	Ms Nadia Al Enezi
ASOSAI/Korea	Mr Kim Joon Hyoun
	Mr Dong Sin Son
ASOSAI/Japan	Ms Midori Takeuchi
CAROSAI/Cayman	Mr Patrick Smith
EUROSAI/Hungary	Mr Peter Danko
EUROSAI/Spain	Ms Karen Ortiz Finnemore
IntoSAINT/the Netherlands	Ms Andrea Connell
OLACEFS/Brazil	Mr Marcos Bemquerer Costa
	Ms Flavia Lacerda
	Mr Rafael Torres
PASAI/Fiji	Mr Atunaisa Nadakuitavuki
PASAI/New Zealand	Mr Tiofilusi Tiueti
Subc on Peer Review/Slovakia	Mr Igor Ciho
	Mr Imrich Gál
	Mr Igor Šulaj
Subc on Cooperative Audits/Peru	Mr Fuad Houry Zarzar
	Mr Jorge García Tejada
TF on Auditor Certification, RFCD And Secretariat/South Africa	Mr Jan Van Schalkwyk
	Mr Cobus Botes
	Ms Tiny Laka
CBC Website and Secretariat/Sweden	Ms Johanna Gårdmark
	Ms Camilla Brodén
CBC Guidance/United Kingdom	Mr David Goldsworthy
Goal 2 Liaison/USA	Ms Mary Arnold Mohiyuddin
All CBC members and stakeholders were invited as observers	