

INTOSAI Capacity Building Committee

Minutes of the Subcommittee 2 meeting

Lima, 9th September, 2014

Participants:

Ms. Soraya Altabas Kajatt. (SAI Peru – Chair)
Ms. Mirtha Piscoya Díaz. (SAI Peru)
Mr. Atunaisa Nadakuitavuki. (SAI Fiji – Member)
Ms. Guo Jing (SAI China- Observer)
Mr. Cobus Botes. (SAI South Africa – CBC Secretariat)
Mr. Morteza Asadi. (SAI Iran – Observer)
Mr. Abolfazl Asadi Asadabad. (SAI Iran- Observer)

Apologies: SAI Morocco, SAI Pakistan

The CBC Subcommittee 2 meeting was held as one of the side meetings held during the Annual CBC Meeting 2014 held in Lima, Peru 9-11 September.

1. Introduction

Ms. Piscoya, on representation of Mr. Fuad Khoury Zarzar, Comptroller General of Peru and Chair of the Subcommittee 2: Develop Advisory and Consultant Services welcomed and thanked attendees to the meeting. She thanked Mr. Nadakuitavuki for his presence as member of the Subcommittee 2 and to the delegates from SAIs of China, Iran and South Africa, as observers. She mentioned that having the Subcommittee 2 meeting within the framework of the Annual CBC meeting was of great importance as it helps all members to be aware of the Subcommittee activities and encourages new members to join the Subcommittee 2.

2. Presentation of the Subcommittee 2 current and future activities

SAI Peru presented its report of activities regarding the three main lines of actions:

Regarding current activities:

Line 1 Activities: Experts and specialists database:

The INTOSAI Database of experts was created back in 2009 and has now 75 experts registered, aiming to gather more experts. In this regard, SAI Peru has developed a new platform for the Databases which have new search engines (regional groups, capacity building activities among others). This new platform will also offer guidelines for the use of the

Experts Database and a specific link to publish any new contribution made by the experts registered. The new database will have two access, one with password, for Supreme Audit Institutions, Experts and Registrator, and another of open access for everyone interested in looking into the Experts Database, This Database is meant to be launched by the end of October.

In relation to dissemination, several action were taken, such as publishing different articles in the Journal of Government Audit and banners into the websites of the regional groups such as OLACEFS, PASAI, EUROSAI.

In addition, it was mentioned that a strategic alliance was established with EUROSAI Secretariat in order to include their experts on capacity building activities into the Experts Database. As a result, she mentioned a list of liaison officers was received as well as the name of some of 20 experts to be added.

Finally, it was mentioned that an integration of all INTOSAI databases, including the Experts database, was in process under the conduction of SAI Mexico. So far, the agreement of the integration remains on the fact that each SAI, responsible of the Database will continue in charge of the Administration of such database. This will be probably presented during the INTOSAI Governing Board Meeting on November 6-7, 2014.

Line 2 activities: Cooperative Audits:

Regarding this line of action, SAI Peru reported on the progress of the Due Process for the ISSAI Draft 5800: Guide on Cooperative Audits which is under stage 3. During the exposure period, the Guide received comments from 26 Supreme Audit Institutions. They have been implemented into the Guide and only annexes are pending of modification in order to submit it for the CBC Steering Committee Review.

The Subcommittee 2 has conducted a global survey aimed to identify the offer and demand of Cooperative Audits and Internships among SAIs. Responses of 64 Supreme Audit Institutions were obtained. It was learnt that 44 out of 64 SAIs have experience performing cooperative audits and 51 out 64 SAIs are interested to participate in these types of activities.

Line 3 activities: Internships and Technical visits:

In relation to this line of action, SAI Peru reported that, in accordance with coordination carried out with the PSC, the Guideline on Internship and Technical Visits would not fit into the ISSAI framework. However, considering its valuable contents, it had been disseminated among INTOSAI members for comments, improvements and later publication as

a CBC Guide. To facilitate the response of Spanish speaking countries, SAI Peru has translated the guidelines into Spanish.

Regarding the results of the global survey about Internships, results showed that 34 out of 64 Supreme Audit Institutions have experience in conducting internships or technical visits, while 49 out of 64 SAIs were willing to participate in such type of activities.

Regarding future activities

SAI Peru presented a proposal of activities to be carried out by the Subcommittee 2 during 2015.

For the Database of Experts:

- Designing a communication plan and promote the use of ITs to foster the exchange of knowledge from experts to the INTOSAI community.
- Updating experts' information on the new Database platform.
- Training Experts and Registrators on the new Experts Database using online tools.
- Identifying funding sources for experts' exchange.

For Cooperative Audits:

- Continue with due process for the ISSAI Draft 5800.
- Dissemination of offers and demands of cooperative audits by members of INTOSAI.
- Dissemination of the Cooperative Audit Guidelines.
- Publication of an online edition about regional experiences on cooperative audit matters.
- Identifying funding sources for cooperative audits considering its costs.

For Internship and technical visits:

- Approval of the Guidelines for Internships and technical visits, by the CBC Steering Committee.
- Dissemination of the Guide on website of the Capacity Building Committee.
- Translation of the Guide into French, Arabic and German.
- Identifying and disseminate offers and demands of internships among INTOSAI members.
- Online edition of internships and technical visits: regional experiences.

3. Discussion and proposal of the Subcommittee 2 presentation

Representatives of the different delegations expressed their point of view regarding the presentation, as well as the steps to be followed to enhance activities of Subcommittee.

Mr. Cobus Botes, representative of SAI South Africa, share his opinion that Cooperative Audits should be the main core of activities of subcommittee 2 as there is a lot to be done regarding this line of action. He also mentioned that in relation to internship programs, a better way to offer such programs could be through secondment, as this way the costs will reduce and opportunities to perform them will be higher. Delegates share the idea that internships imply a very high cost for SAIs.

On the other hand Mr. Atunaisa Nadakuitavuki, delegate from SAI Fiji and member of the Subcommittee 2, suggested to use experts from the database to merge the activities of internships, or secondment, if were the case.

Mr. Morteza Asadi, delegate from SAI Iran, mentioned his SAIs was no too keen onto the Experts Database; However, they would be much interested on cooperative audits. In addition, as they are willing to participate on the activities of the Subcommittee 2, he expressed their intention of becoming a new member of the Subcommittee.

Ms. Guo Jung, delegate from SAI China, also expressed the interest of their SAI to enhance their auditors capacity through capacity building capacities.

4. Conclusion Remarks

- Continue with the Due Process for the ISSAI Draft 5800 to be presented at the Governing Board to be held in Austria 2014.
- Modification and implementation of annexes to the ISSAI Draft 5800
- Launch and dissemination of the New Platform of the Experts Database.
- Coordination for the Internship and Technical Guide to turn into a CBC Guide.
- Consult regarding new members and the joining of SAI Iran
- Call for new members