REPORT OF THE SUBCOMMITTEE ON COOPERATIVE AUDITS  
SAI PERU  
Cape Town, 3 - 5 October 2016

This report describes the activities carried out by the subcommittee during the period November 2015 – September 2016, and sets out the key lines of action of the subcommittee for 2017.

I. BACKGROUND

The Subcommittee on Cooperative Audits was created in 2007 and it currently has 8 SAI members: China, Slovenia, Fiji, Iran, Morocco, Pakistan, Kazakhstan and Peru, as chair.

II. ACTIVITIES OF THE SUBCOMMITTEE IN 2016

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

FIRST LINE OF ACTION: EXPERTS DATABASE

1) Dissemination and follow up to the Database use:

   a) Awareness-raising activities

   - Article “The INTOSAI Experts Database” to be published in the INTOSAI Journal and OLACEFS Newsletter.
   - Invitation to experts and registrators to update their information on the Database

   b) 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 by SAI Mexico to develop the third improvement phase of the SAI’s Information Database.

SECOND LINE OF ACTION: COOPERATIVE AUDITS

1) Guide on Cooperative Audit Programs

   a) Approval of the ISSAI 5800 by the INTOSAI Governing Board: On November 2015, the Guide on Cooperative Audit Programs was approved during the 67th INTOSAI Governing Board in Abu Dabhi.

   b) Endorsement version of the ISSAI 5800 according to the Professional Standards Committee (PSC) Due Process.
c) **Translation of the ISSAI 5800 and executive summaries:** The guide was translated to the INTOSAI five official languages with the support of the CBC Chairmanship, as well as the SAIs of Germany and United Arab Emirates.

d) **Remission of the guide to the Professional Standards Committee (PSC) and the General Secretariat:** The guide in the five INTOSAI languages was sent to be published on [www.issai.org](http://www.issai.org), and are ready for consideration by XXII INCOSAI

2) **Promotion of cooperative audits**

   **Gathering of information on cooperative audits carried out between 2014–2016:** A request was sent to all the INTOSAI community for examples of cooperative audit experiences.

### THIRD LINE OF ACTION: PROMOTING INTERNSHIPS

1) **Guideline on Internships Programs**

   The guideline was revised and the comments and suggestions received in 2014 by SAIs were implemented as requested. In line with the comments, some sections have been added such as *Termination of the contract* and *Technical visits*. The Guide will be shared to the CBC members for consideration.

2) **Dissemination of internships**

   Gathering of information on internships and technical visits: A request was sent to all the INTOSAI community for internships and technical visits experiences. Some of the responses are mostly of SAIs reporting their participation in a particular internship or Technical Visit.

### III. PROPOSAL OF ACTIVITIES OF THE SUBCOMMITTEE FOR 2017

The Subcommittee will focus its work on promoting the ISSAI 5800 – Guide for cooperative audits, as well as gathering experiences in cooperatives audits and internships. The activities proposed are:

### FIRST LINE OF ACTION: COOPERATIVE AUDITS

1. Developing a strategy to promote cooperative audits as a capacity development tool, and facilitate the exchange of best practices
2. Having an online catalogue, inside the CBC web page, on cooperative audits for searching and gathering experiences in a way that could be more visual and interactive for the INTOSAI community, and that will replace the existing Appendix to ISSAI 5800.
3. Organize webinars to share experiences with SAIs about Cooperative Audits experiences: an idea is to coordinate with the different regional organization to go along with this project.
4. Development of a collection of best practices to follow up cooperative audits based on experiences of SAIs.

SECOND LINE OF ACTION: INTERNSHIP PROGRAMS

1. Creation of an online catalogue, inside the CBC web page, on internship programs for searching and gathering experiences in a way that could be more visual and interactive for the INTOSAI community.
2. Dissemination of regional experiences regarding internships.
3. Elaboration of a survey for identifying SAIs interested in hosting and/or participating in internship programs.
4. Promotion of the Guidelines for Internship Programs.

THIRD LINE OF ACTION: EXPERTS DATABASE

1. Monitoring (survey of use) and update of Experts Database information.
2. Promotion of the Experts already registered in the Database for carrying out capacity building activities in other SAI.
3. Dissemination and invitation to register experts.
4. Integration of the Experts Database and the SAI’s Information Database administered by SAI Mexico.
5. Elaboration of a survey on the use of the Experts Database.