CBC Steering Committee
Decision points

Cape Town, 5 October 2016
1. Approval of the agenda
2. Approval of draft minutes from CBC’s Steering Committee meeting in Stockholm, 2015
3. INTOSAI Strategic Plan – presentation and endorsement of CBC objectives and initiatives
3. INTOSAI Strategic Plan

The Steering Committee:

1. Endorses the proposed CBC objectives and strategies reflected in the INTOSAI Strategic Plan
4. Reports from the CBC work streams
   (a) Cooperative Audits
4a Cooperative Audits (1)

The Steering Committee supports:

1. Identification and sharing of expertise needed in respect of future cooperative audits
2. Development of a tool to guide/inform follow-up audits
3. Development of standard procedures for conducting cooperative audits, following endorsement of ISSAI 5800
4. Development of an online course on ISSAI 5800 in consultation with INTOSAI regional organizations, and training of SAI members
5. Development of an online catalogue with information on cooperative audits conducted within INTOSAI
6. Awareness raising about cooperative audits.

The Steering Committee approves:

7. the revised Guideline on Internships and Technical Visits and supports its dissemination among the INTOSAI members.
As regards the experts database, the Steering Committee supports:

8. The conduct of an evaluation of the extent of utilization of the INTOSAI of the Experts Database, and review the future of this tool for experts knowledge sharing, including assessing the feasibility of transferring the Experts Database to SAI Mexico
4. Reports from the CBC work streams
   (b) Peer Review
4b Peer Review

The Steering Committee:

1. Approves ISSAI 5600 and the supporting PRAQ for endorsement by INCOSAI

2. Supports the continued development and sharing of peer review documentation and experience

3. Encourages the continued promotion of peer review as a method to support SAI assessments and capacity development

4. Supports the survey, study and conference on *Peer review as a method to apply INTOSAI assessment tools*

5. Follows, with interest, the assessment of the Global peer review on independence project.
4. Reports from the CBC work streams
   (c) IntoSAINT
The Steering Committee approves:

• SAI Mexico as new chair IntoSAINT work stream.
• The recommendations presented.
• The proposed new work stream objectives:
  – Recognition of IntoSAINT as a capacity building and assessment tool.
  – World application of IntoSAINT in order to strengthen integrity in SAIs and the public sector, including through mainstreaming in SAIs and regions;
  – Demonstrate added value through a monitoring system and promoting experiences and best practices;
  – Ensure synergies between IntoSAINT roll-out and regional activities;
  – Continued lobbying for SAIs to dedicate own budget as well as donor support to fund the roll-out of IntoSAINT.
4. Reports from the CBC work streams
   (d) Task Group on INTOSAI Auditor Certification
The Steering Committee endorses the proposal to:

• Support the recommendations in the position paper to the INTOSAI community (will be included in full in minutes)

• In consultation with the PSC and the FIPP, give structure to and guide this process of developing professional pronouncements on public sector auditor competence

• Cooperate with relevant INTOSAI organs to forge appropriate relationships, based on confirmed criteria, with the broader international accounting and auditing community on work relating to education, training and capacity development.
The Steering Committee agrees to propose the following to INCOSAI:

Take note of and support the INTOSAI competency framework as a basis for further discussion and refinement of concepts related to professional development to the point where INTOSAI will see a set of professional pronouncements on auditor competence in the next three to six years, and where the development of specific professional development options based on this core competency framework, including auditor certification, can become a reality.
4. Reports from the CBC work streams
(e) Regional forum for capacity development
4e Regional forum for Capacity Development

The Steering Committee endorses the initiatives to:

• In cooperation with regional organisations plan and implement regular engagements of the Regional Forum for Capacity Development

• Create a page on the CBC website for the Regional Forum for Capacity Development
4. Reports from the CBC work streams
(f) SAI Performance Measurement Framework
4f SAI Performance Measurement Framework

The Steering Committee:

• Endorses the CBC taking on the role as INTOSAI strategic lead for SAI PMF,

• Supports the role of a SAI PMF Unit within the IDI being the operational lead on SAI PMF support, coordination, and facilitation

• Endorses the SAI PMF Strategy for 2017-2022 (which will form the basis for a new work stream in the post-2016 CBC Work Plan)

• Supports the promotion of the SAI PMF
4. Reports from the CBC work streams
   (g) SAIs in Fragile Situations
4g SAIs in Fragile Situations

The Steering Committee:

• Approves the creating of a CBC work stream in support of SAIs in fragile situations

• Approves the Terms of Reference for the new work stream, will form the basis of the CBC Work Plan

• Accepts the Swedish NAO’s offer to lead the work stream

• Encourages SAIs with current or previous experiences with fragile situations to contribute to the work.
4. Reports from the CBC work streams
   (h) CBC Guides
The Steering Committee notes the report of the Working Group on the future of the CBC Guides and Occasional Papers. In particular it decides:

• to retain the Guide series and update relevant Guides on a rolling basis;

• to appoint a 3 person group to oversee the Guide series;

• to establish an editorial board to encourage the production of blogs, occasional papers and other resources for inclusion on the CBC website.
5. CBC Website
5 CBC Website

The Steering Committee:

• Notes, with appreciation, the development of the CBC website

• Supports its continuous update and the availability of articles, blogs, guides and papers for the benefit and inspiration of CBC members and stakeholders.

• Supports the promotion of messages of CBC work streams and other issues relevant to SAI capacity development

• Encourages continued contributions by the CBC membership.
6. Approval of CBC Work Plan (2017-19)
6 Approval of the CBC Work Plan

The Steering Committee:

• Appreciates the work done by the CBC work streams until now
• Welcomes new initiatives by the CBC work streams, and
• Mandates the CBC leadership to finalize the CBC work plan for INCOSAI based on today’s resolutions.
• Mandates the CBC leadership to finalize indicators to support the work plan.
7. Venue and proposed dates for next meeting
7 Venue and proposed dates for the next meeting

The Steering Committee:

• Mandates the CBC leadership to engage with the INTOSAI-Donor leadership to secure an appropriate host and venue for 2017, and

• Mandates the CBC leadership to engage with the CBC membership if such a meeting is not feasible
8. Update on arrangements for XXII INCOSAI
8 Update on arrangements for XXII INCOSAI

The Steering Committee welcomes the opportunity to engage on CBC related matters at the:

• CBC main committee meeting on 5 December
• CBC joint booth with IDI and the INTOSAI-Donor Cooperation on 7-9 December
• Seminar on 9 December
9. Any other business
10. Closing remarks by CBC Chair