

Theme 1A — ‘Core role of the CBC 2017-22’

The CBC took note of various challenges and opportunities that surfaced in the group discussions during the 1st theme session of the 2017 CBC meeting. The following are some of the key issues raised:

- 1) *Professionalism and education & training* – the need for the professionalization of the public sector auditor across INTOSAI was confirmed as a key challenge requiring solutions. The following were some of the main reasons –
 - The need for still too many SAIs having to outsource its work, and/or insource private consultants, owing to the shortage within SAIs of professionally qualified staff and at a high cost to the citizen
 - The reputational risk to SAIs, and to INTOSAI, if we have to admit our dependency in some instances on external firms or consultants to fulfill our mandate
 - The difficulty to propose and justify the need for professional training in the absence of such a requirement being contained in the INTOSAI Framework of Professional Pronouncements (IFPP) ¹
 - The training challenges presented by the world of big data, both in terms of the resources required to recruit professional data analysts, as well as the SAI recruitment policy changes that are necessary, and
 - The need for public recognition of the difference between performance audit and financial or compliance audit.
- 2) *The value and sustainability of training* – The general challenge of ensuring that education & training impact must be demonstrated and produce an acceptable return on the investments made; and that continued professional development is essential, including the need for SAI leaders to lead by example.
- 3) *The SAI Performance Measurement Framework* – the effective use of the outcomes of SAI PMF assessments was identified as a challenge.

¹ An added challenge identified was that the IFPP may not be the best vehicle for certain SAIs as far as professional competency requirements are concerned.

- 4) *Auditing with an SDG perspective* – the challenge of auditing with an SDG perspective by SAIs in fragile situations.
- 5) *Stakeholder relations* – the marketing and use of audit reports remains an important area requiring support.
- 6) *Donor support coordination* where there are support from several external providers remains an area of challenge, in particular coordination at a regional and global level.

Having taken note of the challenges outlined, as well as the potential solutions outlined by the discussion groups, the CBC agrees that –

- i. The CBC Task Force on INTOSAI Auditor Professionalisation is requested to take note of the input relating to professionalism, education, and training and consider how these could appropriately be addressed, where necessary in cooperation with other CBC and INTOSAI bodies. The TFIAP is also requested to consider to what extent its project streams can address the question of value and sustainability of training.
- ii. The effective use of the outcomes of SAI PMF be noted by the CBC work stream on the SAI PMF and the IDI SAI PMF Unit.
- iii. The CBC Project Group on support to SAIs in fragile situations is requested to take note of the challenges relating auditing with an SDG perspective by SAIs in fragile situations.
- iv. The CBC Project Group on CBC Guides take note of the need for enhanced guidance on promoting the use of the audit reports for impact.
- v. As far as the challenges with regard to coordination of SAI donor support, the CBC will request that the INTOSAI Donor Cooperation take note of the need for a ‘mapping’ of donor support activities and for advice on how potential overlaps can be avoided.

The CBC work streams referred to above will be required to report back on these matters by the 2018 CBC meeting.
