

## CBC work plan 2017-19

Strategies and initiatives	Target outputs and key lines of action
<b>1. Subcommittee on Cooperative Audits (SAI Peru)</b>	
Continue to promote cooperative audits as a capacity development tool, and facilitate the exchange of best practices and access to relevant communities of practice	<ul style="list-style-type: none"> <li>▪ Identify and share expertise needed in respect of future cooperative audits</li> <li>▪ Develop a tool to guide/inform follow-up cooperative audits</li> <li>▪ Develop standard procedures for conducting cooperative audits following the endorsement of ISSAI 5800</li> <li>▪ Develop an online course on ISSAI 5800 in consultation in with INTOSAI regional organizations, and train SAI members</li> <li>▪ Develop an online catalogue with information on cooperative audits conducted within INTOSAI</li> <li>▪ Raise awareness about cooperative audits</li> <li>▪ Evaluate of extent of utilization in INTOSAI of the Experts Database and review the best options for the future of the tool</li> </ul>
<b>2. Subcommittee on Peer Reviews (SAI Slovakia)</b>	
Continue to promote peer reviews as a capacity development tool, and facilitate the exchange of best practices and access to relevant communities of practice	<ul style="list-style-type: none"> <li>▪ Continue development and sharing of peer review documentation and experience</li> <li>▪ Continue promotion of peer review as a method to support SAI assessments and capacity development</li> <li>▪ Carry out a survey and study and arrange a conference on Peer Reviews as a method to apply INTOSAI assessment tools</li> <li>▪ Continue to support the assessment of the Global peer review project on SAI independence</li> </ul>
<b>3. Task Force on INTOSAI Auditor Professionalisation (South Africa)</b>	
Facilitate the development of standards and guidance related to auditor education, training and capacity development, and initiate processes and future structures for auditor professionalization (e.g. a core competency framework)	<ul style="list-style-type: none"> <li>▪ Continue to research enabling mechanisms required to facilitate and structure professional development in INTOSAI</li> <li>▪ Cooperate with relevant INTOSAI organs to forge appropriate relationships, and based on confirmed criteria, with the broader international accounting and auditing community with regard to work relating to education, training and capacity development</li> <li>▪ In consultation with PSC and FIPP, give structure to and guide the process of developing professional pronouncements on public sector auditor competence</li> <li>▪ Using the Competency Framework for Public Sector Audit Professionals at SAIs as a basis, facilitate the development of a set of professional pronouncements on auditor competence, including specific professional development options based and auditor certification</li> </ul>

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<b>4. Regional Forum for Capacity Development (South Africa, in collaboration with Regional Organisations)</b>	
Provide a regional community of practice to share and address issues relating to regional capacity development and regional professionalism at a cross-regional and strategic level	<ul style="list-style-type: none"> <li>▪ In cooperation with regional organisations plan and implement regular engagements of the Regional Forum for Capacity Development (RFCD)</li> <li>▪ Create a page on the CBC website for the RFCD and facilitate sharing of regional strategies and related information</li> <li>▪ During RFCD engagements create opportunities to share experiences on key issues, e.g. peer-to-peer cooperation between regions and between SAIs in support of capacity development</li> <li>▪ Investigate, e.g. in consultation with the INTOSAI Donor Steering Committee, and others how to enhance support to SAIs in dealing with donor requests to audit in-country programmes</li> </ul>
<b>5. Project Group on IntoSAINT (SAI Mexico)</b>	
Advocate for and encourage the use of the IntoSAINT integrity tool to support SAIs as models of integrity, transparency and accountability	<ul style="list-style-type: none"> <li>▪ Promote recognition of IntoSAINT as a capacity building and assessment tool</li> <li>▪ Facilitate global application of IntoSAINT in order to strengthen integrity in SAIs and the public sector, including through mainstreaming in SAIs and regions</li> <li>▪ Demonstrate added value of IntoSAINT through a monitoring system, and promoting experiences and best practices</li> <li>▪ Ensure synergies between IntoSAINT roll-out and regional activities</li> <li>▪ Continue lobbying for SAIs to dedicate own budget, and donors to fund, the roll-out of IntoSAINT</li> </ul>
<b>6. Project Group for SAI PMF strategy (SAI South Africa and IDI)</b>	
Provide strategic direction for and oversee the implementation, maintenance, use and relevance of the SAI PMF	<ul style="list-style-type: none"> <li>▪ Formalise agreement with the IDI on cooperation with regard to the implementation of the SAI PMF</li> <li>▪ Establish an independent Advisory Group</li> <li>▪ Commence roll-out of a communication strategy for SAI PMF</li> <li>▪ Promote the SAI PMF among key stakeholders</li> <li>▪ Oversee use and impact of SAI PMF</li> </ul>
<b>7. Project Group for SAIs in Fragile Situations (SAI Sweden)</b>	
Focus attention on SAIs in fragile situations with particular emphasis on the impact of the 2030 Agenda for Sustainable Development on their capacity development needs	<ul style="list-style-type: none"> <li>▪ Collect lessons learned and case studies based on experiences of SAIs and/or their development partners</li> <li>▪ Begin to develop good practice guidance for SAI in fragile situations, their partner organisations, INTOSAI regions, and donors</li> <li>▪ Scope the development of training for SAI staff and consultants engaged in, or planning to engage, in change-agent roles with SAIs working in fragile contexts</li> <li>▪ Encourages SAIs with current or previous experiences with fragile situations to contribute to the work of the project group</li> </ul>

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<b>8. Project Group for CBC Guides (SAI United Kingdom)</b>	
Develop and maintain CBC guides, occasional papers and other resources	<ul style="list-style-type: none"> <li>▪ Update relevant Guides on a rolling basis</li> <li>▪ Establish a three-person group to oversee the Guide series</li> <li>▪ Establish an editorial board to encourage the production of blogs, occasional papers and other resources for inclusion on the CBC website.</li> </ul>
<b>9. Communication with key stakeholders (SAI Sweden and SAI South Africa)</b>	
Strategically engage with international development community platforms to promote capacity development needs of SAIs, while emphasizing SAI benefits and value	<ul style="list-style-type: none"> <li>▪ Pro-actively seek relevant opportunities and platforms to have appropriate engagements to communicate core messages, promote SAI capacity development needs, and create appreciation and understanding for SAI benefits and value</li> <li>▪ Support the implementation of the communication plans of the SAI PMF strategy and the INTOSAI-Donor Cooperation</li> </ul>
<b>10. Website and knowledge sharing (SAI Sweden)</b>	
Share knowledge and experiences in the field of capacity development through, for example, the CBC website, the International Journal of Government Auditing, occasional papers, and international conferences	<ul style="list-style-type: none"> <li>▪ Continuously update and develop the website, offering a relevant tool for users</li> <li>▪ Make available articles, blogs, guides and papers for the benefit and inspiration of CBC members and stakeholders</li> <li>▪ Promote messages of CBC work streams and other issues relevant to SAI capacity development</li> <li>▪ Continue to solicit contributions by the CBC membership</li> </ul>