

# Report of the Capacity Building Committee on its key strategies to achieve the objectives of Goal <sup>1</sup>, including its work plan activities since November 2017 and its 2018 annual meeting

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## 1. Introduction

During the past 12 months, the Capacity Building Committee (CBC) has continued to lead INTOSAI's efforts to ensure that each member SAI benefits from capacity-development initiatives, as relevant to their needs. While doing so, the CBC persisted in working closely with the other INTOSAI strategic goal committees, the General Secretariat, the IDI, the INTOSAI-Donor Cooperation, INTOSAI regional organisations, and others in the interest of INTOSAI's SAI capacity development efforts.

In this second year of INTOSAI's current six-year strategic plan, the CBC is pleased to report successful progress with regard to its strategic objectives and workstream initiatives. All of the CBC workstreams are on track with only one workstream experiencing a delay – the workstream on CBC Guides where the hand-over of the leadership of the workstream was accompanied by a proposal that the work-priorities of the workstream should be revisited by the new chair, thus causing a delay in the revision of the guide targeted for review by the end of 2018.

The funds that the CBC had received as an allocation from the INTOSAI budget during 2017-18 are greatly appreciated. It enabled many of the CBC workstreams to carry out value-adding work that would otherwise have been impossible. In order to maximise the value that INTOSAI receives from the use of these funds in future, the CBC Steering Committee has agreed on criteria for the responsible and effective spending of funds. The CBC strongly supports the proposed enhancements to the INTOSAI's Financial Regulations and Rules regarding the use of accumulated surplus funds for the benefit of INTOSAI's members and achievement of its strategic goals.

The Steering Committee approved and welcomed the SAIs of Russia and Turkey as new members of the CBC, and also approved the change of leadership in the workstream on CBC guides and occasional papers when SAI UK handed over chairmanship to SAI Kenya.

The next meeting of the CBC will take place in Tokyo Japan in the first week of July 2019.

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<sup>1</sup> The Strategic Objectives for Goal 2 are as follows:

- Identify capacity development challenges and opportunities in order to facilitate access to solutions, including accessing the INTOSAI–Donor Cooperation.
- Strengthen structured INTOSAI professional development as an anchor for professional capacity development and potential INTOSAI auditor professionalization.
- Advocate for and support the development of capacity at both the SAI and regional level and maintain and enhance the usefulness and use of SAI PMF.
- Share capacity development insights and ensure responsiveness to SAI needs through, for example, communities of practice.
- Engage strategically with the wider international development community in the interest of SAI capacity development.

## 2. Progress made by CBC workstreams

A detailed progress report on all of the CBC workstreams can be found in *Annexure A* of this report. The following aspects are worth highlighting:

- a) The long-term work in support of the professional development of SAI auditors is picking up speed towards 2022 when the CBC **Task Force on INTOSAI Auditor Professionalisation** aim to provide INTOSAI with the first-ever pronouncement on competencies for SAI auditors, as well as a Guide on Professionalization Pathways that can be used by all types of SAIs.

The INTOSAI community is fortunate to have a set of professional pronouncements that provides world-class public sector auditing standards to guide the work of SAIs across the globe. However, no pronouncement exists within INTOSAI to guide the competencies required by public sector auditors to ensure their capability to implement the ISSAIs we already have. This is precisely the gap that the TFIAP is in the process of addressing through its continued work on the INTOSAI competency framework; the guide on the utilization of this framework, and the development of professionalization of auditors.

The work of the TFIAP had created the opportunity to deal with the important role of professionals in SAIs with jurisdictional responsibilities. The CBC wishes to express its appreciation for the commitment with which colleagues from the SAIs of Senegal, France, and Chile have been contributing to the work of the TFIAP to ensure that the interests of staff at SAIs with jurisdictional responsibilities is provided for in the guidance that is being developed.

- b) The Project Group dealing **with Auditing in Complex and Challenging Contexts**<sup>2</sup> is already yielding many insights on how SAIs can overcome barriers while facing serious challenges. In January this year they produced a paper based on lessons-learned, and in March a meeting of auditors-general working in such complex and challenging circumstances was held in South Africa, among others resulting in an article in the INTOSAI Journal and plans for further webinars.

- c) The roll-out of the **SAI Performance Measurement Framework** (SAI PMF) has continued in line with the implementation strategy endorsed at INCOSAI 2016, with strategic advice being received from the SAI PMF Independent Advisory Group and implementation support being provided by the SAI PMF team in the IDI.

The CBC commends the SAI PMF team for the admirable progress that has been made in respect of SAI PMF outcome targets for 2018 where targets have either been met or have been exceeded.

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<sup>2</sup> Previously known as the Project Group in support of SAIs in Fragile Situations.

d) The CBC's long established workstreams – **Peer Reviews, Cooperative Audits, and IntoSAINT** – have undertaken some new initiatives to intensify the promotion of these important approaches to strengthening capacity and integrity within SAIs.

- The SAI of Slovakia, as Chair of the **Subcommittee on Peer Reviews**, hosted a very successful conference in Bratislava in June which was attended by SAI representatives from 48 countries. During the conference experiences and good practices were exchanged it was once again confirmed that “a peer review does not cost; it pays” given that the advantages far outweigh the effort or cost. It was also demonstrated that a peer review is an easy and proven way to walk the talk as model institutions, while at the same time providing objective and insightful perspectives about the SAI's areas in need of improvement.

The conference once again illustrated the value that such global gatherings have for (i) the promotion of key approaches to strengthening SAIs, and (ii) activating new contributors to knowledge sharing within INTOSAI.

- The **Subcommittee on Cooperative Audits**, chaired by the SAI of Peru, produced, among other things, a virtual catalogue of cooperative audits which includes over 100 experiences and will be further expanded as experiences continue to be collected. In addition to continued global promotion of cooperative audits, a self-instructed course in application of ISSAI 5800 in Spanish has also recently been completed and following a first round of user testing, will be translated into English.

- The SAI of Mexico, which leads the **IntoSAINT Project Group** brought together project group members and regional representatives for a global workshop in July 2018 in Mexico City as a key step in materials-development and planning for a global roll-out of IntoSAINT. Meanwhile, IntoSAINT moderator training sessions were held in EUROSAI and OLACEFS.

A particularly encouraging development was that public sector agencies in OLACEFS have started to implement the self-assessment integrity tool.

e) The workstream for **CBC Guides and Occasional Papers** has continued its steady work to revise existing guides and monitor the capacity-building space to determine whether there is a justifiable need for any new guides or occasional papers. Under the new leadership of SAI Kenya, this workstream will determine the next priority.

Throughout the year, the **CBC BlogSpot** on the CBC website has served as an active capacity-building community of practice, where capacity-building experiences and insights were shared by a wide range of practitioners from across INTOSAI. The regular blog items are shared from a personal perspective and focus on ideas, reflections or observations of general interest, including topics and issues that can encourage reflection, be inspiring or broaden the horizons of readers in the SAI community.

f) The CBC continued to provide a regional community of practice, the **Regional Forum for Capacity Development**, where we had the opportunity this year to share and engage on ARABOSAI's

professionalization journey. The opportunity was also used to explore issues relating to SAI quality control and quality assurance systems across the regions of INTOSAI.

The CBC has also increased its engagement with the regional organisations and their capacity building and professionalisation efforts, working in close collaboration with the IDI in co-facilitating the first **INTOSAI-Regions Coordination Platform (IRCP)** in Oslo in June 2018. In planning the platform meeting, the CBC consulted the other INTOSAI Goal Committees, INTOSAI's Presidency and General-Secretariat, and the general-secretariats of the regional organisations. Feedback from participants at the end of the meeting indicated that they had experienced the first meeting of the IRCP as very valuable and relevant.

- g) **Cooperation with the development community:** The annual meeting of the CBC and the INTOSAI-Donor Cooperation Steering Committee (IDSC) meeting were held side-by-side in 2018 for the third time with a view to greater synergy, this time generously hosted by the SAI of Kuwait. Feedback from INTOSAI's donor partners indicated that they had found the synergy session on peer-to-peer support a very fruitful experience. In addition, the CBC leadership attended the regular IDSC leadership teleconferences to support closer cooperation between the CBC and the IDSC. The CBC has great appreciation for the insights and perspectives offered by the donors during the sessions in which the donors had participated.

The CBC will continue to support the Cooperation in the interest of creating understanding among the donors of the capacity-building needs of INTOSAI members and the role that the donor community can play in supporting the role and independence of SAIs.

### 3. Crosscutting priorities

The CBC also continued to make a meaningful contribution to INTOSAI's crosscutting priorities as is reported in detail in *Annexure A* of this report, the following being the key contributions:

The CBC Chair participated in the July 2018 meeting of SAI leaders & stakeholders on implementing SDGs organised by UNDESA and IDI, and made a presentation on the key considerations for the *strengthening of SAI capacities for auditing SDGs* (Crosscutting Priority #2). During the meeting it was evident that challenges still exist relating to SAIs' capacity to audit SDG preparedness and implementation. In this regard, the CBC recognizes the need for INTOSAI-level guidance to ensure consistency and credibility of the work of SAIs in this area. The CBC commends the IDI and the KSC for having launched a programme on auditing SDG preparedness and implementation, thereby providing momentum to SAIs and INTOSAI's contribution in this important area.

The CBC's effective collaboration with the PSC and KSC continued to ensure effective coordination among INTOSAI's standards-setting, capacity-development and knowledge sharing functions, including during the last year in areas such as the oversight of the Forum for INTOSAI Professional Pronouncements (FIPP) and supporting FIPP as far the Strategic Development Plan for the IFPP, as well as the Task Force on Professional Pronouncements (Crosscutting Priority #3).

In support of an agile INTOSAI (Crosscutting Priority #4) and in order to continue helping to build upon, leverage and facilitate cooperation and professionalism among the regional organisations of INTOSAI (Crosscutting Priority #5), the CBC, in collaboration with the IDI, facilitated the first meeting of INTOSAI organs and regional organisations for tactical and operational coordination and alignment of

common efforts to address key issues such as ISSAI implementation; INTOSAI information systems, information gathering and information sharing; INTOSAI risks and emerging issues; the process for the development of the new strategic development plan for the IFPP, and the implementation of quality assurance of non-IFPP public goods, among others. The platform meeting also provided an opportunity for a fruitful region-to-region practical knowledge sharing session, and for the IDI to share its draft strategic plan for 2019-2023.

Given the success of this first meeting of the Coordination Platform, the CBC plans to host a second platform meeting in 2019, in collaboration with the IDI, the Goal Chairs and other INTOSAI organs and regional organisations.

#### 4. Goal 2 challenges and opportunities

The 2018 CBC meeting was another opportunity for CBC members to address the first strategic objective of Goal 2, namely to identify capacity-development challenges and opportunities in order to facilitate access to solutions. Many capacity building challenges remain, but there are also many good news stories about capacity building achievements that INTOSAI can be proud of.

The following key capacity-building challenges and opportunities were identified during the two theme sessions and regional forum, with regard to which the CBC will pursue solutions in cooperation with a number of other INTOSAI role players:

- a) **Leadership development in INTOSAI:** From a number of the sessions during the CBC's 2018 annual meeting the critical role that leadership plays in the development and strengthening the capacity and capability of SAIs was once again evident.

Numerous examples were highlighted of the importance of leadership as an enabler of SAI success and how leadership impacts on the extent to which SAI staff are positively engaged; on the success of the SAI's strategic development and professionalization; on the quality of SAI reports; on the ethics and integrity within the SAI, and on the effective use of measurement tools such as the SAI PMF and/or peer reviews in driving the development and performance of a SAI.

In light of the above, issues around leadership support, enrichment and development should have a more prominent role on the strategic agenda of the INTOSAI community.

- b) **Quality control and QA systems:** Based on serious reflection during the CBC meeting in Kuwait on quality control and quality assurance systems within INTOSAI, and bearing in mind the critical role that quality control and quality assurance systems play determining a SAI's level of maturity regarding ISSAI implementation, it was clear that the SAI community faces a significant reputational risk if we do not deal more effectively with the gaps that exist in this regard in far too many SAIs.

Given the high reliance placed on the quality of SAI reports by key users such as parliaments, executive authorities and donors, this credibility risk needs to be addressed urgently by the entire SAI community, including INTOSAI Goal Committees, regions and the IDI.

- c) **SAI peer-to-peer capacity-building support:** One of the CBC’s key strategies to achieve the objectives of Goal 2 is to “support and promote medium to long-term peer-to-peer capacity building cooperation between SAIs”. This is an area in which the CBC had not thus far engaged, and therefore one of the theme sessions at the 2018 CBC meeting in Kuwait focused on peer-to-peer cooperation. Much insight was gained from a variety of case studies that were presented by both recipients and providers of peer-to-peer support from across the world, and it was clear that there is a vital need to make available to the wider the INTOSAI community and relevant stakeholders the various proven methods and successful approaches to effective peer-to-peer support.

Given that peer-to-peer support is preferred by many SAIs as a capacity-building mechanism, the CBC will in the next year explore options on how best to bring together and document this body of knowledge for the benefit of INTOSAI as a whole.

## 5. CBC motions

The Governing Board –

### 5.1 Takes note of the report by the CBC, including

- (a) Progress made by the CBC workstreams.
- (b) Change of leadership in the workstream for guides and occasional papers, from SAI UK to SAI Kenya.
- (c) The SAIs of Russian and Turkey as new members of the CBC.
- (d) Challenges and opportunities identified during the CBC’s annual meeting 2018.

### 5.2 In the light of the progress made by the TFIAP in researching enabling mechanisms required to facilitate and structure professional development in INTOSAI, and given that the INTOSAI competency framework for public sector audit professionals will serve as a basis for further discussion and refinement of the concepts related to professional development so that INTOSAI can be provided with a set of professional pronouncements on auditor competence

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- (a) **Takes note of and supports** the planned inclusion in the INTOSAI Competency Framework for Public Sector Audit Professionals at SAIs of a new section that provides for the competencies applicable to professionals who carry out the work of SAIs with jurisdictional responsibilities.
- (b) **Takes note of and supports** the exposure of the INTOSAI community to the draft guide on *Developing Pathways for the Professional Development of Auditors in a Supreme Audit Institution*, aimed, among others, at utilising the INTOSAI competency framework to develop public sector audit professionals in the most context-appropriate way, including the recently completed global research results.

- 5.3 Having taken note of the good progress made with implementation of the SAI PMF, but also having noted that there is much room for improvement in the number of SAIs that have not yet been assessed –
- (a) Once again **encourages** SAIs to undergo SAI PMF assessments;
  - (b) **Encourages** SAIs to release their members of staff who have been trained as SAI PMF assessors when called upon to assist in carrying out assessments of other SAIs, and
  - (c) **Takes note of** the planned refinement of the 2017-19 SAI PMF based on current experiences and feedback in order to guide the continued implementation of the SAI PMF strategy during the 2020-22 period.

*Annexure A follows on next page*

# Annexure A

## CBC Performance Report, October 2018

Key to progress indicator colours	
	Initiatives / projects on schedule
	Initiatives / projects behind schedule
	Delayed owing to reasons beyond WS control
	Serious difficulties being experienced
	Not yet scheduled to start
	Initiatives / projects completed

<i>CBC Strategic Objectives</i>	<i>Key Strategies</i>	<i>Performance/ Progress Indicator</i>	<i>Key action items and comments</i>
2.1 Identify capacity development challenges and opportunities in order to facilitate access to solutions including accessing the INTOSAI– Donor Cooperation.  <i>Carried out by <sup>(a)</sup> Subcommittee on Cooperative Audits (SAI Peru), and <sup>(b)</sup> a potentially new workstream on peer-to-peer cooperation</i>	3. Continue to promote peer reviews and cooperative audits as capacity development tools, and facilitate the exchange of best practices and access to relevant communities of practice.	Availability to INTOSAI of expertise, knowledge and materials on cooperative audits.	<ul style="list-style-type: none"> <li>Virtual catalogue of cooperative audits created and disseminated.</li> <li>ISSAI 5800 course developed in Spanish – will be tested and translated.</li> <li>Transregional cooperative audit OLACEFS/AFROSAI planned.</li> <li>Experts database utilization revised.</li> <li>Webinar planned to exchange experiences on coop. audits.</li> <li>Will create panel of experts and advisors on coop. audits.</li> <li>Will develop tool to support follow-up of recommendations.</li> </ul>
	9. Support and promote medium to long term peer-to-peer cooperation between SAIs in support of institutional capacity development.	Active support and promotion of medium to long term peer-to-peer cooperation between SAIs scheduled for 2020-22	No workstream activated as yet – in 2018/19: <ul style="list-style-type: none"> <li>Conclusions from 2018 CBC meeting will result in a CBC paper on lessons learned in peer-to-peer cooperation and possibly capturing the global knowledge.</li> <li>Joint workshop is planned with EUROSAI for early 2019.</li> <li>CBC website to be used to share experiences and good practices.</li> </ul>

<p>2.2 Strengthen structured INTOSAI professional development as an anchor for professional capacity development and potential INTOSAI auditor professionalization.</p> <p><i>Carried out through the Task-force on INTOSAI Auditor Professionalisation (TFIAP) (SAI South Africa), and IntoSAINT project group (SAI Mexico)</i></p>	<p>1. Facilitate the development of standards and guidance for consideration by the FIPP related to auditors' education, training and capacity development ("professional pronouncements for auditor competence") and initiate processes and future structures for auditor professionalisation (e.g. a core competency framework) based on the outcomes of the work of the (previous) Task Group on INTOSAI Auditor Certification.</p>	<p>1. Position paper: roadmap towards professional pronouncements on auditor competence (for inclusion in IFPP)</p> <p>2. Guide on 'Developing pathways for professional development of auditors in a SAI'. (Including a video on key steps of developing professionalization pathway.)</p> <p>3. Updated competency framework, addressing at least the additional requirements for SAIs with jurisdictional responsibilities and inputs from extended comment period.</p>	<ul style="list-style-type: none"> <li>• IDI has taken over the piloting of auditor certification under its Pilot 'Professional Education for SAI Auditors'.</li> <li>• Research commissioned (due by end of October 2018) as input to the Guide on Professionalisation Pathways (currently being drafted, and that will be exposed to INTOSAI for comment).</li> <li>• Video launched on key steps of developing professionalization pathway.</li> <li>• Forum of SAIs with Jurisdictional Responsibilities contributing to updating the current INTOSAI <i>Competency Framework</i>.</li> <li>• Inadequate resourcing is a key risk – mitigated through involvement of other SAIs/regions to lead or support projects.</li> </ul> <p><i>CBC funds initially allocated to TFIAP partly used for production of videos on key steps of developing professionalization pathway, and part of the allocation will be transferred for use in funding the 2018 Annual Meeting costs (guest speaker).</i></p>
	<p>6. Advocate for and encourage the use of the IntoSAINT integrity tool to support SAIs as models of integrity, transparency and accountability.</p>	<p>1. Implementation of self-assessments of integrity in the INTOSAI member SAIs and in public sector organizations.</p> <p>2. Implementation of knowledge-sharing activities on integrity among SAIs, public sector organizations and other stakeholders.</p>	<ul style="list-style-type: none"> <li>• Interviews recorded as awareness raising measure.</li> <li>• Paper on integrity currently being drafted to support SAIs.</li> <li>• Workstream tracking progress in IntoSAINT use.</li> <li>• Workshop materials will be harmonized and updated.</li> <li>• AFROSAI-E study on the impact of IntoSAINT workshops done, OLACEFS survey on follow-up of the self-assessments is planned for 2018.</li> <li>• Moderator training held in EUROSAI and OLACEFS. Dilemma training held in ARABOSAI.</li> </ul> <p><i>CBC funds used to hold 2018 IntoSAINT Global Meeting in July in support of global roll-out.</i></p>

<p>2.3 Advocate for and support the development of capacity at both the SAI and regional level and maintain and enhance the usefulness and use of SAI PMF.</p> <p><i>Carried out through the Workstream for SAI PMF (CBC as governance lead, and IDI as implementation -lead)</i></p>	<p>4. Provide strategic direction for and oversee the implementation, maintenance, use and relevance of the SAI PMF.</p>	<p>Establishment of the SAI PMF as a widely recognized tool within INTOSAI for holistic, evidence-based SAI performance measurement.</p>	<ul style="list-style-type: none"> <li>• SAI PMF Unit now at full staff establishment and being advised by an external SAI PMF expert – sustainability of function much more certain.</li> <li>• Quarterly reporting to CBC leadership timeous &amp; high quality.</li> <li>• Assessments implemented – 55 assessments for 2018, likely to be exceeded by 3 assessments at end of the year (as at August 48 assessments have been realised).</li> <li>• Independently reviewed assessments at 61% as at August, and expected to total 71% at end 2018 (against a target of 58%).</li> <li>• Assessments (completed in last 3 years) used as basis for SAI strategic planning and/or capacity building totalled 75%.</li> </ul>
<p>2.4 Share capacity development insights and ensure responsiveness to SAI needs through, for example, communities of practice.</p> <p><i>Carried out through the Workstream for the Regional Forum for Capacity Development (RFCD) (SAI South Africa), Subcommittee on peer review (SAI Slovakia), Working Group on the future of the CBC Guides and Occasional Papers (SAI United Kingdom/Kenya), CBC website and knowledge sharing (CBC Vice Chair) and the Project group for SAIs in fragile situations/Project</i></p>	<p>2. Provide a regional community of practice – the Regional Forum for Capacity Development (RFCD) – to share and address issues relating to regional capacity development and regional professionalism at a cross-regional and strategic level</p>	<p>In support of INTOSAI’s ambition to leverage and facilitate cooperation and professionalism among INTOSAI’s regional organizations, a regional community of practice is established to address regional development issues across regions and at a strategic level.</p>	<ul style="list-style-type: none"> <li>• 2017 RFCD session focused on strengthening regional professionalism in AFROSAI</li> <li>• RFCD strategic dialogue held in Graz in November 2017, attended by all INTOSAI organs, to clarify capacity development roles and responsibilities – lead to creation of INTOSAI-Regions Coordination Forum</li> <li>• Co-facilitated INTOSAI-Regions Coordination Forum in Oslo in June 2018</li> <li>• 2018 RFCD session focused on ARABOSAI’s professionalization initiatives and debated QA systems for SAI</li> <li>• A 2<sup>nd</sup> INTOSAI-Regions Coordination Forum will be held in 2019</li> </ul>
	<p>3. Continue to promote peer reviews and cooperative audits as capacity development tools, and facilitate the exchange of best practices and access to</p>	<ol style="list-style-type: none"> <li>1. Global peer review survey 2019</li> <li>2. Training seminar for peer reviewing and peer reviewed SAIs</li> <li>3. Paper on good practices</li> </ol>	<ol style="list-style-type: none"> <li>1. Survey to be carried out in February and March 2019</li> <li>2. Seminar to be developed in 2019 and held in 2020</li> <li>3. Paper under development, experienced SAIs to be approached in early 2019 for possible participation</li> <li>4. Conference held successfully in June 2018 in Bratislava</li> </ol>

<p><i>group for auditing in complex and challenging contexts (SAI Sweden)</i></p>	<p>relevant communities of practice.</p>	<p>4. Conference 2018 on Peer Review as a primary method to apply various INTOSAI assessment tools.</p>	<p>5. ISSAI framework proposes ISSAI to be reviewed every three years. Experience suggests a six year cycle is substantial. Reviewed ISSAI due at INCOSAI 2022, following due process procedures.</p> <p><i>CBC funds used to partly fund the 2018 Peer Review Conference.</i></p>
		<p>5. ISSAI 5600 review</p>	
	<p>5. 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.</p>	<p>Five guides updated to schedule, with website statistics / stakeholder feedback indicating the revised guides are being used and of value to the SAI community. <i>Guide Building Capacity in SAIs to be published in September 2018.</i></p> <p>Another two guides planned to be updated by 2019.</p>	<p><i>Chairmanship of workstream turned over from SAI UK to SAI Kenya at CBC Steering Committee meeting in September 2018.</i></p> <ul style="list-style-type: none"> <li>• CBC guide '<i>Building Capacity in SAIs</i>' revised, translated and soon to be published.</li> <li>• The guide scheduled for update for 2018 delayed owing to workstream leader's recommendation to revisit the decision.</li> </ul>
<p>7. 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.</p>	<p>Availability to INTOSAI, donors and other partners and stakeholders, of expertise, knowledge and materials on working with SAIs in fragile situations</p>	<p><b><i>Name change approved: 'Auditing in Complex and Challenging Contexts (ACCC)'</i></b></p> <ul style="list-style-type: none"> <li>• Discussion paper based on lessons-learned published in January 2018</li> <li>• Forum for AGs held in South Africa, March 2018 and article published in INTOSAI Journal</li> <li>• Short stories with good examples produced</li> <li>• Additional forum and video conference options considered</li> <li>• Research ongoing on possible need for further support for ISSAI implementation in fragile situations, through sharing of good examples etc</li> </ul>	

<p>2.5 Engage strategically with the wider international development community in the interest of SAI capacity development.</p> <p><i>Carried out through strategic communication with stakeholders by the CBC Chair and Vice Chair</i></p>	<p>8. Strategically engage with the international development community platforms in order to promote the capacity development needs of SAIs, while emphasizing SAI benefits and value.</p>	<p>Relevant platforms for appropriate engagements are accessed to promote SAI capacity development needs, and create appreciation and understanding for SAI benefits and value</p>	<ul style="list-style-type: none"> <li>• Hosted a contiguous annual meeting with the INTOSAI-Donor Cooperation Steering Committee (IDSC) meeting in Kuwait for purposes of greater synergy.</li> <li>• The CBC leadership once again attended the regular IDSC leadership teleconferences to facilitate closer cooperation.</li> <li>• The CBC Chair participated in the HLPF meeting at the Austrian Embassy at the UN in July.</li> </ul>
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## CROSCUTTING PRIORITIES

Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p><b>Crosscutting Priority 1:</b> Advocating for and supporting the independence of SAIs.</p>	<p>Promotion of Lima &amp; Mexico Declarations, ISSAI 12</p>	<ul style="list-style-type: none"> <li>• The independence of SAIs features in each presentation of the CBC Chair, where relevant, and also features as a key reference point or principle on which many of the work sessions of the CBC.</li> </ul>
<p><b>Crosscutting Priority 2:</b> Contributing to follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts &amp; SAI mandates</p>	<p>Supporting the capacity of SAIs to contribute to the follow-up and review of the SDGs</p>	<ul style="list-style-type: none"> <li>• The CBC Chair participated in the July 2018 meeting of SAI leaders &amp; stakeholders on implementing SDGs organised by UNDESA and IDI, and made a presentation on Strengthening SAI capacities for auditing SDGs.</li> </ul>
<p><b>Crosscutting Priority 3:</b> Ensuring effective development and coordination among standards-setting, capacity development, and knowledge</p>	<p>Goal cooperation among the PSC, CBC, and KSC and other INTOSAI organs</p>	<ul style="list-style-type: none"> <li>• Hosted a very successful annual Goal Chairs' collaboration meeting in Cape Town in February during which a number of common areas of interest were dealt with, and subsequently followed up in support of our respective committee strategies.</li> </ul>

<p>sharing to support SAIs and improve their performance and effectiveness.</p>		<ul style="list-style-type: none"> <li>• Arranged for issues of relevance to the rest of INTOSAI, to be included in the agenda of the INTOSAI-Regions Coordination Platform meeting that was held in June (see also next item below).</li> </ul>
<p><b>Crosscutting Priority 4:</b> Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks.</p>	<p>Goal cooperation among the PSC, CBC, and KSC and other INTOSAI organs</p>	<ul style="list-style-type: none"> <li>• Arising from the 2017 GB decision to support the CBC proposal to establish an <i>INTOSAI-Regions Coordination Platform</i>, the CBC and the IDI jointly facilitated the first platform meeting in June as a single point of contact and coordination within INTOSAI.</li> <li>• The Goal Chair Collaboration also consistently work in support of an agile INTOSAI in our spheres of influence.</li> <li>• The CBC approach of using workstream formations that are suitable to the need, provides great flexibility and prevents unnecessary ‘heavy’ committee structures.</li> </ul>
<p><b>Crosscutting Priority 5:</b> Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI.</p>	<p>Hosting of ‘Regional Forum for Capacity Development’ (RFCD), and promotion of the INTOSAI <i>Framework for Regional Professionalism</i></p>	<ul style="list-style-type: none"> <li>• Convened a meeting of the RFCD the day before the 2017 INTOSAI Governing Board meeting for strategic dialogue by all INTOSAI organs to clarify capacity development roles &amp; responsibilities as outlined in the 2017-22 INTOSAI Strategic Plan and to explore more effective ways of cooperation – one of the outcomes was the establishment the INTOSAI-Regions Coordination Forum.</li> <li>• The annual RFCD (during the CBC meeting) continued to promote the <i>Framework for Regional Professionalism</i> among regions, ARABOSAI sharing its progress in its journey towards professionalism during the September meeting in Kuwait.</li> </ul>