



Draft minutes - CBC Steering Committee meeting

05 September 2018, in Kuwait.

1. Approval of agenda, including attendance list

The steering committee meeting chair, Magnus Lindell, welcomed everyone and acknowledged the meeting attendance covering *the official steering committee members* (the INTOSAI regional organizations, the CBC workstream leaderships, the IDI, the INTOSAI-Donor Cooperation, PSC and KSC); *the official observers* (INTOSAI General secretariat, AFROSAI-E secretariat, ASEANSI and SAI Kenya as incoming workstream chair); and *other observers*. To confirm the attendance and in what participating capacity for all, an attendance list was circulated (see appendix).

The chair confirmed that the agenda had been circulated in a timely manner, and no comments were received on the same.

The steering committee approved the agenda.

2. Approval of draft minutes from CBC's Steering Committee meeting in Washington D.C. 2017

The minutes from last year's meeting in Washington were circulated in November. One comment was received from SAI Japan, and has been attended to. Kevin Summersgill of the UK NAO added that the SAI of the United Kingdom should be included on the list of steering committee members, which was done.

The steering committee approved the minutes with the above changes.

3. Report by CBC Chair

The CBC chair, Kimi Makwetu, reflected on the progress of the CBC since the meeting in Washington, 2017. The issues underlining the need to strengthen professionalism, education & training of public sector auditors, had been taken on board by the CBC's *Task Force on INTOSAI Auditor Professionalisation*, and the IDI has taken note of the need for effectively using SAI PFM results in their future planning. Donor support coordination had been identified as needing attention,



in particular coordination at a regional and global level, and there have been numerous engagements with the donor leadership over the last 12 months. He expressed confidence that meeting of the INTOSAI-Donor Cooperation Steering Committee the next day would further strengthen donor cooperation. As far as supporting and promoting medium to long term peer-to-peer cooperation is concerned, he referred to the Theme Session earlier that day that was as a direct result of the need expressed in Washington that the CBC should pay attention to this topic.

Arising from the insights and views shared around the various tables that morning, the CBC leadership will consider how best the CBC can support scaled-up and coordinated SAI peer-to-peer support, including identifying who to partner with in the process. The CBC has in the meanwhile arranged to partner with EUROSAI's work stream dealing with the topic of peer-to-peer support by joining their meeting planned for the first quarter of 2019. The Chair also recognized this year's guest speaker Jens Wandel, Special Adviser to the UN Secretary-General on Reforms, also having extensive experience in capacity building.

The steering committee took note of the report by the CBC Chair.

4. Dashboard progress reports by the CBC workstreams

a. *Cooperative Audits (SAI Peru)*

Miguel Beretta, SAI Peru, presented the dashboard of the subcommittee, including a film. The chair for capacity building within OLACEFS is now SAI Brazil and there is a close cooperation on the topic of cooperative audits in the region. The subcommittee on Cooperative audits is presently carrying out a utilization revision on its experts' database and virtual catalogue. Furthermore, many participants in the region join in webinars to keep developing skills and the activity level is kept steady. Among other things a self-instructive course on ISSAI 5800 in Spanish has been developed. An on-line version is being tested and will soon be available in English. A panel of experts and advisors on cooperative audits will be created and a document on methodology to conduct cooperative audits is on the action list.

The steering committee thanked the subcommittee for their work, especially the development of a video-course on ISSAI 5800.

The steering committee took note of the report from the Subcommittee on Cooperative Audits.

**4. Dashboard progress reports by the CBC workstreams*****b. Peer Review (SAI Slovakia)***

Igor Sulaj from SAI Slovakia reported on the progress of the Subcommittee on Peer Reviews and told the steering committee about the global peer review conference that took place in Bratislava in June 2018. During next year, a paper will be developed on the outcomes of the conference. Furthermore, based on the feedback from the global conference the structure and contents of a peer-review seminar will be prepared, to take place in 2020.

Also, a new global peer review survey will be carried out in the spring of 2019 and the results will be visible on the CBC and IJGA websites. These surveys will continue to be carried out bi-annually.

The steering committee congratulated SAI Slovakia on the successful peer review conference and took note of the report.

c. Task force on INTOSAI Auditor Professionalization (SAI South Africa)

The progress report was given by Jan van Schalkwyk from SAI South Africa, who reminded all of the expression "*global profession – local solution*" and underlined that this remains a very important approach. A brief recap from the latest meeting of the group was made, as well as from the congress in Abu Dhabi, to clarify the deliverables to the 2019 INCOSAI: concluding the participation in an IDI pilot on professional certification; finalizing the 1st draft position paper dealing with the roadmap towards professional pronouncements on auditor competence, and the 1st draft guide on 'Developing pathways for the professional development of auditors in a SAI' (including producing videos). The update of the Competency Framework will address the additional requirements for SAIs with jurisdictional responsibilities and work is ongoing. Jan van Schalkwyk thanked his group for its dedicated work, and Magnus Lindell for letting TFIAP hold their latest meeting in Stockholm.

The steering committee recognized progress made in advancing the tasks of the task force and took note of the report.

d. IntoSAINT (SAI Mexico)

As member of the workstream, Gordon Kandoro from AFROSAI-E reported on behalf of the workstream leader SAI Mexico, who was unable to attend the meeting. The group has held regular meetings via skype, and has divided the responsibilities under the new



workstream leader. A global IntoSAINT meeting was held in Mexico City in July. Mr Kandoro gave a short briefing on the concept of integrity. An IntoSAINT strategy has been developed and a handbook is coming in March 2019. The steering committee welcomed recent initiatives, including the recent IntoSAINT global meeting, awareness raising and continued roll-out efforts.

The Steering committee took note of the IntoSAINT strategy and the workstream report.

e. *SAs in fragile situations (SAI Sweden)*

Mr Oskar Karnebäck from SAI Sweden gave a brief report on the activities since the workstream kicked off in Washington last year. A workplan has been agreed and was followed by the first workstream product, which was developed in early 2018; a discussion paper (State building in fragile situations). During the year, a first forum for Auditors General of SAs in challenging contexts was held in South Africa, and an additional forum and video conference options are being considered ahead. Also a collection of success stories has been produced and will be made available on the CBC website. The main aim of the group is to make available, to INTOSAI, donors and other partners and stakeholders, expertise, knowledge and materials on working with SAs in fragile situations.

The fragility term and the name of the group has been discussed. The suggested name *Auditing in complex and challenging contexts* (ACCC) was proposed to the steering committee – ACCC (see further under agenda point 6).

The steering committee recognized the challenge with finding an appropriate name for the work stream and appreciated the work stream's efforts.

The steering committee welcomed the work done so far and took note of the report.

f. *Regional Forum for Capacity Development (RFCD) including the INTOSAI-Regions Coordination Platform (SAI South Africa)*

Cobus Botes from SAI South Africa reported on the progress of the RFCD, the CBC's regional community of practice established to address regional development issues across regions and at a strategic level. This year the General Secretariat of ARABOSAI shared details on the region's capacity building and regional professionalization journey. The plan for 2019 is that the same region hosting the next



CBC meeting, will similarly be given the opportunity to share its journey. This year, in Kuwait, the RFCD-session also focussed on quality assurance systems for SAI outputs within the INTOSAI regions. Cobus Botes also reported that the INTOSAI Regions' Coordination Platform that resulted from the RFCD session in Graz on occasion of the 70th Governing Board, held its first meeting in Oslo in June 2018, co-facilitated by the CBC and IDI. As a single point of contact and coordination in INTOSAI for operational and tactical matters, the platform meeting dealt with numerous issues of common interest to INTOSAI's organs. Feedback from participants in the meeting indicated that they had experienced the first meeting of the platform as valuable and relevant.

The steering committee thanked ARABOSAI and other colleagues for a successful session on Tuesday and took note of the report.

g. CBC guides & occasional papers (SAI UK)

Farah Hussain from SAI United Kingdom reported on the work over the last year. The workplan agreed at the CBC annual meeting (2016), includes the update of 5 out of 11 guides, however, the UK NAO is advising that this decision needs to be revisited. The update of the first CBC guide (Building capacity in SAIs) is concluded by a consultant and the publication will be set and available soon. The next guide to be redrafted would be "The use and Impact of audit reports" and responsibility for updating this guide needs to be agreed. There has also been a sense of need to confirm the continuation of this workstream, something that has now been confirmed. The Kenyan NAO has agreed to take over the workstream from now on. The CBC Vice Chair extended the steering committee's gratitude to SAI Kenya and Auditor General Edward Ouko for taking on this task.

The steering committee took note of the report and approved the change of leadership in the workstream on CBC guides and occasional papers, thanked SAI UK for their work and welcomed SAI Kenya to the steering committee. The steering committee also expressed support for the recommendation to revisit the plan to update CBC guides.

h. SAI PMF reports –

- SAI PMF implementation and 2019 planning (IDI)

Dafina Dimitrova from IDI reported on progress against SAI PMF strategic outcomes. Establishing the SAI PMF as a widely recognized



tool within the INTOSAI community is the core strategic outcome and has exceeded target. Strategic programs have been key in turning the SAI PMF into a universally applied tool. The IDI is now very stable in technical staff, but there is a need for more independent reviewers.

The Annual plan for 2019 is completed and suggests that the SAI PMF unit includes quantified targets, such as number of trainings, workshops, trained assessors, but for the regions it will be encouraged that they play a more active role.

- *SAI PMF Independent Advisory Group's Report (SAI Brazil)*

Victor Lahiri Hart from SAI Brazil gave the presentation on behalf of his colleagues. The report had been circulated and was briefly reported on.

- *SAI PMF governance (SAI South Africa)*

Cobus Botes reported and thanked the Independent Advisory Group (IAG) and the IDI's SAI PMF Unit for the good cooperation this year. Regarding monitoring of SAI PMF implementation progress, he thanked the IDI for the enhanced quarterly progress information provided to the CBC. He indicated that users' feedback was being tracked so that there *would* be adequate information once a decision is taken on the revision of the tool. The CBC, with the support of the IDI, will initiate a review of the current SAI PMF implementation strategy that ends in 2019 and, as had been the case during the development of the first strategy, CBC members will be again be consulted.

The steering committee thanked the IAG for its advice and the IDI for its implementation work and took note of the SAI PMF reports.

5. Approval of a) new members and b) change in leadership of the workstream on CBC Guides and occasional papers

The steering committee approved and welcomed the SAIs of Russia and Turkey as new members. Reference made to point 4g for the approval of change in workstream leadership.



6. Confirmation of per-capsulam approval of
 - a) workstreams' ToR and b) criteria for future use of CBC allocated funds

The CBC Vice Chair went through the changes in the terms of reference of the *Workstream in support of SAIs in fragile situations*, following its name change to *Auditing in complex and challenging contexts (see appendix)*. All other revised ToR for the CBC workstreams, which had been sent out for comments in advance of the meeting, were considered.

The steering committee approved:

- 1) the name-change for the workstream previously known as "SAIs in Fragile Situations"
- 2) the revised terms of reference for the same workstream, and
- 3) all remaining terms of reference for CBC workstreams.

The steering committee approved the criteria for future use of CBC-allocated funds after revision from comments from Japan among others.

7. Consideration of 2018-19 CBC allocation of funds to CBC workstreams and report on 2017-18 use of funds

It was suggested that the workstreams submit their requests for funding in writing, to be considered and decided upon by the steering committee per-capsulam.

The steering committee agreed to the above.

8. Venue and proposed dates for 2019 meeting

Mr Akira Imamura welcomed everyone to Tokyo in the first week of July, 2019. He also told the CBC meeting participants that next year is very busy in Japan, when the country is hosting the G20-meeting, as well as the rugby world cup, alongside the crowning of the prince emperor, who is entering the throne. The CBC/IDC annual meetings in July will be the first in the new era of Japan (new Emperor).

All big events. Furthermore, more and more people visit Japan generally and next year visitors will, among other things, have the opportunity to test-run the Olympics 2020 track-course.

The steering committee thanked SAI Japan for their willingness to host the next meeting and look forward to meeting in Tokyo the first week of July next year.



9. Any other business

Meeting evaluation

A meeting evaluation took place via a Mentimeter-tool, i.e. all participants responded to the survey from their smartphones on site and the (positive) result is available on the CBC website (see appendix).

10. Closing remarks by CBC Chair

The CBC Chair Kimi Makwetu sincerely thanked the SAI of Kuwait and Acting President Mr Adel Abdulaziz Al-Sarawi and his staff for an outstanding arrangement, allowing the meeting to flow so smoothly. The Chair also thanked the CBC secretariat for making sure that the CBC lives up to its commitments and he sincerely thanked all participants for traveling across the world to show engagement in these important matters.

Appendices:

SC attendance list

Adjusted ACCC ToR

Mentimeter meeting evaluation result