INTOSAI Coordination Platform 2019
(21-23 May 2019)

High-level summary of conclusions on main discussion topics
Leadership

- Leadership development required for every level of SAI leadership, including SAI leaders
- Networking / peer-to-peer opportunities to be further explored / replicated
- Defining leadership competencies an opportunity to advance leadership (internally and externally)
- Ethical leadership has to be the anchor to everything we do
- Courageous, resilient, agile, and innovative leaders are required given the high expectations of SAIs
- Leadership will must be ready to lead SAIs, and lead by example, in a future world full of challenges and emerging issues
- Great potential for scaling-up successes such as IDI young leadership program
ISSAI quality and utility value

- Include in next Stocktaking report, feedback on ISSAI quality and usefulness
- Producers of IFPP content, need to have requisite competencies
- To improve quality of exposure process:
  (a) can we translate before exposure
  (b) we must respond to comments to encourage future participation
  (c) SAIs need to deliberately place EDs on top management agenda
  (d) INTOSAI global and regional bodies can encourage exposure responses
- Once again acknowledged the need for interpretation of guidance
- Focus on monitoring and feedback on quality from all who support implementation
ISSAI implementation

- Quality, uniformity and credibility of SAI work depends on extent of ISSAI implementation work

- Challenges that were identified:
  - Clear definition of what constitutes “ISSAI compliance”
  - Developing a critical mass of professional SAI auditors
  - Ensuring sound quality management arrangements
  - Certain service providers providing advice not in line with the ISSSAIs

- Success factors for ISSAI implementation within INTOSAI include:
  - Availability of more support to SAIs
  - Finding more, and more innovative, approaches to support ISSAI implementation, e.g. ISSAI sensitizing workshops with SAI leaders; implementation partnering; peer-peer support, the global and regional support; tailored support more based on development level and size of SAI; combining subject matter and ISSAI implementation
  - Availability of many tools and guidance’s that support ISSAI implementation
  - Better communication and transfer of knowledge
  - Ownership by top management, plus clear understanding of the value of ISSAI implementing
QC and QA systems

- Reconfirmed the value of QC and QA as critical tool to successfully implement ISSAIs, and to safeguard the reputation of SAIs
- Recognised that a lot is being done, but clearly more is required to be done
- We need to focus on creation of guidance, and defining the competencies of QC reviewers
- Noted the value of consistency
- QC reviewer – credible, experienced, good reputation, experience in audits (only review what you know)
- Link QC reviews to learning throughout the whole of the SAI
SAI PMF

The current SAI PMF Implementation Strategy was being revised to produce a 2020-22 strategy. The revision was aimed at –

- Ensuring the quality of SAI PMF assessments
- Encouraging publication of results
- Awareness raising on costs and benefits
- Anticipating revisions to the assessment framework/tool
- Establishing a stronger link to the use of the assessment results
- Building a critical mass of SAI PMF experts
Monitoring and evaluation

• IDI was setting an example for NGOs in Norway
• AGSA developed strategic goals over time, and based on lessons learned now able to do integrated annual reporting based on the international IR framework
• AFROSAI-E: To be accountable, we need both internal and external auditors for the SAI – peer reviews are not enough
• ARABOSAI: Considering a regional group to assess the SAI PMFs of ARABOSAI, and to do support visits to SAIs
• EUROSAI: Good examples of SAIs measuring their results and impacts, Hungary and Portugal for example. Joint EUROSAI-ASOSAI conference in 2020 in September on this issue
Communication

- Accessibility – people don’t know what exists
- INTOSAI bodies must limit the use of closed sites needing passwords
- Consider identifying focal persons for each region / global body as communication liaisons
- Communicate the different purposes of the INTOSAI website vs the Community Portal – and avoid duplication
- Market the launch of revised INTOSAI website and Community Portal at XXIII INCOSAI
- Ensure all content / documents on INTOSAI website are in all INTOSAI languages
- Updating of information already published must be prompted by SAI/body/region
- Feedback to GS and KSC is welcome and needs to improve; and we must support the use of the enhanced Community Portal
Auditing of SDGs

- SAIs are making a difference by auditing preparedness for implementation of SDGs. All INTOSAI bodies and regions have been involved in providing support to SAIs.

- Taking cognizance of the great work done so far, there is a need to arrive at a common understanding of auditing implementation of SDGs, share knowledge and tools, coordinate our efforts and speak with one voice.

- As we move from auditing preparedness to auditing implementation there is a need for capacity development, methodology, regional support and eLearning platform.

- The general secretariat could take on the coordinating role. The IRCP to be used to share information and coordinate efforts.

- A common strategy / action plan (including a definition and audit model) is planned to be developed by involving all key stakeholders.

- IDI will provide input on SDG Model for inclusion in Theme II paper for INCOSAI.

- SDGs will be included in Moscow declaration.
XXIII Congress preparations and OECD cooperation

Arrangements for XXIII INCOSAI

- The format of the Congress was presented and supported
- Detailed information about all congress arrangements and pre-arrangements will be emailed within the next day or two

INTOSAI-OECD MoU:

- A draft revised MoU between INTOSAI and the OECD has been circulated to the Goal Chairs, and will also be circulated to the Regional Organisations, for comment.
- It is planned that the MoU will be signed during INCOSAI 2019