

## Subcommittee on Cooperative Audits Strategic Plan 2020-2022

### 1. Needs

In order to ascertain the needs of the Subcommittee a SWOT<sup>1</sup> Analysis was performed which yielded the following results:

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> <li>• Virtual Catalogue on Cooperative Audits implemented.</li> <li>• Opportunity to add value to the Virtual Catalogue on Cooperative Audits by enabling a lessons learned section.</li> <li>• MOOC about the ISSAI 5800 developed.</li> <li>• CBC supports to the work of the Subcommittee.</li> </ul>	<ul style="list-style-type: none"> <li>• Limited Subcommittee member communication due to language, time zones, and lack of face-to-face meetings.</li> <li>• High rotation of member SAI’s liaisons.</li> <li>• The maintenance and improvement costs of the Virtual Catalogue on Cooperative Audits and the ISSAI 5800 MOOC falls on only one SAI.</li> <li>• Limited knowledge about cooperative audit experts and experiences in SAIs.</li> <li>• The Subcommittee tools are only available in two of the five languages of INTOSAI, limiting their dissemination.</li> <li>• Lack of practical guidelines for the methodological aspects of cooperative audits.</li> </ul>
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> <li>• ISSAI 5800 approved.</li> <li>• IRCP as a possible forum for the dissemination of Cooperative Audits.</li> <li>• Broad international interest in the audit of SDGs.</li> <li>• Stakeholder interest in cooperative audits as a learning by impact tool, draws interest towards the subcommittee’s products. This includes regional organizations and IDI.</li> <li>• New INTOSAI and KSC website that can be used to promote the Subcommittee products.</li> <li>• SAI interest in training their staff on the ISSAI 5800.</li> <li>• Feasibility of using the social networks of INTOSAI and the regional groups to disseminate the Subcommittee’s products.</li> <li>• Opportunity to promote the exchange of knowledge and experiences about cooperative audits through the creation of a Community of Practice in the new KSC platform.</li> </ul>	<ul style="list-style-type: none"> <li>• Limited upload of cooperative audit reports by stakeholders due to lack of knowledge of this functionality in the Virtual Catalogue on Cooperative Audits.</li> <li>• Limited knowledge about cooperative audits currently in course prevents the timely upload of their reports to the Virtual Catalogue on Cooperative Audits.</li> <li>• There are multiple platforms where cooperative audit reports can be uploaded, limiting their centralization on the Virtual Catalogue on Cooperative Audits.</li> <li>• Lack of information about the follow-up to the cooperative audits reports.</li> </ul>

Based on this analysis, the following needs can be determined:

<sup>1</sup> Strengths / Weaknesses / Opportunities / Threats

- To improve internal communication among the Subcommittee members.
- Encourage SAIs to ensure the long-term appointment of their liaisons to the Subcommittee.
- Secure long-term funding for the maintenance and improvement of the Subcommittee products.
- Identify cooperative audit experts within the INTOSAI regional organizations and encourage them to share their knowledge.
- Translate the subcommittee tools into all five languages of INTOSAI.
- Develop and/or identify practical guidelines for the methodological aspects of cooperative audits.
- To promote the upload of cooperative audit reports to the Virtual Catalogue on Cooperative Audits.
- Up to date mapping of cooperative audits in course in order to upload their reports in a timely fashion.
- To improve the positioning of the Virtual Catalogue on Cooperative Audits as the principal tool for the upload of cooperative audits reports.
- Implementation of a tool in the Virtual Catalogue on Cooperative Audits to track the follow-up to the cooperative audits reports.

## 2. Vision, Mission and Values

<b>VISION</b>	To be recognized within INTOSAI as a technical body which creates value and contributes to a better and more widespread use of cooperative audits among SAIs.
<b>MISSION</b>	Promoting cooperative audits as a means to build up the institutional capacities and enhancing the capabilities of the SAIs of INTOSAI.
<b>VALUES</b>	Transparency Inclusion Collaboration

### 3. Strategic Objectives

#### 3.1. Strategic Goals for the Subcommittee

In order to meet the needs of the Subcommittee, the following Strategic Objectives are defined:

- **STRENGTHEN COMMUNICATION:** To improve the internal and external communication based on the stakeholders’ needs and interests, using all attainable means available; building bonds of mutual collaboration.
- **KNOWLEDGE SHARING:** To ensure a more fluid flow of experiences and information about the topic of cooperative audits, by making accessible the information in as many of the INTOSAI official languages as possible.
- **STRENGTHENING PROFESSIONAL AND INSTITUTIONAL CAPACITIES:** To contribute to reinforce professional and institutional capacities in SAIs by providing or facilitating access to training for the use of cooperative audits.
- **DISSEMINATION AND AWARENESS-RAISING:** To sensitize the SAIs of INTOSAI about the role of the Subcommittee and the usefulness and relevance of cooperative audits as a learning by impact tool, that allows the sharing of experiences among SAIs, under the framework of the Sustainable Development Goals.

#### 3.2. Relationship between the Subcommittee Objectives, the INTOSAI Strategic Objective for Goal 2 and the INTOSAI Crosscutting Priorities

Strategic Objectives for Goal 2	INTOSAI Crosscutting Priorities				
	<u>Crosscutting Priority 1:</u> Advocating for and supporting the independence of SAIs.	<u>Crosscutting Priority 2:</u> Contributing to the follow-up and review of the SDGs within the context of each nation’s specific sustainable development efforts and SAIs’ individual mandates.	<u>Crosscutting Priority 3:</u> Ensuring effective development and coordination among standards setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness.	<u>Crosscutting Priority 4:</u> Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks.	<u>Crosscutting Priority 5:</u> Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI.
2.1 Identify capacity development challenges and opportunities in order to facilitate access to solutions including accessing the INTOSAI–Donor Cooperation.	N.A.	<b>Knowledge sharing</b> Strengthening professional and institutional capacities <b>Dissemination and Awareness-raising</b>	<b>Knowledge sharing</b> Strengthening professional and institutional capacities <b>Dissemination and Awareness-raising</b>	N.A.	<b>Strengthen Communication</b> <b>Knowledge sharing</b> Strengthening professional and institutional capacities <b>Dissemination and Awareness-raising</b>
2.2 Strengthen structured INTOSAI professional development as an anchor for professional capacity	N.A.	N.A.	<b>Knowledge sharing</b> Strengthening professional and institutional capacities	N.A.	<b>Strengthen Communication</b> <b>Knowledge sharing</b> Strengthening professional and institutional capacities

development and potential INTOSAI auditor professionalization.					
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.	N.A.	<b>Knowledge sharing</b> Strengthening professional and institutional capacities	<b>Knowledge sharing</b> Strengthening professional and institutional capacities <b>Dissemination and Awareness-raising</b>	N.A.	<b>Strengthen Communication</b> <b>Knowledge sharing</b> Strengthening professional and institutional capacities <b>Dissemination and Awareness-raising</b>
2.4 Share capacity development insights and ensure responsiveness to SAI needs through, for example, communities of practice.	N.A.	<b>Knowledge sharing</b> Strengthening professional and institutional capacities <b>Dissemination and Awareness-raising</b>	<b>Knowledge sharing</b> Strengthening professional and institutional capacities <b>Dissemination and Awareness-raising</b>	N.A.	<b>Knowledge sharing</b> Strengthening professional and institutional capacities <b>Dissemination and Awareness-raising</b>
2.5 Engage strategically with the wider international development community in the interest of SAI capacity development.	N.A.	N.A.	N.A.	N.A.	N.A.

#### 4. Implementation Matrix

Strategic Objectives	Projects / Tasks	Performance Indicators	Year of Achievement	Funding	SAI Responsible	Key Risk
<b>Strengthen Communication</b>	Development and implementation of a communications strategy, defining the means to be used.	<ul style="list-style-type: none"> <li>Developed strategy.</li> <li>Monitoring report.</li> </ul>	<ul style="list-style-type: none"> <li>2020</li> <li>Annual</li> </ul>	In kind contribution	<ul style="list-style-type: none"> <li>SAI Peru</li> </ul>	<ul style="list-style-type: none"> <li>Low response by Subcommittee members and/or stakeholders</li> </ul> <b>Mitigation Factors:</b> <ul style="list-style-type: none"> <li>Increase the communication channels and implement a network with interested SAIs (inside or outside the subcommittee)</li> </ul>
	Request to SAIs to appoint liaisons for the duration of the 2020-2022 period	<ul style="list-style-type: none"> <li>Number of liaisons appointed by Subcommittee members.</li> </ul>	<ul style="list-style-type: none"> <li>2020</li> </ul>	n.a.	<ul style="list-style-type: none"> <li>SAI Peru</li> <li>All members of Subcommittee</li> </ul>	<ul style="list-style-type: none"> <li>Low response by Subcommittee members</li> </ul> <b>Mitigation Factors:</b> <ul style="list-style-type: none"> <li>Increase the communication channels and develop a network with interested SAIs (inside and/or outside the Subcommittee).</li> <li>Channel the requests through the CBC Secretariat</li> </ul>

<b>Knowledge sharing</b>	<p>Create a community of practice where cooperative audit experts within the INTOSAI regional organizations can share their knowledge.</p>	<ul style="list-style-type: none"> <li>Establishment and operation of the community of practice.</li> </ul>	<ul style="list-style-type: none"> <li>2021</li> </ul>	n.a	<ul style="list-style-type: none"> <li>SAI Peru</li> </ul>	<ul style="list-style-type: none"> <li>Low response by the INTOSAI community and the regional organizations</li> </ul> <p><b>Mitigation Factors:</b></p> <ul style="list-style-type: none"> <li>Identify the experts and request their specific participation.</li> <li>Within the framework of the CBC and the IRCP, identify key actors on Cooperative Audits, to set a network.</li> </ul>
	<p>Translation of the Virtual catalogue into all five languages of INTOSAI.</p>	<ul style="list-style-type: none"> <li>Translation of the catalogue to the remaining three languages: French, Arabic and Chinese.</li> </ul>	<ul style="list-style-type: none"> <li>2022</li> </ul>	In kind contribution / CBC resources	<ul style="list-style-type: none"> <li>All members of Subcommittee</li> </ul>	<ul style="list-style-type: none"> <li>Limited response by Subcommittee members</li> <li>Limited CBC resources</li> </ul> <p><b>Mitigation Factors:</b></p> <ul style="list-style-type: none"> <li>The Subcommittee Chairmanship would assume the task of translation, progressively, according to resource availability.</li> </ul>
	<p>Translation of the ISSAI 5800 MOOC into all five languages of INTOSAI.</p>	<ul style="list-style-type: none"> <li>Translation of the ISSAI 5800 MOOC to the remaining three languages: French, Arabic and Chinese.</li> </ul>	<ul style="list-style-type: none"> <li>2022</li> </ul>	In kind contribution / CBC resources	<ul style="list-style-type: none"> <li>All members of Subcommittee</li> </ul>	<ul style="list-style-type: none"> <li>Limited response by Subcommittee members</li> <li>Limited CBC resources</li> </ul> <p><b>Mitigation Factors:</b></p> <ul style="list-style-type: none"> <li>The Subcommittee Chairmanship would assume the task of translation, progressively, according to resource availability.</li> </ul>
	<p>Make the ISSAI 5800 MOOC available to all regional groups.</p>	<ul style="list-style-type: none"> <li>Dissemination of the ISSAI 5800 MOOC to all regional groups.</li> </ul>	<ul style="list-style-type: none"> <li>2022</li> </ul>	In kind contribution	<ul style="list-style-type: none"> <li>All members of Subcommittee</li> </ul>	<ul style="list-style-type: none"> <li>Limited response by Subcommittee members and/or regional organizations</li> </ul> <p><b>Mitigation Factors:</b></p> <ul style="list-style-type: none"> <li>The Subcommittee would disseminate the course directly to the SAIs in each region, or through the CBC Secretariat.</li> </ul>
	<p>Development and implementation of promotion strategy for the upload of cooperative audit reports to the Virtual Catalogue on Cooperative Audits.</p>	<ul style="list-style-type: none"> <li>Developed strategy.</li> <li><u># of Coop.Audit reports uploaded</u></li> <li><u># of Finished Coop.Audits</u></li> </ul>	<ul style="list-style-type: none"> <li>2020</li> <li>Annual</li> </ul>	In kind contribution	<ul style="list-style-type: none"> <li>SAI Peru</li> </ul>	<ul style="list-style-type: none"> <li>SAIs not sharing the reports.</li> </ul> <p><b>Mitigation Factors:</b></p> <ul style="list-style-type: none"> <li>The Subcommittee would have to identify the SAIs that are conducting Cooperative Audits and ask them directly for their reports.</li> <li>Downloading the publicly available reports and upload them to the catalogue.</li> </ul>

	Annual survey of cooperative audits in all INTOSAI languages	<ul style="list-style-type: none"> <li>Dissemination of the results of the survey</li> </ul>	<ul style="list-style-type: none"> <li>Annual</li> </ul>	In kind contribution	<ul style="list-style-type: none"> <li>SAI Peru</li> </ul>	<ul style="list-style-type: none"> <li>Low response to survey.</li> </ul> <b>Mitigation Factors:</b> <ul style="list-style-type: none"> <li>Designing a user-friendly survey in as many of the official languages of INTOSAI as possible.</li> <li>Contact the liaisons directly to request completion of the survey.</li> </ul>
Strengthening professional and institutional capacities	Development and/or identification of practical guidelines for the methodological aspects of cooperative audits.	<ul style="list-style-type: none"> <li># of guidelines developed</li> <li># of guidelines disseminated by the Subcommittee.</li> </ul>	<ul style="list-style-type: none"> <li>Annual</li> </ul>	In kind contribution	<ul style="list-style-type: none"> <li>All members of Subcommittee</li> </ul>	<ul style="list-style-type: none"> <li>No guidelines available to be shared.</li> <li>Insufficient information to develop guidelines.</li> </ul> <b>Mitigation Factors:</b> <ul style="list-style-type: none"> <li>Invite experts in cooperative audits to write articles about their experiences.</li> </ul>
	Adapting the Virtual Catalogue on Cooperative Audits to track the lessons learned and the follow-up to the cooperative audits reports.	<ul style="list-style-type: none"> <li>Fields for follow-up and lessons learned implemented in the catalogue.</li> </ul>	<ul style="list-style-type: none"> <li>2020</li> </ul>	In kind contribution / CBC resources	<ul style="list-style-type: none"> <li>SAI Peru</li> </ul>	<ul style="list-style-type: none"> <li>Availability of resources.</li> </ul> <b>Mitigation Factors:</b> <ul style="list-style-type: none"> <li>The Subcommittee Chairmanship would assume the cost.</li> </ul>
	Implementation of a cooperative audits workshop as a parallel event during the IRCP meetings.	<ul style="list-style-type: none"> <li>Workshops conducted</li> </ul>	<ul style="list-style-type: none"> <li>Annual</li> </ul>	In kind contribution	<ul style="list-style-type: none"> <li>SAI Peru</li> </ul>	<ul style="list-style-type: none"> <li>Limited facilities in IRCP host country.</li> </ul> <b>Mitigation Factors:</b> <ul style="list-style-type: none"> <li>Conduct the workshops parallel to the CBC meeting.</li> </ul>
Dissemination and Awareness-raising	Development and implementation of promotion strategy for positioning of the Virtual Catalogue on Cooperative Audits as the principal tool for the upload of cooperative audits reports.	<ul style="list-style-type: none"> <li>Developed strategy.</li> <li>Promotion activities conducted annually.</li> </ul>	<ul style="list-style-type: none"> <li>2020</li> <li>Annual</li> </ul>	In kind contribution	<ul style="list-style-type: none"> <li>SAI Peru</li> </ul>	<ul style="list-style-type: none"> <li>Low response to the promotion activities.</li> </ul> <b>Mitigation Factors:</b> <ul style="list-style-type: none"> <li>Strategic alliances with stakeholders</li> <li>Send a written communication to the 194 heads of SAI to raise awareness about the importance of the Catalogue.</li> </ul>
	Secure long-term funding for the maintenance and improvement of the Subcommittee products.	<ul style="list-style-type: none"> <li>Percentage of costs covered.</li> </ul>	<ul style="list-style-type: none"> <li>Annual</li> </ul>	In kind contribution / CBC resources / Donors	<ul style="list-style-type: none"> <li>All members of Subcommittee</li> </ul>	<ul style="list-style-type: none"> <li>Inability to secure funding.</li> </ul> <b>Mitigation Factors:</b> <ul style="list-style-type: none"> <li>The Subcommittee Chairmanship would assume the cost.</li> </ul>