

CBC high level Work Plan 2020-2022

30 August 2019

| CBC Strategic Objectives | Key CBC Strategies | Performance/ Progress Indicator | Key action items and comments |
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| <p>1. Identify capacity development challenges and opportunities in order to facilitate access to solutions including accessing the INTOSAI– Donor Cooperation.</p> <p><i>Carried out by (a) subcommittees on peer reviews (SAI Slovakia) and cooperative audits (SAI Peru), and (b) a new workstream on peer-to-peer cooperation</i></p> | <p>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.</p> | <p>Availability to INTOSAI of expertise, knowledge and guidance materials on:</p> <ul style="list-style-type: none"> ○ peer reviews, and ○ cooperative audits. | <p><i>Peer reviews:</i></p> <ul style="list-style-type: none"> ● Peer Review Guide (ISSAI 5600) reviewed for presentation to INCOSAI 2022 ● Training seminar held for both reviewers and the reviewed ● Paper on peer reviews published based on information and experiences gathered. ● Peer review surveys conducted every two years, and results shared. <p><i>Cooperative audits:</i></p> <ul style="list-style-type: none"> ● Communication strengthened through the appointment of SAI-liaisons for cooperative audits ● Improved knowledge sharing through translation of available resources and development of new and existing means. ● Strengthened professional and institutional capacities through the development of new and existing guidance and other resources. ● Dissemination and awareness raising of subcommittee products. |

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| | 9. Support and promote medium to long term peer-to-peer cooperation between SAIs in support of institutional capacity development. | Availability to INTOSAI of expertise, knowledge and a dialogue on medium to long term peer-to-peer cooperation between SAIs. | <ul style="list-style-type: none"> • Good practice in peer-to-peer cooperation identified and shared through the CBC website and otherwise • The number of SAIs engaged in peer-to-peer cooperation increased through guidance and/or training for new/inexperienced peer-to-peer providers. |
| <p>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 Taskforce on INTOSAI Auditor Professionalisation (SAI South Africa), and the IntoSAINT project group (SAI Mexico)</i></p> | 1. Facilitate development of standards & guidance for consideration by FIPP, related to auditors' education, training and capacity development ("professional pronouncements for auditor competence") and initiate processes and future structures for auditor professionalization (e.g. a core competency framework) based on the outcomes of the work of the (previous) Task Group on INTOSAI Auditor Certification. | Professional pronouncement on auditor competence available to INTOSAI community. | <ul style="list-style-type: none"> • Development of INTOSAI professional pronouncements on auditor competence. • Development of competency profiles for positions outside audit that remain critical for professionalization efforts. • Revision of CBC guide on HR practices. |
| | 6. Advocate for and encourage the use of the IntoSAINT integrity tool to support SAIs as models of integrity, transparency and accountability. | Availability to INTOSAI of expertise, knowledge and a guidance materials on integrity assessment. | <ul style="list-style-type: none"> • Awareness-raising on the relevance of the IntoSAINT tool for public sector institutions. • Implement self-assessments of integrity in SAIs and in public sector organizations, and follow-up on impact. • Maintain a high quality of materials to support IntoSAINT training and implementation. • Training for moderators to ensure sufficient qualified experts on the IntoSAINT methodology. |

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| <p>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 Work Stream 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"> • The number of SAI PMF assessments continues to rise, along with the number of published SAI PMF reports. By 2022, 85 SAIs to have carried out their first assessment. • By 2022, 70% of SAI PMF assessments are subject to independent review. • By 2022, 90% of assessment results are used in SAI strategic planning and capacity development. |
| <p>4. Share capacity development insights and ensure responsiveness to SAI needs through, for example, communities of practice.</p> <p><i>Carried out through 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 Kenya), CBC website and knowledge sharing (CBC Vice Chair) and the Project group for auditing in complex and</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>Annual meetings of the <i>Regional Forum for Capacity Development</i> (RFCD) and the <i>INTOSAI-Regions Coordination Platform</i> (IRCP) that continue to leverage and facilitate cooperation and professionalism among INTOSAI’s regional organizations, involving all relevant stakeholders.</p> | <ul style="list-style-type: none"> • Use the meetings of the RFCD for three more regions to report on their successes at increasing their professionalism and enhanced support to their member SAIs (in terms of the Framework for Regional Professionalism). • At every RFCD meeting, create a space for exchange of ideas about current strategic issues affecting regional organizations, and explore workable solutions, involving all relevant stakeholders. • Ensure that the agenda of the IRCP continues to focus on increased coordination of INTOSAI-wide efforts aimed at addressing the current regional and SAI-level capacity development challenges. |
| | <p>5. Share knowledge and experiences in the field of capacity development through, for example, the CBC website, the International Journal of Government Auditing,</p> | <p>Guides updated to schedule, with website statistics/ stakeholder feedback indicating the revised guides are being used and are of the value to the SAI Community.</p> | <ul style="list-style-type: none"> • Developing and maintaining CBC guides and occasional papers and other resources in line with agreed priorities, as far as possible based on SAIs’ volunteer contributions. • Guides (and possibly papers) translated and proof-read with the assistance of SAI in-kind contributions. • CBC blogs available on a variety of topics relevant to capacity development. |

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| <p><i>challenging contexts (SAI Sweden)</i></p> | <p>occasional papers, and international conferences.</p> | | |
| | <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 of good practice information, informal networks and arenas for information sharing between SAIs auditing in complex and challenging contexts.</p> | <ul style="list-style-type: none"> • Experiences of SAIs in complex and challenging contexts globally gathered and shared through short stories, articles, papers etc. • Experiences gathered by ACCC used to complement the CBC guide on capacity development, and to support the development of other INTOSAI tools and guides. • Arenas created for experience sharing, in person through thematic regional fora and virtually through webinars. |
| | | <p>Availability to INTOSAI, donors and other partners and stakeholders, of expertise, knowledge and materials on working with SAIs in complex and challenging contexts.</p> | <ul style="list-style-type: none"> • Advocacy by workstream members and partners in relation to INTOSAI, donors and other stakeholders when possible. • Produced and shared research and information materials on the particular circumstances for SAIs working in complex and challenging contexts. |
| <p>5. Engage strategically with the wider international development community in the interest of SAI capacity development.</p> <p><i>Carried out through CBC-IDSC contiguous meetings and strategic communication with stakeholders by the CBC Chair and Vice Chair.</i></p> | <p>8. Strategically engage with the international development community 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"> • Continued commitment to holding contiguous meetings with the INTOSAI-Donor Cooperation Steering Committee to build on synergies and decrease travel. • Continued dialogue with donors – on a leadership level and through workstreams – on how to best support SAI capacity development. |

