



Report of the Capacity Building Committee to the 72nd INTOSAI Governing Board

1. Introduction

In 2016 INCOSAI approved a new strategic plan for INTOSAI 2017-2022. As INTOSAI is currently at the half-way mark in the current strategic period, the INTOSAI Capacity Building Committee (CBC) uses this opportunity to take stock of progress in relation to the goals set in the area of capacity development, INTOSAI's goal 2.

The strategic plan clearly states that the CBC's role is to support SAIs in developing their capacity to maximize their value and benefits to society. The committee does this by ⁽¹⁾ promoting development of the capabilities and professional capacities of independent SAIs and regional organizations; ⁽²⁾ informing INTOSAI decision-making on matters regarding SAIs' capacity development; and ⁽³⁾ cooperating with donors, relevant partners and stakeholders. At the same time, the plan underlines that each SAI has the primary responsibility for identifying and addressing its own capacity development needs based on its strategic and related development plans.

The CBC's ambition and direction are further clarified through five strategic objectives, supported by nine key strategies (please see appendix 1). The CBC also supports INTOSAI's crosscutting priorities which support the implementation of the strategic plan.

In 2016-2019, the CBC has focused on partnering for success with relevant organizations inside and outside INTOSAI structures; on the professionalization of SAIs and regional organisations; and on having an agile approach to delivering against our goals.

All of this is primarily achieved through the diligent work of the CBC workstreams and our partners, as will be further illustrated below.

2. Progress made by CBC workstreams

The CBC is organized in a number of workstreams, each of which is led by a SAI that manages the responsibilities with the support of a project group, task force or subcommittee. The workstreams are set up to achieve a task and will terminate or reform as needed.

Subcommittee on Peer Reviews (SAI Slovakia)

- Primarily supports CBC strategic objective 1 and key strategy 3.

The Subcommittee on Peer Reviews continuously promotes the benefits of peer review as a capacity development tool, and collects and shares information and experiences related to peer reviews. Based on the global conference on peer reviews held in Bratislava in 2018, feedback from the conference and the global peer review survey in 2019, an extensive body of knowledge has been assembled to be used for peer review training.

Looking towards the future, peer review training will be developed and is anticipated to be held in 2021. The Peer Review Guideline (ISSAI 5600) will be reviewed in 2019-2020 with the aim of producing a revised guide before INCOSAI in 2022.

Subcommittee on Cooperative Audits (SAI Peru)

- Primarily supports CBC strategic objective 1 and key strategy 3.

The subcommittee promotes cooperative audits as a capacity development tool and facilitates the exchange of good practice on the issue, for example by maintaining a growing virtual catalogue of cooperative audits. A draft methodological guideline and a massive open online course (MOOC) have been developed to support the use of ISSAI 5800, the INTOSAI guidance on cooperative audits. The MOOC has been tested in OLACEFS.

In the next three-year period, the MOOC will be translated into all INTOSAI languages and distributed to all INTOSAI regions. The virtual catalogue of cooperative audits will also be adapted to track lessons learned in the process.

Task Force on INTOSAI Auditor Professionalization (SAI South Africa)

- Primarily supports CBC strategic objective 2 and key strategy 1.

The task force was set up to address the need for standards and guidance related to auditors' education, training and capacity development, and to initiate processes and structures for auditor professionalization.

Based on global research, the task force has completed the guide *Developing Pathways for the Professional Development of Auditors in a SAI* for approval by INCOSAI. The INTOSAI competency framework has been revised to include a section on SAIs with jurisdictional responsibilities. A position paper dealing with the roadmap towards professional pronouncements on auditor competence will also be a deliverable at XXIII INCOSAI. Furthermore, work on a range of awareness tools has been undertaken, including a video on the key steps of developing a professionalization pathway.

In the coming years, the task force will, based on research, commence work on drafting a set of professional pronouncements on auditor competence for inclusion in the INTOSAI Framework for Professional Pronouncements.

IntoSAINT Project Group (SAI Mexico)

- Primarily supports CBC strategic objective 2 and key strategy 1.

The project group promotes the use of the IntoSAINT integrity tool to support SAIs as models of integrity, transparency and accountability. Through awareness

raising and training efforts, the number of SAIs carrying out IntoSAINT assessments continues to rise. In 2018-2019 assessments were made in the SAIs of Georgia, Montenegro, Ukraine, Netherlands, Tunisia, Nigeria, New Zealand, Australia, Jamaica, Cayman Islands and Cook Islands, among others. A community of practice has also been created on the CAROSAI e-learning platform, to promote further exchange of information.

In the coming period, the project group will continue to focus on the global roll-out of the tool, encouraging SAIs (as well as other public sector institutions) to use the tool. The continued success is based on the availability of high-quality, relevant information and training materials; training opportunities; and follow-up efforts.

Project Group for Auditing in Complex and Challenging Contexts (SAI Sweden)

- Primarily supports CBC strategic objective 4 and key strategy 7.

The project group focuses attention on SAIs working in the most complex and challenging contexts and aims to create arenas to share relevant expertise, knowledge and materials among the SAIs affected and with INTOSAI bodies, donors and other partners and stakeholders.

Exchange of experiences is promoted through the sharing of good stories on the CBC website, a series of webinars (4 per year), as well as in-person forums for high-level SAI representatives. One forum was held in Johannesburg in 2018, in coordination with an IFAC event to promote the development of capacity in the accounting and auditing professions. Another forum will be organized in partnership with ARABOSAI in October 2019. Information materials are developed, focusing on donors and parliamentarians.

Future efforts will continue to focus on creating arenas for sharing experience by interested SAIs and stakeholders, using different formats to achieve the objective of raising awareness on the issue of SAIs auditing in complex and challenging contexts.

Peer-to-peer Cooperation Project Group (SAI Netherlands)

- Primarily supports CBC strategic objective 1 and key strategy 3.

The strategic plan identified the need to support and promote medium to long term peer-to-peer cooperation between SAIs in support of institutional capacity development. Following thematic discussions during the 2017 and 2018 CBC meetings, it was decided to establish a project group to address the identified need.

The thematic discussions also resulted in the production of an occasional paper on peer-to-peer cooperation; a joint workshop between EUROSAI and the CBC; as well as the publication of a number of blogs and articles on the CBC website. In 2019 the terms of reference for the new workstream was approved, and the project group is currently under formation under the leadership of SAI Netherlands.

Efforts will focus on different modes of sharing experience as well as gathering and promoting good practices in peer-to-peer cooperation.

Regional Forum for Capacity Development (SAI South Africa)

- Primarily supports CBC strategic objective 4 and key strategy 2.

The Regional Forum for Capacity Development provides a regional community of practice to share and address issues relating to regional capacity development and professionalism at a cross-regional and strategic level. Since 2015, each CBC annual meeting includes a session for the Regional Forum for Capacity Development (RFCD) where INTOSAI regions share information on issues of mutual interest. Most recently, the forum focused on ASOSAI's journey of professionalization guided by the CBC Framework for Regional Professionalism, and a strategic dialogue on SAIs' quality control and quality assurance systems from a regional perspective.

In 2017 the INTOSAI Governing Board mandated a "single point of contact" and dialogue aimed at improved coordination across global and regional INTOSAI bodies. In an effort to facilitate this dialogue among INTOSAI's regional and global bodies, the CBC partnered with the IDI to organize such an annual Coordination Platform. In 2018 the meeting was hosted by the IDI and in 2019 by the CBC. The platform addresses strategic issues, which in 2019 included leadership development; ISSAI quality and implementation; SAIs' quality control and quality assurance systems; performance monitoring, measurement and reporting; and the auditing of the UN's sustainable development goals.

The CBC will, together with relevant partners, continue to provide these arenas for INTOSAI bodies and regional organizations to improve coordination and further capacity development.

CBC Guides and Occasional Papers (SAI Kenya)

- Primarily supports CBC strategic objective 4 and key strategy 5.

Through this workstream the CBC shares knowledge and experiences in the field of capacity development through blogs and news on the CBC website, articles in the INTOSAI Journal, occasional papers and guides. An ongoing task is to assess and, where needed, revise or revoke the existing CBC guides. Most recently, *Strengthening Supreme Audit Institutions – A guide for improving performance* was revised in 2018 and translated into Arabic, French and Spanish. The next guides to be considered for possible revision are *Use and Impact of Audit Reports* and *Human Resource Management for SAIs*. The latter guide will be considered as an integral part of the work by the Task Force on INTOSAI Auditor Professionalization.

SAI Kenya took over leadership of the workstream from SAI United Kingdom in 2018. Moving forward, the new leadership will consider both the need for existing guides and possible new guides and occasional papers and identify suitable authors to lead the work.

SAI Performance Measurement Framework (IDI)

- Primarily supports CBC strategic objective 3 and key strategy 4.

The IDI is responsible for the operational roll-out of the SAI Performance Measurement Framework (SAI PMF) globally, with the CBC being responsible for the governance of the SAI PMF and for overseeing the implementation, maintenance, use and relevance of the framework. The CBC steering committee approved a revised SAI PMF implementation strategy to cover 2020-2022, which is now submitted to the Governing Board for consideration.

Progress is on track as far as the planned targets for the global roll-out of the tool are concerned, with 59 assessments having been completed thus far and an additional 22 being underway. The number of independent quality reviews of SAI PMF assessments has exceeded the target. The SAI PMF independent advisory group, consisting of SAIs and donors, has two new members in the SAI Philippines and the European Commission.

The CBC will continue to promote the SAI PMF among regional INTOSAI bodies and other key stakeholders and support the new implementation strategy.

Engagement with the development community

- Primarily supports CBC strategic objectives 1 and 5 and key strategy 8.

The 5th strategic objective for the CBC is to “Engage strategically with the wider international development community in the interest of SAI capacity development.” This objective is primarily carried out through the CBC’s contiguous meetings with the INTOSAI-Donor Cooperation, focusing on synergies based on the many mutual objectives, and through strategic communication with stakeholders at the level of steering committee leadership. Donor partners are active participants and contributors to the annual CBC meetings. Donors also increasingly engage in dialogue with and support to CBC workstreams.

Further detail about initiatives and progress made by CBC workstreams can be seen in the consolidated CBC dashboard report. Additional information can be found on the CBC website (www.intosaicbc.org).

3. Crosscutting priorities and other developments

Crosscutting Priority 1: Advocating for and supporting the independence of SAIs.

SAI independence, including SAIs working to deserve their independence by being model institutions leading by example, is a recurring theme in CBC meetings, initiatives and communication. The SAI PMF, peer reviews and IntoSAINT workstreams all support SAIs leading by example. During the CBC annual meeting in Tokyo in July, SAI independence was a key strategic issue discussed as one of the four fundamentals of professionalism.

Crosscutting Priority 3: Ensuring effective development and coordination among the PSC, CBC and KSC to support SAIs and improve their performance and effectiveness, and Crosscutting Priority 4: Creating a strategic and agile INTOSAI

that is alert to and capable of responding to emerging international opportunities and risks.

The PSC, CBC and KSC engage in continuous efforts to coordinate and align their initiatives and increase efficiency and effectiveness. This cooperation also contributes to a more agile and strategic INTOSAI.

The cooperation among the goal chairs has, among other things, resulted in:

- The finalization of the new strategic development plan for the INTOSAI Framework of Professional Pronouncements (IFPP);
- Continuous support, dialogue and oversight of the Forum for INTOSAI Professional Pronouncements (FIPP);
- Annual call for candidates for the FIPP, and the filling of vacancies on the forum;
- Development of quality assurance principles and monitoring of quality assurance measures for non-FIPP documents;
- A revision of the INTOSAI Handbook for Committees;
- Identification of key issues for future global surveys; and
- Use of a dashboard format for reporting on results to the Governing Board.

The goal chairs are members of one another's steering committees and contribute to one another's initiatives.

The INTOSAI-Regions' Coordination Platform is another strategic arena which relies on the involvement of all goal chairs, and which greatly contributes to internal INTOSAI dialogue and a more agile organisation.

Crosscutting Priority 5: Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI.

The annual sessions of the Regional Forum for Capacity Development (RFCD) provide an arena for INTOSAI's regional organizations to learn from one another, share experiences and support their professionalization process. Each year a new regional organization takes the lead in sharing their experiences. The RFCD has also produced the *CBC Framework for Regional Professionalism* to support that process. Guidance and support have been provided to ARABOSAI for the implementation of the framework.

In partnership with the IDI, the CBC has also organized the INTOSAI-Regions' Coordination Platform to facilitate an improved dialogue between INTOSAI's global and regional bodies, as described above.

Several workstreams also consciously engage with the regional organizations to support their initiatives, the most obvious ones being the SAI PMF, IntoSAINT and the Task Force for INTOSAI Auditor Professionalization. However, others have also partnered with regions for specific events, such as the peer-to-peer cooperation

workshop in partnership with EUROSAI or the upcoming ACCC forum in partnership with ARABOSAI.

4. Goal 2 challenges and opportunities

The CBC's first strategic objective is to "Identify capacity development challenges and opportunities in order to facilitate access to solutions including accessing the INTOSAI–Donor Cooperation". Through the format and focus of the annual meetings, the CBC engages in cooperation and dialogue with its members and stakeholders to deliver on this objective. Some of the challenges and opportunities identified result in new or revised CBC initiatives, and others are raised in dialogue with different INTOSAI bodies.

In 2018, the CBC reported to the Governing Board on issues such as leadership development, quality control and quality assurance systems and peer-to-peer capacity building. These issues received the attention of further deliberations during the CBC annual meeting in 2019 and are also the subject of IDI programs. Furthermore, a new workstream has been set up to deal with issues relating to peer-to-peer cooperation.

An additional challenge discussed among the goal chairs is how INTOSAI can better address the needs of SAIs in complex and challenging contexts. Research conducted by the CBC indicates that these SAIs generally face many of the same challenges as others do, but they tend to deal with more issues at one time and in a more severe format. This combination means that they may not have the means, experience or resources necessary to make full use of existing INTOSAI products and programs. The CBC therefore encourages all INTOSAI bodies to consider the needs of these INTOSAI members when developing support products and programs.

5. Motions to the Governing Board

The following matters are presented to the Governing Board in terms of chapter IV.1 of the Handbook for INTOSAI Committees:

The Governing Board:

1. **Takes note of** the report of the CBC, including –
 - a. Progress made by the CBC work streams
 - b. The SAIs of Palestine and Philippines as new members
 - c. The CBC's contribution to the achievement of the crosscutting priorities
 - d. The CBC work plan for 2020-22.
2. **Welcomes** the creation of a new work stream to support peer-to-peer cooperation; extends its appreciation to SAI Netherlands for leading the initiative; and **approves** the terms of reference for the work stream.

3. **Recognizes** the importance of SAIs leading by example with regard to measurement of their performance, and **approves** the SAI PMF Implementation Strategy for 2020-2022.
 4. **Welcomes** the progress made by the Task Force on INTOSAI Auditor Professionalization (TFIAP), **approves** the guide *Developing Pathways for the Professional Development of Auditors in a SAI*; **approves** the revised *INTOSAI Competency Framework* that now includes a section on SAIs with jurisdictional responsibilities, and **endorses** the Task Force's continued initiatives in developing INTOSAI professional pronouncements, as provided for in the INTOSAI Framework for Professional Pronouncements (IFPP), and in accordance with the IFPP due process.
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6. Reference documents

The following documents referred to in this report can be found on the 72nd GB website:

- The CBC work plan for 2020-22
 - The terms of reference for the Peer-to-Peer work stream
 - The SAI PMF Implementation Strategy for 2020-2022
 - The guide *Developing Pathways for the Professional Development of Auditors in a SAI*
 - The revised INTOSAI Competency Framework
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Appendix 1

Strategic objectives for Goal 2

- 2.1 Identify capacity development challenges and opportunities in order to facilitate access to solutions including accessing the INTOSAI–Donor Cooperation.
- 2.2 Strengthen structured INTOSAI professional development as an anchor for professional capacity 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 the SAI PMF.
- 2.4 Share capacity development insights and ensure responsiveness to SAI needs through, for example, communities of practice.
- 2.5 Engage strategically with the wider international development community in the interest of SAI capacity development.

Key strategies to achieve Goal 2 and its strategic objectives

1. Facilitate the development of standards and guidance for consideration by the common forum related to auditor education, training and capacity development, and initiate processes and future structures for auditor professionalization (e.g. a core competency framework) based on the outcomes of the work of the Task Group on INTOSAI Auditor Certification.
2. Provide a regional community of practice – the Regional Forum for Capacity Development – to share and address issues relating to regional capacity development and regional professionalism at a cross-regional and strategic level.
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.
4. Provide strategic direction for and oversee the implementation, maintenance, use and relevance of the SAI Performance Measurement Framework.
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.
6. Advocate for and encourage the use of the IntoSAINT integrity tool to support SAIs as models of integrity, transparency and accountability.

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.
 8. Strategically engage with the international development community platforms in order to promote the capacity development needs of SAIs, while emphasizing SAIs' benefit and value.
 9. Support and promote medium to long term peer-to-peer cooperation between SAIs in support of institutional capacity development.
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CBC Strategic Performance Report, July 2019

	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

CBC Strategic Objectives	Key CBC Strategies	Perf./ Progress Indicator	Key action items and comments
<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"> • Following the 2018 global conference on peer reviews, the feedback from the conference and the global survey 2019 was consolidated into a body of knowledge on peer reviews, inter alia to be used for peer review training. • Global survey completed in February 2019, the results presented electronically on CBC and IJGA websites. <p><i>Cooperative audits:</i></p> <ul style="list-style-type: none"> • Pilot version of the ISSAI 5800 MOOC applied in OLACEFS • Updated virtual global catalogue of cooperative audits • Draft methodological guideline for cooperative audits developed.
	<p>9. Support and promote medium to long term peer-to-peer cooperation</p>	<p>Promotion of medium to long term peer-to-peer</p>	<ul style="list-style-type: none"> • Approved terms of reference for the new peer-to-peer cooperation workstream (to be led by SAI Netherlands).

	between SAIs in support of institutional capacity development.	cooperation between SAIs scheduled for 2020-22.	<ul style="list-style-type: none"> • Co-organized a workshop on peer-to-peer cooperation with EUROSAI. • Occasional paper, one blog and several articles published on peer-to-peer cooperation.
<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>	<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.</p>	<ul style="list-style-type: none"> ○ Position paper dealing with the roadmap towards professional pronouncements on auditor competence (for inclusion in IFPP) ○ Guide on 'Developing pathways for the professional development of auditors in a SAI'. (Including a video on key steps of developing a professionalization pathway.) ○ An updated competency framework, addressing the additional requirements for SAIs with jurisdictional functions. 	<ul style="list-style-type: none"> • Global research completed: "Inventory of Professional Pronouncements and Pathways for Auditors' Professionalization" (research results incorporated into the guide on professionalization pathways). • Completed the guide: "Developing pathways for the professional development of auditors in a SAI". • INTOSAI competency framework was revised to include section on SAIs with Jurisdictional Functions. • Work on a position paper to confirm the CBC's and the TFIAP's views on the process to craft professional pronouncement for auditor competence is underway (aimed at FIPP engagement). • Work on a range of awareness tools is underway.

	<p>6. Advocate for and encourage the use of the IntoSAINT integrity tool to support SAIs as models of integrity, transparency and accountability.</p>	<ul style="list-style-type: none"> ○ Awareness-raising of IntoSAINT tool among public sector institutions. ○ Implementation of self-assessments of integrity in SAIs, and in public sector organizations. ○ Updated materials for user-friendly guidance on self-assessments. ○ Moderator-training implemented to ensure adequate number of qualified IntoSAINT experts. 	<ul style="list-style-type: none"> ● Awareness-raising strategies were carried out in: PASAI and CAROSAI Governing Boards, NZ Serious Fraud Office, NZ State Services Commission, Commonwealth Ombudsman of Australia, Iraqi public sector, and transparency bodies at the subnational level in Mexico. ● New Self-Assessments of Integrity in 21 public sector institutions in the world. ● Workshop materials have been enriched and harmonized in different languages by 50% up to date. ● 57 new IntoSAINT moderators have been trained in the world³ and integrity pledging sessions were held in 13 regional offices nationwide at the SAI of the Philippines (January-June 2019). ● A Community of Practice has been created on the CAROSAI e-Learning Platform (Feb 2019).
<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</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"> ● Current SAI PMF implementation strategy revised and draft 2020-22 strategy approved by the CBC Steering Committee, for submission to Governing Board. ● Steady progress in number of finalized SAI PMF assessments globally – 59 completed assessments, and another 22 currently in process (2019 target of 75 assessments for 2019 is likely to be met or exceeded) ● The outlook for independent quality reviews is 67% compared with the 2019 milestone of 63%.

<p>(CBC as governance lead, and IDI as implementation lead)</p>			<ul style="list-style-type: none"> • In all the 28 finalized assessments in the last three years, the SAIs have used the SAI PMF findings for developing or revising the SAI strategic plan and/or for planning of 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 challenging contexts (SAI Sweden)</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"> • During the RFCD session of the 2019 CBC meeting, ASOSAI shared information about their professionalization initiatives and a strategic dialogue was held about partnering for enhanced capacity of all regional role players in the PFM system. • Provided guidance and support to the ARABOSAI General Secretariat on their implementation of the INTOSAI Framework on Regional Professionalism. • Partnering with IDI, the CBC hosted the second Coordination Platform meeting of INTOSAI’s global and regional organizations, addressing issues such as SAI leadership development; ISSAI quality and implementation; SAI quality control and QA systems; performance monitoring, measurement and reporting, and auditing of the SDGs.
	<p>5. Share knowledge and experiences in the field of capacity development through, for example, the CBC website, the International Journal of</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"> • The CBC updated “flagship guide” <i>Strengthening Supreme Audit Institutions – A guide for improving performance</i> was published in November 2018, and translated into Arabic, French and Spanish in 2019. • Occasional paper produced: <i>Sustainable Organizational Change - Good Practice in Peer to Peer Partnership</i>.

	Government Auditing, occasional papers, and international conferences.		
	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.	Availability to INTOSAI, donors and other partners and stakeholders, of expertise, knowledge and materials on working with SAIs in complex and challenging contexts	<ul style="list-style-type: none"> • Series of webinars (4/year) developed. SAIs present and share practical examples followed by discussion. • Production of short stories with good examples. • Information fliers for donors on ISSAI implementation under development • Forum for AGs in ARABOSAI planned for October.
<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>	8. Strategically engage with the international development community in order to promote the capacity development needs of SAIs, while emphasizing SAI benefits and value.	Relevant platforms for appropriate engagements are accessed to promote SAI capacity development needs, and create appreciation and understanding for SAI benefits and value	<ul style="list-style-type: none"> • Hosted another successful contiguous meeting with the INTOSAI-Donor Cooperation Steering Committee in July 2019, this year further succeeding in integrating the two committees, and especially the donor partners. • The joint presentation by the CBC and a donor on the challenges faced with regard to global ISSAI implementation, demonstrated constructive and joint sharing of these challenges.

Crosscutting priority (as per SP 2017-22)	Progress indicator	Action items and other comments
Crosscutting Priority 1: Advocating for and supporting the independence of SAIs.	Promotion of Lima & Mexico Declarations, ISSAI 12	<ul style="list-style-type: none"> • The independence of SAIs was a key strategic issue during the July 2019 annual CBC meeting in Tokyo as one of the” four fundamentals” of SAI professionalism. • SAI independence, and the deserving of SAI independence by being model institutions leading by example, is a recurring theme in CBC communication and meetings.
Crosscutting Priority 2: Contributing to follow-up and review of the SDGs within the context of each nation’s specific sustainable development efforts & SAI mandates	Not applicable – no specific CBC actions planned	No specific actions planned
Crosscutting Priority 3: Ensuring effective development and coordination among standards setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness.	Goal cooperation among the PSC, CBC, and KSC and other INTOSAI organs	<p>The CBC, PSC and KSC continued to ensure the alignment and coordination of its efforts to ensure achievement of their respective objectives.</p> <p>The ongoing informal goal chairs’ collaboration inter alia resulted in finalization of the new Strategic Development Plan for the IFPP; support and oversight of the FIPP; filling of FIPP vacancies; further monitoring of quality assurance measures for non-FIPP documents; finalized the revision of the INTOSAI Handbook for Committees, and identified issues for future global surveys.</p>

<p>Crosscutting Priority 4: 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>	<p>The hosting of the 2019 INTOSAI-Regions Coordination Platform also greatly contributed to a strategic and agile INTOSAI.</p>
<p>Crosscutting Priority 5: Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI. 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 co-convening the INTOSAI-Regions’ Coordination platform, plus promotion of the <i>INTOSAI Framework for Regional Professionalism</i></p>	<ul style="list-style-type: none"> • During the RFCD session of the 2019 CBC meeting, another regional organization (ASOSAI) provided a detailed progress report on their journey towards enhanced support to their member SAIs. • Provided guidance and support to the ARABOSAI General Secretariat on their implementation of the INTOSAI Framework on Regional Professionalism. • Used the 2019 RFCD to have a strategic dialogue on the potential of further pooling of resources and partnering in the interest of capacity building of SAIs and other key role players on the PFM sector, including mobilising support by regional organisations and other partners/stakeholders. • The CBC, partnering with IDI, hosted the second Coordination Platform meeting of INTOSAI’s global bodies and regional organizations, inter alia addressing strategic issues such as SAI leadership development; ISSAI quality and implementation; SAI quality control and QA systems; performance monitoring, measurement and reporting, and auditing of the SDGs.

