

CAPACITY BUILDING COMMITTEE

Work stream in support of cooperative audits

The CBC work stream on cooperative audits was created in 2007. The work stream is led by SAI Peru and currently has eight member SAIs: China, Fiji, Iran, Kazakhstan, Morocco, Pakistan, Philippines, and Slovenia.

Areas of responsibility

- Developing a database of experts and investigators in the field of public finance. Professionals working today in different SAIs, as well as recently retired SAI staff, may be available to perform consulting and advisory duties;
- Encouraging joint, coordinated or parallel auditing programs. Joint programs are useful to validate methodology, generate guidelines, and improve processes;
- Encouraging internship and visiting programs. The programs would facilitate visits of professionals from other SAIs to share or receive current knowledge in innovative audit areas.

Products and support available

The Subcommittee has developed five relevant public goods in benefit of the INTOSAI Community:

- ISSAI 5800 Guideline on cooperative audits was endorsed by the XXII INCOSAI in 2016 and is available in all official INTOSAI languages (www.issai.org).
- The database of experts, accessible via the CBC website or via SAI Peru's website: <https://apps1.contraloria.gob.pe/intosai/login.aspx>
- The CBC guidelines for internship programs, also available on the CBC website.
- A virtual catalogue on Cooperative Audits, as a reference source for SAIs interested on conducting a cooperative audit, as well as worldwide repository of the cooperative audits carried out in topics such as SDGs, roadworks, environmental liabilities, social housing, gender equity, protected areas and others. The catalogue is available in English and Spanish at: <https://intosai-cooperativeaudits.org/catalog/home>
- A Massive Online Open Course on ISSAI 5800 aimed to raise awareness and provide training on Cooperative Audits. The course is currently only available in Spanish.

Future activities

In view of the increased interest in cooperative audits from the perspective of the UN Sustainable Development Goals, the Subcommittee will focus its work on promoting the ISSAI 5800 – Guide for cooperative audits, as well as gathering experiences and facilitating exchange of best practices in cooperative audits through the virtual catalogue on cooperative audits, webinars and other modes of collecting and sharing experiences within and between SAIs and INTOSAI regions.

Future activities will include the translation of the ISSAI 5800 MOOC into English as well as other INTOSAI languages, encouraging SAIs to share their experiences via articles or videos on the CBC website or by publishing their reports.

The subcommittee also aims to monitor and update the Experts Database with the support of the INTOSAI community.

