

Subcommittee on Cooperative Audits Strategic Plan 2020-2022

1. Needs

In order to ascertain the needs of the Subcommittee a SWOT¹ Analysis was performed which yielded the following results:

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • GUID 9000 –approved as an official INTOSAI guideline for Cooperative Audits among SAIs. • Virtual Catalogue on Cooperative Audits with filters (among them SDGs) implemented in English and Spanish. • MOOC about the GUID 9000 developed in Spanish and translation into English in process. • CBC supports the work of the Subcommittee. 	<ul style="list-style-type: none"> • Limited Subcommittee member communication and high rotation of member SAI’s liaisons. • Low interaction with INTOSAI stakeholders linked to cooperative audits initiatives. • Subcommittee tools are only available in two of the five languages of INTOSAI, limiting their dissemination. • Some technical adjustments needed for monitoring the use of the SCA tools
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Broad international interest in cooperative audits and pilot audits as a learning by impact tool and to audit SDGs. • New international challenges for SAI’s open a field for collaboration towards the exchange of knowledge and experiences, through cooperative audits and other means (webinar, websites, blogs, Community of Practice, social networks etc.) and cooperation with other stakeholders. • Disseminate and add value to the Subcommittee tools maximizing their benefit. • Strengthen collaboration with key stakeholders linked to the SCA role in the INTOSAI Community (regional organizations, technical bodies, IDI, donors, etc.) to develop joint products. 	<ul style="list-style-type: none"> • There are multiple platforms where cooperative audit reports can be uploaded, limiting their centralization on the Virtual Catalogue on Cooperative Audits. • Limited knowledge about cooperative audits currently in course or to be implemented prevents the timely upload of their reports to the Virtual Catalogue and opportunities for collaboration. • Restrictions for the execution of cooperative audits with face-to-face meetings in the near future could affect the availability of reports. • Limited knowledge about INTOSAI’s stakeholder needs regarding cooperative audits or views towards possible improvements or use of cooperative audits.

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

- To improve internal communication among the Subcommittee members.
- To strengthen interaction and collaboration with INTOSAI, Regional Organizations and relevant stakeholders related to Cooperative Audits.

¹ Strengths / Weaknesses / Opportunities / Threats

- Translate the subcommittee tools into all five languages of INTOSAI.
- Disseminate the SCA tools and motivate their use by adding value and improving them.
- Up to date mapping of cooperative audits in course in order to upload their reports in a timely fashion.
- To map INTOSAI’s stakeholder needs regarding cooperative audits or views towards possible improvements or use of cooperative audits and cooperative development of tools according to satisfy those needs.
- To improve the positioning of the Virtual Catalogue on Cooperative Audits as the principal tool for the upload of cooperative audits reports.

2. Vision, Mission and Values

VISION	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 SAs.
MISSION	Promoting cooperative audits as a means to build up the institutional capacities and enhancing the capabilities of the SAs of INTOSAI.
VALUES	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 by means of mutual collaboration with key stakeholders related to the subject.

- **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.	Knowledge sharing Strengthening professional and institutional capacities Dissemination and Awareness-raising	Knowledge sharing Strengthening professional and institutional capacities Dissemination and Awareness-raising	N.A.	Strengthen Communication Knowledge sharing Strengthening professional and institutional capacities Dissemination and Awareness-raising
2.2 Strengthen structured INTOSAI professional development as an anchor for professional capacity development and potential INTOSAI auditor professionalization.	N.A.	N.A.	Knowledge sharing Strengthening professional and institutional capacities	N.A.	Strengthen Communication Knowledge sharing Strengthening professional and institutional capacities
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.	Knowledge sharing Strengthening professional and institutional capacities	Knowledge sharing Strengthening professional and institutional capacities Dissemination and Awareness-raising	N.A.	Strengthen Communication Knowledge sharing Strengthening professional and institutional capacities Dissemination and Awareness-raising
2.4 Share capacity development insights and ensure responsiveness to SAI needs through, for example, communities of practice.	N.A.	Knowledge sharing Strengthening professional and institutional capacities Dissemination and Awareness-raising	Knowledge sharing Strengthening professional and institutional capacities Dissemination and Awareness-raising	N.A.	Knowledge sharing Strengthening professional and institutional capacities Dissemination and Awareness-raising

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.
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4. Implementation Matrix

Strategic Objectives	Projects / Tasks	Performance Indicators	Year of Achievement	Funding	SAI Responsible	Key Risk
Strengthen Communication	Development and implementation of a communication strategy, defining the means to be used.	<ul style="list-style-type: none"> Developed strategy. Monitoring report. 	<ul style="list-style-type: none"> 2021 Annual 	In kind contribution	<ul style="list-style-type: none"> Subcommittee Members 	<ul style="list-style-type: none"> Low response by Subcommittee members and/or stakeholders <p>Mitigation Factors:</p> <ul style="list-style-type: none"> Increase the communication channels and implement a network with interested SAIs (inside or outside the subcommittee) and key stakeholders.
	Request to SAIs to appoint liaisons for the duration of the 2020-2022 period	<ul style="list-style-type: none"> Number of liaisons appointed by Subcommittee members. 	<ul style="list-style-type: none"> 2020 	n.a.	<ul style="list-style-type: none"> SAI Peru All members of Subcommittee 	<ul style="list-style-type: none"> Low response by Subcommittee members <p>Mitigation Factors:</p> <ul style="list-style-type: none"> Increase the communication channels and develop a network with interested SAIs (inside and/or outside the Subcommittee). Channel the requests through the CBC Secretariat
Knowledge sharing	Implementation/Development of a compilation of good practices and lessons learnt from Cooperative Audits from all INTOSAI Regions and INTOSAI Technical Bodies with their collaboration.	<ul style="list-style-type: none"> Digital/interactive compilation developed 	<ul style="list-style-type: none"> 2020-2021 	n.a.	<ul style="list-style-type: none"> Subcommittee Members 	<ul style="list-style-type: none"> Low response by the INTOSAI community and the regional organizations <p>Mitigation Factors:</p> <ul style="list-style-type: none"> identify key actors on Cooperative Audits, to request the support. Channel request through the CBC secretariat.

Strategic Objectives	Projects / Tasks	Performance Indicators	Year of Achievement	Funding	SAI Responsible	Key Risk
	Progressive translation of the Virtual catalogue into all five languages of INTOSAI.	<ul style="list-style-type: none"> Catalogue availability in French, Arabic and Chinese. 	<ul style="list-style-type: none"> 2022 	In kind contribution / CBC resources	<ul style="list-style-type: none"> All members of Subcommittee 	<ul style="list-style-type: none"> Limited response by Subcommittee members Limited CBC resources <p>Mitigation Factors:</p> <ul style="list-style-type: none"> The Subcommittee Chairmanship would assume the task of translation, progressively, according to resource availability.
	Progressive translation of the GUID 9000 MOOC into all five languages of INTOSAI.	<ul style="list-style-type: none"> MOOC translated to the remaining three languages: French, Arabic and Chinese. 	<ul style="list-style-type: none"> 2022 	In kind contribution / CBC resources	<ul style="list-style-type: none"> All members of Subcommittee 	<ul style="list-style-type: none"> Limited response by Subcommittee members Limited CBC resources <p>Mitigation Factors:</p> <ul style="list-style-type: none"> The Subcommittee Chairmanship would assume the task of translation, progressively, according to resource availability or possible donor support.
	Make the GUID 9000 MOOC available to all regional groups, INTOSAI Technical Bodies and donors.	<ul style="list-style-type: none"> Dissemination of the GUID 9000 MOOC to all regional groups. 	<ul style="list-style-type: none"> 2020-2022 	In kind contribution	<ul style="list-style-type: none"> All members of Subcommittee 	<ul style="list-style-type: none"> Limited response <p>Mitigation Factors:</p> <ul style="list-style-type: none"> The Subcommittee would disseminate the course directly through SAIs in each region, or through the CBC Secretariat.
	Regular upload and update of cooperative audit reports to the Virtual Catalogue on Cooperative Audits in collaboration with INTOSAI Regional Organizations, technical bodies and IDI	<ul style="list-style-type: none"> Number of reports uploaded 	<ul style="list-style-type: none"> 2020-2022 Annual 	In kind contribution	<ul style="list-style-type: none"> SAI Peru 	<ul style="list-style-type: none"> Stakeholder not sharing the reports. <p>Mitigation Factors:</p> <ul style="list-style-type: none"> The Subcommittee would have to identify the SAIs that are conducting Cooperative Audits and ask them directly for their reports. Downloading the publicly available reports and upload them to the catalogue.

Strategic Objectives	Projects / Tasks	Performance Indicators	Year of Achievement	Funding	SAI Responsible	Key Risk
	Gather information about the status of cooperative audits in the world.	<ul style="list-style-type: none"> Dissemination of the information gathered. 	<ul style="list-style-type: none"> Biannual 2020-2022 	In kind contribution	<ul style="list-style-type: none"> Subcommittee members 	<ul style="list-style-type: none"> Low response to survey. <p>Mitigation Factors:</p> <ul style="list-style-type: none"> Deploying information-gathering tools in as many of the official languages of INTOSAI as possible. Contact the liaisons directly to gather the information.
Strengthening professional and institutional capacities	Assess whether GUID 9000 should be revised	<ul style="list-style-type: none"> Study based on a survey 	<ul style="list-style-type: none"> 2021 	In kind contribution	<ul style="list-style-type: none"> Subcommittee members 	<ul style="list-style-type: none">
	Improving the virtual catalogue	<ul style="list-style-type: none"> Filters, monitoring reports among other functionalities improved 	<ul style="list-style-type: none"> 2020-2021 	In kind contribution / CBC resources	<ul style="list-style-type: none"> SAI Peru 	<ul style="list-style-type: none"> Availability of resources. <p>Mitigation Factors:</p> <ul style="list-style-type: none"> The Subcommittee Chairmanship would assume the cost.
	Implementation of virtual seminars, webinars or workshops about cooperative audits	<ul style="list-style-type: none"> N° of activities conducted 	<ul style="list-style-type: none"> Annual 	In kind contribution	<ul style="list-style-type: none"> Subcommittee members 	<ul style="list-style-type: none"> Limited facilities in host country. <p>Mitigation Factors:</p> <ul style="list-style-type: none"> Conduct virtual webinars
Dissemination and Awareness-raising	Dissemination of the virtual catalogue	<ul style="list-style-type: none"> Number of dissemination activities performed 	<ul style="list-style-type: none"> 2020-2022 Annual 	In kind contribution	<ul style="list-style-type: none"> Subcommittee members 	<ul style="list-style-type: none"> Low response to the promotion activities. <p>Mitigation Factors:</p> <ul style="list-style-type: none"> Strategic alliances with stakeholders Send a written communication to the heads of SAI to raise awareness about the importance of the Catalogue.
	Support INTOSAI bodies and Regional Organizations initiatives and activities related to cooperative audits dissemination.	<ul style="list-style-type: none"> Number of activities disseminated 	<ul style="list-style-type: none"> Annual 	In kind contribution	All members of Subcommittee	<ul style="list-style-type: none"> Not much information available for dissemination <p>Mitigation Factors:</p> <ul style="list-style-type: none"> Invite SAIs with experience in cooperative audits to write articles about their experiences.