

Draft minutes – CBC steering committee meeting 15 September 2020 (virtual format)

1. Welcome and approval of agenda

The CBC vice chair, Helena Lindberg, welcomed everyone to the first ever digital CBC steering committee meeting. She noted a wonderful participation from both East and West and expressed gratitude for the efforts made to participate, despite very late or early hours.

Ms Lindberg welcomed new faces or roles of the CBC such as the SAI Netherlands in their role as chair of the peer-to-peer workstream; Ms Nancy Gathungu, new Auditor General of Kenya; and Ms Susanne Wille of the European Court of Auditors as new chair of the SAI PMF IAG.

No additional issues were added, it was noted that SAI Peru would share some information under agenda point 9.

The agenda was approved.

2. Report by CBC Chair

The CBC Chair Mr Kimi Makwetu, Auditor General of SAI South Africa, greeted everyone and told the steering committee that this would be his last CBC steering committee meeting, as his term of office as Auditor General would come to an end in November. Mr Makwetu said it had been one of the highlights of his career over the last seven years to lead this committee and to work with each of the members of the CBC. He conveyed his gratitude to all, including Mr Magnus Lindell in his capacity as CBC vice chair until 2019. He also thanked Ms Helena Lindberg, present CBC vice chair, for her passion not least for those SAIs finding themselves in more challenging circumstances.

Kimi Makwetu made a brief retrospective of the development and highlights of the CBC since the beginning of the South African and Swedish leadership roles in 2013 (INCOSAI in Beijing). The main lesson learned Mr Makwetu described as, while each SAI has the responsibility for its own capacity building needs, it is the responsibility of INTOSAI to provide the opportunities. Covid-19 might have helped to find more regular and effective work processes in this regard.

Mr Makwetu thanked everyone for their contributions thus far and wished the vice chair much success in the future of CBC.

The steering committee took note of the report by the CBC Chair.

3. Workstreams' progress and SC documents approved in advance

Ms Helena Lindberg reported on the dashboard reports and plans submitted by the CBC workstreams, which had been previously approved electronically by the steering committee. Also, the minutes from the CBC steering committee meeting in Tokyo 2019 and the CBC budget had been approved on beforehand. Ms Lindberg commended the work of the workstreams. In the light of the pandemic and its effect on the work of the CBC, it seems that the committee has generally responded well to the challenge, having managed to stay relevant and not stopped our activities in these difficult times. Ms Lindberg conveyed a heartfelt thank you to all workstreams for their efforts over the past year.

The steering committee took note of the report on CBC workstreams' progress.

4. Brief overview of outcomes of CBC June 2020 thematic webinars

There has been a struggle to find new ways forward in the path of Covid-19. Being innovative and converting the planned theme discussions for the annual meeting into webinars has, however, led to very interesting discussions and input from distinguished stakeholders participating in the webinars.

Ms Helena Lindberg asked Mr Cobus Botes of SAI South Africa to give a report from the two webinars in June, and the important contributions from designated presenters. The main outcome of the second webinar was a clear confirmation on a need for guidance to SAIs who wish to undertake or increase their engagement with civil society. A draft framework for such engagement is being put together and will soon be shared for comments. In addition to the Framework, material on good practices and case studies will be made available online in a specific section of INTOSAI's *Community Portal* in order to provide an extensive resource center for civil society engagement, and to which we can constantly add.

Responses to questions put forward during the webinars can be found under Digital Events on the CBC website.

The steering committee took note of the report from the CBC webinars.

5. SAI PMF reports

Ms Helena Lindberg described the set-up for the SAI PMF and the shared responsibilities between the CBC and the IDI. There is a slightly different procedure for reporting the SAI PMF results due to the three-fold set-up:

5.1 SAI PMF governance (for approval)

CBC chair Kimi Makwetu started by thanking Ms Susanne Wille from the European Commission for having taken over as the chair of the SAI PMF Independent Advisory Group at the end of 2019. He also thanked the IDI for their commitment and the expert manner in which they are leading the implementation side of the SAI PMF, not even allowing a global pandemic to slow them down.

Kimi Makwetu continued with the report of the SAI PMF governance, and pointed to two governance matters.

Revision of the SAI PMF tool

To ensure that the SAI PMF is relevant and user-friendly, it requires revision from time to time. However, effective measurement and monitoring of SAI performance, using objective indicators and criteria making scores comparable over time, requires that extensive revisions of the tool do not take place all too frequently.

This revision will take place in two phases:

- First phase: started soon after INCOSAI in Moscow 2019, and will conclude in time for INCOSAI 2022 – this phase aims to fix only what is broken and ensure that the current 2016 version works as intended.
- Second phase: will begin after INCOSAI in 2022. By then the tool will have been in use for six years and it will be an appropriate time to carry out an extensive revision.

Revised SAI PMF Communication strategy

Following the adoption in Moscow last year of a revised SAI PMF Implementation Strategy, the communication strategy was also revised. The revised strategy places emphasis on communication-actions where specific needs are identified. This will enable those responsible for communication to develop messages in terms of the specific needs and selecting the most effective channel through which to convey the message.

The strategy counts on role players such as the IDI, members of the Independent Advisory Group, the CBC Secretariat, or our colleagues in the General Secretariats of the Regions to identify needs to which we can respond. Existing channels such as the INTOSAI Journal, our own and other websites will be used to keep on

disseminating success stories and share news about significant new developments.

5.2 Global implementation of SAI PMF

Ms Irina Sprenglewski reported on the SAI PMF global implementation, including the number of assessments carried out and on the overall target for 2020. Despite the necessary shift to digital platforms, CAROSAI and OLACEFS carried out quite many assessments, which is impressive. In times of crisis, SAIs have other priorities and duly change their long-term plans. Recent SAI PMF results have been an invaluable basis to make correct decisions, and to focus on which weaknesses to improve also when priorities change.

Ms Sprenglewski concluded that the SAI PMF planning forecast is not so concrete, due to the still quite uncertain future. Lesson learned for 2021 has been that courses and training during the coming year will be stand-alone events and SAI PMF-support will continue to be provided remotely for now. However, there will probably be a move towards blended support also beyond covid-19. Risks to be aware of included updates of resource materials and assessments may take longer due to remote work and challenging conditions.

5.3 SAI PMF Independent Advisory Group report

Ms Susanne Wille, new chair of IAG, thanked for the trust put in her to join this journey together with and for the SAIs. Great progress could be noted, seen to assessments of good quality and that these have been used. The SAI PMF roll-out will continue in line with the set targets and some SAIs have already received support digitally.

A light review of the tool will take place soon and Ms Wille was confident it will help improve the tool, continuing to look at what is the key information from an assessment and how are these key points best shared (the number of published reports is quite low). The sharing of findings is crucial to get support. SAIs with a clear communication strategy has an easier way of reaching the public and other stakeholders and may less fear a draw-back. The importance of communication strategies was underlined, as the purpose of the publication of the reports. A summary could be a good way to make them more accessible. There are still factors that may obstruct assessments from being carried out, but they are however useful once completed. A strategy should be sought to deal with having self-assessments carried out.

SAIs in Europe should also be applying this tool and are encouraged not to use other forms of peer-reviews. SAI PMF can be a basis for the strategic development plan/monitoring and would be a label of quality. Helena Lindberg thanked all donors that have stepped up during Covid-19 to support SAIs in emergencies.

The Steering committee took note of the three SAI PMF reports and approved the revised SAI PMF Implementation strategy and Communication strategy.

6. Report on INTOSAI strategic planning process

The work of developing a new INTOSAI strategic plan is already underway. Mr Jan van Schalkwyk of SAI South Africa reported on both the INTOSAI strategic planning process and the Goal Chair collaboration.

- INTOSAI operates in terms of a 6-year cycle, and the process for the next strategic plan (2023-2028) kicked off when the Governing Board in September 2020 established a Task Force on Strategic Planning of which the CBC is a member.
- The task force will gather input to develop the next strategic plan, ensure continuity of the INTOSAI Strategic Plan for 2023-2028, and establish a means for sound monitoring of the plan's implementation.
- The Task Force has been carrying out its work virtually – one of its key tasks has been preparing for scan of the internal and external stakeholders.

A few key timelines to take note of, include:

Task	Start	End
Internal & external scan surveys	September 2020	November 2020
Share internal & external scan findings with INTOSAI members	January 2021	April 2021
Draft strategic plan goals, activities, and objectives shared with INTOSAI members for initial review	May 2021	June 2021
Complete/share draft of strategic plan with all INTOSAI members	March 2022	July 2022
Issue Final INTOSAI Strategic Plan, 2023-2028	September/October 2022	

7. Report on Goal chair collaboration | INTOSAI Crosscutting Priority 3

Jan van Schalkwyk described how the CBC has the privilege to cooperate with KSC and PSC in the work on Crosscutting Priority 3 of INTOSAI's current Strategic Plan, i.e., Goals 1, 2 and 3 are to ensure coordination among standards setting, capacity development, and knowledge sharing in the interest of SAIs' development and performance. There is room for better-integrated cooperation among the three

strategic goals, admitting that in too many instances we still work in isolation from one another. The member SAIs and their auditors deserve the workstreams in the PSC, KSC, CBC – and IDI – to join all of our efforts together to provide even better quality audit standards, support for developing the capacity to implement these standards, and access to knowledge and professional benchmarks. As a starting point for enhanced coordination the PSC, CBC and KSC will carry out a mapping of the current products and value offerings.

A vacancy in FIPP is to be filled as soon as possible, and the goal chairs aim to have a nomination to take to the Governing Board in November. The Goal Chairs are impressed with the way that FIPP has continued to push ahead with its work despite the COVID-19 interruption and the Goal chairs work for an improved IFPP, user friendly and future proof. IFPP is so valuable to INTOSAI that component 1 (clarity/readability) shall not be rushed. The CBC members will be updated on the progress.

Ms Lindberg extended thanks to the KSC and PSC and shared her appreciation for the value of this cooperation.

The steering committee took note of the reports of agenda points 6-7: the INTOSAI strategic planning process and the report of the Goal Chair cooperation and INTOSAI crosscutting priority 3.

8. Format and proposed date for 2021 meeting

The CBC vice chair told the steering committee that we have once again had a very generous offer by SAI Jamaica to host the CBC annual meeting in Jamaica in 2021. Ms Lindberg gave the word to Ms Pamela Monroe-Ellis, Auditor- General of Jamaica. Ms Monroe-Ellis was happy to accept to host and invited everyone to Jamaica hopefully face to face in 2021.

9. Any other business

Mr Aldo Adamo, SAI Peru, started by extended warm greetings from Mr. Nelson Shack, Comptroller General of the Republic of Peru, President of OLACEFS and Chair of the Subcommittee on Cooperative Audits. He brought to CBC member's attention two initiatives of possible value: Firstly, a website called "International Observatory of Government and SAI Initiatives in relation to COVID-19" where information on COVID-19 measures adopted by SAIs all over the world can be accessed. Secondly, an initiative resulting from Peru's experience using Concurrent Control – a modality of simultaneous control in which the SAI

implements a systematic multidisciplinary accompaniment of a public work or program and evaluates a set of control milestones during the process, while it is being executed. Adverse situations are communicated to the auditee in a timely manner so that they may take appropriate preventive or corrective action while the process is ongoing during the pandemic. Given the wide interest from SAIs across the world, Peru will be holding an international webinar on Concurrent Control to train participants on the bases of concurrent control, its implementation, and its benefits for the audit work of SAIs. A paper on the topic, is also one of the research materials available in the International Observatory website.

10. Closing

Ms Helena Lindberg thanked CBC chair Kimi Makwetu for his excellent chairmanship and gave him official gratitude for everything that he has done for the capacity development of SAIs over the years. Also, other members of the CBC took the opportunity to forward their thanks to Mr Makwetu for his chairmanship and wonderful engagement in the work of CBC.

Retiring Chair Kimi Makwetu thanked for all the kind words and encouraged everyone to “keep growing and keep developing”.

Ms Helena Lindberg closed the meeting.