

Draft minutes – CBC steering committee meeting of 29 Sept 2021

1. Welcome

The CBC chair, Ms Tsakani Maluleke welcomed everyone to the meeting and commended the CBC workstreams for their hard work under very difficult circumstances. Ms Maluleke was confident that all workstreams had fully adjusted to these abnormal conditions and will be able to complete their work by the 3rd quarter of next year in time for Congress 2022. In the post pandemic world, the role of SAIs and their audit professionals will be more important than ever, and the CBC is well positioned to make a substantial contribution to the strengthening of SAI capacity.

She further shared some optimism about the next strategic cycle, thanks to the lessons we have learned over this past period. We have learned that we need to work closer together and partner and cooperate sooner in different processes. Reference was made to the SAI Global Stocktaking Report published by IDI recently and the areas identified where improvement is needed. The Chair further highlighted the INTOSAI regions' role in supporting SAI capacity development, with further help by IDI and SAIs engaging in peer-to-peer cooperation.

The agenda 2021 and minutes from the steering committee meeting 2020 were approved.

2. Overview of pre-approved reports to 2021 CBC Steering Committee

Ms Helena Lindberg, CBC vice chair, gave an overview of the progress made by the CBC workstreams over the last year, as shown in their respective dashboards. Ms Lindberg expressed her gratitude to the CBC workstreams for submitting the dashboards early, which enabled the CBC to report to PFAC about the committee's progress.

The steering committee confirmed their written approvals.

3. Workstream highlights # 1

Each workstream was given a chance to provide an overview of their work with an infographic.

IntoSAINT

Ms Soo Jung Koo (SAI Mexico) presented the work of IntoSAINT as progressing well although facing challenges due to the pandemic. The IntoSAINT tool allows public institutions to carry out assessments with focus on integrity. Today 69 countries have implemented IntoSAINT.

Taskforce on INTOSAI Auditor Professionalism (TFIAP)

Mr Jan van Schalkwyk reminded the steering committee members of the four fundamentals of professionalism, forming the prerequisites for a professional organization, where TFIAP presently focuses on the fundamental of Competent People and has developed a draft standard on auditor competence (ISSAI150) and two GUIDs to complement it. Also, the task force will also contribute to the upcoming revision of the CBC HR Guide. The steering committee members were encouraged to comment on the draft ISSAI150 and related GUIDs.

CBC website

Ms Camilla Lindstahl presented the updated version of the CBC website, where the four fundamentals of professionalism now guide the layout and also form the umbrella under which the information on the website is sorted. Members were encouraged to visit and to contribute (sharing is caring)! Ms Lindstahl also commended the excellent work of the CBC editorial board (SAI United Kingdom, SAI Kenya, PASAI and SAI Sweden).

4. INTOSAI/CBC strategy 2023-28

Ms Maluleke shared the process behind finalizing the CBC strategy and plans for next year's congress. The Task Force on Strategic Planning is currently working on the draft of INTOSAI's strategic plan for the next six years (2023-28) and the CBC is a member of the task force. The CBC leadership and secretariat are staying closely in touch with the process.

We strongly support the decision by the task force to keep the next strategic plan short and concise in order to have sharper focus, to be more accessible to external stakeholders, and to enable flexibility during the next six-year planning cycle.

One of the ways the task force managed to reduce the detail in the plan, was through the agreement that the detailed initiatives that support the execution of the strategic objectives of each goal, will be moved into an operational plan. The first operational plan will be due next year, in 2022 when the INTOSAI strategic plan will be approved by the Governing Board.

Mr Cobus Botes shared a slide of the three strategic objectives for Goal 2 and how the objectives will be fleshed out in the envisaged operational plan.

The aim and objectives of Goal 2 were proposed as follows:

Goal 2 supports SAIs in developing their capacity to maximize the value and benefit they bring to society by promoting the development of their professional capacities and capabilities. With an ambition to leave no one behind, Goal 2 informs INTOSAI decision-making on SAI capacity development in support of all INTOSAI members.

Strategic objectives for Goal 2

- 1.1 Promote, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development needs.
- 1.2 Strategically partner, inside and outside INTOSAI, in support of SAI professionalism, auditor professionalisation and SAIs' ability to meet future challenges.
- 1.3 Share capacity development insights and practices and facilitate dialogue on capacity development challenges and opportunities.

Early next year, the CBC Secretariat will initiate a consultation process with all relevant role players, so that we can ensure the development of a fit-for-purpose operational plan for Goal 2. The Chair opened the floor for comments.

The steering committee member from SAI Japan/ASOSAI, Mr. Toru Shimizu, shared his appreciation of the development of the plan and, if requested, offered the cooperation in the form of comments based on the experiences of ASOSAI, underlining the importance of "Sharing is caring".

Also, Mr Ahmed Ashaybani (SAI Yemen) expressed his appreciation for the development of the CBC and wanted to make sure we keep focus on SAIs that are facing challenges (leave no SAI behind). He asked INTOSAI and CBC to consider how we can make sure these SAIs are not left behind and how this is reflected in the strategic plan?

Jan Van Schalkwyk replied that we have ACCC-instruments and products available, but most importantly, SAIs can always engage with others in a similar situation. He also underlined that the CBC has raised the issue in the strategic planning process and that it is being considered.

Einar Gørrisen (IDI) commented that he found the strategic plan much more inclusive than before and covers important aspects. As an organization, INTOSAI has always had as a principle to not leave anyone behind. We have a unique community, supporting one another, through regions, bilaterally or through IDI. We also have a strong partnership with donors and are encouraging them to support the most challenged SAIs, through the global call for proposals. It is an area that is extremely important.

Jan van Schalkwyk thanked everyone for their comments and expressed his appreciation for the help offered to take the strategy forward.

The steering committee took note of the report on the CBC strategy 2023-28.

5. Workstream highlights # 2

Auditing in complex and challenging contexts (ACCC)

Ms Anna Jannesson (SAI Sweden) presented the infographic of the ACCC. The ACCC leads the efforts to identify what SAI-support is needed and ways to what good practices should be in place to address those needs, based on experiences of SAIs currently or previously working in complex and challenging contexts. The work is carried out by providing different forums for experience sharing; developing guidance and advocating for those SAI seldom heard in the INTOSAI community (“Leave no SAI behind”).

Jan van Schalkwyk expressed enthusiasm for the ACCC’s overwhelming progress, it really was the right thing at the right time to start a workstream on these difficult issues.

Subcommittee on Peer Reviews

Mr Vladimir Matus (SAI Slovakia) addressed three elements of peer review; experience, survey of peer review and contributions, and the peer review itself. He stressed the importance of the planned peer review seminar in November this year, which will include topics beneficial for both reviewers and those being reviewed. Mr Matus referred to the CBC website’s peer review section for further information.

Jan van Schalkwyk mentioned the peer review he was involved in of SAI Canada, and how grateful the team was for the help received by the Peer review workstream at that time.

Subcommittee of Cooperative Audits

Mr Aldo Adamo (SAI Peru) presented the Subcommittee on Cooperative Audits, chaired since its creation by the SAI of Peru. The goal of the subcommittee is to bring to the forefront the incredible potential of Cooperative Audits as a tool for capacity development for Supreme Audit Institutions across the world, as a tool of learning by impact.

Mr Adamo promoted the use of the professional pronouncement on cooperative audits, GUID 9000: Cooperative Audits between SAIs. Another important tool is the Virtual Catalogue on Cooperative Audits, which serves as a single point repository for experiences on cooperative audits and has 247 reports uploaded today.

Jan van Schalkwyk thanked SAI Peru for their excellent progress and engagement in cooperative audits regionally and in sharing what they learn with the INTOSAI community.

6. SAI PMF Implementation “highlights” and IAG (Independent Advisory Group) recommendations

Irina Sprenglewski (IDI) thanked the CBC secretariat and IAG for good cooperation throughout the year and presented highlights such as CAROSAI’s SAI PMF facilitation program, where SAIs work together with dedicated leadership and SAI assessment teams with the support of the CAROSAI general secretariat. The commitment has led to successful implementation for four SAIs. Also, the launch of a self-running repeat course is not far away.

Susanne Wille, chair of IAG, presented the group which brings together SAIs and donors to provide advice to the CBC and IDI regarding the development and roll-out of SAI PMF. Over the year the IAG meet several times, and Ms Wille shared some of the group’s reflections with the steering committee:

- Automation of the SAI PMF tool
- Further guidance on interpretation of indicators (in the various languages) – especially those relating to judicial or “hybrid/collegial” systems
- Addition of indicators – on innovation and use of data and digital technology, IT audits
- Application of the tool at the subnational level
- Training – basic and advanced – for donors and consultants
- Promotion of SAI PMF in high-income countries (HICs)
- ‘Systematically propose’ the SAI PMF in a welcoming package for a new Heads of SAI
- Organize a side event at next INCOSAI where selected SAIs present their PMF (in various categories).

The IAG suggested that it would be useful to have clear indication already in the SAI PMF Terms of Reference that a publication would be a desired outcome. This will allow SAI to structure better the assessment process and prepare the final product. The IAG acknowledged that some SAI have concerns about publication and suggested that, notably for a first PMF, adapted forms such as a summary can be constructive.

Jan Van Schalkwyk underlined that the CBC take the IAG advice very seriously. A side event at INCOSAI, if physical, would be an excellent idea.

Mr Toru Shimizu (SAI Japan) found the presentation of Ms Wille a good insight for future activities. From the ASOSAI perspective, the different situations in different members’ countries must be taken into consideration with regards to the publication of reports. Some members may be in a difficult situation domestically and may not be willing to share the reports for that reason. Peer learning and sharing is important, but also flexibility in how it is done.

Jan van Schalkwyk thanked for the good input, acknowledging the challenges we often face, and that some SAIs may not want to publish reports. He reminded

everyone that it is not a competition, but a very constructive way of improving and sharing your results.

Irina Sprenglewski (IDI) said that the publication issue is continuously being discussed. Both risks and potential benefits with sharing results publicly. IDI is developing a guide on if/how to publish reports to support SAIs' decision-making process.

The steering committee took note of the SAI PMF reports.

7. SAI PMF – Implementation success stories

IAG Chair Ms Susanne Wille introduced the success stories of SAI of Bhutan (Auditor General Mr Dasho Tashi) and SAI Kenya (Auditor General Ms Nancy Gathungu).

SAI Bhutan was one of the first SAIs to carry out a SAI PMF eight years ago and has now had a repeat assessment carried out. By demonstrating its commitment to improve, the SAI of Bhutan managed to attract the support of two donors, ensuring that their support was targeted towards the SAI's development priorities.

. SAI Kenya: in 2019, Ms Nancy Gathungu supported SAI Botswana during their SAI PMF assessment and strategic planning process. During this exposure, she witnessed first-hand the benefits of a SAI PMF assessment, especially as a foundation for strategic planning. Ms Gathungu convinced her peers, that SAI Kenya would benefit from joining the Strategy, Performance Measurement, and Reporting – the SPMR initiative of the IDI.

Both of the Auditors-General acknowledged and appreciated the recognition from the CBC and reiterated the value of the SAI PMF as a strategic tool for SAI development purposes.

8. Workstream highlights # 3

Peer-to-peer cooperation (P2P)

Ms Marike Noordhoek (SAI The Netherlands) presented the infographic of the P2P workstream, a quite new workstream being established in 2019. There has been a bit of delay starting up, due to the pandemic. The workstream intends to support and promote medium- to long term peer-to-peer cooperation between SAIs, in support of institutional capacity development. This is the most used model of capacity development as it is often structured, comprehensive, demand-driven and build on trust between colleagues. The workstream is planning for a webinar series, structured around the five phases of the project cycle.

CBC Guides & Occasional Papers

Mr Nebert Mandala (SAI Kenya) presented the workstream's infographic, informing about the task of developing and maintaining CBC guides and occasional papers. Recent work presented has been the paper "The future-

relevant value-adding auditor” and “Guidance on engagement with civil society”. The workstream also monitors use of guides etc. and has initiated the upcoming review of the CBC guide on HR management. Mr Mandala also thanked the CBC editorial board.

Jan van Schalkwyk thanked SAI Netherlands and SAI Kenya for their work and commitment to the CBC.

9. New memberships; new workstreams; date & venue of next meeting; AOB

New member SAI Malaysia

The new CBC member SAI Malaysia was warmly welcomed by vice chair Ms Helena Lindberg and the steering committee.

New workstream on Audit of donor funds

Last year the topic of SAIs’ audit of donor funds was identified as a strategic need which was explored further in a webinar. A new workstream is needed to structure this work. For pre-approval, we shared the draft Terms of Reference and the proposal that SAI Sweden continues to lead this work. It is not proposed to set up a project group at this point, but to start to engage with a variety of actors, as we explore this space further. Ms Lindberg welcomed the written input of the steering committee if anyone had experiences and perspectives to share.

The steering committee confirmed the approved terms of reference and the Swedish National Audit Office to chair the new workstream.

Date and venue for next meeting

Ms Helena Lindberg thanked SAI Jamaica and Auditor General Pamela Monroe-Ellis for their generosity of offering to host the CBC Annual Meeting - and patience - when we have postponed the same two years in a row. The CBC leadership is still considering if it is a more prudent idea to plan for a digital meeting also in 2022. There are many issues to consider, not least relating to the pandemic. The dialogue continues on the matter with SAI Jamaica and we will also wait to see about the decision for INCOSAI potentially held in Rio de Janeiro in November 2022. The timing however, for the CBC steering committee meeting will be in the end of September (physically or digitally), but before the PFAC meeting.

The steering committee took note of the leadership’s commitment to come back to the members with details about the 2022 meeting.

The CBC Chair Ms Tsakani Maluleke thanked everyone for their time and engagement shown towards the CBC and closed the meeting.