



INTOSAI

International Organization of Supreme Audit Institutions

Organisation Internationale des Institutions Supérieures de Contrôle des Finances Publiques

Internationale Organisation der Obersten Rechnungskontrollbehörden

Organización Internacional de las Entidades Fiscalizadoras Superiores

المنظمة الدولية للأجهزة العليا للرقابة المالية العامة والمحاسبة

76th Meeting of the Governing Board of INTOSAI

76^e Réunion du Comité directeur de l'INTOSAI

76. Tagung des Präsidiums der INTOSAI

76^a Reunión del Comité Directivo de la INTOSAI

الاجتماع 76 للمجلس التنفيذي للإنتوساي

REPORT ON THE CAPACITY BUILDING COMMITTEE (CBC) — GOAL 2



ITEM | POINT | TOP | PUNTO | البند

6 ENGLISH

Rechnungshof Österreich, Dampfschiffstrasse 2,
1031 Vienna · Vienne · Wien · Viena

AUSTRIA · AUTRICHE · ÖSTERREICH · AUSTRIA

Tel. +43 (1) 711 71-8905 | Fax +43 (1) 718 09 69

intosai@rechnungshof.gv.at | www.intosai.org

Report of the Capacity Building Committee to the 76th INTOSAI Governing Board

1. Introduction

The INTOSAI Strategic Plan (2017-2022) defines the role of the INTOSAI Capacity Building Committee (CBC) as follows:

Support SAIs in developing capacity to maximise their value and benefits to society by:

- *Promoting the development of capabilities and professional capacities of independent SAIs and regional organisations;*
- *Informing INTOSAI decision-making on SAI capacity development matters; and*
- *Cooperating with donors, relevant partners and stakeholders.*

The plan also underlines each SAI's responsibility to identify and address their own capacity development needs.

The CBC was tasked with leading INTOSAI's efforts under goal 2, while working closely with the other INTOSAI goal chairs, the General Secretariat, IDI, the INTOSAI-Donor Cooperation, INTOSAI regional organisations and others "to speak and act in unity in the interest of INTOSAI's SAI capacity development efforts"¹. The task was to be realised with a focus on five strategic objectives, supported by nine key strategies.

The CBC, along with all other INTOSAI bodies, was also called to support the five joint cross-cutting priorities, focused on SAI independence, contributing to the follow-up and review of the UN Sustainable Development Goals, ensuring effective coordination between the strategic goals, creating a strategic and agile INTOSAI, and facilitating cooperation and professionalism among the regional organisations of INTOSAI.

2. Progress made in relation to Goal 2 strategic objectives

The bulk of the CBC's work is carried out by its workstreams, which all rely on time and resources invested by the workstream chair and members and any other stakeholders who choose to contribute. Several workstreams contribute to

¹ *Strategic Plan 2017-2022 – International Organisation of Supreme Audit Institutions (INTOSAI)*, p. 25.

multiple objectives and below we focus on a limited number of highlights over the previous three years.

The workstreams and the CBC leadership are supported by the CBC Secretariat, jointly managed by SAI South Africa and SAI Sweden. The Secretariat has taken the responsibility for a number of issues, such as the CBC website, development of the Goal 2 Operational Plan, engagement with other INTOSAI bodies, including the Goal Chairs, and strategic INTOSAI processes, including the development of the new INTOSAI Strategic Plan (2023-2028). Furthermore, to align with the new strategic plan, the secretariat has updated the [CBC Terms of Reference](#) which is now presented for the Governing Board's consideration.

The workstreams have been affected by the Covid-19 pandemic to varying degrees. Some realised that their working methods were highly reliant on in-person meetings and started to adjust to on-line or hybrid solutions (SAI PMF and IntoSAINT, for example). Others found that re-adjusting to an on-line format opened up to broader and more diversified participation in some initiatives (most notably the workstream on Auditing in Complex and Challenging Contexts (ACCC) the annual CBC meeting, and various regional engagements).

Overall, most CBC workstreams and initiatives are now on track although some delays remain. For the full detail, please refer to the CBC dashboard report (see Annex 1).

2.1 Identify capacity development challenges and opportunities in order to facilitate access to solutions including accessing the INTOSAI–Donor Cooperation.

To some extent, all CBC workstreams identify capacity development challenges and opportunities within their respective areas of interest.

The **Peer Review Subcommittee** (SAI Slovakia) has carried out and published the results of its regular survey and carried out an on-line workshop to support SAIs in the process of getting ready for a peer review.

The **Subcommittee on Cooperative Audits** (SAI Peru) has updated, translated and offered its massive open online course (MOOC) and continued to update its virtual catalogue for cooperative audits. In addition, the workstream has produced and shared promotional films for both initiatives.

The workstream on **Peer-to-Peer Cooperation** (SAI Netherlands), over the course of several months, held an interactive series of workshops on the project cycle of a peer-to-peer cooperation. Participating peer-to-peer provider SAIs shared experiences and best practices on issues relating to the different steps of the project cycle, e.g. initiation and needs assessment; design and planning; implementation and monitoring; evaluation; and exit.

The **Workstream on IntoSAINT** (SAI Mexico) has raised awareness of the IntoSAINT tool, gathered lessons learned and continued to develop, update, and translate supporting materials and train expertise.

In addition to these accomplishments, the CBC values its close **cooperation with the INTOSAI Donor-Cooperation** on a leadership and secretariat level and has been able to contribute to different initiatives, such as the Global SAI Accountability Initiative and the nomination of the first ever SAI Independence Ambassador.

2.2 Strengthen structured INTOSAI professional development as an anchor for professional capacity development and potential INTOSAI auditor professionalisation.

The **Task Force on INTOSAI Auditor Professionalisation** (TFIAP – SAI South Africa) has, in line with the IFPP² due process, prepared INTOSAI's first ever standards and guidance on auditor competence and proudly present the following to the Governing Board for their approval and subsequent endorsement by Congress:

- ISSAI 150: Auditor Competence
- GUID 1950: Guidance on the development of competency frameworks for auditors
- GUID 1951: Guidance on the development of pathways for the professional development of auditors
- ISSAI 100 (amended by the addition on a new article 36 to align with ISSAI 150, done in consultation with the PSC and FIPP)

Arising from the completion of these pronouncements, the TFIAP has started to plan for global implementation support for SAI professionalisation and auditor competence management.

In partnership with the task force, the Workstream on **Guides and Occasional Papers** (SAI Kenya) has completely revised *Human Resource Management – a guide for SAIs*, to further support the implementation of ISSAI 150.

The focus on professional development has been further supported by the Workstream on **Auditing in Complex and Challenging Contexts** (SAI Sweden), which has organised both open webinars and high-level roundtable discussions and developed on-line resource materials on issues relating to professionalising, recruiting and retaining staff.

² INTOSAI Framework of Professional Pronouncements

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.

The CBC is the governance lead and the INTOSAI Development Initiative the implementation lead for the SAI Performance Measurement Framework (SAI PMF). The SAI PMF Implementation Strategy (2019-2022) has been successfully implemented thanks to quick adjustments to alternative roll-out measures during the Covid-19 pandemic and continued promotion of the value of the framework.

An external assessment of the global implementation was carried out and the results taken into consideration in the development of a revised Implementation Strategy (2023-2028). The SAI PMF manuscript has also been updated to bring it in line with the ISSAIs that have migrated into the INTOSAI Framework of Professional Pronouncements, especially INTOSAI-P 50 and ISSAI 200.

2.4 Share capacity development insights and ensure responsiveness to SAI needs through, for example, communities of practice.

By moving the thematic discussions of the **Regional Forum for Capacity Development (RFCD)** to an on-line format during the pandemic, the CBC was able to reach a much broader audience than during in-person meetings. SAIs who may not be able to travel to participate in person could attend on-line events, and in each SAI a variety of participants was possible, not just top management. We were also able to engage high-level speakers who could dedicate a few hours, not a few days, to their contribution.

The CBC also continued to extend the RFCD to a broader coordination forum, bringing together all of INTOSAI's global bodies and regional organisations into the **INTOSAI-Regions Coordination Platform** to integrate the efforts of the key contributors to Goal 2. A particularly successful IRCP hosted in partnership with the IDI in June 2022 resulted in the Goal 2 Operational Plan for 2023-25 that is presented to the 76th Governing Board.

The Workstream on **Auditing in Complex and Challenging Contexts** (ACCC – SAI Sweden) functions as a network for SAIs working under especially challenging circumstances, with a focus on sharing experiences. Based on the priorities of its members, the ACCC has organised 12 webinars relating to issues such Covid-19 implications for SAI strategic management, working with parliaments and getting connected. In some cases, additional resources and good examples have been made available through the CBC website.

In addition to the HR Guide mentioned above, the Workstream on **Guides and Papers** (SAI Kenya) produced papers on SAIs engaging with civil society and on the future relevant value-adding auditor, along with a great number of blogs published on the CBC website.

The **CBC website** has been restructured to put focus on the four fundamentals of professionalism; Ideal working environment, professional standards and guidance, competent people and assessment and ongoing improvement.

Through the website the CBC shares news and updates from the workstreams, as well as from its stakeholders, most notably the INTOSAI regional organisations, the INTOSAI Development Initiative and the INTOSAI-Donor Cooperation.

For more information about the CBC workstreams go to <https://intosaicbc.org>

2.5 Engage strategically with the wider international development community in the interest of SAI capacity development

In addition to a close cooperation with the INTOSAI-Donor Cooperation, the CBC strives to strategically engage with the donor community in different ways. We regularly invite donors as speakers and participate in global webinars and other initiatives to highlight the importance of SAI capacity development and contribute in return when possible. The CBC leadership are also regularly invited to contribute to our stakeholders' events, including the OECD Auditors' Alliance, PEFA 20th Anniversary, IFAC's MOSAIC and the World Bank launch of its SAI Independence Index.

Following up on a webinar focused on sharing information, knowledge and experience about the benefits and challenges of **SAIs' audit of donor funds**, the CBC created a new workstream (SAI Sweden). The objective is to enable SAIs and donors to make informed choices when engaging in the audit of donor funds, while safeguarding SAIs' independence and respecting their national mandate.

3. Crosscutting priorities and other developments

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

By supporting SAI Capacity Development, the CBC also supports SAIs' ability to prove their value and earn their independence in a national context. Aspects of SAI independence are regularly included in different CBC initiatives – through the CBC Chair's participation in regional congresses, the CBC Vice Chair's participation in a World Bank webinar or a webinar organised by the ACCC on the topic, by advocating for SAIs leading by example through the application of SAI PMF, peer reviews or IntoSAINT, through theme discussions at CBC's annual meetings or by supporting the development and recruitment of the first ever SAI Independence Ambassador through the INTOSAI-Donor Cooperation.

Crosscutting Priority 2: Contributing to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAI's individual mandates

Goals 16's focus on *building effective, accountable institutions at all levels* and Goal 17's focus on *the importance of strengthening the means of implementation and revitalise the global partnership for sustainable development* form the basis for SAI's contribution to the overall achievement of UN Sustainable Development Goals (SDGs). INTOSAI's Strategic Goal 2 supports SAI's in developing capacity to maximise their value and benefits to society. In doing so we also support the SAI's ability to contribute in a meaningful way to the follow-up and review of the SDGs.

Crosscutting Priority 3: Ensuring effective development and coordination among the PSC, CBC and KSC to support SAI's and improve their performance and effectiveness.

The PSC, CBC and KSC continuously work to coordinate and align their efforts in the interest of INTOSAI members. One of the central joint responsibilities focus on the continuous oversight of, support for and dialogue with the **Forum for INTOSAI Professional Pronouncements (FIPP)**, including recruiting new members to FIPP.

The Goal Chairs have supported the drafting of the new strategic development plan for the INTOSAI Framework of Professional Pronouncements (IFPP), coordinated our support for the development of the new INTOSAI Strategic Plan and agreed on the format of the Operational Plans to support its implementation.

The Goal Chairs also work together to strengthen each others' initiatives as and when needed. For example, the CBC benefited from extensive contributions by the PSC and KSC in the development of the Framework for SAI Engagement with Civil Society.

Over the previous three years, this crosscutting priority has increasingly also come to include **effective coordination with Goal 4** – the Policy Finance and Administration Committee, which the CBC welcomes.

Crosscutting Priority 4: Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks.

While this priority is not the primary responsibility of the CBC, we firmly believe that it is the role of all INTOSAI bodies and member SAI's to contribute to its achievement in different ways. Not least, this was demonstrated during the Covid-19 pandemic when the CBC in general, and its workstreams in particular, were able to quickly adjust to new circumstances to deliver against set goals and take new initiatives that responded to the global crisis.

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

Since the CBC was given this role six years ago, much has happened in the area of regional cooperation. While there is always room for further improvements, the INTOSAI regions have made enormous progress in keeping up a more continuous dialogue, with or without the support of the CBC. Through the **Regional Capacity Development Forum** and the **INTOSAI-Regions Coordination Platform** the CBC has supported the building on partnerships, exchange of experiences and improved coordination between the INTOSAI regions and with the global INTOSAI bodies.

Furthermore, there is a successful ongoing partnership between the regional organisations and the CBC when it comes to sharing experiences, achievements and news through each others' websites and newsletters.

4. Changes in CBC workstreams

The CBC needs to reorganize itself from time to time to remain effective and relevant and wishes therefore to propose to the Governing Board the following changes:

- 4.1 The creation of a new Task Force on Citizen Participation and Civil Society Engagement to be chaired by the SAI of Peru. The CBC Steering Committee has approved a [terms of reference](#) for this new task force with a mission to support the strengthening of the accountability ecosystem for the public sector through mutually beneficial relationships between Supreme Audit Institutions and the citizens they serve.
- 4.2 The SAI of the United Kingdom joining the SAI of the Netherlands as co-chair of the Workstream for Peer-to-Peer Cooperation in order to further resource this strategically important workstream.
- 4.3 The SAI of Kenya resigning as chair of the Workstream for Guides and Occasional Papers and the workstream closing down, with the maintenance and production of guides and papers to be assumed by the CBC Secretariat.
- 4.4 Now that the Task Force on INTOSAI Auditor Professionalization has completed its work on producing the three professional pronouncements reported on in paragraph 2, the task force will be reorganized to lead global implementation support by Goal 2 in order to strengthen SAI professionalization and auditor competence management.

5. Next steps for Goal 2

With a more succinct INTOSAI Strategic Plan for 2023-2029, supported by Operational Plans for each Goal, INTOSAI capacity development enters a new phase.

The future strategic objectives for Goal 2 have been defined as:

- Promoting, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development needs.
- Strategically partnering, inside and outside INTOSAI, in support of SAI professionalism, auditor professionalisation, and SAIs' ability to sustainably meet future challenges.
- Sharing capacity development insights and practices, and facilitate dialogue on capacity development challenges and opportunities.

The development of both the INTOSAI Strategic Plan and the [Goal 2 Operational Plan](#) benefited from contributions from the key stakeholders in SAI Capacity Development. Five main contributors have been identified as the pillars of INTOSAI's capacity development efforts. In addition to the CBC, the INTOSAI regional organisations, the INTOSAI Development Initiative, SAIs providing peer support and the INTOSAI-Donor Cooperation all support SAI capacity development, operating at a global, regional and SAI level. Although these bodies are autonomous, each having their own governance arrangements and reporting obligations, they aim to jointly achieve the outputs and outcomes of the 2023- 25 Goal 2 Operational Plan.

Together with these main contributors the CBC will strive to address the main challenges and build on the opportunities as shared in the Operational Plan.

Building on INTOSAI commitments in the Strategic Plan, one further ambition by the CBC is to contribute to more sustainable, inclusive and economical operations – in the CBC, as well as in INTOSAI as a whole. To that effect the CBC steering committee adopted a motion, that subsequently was supported by the Policy Finance and Administration Committee, that the CBC now presents to the 76th Governing Board for consideration (see Annex 2). Through this motion, we are asking all working bodies and regional organisations of INTOSAI to:

- strive to ensure equal opportunity for all SAIs to participate in, contribute to and benefit from INTOSAI operations,
- consider sustainability issues, including social, economic and environmental perspectives as exemplified below, when planning all operations and activities,
- limit its carbon footprint to the extent possible, and
- be respectful of the resource limitations faced by most SAIs as well as the need for all members to be fiscally responsible with INTOSAI resources.

6. Motions to the Governing Board

Note: All documents referred to below are enclosed via hyperlinks, and can also be found on the CBC website. (<https://www.intosaicbc.org/cbc-at-incosai/>)

- a) The INTOSAI Capacity Building Committee asks the Governing Board to: Approve the following pronouncements, for subsequent endorsement by INCOSAI:
 - [ISSAI 150: Auditor Competence](#)
 - [GUID 1950: Guidance on the development of competency frameworks for auditors](#)
 - [GUID 1951: Guidance on the development of pathways for professional development of auditors](#)
 - [ISSAI 100 \(amended by the addition on a new Art 36 to align with ISSAI 150\)](#)
- b) Approve the [Goal 2 Operational Plan](#) for 2023-25 and the revised [CBC Terms of Reference](#)
- c) Approve [the CBC motion on sustainable, inclusive and economical INTOSAI operations](#) (Annex 2)
- d) Approve the following changes in the CBC workstreams:
 - Creation of a new [Task Force on Citizen Participation and Civil Society Engagement](#)
 - SAI United Kingdom joining SAI Netherlands as co-chair of the Workstream for Peer-to-Peer Cooperation
 - SAI Kenya resigning as chair of the Workstream for Guides and Occasional Papers and the workstream closing down, with the duties to be assumed by the CBC Secretariat
 - The Task Force on INTOSAI Auditor Professionalisation being reorganised to lead Goal 2's global implementation support for SAI professionalisation and auditor competence management.
- e) Take note of the following documents:
 - [Human Resource Management – a guide for SAIs](#)
 - [SAI PMF implementation strategy 2023-28](#)
 - [SAI Performance Measurement Framework \(updated\)](#)

Key to progress indicator colours

	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

Annex 1: CBC Progress dashboard 2020-2022 (10 Oct 2022)

CBC Strategic Objectives	Key CBC Strategies	Perf./ Progress Indicator	Key action items and comments
2.1 Identify capacity development challenges and opportunities in order to facilitate access to solutions including accessing the INTOSAI– Donor Cooperation. <i>Carried out by the subcommittees on peer reviews (SAI Slovakia) and cooperative audits (SAI Peru), the IntoSAINT project group (SAI Mexico) and the workstream on peer-to-peer cooperation (SAI Netherlands), and achieved in cooperation with the INTOSAI– Donor Cooperation</i>	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.	Availability to INTOSAI of expertise, knowledge and guidance materials on peer reviews and cooperative audits and peer-to-peer cooperation.	<i>Peer reviews:</i> <ul style="list-style-type: none"> Compendium on peer reviews delayed due to Covid-19
			<ul style="list-style-type: none"> Peer review survey completed and published On-line workshop “Getting ready for a peer review” conducted with 52 SAIs participating. Outcomes from the workshop include a FAQ section on the website and peer review ToRs added to the document library. Survey carried out to assess need for training.
			<i>Cooperative audits:</i> <ul style="list-style-type: none"> Promotional videos for virtual catalogue on cooperative audits and GUID 9000 MOOC produced and shared. GUID 9000 MOOC - “Guidelines for conducting Cooperative Audits” - updated and offered in Spanish and English to 629 participants.

			<ul style="list-style-type: none"> • Contents of virtual catalogue continuously updated with an additional 159 reports being added in the past three years, for a current grand total of 281 reports. • Considerable increase in the traffic of the Virtual Catalogue, with over 35 255 downloads 2020-22, for a grand total of 40 079 downloads of reports since the website went online. • 2.0 version of virtual catalogue on cooperative audits developed as a central hub of information – currently being tested. • Twitter account launched for workstream.
	6. Advocate for and encourage the use of the IntoSAINT integrity tool to support SAIs as models of integrity, transparency and accountability.	Awareness-raising on the relevance of integrity and the IntoSAINT tool for public sector institutions.	<p><i>IntoSAINT:</i></p> <ul style="list-style-type: none"> • Awareness raising strategies implemented in ARABOSAI, CREFIAF and PASAI as well as transparency bodies at the subnational level in Mexico and SAIs in OLACEFS. • Integrity included in AFROSAI-E strategy. • Lessons learned presented to ARABOSAI Governing Board and OECD Auditors' Alliance.
		Maintain high-quality materials and qualified experts to support the implementation of IntoSAINT assessments.	<ul style="list-style-type: none"> • Workshop materials updated and translated to French. (done) • Moderator training held in EUROSAI Mexico and Samoa before the pandemic – other training delayed. • IntoSAINT's methodology being adjusted to virtual mode. • Workshops to be held with facilitators from different regions to update the information in an e-learning format. • E-learning mechanism under development.

		Support implementation of IntoSAINT assessments and follow-up of their impact.	<ul style="list-style-type: none"> Self-assessments in 10 public sector institutions partially made possible due to CBC allocation of funds. All OLACEFS members have completed IntoSAINT assessments. 23 CAROSAI members trained in IntoSAINT and 6 members carried out the assessment. Assessments delayed due to pandemic in PASAI and CAROSAI and further self-assessments are expected in different regions.
		Knowledge sharing relating to IntoSAINT.	<ul style="list-style-type: none"> Knowledge-sharing initiative among SAIs, certified moderators, donors and other relevant stakeholders delayed.
		8. Strategically engage with the international development community in order to promote the capacity development needs of SAIs, while emphasising SAI benefits and value.	<p><i>INTOSAI-Donor Cooperation:</i></p> <ul style="list-style-type: none"> INTOSAI-Donor Cooperation considered important contributor to INTOSAI's strategic goal 2 and were consulted in the development of the Goal 2 Operational Plan. CBC leadership participates as members of the INTOSAI-Donor Cooperation and observers of the INTOSAI-Donor leadership meetings. CBC secretariat regularly contributes to IDC initiatives, such as the Global SAI Accountability Initiative and the nomination of the first ever SAI Independence Ambassador.
	9. Support and promote medium to long term peer-to-peer cooperation between SAIs in support of institutional capacity development.	Good practice in peer-to-peer cooperation identified and shared.	<p><i>Peer-to-peer cooperation:</i></p> <ul style="list-style-type: none"> Good practices identified and compiled with regional contributions. Webinar series held around peer-to-peer cooperation project cycle (initiation and needs assessment; design and planning; implementation and monitoring; evaluation; and exit) for

			<p>providers of peer-to-peer support. The final session also included the perspectives from a recipient SAI, which was very enriching.</p> <ul style="list-style-type: none"> Contributed to focus, format and substance of EU-managed mapping of SAI peer-to-peer cooperation.
		Number of SAIs engaged in peer-to-peer cooperation increased. (no baseline)	<ul style="list-style-type: none"> Webinar series included some less experienced providers. EU-mapping will offer added intelligence to help focus actions needed to attract new providers. INCOSAI side-event aims to showcase strategic impact of peer-to-peer support by sharing good practices and preconditions for success, with an aim to introduce new providers.
<p>2.2 Strengthen structured INTOSAI professional development as an anchor for professional capacity development and potential INTOSAI auditor professionalisation.</p> <p><i>Carried out through the Taskforce on INTOSAI Auditor Professionalisation (SAI South Africa) and the Workstream for Guides and Occasional Papers (SAI Kenya)</i></p>	<p>1. Facilitate development of standards and guidance for consideration by FIPP, related to auditors' education, training and capacity development and initiate processes and future structures for auditor professionalisation (e.g. a core competency framework) based on the outcomes of the work of the (previous) Task Group on INTOSAI Auditor Certification.</p>	<p>ISSAI and GUIDs relating to auditor competence drafted and approved, in line with INTOSAI due process, and presented to INCOSAI for endorsement.</p>	<p><i>INTOSAI Auditor Professionalisation:</i></p> <ul style="list-style-type: none"> In line with due process, drafting and approval of: <ul style="list-style-type: none"> ISSAI 150 Auditor Competence GUID 1950 Guidance on the development of competency frameworks for auditors GUID 1951 Guidance on the development of pathways for professional development of auditors <p><i>Guides and Occasional Papers:</i></p> <ul style="list-style-type: none"> Drafting and approval of: Human Resource Management – a guide for SAIs

<p>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.</p> <p><i>Carried out through the Work Stream for SAI PMF (CBC as governance lead, and IDI as implementation lead)</i></p>	<p>4. Provide strategic direction for and oversee the implementation, maintenance, use and relevance of the SAI PMF.</p>	<p>Establish SAI PMF as widely recognised tool within INTOSAI and donor communities and among in-country stakeholders, as a holistic evidence-based tool for SAI performance measurement.</p>	<p><i>SAI Performance Measurement Framework:</i></p> <ul style="list-style-type: none"> • Revised SAI PMF Implementation Strategy (2019-2022) endorsed at XXIII INCOSAI and subsequently implemented. • Revised SAI PMF Implementation Strategy (2023-2028) approved by the CBC Steering Committee. • SAI PMF communication strategy enhanced, approved and implemented. • SAI PMF Independent Advisory Group providing active support under leadership by Chair Susanne Wille, from the European Commission.
		<p>Through an effective roll-out of the SAI PMF, with proper guidance and support activities, ensuring that all assessments are considered high quality, credible and relevant.</p>	<ul style="list-style-type: none"> • Global roll-out of SAI PMF progressed as planned. Quick adjustments to alternative roll-out measures allowed roll-out to continue despite the pandemic. • External assessment of SAI PMF implementation carried out and results taken into consideration in development of revised SAI PMF Implementation Strategy.
<p>2.4 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</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 organisations, a regional community of practice is established to address regional</p>	<p><i>Regional Forum for Capacity Development</i></p> <ul style="list-style-type: none"> • The Regional Forum for Capacity Development (RFCD) did not meet in 2020 and 2021 due to the pandemic but were replaced by thematic on-line webinars of relevance to the regions, including SAI's audit of donor funds in their own countries. • Engagement with other PFM role players was explored through a dialogue with regional professional accountancy organisations in the AFROSAI, ASOSAI and PASAI regions.

<p>Development (RFCD) (SAI South Africa), Subcommittee on peer review (SAI Slovakia), Workstream for 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)</p>		development issues across regions at a strategic level.	<ul style="list-style-type: none"> Continued efforts to feature regional achievements, perspectives and practices through a redesigned website, regular newsletters and twitter messages. Meeting of the INTOSAI regional organisations and global bodies developed a deeper common understanding of the Strategic Goal 2 landscape, including current needs and priorities. The insights gained informed the development of the Goal 2 Operational Plan (2023-25).
	<p>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.</p>	CBC website continuously updated	<p><i>CBC Website:</i></p> <ul style="list-style-type: none"> Restructured around the four fundamentals of professionalism, the CBC website is continuously updated with news items, articles and blogs, from CBC leadership, secretariat, workstreams and stakeholders, relating to SAI and regional capacity development.
		New areas identified and guides developed.	<p><i>Guides and Occasional Papers:</i></p> <p>Plan to identify possible need for new guides and the need to update, replace or decommission current guides will be developed in due course, following change of leadership</p>
		Guides updated, papers published.	<ul style="list-style-type: none"> Drafting and approval of: Human Resource Management – a guide for SAIs Papers published on: <ul style="list-style-type: none"> Engagement with Civil Society – a Framework for SAIs The Future Relevant Value-adding Auditor

		Blogs, articles and updates developed and shared by all CBC workstreams.	<ul style="list-style-type: none"> • 20 blogs have been developed and published on the CBC website, on capacity development related subjects, in addition to regular updates, articles and sharing of news from CBC stakeholders. • Five articles relating to CBC activities have been published in the INTOSAI Journal on Government Auditing. • The CBC inventory of capacity development tools has been updated and is available on the website. • All CBC workstreams regularly update their pages and share news on the CBC website.
	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.	<p><i>Auditing in Complex and Challenging Contexts (ACCC):</i></p> <ul style="list-style-type: none"> • 12 webinars held based on priorities by SAIs in auditing in complex and challenging contexts. • Information packages for donors and parliaments, relating to auditing in compliance INTOSAI pronouncements, published and distributed in Arabic, English and French. • Infographics published relating to “recruiting and retaining staff” and “getting connected”. • Short stories with SAI challenges and solutions published. • In-person (in Tunis and Kuala Lumpur) and on-line high-level workshops held. • Activities slowed down due to insufficient resources and unexpected events in several member countries.
2.5 Engage strategically with the wider international	8. Strategically engage with the international development	Relevant platforms for appropriate engagements are	<ul style="list-style-type: none"> • Donors are regularly included as speakers and participants to CBC webinars.

<p>development community in the interest of SAI capacity development.</p> <p><i>Carried out through CBC-IDSC cooperation and strategic communication with stakeholders by the CBC Chair and Vice Chair; and the Workstream for Audit of Donor Funds</i></p>	<p>community in order to promote the capacity development needs of SAIs, while emphasising SAI benefits and value.</p>	<p>access to promote SAI capacity development needs and create appreciation and understanding for SAI benefits and value.</p>	<ul style="list-style-type: none"> • Among other engagements, the CBC Chair contributed to: <ul style="list-style-type: none"> - OECD Auditors Alliance on-line meeting – speaking about auditing in the time of Covid-19. - PEFA on-line 20th anniversary event – speaking about how to strengthen the role of external scrutiny actors - MOSAIC on-line meeting – speaking about sound PMF in the context of an emergency • CBC Vice Chair contributed to World Bank launch of SAI Independence Index and engaged with the IMF Managing Director on the same topic. • CBC Secretariat participated in reference group for European Commission’s mapping of SAI peer-to-peer cooperation.
		<p>Sharing information, knowledge and experience about the benefits and challenges of SAIs audits of donor funds.</p>	<p><i>Audit of Donor Funds</i></p> <ul style="list-style-type: none"> • Webinar organised on SAIs’ audits of donor funds in their own countries. The outcomes formed the bases for the terms of reference for a new CBC workstream on the subject.
		<p>Encouraging the application of good and sustainable practices in the SAI and donor communities.</p>	<ul style="list-style-type: none"> • Workstream initiated but work delayed due to staff turnover, which is expected to be remedied before the end of 2022.

Annex 2: Motion on sustainable, inclusive, and economical INTOSAI operations

The INTOSAI Capacity Building Committee welcomes INTOSAI's focus on sustainability as stated in the Strategic Plan 2023-2028. INTOSAI is committed to contributing to the achievement of the 2030 Agenda for Sustainable Development, including carrying out its own internal and external operations and activities in a sustainable manner (priority 2), promoting and supporting equality and inclusiveness (priority 4) and, through goal 4, promoting economical, efficient, effective, relevant and innovative working practices.

Referring to these commitments in general, and the commitment to carrying out its own internal and external operations and activities in a sustainable manner in particular, the INTOSAI Capacity Building Committee proposes that the 76th Governing Board adopt this motion and, if adopted, include the following language in future editions of the Handbook for Committees.

In support of the INTOSAI commitment to carrying out its operations and activities in a sustainable manner, all working bodies and regional organisations of INTOSAI are asked to:

- strive to ensure equal opportunity for all SAIs to participate in, contribute to and benefit from INTOSAI operations,
- consider sustainability issues, including social, economic and environmental perspectives as exemplified below, when planning all operations and activities
- limit its carbon footprint to the extent possible
- be respectful of the resource limitations faced by most SAIs as well as the need for all members to be fiscally responsible with INTOSAI resources

In practice this means, that all of INTOSAI's working bodies will:

- always consider and encourage digital solutions in international engagements – to avoid travel and enable broader participation with limited costs – but without compromising the success of the event in any significant way.
- when travel is necessary, strive to:
 - combine different face-to-face engagements back-to-back in the same location.
 - choose a location that is as close or convenient as possible for as many participants as possible, i.e. consider meeting in international hubs or central locations.
 - vary destinations to share the burden of travel between participants – if meeting in a central location is not possible.

- whenever possible provide hybrid solutions in connection with face-to-face meetings.
 - consider the diversity of the INTOSAI membership to make sure that:
 - as many as possible are able to contribute to INTOSAI initiatives, meetings, and events.
 - products and services are relevant in different contexts, e.g. regardless of size, model and level of development.
 - products and services are as accessible as possible, e.g. website adjusted to smart phones and translations available.
 - strive for optimal use of available resources, consistently being cognisant of cost- and time-saving measures.
-