

Draft minutes

CBC Steering Committee Meeting 20 September 2022

1. Welcome and approval of agenda

CBC chair Ms Tsakani Maluleke opened the digital meeting wishing the about 80 registered participants welcome. She emphasized the fact that this is all a shared venture; the steering committee of the CBC is made up of all the key contributors to INTOSAI's Goal 2 – capacity development. These are the CBCs workstreams; IDI; the INTOSAI regional organisations; SAIs who act as peer-support champions; the PSC and KSC; PFAC and the General Secretariat; and in an observer capacity, the donor partners from the INTOSAI-Donor Cooperation.

A special welcome was made to the heads of SAIs having joined: *Judge Abubaker Al-Saggaf, the President of the Central Organization for Control and Auditing of Yemen,* and *Ms Helena Lindberg, the Auditor-General of Sweden and Vice Chair of the CBC.* Also, a warm welcome was made to *Ms Susanne Wille, Chair of the SAI PMF Independent Advisory Group,* providing valuable advice to the CBC. The chair thanked all workstream leaders for their hard work and commitment. The last three years were probably the most difficult period in the history of INTOSAI.

The steering committee approved the agenda.

2. Overview of pre-approved documents (see CBC website)

The CBC vice chair Ms Helena Lindberg expressed her appreciation to the workstreams having submitted their dashboard reports well in advance allowing the steering committee to review them. She also thanked everyone providing comments. These dashboards form the basis for the CBC report to the INTOSAI

Policy Finance and Administration Committee, and our report to the Governing Board.

A few things were highlighted from the workstream reports:

- The **Task Force on INTOSAI Auditor Professionalisation**, will be presenting ISSAI 150 - Auditor Competence – and two GUIDs supporting the professionalisation of SAIs, for endorsement by the upcoming INCOSAI.
- The workstream for **Guides and Papers** has also completely revised the CBC Guide on HR Management to support the new ISSAI and GUIDs, in particular organizational requirement #2 of the standard, relating to the need for a SAI to have appropriate human resource management processes and practices.
- The CBC has commissioned an external assessment of the **SAI PMF** Implementation plan, which has informed the drafting of the new strategic plan. Ms Lindberg thanked the IDI for their continued dedication to the global implementation of the SAI PMF.
- The **Subcommittee on Cooperative Audits** has been focused on providing online courses which are being further developed. Furthermore, the virtual catalogue of cooperative audits is due to be beta-tested in its updated version.
- For **Auditing in Complex and Challenging Contexts (ACCC)** a very interesting on-line workshop on competency related issues was held for AGs in the AFROSAI-E region, as a follow up of the in-person workshop held in Pretoria in 2018.
- The start of our **Peer-to-peer Cooperation** workstream has carried out a webinar series aimed at providers of peer-to-peer support. The workstream has also contributed to an EU-funded initiative to map peer-to-peer support and its challenges/opportunities.
- The **Subcommittee for Peer Reviews** has been gathering and assessing information and will in the next phase start addressing the needs identified in terms of information, guidance or training.
- The **Regional Forum** had an important revival in June this year, where the regions met with global INTOSAI bodies to discuss INTOSAI priorities for Goal 2, in line with the revised INTOSAI Strategic Plan. The outcomes of the meeting informed the drafting of the Goal 2 Operational Plan which, after the approval of the steering committee, will be presented at the INCOSAI.
- Last year we set up a new workstream to work with the **Audit of Donor Funds**. A new workstream leader has been recruited and we hope to pick up speed after INCOSAI.
- For **IntoSAINT**, INTOSAI's integrity tool, Ms Soo Jung Koh Yoo gave a brief report on the workstreams progress.

The following documents had been pre-approved:

- The draft minutes from the 2021 steering committee meeting
- Dashboard reports from the workstreams – including approval of the report from IntoSAINT
- SAI PMF implementation progress report and SAI PMF implementation strategy 2023-28
- The proposed CBC budget setting out the allocation of funds received from INTOSAI for use over the next 12 months
- Revised CBC Terms of Reference

The steering committee took note of the written approvals and approved the report of IntoSAINT.

3. (a) New documents for approval

Ms Tsakani Maluleke continued by presenting the two new documents for the steering committee's approval

- A CBC motion on Sustainable INTOSAI Operations.
- The Operational Plan for Goal 2 for 2023-25.

▪ Motion on Sustainable INTOSAI Operations

In the first quarter of 2022, the CBC leadership agreed on a position paper to support the sustainable operations of this committee. This was prompted partially by INTOSAI's new Strategic Plan and its clear focus on sustainability and inclusivity in different forms, and partially by our own experiences during and after the Covid-19 pandemic. It was proven possible to continue to carry out the core activities of the CBC, and engage with colleagues around the world, by virtual means. In most cases this was done as effectively as we had when we were able to travel, and in some even cases more effectively.

Without underestimating the importance of face-to-face meetings to build relationships, discuss difficult issues and find space to be creative, the opportunity and value offered by on-line meetings to be more inclusive must also be recognized. To reach many more stakeholders, especially those who cannot afford to often travel internationally makes alternative meeting forms more economical and more efficient. The draft motion was also shared it with some central INTOSAI bodies such as the General Secretariat and the PFAC Secretariat.

The proposal was presented to the CBC Steering Committee for consideration, the intention being to take it to the Governing Board for the benefit of the broader INTOSAI Community.

Ms Silke Steiner of the INTOSAI General Secretariat thanked for presenting the motion and confirmed the discussion of the General Secretariat over the last

years. Meeting in person is of course important, but during the pandemic we also found that digital platforms ensure inclusiveness. This sets the path for the future, and discussions with PFAC also confirms that they welcome the motion. The General Secretariat emphasized its support for this motion.

The steering committee approved the Motion on Sustainable INTOSAI Operations.

▪ **Operational Plan for Goal 2 for 2023-25, including Goal 2 strategic objectives**

Ms Tsakani Maluleke continued by presenting the draft first ever Operational Plan for Goal 2 for 2023-25, based on the outcomes from a meeting of INTOSAI's global bodies and regions (IRCP) in June this year, and extensive subsequent consultation. The key outcome of the meeting was a mapping of current and future capacity development initiatives. . The essence is that the CBC, the IDI and INTOSAI's regional organisations will aim at jointly contributing to achieving the outputs and outcomes reflected in the 2023- 25 Goal 2 Results Framework (found in the plan). The CBC chair especially thanked those steering committee members who have provided very useful inputs which have helped refining the plan: AFROSAI-E, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, PASAI, the PSC, and the IDI.

Mr Wynand Wentzel of AFROSAI-E commented on outcome indicator 7, namely SAIs publishing annual reports on own performance; where AFROSAI-E was of the opinion that SAIs should also be audited by independent external auditors. He suggested it reads, instead of: “..percentage of SAIs publishing annual reports on their own performance” - be extended to include: “and percentage of SAIs subjecting themselves to an annual independent, external audit”.

Mr Pablo Rubio of the EUROSAI secretariat commented on the fact of overlapping plans, EUROSAI's finishes in 2024 – and the Goal 2 plan already started then.

Mr Jan van Schalkwyk expressed respect for the fact that different players will have different plans, and report to different steering committees. Still, he trusted that a level of synergy can be achieved between these plans, based on the discussion at the IRCP meeting and the contents of the new operational plan.

Mr Cobus Botes added that each organisation contributing to Goal 2 (e.g. regions, IDI, CBC) have their own decision-making bodies that they are accountable to. Secondly, the CBC steering committee is a collective of all these bodies, where we jointly work towards coordinated capacity building efforts - and that is the purpose of the Goal 2 Operational plan. The chair Ms Tsakani Maluleke also pointed out that according to the CBC Terms of Reference, the Steering Committee should approve the three strategic objectives for Goal 2 as defined in the new INTOSAI Strategic Plan – with the addition of the word “sustainably” in the second objective.

Ms Maluleke also thanked the US GAO for leading the important work to develop and streamline the INTOSAI strategic plan, which is the point of departure for the Goal 2 Operational Plan.

The steering committee approved the Operational Plan for Goal 2 for 2023-25, with proposed amendments from AFROSAI-E, and the Goal 2 strategic objectives.

3.(b) Brief reports on key issues/developments

SAI PMF implementation, new strategy, and report from SAI PMF Advisory Group

Mr Jan van Schalkwyk explained how the SAI Performance Measurement Framework (SAI PMF) and is a key responsibility that INTOSAI has delegated to the CBC and extended a special thanks to the IDI team for handling the SAI PMF implementation support so professionally. Two documents given prior written approval were:

- 1) The **SAI PMF Progress Note** (August 2021 – August 2022)
- 2) The new **SAI PMF Implementation Strategy** (2023-28). Like the INTOSAI Strategic Plan, the new SAI PMF strategy is a 6-year plan. The strategy is supported by five outcomes linked to outcome indicators that will be tracked and measured annually.

Mr van Schalkwyk further thanked everyone who had commented during the exposure phase of the draft strategy and gave a special thank you to the Netherlands Court of Audit for proposing a strategic issue that needed attention, i.e. how we can help small SAIs not have to spend too much time and capacity on SAI PMF assessments.

Also, the **SAI PMF Independent Advisory Group** – a group of SAIs and donors with knowledge of and a commitment to the SAI PMF – provides the CBC with its insights on issues that they have identified of strategic relevance to SAI PMF. Ms Susanne Wille from the European Commission, and chair of SAI PMF Advisory Group, shared their insights on:

- Publication of SAI PMF results
- Suggestions for future revision of SAI PMF tool
- SAI PMF in high-income countries
- Promotion of SAI PMF
- External evaluators recommendation to IAG

Mr Mukhtar Mohamed Abukar (SAI Somalia) commented on the possibility to combine SAI-PMF and ICB for AFROSAI-E and IDI, although some SAIs use both. Mr

Ola Hoem (IDI) replied that the tool will be kept as it is for now but will regularly be revised.

The steering committee took note of the insights of the SAI PMF – to be considered by the CBC Secretariat, in consultation with the IDI.

New Task Force on Citizen Participation and Civil Society Engagement

The CBC leadership expressed its sincere gratitude to SAI Peru for taking on the task of chairing a new workstream. Mr Aldo Adamo gave a brief introduction to the terms of reference for the group and asked the steering committee for its support for this new task force.

The steering committee supported the establishment of the new workstream for on Citizen Participation in Audit under the leadership of SAI Peru.

4. CBC at XXIV INCOSAI

(a) Documents to be endorsed by GB and/or Congress

The vice chair Ms Helena Lindberg reported to the steering committee about the documents to be approved and other planned activities of the CBC at INCOSAI in Rio. The following documents will be submitted to the Governing Board and Congress for endorsement:

- A report on the activities of Goal 2 – Capacity Development
- Goal 2 Operational Plan
- Motion on Sustainable INTOSAI Operations
- ISSAI 150 Auditor competence – a pronouncement approved by the Forum for INTOSAI Professional Pronouncements together with two guidance documents:
 - GUID 1950 - Guidance on the development of competency frameworks for auditors
 - GUID 1951 - Guidance on the development of pathways for professional development of auditors
- Revised CBC Guide on Human Resource Management
- Revised CBC Terms of Reference, and
- The Terms of Reference of the new Workstream on Citizen Participation

Due process was ensured, and comments made have been taken into consideration for all the documents.

Ms Lindberg took the opportunity to thank everyone involved in the drafting processes of the various documents.

(b) Information about CBC meeting (Nov 8th), the CBC booth and side event

At the congress in November, all Goal Committees are given the customary opportunity to host a meeting where all interested INTOSAI members can get an idea of what the committees have been up to. The CBC workstreams will be given opportunity to update the CBC stakeholders about the highlights of their work and will of course be covered in the CBC's official reports and all will also have a chance to share information in the CBC booth. The theme of the booth will be *#professionalSAIs* and we hope for many visitors to the booth to bring attention to the CBC and all the good work by the workstreams.

P2P side event

The workstream leader for our peer-to-peer workstream (SAI Netherlands) will organize an interactive side-event at INCOSAI, to share experiences of the work of the peer-to-peer support workstream, to attract new providers, and discuss the opportunities and challenges of peer-to-peer support.

The steering committee took note of the report on documents for endorsement at INCOSAI, as well as other CBC congress activities.

5. Group discussions on two strategic questions arising from the Goal 2 Operational Plan

Before proceeding Jan van Schalkwyk *recognized Monika Gonzales presence* in the meeting and also forwarded *congratulations to Tiofilusi Tiueti* of PASAI to his new appointment as Minister of Finance for Tonga. The meeting participants were then asked to help work towards a successful implementation of the Operational Plan, starting with a discussion centered around these two questions:

1. What could be the 3–4 key success factors for the Goal 2 “family” to effectively implement the Goal 2 Operational Plan and thereby sustainably support SAI capacity development? Replies:

- Break barriers, do not work in silence
- Family – lovely and including point
- Invite new members into family (engage newly employed)
- Funding for translations
- Need for timelines
- Coordination for peer to peer
- CBC website
- Regional ownership

Mr Ahmed Ashaybani suggested a toolkit/ mechanism to help SAIs exchange experiences and good practices smoothly, to improve capacities and get systems in place.

2. Are there any significant “challenges or opportunities” not highlighted in the Goal 2 Operational Plan? Replies:

- Spread the news
- Introduce new colleagues
- Different levels of technology
- How to engage external stakeholders

Jan van Schalkwyk thanked everyone for contributing to the mentimeter session. The inputs will inform the process, going forward with the implementation of the operational plan.

6. Changes in workstream leaders

Guides and Papers - Ms Helena Lindberg thanked Auditor General Nancy Gathungu and SAI Kenya for their leadership of the “Guides and Papers” workstream, which has resulted in a finalized HR Guide this year and several very interesting occasional papers and blog items over the years. SAI Kenya has taken on new responsibilities in AFROSAI and find that they need to step down as workstream chair. The suggestion is that the CBC Secretariat manages the process going ahead and appoint project teams when a guide needs to be reviewed or updated.

Peer-to-Peer workstream - SAI Netherlands has indicated that they will not be able to continue with their leading role in the P2P workstream due to limited resources, and that they have welcomed an offer by the SAI UK to join efforts and jointly lead this important workstream during 2023.

Ms Lindberg conveyed the sincere appreciation to both workstreams and thanked the UK NAO for being willing to join the Dutch colleagues in 2023.

The steering committee approved the change in project management of the two workstreams.

7. Date, venue and format for 2023 meeting

Ms Tsakani Maluleke thanked Pamela Ellis-Moore and SAI Jamaica for once again accepting to arrange the CBC meeting, also in 2023. The meeting will take place in June 2023 and hopefully it will be an in-person meeting, contiguous with the INTOSAI-Donor Cooperation’s Steering Committee meeting. There will be an effort to offer on-line alternative as well, for those unable to attend in person.

As this will be the first year with our new strategic plan and operation plan, we expect we will need time to discuss the implications for the CBC and other contributors to the Goal 2 Strategic Objectives. And we would prefer to have those discussions a little bit earlier in the year than when we normally meet.

The steering committee took note of the proposal of SAI Jamaica hosting an in-person CBC annual meeting in June next year.

8. Any other business

No other matters at hand.

9. Closing

Ms Tsakani Maluleke thanked everyone taking time to join the meeting including vice chair Helena Lindberg and the whole CBC secretariat. Wishing everyone strength, prosperity and good health.