

CBC Steering Committee Meeting 2023

1. Welcome and approval of agenda

The CBC Chair, Tsakani Maluleke, welcomed all Steering Committee members and observers present and noted that all the CBC workstream leaders were present, as well as the General Secretariat, all the regional organisations of INTOSAI, the IDI, and all INTOSAI Goal Committees – the PSC, KSC and PFAC. She extended the apologies of CBC Vice Chair, Helena Lindberg, whose commitments prevented her from attending the meeting, and welcomed Eva Theisz as her replacement.

She reflected on the week of meetings, saying that one of the most rewarding aspects of being part of the CBC is that it is a shared venture between most of the working bodies in INTOSAI, but that this week has also illustrated how powerful it is to collaborate with a wide range of partners outside of INTOSAI and across the PFM value chain, as well as civil society.

The agenda and supporting documents had been circulated before the meeting.

An additional item was introduced under any other business; the conclusions and way forward from the Regional Forum held the same morning.

With this addition, the steering committee approved the agenda.

2. Overview of pre-approved documents

Eva Theisz extended the leadership's thanks to all workstreams for submitting their documentation well in advance and to the steering committee members who took the time to review the documents to provide comments. The inputs received were of an editorial nature, and have been taken care of, so they were considered as approved.

Ms Theisz highlighted the workstreams' efforts to update their Terms of Reference to align with the new INTOSAI Strategic Plan and the Goal 2 Operational Plan, and draft high-level workplans as well as dashboard reports reflecting the progress made so far.

She highlighted some of the things the workstreams have committed to undertake in the next three years:

- Strategic partnering with other INTOSAI bodies, donors and other external stakeholders, such as IFAC, to support workstream efforts to improve access to knowledge (peer-to-peer and citizen participation/civil society, auditor professionalization) or roll-out of initiatives (IntoSAINT)
- E-learning training modules for new IntoSAINT facilitators, training materials on peer-review procedures, online course for cooperative audits as well as citizen participation and civil society engagement.
- Identification and sharing of best practices in SAI-donor relations relating to the audit of donor funds as well as in stakeholder engagement strategies for INTOSAI Regions.
- Webinars relating to several of our workstreams – Auditor professionalization, citizen participation and civil society engagement, ACCC, peer-to-peer cooperation, peer review, cooperative audits etc.
- Continued dialogue and sharing of insights and practices in various areas of capacity development, including peer-to-peer cooperation and for SAIs working in complex and challenging contexts.
- Global surveys to assess the need to revise ISSAI 9000 on Cooperative Audits and/or the SAI Performance Measurement Framework.

The pre-approved documents included:

- The draft minutes from the 2022 steering committee meeting.
- Updated terms of reference for all workstreams
- High-level workplans for all workstreams
- Dashboard progress reports for all workstreams

The steering committee took note of the written approvals.

3. Workstream take-aways from Tuesday inputs

On behalf of the workstreams, Jan van Schalkwyk, thanked the participants for their contributions to the session with the workstreams as well as the one on Quality People. The workstream leaders presented their take-aways from those engagements focused on one thing to keep, one thing to improve, and one surprise.

They reported as follows:

Audit of donor funds

- Keep: the workstream
- Improve: up our game with engagements
- Surprise (but should have known): Great variety of experiences

Auditing in Complex and Challenging Contexts (ACCC)

- Keep: Getting the voices heard

- Improve: Teaming up with regions (and other INTOSAI bodies)
- Surprise: Invest in explaining (and exploring) the concept

INTOSAI Auditor Professionalization (TFIAP)

- Drop!: No more technocrat, standard-setting stuff
- Improve: More practical, step-by-step guidance/connecting the dots to move forward
- Surprise: We are now in a relationship game

Cooperative audits

- Keep: Promotion of cooperative audits as learning tool
- Improve: Closer work with regional secretariats
- Surprise: Use to promote the implementation of ISSAIs

IntoSAINT

- Keep: Keep workstream active
- Improve: Global reach
- Surprise: e-learning materials (gather town)

Citizen Engagement and Civil Society Cooperation

- Keep: Mapping, gathering information to systematize
- Improve: Merge efforts
- Surprise: Interest in CP&CS more than expected

Peer review

- Keep:
 - Monitoring through surveys
 - Update website
 - Publishing PR reports on website
 - Continue a certain way of events
 - Keep contacting experts
- Improve:
 - Comprehension through training program
 - Way of communication
 - Improve networking
- Surprise: Innovative way of knowledge sharing and cooperation with other workstreams

Peer-to-peer cooperation (P2P)

- Keep: inclusive working
- Improve: Communication
- Surprise: Support region to region P2P

The steering committee took note of these take-aways from the workstreams.

4. CBC Budget 2023-24

Cobus Botes presented the CBC budget 2023-24, including the allocation of non-earmarked external CBC-funding received from INTOSAI. The CBC funds available for allocation to workstream activities during July 2023 to June 2024 amounts to EUR 55 383 – this amount is made up of current CBC reserves and unspent funds totaling EUR 32 883, plus the 2023 annual INTOSAI transfer to the CBC estimated at EUR 22 500 (expected to be received from the General Secretariat in July 2023).

The proposed allocations to CBC workstreams follow detailed submissions made by the workstreams based on their workplans. However, it should be noted that owing to limited CBC funds, the allocations to most of the workstreams had to be reduced compared to funding requests submitted. As in prior years, the budget includes an allocation for CBC reserves for contingency purposes, as below.

	EUR
Annual CBC meeting 2024 (CBC Secretariat)	2200
Goal 2 Coordination (CBC Secretariat)	9800
Audits (Peru)	5500
Peer Reviews (Slovakia)	6000
INTOSAI Auditor Professionalisation (South Africa)	2800
IntoSAINT (Mexico)	8300
TF on Citizen Participation (Peru)	5750
CBC Guides and other materials/papers (CBC Secretariat)	3296
Peer-to-peer support (Netherlands)	6200
CBC reserve funds	5237
Total 2023-24 budgeted expenditure	55383

The steering committee approved the 2023-24 budget.

5. Update on Goal 2 Operational Plan implementation

Jan van Schalkwyk gave an update on the progress with the implementation of the Goal 2 Operational Plan, noting that this is our first year with the new INTOSAI Strategic Plan, as well as the first year of working with a joint Operational Plan for Goal 2, which involves all central contributors to SAI Capacity Development.

Mr van Schalkwyk gave an overview of the Goal 2 objectives and 10 supporting results areas as well as the five key contributors to SAI Capacity Development within INTOSAI. He further explained the joint commitment to annually monitor our respective contributions to the achievement of the plan and the CBC's ambition to coordinate efforts, by reaching out to the contributors.

Meetings have been held with each of the INTOSAI regions earlier this year. Regional initiatives show good alignment with the Goal 2 objectives and results areas, which is very promising. Regular coordination meetings are held with IDI and it goes without saying that they too are well aligned with the operational plan, as they have programs covering most of the results areas. The CBC has had great coordination with the INTOSAI-Donor Cooperation in preparation for this meeting and have a follow-up meeting planned.

Mr van Schalkwyk noted that the more challenging contributor to coordinate with is what we call “peer support SAIs”. It is a diverse group of SAIs who work in different ways to support sister organizations' capacity development, either with the help of donor funding or through in-kind-contributions. The CBC will not be able to engage with them all separately but will rely heavily on the help of the Peer-to-peer cooperation workstream in engaging with these SAIs.

Going forward, the CBC recognizes we will need a more structured approach to keep track of progress in relation to the plan in order to be able to inform the INTOSAI Policy Finance and Administration Committee about progress made in relation to the operational plan and to report to the Governing Board. To do this, the CBC leadership asked the steering committee to mandate the secretariat to propose a high-level reporting format for all contributors.

The steering committee took note of the report and agreed to mandate the secretariat to develop a format for reporting on the Operational Plan.

6. Update on SAI PMF implementation

Cobus Botes gave a summary of the SAI PMF update, consisting of three parts:

1. An **implementation progress report from IDI for the period September 2022 to April 2023** that has been circulated. Progress against the SAI PMF outcome indicators is looking good, in some cases already exceeding the targets for the end of this year. The cumulative number of SAIs conducting assessments using e-SAI PMF, the new digital application, is lagging somewhat, but is expected to pick up, as it was only recently launched.
2. The **advisory report from the SAI PMF independent advisory group**, was also circulated in advance, with valuable advice on various perspectives on the use and relevance of the tool. The CBC leadership and secretariat expressed its appreciation for the valuable advice and perspectives of the Advisory Group, and look forward to the group’s future advice.
3. A **proposal regarding the revision process of the SAI PMF as a performance measurement tool**.

As the governance lead for the SAI PMF since 2016, the CBC oversees the use and implementation of the SAI PMF, including having the responsibility for deciding

when revision of the Framework is required to ensure that the Framework continues to be a dynamic and relevant tool.

During 2020-22 the CBC and IDI completed a “light” revision of the SAI PMF to bring the framework in line with additions/changes to the INTOSAI Framework of Professional Pronouncements such as the new INTOSAI-P 50 and the revised ISSAI 200. It is now time for the CBC to consider a more extensive or “hard” revision of the measurement framework. However, in order to inform any such possible decision, proper feedback is needed from the users of the SAI PMF, from development partners who support SAI PMF implementation, and other stakeholders.

We therefore propose that, as a first step to a possible hard revision of the SAI PMF, the Steering Committee approve the commencement of a comprehensive consultation process with all internal and external stakeholders about areas of possible SAI PMF enhancement.

The steering committee approved the motion to carry out a consultation process to determine the need for a full revision of the framework.

7. CAROSAI initiative in support of SAIs in small island developing states and complex and challenging contexts

Pamela Monroe Ellis, Auditor General of Jamaica and Secretary General of CAROSAI introduced an initiative aimed at supporting SAIs operating in small island development states, or SAIs operating in other challenging contexts as follows:

The CBC, CAROSAI and PASAI, with support from CIPFA, will undertake a joint initiative aimed at identifying ways in which the INTOSAI community and INTOSAI partners can support SAIs in SIDS, as well as SAIs in complex and challenging contexts, to adhere to the requirements of the INTOSAI standards in order to bolster the quality and credibility of their audit outputs.

The proposal also recognized that other potential contributors to the initiative may include the PSC, ACCC, IDI and IFAC.

Expression of support for the motion were given by representatives for PASAI, AFROSAI-E, the ACCC workstream and the UK National Audit Office.

Alan Findlay from the PSC welcomed and supported the motion but underlined that the current strategic development plan will not take aspects raised in the motion into consideration as feedback along these lines were not given during the exposure period.

Einar Gorrissen from IDI supported the motion and noted that part of the issue is that SAIs with as few as five staff members, or experiencing conflict or other crises

in the country, do not have the resources needed to respond to INTOSAI exposure processes, and thus their interests are often overseen.

The CBC Chair agreed, and suggested we design appropriate engagement and consultation processes that are available to all. For the integrity of this project, we need to walk together.

Jan van Schalkwyk supported the Chair and underlined the importance of not reinventing the wheel but building on experiences already made by regions, workstreams and the IAASB, among others.

The steering committee approved the motion.

8. Format and frequency of future CBC meetings

Eva Theisz described how CBC meetings have evolved over time, always trying to combine more than one meeting at a time, including the workstreams, the regional forum, the INTOSAI-Donor Cooperation and more recently MOSAIC. All of this as an effort to work more sustainably.

With the sustainability motion approved by INCOSAI and integrated into the handbook for committees, we need to consider our next steps in the direction of more sustainability. This is why the CBC suggests alternating between in-person and on-line meetings for the CBC annual meeting. This means that when there is an on-line steering committee meeting, we will also host one or more webinars or on-line theme discussions as needed.

The years when we have on-line CBC meetings we suggest having in-person meetings for the INTOSAI-Regions Coordination platform, which would involve many of you.

The steering committee was asked to note that this is an ambition, while the CBC leadership recognizes that there may be developments that will increase or decrease the need for meetings in different formats, and we would expect to manage any such developments with the same agility as we did the pandemic.

In line with this proposal, in practice this means we will have an on-line meeting next year. In addition to the steering committee meeting being held on-line.

We will coordinate the date of the steering committee meeting with other INTOSAI bodies and will inform you of the date well in advance.

The steering committee approved the motion and took note of the proposed format of the 2024 CBC Steering Committee meeting.

9. *Any other business*

Cobus Botes introduced the conclusions and way forward from the CBC Regional Forum for Capacity Development for the steering committee's consideration:

- Welcoming the recognition during this week of the value-adding role of regional organizations, the 2023 Regional Forum looks forward to the CBC – in partnership with the IDC and the IDI – highlighting ways in which to further promote and support the role of regional organizations in the interest of stronger SAIs.
- Encouraged by the examples of cooperation at the regional level and country levels in support of the professionalization of public sector accountants and auditors – and enhanced PFM – appeal to SAIs, INTOSAI's regional organizations and PAOs at country and regional levels to cooperate closely in the interest of a more professional public sector and the enhancement of PFM. (This could include the establishment of country working groups cooperating towards professionalization goals, and cooperation with the education community, including PAOs, Universities, Schools of Government, etc.
- Acknowledging the important role of civil society in the accountability ecosystem and PFM, encourage the CBC Task Force on Citizen Participation in Audit and the IDI civil society workstream, to speed up its guidance and support to SAIs and civil society in the interest of more effective SAI-civil society cooperation.

The steering committee took note of the conclusions and way forward.

10. *Closing*

The CBC Chair closed the meeting and thanked Eva Theisz for stepping in when Vice Chair Helena Lindberg was unable join the meeting. She also thanked the Auditor-General of Jamaica and her organizing team for the professional organization and concluded that it was worth waiting more than three years to experience this level of gracious hospitality.

She expressed her gratitude to the CBC Secretariat for their support: Jan, Cobus, Johanna and Anna, and back at home, Camilla and Avisha.

And last, but not least, to the CBC members and observers for their participation throughout the week, and for their continuous commitment to supporting SAI capacity development and the fantastic project that is INTOSAI.