

Draft minutes

CBC steering committee meeting

12 June 2024

1. Welcome and approval of agenda

The CBC chair Ms Tsakani Maluleke wished everyone welcome and referred to the decision at the CBC annual meeting in Kingston in 2023 to alternate between in-person and on-line meetings every other year, in support of INCOSAI's sustainability motion. However, there will be an in-person meeting of the INTOSAI-Regions Coordination Platform later in 2024, which will involve many steering committee members.

The chair said she was very pleased with the continuing cooperation between the CBC, IDC and IDI as we combine and coordinate our efforts at promoting SAI development and financial support to SAIs. She said that she was particularly encouraged by most of the regional organisations, each in terms of their own programs, promoting the key result-areas identified in the Goal 2 plan. Ms Maluleke found it reassuring that most regions emphasize auditor professionalisation, audit quality management, audit follow-up, effective stakeholder management, the enhancing of SAIs' own governance, and SAI performance measurement to enable more effective strategic and development planning. Ms Maluleke also commented on the results of the IDI 2023 Global SAI Stocktaking Report.

The core aspects that will enable CBC member SAIs to fulfil their roles in a meaningful way, boil down to three things:

- the effective implementation of auditing standards,
- the successful assurance by SAIs of the quality of their outputs, and

- the development of quality, professional people to do all of this.

Ms Maluleke mentioned that the draft agenda and meeting documents had been duly circulated and that some of the documents had been pre-approved by the steering committee in order to make the on-line meeting more efficient. A few minor adjustments had been made to the agenda why the chair asked for the steering committee's approval.

The agenda was approved.

2. Overview of pre-approved documents

Vice chair Ms Helena Lindberg made a brief presentation of the dashboard progress reports submitted by the workstreams, as well as the other pre-approved documents such as the draft agenda and draft minutes from the CBC steering committee meeting in Kingston 2023. Overall, the CBC leadership was very impressed by the level of activity in the workstreams, and the vice chair expressed her gratitude to the workstream leaders and members for their hard work.

The one more substantial comment received on the documents was from SAI Netherlands regarding the linkages between activities and indicators and relating to over-optimistic reporting of progress. We appreciate this feedback and have asked SAI Netherlands for a chance to deal with it holistically rather than in relation to individual workstreams. The CBC secretariat has been tasked with revisiting the format of the dashboards as well as the instructions to the workstreams about how to use it.

- The draft minutes from the 2023 steering committee meeting.
- Dashboard progress reports for all workstreams

The steering committee took note of the above written approvals.

3. Progress reports

The CBC secretariat gave progress reports on the following topics

a. Goal 2 operational plan 2023-25

Jan van Schalkwyk gave the report and clarified that the Goal 2 Operational Plan includes 10 priorities or results areas that cover issues such as SAIs' competence management and adherence to ISSAI 150, SAIs own governance and quality management systems, stakeholder strategies and audit follow-up, donor support to INTOSAI bodies and SAIs, etc. These results areas were based on the needs identified jointly by all the contributors to the Goal 2 Operational Plan. When the

plan was approved, however, there was no baseline in any of the 10 areas and no way of setting realistic goals or track progress. It was agreed to wait for the results from the next 3-yearly INTOSAI Global Survey and the IDI Global SAI Stocktaking Report to set a baseline for each of the ten indicators. The CBC secretariat has since drafted a baseline visible in the material circulated to the steering committee, however two areas still need attention because of a lack of reliable data:

1. The indicator relating to the percentage of SAIs in complex and challenging contexts/low income countries reporting that they have access to sufficient support from a peer SAI and/or an INTOSAI body to help implement their capacity development goals, and
2. The percentage increase (in real terms) of donor funding to INTOSAI bodies and SAIs.

CBC shares the challenge of tracking progress of donor funding to SAIs, regions and other INTOSAI bodies with others, and will discuss how to make progress with the IDC over the coming months.

IRCP – meeting week in Bucharest in September

To deal with the challenge of multiple contributors, each working with their own work plans, reporting to their own governance structures and stakeholders, we are increasing our focus on coordination and partnerships. In September this year, the CBC is hosting the INTOSAI-Regions Coordination Platform – or the IRCP – in Bucharest, Romania. The IRCP was originally set up as a platform for coordination between INTOSAI’s global bodies and regional organizations in support of SAI development. The Goal 2 Operational Plan now helps us focus our joint efforts.

The steering committee approved the baseline for the first eight priority areas and gave mandate to CBC secretariat to continue engaging with the IDC, IDI and any other relevant parties to resolve the remaining two areas.

b. SAI Performance Measurement Framework

Last year, the steering committee mandated the CBC Secretariat and the IDI to carry out a comprehensive consultation process about possible SAI PMF enhancements. Numerous submissions of proposed enhancements to the SAI PMF were received. The SAI PMF Advisory Group has reviewed the areas suggested for enhancement and is of the opinion that these aspects justify a broad revision of the SAI performance measurement framework, and enhancement of the framework in areas such as technology, SAI impact and

relevance, the role of SAIs in relation to global sustainability, and the role of SAIs in times of global crises.

As far as the approval of the revised Domain E of the SAI PMF is concerned, the CBC secretariat and IDI are confident that the adjustments required by the adoption of the three new professional pronouncements endorsed by Congress in 2022 – namely ISSAI 150, GUIDS 1950 and 1951 – have appropriately been incorporated in the Domain E version.

The Steering Committee mandated the IDI and CBC secretariat to proceed with a broad revision of the SAI PMF for presentation to the 2025 CBC Steering Committee in preparation for the 2025 INTOSAI Governing Board and Congress, and approved the revised Domain E so that it can be prepared for submission to the 2024 INTOSAI Governing Board for approval.

c. Research related to SAIs in small islands developing states and complex and challenging contexts

Last year, the steering committee approved that the CBC should undertake a project aimed at identifying ways in which the INTOSAI community and INTOSAI partners can support SAIs in small island developing states (SIDS), as well as SAIs in complex and challenging contexts, to adhere to the requirements of the INTOSAI standards. The first phase of this project consists of in-depth research to identify the root causes of the obstacles to successful ISSAI implementation, with recommendations on how these obstacles can be addressed. Although it was hoped to conclude the research by September this year, delays by SAIs committing to interviews means that the research will be concluded in November. More information will be provided later on this year.

d. CBC website and blogs

The CBC website has undergone a recent facelift. The Secretariat is confident that the steering committee will find the website easier to navigate and more welcoming now. Most workstream sections have been updated to streamline the layout and to keep information up to date.

This year, it has also been decided to focus on the regional forum section of the website, to promote the regions and making their work and staff more visible.

All workstreams were encouraged to keep their section updated, which is easily done through contacting the CBC secretariat. Everyone is also encouraged to share blogs and articles of ongoing activities and developments in your regions, in your SAI or your workstream. Special thanks were given to the SAIs of the United Kingdom, Kenya, of PASAI and Sweden for acting as editorial board also this year.

The steering committee took note of these progress reports, approved proposals and mandated the secretariat in line with the recommendations.

4. Workstream highlights

All workstreams had prepared a short presentation of their one most positive development since the meeting in Jamaica, where focus was on the topics *One thing to keep* and *One thing to improve* for each workstream.

A warm thank you was conveyed to the workstreams recognizing the effort and all the hard work that goes into leading and participating in a workstream. The steering committee took note of the workstream highlights.

5. CBC budget 2024-25

Annually the CBC Steering Committee approves the allocation of non-earmarked external CBC funding received from INTOSAI. The CBC funds available for allocation to workstream activities during July 2024 to June 2025 amounts to EUR 40 5634 – this amount is made up of current CBC reserves and unspent or reserve funds totalling EUR 16 634, plus the 2024 annual INTOSAI transfer to the CBC estimated at EUR 24 0000 (expected to be received from the General Secretariat in July 2024). As in prior years, the budget includes an allocation for CBC reserves for contingency purposes. The Chair thanked the workstreams for their stewardship of the funds entrusted to the CBC, but also for the extensive investments the respective SAIs are making for the workstreams in terms of time and other resources.

The steering committee approved the 2024-25 budget.

6. Meetings in Bucharest 16-20 September

The CBC is organizing the INTOSAI-Regions Coordination Platform (IRCP), together with the IDI in Bucharest, Romania. The IRCP meeting is co-organized with meetings of the INTOSAI-Donor Cooperation, the Policy Finance and Administration Committee and IFAC's MOSAIC, with a common theme for the week: *Building Effective, Accountable and Transparent Institutions for the Public Good*. There will be a jointly organised seminar on the main theme. Furthermore, all participants will be invited to celebrate the 160th anniversary of the hosting SAI of Romania.

The steering committee took note of the overview of the meeting week in September.

7. Update from PSC and KSC

Mr Alan Findlay spoke about the implementation key initiatives of the Strategic Development Plan. The PSC Secretariat has contacted all SAIs worldwide through a variety of channels, and sent out the 'Concept Papers' for the five key initiatives/projects drafted by the Core Group. The aim was to encourage as many people as possible to join or lead the project groups. There was a considerable response to date, which was encouraging, however finding leaders to drive the projects forward was difficult. At the PSC steering committee meeting members would be asked, on the basis of the information available, which projects to take forward. The PSC steering committee would discuss a small revision to the PSC's ToR and start the discussion on the staffing of FIPP in the light of several long-standing members ending their mandates at the end of 2024. The Goal Chairs together have a duty to support FIPP, and we need to think about ways to address staffing issues and knowledge retention.

The CBC chair underlined that the past collaboration between the CBC and the PSC has been instrumental in advancing professional standards and auditor professionalisation globally, we continue to look forward to keeping this fruitful collaboration going.

Dr Gaurav Kumar shared an update about the Knowledge Sharing Committee's (KSC) research project on "Audit Communication and Reporting of Audit Results." The project was initiated in 2021 and the wider INTOSAI community was invited to contribute.

The project aims to provide comprehensive insights into audit communication and reporting by leveraging feedback from the responses to the survey and relevant literature to enhance understanding and best practices within the INTOSAI community

Ms Maluleke thanked the representatives from the PSC and KSC for taking the time to join the CBC steering committee. She underlined the importance of the initiatives and extended support from the CBC. It is always impressive to see all the hard work going on in INTOSAI and what we can accomplish together when we set our minds to it.

The steering committee took note of these reports.

8. AOB

As this was the last meeting for the CBC Vice Chair Auditor General Helena Lindberg, the CBC Chair took a few moments to thank her colleagues for their years of leading the committee together.

The CBC Vice Chair in turn expressed her gratitude to the CBC Chair for their great cooperation and friendship. She underlined the important role of the CBC and highlighted the establishment of several new workstreams, how the committee and the INTOSAI community managed the pandemic and how a more focused INTOSAI strategic plan and the first ever operational plan for Goal 2 will help us reach even further with SAI capacity development. Finally, she expressed her appreciation for the commitment and all the hard work by the CBC members, especially the workstream leaders, without whom the progress would not have been possible.

9. Closing of meeting

The chair closed the meeting by mentioning the date and venue of next year's meeting, which will be a face-to-face meeting. As far as the venue is concerned, discussions are held with a potential host and our colleagues in the INTOSAI-Donor Cooperation and PFAC. The decision will be shared as soon as it is final. To live up to our sustainability ambitions, focus is on locating the meeting as centrally as possible to limit international flights. As far as the date of the meeting is concerned, given that it is a congress year, the aim is to have the meeting early June 2025. The CBC chair thanked all steering committee members; workstream leaders and members; and all INTOSAI bodies for their attendance, contributions and support.