

## 11<sup>th</sup> Meeting of the Steering Committee of the INTOSAI Knowledge Sharing and Knowledge Services Committee (KSC)

Pampanga, Philippines

June 12-14, 2019

### INTOSAI Working Group on Value and Benefits of SAIs

#### CHAIR'S ANNUAL REPORT

Dear colleagues,

In my position as Auditor General of Mexico and Chairman of the INTOSAI Working Group on Value and Benefits of SAIs (WGVBS), I will proceed with the report on the activities carried out by this INTOSAI body since the last year until the 12<sup>th</sup> meeting of the working group, held in Austria, Vienna, on April 1-2, 2019.

I would like to announce that the SAI of India recently joined the Working Group on Value and Benefits of SAIs. As a result, the WGVBS currently comprises 31 SAIs representing the seven INTOSAI regional organizations.

First of all, I would like to refer to the Forum of SAIs with Jurisdictional Functions, project co-chaired by the SAIs of Chile and France. This body prepared and submitted, to the KSC Chair, the exposure draft of the INTOSAI-P 50, *Fundamental Principles of Jurisdictional Activities of SAIs*, in order to submit it in due time for the last FIPP examination. This document was revised by the Forum for INTOSAI Professional Pronouncements (FIPP) in Bhutan, in March 2019, and its exposure version will conclude on June 17<sup>th</sup>, 2019.

Once this exposure version concludes, the SAIs of Chile and France will take into account the comments received from the INTOSAI community in order to get the endorsement version of INTOSAI-P 50, which will also be translated into the five INTOSAI official languages. Furthermore, a new work plan will be drafted for the period 2020-2022, which will be presented at the INCOSAI XXIII.

Secondly, our Working Group continues collaborating to conclude a *Guideline on Effective Practices of Cooperation between SAIs, the Legislature, the Judiciary, and the Executive*. The Working Group Chair launched a call among the WGVBS members to be part of the Task Team in charge of this project, and the SAIs of Ecuador, France, Iraq, Jamaica and Turkey showed their interest.

In order to have this document ready for final approval by the relevant INTOSAI authorities as an official guidance according to the new IFPP framework and the FIPP's due process, the following steps are necessary:

- a. Finalize the document.
- b. Submit the document to the FIPP and KSC-SC.
- c. Send the document to the Community of SAIs and relevant stakeholders for feedback during a three-month period (exposure version).
- d. Update the guidance taking into account the feedback received.
- e. Translate the document into the five INTOSAI official languages.

The members of the Working Group agreed that the aforementioned schedule would be followed by the Task Team in order to have the guideline approved by the Governing Board at its meeting in 2020. To do so, the Working Group members also agreed in Vienna that the main text and the annex would have to be split: the main text would first have to be finalized, and the annex would not be presented for approval.

Now, I would like to refer to the work carried out by the Task Team made up by the SAIs of Namibia, South Africa and Mexico, which looks after the implementation of the ISSAI 12 principles. Our colleagues from this Task Team have gathered the good practices received from the INTOSAI Community to implement ISSAI 12 and mapped all existing INTOSAI projects related to the value and benefits principles. The final version of this guideline document is expected to be ready for the next WGVBS meeting, in 2020.

As for the INTOSAI Guideline *Communicating and Promoting the Value and Benefits of SAIs*, a Task Team in charge of updating this document was created, and it is led by the SAIs of France and Iraq. The project co-leaders have been enriching the guideline based on the comments provided by the WGVBS members. In order to proceed with the relevant improvements to the paper, the WG agreed on the following amendments:

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- a. Reorganize the document by rewriting the two chapters on strategy and the three chapters on tools to streamline them into one chapter each.
- b. Render the mixture of good practices presented in the annex more structured.
- c. Update all the examples of good practices.
- d. Complete the chart on page 8, delete it or add further charts.
- e. Simplify the last chapter (the SAI of France would submit the corresponding suggestions).

The SAI of France will rewrite the document, and send the new version to the WG members in summer 2019. With regard to the collection of up-to-date examples of good practices, it was agreed that first the WG members would be asked to contribute and then the whole INTOSAI community.

In connection with the paper on the *SAIs Internal Risk Assessment and the Identification of High Risk Areas / Programs in the Public Sector*, the single integrated version of the document was updated by the Chair taking into account the comments received from the WGVBS members, and it was submitted to the INTOSAI Community and relevant stakeholders during a three-month period for feedback.

The WGVBS Chair will take into account the feedback received from the INTOSAI Community and stakeholders to update the paper and thus get the relevant endorsement version in English. Such endorsement version will be translated into Arabic, French, German and Spanish by the SAIs of Kuwait, France, Austria and Mexico, respectively, in order for such paper to be ready for final approval by the XXIII INCOSAI, to be held in Moscow, Russian Federation, in September 2019.

At this point, I would like to make reference to the Task Team on Audits Quality Control, and its latest development and new composition: Austria, Hungary, Iraq, Kuwait (leader), Peru, Tanzania and Turkey. A questionnaire to gather information and best practices regarding quality control systems of SAIs was prepared by the WG. Such questionnaire contained 20 questions and was sent out to 149 member SAIs with a response rate of 49 SAIs. The inputs received will be used by the Task Team members as a sample from the SAI community to prepare guidance material to help SAIs to implement the ISSAI 40 principles, as a non-IFPP document. This material will also take into account how quality approaches might fit into the different models of SAIs.

Another ongoing initiative is the paper on a *Risk-management framework for SAIs to incorporate relevant programs related to the Sustainable Development Goals* in their annual audit plans. The document was updated by the Chair, taking into account the comments received from the WGVBS members, and then submitted to the INTOSAI Community and relevant stakeholders for a three-month exposure period.

The WGVBS Chair will take into account the feedback received from the INTOSAI Community and stakeholders to update the paper and thus get the relevant endorsement version in English. Such endorsement version will be translated into Arabic, French, German and Spanish by the SAIs of Kuwait, France, Austria and Mexico, respectively, in order for such paper to be ready for final approval by the XXIII INCOSAI, to be held in Moscow, Russian Federation, in September 2019.

Regarding the transition process of the Working Group website ([www.wgvbs.org.mx](http://www.wgvbs.org.mx)) to the KSC portal, the WGVBS Chair will coordinate with the KSC Chair in order to complete. The SAI of India, as new WGVBS member, will contribute as liaison regarding this transition. The WG members and observers will be timely informed about this change process.

Finally, I hereby inform you that the next WGVBS meetings will be hosted by the SAIs of Kuwait and Hungary in 2020 and 2021, respectively. The specific dates of the 13<sup>th</sup> meeting, in 2020, will be announced in due time by the WGVBS Chair.

Ladies and gentlemen, I highly appreciate your attention.

**Mr. David Rogelio Colmenares-Páramo**  
Auditor General of Mexico,  
Chair of the INTOSAI Working Group  
on Value and Benefits of SAIs (WGVBS)