

Subject: **MoUs with external stakeholders**

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Dear Colleagues,

As part of the strategy to foster sharing relationships with external stakeholder, various working groups under KSC had indicated in their reporting dashboards arrangements already put in place by them and also future efforts that they intend to take in this direction.

Some of them have been highlighted below:

Working Group	Action taken
WGEA	<ul style="list-style-type: none">• Updating the INTOSAI WGEA 2007 Guidance Material on Auditing Biodiversity: Guidance for Supreme Audit Institutions – In Collaboration with Convention on Biological Diversity (CBD)• UNDESA has been observer for WGEA meeting.• UNEP have signed a MoU with WGEA on monitoring implementation of multilateral environment agreement.
WGFMR	<ul style="list-style-type: none">▪ Established and Strengthened working relationships with the International Monetary Fund (IMF), the Financial Stability Board (FSB), and the Basel Committee on Banking Supervision (Basel Committee)▪ Trying to establish working relationships with International Organization of Securities Commissions.
WGKNI	<ul style="list-style-type: none">▪ Working relationship with the Statistics Department of the OECD▪ Agreement for cooperation between the Working group and the OECD in final stages.
WGAEI	

- Links have been established with Extractive Industry Transparency Initiative (EITI). WGEI participated in their global conference in Lima, Peru 2016.
- In cooperation with the Canadian Audit and Accountability Foundation (formerly known as CCAF), a practical guide in auditing oil and gas revenues has been developed.
- African Tax Administration Forum (ATAF) participated in joint training in South Africa.
- National Resource Governance Institute (NRGI) - provides training to SAls and others in Oil and Gas. They participate in WGEI Annual meetings.
- Establishing operational links with World Bank (WB), Publish what you pay, Petropedia, etc.

The issue of the stakeholder engagements through MoUs is under deliberations among the Goal chairs. In this regard it would be helpful if you could share with us the details on whether the collaboration of the Working Group with external stakeholders are in the nature of formal agreements through MoU or otherwise. Any intentions of forging new alliances or any arrangements that are in pipeline may also be indicated to enable us to have an informed discussions on the matter.

As per the provisions III.2.8 of the Handbook of INTOSAI Committees, the Chairs of INTOSAI Committees shall in consultation with the corresponding Goal Chair submit a specific proposal for Memorandum of Understanding in writing to the Chairman of the INTOSAI Governing Board and the Secretary General of INTOSAI for decision in the matter. In light of this clause, to have greater perspective on such arrangements, I would also like you to share the procedure that was being followed in formalising such engagements. I would also request the Working groups to follow the above provision while entering into new MoUs or when renewing the existing MoUs in future.

Further, PSC is in the process of renewing the MoU with IFAC and IIA. The MoUs outline mutually-accepted expectations between the PSC and the partner organisations so as to allow both entities to work together, through contributions of efforts and resources, towards common objectives. The MoU with the IFAC focusses on collaboration to facilitate the development of auditing and assurance, accounting and ethical standards, and the exchange of knowledge and experience in the public sector globally within areas of common interest. The MoU with the IIA is on sharing experiences in developing global professional practice frameworks under the umbrella of INTOSAI's strategic plan. Any specific needs of the working groups in relation to their work spheres that is required to be incorporated in the MoUs with these organisation may be indicated so that these could be forwarded to PSC for their consideration.

Best regards,

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