

**6<sup>th</sup> Meeting of the Steering Committee of the  
INTOSAI Committee on the Knowledge Sharing and Knowledge Services (Goal 3)  
Cairo, Egypt  
October 14 & 15, 2014**

**Annual Report of the Working Group on  
Value and Benefits of SAIs (WGVBS)**

Dear colleagues,

On behalf of Mr. Juan M. Portal, CPA, Auditor General of Mexico, and Chairman of the INTOSAI Working Group on Value and Benefits of SAIs, I am pleased to present you his first activities report occupying the Working Group's Chairmanship. I will refer to this working entity's evolution and future prospects, the activities conducted during the last year, and the potential way forward for this Steering Committee's approval and feedback.

Since its creation in November 2007, during the XIX INCOSAI, the Working Group's mandate has been evolving according to the needs, challenges and opportunities identified within the INTOSAI community. As you might remember, originally this entity was established to develop a framework and measurement tools for defining the value and benefits of SAIs.

Afterwards, during the XX INCOSAI, in 2010, it was resolved that this Working Group should develop instruments and tools for communicating and promoting the value and benefits of SAIs. Since then, this entity has contributed to raise the awareness, within the INTOSAI community and before relevant stakeholders, on the impact of supreme auditing and its value to make a difference in the lives of citizens by contributing to trust, efficiency, and effectiveness.

More recently and taking into account the importance of continuity, the XXI Congress, in 2013, endorsed the Working Group's proposal to merge with the former Task Force on SAIs' Information Database due to its close relationship, in order to continue the work of both entities with an extended mandate. Therefore, nowadays the Working Group also looks after the promotion and communication of the value and benefits of INTOSAI tools, including, just to name a few, the SAIs' Information Database, the Self-Assessment on Integrity (IntoSAINT), the Collaboration Tool, the INTOSAI Online Glossary, and the Experts Database, among others.

So far, the "*Framework for Communicating and Promoting the Value and Benefits of SAIs*" (2010), the "*ISSAI 12: Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens*"<sup>1</sup>, and the INTOSAI Guideline "*Communicating and Promoting the Value and Benefits of SAIs*"<sup>2</sup>, are contributions based on fundamental

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<sup>1</sup> Available at: <http://www.issai.org/media/84539/issai-12-e.pdf>

<sup>2</sup> Available at: <http://www.intosai-wgvbs.org/Admin/Docdeveloped.aspx>



**Working Group on  
Value and Benefits of SAIs**

requirements for SAIs to be recognized as independent model institutions that make a difference to the lives of citizens.

The work already conducted has contributed to increase the interest in our SAIs' work. High expectations have been raised in relation to the SAIs' ability to get closer to citizens and relevant stakeholders, to effectively promote and communicate their value and benefits, to fulfill their responsibilities while strengthening their reputation, and to adequately report on its audit work and scope.

Throughout the year, the Working Group's members have taken into account the aforementioned in order to comply with our mandate. During this year, we have welcomed the SAIs of Chile, India and Indonesia, who have joined the Working Group; likewise, we conveyed our appreciation to the SAI of Sweden, for its contribution since 2009, taking into account its decision to conclude its membership as of February 2014.

To date, the Working Group membership comprises 25 SAIs, and has collaboration with the United Nations Department of Economic and Social Affairs (UNDESA), the International Budget Partnership (IBP), the Inter-American Development Bank (IADB), the Global Initiative on Fiscal Transparency (GIFT), and more recently the World Bank, which has just expressed its interest in learning from and supporting our activities.

Our 7<sup>th</sup> meeting was recently held in Mexico City, on September 10-12, 2014. During this meeting, the project groups had an opportunity to report and discuss on the status of the ongoing projects, to provide feedback and exchange views on the way forward, and to define the deliverables for the XXII INCOSAI in 2016. I will briefly refer to each project status, and the relevant motions for your consideration.

- (1) A task team led by the INTOSAI Development Initiative continues its work so as to develop a single, global Performance Measurement Framework for SAIs, which during the last year has been subject to pilot tests in diverse INTOSAI regions, in order to learn from the relevant SAIs' experience, and to calibrate the tool.

The Working Group approved the timetable and foreseen processes for considering the feedback and finalizing the SAI PMF for its presentation during the XXII INCOSAI in 2016. A report on the modifications and improvements made to the framework will follow the second round of pilot tests.

- (2) A task team led by the SAI of Jamaica develops a "*Guideline on Effective Practices of Cooperation between SAIs, the Legislature, the Judiciary and the Executive*". The guideline focuses on the SAIs' ability to promote accountability that leads to administrative and/or corrective sanctions being imposed, and will be enriched with examples of SAIs' good practices. The final version of the document will also be presented during the next INCOSAI.



- (3) A proposal was made by the SAIs of Chile and France so as to create, as a sub-entity, a *“Forum of Jurisdictional SAIs Network of General Prosecutors”*. Subject to the endorsement of the KSC Steering Committee, this proposal was approved by the Working Group since this will be a space for reflection, collaboration, and exchange of good practices. Besides, this forum will create a tool for evaluating the performance and the value of jurisdictional SAIs as independent, credible and effective bodies.
- (4) A decision was made to enhance the awareness-raising activities to promote the Working Group’s projects, as an effective way to facilitate their successful implementation. The Change Management Framework implemented in and promoted by the SAI of South Africa will be used as reference to facilitate this process.

Also in this regard, the Working Group’s Website will be subject to improvements so as to create a dynamic site to foster the exchange of experiences, lessons learned, and good practices in the subject matter implemented by the community of SAIs.

In addition, we ask for your approval to create, in the INTOSAI Journal, a special section regarding SAIs’ experiences on the value and benefits of SAIs, and to coordinate with the INTOSAI General Secretariat the establishment, at the INTOSAI Website, of a link to the guideline *“Communicating and Promoting the Value and Benefits of SAIs”*.

- (5) In relation to the SAIs’ Information Database, the statistics-related interface has been developed and presented before the Working Group members. An updated demo has been made for its potential presentation during the 6<sup>th</sup> meeting of the KSC Steering Committee, and the 66<sup>th</sup> meeting of the INTOSAI Governing Board.

The SAIs’ Information Database is already available at [www.intosai-database.org.mx](http://www.intosai-database.org.mx), and it will be continuously subject to tests and improvements in order to have a friendly-user and dynamic electronic tool.

A third development phase will follow, in order to connect the SAIs’ Information Database with other INTOSAI electronic tools, thus allowing the potential creation of a single INTOSAI Information Platform.

Other relevant agreements, which we hereby subject for the KSC Steering Committee’s endorsement are:

- the development of an executive report, stemming from the analysis of the existing data, which could be delivered to the INTOSAI Governing Board, and
- the conduction of the second global survey to feed the database during the first quarter of 2015.



- (6) Stemming from discussions on SAIs' challenges to communicate their value and benefits, and bearing in mind the existing INTOSAI tools and documents developed by the Working Group, a decision was made not to develop more guidelines, but to provide support for the ISSAI 12 effective implementation.

In this regard, a new task team led by the SAI of Mexico would be responsible for conducting a study within the INTOSAI community so as to map the SAIs' experience and efforts already made in terms of the principles included in ISSAI 12. The results will be used to determine three key principles (the ones that have been the least implemented by SAIs), to focus the Working Group's activities for the following period.

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These represent additional challenges to our Working Group, which is required to help closing the SAIs' expectations gaps. Our mandate will be, therefore, fulfilled through a tight collaboration within the Working Group as well as with other INTOSAI entities and stakeholders. The next in-person meetings to follow up these agreements will be hosted in 2015 and 2016, by the SAI of China and Tanzania, respectively.

I am confident that the Working Group's activities, in line with the UN Resolution A/66/209<sup>3</sup>, help to promote the relevance of SAIs' independence and effectiveness, as necessary preconditions for democracy. Our initiatives are expected to highlight the importance of strengthening SAIs' mandate and capacities, since SAIs have a further responsibility to be exemplary in responding to the challenges of societies, the changing environments in which audits are conducted, and the needs of different stakeholders in the democratic process, all within the parameters of our institutions' mandate and independence.

Ladies and gentlemen, thank you very much.

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<sup>3</sup> UN Resolution A/66/209 "Promoting the efficiency, accountability, effectiveness, and transparency of public administration by strengthening supreme audit institutions", available at: [http://www.intosai.org/fileadmin/downloads/downloads/0\\_news/2012/UN\\_Resolution\\_A\\_66\\_209\\_E.pdf](http://www.intosai.org/fileadmin/downloads/downloads/0_news/2012/UN_Resolution_A_66_209_E.pdf)



## Requests presented before the members of the KSC Steering Committee:

1. To take note of the Working Group's annual report.
2. To endorse the proposal to create, as a sub-entity within the Working Group, a "*Forum of Jurisdictional SAIs Network of General Prosecutors*". This will be a space for reflection, collaboration, and exchange of good practices, as well as for creating a tool for evaluating the performance and the value of jurisdictional SAIs as independent, credible and effective bodies.
3. To approve the creation, in the INTOSAI Journal, of a special section regarding SAIs' experiences on the value and benefits of SAIs, and also the coordination with the INTOSAI General Secretariat for the establishment, at the INTOSAI Website, of a link to the guideline "*Communicating and Promoting the Value and Benefits of SAIs*".
4. To present, during the 6<sup>th</sup> meeting of the KSC Steering Committee, of a 15-minute demo on the SAIs' Information Database, including the recently developed statistics-related interface.
5. To endorse the conduction, during the first quarter of 2015, of the second global survey to feed the SAIs' Information Database.
6. To endorse the proposal to establish a new task team, for conducting a study, within the INTOSAI community, to map the SAIs' experience and efforts already made in terms of the principles included in ISSAI 12. The results will be used to determine three key principles, to focus the Working Group's activities for the following period.

