

INTOSAI



INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS

ORGANISATION INTERNATIONALE DES INSTITUTIONS
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INTERNATIONALE ORGANISATION DER
OBERSTEN RECHNUNGSKONTROLLBEHÖRDEN

ORGANIZACIÓN INTERNACIONAL DE LAS
ENTIDADES FISCALIZADORAS SUPERIORES

المنظمة الدولية للأجهزة العليا للرقابة المالية العامة والمحاسبة

REPORT BY THE DIRECTOR OF STRATEGIC PLANNING

TO THE 7TH MEETING OF THE KNOWLEDGE SHARING

STEERING COMMITTEE

WASHINGTON, OCTOBER 2015



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DEVELOPMENT OF THE INTOSAI STRATEGIC PLAN 2017-2022

1. Introduction

I would like to present an update on the progress made since the last KSC meeting in 2014 in the strategic planning process especially by the INTOSAI Task Force on Strategic Planning (TFSP).

As Director of Strategic Planning (DSTP) I have been working very closely with the TFSP, which is elaborating the Strategic Plan for the period 2017- 2022 under the excellent leadership of our colleagues from the GAO.

To get an utmost overview on the strategic progress and developments within the different INTOSAI Goal-Committees, Sub-Committees, Working Groups, Task Forces and Project Groups, I attended all meetings of the Steering Committees of the strategic goal committees and maintained constant contacts with all INTOSAI regions to learn about their strategic developments and activities.

2. Development of the next Strategic Plan

INTOSAI started already at an early stage, already during the first half of the successful implementation period of the Strategic Plan 2011-2016 to work out milestones, considerations and principles to plan the elaboration of the next INTOSAI Strategic Plan for the period 2017-2022 to be able to fulfil the requirements of a Model Strategic Plan. E.g. INTOSAI compiled experiences from the former strategic planning processes; used different references when planning the strategic planning process (e.g. the IDI strategic planning handbook) and performed a needs assessment integrating all relevant stakeholders.

3. Task Force on Strategic Planning

The INTOSAI TFSP realized in 2014 a very broad internal and external scan regarding the expectations, requirements and challenges for the future of INTOSAI and external government auditing. Based on these results, the results of two in person meetings (November 2014 and March 2015) and telephone conferences of the TFSP and after a lot of further discussions, the Task Force now has a clear vision and time frame for producing the strategic plan in the coming few months.

Since there are many efforts regarding the UN Sustainable Development Goals (SDGs) going on in INTOSAI the TFSP is intensively investigating and coordinating the different initiatives in INTOSAI regarding the SDGs and bringing all involved stakeholders together.

In this connection questions as:

- What does INTOSAI currently have in place or should further develop to support knowledge sharing and SAI capacity development (including standards) on the specific capabilities governments need to support sustainable development?
- What more can INTOSAI do to facilitate knowledge sharing and SAI capacity development on auditing specific capabilities governments need in order to support sustainable development? or
- Which fundamental role SAIs play in contributing to sustainable development by - through their audits, particularly in “building effective, accountable and inclusive institutions at all levels (proposed SDG #16.)?”

have been tackled to address the questions in relations with the SDGs and the role of SAIs and INTOSAI in the best possible manner in the new Strategic Plan.

4. New Mission of the Plan

The revised mission statement and core values have been drafted, as agreed in the TFSP

meeting in Vienna in March 2015. The new Mission of INTOSAI emphasizes for the first time standard setting and therefore underlines its special importance for INTOSAI: “INTOSAI is an autonomous, independent, professional, and non-political organization established to provide mutual support; foster the exchange of ideas, knowledge, and experiences; act as a recognized voice of SAIs within the international community; and provide high quality auditing standards for the public sector, promoting good governance, and foster SAI capacity development and continuous performance improvement.”

5. Strategic Goals

The goal chairs have collectively reviewed the strategic objectives for each of the strategic goals. There was overwhelming agreement among the INTOSAI membership to keep the four main strategic goals of INTOSAI, (Accountability and Professional Standards, Capacity Building, Knowledge Sharing and Knowledge Services and Model International Organization). However, the new strategic objectives will be the basic unit of performance evaluation and management within INTOSAI.

At this stage all Goals have already formulated their strategic objectives, which are now in the last stage of coordination (see point 24 strategic objectives of KSC).

6. Strategic Priorities

The TF members agreed in principle on the following five strategic priorities in INTOSAI:

- Strategic Priority 1: Independence of SAIs
- Strategic Priority 2: Contributing to the follow-up and review the SDGs within the context of each nation’s specific sustainable development efforts.

The last UN/INTOSAI Symposium encouraged INTOSAI to reflect in its next Strategic Plan the important role of SAIs in monitoring and auditing the implementation of the SDGs. Therefore the broad issue of standard setting in INTOSAI should be linked to the

new role of SAIs and INTOSAI recognized by the UN regarding the SDGs and be taken into account when planning the elaboration of new standards, guidelines and guidance for SAIs. The new plan recognizes that the individual SAI's work on the SDGs will naturally be affected by the differing SAI mandates, national needs, and capacities.

- Strategic Priority 3: Effective coordination among standards-setting knowledge sharing, and capacity development to support SAIs and improve their performance
- Strategic Priority 4: A strategic and agile INTOSAI that is alert to and capable of responding to emerging opportunities and risks
- Strategic Priority 5: Building upon, leveraging, and facilitating cooperation among the regional organizations of INTOSAI

7. Other important features of the new Strategic Plan

- The new plan strongly endorses the formation of “communities for practices” for knowledge sharing and capacity building.
- The new plan recognizes and includes the evolving approach to standard setting using the Common Forum.
- There is broad consensus that the FAC will continue to focus on the finances for, and administration of INTOSAI. There was equally broad consensus that with the recent addition of the three Goal Chairs as members of the FAC, the FAC's mandate should expand to include playing a key role in the policy planning and monitoring underpinning the implementation of the Strategic Plan for 2017-2022. The Strategic Plan discusses the agreed upon changes to the role of the FAC with regard to organizational guidance, oversight, performance management, evaluation and related matters. Also the composition of the FAC should be further revised by including e.g the Chair of the INTOSAI Governing Board. Conforming changes and further elaboration will need to be

made to the INTOSAI statutes.

- The plan will include clear evaluation and risk management components as well as a high-level financing plan. The plan will contain an approach for Enterprise Risk Management within INTOSAI.
- The expectations in the plan are based upon realistic financial resources available to the organization and a sustainable funding model for INTOSAI.
- The new Strategic Plan will recognize and leverage the INTOSAI Regional Organizations as the impetus that links individual SAIs to wider INTOSAI efforts, as well as helping SAIs improve their value and benefits to citizens and stakeholders, e.g. by a Regional Development Forum
- The importance of the INTOSAI Donor Cooperation, especially with regard to the Capacity Development of SAIs in developing countries will be adequately highlighted and underlined.

8. Next steps

The TFSP has/will provided the INTOSAI Governing Board members with a draft plan by mid October 2015. Further on it is planned to present a first complete draft of the new Strategic Plan to the 67th INTOSAI Governing Board in November 2015 in Abu Dhabi. Then in early 2016 a new – according to the results of the Governing Board meeting - revised draft plan will be sent out to all INTOSAI members and key external stakeholders for review and their comments. The XXII INCOSAI will then hopefully approve the new Strategic Plan in the second week of December 2016.