

INTOSAI Coordination Platform 2019 (21-23 May 2019)

High-level summary of conclusions
on main discussion topics

Leadership

- Leadership development required for every level of SAI leadership, including SAI leaders
- Networking / peer-to-peer opportunities to be further explored / replicated
- Defining leadership competencies an opportunity to advance leadership (internally and externally)
- Ethical leadership has to be the anchor to everything we do
- Courageous, resilient, agile, and innovative leaders are required given the high expectations of SAIs
- Leadership will must be ready to lead SAIs, and lead by example, in a future world full of challenges and emerging issues
- Great potential for scaling-up successes such as IDI young leadership program

ISSAI quality and utility value

- Include in next Stocktaking report, feedback on ISSAI quality and usefulness
- Producers of IFPP content, need to have requisite competencies
- To improve quality of exposure process:
 - (a) can we translate before exposure
 - (b) we must respond to comments to encourage future participation
 - (c) SAIs need to deliberately place EDs on top management agenda
 - (d) INTOSAI global and regional bodies can encourage exposure responses
- Once again acknowledged the need for interpretation of guidance
- Focus on monitoring and feedback on quality from all who support implementation

ISSAI implementation

- Quality, uniformity and credibility of SAI work depends on extent of ISSAI implementation work
- Challenges that were identified:
 - Clear definition of what constitutes “ISSAI compliance”
 - Developing a critical mass of professional SAI auditors
 - Ensuring sound quality management arrangements
 - Certain service providers providing advice not in line with the ISSAIs
- Success factors for ISSAI implementation within INTOSAI include:
 - Availability of more support to SAIs
 - Finding more, and more innovative, approaches to support ISSAI implementation, e.g. ISSAI sensitizing workshops with SAI leaders; implementation partnering; peer-peer support, the global and regional support; tailored support more based on development level and size of SAI; combining subject matter and ISSAI implementation
 - Availability of many tools and guidance’s that support ISSAI implementation
 - Better communication and transfer of knowledge
 - Ownership by top management, plus clear understanding of the value of ISSAI implementing

QC and QA systems

- Reconfirmed the value of QC and QA as critical tool to successfully implement ISSAIs, and to safeguard the reputation of SAIs
- Recognised that a lot is being done, but clearly more is required to be done
- We need to focus on creation of guidance, and defining the competencies of QC reviewers
- Noted the value of consistency
- QC reviewer – credible, experienced, good reputation, experience in audits (only review what you know)
- Link QC reviews to learning throughout the whole of the SAI

SAI PMF

The current SAI PMF Implementation Strategy was being revised to produce a 2020-22 strategy. The revision was aimed at –

- Ensuring the quality of SAI PMF assessments
- Encouraging publication of results
- Awareness raising on costs and benefits
- Anticipating revisions to the assessment framework/tool
- Establishing a stronger link to the use of the assessment results
- Building a critical mass of SAI PMF experts

Monitoring and evaluation

- IDI was setting an example for NGOs in Norway
- AGSA developed strategic goals over time, and based on lessons learned now able to do integrated annual reporting based on the international IR framework
- AFROSAI-E: To be accountable, we need both internal and external auditors for the SAI – peer reviews are not enough
- ARABOSAI: Considering a regional group to assess the SAI PMFs of ARABOSAI, and to do support visits to SAIs
- EUROSAI: Good examples of SAIs measuring their results and impacts, Hungary and Portugal for example. Joint EUROSAI-ASOSAI conference in 2020 in September on this issue

Communication

- Accessibility – people don't know what exists
- INTOSAI bodies must limit the use of closed sites needing passwords
- Consider identifying focal persons for each region / global body as communication liaisons
- Communicate the different purposes of the INTOSAI website vs the Community Portal – and avoid duplication
- Market the launch of revised INTOSAI website and Community Portal at XXIII INCOSAI
- Ensure all content / documents on INTOSAI website are in all INTOSAI languages
- Updating of information already published must be prompted by SAI/body/region
- Feedback to GS and KSC is welcome and needs to improve; and we must support the use of the enhanced Community Portal

Auditing of SDGs

- SAIs are making a difference by auditing preparedness for implementation of SDGs. All INTOSAI bodies and regions have been involved in providing support to SAIs.
- Taking cognizance of the great work done so far, there is a need to arrive at a common understanding of auditing implementation of SDGs, share knowledge and tools, coordinate our efforts and speak with one voice.
- As we move from auditing preparedness to auditing implementation there is a need for capacity development, methodology, regional support and eLearning platform.
- The general secretariat could take on the coordinating role. The IRCP to be used to share information and coordinate efforts.
- A common strategy / action plan (including a definition and audit model) is planned to be developed by involving all key stakeholders.
- IDI will provide input on SDG Model for inclusion in Theme II paper for INCOSAI.
- SDGs will be included in Moscow declaration.

XXIII Congress preparations and OECD cooperation

Arrangements for XXIII INCOSAI

- The format of the Congress was presented and supported
 - Detailed information about all congress arrangements and pre-arrangements will be emailed within the next day or two
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INTOSAI-OECD MoU:

- A draft revised MoU between INTOSAI and the OECD has been circulated to the Goal Chairs, and will also be circulated to the Regional Organisations, for comment.
- It is planned that the MoU will be signed during INCOSAI 2019