Matrix of Comments (SAI Philippines)

On suggestions on tackling the challenges during the discussion session in the upcoming KSC Steering committee meeting:

* A ranking or prioritization of the relevant survey results. After which, milestones must be set to have targets until the next Steering Committee Meeting.
* Clearly defined and measurable outcomes, outputs, and indicators; Progress indicators be set to evaluate the milestones, e.g. 70% of face-to-face trainings converted to webinars; 30% of published materials in the COP.
* Each milestone be a commitment of concerned WG/Committee, or a team of WGs/Committees.
* Regional stratification of knowledge needs to foster more relevant programs/projects.
* Emphasis on need-based assessment

General Recommendation: Conduct focus-group discussions at a regional and developmental-needs based level; and develop strategies and products around such segmentation and needs to be more relevant.

Specific Comments and suggestions:

| Reference | Content | Comments |
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| 1. Participation in WG Activities | | |
| Introduction, 2nd para  Executive Summary, A., 2nd para | The TFSP internal scanning has pointed out the need to review the current structure and  integrate the Working Groups or subcommittees if there is an overlapping, terminate or  update the Working Groups if no longer relevant and consider temporary workstreams  in place of some of the permanent Working Groups.  *In relation to …*  The Working Groups must strengthen their  coordination efforts for broader participation and  continuously evaluate their Working Groups’  relevance and usefulness. | It is suggested to have this concern be also discussed in the Meeting by revisiting the mandates of the Working Group, not only to see “if there is an overlapping, terminate or  Update” needed but also to allow WGs to redefine their strategies, and make it easier to come up with coordination efforts (Executive Summary) and the detailed plan referred to in same paragraph of the Introduction. |
| Introduction, 2nd para, last sentence | Short term task driven Workstreams by reshaping and merging the existing groups to ensure effective delivery offers a practical solution and address INTOSAI’s aim of being agile and responsive. | I think this is a good idea to enable a more focused and time bound delivery of required outputs; and to do away with other administrative and operational concerns in managing a WG. |
| Introduction, 3rd para, 1st sentence | To encourage participation, the Working groups should consider replacing the current Face-to-face meetings with virtual meetings or hybrid meetings, allowing both physical and online involvement and using translation facility in the meetings. | SAI Philippines fully support this transition from F2F to virtual meeting, cost-effective wise. In the case of the WGPD, even prior to the pandemic era, there has been a suggestion from some members (who cannot afford to participate physically but are interested to participate using online facility) to provide online platform for those who cannot attend physically; in the last two virtual meetings of the WGPD (2020 and 2021), we observed a significant increase in the number of participants as well as SAIs in attendance. Physical meetings may be proposed, in exceptional cases, limited to very important events and subject to certain conditions, such as: participation open to those who are needed and with resources to do so. Simultaneously, the meetings should be open to those who opted to view or participate virtually; Recordings of the meeting should be disseminated to those who are not present in the meeting due to reasons above stated. |
| Introduction, 3rd para, last sentence | The Working Groups are also required to evaluate their usefulness and relevance to the INTOSAI community. The Working Groups must redefine their strategy to increase their effectiveness by strengthening coordination efforts for better results and facilitating new membership. | The WGPD has initially thought of setting a criteria for inviting or accepting new members into the WG – SAI experience in the field; track record; balanced representation by regional affiliation, among others. This means that we should maintain quality over quantity. However, this was not pushed through because we felt that this needs to be agreed upon with and done unilaterally for all WGs. |
| On 1. Awareness of the KSC Working Groups | We can only claim to be responsive and effective only if we can reach out to the remotest and challenged SAIs and enhance their value to their society through knowledge and experience sharing. | By reaching out xxx, do we mean here in terms of awareness of KSC activities or membership in KSC WGs? If the former, one way by which we can realize this is to strengthen our partnership with stakeholders and regional organizations so that the outputs of the KSC-WGs can be introduced or ‘sold’ to non-members through, for example, capacity building initiatives (webinars, pilot audits, surveys) in partnership with the regional organizations and stakeholders using materials developed by the KSC WGs. One of the strategies that the WGPD wishes to adopt is partnering with regional organizations in disseminating/sharing information on the GUID 5250, Handbook on Audit of PDM, among others. As far as other stakeholders are concerned, we had successfully organized joint webinars with the WB and we are regularly invited in WB-led webinars on debt-related concerns. |
| On 3. New Areas for the WG | One of the Working Group Chair suggested integrating the work of the various Working Groups around the COVID-19 pandemic. KSC will consider collating respective Working Group’s results on the effect or implications of the COVID-19 pandemic. | One of the ongoing research projects of the WGPD relates to SAIs’ Mandates on Audit of Public Debt, Institutional Capacities, and Regional Organizations’ Support and Resources. We updated the project objective by highlighting the implications of the COVID-19 crisis in a country’s public debt to emphasize the relative importance of PD audits and the SAIs’ readiness to do the audit. In 2021, we conducted a survey for possible audit topics in light of the COVID-19 pandemic as it affects the SDGs implementation. One of the topics identified and currently in the project proposal stage is the Compendium of Case Report: Recent health and other crises, and its impact to Public Debt and Debt Management, led by the US-GAO. |
| Further, KSC will seek more information from Working Groups on Public Debt, Environment, Big Data, IT, Public Procurement, SDGs, Public Policies and Programmes, Values and Benefits of SAIs, and Fight Against Corruption and Money laundering and publish it in the INTOSAI Community Portal to provide a holistic picture to SAIs. We will also consider suggesting some of these issues, including pandemic related areas, as a cross-cutting priority in the next Strategic Plan of INTOSAI. | At the SAI level, there must be a strategic plan, say for example, in the case of Environmental Audits in order to align with that of the other WGEA SAI members to come up with the areas/environmental issues to be covered in holistic approach. These Environmental Audit Plans shall be consolidated by the WGEA Secretariat and shall consider the top-most areas/issues as the new areas to be undertaken in the next WGEA Work Plans. |
| On 4. Challenges in participation in  the Working Group activities | The respondents indicated non-availability  of time and resources, language constraints,  the requirement for participating in face-to-face  meetings and the recent COVID-19 pandemic as  significant hurdles faced by member SAIs of the  Working Group(s), preventing their participation  in the Working group(s) activities.  Lack of opportunity means unavailability of resources, both personal and financial and expertise in the SAIs. | We concur in using a translation facility in the meetings to address the challenge on the lack of opportunity, particularly on linguistic reasons.  It is suggested that INTOSAI set the groundwork or at least, rules/guide, in facilitating meetings requiring translation services, to answer language constraints during meetings. This can help WGs to conduct their own specialized meetings/seminars that are not going to be conducted jointly with INTOSAI or other WGs with a ready translation facility, allowing WGs to deliver same quality in terms of knowledge-sharing and dissemination.  Also, it is suggested that for a better participation in future Working Group activities, especially through virtual, copy of the activities (topic for workshops, if any) to be undertaken including the presentations be already disseminated in advance. This is to at least enable the participants to have an idea beforehand and to save time and resources. |
| On Fig. 4, page 9 |  | It is suggested to use common virtual meeting platform that is user-friendly and accessible, with strong connectivity and a translation facility, common and effective to all SAIs, to address “connectivity issues” and to encourage wider participation among members |
| Page 18 | Are there any new features that the  INTOSAI community would like to see inthe Portal?  6. More Auditor-centric materials that canhelp auditor professionals carry out theireveryday audits | It is suggested to nclude practical examples of SAIs’  best practices, sample audit reports on financial, performance, and compliance audits, and related references. |
| 1. KSC and WG Deliverables | | |
| Introduction, 4th (last) para | The responses enforced the need for an enhanced outreach programme targeting region wise. KSC Secretariat will explore means to increase the visibility of these documents in the INTOSAI Community Portal. | Awareness may be considered even at the initialization stages of a project proposal. At the WGPD, during the project initialization of GUID 5250, one of the main considerations in selecting project leads and members is ensuring equal representation among members by regional organization/affiliation. This could probably be the reason why the WGPD was among those whose product (GUID) had a 90% highly relevant response in terms of reaching all the regions.  Our suggestion aside from the above, is to ensure that whether a product is an IFPP or non IFPP, it should be translated in the official INTOSAI languages to increase its usefulness and relevance. |
| On 1. KSC Products – IFPP and non-IFPP | The major challenges faced across in using the documents were lack of awareness (42% of respondents), relevance (35% of the respondents) and language issues (27% of the respondents). | Lack of awareness - The SAIs should be encouraged to use the INTOSAI Community Portal. The link of this portal shall be provided in the SAIs’ websites. |
| On 2. INTOSAI Community Portal | Accessing and using the portal, the significant challenges enumerated were awareness (50%), Lingual translation (32%), Social media presence and Engagement (20%). | On Relevance – The SAIs should be encouraged to suggest topics that are most relevant to them and participate in its development.    On Language issues – The use of a translation facility, as already being considered by the KSC is a welcome development. |
| On 3. KSC Crosscutting Research Projects | Under the INTOSAI Strategic Plan 2017-22,  performing research on issues of mutual interest  and concern is one of the objectives of Goal-3.  In pursuance of this, KSC started researching  topics of mutual importance and interest in  INTOSAI. | This can be another point of discussion and agreement among the WGs and with the INTOSAI. The Meeting can present as among its outputs a list of cross-cutting research projects the WGs can collaborate on or jointly conduct. |
| Financial resource (36% of respondents)  and lack of expertise (31% of the respondents)  were cited as primary reasons for not  participating in the Research Projects. | During this time where there is transition to non face-to-face meetings, INTOSAI can expect more participation in Research Projects especially now that these are held virtually. There can also be a corollary activity anent to the Research Projects (pre-, during, or post-activity) which SAIs unable to attend in face-to-face meetings can participate in or contribute on. |
| On 4. KSC-IDI cooperation on SDGs related programmes | The main challenges highlighted by the SAIs were awareness, financial resources, and lack of expertise. |
| 1. Way Forward | | |
| Introduction, 2nd para | There is a need for the Working Bodies to establish a greater integration and cooperation of the regional bodies in their activities and consider creating regional experts. | This is among the WGPD top priorities for the next Strategic and Work Plan. |
| On 1. KSC Strategies | 3. Explore on reviewing the existing documents for their relevance and consider withdrawing. | This was also a priority in the SDP for the IFPP 2017-2022 for existing ISSAIs on specific subject matter. |
| On 1. KSC Strategies [Are there any other new Strategy that the  INTOSAI community could propose for the  Knowledge Sharing Goal?] | 1. Creation of new Working Groups to cover emerging areas. | The survey responses from the WGs and regional organizations as shown in Figures 19 and 20 show that this is among the KSC Strategies that is considered not relevant and requires refocus. Here it appears that the suggestion to create new WGs is contradicting. |
| 2. Inclusion of more SAIs in the existing Working Group(s) | We suggest to add the phrase ‘and engagement’, so that the WGs are not merely increasing the membership in the WG but to ensure that all members are actively engaged in the activities of the WG.  We suggest to add a qualification on this like ‘inclusion and engagement of more SAIs in the existing WG(s) to support their projects and activities’ |
| On 1. KSC Strategies [Are there any additional expectations from the Goal?] | Though regional cooperation is one of the cross-cutting priorities of the INTOSAI and many Working Groups and KSC have been regularly involving the Regions in their work (seen from the Reporting Dashboards), the suggestions and responses to previous questions indicate the requirement to enhance this cooperation. | WGPD agrees with this. |
| On 2. Goal Chair Collaboration | 10. Specific rule on the terms of chairmanship of the Working Groups to create an equal opportunity for all SAI members to chair the Working Group. | We find this important and to be decided and applied across WGs for uniformity and consistency. |
| On 2. Goal Chair Collaboration  [What are the suggestions to revamp the current structures to make them more  outcome driven?] | 6. Focus on best practices rather than the  presentation of many views as this is  very confusing for developing countries  seeking guidance. | This can also be discussed and agreed upon in the Meeting. There should be a means to determine which are best practices worthy to be disseminated, but without the discouragement of sharing any SAI’s experience because after all, the essence is knowledge-sharing. There should be a way that in digesting experiences, strategies shared, there will be a common understanding and appreciation to come up with an array of best practices that are true to its name/description. |