MINUTES OF THE FIRST STEERING COMMITTEE MEETING OF THE INTOSAI KNOWLEDGE SHARING AND KNOWLEDGE SERVICES COMMITTEE

The first meeting of the Steering Committee of the INTOSAI Knowledge Sharing and Knowledge Services Committee (KSC) was held in New Delhi, India on 5-6 March 2009. The meeting was presided over by Mr. Vinod Rai, Comptroller and Auditor General of India and Chairman of the Knowledge Sharing Committee. A list of delegates and contact information is attached to these minutes.

Welcome Address and opening remarks by the Chair

Mr Vinod Rai, the Chair of the KSC opened the meeting by welcoming the Goal liaison, the committee members and the observers from INTOSAI Secretariat, Director of Strategic Planning, Goal 1, Goal 2, IDI and International Journal of Government Auditing to New Delhi, and thanked them for their support in convening this meeting. He hoped that the first meeting of the Steering Committee would provide a platform for all the Working Groups/Task Forces to come together and share information on programmes and activities with a view to ensuring a harmonious and coordinated approach towards achieving Goal 3 objectives. Apart from the presentations from the various Working Groups and Task Forces, he invited the delegates for an open discussion to finalise the draft 'Terms of Reference' of the Committee. He expected that the opportunity to meet and interact with each other in this meeting would help in working towards INTOSAI's motto, "Mutual Experience Benefits All" and concluded by placing the Agenda before the participants for the meeting.

The agenda was accepted without any comments.

Address by Goal 3 Liaison

Mr Alexander Semikolennykh, Deputy Chairman of the Chamber of the Accounts of the Russian Federation referred to the 19th Congress of INTOSAI, where the Chamber of Accounts undertook to serve as Goal Liaison for the INTOSAI KSC. He reminded the delegates that SAI of Russian Federation was a member of the INTOSAI Governing Board, observer of the EUROSAI Governing Board and a member of ASOSAI. For many years, the SAI had been quite active in the working of several INTOSAI Working Groups including those on Public Debt, IT audit, Environmental Audit, Privatization, Global Financial Crisis

and the Working Group on Key National Indicators for which SAI of the Russian Federation was the Chair. The Chamber of Accounts had also entered into several memorandum and cooperation agreements with SAIs of different countries.

He remarked that the 'Terms of Reference' (ToR) on the whole conformed to the strategic plan of INTOSAI for 2005-10 and INTOSAI recommendations contained in the Mexico Agreements concerning the responsibilities of Goal Liaison. The Chamber of Accounts of the Russian Federation stood for the adoption of the ToR and supported the description of the responsibilities of Goal Liaison, and also shared the general concept of the document which was aimed at the achievement of the strategic goals of Goal 3. The Chamber of Accounts looked forward to cooperating closely with the KSC Chair in optimising the system of interaction between all SAIs and providing them professional assistance to achieve the objectives of Goal 3. They would also encourage participating SAIs to establish external relationships with other organisations and INTOSAI partners such as international and academic institutions, scientific research institutions and other professional associations. Mr. Alexander cited the example of active participation of the Russian Chamber of Accounts and SAI of Mexico, the INTOSAI and OECD which resulted in signing of a Memorandum of Cooperation in the field of defining and applying Key National Indicators. He also emphasised the importance of developing a special website for the KSC which would simplify the process of exchange of information between the INTOSAI Working Groups and the need to make use of cutting edge information technology when arranging Working Group meetings by video, telephone and internet conference.

In conclusion, he thanked Mr. Vinod Rai, Chairman of KSC and the Comptroller and Auditor General of India, for organising the meeting and for the cordial welcome and hospitality that had been shown to the participants. The Chair thanked Mr. Alexander for giving several constructive suggestions for the KSC to proceed ahead.

Agenda item No.3: Speech of INTOSAI Secretary General

Dr. Gertrude Schlicker, representative of INTOSAI Secretary General presented the report of the General Secretariat. She conveyed the greetings and appreciation of Dr. Josef Moser, Secretary General of INTOSAI for the excellent work accomplished by the Working Groups under Goal 3. Dr. Moser also thanked Mr. Vinod Rai as Chair of the KSC for hosting this meeting as an initiator, coordinator and facilitator of Goal 3.

Dr. Schlicker then gave a brief account of some of the areas that the General Secretariat had been involved in lately:

- A global board meeting of the Institute of Internal Auditors (IIA), an associate member of INTOSAI, was held in San Francisco in July 2008 and attended by Dr. Moser. At the meeting the possibilities of cooperation between INTOSAI and IIA were discussed.

- The 58th Governing Board meeting held in Vienna, Austria in November, 2008 approved two main themes for the XX INCOSAI to be held in Johannesburg, South Africa in November 2010. The themes approved were: Theme I- 'Value and Benefits of Supreme Audit Institutions', Theme II – 'Environmental Auditing and Sustainable Development'

- The Governing Board also discussed strategies on ways to strengthen the independence of SAIs and agreed that the Declaration of Lima and Mexico should be integrated in the body of Law governing the international community of nations through a pertinent UN Resolution.

- Another topic that the Board discussed was the cooperation between INTOSAI and the international donor community. The potential future structure of a Global Partnership Agreement on donor funding was discussed at a meeting in London.

- The Governing Board approved a preliminary draft of the new INTOSAI Strategic Plan 2011-2016.

- The INTOSAI General Secretariat organized in cooperation with the United Nations, the twentieth UN/INTOSAI Symposium "INTOSAI-Active Partner in the International Anti-corruption Network; Ensuring transparency to promote social security and poverty reduction" in Vienna, Austria. The participants underlined the need for close cooperation of SAIs and INTOSAI, including its Regional Working Groups, with international organisations such as UN organisations, IPU and World Bank, and civil society in an anti-corruption network. The need to pursue an interdisciplinary approach in fighting corruption that addresses the diverse forms in which corruption manifests itself was also stressed. The participants also advocated the drafting of INTOSAI standards and best-practice notes for SAIs to fight corruption, fraud and mismanagement. The participants at the meeting agreed that the Declarations of Lima and Mexico should

be integrated in International Law through a pertinent UN resolution.

Agenda item No.4: Development of INTOSAI's Strategic Plan

Ms. Kirsten Astrup, Director of Strategic Planning, discussed the framework for developing the next INTOSAI Strategic Plan. She apprised the Committee of the principles of consultation and consensus being followed, giving all member SAIs an opportunity to comment on the Plan. She presented a brief summary of the main changes being made under each Goal, while keeping the structure of the Plan intact. In respect of Goal 3, apart from maintaining existing Working Groups and establishing need based new Working Groups, the focus would be on reviewing and evaluating their scope, besides strengthening INTOSAI communication. The goal strategy would reflect the developing of Audit Guidance Material. The time frame for further work was highlighted with June 2010 as the final deadline for sending proposals for inclusion in Governing Board and INCOSAI papers.

Representative of the Russian Federation enquired whether there were any strategies being adopted in response to the global financial crisis. Ms. Astrup replied that the Governing Board had decided to establish a Task Force on this issue.

Ms. Muriel J. Forster representing the United States of America, Chair of the Task Force on Global Financial Crisis, informed the Committee that they had recently held a teleconference highlighting the strategies that SAIs would have to adopt to respond to the crisis.

Agenda item 5: Knowledge Management by the IDI-some guiding principles

Mr. Magnus Borge, Director General of IDI and Ms. Elizabeth Laura Wallmann from IDI in their presentation explained the relationship between Strategic Goal 3 and other goals in the INTOSAI Strategic Plan; IDI's experience in Knowledge Sharing and how IDI could cooperate with the INTOSAI Knowledge Sharing Committee. He shared the four main principles that were set up to guide the IDI Knowledge Management efforts, namely:

1. Knowledge is not the same as information.
2. Knowledge has two dimensions.
3. Knowledge Management is not an end in itself.
4. Coordination of Knowledge Management efforts of INTOSAI bodies.

While discussing the principles of Knowledge Management, it was explained that Knowledge Management is not an end in itself but is an enabler for improving organisational performance and transforming the organisation into a learning organisation. Knowledge Management strategies thus must go beyond knowledge sharing and enable knowledge application.

Mr. Borge concluded by saying that IDI had always benefited from a close cooperation with the various Working Groups and Task Forces that pertain to the Knowledge Sharing Committee.

Agenda item 6:   Draft Terms of Reference of KSC

Ms. Sudha Krishnan of SAI-India presented the draft Terms of Reference (ToR), which had been circulated among the KSC Steering Committee members.   The presentation included the proposed KSC tasks and their time frame, responsibilities of Committee Chair, Goal Liaison, Chair of Working Groups/Task Forces and the reporting system.

Mr Maarten B Engwirda of European Court of Auditors suggested that as the task of KSC was more difficult than Goals 1 & 2, the approach of the committee towards the ToR should be selective. He enquired as to whether there should be a common framework for evaluation/ assessment for use by all Working Groups/Task Forces, and recommended that there should be coordination between Working Groups to avoid overlap. He stated that the website could be used as a coordination tool but duplication should be avoided by providing links to the activities undertaken by the Working Groups. Further, there was a need for strong communication between Working Groups, Task Forces and SAIs as well as with media/Parliament to improve the impact of work. He said that several best practices, including that of the European Court of Auditors, could be followed in this regard.

Ms Kirsten Astrup pointed out that the Terms of Reference followed the Strategic Plan and that although the Working Groups followed their own plans, the KSC task- 'Coordinating the work of various Working Groups/Task Forces towards achieving the objectives included in the strategic plan', would form the basis. This was in line with the strategy of the updated Strategic Plan which focuses on review and evaluation of scope of Working Groups. She suggested that having a framework for evaluation could be useful for Working Groups, and could be done in cooperation with the Chair of Strategic Goal 4, as he has proposed strategies for evaluation on performance

and assessments against criteria/standards in the updated Strategic Plan 2011-2016.

Mr. Terence Nombembe, Auditor General of South Africa emphasized the need to pay special attention to the content of the website. He highlighted the difficulty in making contact with SAIs which would be a major constraint in achieving the results of Goal 3.   He felt that SAIs should update their contact details on the websites by a certain date which would facilitate knowledge sharing. Other participants also reiterated the difficulty in making contacts with SAIs and the need to have contact details with regular updates.

Mr. Tonis Saar of SAI-Estonia agreed to provide updated information on contact persons which could be shared by the Working Groups. He stated that the framework for review and evaluation should not limit any good ideas to come out of Working Groups, and that the website should not duplicate existing work but should coordinate. In the same context, a framework was needed for reporting to avoid duplication.

Mr. Frank Grogan of National Audit Office of United Kingdom supported the idea of strategic goals beyond 2010 (to perhaps 2016). He identified two perceived challenges, which at the moment were: (i) Ways to demonstrate the benefits of knowledge sharing; capturing the use of the products by SAIs could be a step in that direction; and (ii) As all Working Groups relied on voluntary work, there was a necessity to focus on expectations from them so that it did not add to their work. He mentioned that a mechanism could be developed to enable Working Groups to work on cross cutting themes. He cited the example of the Working Group on Public Private Partnerships and Global Financial Crisis, which could work on a common theme. There was a requirement to develop good practices on the mode of working of Working Groups and the increasing use of videoconferencing and teleconferencing would help in overcoming the problems of contacting people. He added that much of the work of Regional Working Groups e.g. EUROSAI essentially dealt with knowledge sharing.

 Dr Gertrude Schlicker of INTOSAI General Secretariat volunteered to facilitate contact with SAIs. She added that there was an INTOSAI directory which however, did not have a list of contact persons. Each Working Group could be asked to nominate a contact person which could be circulated to all SAIs. The General Secretariat should also be kept informed about any changes.

Dr. Mly Idriss Aziz of SAI-Morocco representing Goal 2 said that the KSC should ideally have a regional dimension so as to get proper feed

back. It was clarified by the representative of SAI-India that this issue had been considered, but that it would increase the size of the KSC, which was already quite large. Further, SAIs who represented most Regional Working Groups were members of KSC.

In summing up, the Chair stated that India would design and host a website for Goal 3. He requested SAIs to ensure that their website was updated, and to designate a focal person for interaction. He stated that having a framework for review and evaluation would enable a certain uniformity; however this should not be restrictive. The benefits of the activities undertaken needed to be captured and perhaps hosted on a web-site or put in some place where it would have a demonstrable effect.

With regard to the annual work plan, the representative of INTOSAI Secretariat suggested that, as is being done by other Committees/ Working Groups, a three year work plan coinciding from one Congress to other would be more appropriate, which could be monitored annually through informal work schedules.

The Chair accepted the suggestion and thanked the delegates for their comments on the draft ToR.

Agenda item 7:   INTOSAI Communication Strategy task Force

Dr. Gertrude Schlicker of SAI-Austria and representative of the Task Force presented a brief on the working of the Task Force. The 1st meeting of the Task Force took place in Vienna, Austria in November 2008 where the Terms of Reference for the Task Force and the Working Plan until the 20th INCOSAI in 2010 were adopted. The objectives of the Working Group relating to internal and external communication were presented. To operationalise these objectives, strategies, approachable target groups and entities, responsible persons/entities, ways of communication, communication tools, including vehicles and instrument were defined. The communication framework was explained and a practical demonstration of access to INTOSAI guidelines from the INTOSAI web-site was given.

Mr. Maarten B. Engwirda, Member of European Court of Audit remarked that the impact of INTOSAI and those of SAIs are closely related. However there was considerable difference between impacts of SAIs due to differences in quality of audit as well external communication strategies.

Dr. Mly Idriss Aziz representative of SAI-Morocco informed the Committee that the Capacity Building Committee has drafted guidelines on building a communication strategy.

Mr. Magnus Borge, Director General of IDI, pointed out that communication has much to do with knowledge sharing and that the mandate of the Task Force could be broadened to include the issue of how to manage Knowledge.

Agenda item 8:   INTOSAI Working Group on Accountability for and Audit of Disaster-related Aid (WG AADA)

Mr. Maarten B. Engwirda, Chair of the Working Group updated the delegates on the activities of the Group. He gave a brief account of the objectives, vision, scope and structure, and work in progress. The mandate of the Group includes developing of guidance and good practices in the area of accountability and audit, promoting a standard information structure and single audit of disaster related (humanitarian) aid, and improving the efficiency and effectiveness of aid. The Group had five works in progress: proposals for including financial accountability in standards for implementing bodies; accountability and financial reporting standards for donors and promotion of a single audit; accounting and auditing standards; checklists for disaster preparedness and checklist for fraud and corruption awareness. Mr. Engwirda reported that the Group would be presenting its final report on guidance and good practices to the XXth INCOSAI in 2010, and raised a question as to the continuation of the Working Group thereafter.

The Chair enquired whether the Group would also cover issues relating to   accountability to people at large/to the public. It was clarified that while only a few SAIs had the mandate to audit NGOs, several NGOs were getting money (especially for tsunami aid) and that it was therefore essential not only to conduct audit but also to introduce systems of accountability.

Mr. Terence Nombembe, Auditor General of South Africa, emphasized the need for a clear link between the activities of the Working Group and capacity building efforts to enable individual SAIs to take up such work. He enquired about the nature of the work and its linkage with earlier audit standards and whether   this would constitute an ISSAI. Mr. Engwirda stated that this aspect would be considered in their report, but that it was perhaps too early to indicate whether the work would result in a standard. However, they would provide guidance to relevant standard setting bodies.

Ms. Ane Elmose of SAI-Denmark pointed out that the Professional Standards Committee of Goal 1 has taken up a project on accountability and transparency in SAIs.

In response to a remark from the representative of the Russian Federation that the focus should be on conducting joint audit by two or several SAIs, Mr. Engwirda stated that it may be more useful to have a Task Force for conducting audit of disaster related aid.

Mr. Magnus Borge pointed at the value of keeping the network of participating specialists in the Working Group intact, so that their expertise could be utilised on possible occurrence of future disasters.

Agenda item 9:   Working Group on Environmental Auditing

Mr. Tonis Saar of SAI-Estonia informed the Steering Committee on the progress made by the Working Group. The work plan with the central theme as Climate Change and the main projects of WGEA was presented. The main projects ranged from developing audit guidance materials on a wide variety of topics, to conducting global coordinated audit on climate change, regional cooperative audits, carrying out a structured review of the study on Natural Resources Accounting, developing and implementing a Biodiversity Training Course, developing a new webpage on Biodiversity and conducting a survey on Environmental Auditing.

The highlights of the 12th meeting of the Working Group held in Qatar were also shared in which the main topics addressed were:

1. auditing environmental agreements and conventions
2. auditing the management of natural resources
3. emerging topics and lessons learned in environmental auditing
4. sustainability in a modern audit office.

In response to a question from Mr. Frank Grogan as to whether the Working group would be involved in the work relating to the Theme II for the XX INCOSAI 2010, it was clarified that the Chair of the Working Group was working with the CNAO in this respect.

Agenda item 10:   Working Group on Programme Evaluation

Mr. Jean-Christophe Potton of SAI France presented the recent developments of the Group issued as a draft report at the XIX INCOSAI 2007 on areas of defining programme evaluation; planning for programme evaluation; conducting programme evaluation; developing organising capacity for programme evaluation; and perspectives in the future. This draft report translated into all INTOSAI

languages would be submitted as a final document to the XX INCOSAI 2010 in South Africa. Mr. Potton stated that the members had shown considerable interest in the evaluation approaches, consistent with development of performance based management applied to public organisations in many countries. However, many SAIs either expressed their limitations in performing evaluations or had no clear perception in marking the difference between programme evaluation and performance audit. Consequently, the difference between Performance audit and Programme evaluation had been clarified in INTOSAI documents on 'Performance Audit Standards' and 'Program Evaluation report'.

Mr. Potton reported that at the next meeting of Working Group, the agenda would be devoted to the definition of strategy, aiming to promote knowledge sharing, circulate good practice and explore new ways for facilitating appropriation by SAIs. A short seminar on evaluation issues would also be held during the meeting.

Mr. Maarten B. Engwirda remarked that evaluations are normally the responsibility of different government departments and asked whether this could be used by audit, as SAIs carry out independent evaluations. It was clarified that SAI-France decides independently whether to take up this evaluation or not.

Agenda item (Additional) 11: Presentation on IJGA

The INTOSAI Journal on Government Auditing was represented by Ms. Muriel J. Forster of SAI-United States of America. She spoke on the Journal's vision which they wish to pursue in a consultative way, and their plan to reach out to Regional Working Groups as well. She invited members to share their views on the contents of the journal, as to what was useful and how it could be made more useful. She also apprised the Committee that in order to keep the journal vital and useful, it was planned to enhance the journal particularly its website in consultation with INTOSAI stakeholders. Thus, she requested the SAIs to provide information on their latest contact details and the events/activities being undertaken.

Agenda item 12: Working Group on IT Audit

Dr. Ashutosh Sharma of SAI-India presented a review of the Working Group. The Group was set up in 1989 to support SAIs in developing their knowledge and skills in the use and audit of Information Technology. The main aims of the Group are: supporting and promoting the development and transfer of knowledge; promoting discussion, development and dissemination of standards and guidelines

among the members; promoting local and regional training activities for auditors; and periodically publish statements and other material that relate to its area of operation for the benefit of SAIs. The areas of operation of the Group pertain to: auditing IT-based accounting systems and IT support in auditing; the use of IT in an SAI's own administration; and performance audit of the use of IT systems.

The Group has so far held 17 annual meetings and five Performance Auditing Seminars and has published several INTOSAI guides on IT Audit and prepared resource material on: database of Audit and best practices of various Audit Organisations; INTOSAI EDP directory; database on E-Government publications and IT Governance publications. The guides and resource material could be accessed on the Group's web site: *www.intosaiitaudit.org*. The Group has also developed a self learning E- courseware on IT controls in collaboration with IDI, which was launched in ASOSAI, AFROSAI-e and CAROSAI regions.

The Group would hold its next meeting in Doha, Qatar in April 2009 where the progress of the ongoing projects would be discussed. These projects are on collection of reference material on IT Governance; setting up a database on e-Governance based on the survey results of INTOSAI members; guidelines for developing Auditing Systems Development; the risks for e-Governance projects and mitigation strategies to address them; performance auditing e-Governance; IT Tools for Electronic Work Papers; measures taken to counter fraud in IT environment; and SAP in Public Administration.

Agenda item 13:   Working Group on Public Debt

In the absence of the representative of the Working Group, the report was presented by Mr. Amitabh Prasad of SAI-India.   The objectives, Strategic Plan and products of the Working Group were discussed. The current activities as well as themes under development were shared with the Committee.

Mr. Engwirda enquired if the Working Group would cover the overall impact of public debt on Government and as to the relation between this Group and the Task Force on Global Financial Crisis.

Mr. Frank Grogan stated that the work of the Group reflects the differences in responsibilities of different SAIs. The subject also touches on the Working Group on Public Private Partnership. In view of the convergence of interest, there was a need to coordinate between Working Groups on PPP, Public Debt and Task Force on Global Financial Crisis.

Ms. Muriel J. Foster, representative of Task Force on Financial Crisis stated that the relation between the Working Group on Public Debt and Task Force on Financial Crisis is recognised. She added that SAI-USA's representative on the Working Group on Public debt is also associated with the Task Force on Global Financial Crisis.

The representative of SAI of Russian Federation stated that the amount of corporate national debt was also important and needed to be looked into.

Mr Lingen, representing European Court of Auditors pointed out that the Strategic Plan for the Working Group on Public Debt is 2007-2012, which needs to be re-aligned with the timeline of the Strategic Plan of INTOSAI. It was agreed that this recommendation of the Committee would be communicated to the Working Group on Public Debt.

Agenda item 14: Working Group on Fight against International Money Laundering and Corruption

The Working Group was not represented due to transition of Chairmanship from Peru to Egypt which was expected to take effect in June 2009. However, Dr. Gertrude Schlicker of INTOSAI Secretariat informed the Committee that the report of the Working Group would be available in the INTOSAI Symposium report.

Agenda item 15: Working Group on Key National Indicators

Mr. Piskunov Alexander of SAI-Russian Federation summed up the progress made by the Working Group since its creation at the XIX INCOSAI 2007 in Mexico. He elaborated on the mission and strategic goals of the Working Group, with expected outcomes. The Rules of procedures, Terms of Reference, Work Plan and Website of the Working Group were established in May 2008. The Working Group has taken up pilot projects in the development and use of Key National Indicators. Mr. Alexander also apprised the Committee of their cooperation with OECD and participation in the first meeting of the OECD Global Project on measuring the progress of societies.

Mr. Engwirda enquired as to the time schedule for these activities, to which it was replied that certain activities were planned for the next Congress in 2010. Mr. Engwirda pointed out that the ECA have developed Key Performance Indicators for assessing the impact of an SAI's work and enquired whether any Group in the KSC is taking up anything on these lines, as also on how to measure efficiency in an SAI.

Agenda item 16:   Working Group on Value and Benefits of SAIs

Mr. Terence Nombembe, Auditor General of South Africa presented the report of this new Working Group established at the XIX INCOSAI 2007. He defined the scope of the Working Group with reference to the conduct of own activities; the impact of auditing; and development of appropriate measurement indicators and tools. The Working Group would have its inaugural meeting in South Africa in March 2009 to confirm the Terms of Reference, proposed work method, work plan and critical milestones, and agree on key outputs. He expressed the hope that the work of the Group would be finalised before the XX INCOSAI to coincide with the development of Theme 1 of XX INCOSAI 2010 in South Africa, and stated that the Group would not extend its work much beyond 2010.

Mr. Engwirda proposed that the title of the Working Group be changed to "Value & Benefits of SAIs: evaluation/benchmarking". Mr. Nombembe agreed to consider the proposal for the change.

The Chair remarked that the issue of audit taking a proactive role was a useful approach, especially to the executive.

Mr. Borge commented that this was an interesting topic and overlap of the topic with other Working Groups should be avoided. The tools which come out of this Working Group would have an impact on capacity building.

Agenda item 17:   Working Group on Audit of Privatization, Economic Regulation and PPP

Mr. Frank Grogan presented a brief on activities undertaken by the Group. He elaborated on the best practice audit guidelines in the field of privatisation; public private finance and concessions; economic regulation; and risk in public private partnerships. He apprised the Committee that the Working Group had developed a series of ten technical case examples across the subjects of privatization, economic regulation and Public Private Partnerships. These case examples provide a detailed analysis of key audit issues with a focus on developing lessons for auditors. He stated that the members of the Group had reported that the case examples were useful in providing tangible guidance on key aspects of their work.

 Mr. Grogan further informed the Committee of their intention to cede the Chair of the Group from 2010 at the XX INCOSAI, as the SAI has held the Chair of the Group since its formation in 1993. Having accomplished the objectives of the Working Group, he indicated that

two options were available, either to wind up the Working Group or to continue its activities with other issues that the Group could look at. He apprised the Committee that the issue relating to the continuation of the Working Group would be discussed at the 15th meeting of the Working Group taking place in Moscow in March 2009.

Mr. Terence Nombembe, Auditor General of South Africa suggested that the work of the Group should be made available in a comprehensive manner, possibly in the form of a standard, as the Group considered winding down.

Agenda item 18: The INTOSAI Framework of ISSAIs

Ms. Anne Elmose, Senior Adviser and Ms. Mette E. Matthiasen, Editor, both from the PSC Secretariat (Goal1) jointly made a presentation on the INTOSAI Framework of International Standards of Supreme Audit Institutions. The ISSAI framework, 4 level classification principles with Founding Principles at level 1, Prerequisites for the function of SAIs at Level 2, Fundamental Auditing Guidelines at level 3, and Auditing Guidelines at Level 4 were explained.

The process for publication of ISSAIs from draft to official INTOSAI document was also shared. This information was also available on www.issai.org

Mr. Tonis Saar observed that the minimum timeframe to develop a guideline into an ISSAI would be about a year. He enquired whether guidelines (Level 4) are also INTOSAI standards. Mr. Nomembe pointed out that Working Groups may not channel all their work into ISSAIs.

Ms. Elmose explained that it needs to be considered whether the material coming out of a Working Group is an ISSAI or a best practice for knowledge sharing. If it is an ISSAI, it would require to follow the outlined approval path including approval of the KSC Steering Committee. Meetings of the Steering Committee may have to be structured in a timeline that ensures the product becomes an ISSAI in time for the INTOSAI Congress. The Steering Committee should have a mechanism of coordination and approval, to be decided internally, as to how and by whom, official products would be approved for adoption as ISSAIs. Mr. Nomembe pointed out that the Committee must analyse and work on what has been done by Goal 1.

Closing Remarks

The Chair communicated the request of Mr. Henrik Otbo, Auditor General of Denmark and Chair of Goal 1, to the chairs of Working Groups and Task Forces of Goal 3, for participating in a two day seminar on raising awareness on International Standards of Supreme Audit Institutions (ISSAI) scheduled for 28-29 October, 2009 in Warsaw, Poland. The Chair or a member of the Working Group, may present at the seminar, the ISSAIs they have developed in the areas of their specialisation.

The Chair thanked the delegates for their presentations and contributions to the meeting. He hoped that the positive comments offered by the participants would help in defining the time table and mile stones as also products and outputs for KSC. He pointed that the Terms of Reference would chart the course of actions and guide the Working Plan of this Committee. Triennial Work Plans coinciding with each Congress would also be prepared and monitored annually. He stated that the comments made would be incorporated in the Terms of Reference and the revised draft circulated along with the minutes of this meeting.

He looked forward to regular interaction with all the members and the participation of the delegates in the next meeting, the venue and schedule of which would be communicated soon.

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