

Reporting dashboard - Report of the INTOSAI Working Group on Value and Benefits of SAIs (WGVBS)

Strategic objectives review report (May, 2019)

	Initiatives / projects on schedule
	Initiatives / projects behind schedule
	Serious difficulties being experienced – Internal factors
	Serious difficulties being experienced – External factors (beyond the control of the WG)
	Not yet scheduled to start
	Initiatives / projects completed

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Performance indicator ¹	Action items ² and other comment
<p>Develop and maintain expertise in the various fields of public-sector auditing and help to provide content to the INTOSAI Framework for Professional Pronouncements.</p>	<p>Preparation of new INTOSAI products and product lines: The KSC, in collaboration with other INTOSAI entities, has work plans and milestones for development of new standards and guidance for consideration by the common forum, and other INTOSAI products during 2017–2022. The KSC works closely with other stakeholders to develop products for INTOSAI’s efforts to support the implementation where appropriate and contribute to the follow-up and review of the SDGs.</p>	<ul style="list-style-type: none"> • The update of the document <i>Communicating and Promoting the Value and Benefits of SAIs: An INTOSAI Guideline</i>. <ul style="list-style-type: none"> ○ Non-IFPP document ○ Quality Assurance level: 2 ○ Periodicity of revision to be defined by the WGVBS 	<p>Progress to date:</p> <ul style="list-style-type: none"> • The task team responsible for updating the guideline has reached an updated version agreed by the WGVBS. <p><u>Action items / key next steps:</u></p> <ul style="list-style-type: none"> • The task team will submit the updated version to the INTOSAI community and relevant stakeholders to provide feedback during a three-month period. • The task team will incorporate the feedback received in order to get an endorsement version, which will be translated into the five INTOSAI official languages. • The deliverables are expected to be ready before the 2020 INTOSAI Governing Board meeting.

¹ In the case of single large projects / initiatives, the progress indicator could also be one of the following three progress statements: ⁽ⁱ⁾ the project has been initiated/come into existence (has been defined, planned, and resourced), ⁽ⁱⁱ⁾ the project is being implemented (and is on track, or behind schedule, in trouble – green or amber or red/Purple), and ⁽ⁱⁱⁱ⁾ the project has delivered the main outcome (is either completed – black – or its outcome is functioning as intended / producing the results, e.g. a technical support function; maintain, monitor and enhance). Appropriate colour may be chosen as the background of the cell.

² SP 2017-22, page 36, refers to the strategic objectives review to include “determining what actions and next steps are most needed to ensure continued progress towards each objective”. The progress achieved till date and the key items/next steps needed to ensure continued progress towards each objective and to manage risks may be indicated here.

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Performance indicator ¹	Action items ² and other comment
		<ul style="list-style-type: none"> • International Standard on Jurisdictional Activities: <ul style="list-style-type: none"> ○ IFPP document, so the <i>Due Process</i> must be followed ○ Depending on the contents, it will be an ISSAI or a GUID ○ Periodicity of revision to be defined by IFPP 	<p><u>Progress to date</u></p> <ul style="list-style-type: none"> • The INTOSAI-P 50, <i>Fundamental Principles of Jurisdictional Activities of SAIs</i>, is currently in an exposure period among the INTOSAI community and relevant stakeholders to enrich the document. <p><u>Action items / key next steps:</u></p> <ul style="list-style-type: none"> • The Forum members will incorporate the feedback received in order to get an endorsement version, which will be translated into the five INTOSAI official languages. • The deliverables are expected to be ready before the 2019 INCOSAI.
		<ul style="list-style-type: none"> • Paper on the Implementation of Quality Control in the Audit Process <ul style="list-style-type: none"> ○ Non-IFPP document ○ Quality Assurance level: 2 ○ Periodicity of revision to be defined by the WGVBS 	<p><u>Progress to date</u></p> <ul style="list-style-type: none"> • The task team prepared a questionnaire on SAIs' efforts on quality control, which was sent out to 149 member SAIs with a response rate of 49 SAIs. <p><u>Action items / key next steps:</u></p> <ul style="list-style-type: none"> • The inputs received will be used by the task team members as a sample from the SAI community to prepare guidance material to help SAIs to implement the ISSAI 40 principles, as a non-IFPP document. This material will also take into account how quality approaches might fit into the different models of SAIs. • The deliverables are expected to be ready before the 2022 INCOSAI.
		<ul style="list-style-type: none"> • Paper on a Risk-Assessment Framework for SAIs to Incorporate Relevant SDGs-Related Programs in their Annual Audit Plans <ul style="list-style-type: none"> ○ Non-IFPP document ○ Quality Assurance level: 2 	<p><u>Progress to date</u></p> <ul style="list-style-type: none"> • The WGVBS Chair reached an updated version of the document agreed by the WG. This document was submitted among the INTOSAI community and relevant stakeholders to provide feedback during a three-month period.

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Performance indicator ¹	Action items ² and other comment
		<ul style="list-style-type: none"> ○ Periodicity of revision to be defined by the WGVBS 	<p><u>Action items / key next steps:</u></p> <ul style="list-style-type: none"> • The WGVBS Chair will incorporate the feedback received in order to get an endorsement version, which will be translated into the five INTOSAI official languages. • The deliverables are expected to be ready before the 2019 INCOSAI.
		<ul style="list-style-type: none"> • Identification of Public Sector Risks: The Role of SAIs <ul style="list-style-type: none"> ○ Non-IFPP document ○ Quality Assurance level: 2 ○ Periodicity of revision to be defined by the WGVBS 	<p><u>Progress to date</u></p> <ul style="list-style-type: none"> • The WGVBS Chair reached an updated version of the document agreed by the WG. This document was submitted among the INTOSAI community and relevant stakeholders to provide feedback during a three-month period. <p><u>Action items / key next steps:</u></p> <ul style="list-style-type: none"> • The WGVBS Chair will incorporate the feedback received in order to get an endorsement version, which will be translated into the five INTOSAI official languages. • The deliverables are expected to be ready before the 2019 INCOSAI.
		<ul style="list-style-type: none"> • Enhancing SAIs' Effectiveness through Cooperation with the Legislature, Judiciary, and Executive <ul style="list-style-type: none"> ○ Non-IFPP document ○ Quality Assurance level: 2 ○ Periodicity of revision to be defined by the WGVBS 	<p><u>Progress to date</u></p> <ul style="list-style-type: none"> • The main document is ready for feedback by the INTOSAI Community and relevant stakeholders. <p><u>Action items / key next steps:</u></p> <ul style="list-style-type: none"> • The task team will submit the updated version to the INTOSAI community and relevant stakeholders to provide feedback during a three-month period. • The task team will incorporate the feedback received in order to get an endorsement version, which will be translated into the five INTOSAI official languages.

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Performance indicator ¹	Action items ² and other comment
	Revision of ISSAI products: Annual targets for updating and revising existing standards are established for the period 2017–2022. This work is done in close collaboration with the PSC and FIPP.	<ul style="list-style-type: none"> • Revision of ISSAI 12: <ul style="list-style-type: none"> ○ IFPP document, so the <i>Due Process</i> must be followed ○ Revision at least every nine (9) years ○ First mandatory review due in 2022 ○ To be re-labelled as INTOSAI-P 12 	<ul style="list-style-type: none"> • The deliverables are expected to be ready before the 2020 INTOSAI Governing Board meeting. <p><u>Progress to date</u></p> <ul style="list-style-type: none"> • The survey on the ISSAI 12 implementation was distributed to the INTOSAI Community in 2018 in order to ensure a more reasonable sample per region. 22 SAIs responded the survey, and several best practices on the implementation of ISSAI 12 were identified. <p><u>Action items / key next steps:</u></p> <ul style="list-style-type: none"> • A draft version of a guideline accompanying the main document is expected to be ready for the next WGVBS meeting, in 2020. • The deliverables are expected to be ready before the mandatory revision on 2022.
Enable wide exchange of knowledge and experience among INTOSAI members.	INTOSAI KSC-IDI Community Portal: In close collaboration with IDI, a knowledge sharing platform to serve as the hub for knowledge sharing has been formed.	<ul style="list-style-type: none"> • The working group website to be migrated to the KSC-IDI INTOSAI Community Portal before 2019. 	<p><u>Progress to date</u></p> <ul style="list-style-type: none"> • The SAI of Mexico has maintained constant coordination with the KSC Chair for the migration to the newly revamped KSC Community portal. <p><u>Action items/Key next items</u></p> <ul style="list-style-type: none"> • The SAI of India, as new WGVBS member, will contribute as liaison regarding this transition.
	Research projects: The KSC leads the development of a scheme for encouraging internal (to INTOSAI) and external research projects in public audit. The KSC also facilitates INTOSAI's engagement with the academic community on issues of mutual interest and concern.	No action	

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	Generation and dissemination knowledge and experiences. (workshops, training, benchmarking exercise, joint/ collaborative audits, outreach activities etc.) ³	<table border="1"> <tr> <td data-bbox="936 263 1388 320">Training</td> </tr> <tr> <td data-bbox="936 320 1388 378">Workshops</td> </tr> <tr> <td data-bbox="936 378 1388 435">Etc.</td> </tr> </table>	Training	Workshops	Etc.	
Training						
Workshops						
Etc.						
Working with the CBC, IDI, and other INTOSAI entities, facilitate continuous improvement of SAIs through knowledge sharing on the crosscutting lessons learned from the results of peer reviews and SAI PMF.	Stakeholder engagement: The KSC, other strategic goal committees, IDI, INTOSAI regional organizations, the Supervisory Committee on Emerging Issues and the INTOSAI General Secretariat work together to avoid duplication of work and for greater synergy.	<ul style="list-style-type: none"> Stakeholders Engagement 	<p>The WGVBS has kept relations with different external stakeholders, namely:</p> <ol style="list-style-type: none"> 1. Inter-American Development Bank (IADB) 2. International Budget Partnership (IBP) 3. The World Bank (WB) 4. United Nations Department of Economic and Social Affairs (UNDESA) <p>These stakeholders are even considered as “observers” of the Working Group. However, the WGVBS has not signed any MoU with any of these partners since the collaboration has been open and general regarding the promotion of the value and benefits of SAIs, and without any binding tie.</p> <p>We are currently interested in looking for a closer relation with the OECD since the themes they study are closely related to the WG mandate, where collaboration opportunities are in place (one particular example is the OECD Study on SAIs and Good Governance, available at: http://www.oecd.org/gov/ethics/supreme-audit-institutions-and-good-governance-9789264263871-en.htm).</p>			

³ A row may be added for each activity like Workshop, trainings, benchmarking exercise, joint/ collaborative audits, outreach activities etc.

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Performance indicator ¹	Action items ² and other comment
	Facilitate continuous improvement: Working with the CBC, IDI, and other INTOSAI entities, the KSC gathers and disseminates crosscutting lessons learned from the individual results of peer reviews and of SAI PMF assessment.	No action	
	Cooperate with and leverage the efforts of The International Journal of Government Auditing and the General Secretariat to expand the use of social media, video, and interactive tools to ensure “real-time” communication across INTOSAI, its partners, and with other interested parties.	No action	