



INTOSAI Supervisory Committee on Emerging Issues (SCEI)

Background

The world we are living in changes rapidly. Changes, challenges and other emerging issues are frequently of an international dimension and can take place from one second to the other. The SCEI was established in 2012. The responsibilities conferred upon it have been enlarged through the INTOSAI Strategic Plan 2017-2022. The responsibilities include:

- Preparing the Governing Board and other INTOSAI stakeholders for emerging issues
- Undertaking enterprise risk management function on behalf of the Governing Board of INTOSAI

The scope of these responsibilities are summarized below.

Scope of the work

The SCEI will provide recommendations on the important issues and emerging challenges faced by INTOSAI and individual SAIs by helping coordinate and support the sharing of knowledge in this regard.

The SCEI shall establish proper mechanisms across INTOSAI's structures to monitor emerging issues which could impact INTOSAI, and its members and shall duly inform the Governing Board and INTOSAI members of these issues, as appropriate. These issues might include, but are not limited to, financial crisis, major natural disasters such as earthquakes, tsunami, infectious diseases, environmental issues and network security, among others. The responses are to be categorized as follows:

- Immediate response
- Strategic response
- Outreach opportunities

Furthermore, the scale of the response e.g. SAI level, Regional or Global should also be ascertained.

The SCEI is also responsible for leading INTOSAI's Enterprise Risk Management process. The committee reports to the Governing Board and provides insights and suggestions on emerging issues including enterprise risks.

As part of its enterprise risk management leadership efforts, the SCEI will monitor INTOSAI's crosscutting priorities to ensure that they are being consistently and thoroughly integrated into INTOSAI's various strategies and programs under its strategic goals.

The mechanism for establishing such a system will be through engagement with the organs of INTOSAI through a template sent to working groups etc. for completion on an annual basis.

Emerging Issues Framework

<i>Stages</i>	Activity	Responsibilities
<i>Identification of Issues</i>	Voluntary Scans	Ad hoc based on when the information is provided
	Structured Environmental Scans	Organs of INTOSAI through their meeting schedules
<i>Analysis of Issues</i>	Classify emerging issues into: <ol style="list-style-type: none"> 1. Immediate response 2. Strategic foresight 3. Advocacy opportunity (these responses also to be classified into global, regional or SAI level)	Expert group meet quarterly to (or sooner if deemed immediate by the Chair or Secretary General) propose a category for the emerging issues
<i>Responses to issues</i>	Immediate response	To be coordinated by the General Secretariat in conjunction with the SCEI
	Strategic Response	To be brought to the attention of the GB and any other relevant stakeholders through the Annual Submission of the SCEI to the GB
	Outreach opportunities	To prepare key publications for outreach opportunities as determined and prepared by the expert group and approved by the SCEI membership and submitted to the GB for approval as part of the annual GB submission.

Except where stated all the processes take place on an annual basis. The Chair of the SCEI will receive templates from the relevant organs of INTOSAI and collate the information for the expert group to consider and advise the SCEI membership. The process for the risk assessment will take place concurrently. This will entail a template to be completed by the same INTOSAI stakeholder, which the Chair combines and is discussed by the expert group.

Expert Group

The SCEI will in due course develop an expert group, which will consist of SCEI members, providing independent assessment of issues raised. The expert group, whose membership is voluntary will also provide technical commentary and recommendations on proposed solutions.

The expert group will provide an annual report to the whole SCEI for consideration.

A submission will then be prepared by the Chair of the SCEI to the GB on behalf of the members. The Chair will present the report to the GB.

Membership

The Supervisory Committee on Emerging Issues is Chaired by the Chair of the INTOSAI Governing Board and reports directly to Governing Board. The head of SAI responsible for the International Journal of Government Auditing will act as vice-Chair. The members are: the Secretary General, the First Vice Chair of the Governing Board, Chairs of Goal Committees, Secretary Generals of Regional Organizations, and the Chair of IDI.