**Strategic objectives review report (August, 2021)**

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

KSC Work Plan

Key to progress indicator colours

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|  | 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 |

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| **Strategic objective**  ( | **Strategies & initiatives** | **Performance indicator1** | **Action items2 and other comment** |
| Develop and maintain expertise in the various fields of public-sector auditing and help to provide content to the INTOSAI Framework for Professional Pronouncements. | 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. | ***On* *Communicating and Promoting the Value and Benefits of SAIs***  ***On Jurisdictional SAIs*** | Progress to date:   * Under the leadership of the task force in charge of developing the update of the document on "Communicating and Promoting the Value and Benefits of SAIs”, the following is being worked on: * An advocacy document for jurisdictional competences, working in 3 languages (French, Spanish and English). * Different versions have been written for two different targets: international donors and local political authorities. * A draft for the GUID expected to explain how to implement INTOSAI-P 50 in French, Spanish and English. * The GUID is composed of an introduction, 12 chapters (one for each principle of INTOSAI-P 50) and a trilingual glossary.   Action items / key next steps:   * Based on information provided by the leadership of the task force, the GUID is about to be adopted by the relevant WG and be submitted to the Forum members next summer tentatively to take place in Lisboa. |

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.

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| **Strategic objective**  (as per SP 2017-22) | **Strategies & initiatives**  (as per SP 2017-22) | **Performance indicator1** | **Action items2 and other comment** |
|  |  | * **Paper on the Implementation of Quality Control in the Audit Process**   + **Non-IFPP document**   + **Quality Assurance level: 2**   + **Periodicity of revision to be defined by the WGVBS** | Progress to date   * The leaders of the task force sent an updated version of a guidance document outline with the comments previously sent by the rest of the members in the task force which were taken into account.   Action items / key next steps:   * The development of such document will be discussed with the KSC to determine what the following steps will be. |
| * Paper on a Risk-Assessment Framework for SAIs to Incorporate Relevant SDG-Related Programs in their Annual Audit Plans   + Non-IFPP document   + Quality Assurance level: 2   + Periodicity of revision: every six years | Progress to date   * The paper was endorsed in the XXII INCOSAI.   Action items / key next steps:   * The project is concluded. |

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| **Strategic objective**  (as per SP 2017-22) | **Strategies & initiatives**  (as per SP 2017-22) | **Performance indicator1** | **Action items2 and other comment** |
|  |  | * SAIs Internal Risk Management and Identification of High Risk Areas / Programs in the Public Sector   + Non-IFPP document   + Quality Assurance level: 2   + Periodicity of revision: every six years | Progress to date   * The paper was endorsed in the XXII INCOSAI.   Action items / key next steps:   * The project is concluded. |
| ***Cooperation between SAIs and the Three Branches of Government*** | Progress to date   * Based on the last WGVBS group meeting that took place, we are awaiting SAI members to vote whether we should reassess the initiative under the IFPP framework or work the development of such project outside the IFPP framework.   Action items / key next steps:   * Based on the response we receive from the members, we will be working accordingly. |

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| **Strategic objective**  (as per SP 2017-22) | **Strategies & initiatives**  (as per SP 2017-22) | **Performance indicator1** | **Action items2 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. | ***Review of INTOSAI P-12*** | Progress to date   * During the 13th WGVBS Work Meeting, it was agreed by SAI members to revise INTOSAI P-12. * SAI South Africa will lead the efforts within the WGVBS.   Action items / key next steps:   * We are waiting for SAI members to refer if they would be interested to take part in the revision of the INTOSAI P-12. * Once we know which SAI members will join SAI South Africa in the proposed revision, we will ask South Africa as lead, to provide us with a brief justification and draft project proposal which we will send the KSC Secretariat for review. |
| 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. | ***The working group website to be migrated to the KSC-IDI INTOSAI Community Portal before 2019.*** | Progress to date   * Within the Presidency, plans have been made to make the appropriate changes for the portal to be updated in a timely manner.   Action items/Key next ítems   * We will be reaching out for specialized support to implement the necessary changes. |
| 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. | *Does not apply* |  |
| Generation and dissemination knowledge and experiences. (workshops, training, benchmarking | ***Training*** | Progress to date   * The Supreme Audit Institution of Mexico has set forth a series of workshops and training programs for its personnel on relevant issues consistent with its mandate.   Action items/Key next ítems   * Due to the success such workshops and training programs have had, we are looking forward to share our experiences and knowledge gained so far for the rest of the group members. |
| ***Workshops*** |

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| **Strategic objective**  (as per SP 2017-22) | **Strategies & initiatives**  (as per SP 2017-22) | **Performance indicator1** | **Action items2 and other comment** |
|  | exercise, joint/ collaborative audits, outreach activities etc.)3 | Etc. |  |
|  | 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. | ***Stakeholders Engagement*** |  |
|  | * We are working on the WGVBS terms of reference which will include, as part of its content, the process to follow for the admission of observers and/or stakeholders as well as the process to observe in order to celebrate MoU´s with possible stakeholders and/or partners. * In the 13th WGVBS Work Meeting, it was agreed that a draft would be worked on by SAI Mexico for approval in the 14th WGVBS Work Meeting to take place during this year. * Pending the draft and approval of such procedure, as of today no MoU´s of such nature have been celebrated. |
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| 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. |  |
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|  | 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* | Communication has been held between the various groups inside INTOSAI and various lessons and experiences has been exchanged between the various members of the Group resulting in a series of drafts and documents listed on this document. |

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

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| **Strategic objective**  (as per SP 2017-22) | **Strategies & initiatives**  (as per SP 2017-22) | **Performance indicator1** | **Action items2 and other comment** |
|  | 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* | Progress to date   * Within the Presidency, plans have been made to make the appropriate changes for the Community Portal to be updated in a timely manner.   Action items/Key next ítems   * Based on the experiences and knowledge we gain from updating our community portal, we will be sharing our grasp on the subject to contribute to the objective of enhancing the use of social media, video, and the use of interactive tools to ensure “real-time” within INTOSAI. |