**Strategic objectives review report (August, 2020)**

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

KSC work plan 2017-19

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**  (as per SP 2017-22) | **Strategies & initiatives**  (as per SP 2017-22) | **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. | * The update of the document *Communicating and Promoting the Value and Benefits of SAIs: An INTOSAI Guideline.*   + Non-IFPP document   + Quality Assurance level: 2   + Periodicity of revision to be defined by the WGVBS | 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”, an updated version was sent to the rest of the task force members for their inputs to be communicated no later than the 1st of September of 2020.   Action items / key next steps:   * Once the leadership of the task force receives the comments and incorporates them on the document they are working on, a new draft of the guide will be presented for KSC´s consideration. |

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** |
|  |  | * International Standard on Jurisdictional Activities:   + IFPP document, so the *Due Process* must be followed   + Depending on the contents, it will be an ISSAI or a GUID   + Periodicity of revision to be defined by IFPP | Progress to date   * INTOSAI P-50 was completed and endorsed.   Action items / key next steps:   * The Forum of Jurisdictional SAI’s will discuss the convenience of working on a GUID of the INTOSAI P-50. |
| * 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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| * 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. |
| * Enhancing SAIs’ Effectiveness through Cooperation with the Legislature, Judiciary, and Executive   + Non-IFPP document   + Quality Assurance level: 2   + Periodicity of revision to be defined by the WGVBS | Progress to date   * Based on the last WGVBS group meeting that took place, we are currently working to carry out the commitments agreed upon.   Action items / key next steps:   * Based on the response we receive from the FIPP, we will be communicating with the rest of the WGVBS members in order to determine what the following steps will be~~.~~ |

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|  | 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. | * Revision of ISSAI 12:   + IFPP document, so the *Due Process* must be followed   + Revision at least every nine (9) years   + First mandatory review due in 2022   + To be re-labelled as INTOSAI- P 12 | Progress to date   * The task of revising the ISSAI 12 was understood as a pro-active and critical mission. As for today, the task force is working on a draft meant to serve as a guidance for SAIs when implementing the principles of ISSA P-12.   Action items / key next steps:   * The critical aspect of the task is still pending and will be worked on alongside the rest of the task force members. |
| 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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|  | 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 |  |
|  | The WGVBS has kept relations with different external stakeholders, among them,  1. The Inter-American Development Bank (IADB).  2. The International Budget Partnership (IBP).  3. The World Bank (WB) (INTOSAI Associate Member).  4. The United Nations Department of Economic and Social Affairs (UNDESA). |
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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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|  | 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. |