



# INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS (INTOSAI)

INDEPENDENCE ★ INTEGRITY ★ PROFESSIONALISM ★ CREDIBILITY ★ INCLUSIVENESS ★ COOPERATION ★ INNOVATION



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## INTOSAI STRATEGIC PLAN 2017–2022

# Overview



## STRATEGIC GOALS

### INTOSAI'S MISSION

INTOSAI is an autonomous, independent, professional, and nonpolitical organization established to provide mutual support; foster the exchange of ideas, knowledge, and experiences; act as a recognized voice of SAIs within the international community; provide high quality auditing standards for the public sector; promote good governance; and foster SAI capacity development and continuous performance improvement.

### INTOSAI'S VISION

Promote good governance by enabling SAIs to help their respective governments improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption, promote public trust, and foster the efficient and effective receipt and use of public resources for the benefit of their citizens.

#### ▶ GOAL 1: Professional Standards

Promote strong, independent, and multidisciplinary SAIs and encourage good governance, by: 1) Advocating for, providing and maintaining International Standards of Supreme Audit Institutions (ISSAI); and 2) Contributing to the development and adoption of appropriate and effective professional standards.

##### Strategic Objectives for Goal 1

- 1.1 Provide a strong organizational framework to support INTOSAI's standard setting including a permanent standard-setting board (the Forum for INTOSAI Professional Pronouncements), a technical-support function, and an independent advisory function.
- 1.2 Ensure that the ISSAIs are sufficiently clear, relevant and appropriate to make them the preferred solution for INTOSAI's members. The ISSAIs should be widely recognized by all stakeholders as the authoritative framework for public sector auditing.
- 1.3 Promote the ISSAIs as a source for the development of auditor education and certification programs, as well as education and training standards.
- 1.4 Work toward and ensure the continued development and maintenance of the INTOSAI Framework of Professional Pronouncements.
- 1.5 Monitor the implementation and adoption of standards and feed any problems or issues back into

the standard-setting process to ensure the standards are as useful and relevant as possible.

#### ▶ GOAL 2: Capacity Development

Support SAIs in developing capacity to maximize their value and benefits to society, by: 1) Promoting the development of capabilities and professional capacities of independent SAIs and regional organizations; 2) Informing INTOSAI decision-making on SAI capacity development matters; and 3) Cooperating with donors, relevant partners, and stakeholders.

##### Strategic Objectives for Goal 2

- 2.1 Identify capacity development challenges and opportunities in order to facilitate access to solutions including accessing the INTOSAI–Donor Cooperation.
- 2.2 Strengthen structured INTOSAI professional development as an anchor for professional capacity development and potential INTOSAI auditor professionalization.
- 2.3 Advocate for and support the development of capacity at both the SAI and regional level and maintain and enhance the usefulness and use of SAI PMF.
- 2.4 Share capacity development insights and ensure responsiveness to SAI needs through, for example, communities of practice.
- 2.5 Engage strategically with the wider international development community in the interest of SAI capacity development.

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## CORE VALUES

Independence | Integrity | Professionalism | Credibility | Inclusiveness | Cooperation | Innovation



## STRATEGIC GOALS

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### ▶ **GOAL 3: Knowledge Sharing and Knowledge Services**

Encourage SAI cooperation, collaboration, and continuous improvement through knowledge development, knowledge sharing and knowledge services, including: 1) Producing and revising INTOSAI products; 2) Providing benchmarks and operating a community portal; and 3) Conducting best practice studies and performing research on issues of mutual interest and concern.

#### **Strategic Objectives for Goal 3**

3.1 Develop and maintain expertise in the various fields of public-sector auditing and help to provide content to the INTOSAI Framework of Professional Pronouncements.

3.2 Enable wide exchange of knowledge and experience among INTOSAI members.

3.3 Working with 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.

### ▶ **GOAL 4: Maximize the Value of INTOSAI as an International Organization**

Organize and govern INTOSAI in ways that promote economical, efficient, and effective working practices, timely decision-making, and effective governance practices, while maintaining due regard for regional autonomy, balance, and the different models and approaches of member SAIs.

#### **Strategic Objectives for Goal 4**

4.1 Monitor the implementation of the INTOSAI Strategic Plan including INTOSAI's performance management efforts and contributions to the follow up and review of the Sustainable Development Goals.

4.2 Manage and oversee INTOSAI's resources to carry out the tasks outlined in the Strategic Plan in the best possible manner.

4.3 Sustain and further develop the efforts of the INTOSAI Donor Cooperation.

4.4 Ensure INTOSAI's organizational structure, outreach, communications, and decision-making processes operate in an efficient, effective, and economical manner to the maximum benefit of SAIs.



### INTOSAI's Crosscutting Priorities for Achieving its 2017–2022 Goals

In support of the four strategic goals under which INTOSAI broadly organizes its work, INTOSAI has identified five crosscutting priorities that provide the underpinning of how INTOSAI will focus its work to achieve its goals in the coming years.

**Crosscutting Priority 1:** Advocating for and supporting the independence of SAIs.

**Crosscutting Priority 2:** Contributing to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates.

**Crosscutting Priority 3:** Ensuring effective development and coordination among standards-setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness.

**Crosscutting Priority 4:** Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks.

**Crosscutting Priority 5:** Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI.

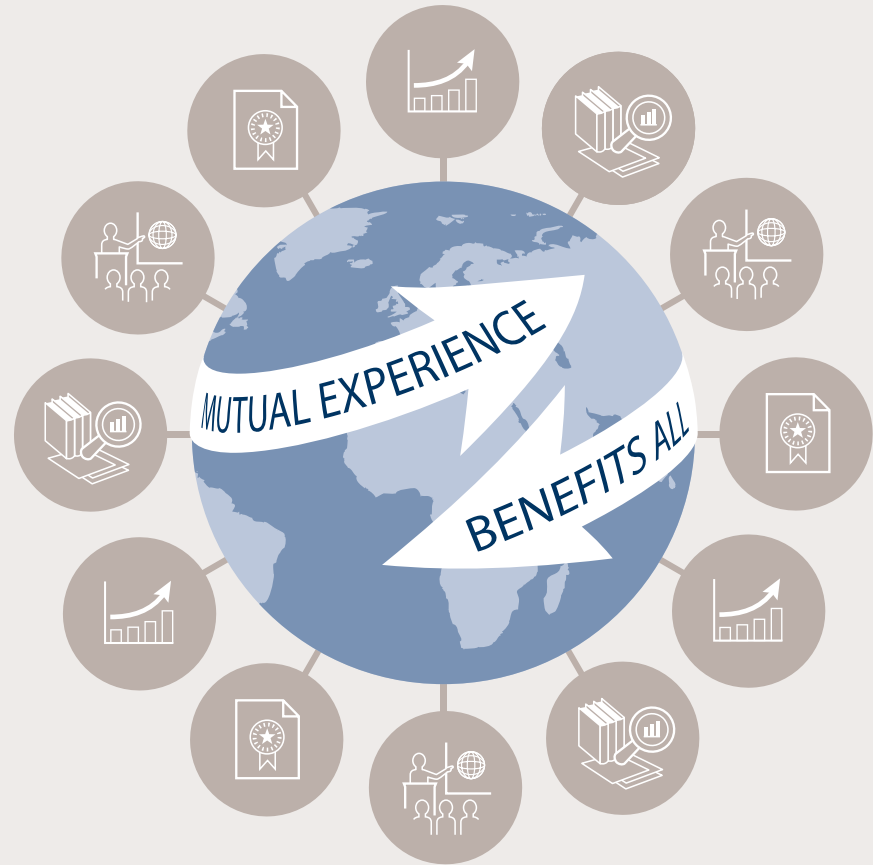
## CORE VALUES

Independence | Integrity | Professionalism | Credibility | Inclusiveness | Cooperation | Innovation

# Preface

Globally, and in each of our respective nations, we are in an era of interconnections, complexity, and rapid change that creates a set of new and daunting challenges and opportunities for national governance and international institutions. The global financial crisis, international health pandemics, conflict-driven cross-border migration and refugee issues, public corruption and money laundering, and looming fiscal exposures from climate change are prominent examples of the growing complexity of the challenges nations individually and collectively face.

These challenges also have profound implications for the International Organization of Supreme Audit Institutions (INTOSAI) and its member Supreme Audit Institutions (SAIs) as they deliver value to decision-makers and citizens. As the professional organization of SAIs, INTOSAI develops standards for public sector auditing and provides a forum for external government auditors from around the world to work on issues of mutual concern and keep abreast of the latest developments in auditing and other applicable professional standards and best practices. INTOSAI's role is



captured in its motto, “Mutual Experience Benefits All.”

INTOSAI's 2013 Beijing Declaration on Promotion of Good Governance by Supreme Audit Institutions spoke to the key role INTOSAI has had in promoting good governance by enabling SAIs to help their respective governments improve performance, enhance transparency, ensure accountability, maintain

credibility, fight corruption, promote public trust, and protect the interests of their citizens. The Beijing Declaration also observed that in a world where issues increasingly are global there is a need for the international SAI community to join together in developing collective responses.

Consistent with the Beijing Declaration, there is a growing global recognition—and importantly, expectation—of the

central roles of INTOSAI and SAIs in promoting good governance and accountability. The recognition of these roles was prominently shown in the United Nations (UN) General Assembly Resolution of December 2011, “Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions” (A/66/209).

Building on that recognition, the UN, in various forums and through the active engagement of INTOSAI, has underscored the indispensable role of independent and capable SAIs in the efficient, effective, transparent, and accountable implementation of the 2030 Agenda for Sustainable Development. This recognition was explicitly recognized by the UN Member States in the General Assembly’s December 2014 resolution, “Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions” (A/69/228).

The Sustainable Development Goals (SDGs), which the UN Member States jointly committed to in September 2015, provide an ambitious and long-term “plan of actions for people, planet, and prosperity,” for all nations. The declaration on the SDGs, “Transforming Our World: The 2030 Agenda for Sustainable Development,” noted that “Our Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the Goals and targets over the coming fifteen years.” SAIs can, through their audits and consistent with their mandates and priorities, make valuable contributions to national efforts to track progress, monitor implementation, and identify

**Figure 1: The 2030 Agenda for Sustainable Development**



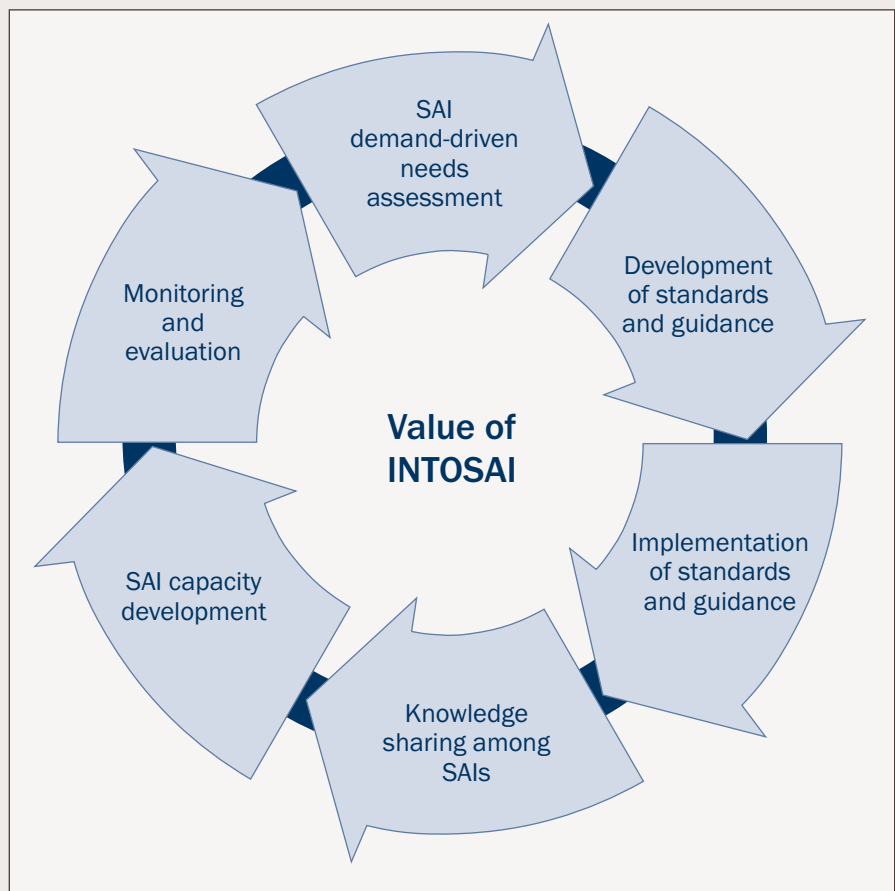
Source: The United Nations. 2030 Agenda for Sustainable Development, adopted 25 September 2015.

improvement opportunities across the full set of the SDGs and their respective nations' sustainable development efforts.

INTOSAI has an important supporting and leveraging role to play in national, regional, and global efforts to implement the SDGs and to follow-up and review progress that is made. However, to meet global expectations, INTOSAI must operate in a more integrated and effective manner. This INTOSAI Strategic Plan for 2017–2022 responds to the crosscutting and interdependent nature of INTOSAI's goals, objectives, and initiatives, as shown in the figure below and elaborated in detail throughout the plan.

INTOSAI provides mutual support to SAIs and fosters the exchange of ideas, knowledge, and experience among SAIs. It also provides the global public voice for SAIs within the international community

**Figure 2: The Value of INTOSAI**



including the UN, and promotes SAI independence, the development, dissemination, and use of common audit standards; and SAI staff and organizational capacity development. Independent and organizationally effective SAIs consisting of qualified professional staff that use valid audit standards and sound methodologies are essential to providing unbiased, reliable, and objective analysis and audit findings to national decision-makers and citizens.

Consistent with good practice, this Strategic Plan includes a performance assessment process to gauge INTOSAI's progress as it moves forward and implements the strategic objectives specified for each strategic goal. INTOSAI set performance benchmarks and measures (to be available on the INTOSAI web site) for each of its strategic objectives and will publicly report each year on progress toward those objectives.

INTOSAI is just one body in a complex web of actors—including the UN and its agencies, civil society organizations, and the donor community—involved in strengthening good governance and the transparent management of public resources. To be effective, INTOSAI must forge close working relationships with this wide range of stakeholders.

Therefore, when appropriate to support its mission, goals, and priorities, INTOSAI will continue to strengthen partnerships with other organizations and international civil society organizations.

This Strategic Plan was adopted in December 2016 at the INTOSAI Congress in Abu Dhabi, United Arab Emirates.<sup>1</sup> The discussion and resulting decisions at that Congress centered on two themes:

### **I: Sustainable Development**

#### **Goals:**

How can INTOSAI contribute to the 2030 Agenda for Sustainable Development including good governance in order to strengthen the fight against corruption?

### **II: Professionalization:**

What can promote INTOSAI's credibility to become a more prominent international organization?

The Congress also enacted a set of updated INTOSAI statutes to implement the plan and ensure that INTOSAI operates in an efficient, effective, equitable, and transparent manner. INTOSAI will continue to review its financial rules to ensure they are appropriate and reflect current needs in a sustainable and realistic way.

Effective implementation of this plan and the decisions made at the Congress will be crucial as INTOSAI and its member SAIs help promote “the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals” (UN A/69/228).

<sup>1</sup> For information on how this plan was developed, see appendix II, Methodology for the 2017–2022 Strategic Plan.



# INTOSAI'S Crosscutting Priorities for Achieving its 2017–2022 Goals

INTOSAI's mission, vision, and strategic goals remain largely the same foundation upon which INTOSAI's first two strategic plans were built.

## INTOSAI'S MISSION

INTOSAI is an autonomous, independent, professional, and nonpolitical organization established to provide mutual support; foster the exchange of ideas, knowledge, and experiences; act as a recognized voice of SAIs within the international community; provide high quality auditing standards for the public sector; promote good governance; and foster SAI capacity development and continuous performance improvement.

## INTOSAI'S VISION

Promote good governance by enabling SAIs to help their respective governments improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption, promote public trust, and foster the efficient and effective receipt and use of public resources for the benefit of their citizens.

While our foundation has remained consistent over time, this plan presents an improved way of doing business for INTOSAI that is more strategic, agile, integrated, and capable of responding to global expectations. INTOSAI aims to assist SAIs in building the necessary capacities to be effective players in the follow-up and review of national, regional, and global sustainable development efforts as well as respond to other current and emerging opportunities and challenges.

INTOSAI undertook extensive internal and external scans in preparing this plan. The internal scan included a detailed online survey of the 192 member SAIs of INTOSAI. In general, there was broad consensus across both scans that the current strategic goals generally capture the direction and results that INTOSAI hopes to achieve going forward. However, those scans also showed that INTOSAI needs to change the way it operates to be more effective and to meet emerging opportunities and needs.

In support of the four strategic goals under which INTOSAI broadly organizes its work, INTOSAI has identified five crosscutting priorities that provide the underpinning of how INTOSAI will focus its work to achieve its goals in the coming years.

**Table 1: INTOSAI's Strategic Priorities for 2017–2022**

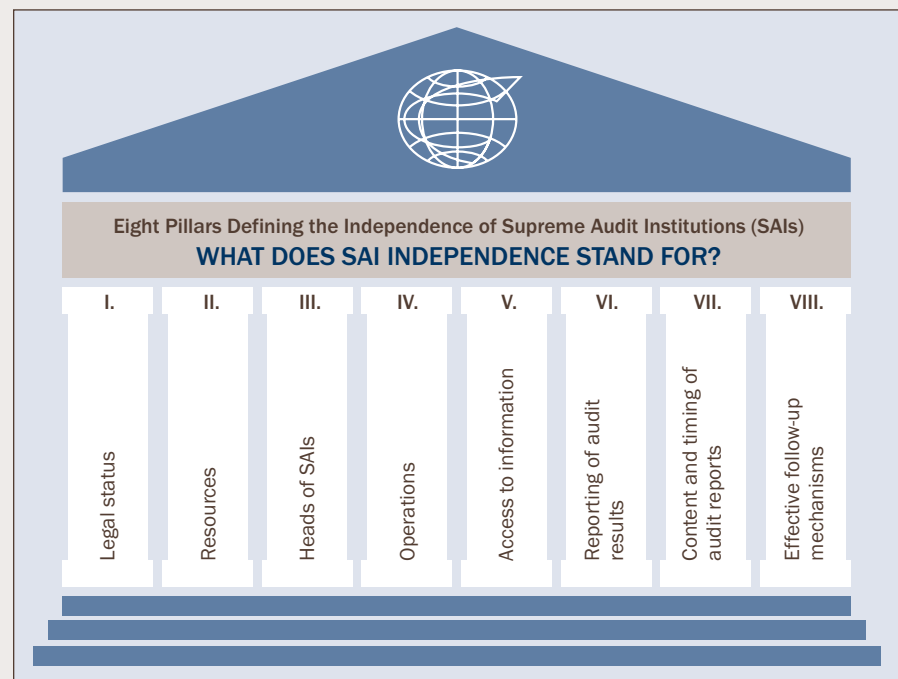
<b>Crosscutting Priority 1</b>	Advocating for and supporting the independence of SAIs
<b>Crosscutting Priority 2</b>	Contributing to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates
<b>Crosscutting Priority 3</b>	Ensuring effective development and coordination among standards-setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness
<b>Crosscutting Priority 4</b>	Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks
<b>Crosscutting Priority 5</b>	Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI

**CROSSCUTTING PRIORITY 1.  
ADVOCATING FOR AND  
SUPPORTING THE  
INDEPENDENCE OF SAIs**

INTOSAI is the global public voice of public sector external auditing. INTOSAI strongly advocates for and supports constitutional and legal frameworks that call for comprehensive audit mandates, unlimited access to needed information, and allow for the unrestricted publication of SAI reports. INTOSAI supports SAI organizational and financial independence because only fully independent, capable, credible, and professional SAIs can ensure accountability, transparency, good governance, and the sound use of public funds.

INTOSAI's Lima (ISSAI 1) and Mexico (ISSAI 10) Declarations established the essential role of independent SAIs, and recognized eight related principles of independence.<sup>2</sup>

**Figure 3: Eight Pillars of SAI Independence**



INTOSAI recognizes that one of the most effective ways SAIs can promote and protect their independence is by clearly and consistently demonstrating the value and benefits of the SAI and its work. Toward that end, International Standards of Supreme Audit Institutions (ISSAI) 12—“The Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens,” is intended to help SAIs demonstrate their credibility and the value their work brings to national decision-makers, citizens, and other stakeholders.

<sup>2</sup> For more on the Lima and Mexico Declarations, see <http://www.issai.org/1-founding-principles/> and [http://www.issai.org/media/12922/issai\\_10\\_e.pdf](http://www.issai.org/media/12922/issai_10_e.pdf)

The principles set out in ISSAI 12 are constructed around the fundamental expectation of Supreme Audit Institutions making a difference in the lives of citizens.

INTOSAI pays special attention to SAIs' regular assessments of their value and benefits, both in terms of how they conduct and report on their own operations, and how they add value to and improve public financial management and government performance. INTOSAI also will continue to encourage SAIs to undergo periodic peer reviews that provide vital external validations of an SAI's quality assurance processes.

Figure 4: The Value and Benefits of SAIs



**CROSSCUTTING PRIORITY 2.  
CONTRIBUTING TO THE  
FOLLOW-UP AND REVIEW  
OF THE SDGs WITHIN THE  
CONTEXT OF EACH NATION'S  
SPECIFIC SUSTAINABLE  
DEVELOPMENT EFFORTS AND  
SAIs' INDIVIDUAL MANDATES**

INTOSAI's strategic plan serves as a roadmap for INTOSAI and its member SAIs to support the implementation and assist in the follow-up and review of the SDGs and related national sustainable development initiatives—consistent with individual SAI mandates, capacities, and national priorities. INTOSAI's efforts are centered on assisting SAIs in four broad categories where SAIs can expect to make valuable contributions to the national, regional, and global follow-up and review efforts of the SDGs, and foster implementation on issues such as improved government accounting and auditing that are consistent with SAI mandates:

1. Assessing the preparedness of national governments to implement, monitor, and report on progress of the SDGs, and subsequently to audit their operation and the reliability of the data they produce;
2. Undertaking performance audits that examine the economy, efficiency, and effectiveness of key government programs that contribute to specific aspects of the SDGs;
3. Assessing and supporting, as appropriate, the implementation of SDG 16 which relates in part to transparent, efficient, and accountable institutions; and SDG 17, which concerns partnerships and means for implementation; and

4. Being models of transparency and accountability in their own operations, including auditing and reporting.

Within these categories, the text box on the following page illustrates specific examples of how individual SAIs can contribute to the follow-up and review of the SDGs.

INTOSAI has long been active in many of the areas above as well as other key topical areas covered by the SDGs. For example:

- Helping national governments fight corruption and safeguard public assets has been a major focus of INTOSAI and individual SAIs.
- For many years, INTOSAI has had a Working Group on Environmental Auditing to assist all SAIs in acquiring a better understanding of the specific issues involved in environmental auditing, facilitating exchange of information and experience among SAIs, and publishing guidelines and other informative material for their use.
- The INTOSAI Working Group on Financial Modernization and Regulatory Reform has developed tools and knowledge sharing opportunities for evaluating national reforms, shared information on the progress of reforms, and tracked reforms at national and international levels.



## Crosscutting Priority 2

### Illustrative Areas Where SAIs, Subject to Their Individual Mandates and Available Resources, Could Contribute to the Follow-up and Review of the SDGs

- Advocate improvements in public financial management systems through, for example, improved governmental accounting and auditing practices.
- Review national transparency, risk management, anti-fraud protections, and internal control processes to contribute to corruption prevention efforts consistent with the United Nations Convention Against Corruption.
- Audit the capacity of national statistical and vital records systems to produce the data needed to ensure that no individual or social issue is “invisible” from a data standpoint and assess national preparations to report progress on implementation of the national sustainable development goals.
- Assess the validity of the chosen national targets and performance measures, the availability of baseline performance data, and the sufficiency of the overall performance measurement system.
- Evaluate the economy, efficiency and effectiveness of the key government programs for addressing a national sustainable development goal in a specific topical area (e.g., education, infrastructure, public health, etc.) and what needs to be done to better meet the goal.
- Review and engage in the “data revolution” by assessing government’s ability to harness large complex datasets for decision-making and use data analytics to pinpoint improvement opportunities.
- Examine national Open Data and civic engagement strategies as they relate to the achievement of the SDGs.
- Report on the nation’s overall progress in meeting the SDGs and/or providing data and insight for the country report to be developed as part of the global follow-up and review processes.

While INTOSAI has a well-established track record in working collaboratively across its entities and regional organizations, it recognizes that work related to the 2030 Agenda for Sustainable Development will require even greater levels of coordination and leadership—both within INTOSAI as well as with key external stakeholders. For example, as detailed below, INTOSAI’s Knowledge Sharing Committee and the INTOSAI Development Initiative are cooperating in the design and delivery of a comprehensive capacity development program on auditing implementation of SDGs. INTOSAI expects that specific INTOSAI roles and responsibilities will evolve as national sustainable development efforts and the implementation of the 2030 Agenda moves forward. The evolving roles and responsibilities will be reflected in future INTOSAI strategic and operational plans.

- The Working Group on Audit of Extractive Industries was created in response to the numerous challenges in auditing extractive industries (oil, gas and solid minerals), including: technical complexity of the sector, capacity building needs, retention of specialized staff and

limitations in SAIs’ mandates to audit extractive industries. The Working Group promotes the audit of extractive industries within the INTOSAI community to support good governance and sustainable development consistent with the 2030 Agenda for Sustainable Development.

**CROSSCUTTING PRIORITY 3.  
ENSURING EFFECTIVE  
DEVELOPMENT AND  
COORDINATION AMONG  
STANDARDS-SETTING,  
CAPACITY DEVELOPMENT AND  
KNOWLEDGE SHARING TO  
SUPPORT SAIs AND IMPROVE  
THEIR PERFORMANCE AND  
EFFECTIVENESS**

INTOSAI has developed an important array of standards, guidelines, best practice guides, and other INTOSAI products to guide the professional practice of public sector external audit. However, the essential task is not just the development of high quality standards and related material but ensuring that SAIs have the capacities and knowledge they need to use the standards and thereby improve the quality of their audits. Thus, a key focus of this crosscutting priority is to enhance the implementation of the ISSAIs—including standards on related matters of independence, capacity development, and education—and other official INTOSAI products. The implementation and maintenance of the ISSAIs and INTOSAI products is an INTOSAI-wide task that requires attention on the global, regional, and country levels.

INTOSAI fully appreciates that the most carefully crafted audit standards are only valuable if they are useful for and used by SAIs. As shown in the text box below, INTOSAI's capacity development efforts are demand-driven and rooted in the real needs of SAIs. Toward that end, INTOSAI seeks to actively integrate standards-setting, capacity development, knowledge sharing, and monitoring and evaluation to ensure that SAIs have the needed skills and capacities to use the standards and thereby provide users of their reports with assurance of the quality and accuracy of the reported work.



**Crosscutting Priority 3**

**Selected INTOSAI Products that Guide the Professional Practice of Public Sector External Audit**

- The International Standards of Supreme Audit Institutions (ISSAI) state the basic prerequisites for the proper functioning and professional conduct of Supreme Audit Institutions and the fundamental principles in auditing of public entities.
- INTOSAI Guidance for Good Governance (INTOSAI GOV) provides guidance to public authorities on the proper administration of public funds.

See <http://www.issai.org/> for information on the ISSAIs and INTOSAI GOVs.

- INTOSAI produces capacity building-related guides, tools, and peer review materials.

See, for example <http://www.intosaicbc.org> for information on these and other capacity building materials.



## Crosscutting Priority 3

**Effective support and coordination across INTOSAI'S efforts**

- INTOSAI Strategic Goal Chair membership on the INTOSAI Policy, Finance, and Administration Committee
- Annual INTOSAI strategic objective reviews that are initiated under this plan
- The Common Forum, a permanent standards-setting board
- Communities of Practice
- Regional Capacity Development Forum to share capacity development experiences and other information among INTOSAI regional organizations

The box above lists examples discussed throughout this plan of INTOSAI's efforts to ensure that its initiatives are effectively coordinated and mutually supporting.



## Crosscutting Priority 3

**INTOSAI Development Initiative (IDI)**

The IDI is an INTOSAI body that supports Supreme Audit Institutions in more than 140 developing countries, in their efforts to sustainably enhance performance, independence and professionalism.

IDI works across all INTOSAI goal areas including:

- Implementation of international standards, including the ISSAIs
- Development of institutional, organizational and professional staff capacities
- Knowledge sharing and implementation of good practices
- Scaled up and more effective support to SAIs through partnerships with stakeholders

Using a client-centered approach, the IDI facilitates SAI development initiatives at the global, regional, and SAI level, including limited bilateral support on a needs basis.

The IDI is hosted by the Office of the Auditor General of Norway and has around 30 members of IDI's staff representing 20 different nationalities. The IDI is supported by a range of development partners and substantial in-kind support from the SAI community.

In addition to being the global capacity development implementing body of INTOSAI, the IDI also hosts the secretariat for the INTOSAI–Donor Cooperation and the SAI PMF support function.

As shown in the text box above, the INTOSAI Development Initiative (IDI) is an essential INTOSAI mechanism for bringing together “on the ground” support for the implementation of professional standards, capacity development, and knowledge sharing—all on the basis of attention to the five crosscutting priorities.





## Crosscutting Priority 3

### The INTOSAI–Donor Cooperation

The INTOSAI–Donor Cooperation was established in 2009 through the signing of a Memorandum of Understanding (MOU) between the INTOSAI and Donor Communities recognizing their shared goals of ensuring accountability, transparency, good governance and sound utilization of public funds in partner countries. It established principles to ensure that, in the future, support to SAIs would promote SAI independence, be based on country-led SAI strategic plans, be delivered in a harmonized and coordinated manner, facilitate peer support, and allow for a variety of mechanisms for donor funding.

The MOU recognized the following principles underlying donor support to the SAI Community:

- The SAI Community will endeavor to develop individual country-led strategic plans and development action plans that are comprehensive, realistic, and prioritized
- INTOSAI will endeavor to achieve the strategic goals set out in the INTOSAI Strategic Plan
- The Donor Community declares its commitment to respecting SAI country leadership, independence, and autonomy in developing and implementing SAI strategic plans and development action plans
- The Donor Community will endeavor to mobilize additional resources in accordance with its respective rules, laws, and procedures, to develop and implement SAI strategic plans and development action plans prepared by SAIs and deliver its support in a manner consistent with the principles of this MOU
- The Donor Community declares its commitment in accordance with its respective rules, laws, and procedures, to delivering any financial or other support for audits of capacity-building programs on external governmental auditing in a harmonized and coordinated manner to avoid unintended duplicative capacity-building efforts

The Cooperation is governed by a Steering Committee—with Co-Chairs and Co-Vice Chairs from the Donors and INTOSAI—which brings the INTOSAI community and the donor community together to:

- Provide strategic guidance for the work of the INTOSAI–Donor Cooperation
- Facilitate discussion between the INTOSAI and Donor communities on strategic and emerging issues of mutual interest

Likewise, INTOSAI and the Donor Community have established a partnership to enhance the capacity and performance of SAIs in developing countries.<sup>3</sup>

<sup>3</sup> As of 2016, the donor members of the INTOSAI-Donor Steering Committee were: African Development Bank, Asian Development Bank, Australian Agency for International Development, Austria (Austrian Development Agency), Belgium (Belgian Ministry of Foreign Affairs, Foreign Trade, and Development Cooperation), Canada (GAC-Global Affairs Canada), European Commission, France (Ministry of Foreign Affairs), GAVI Alliance (Global Alliance for Vaccines and Immunization), Global Fund to Fight Aids, Tuberculosis, and Malaria, Inter-American Development Bank, International Fund for Agricultural Development (IFAD), International Monetary Fund (IMF), Ireland, Islamic Development Bank, The Netherlands, Norway (Norad), OECD—Organization for Economic Cooperation and Development, Sweden (Sida—The Swedish International Development Cooperation Agency), Switzerland (SECO—State Secretariat for Economic Affairs—SECO Economic Cooperation and Development), United Kingdom (Department for International Development), United States of America (USAID: The Agency for International Development), and The World Bank.

**CROSSCUTTING PRIORITY 4.  
CREATING A STRATEGIC  
AND AGILE INTOSAI THAT  
IS ALERT TO AND CAPABLE  
OF RESPONDING TO  
EMERGING INTERNATIONAL  
OPPORTUNITIES AND RISKS**

INTOSAI faces opportunities that it can seize and organizational risks that must be monitored and managed. Enterprise Risk Management (ERM) is an essential element of good organizational governance and accountability. It is a systematic and organization-wide approach that supports an organization's achievement of its goals and strategic objectives by identifying, assessing, evaluating, prioritizing, and managing risks to the achievement of those goals and objectives across the organization.

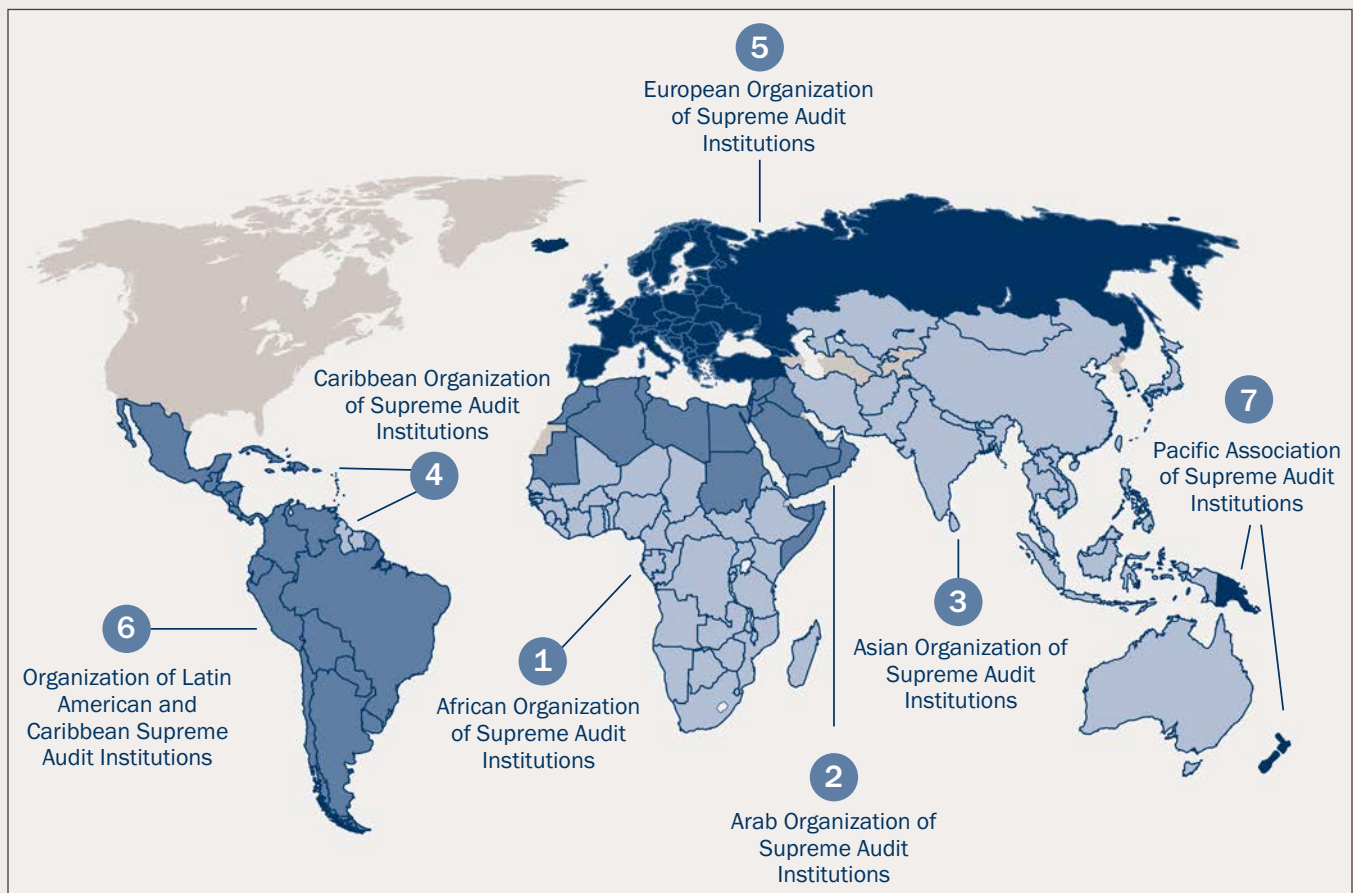
INTOSAI's Supervisory Committee on Emerging Issues is responsible for leading INTOSAI's ERM process. The Committee reports to the Governing Board and provides insights and suggestions on emerging issues including enterprise risks. For example, one risk that INTOSAI must closely monitor and manage is the need to ensure that INTOSAI's ambitions for the future are based on realistic expectations of the financial and other resources that are available to implement the plan.

INTOSAI's Supervisory Committee on Emerging Issues works closely with INTOSAI's regional organizations, the General Secretariat, other internal INTOSAI bodies, and external entities, to be alert to emerging issues that have regional implications, and how global issues, such as climate change and global financial developments, may have very different manifestations in different parts of the world. The Committee also will provide a continuing focus to ensure that INTOSAI's crosscutting priorities are being consistently and thoroughly integrated in INTOSAI's various strategies and programs under its strategic goals.

**CROSSCUTTING PRIORITY 5.  
BUILDING UPON,  
LEVERAGING, AND  
FACILITATING COOPERATION  
AND PROFESSIONALISM  
AMONG THE REGIONAL  
ORGANIZATIONS OF INTOSAI**

INTOSAI’s 7 regional organizations provide an essential means of accomplishing INTOSAI’s goals across SAIs’ diverse cultural and geographic contexts. Equally important, the experiences of the regional organizations provide an essential reciprocal and mutually beneficial perspective that serve to inform and guide INTOSAI’s efforts. This strategic plan therefore seeks to leverage and facilitate cooperation and professionalism among INTOSAI’s regional organizations. As but one example, the plan recognizes the creation of the Regional Forum for Capacity Development as a forum for regional organizations to share information among them and to address regional development issues at a cross-regional and strategic level. INTOSAI’s regional organizations are well-positioned to play central roles in assisting SAIs in the follow-up and review of the 2030 Agenda for Sustainable Development and related national sustainable development efforts.

**Figure 5: INTOSAI’s Regional Organizations and Their Memberships**



Note: Countries in grey are not part of the regional organizations and their memberships. In addition, some SAIs participate in more than one regional organization. Figure shading is based on SAIs’ Home Group Declarations.

The two text boxes below show some other ways that INTOSAI's regional organizations are working together to share ideas and experiences and build capacity.



#### Crosscutting Priority 5

##### Examples of INTOSAI's Regional Organizations Working Together

- Partnerships in conducting cross-regional training seminars
- Sharing of audit products and related tools
- Use of experts from other regional organizations
- Peer Reviews of regional organizations by other regional organizations or by SAIs



#### Crosscutting Priority 5

##### Examples of Activities and Support Provided to SAIs by INTOSAI's Regional Organizations

- Professionalization support possibly including auditor qualifications and certification
- Communities of practice and sharing good practices
- Cooperative audits among SAIs
- Training and development initiatives
- Assisting SAIs in strengthening their independence by sharing good practices
- Advocacy (e.g. funding, accounting framework, auditing standards, and fight against corruption)
- Peer Reviews among SAIs to strengthen individual SAIs and identify good practices
- Methodology support for audits on common topics

IDI partners with all INTOSAI organizations, and INTOSAI, to identify the portfolio of SAI capacity development needs and to design and deliver programs to address those needs.

INTOSAI also will build upon the growing success of SAI peer-to-peer capacity development efforts. INTOSAI will continue to explore opportunities for collaborative audits on boundary-spanning issues, such as public health pandemics, among SAIs in the same region. The following are just two of many possible examples:

- The Pacific Association of Supreme Audit Institutions (PASAI) is undertaking a program of Cooperative Performance Audits within the region, and is developing a reputation across the international auditing community for the standard and quality of cooperative performance audits. To date, the focus of the cooperative performance audits has been environmental issues, such as sustainable fisheries management, access to safe drinking water, and solid waste management. Cooperative audits involving a number of individual Pacific Island audit offices are a powerful tool to assess regional environmental impacts. The Cooperative Performance Audit program also has the clear goal of building performance auditing capacity across PASAI member audit offices.
- SAIs from several regional organizations participated in a Parallel Audit of Public Debt Management Information Systems. Each SAI completed a preliminary study of public debt management information systems at their respective national levels. In 2014, they carried out a principal survey to test national information systems. The SAIs then completed a Joint Parallel Audit Report summarizing the overall findings.

# INTOSAI's Strategic Goals 2017–2022

Citizens, national governments and legislatures, civil society organizations, and the international community all look to SAIs to help assure the appropriate collection and use of public funds and assets, the proper oversight of government programs, and to actively participate in the effective implementation and the follow-up and review of the 2030 Agenda for Sustainable Development. INTOSAI's four strategic goals and related strategic objectives listed below center on guiding INTOSAI and its member SAIs in promoting accountability, transparency, and good governance.

**Figure 6: INTOSAI's 4 Strategic Goals**



All INTOSAI entities collectively share responsibility for seamlessly working together to implement INTOSAI's crosscutting priorities and strategies to achieve the intended results. For example, the development, maintenance, and implementation of the ISSAIs requires the active engagement of all INTOSAI Goal Committees, regional organizations, IDI, SAIs, and others to ensure that INTOSAI's professional standards are consistent with the specific needs of SAIs.

As with all other organizations, the availability and sustainability of financial and in-kind resources will form the basis of INTOSAI's efforts and what can be achieved as the plan is implemented.

# Strategic Goal 1: Professional Standards



PROMOTE STRONG, INDEPENDENT, AND MULTIDISCIPLINARY SAIS AND ENCOURAGE GOOD GOVERNANCE, BY: (1) ADVOCATING FOR, PROVIDING AND MAINTAINING INTERNATIONAL STANDARDS OF SUPREME AUDIT INSTITUTIONS (ISSAI); AND (2) CONTRIBUTING TO THE DEVELOPMENT AND ADOPTION OF APPROPRIATE AND EFFECTIVE PROFESSIONAL STANDARDS.

Since 2004, INTOSAI has worked to build the capacities and structures needed to provide a widely recognized set of international professional standards for public-sector auditing. These efforts will be intensified during 2017-2022.

ISSAI 1, The Lima Declaration, and ISSAI 10, The Mexico Declaration on SAI Independence, emphasized the importance of supporting SAIs in their efforts to perform independent audits. ISSAI 100, Fundamental Principles of Public-Sector Auditing, defines the basic principles and concepts of public-sector auditing and its three main auditing types—financial, performance, and compliance. With the adoption of these principles, INTOSAI established a common basis for the continued development of the ISSAIs and the development of the respective national standards for public-sector auditing.

Under the leadership of the Professional Standards Committee (PSC), INTOSAI is strengthening its efforts to provide relevant, professional and clear standards that add credibility to the work of the individual auditor and the resulting audit reports. Through the ISSAIs and collaboration with other standards-setters, INTOSAI seeks to ensure independent public-sector auditing of the highest quality and promote transparency, accountability and effectiveness in government.

INTOSAI's professional standards draw on the expertise that is accumulated through SAI knowledge development and knowledge-sharing. All ISSAIs and guidance to the ISSAIs are developed in accordance with the Due Process for the Forum for INTOSAI Professional Pronouncements (FIPP) and are made available to the public on [www.issai.org](http://www.issai.org).



## Strategic Goal 1

### Forum for INTOSAI Professional Pronouncements (FIPP)

FIPP's technical experts address standard-setting issues. FIPP, under the direction of the PSC, CBC, and KSC, has the general responsibilities for the content and quality of the INTOSAI professional standards including the ISSAIs as well as other pronouncements provided through [www.issai.org](http://www.issai.org).

FIPP ensures a single entry into the ISSAI Framework and a more uniform approval process for the ISSAIs and any other pronouncements included in INTOSAI Framework of Professional Pronouncements.

FIPP strengthens INTOSAI as an international standard setter and contributes to development of appropriate standards for public sector auditing. FIPP engages actively in the standards development process and defines the appropriate level of requirements for public sector auditing. FIPP follows the development of draft proposals, ensures their technical quality and consistency, and approves their inclusion in the ISSAI Framework.

**Table 2: Strategic Objectives for Goal 1**

<b>1.1</b>	Provide a strong organizational framework to support INTOSAI's standard setting including a permanent standard-setting board (the FIPP), a technical-support function, and an independent advisory function.
<b>1.2</b>	Ensure that the ISSAIs are sufficiently clear, relevant and appropriate to make them the preferred solution for INTOSAI's members. The ISSAIs should be widely recognized by all stakeholders as the authoritative framework for public sector auditing.
<b>1.3</b>	Promote the ISSAIs as a source for the development of auditor education and certification programs, as well as education and training standards.
<b>1.4</b>	Work toward and ensure the continued development and maintenance of the INTOSAI Framework of Professional Pronouncements.
<b>1.5</b>	Monitor the implementation and adoption of standards and feed any problems or issues back into the standard-setting process to ensure the standards are as useful and relevant as possible.

### KEY STRATEGIES TO ACHIEVE GOAL 1 AND STRATEGIC OBJECTIVES

1. Develop and maintain the Forum for INTOSAI Professional Pronouncements that encompasses INTOSAI's expertise in standards-setting, function as a standard-setting board for the INTOSAI Framework of Professional Pronouncements and represent the broad views of INTOSAI's members on standards-setting issues.
2. Strengthen the standards-setting governance structure to enhance the trust of INTOSAI members, Donors, and other stakeholders in INTOSAI's standards-setting function and ensure sufficient coordination between the development of new guidance and any related INTOSAI initiatives to support ISSAI implementation and sound professional practices.
3. Establish adequate technical supporting functions to ensure efficient operation and high quality in drafting of standards and to promote their wide recognition, acceptance and use.
4. Establish and maintain an advisory group, including the current observers in the PSC as well as representatives of users, international audit organizations, and other relevant parties.
5. Monitor INTOSAI's standards-setting activities to ensure that the overall due process for the INTOSAI Framework of Professional

Pronouncements is followed and facilitate further development and improvement if necessary.

6. Further develop the ISSAI website to ensure continued steady growth in the number of visitors and that it is as accurate and useful as possible.
7. Implement a monitoring system to obtain feedback from SAIs on their implementation of the ISSAIs and their practical experience using the ISSAIs in audits or as a basis for national standards and to feed this information back into the standards-setting process.
8. Collaborate closely to develop a competency framework and certification program established under Goal 2.
9. Collaborate closely on initiatives taken under Goal 3 to promote knowledge sharing and develop expertise that can be leveraged in the development of INTOSAI's Professional Pronouncements.
10. Collaborate closely with IDI, other INTOSAI bodies, other international standards setters and partners who share the overall goal of promoting strong, independent, and multidisciplinary SAIs and encourage good governance.



# Strategic Goal 2: Capacity Development



SUPPORT SAIs IN DEVELOPING CAPACITY TO MAXIMIZE THEIR VALUE AND BENEFITS TO SOCIETY, BY: (1) PROMOTING THE DEVELOPMENT OF CAPABILITIES AND PROFESSIONAL CAPACITIES OF INDEPENDENT SAIs AND REGIONAL ORGANIZATIONS; (2) INFORMING INTOSAI DECISION-MAKING ON SAI CAPACITY DEVELOPMENT MATTERS; AND (3) COOPERATING WITH DONORS, RELEVANT PARTNERS, AND STAKEHOLDERS.

Each individual SAI has the primary responsibility for identifying and addressing its own capacity development needs based on its strategic and related development plans. These strategic and development plans can be informed by a SAI Performance Measurement Framework (SAI PMF) assessment, the SAI Self-Assessment of Integrity (IntoSAINT), peer review results, feedback from clients and stakeholders, the desire to more effectively support the development of accountable national institutions (SDG 16) and contribute to the follow-up and review of national sustainable development initiatives, consistent with the 2030 Agenda for Sustainable Development.

INTOSAI seeks to ensure that each of INTOSAI's member SAIs benefit from capacity-development initiatives, as relevant to their needs. The Capacity Building Committee (CBC) leads INTOSAI's efforts under this goal and in doing so works closely with the other INTOSAI goals, the General Secretariat, IDI, the INTOSAI-Donor Cooperation, INTOSAI regional organizations, and others to speak and act in unity in the interest of INTOSAI's SAI capacity development efforts. The CBC performs a vital integrating role by ensuring that capacity development proposals complement previous and ongoing efforts.

**Table 3: Strategic Objectives for Goal 2**

2.1	Identify capacity development challenges and opportunities in order to facilitate access to solutions including accessing the INTOSAI-Donor Cooperation.
2.2	Strengthen structured INTOSAI professional development as an anchor for professional capacity development and potential INTOSAI auditor professionalization.
2.3	Advocate for and support the development of capacity at both the SAI and regional level and maintain and enhance the usefulness and use of SAI PMF.
2.4	Share capacity development insights and ensure responsiveness to SAI needs through, for example, communities of practice.
2.5	Engage strategically with the wider international development community in the interest of SAI capacity development.



## Strategic Goal 2

### SAI Performance Measurement Framework (SAI PMF)



SAI PMF is a framework for voluntary self, peer, or external assessment of performance against the ISSAIs and other INTOSAI good practices. It provides a strong basis for assessing needs to inform SAI strategic plans and capacity development, as it looks holistically at both the SAI's audit and non-audit functions in relation to its environment.

SAIs from all INTOSAI regional organizations are undertaking assessments. Experiences confirm the usefulness of the framework for the development of individual SAIs, including tracking progress over time. Going forward, assessments may also be used to identify common needs of SAIs in each INTOSAI region and help monitor implementation of regional strategic plans and the INTOSAI strategic plan.

The SAI PMF framework was developed by INTOSAI with the financial assistance of donor organizations under the auspices of the INTOSAI-Donor Cooperation. The implementation of the SAI PMF Framework is supported by INTOSAI regional organizations, a growing network of assessors and resource persons from peer SAIs and the IDI.

### KEY STRATEGIES TO ACHIEVE GOAL 2 AND STRATEGIC OBJECTIVES

1. Facilitate the development of standards and guidance for consideration by the common forum related to auditor education, training and capacity development, and initiate processes and future structures for auditor professionalization (e.g., a core competency framework) based on the outcomes of the work of the Task Group on INTOSAI Auditor Certification.
2. Provide a regional community of practice—the Regional Forum for Capacity Development—to share and address issues relating to regional capacity development and regional professionalism at a cross-regional and strategic level.
3. Continue to promote peer reviews and cooperative audits as capacity development tools, and facilitate the exchange of best practices and access to relevant communities of practice.
4. Provide strategic direction for and oversee the implementation, maintenance, use, and relevance of the SAI Performance Measurement Framework.
5. Share knowledge and experiences in the field of capacity development through, for example, the CBC website, the International Journal of Government Auditing, occasional papers, and international conferences.
6. Advocate for and encourage the use of the IntoSAINT integrity tool to support SAIs as models of integrity, transparency and accountability.
7. Focus attention on SAIs in fragile situations with particular emphasis on the impact of the 2030 Agenda for Sustainable Development on their capacity development needs.
8. Strategically engage with the international development community platforms in order to promote the capacity development needs of SAIs, while emphasizing SAI benefit and value.
9. Support and promote medium to long term peer-to-peer cooperation between SAIs in support of institutional capacity development.



## Strategic Goal 2

### The IntoSAINT self-assessment tool

IntoSAINT is a self-assessment tool that all SAIs can use for analyzing their integrity risks and assessing the maturity of their integrity management systems. The self-assessment is conducted during a structured 2-day workshop moderated by a trained facilitator. The tool is targeted at preventing corruption and generates a list of management recommendations for supporting the integrity of the organization in question. It is a management tool enabling the user to design a tailor-made integrity policy and at the same time to raise integrity-awareness among its staff.

### The following provides a high level summary of the roles and responsibilities for SAI capacity development

#### SAIs

Identify and prioritize capacity development needs based on SAI strategic plans and related development plans which are informed by

- SAI PMF application
- SAI Self-Assessment of Integrity (IntoSAINT)
- Peer review results
- Feedback from stakeholders
- Desire to more effectively support the development of accountable national institutions (SDG goal 16) and contribute to the follow-up and review of national sustainable development initiatives, consistent with the 2030 Agenda for Sustainable Development
- Additional tools and assessments

Seek and implement capacity development initiatives

- Ensure effective coordination and transparency of SAI capacity development efforts at the country level
- Seek in-kind support from other SAIs and regional organizations
- Request donor funding and support
- Be knowledgeable about the INTOSAI–Donor Cooperation

Memorandum of Understanding (MOU), the nature of the support, priorities for SAI capacity development, and how to access assistance and report on results. The MOU contained a set of principles underlying donor support to the SAI community as follows:

1. “The SAI Community will endeavor to develop individual country-led strategic plans and development action plans that are comprehensive, realistic, and prioritized.
  2. INTOSAI will endeavor to achieve the strategic goals set out in the INTOSAI Strategic Plan.
  3. The Donor Community declares its commitment to respecting SAI country leadership, independence, and autonomy in developing and implementing SAI strategic plans and development action plans.
  4. The Donor Community will endeavor to mobilize additional resources, in accordance with its respective rules, laws, and procedures, to develop and implement SAI strategic plans and development action plans prepared by SAIs and deliver its support in a manner consistent with the principles of this Memorandum of Understanding.
  5. The Donor Community declares its commitment, in accordance with its respective rules, laws, and procedures, to delivering any financial or other support for audit capacity-building programs on external governmental auditing in a harmonized and coordinated manner to avoid unintended duplicative capacity-building efforts.”
- Commit to tracking and reporting on progress and use of external funds used to support capacity development
  - Submit all information to the SAI Capacity Development Database and keep it up-to-date
- Contribute to other SAI’s capacity development efforts (to the extent applicable)
- Participate in peer-to-peer capacity development efforts
  - Share lessons learned from their own capacity development experiences
  - Participate, as appropriate, in SAI peer reviews
  - Engage in INTOSAI committees, working groups, task forces, and

communities of practice to enhance knowledge sharing and gain practical experience

- Participate in, contribute to, and share lessons learned and leading practices with regional organizations

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### INTOSAI REGIONAL ORGANIZATIONS

- Serve as “early warning” systems for threats to the independence of individual SAIs
- Assist SAIs in identifying capacity development needs and obtaining needed assistance using the optimal delivery mechanism for a given need and context
- Ensure effective coordination, monitoring, and transparency of capacity development efforts at the regional level
- Raise awareness among SAIs of the INTOSAI–Donor Cooperation and how to access the Cooperation to improve capacity and serve as a champion for MOU principles
- Communicate prioritized regional capacity development needs and gaps as well as leading practices to the CBC
- Provide regionally-based capacity development and professionalization support such as cooperative audits, training, facilitation, and knowledge sharing within the context of SAIs’ individual mandates
- Partner with the IDI in assessing the needs of SAIs in the region, in determining the portfolio of IDI programs and the planning and delivery of all IDI capacity development programs
- Facilitate peer-to-peer knowledge sharing and capacity development
- Compile and share, across the region and INTOSAI generally, lessons learned in capacity development
- Develop regional reports to Donors that may be required by Donor agreements
- Identify, prioritize, and bring forward regional emerging issues to INTOSAI, and represent the region’s interests by active participation in INTOSAI (e.g., including in the relevant activities of Goal 2 and the INTOSAI–Donor Cooperation)

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## INTOSAI GOAL COMMITTEES

### Policy, Finance, and Administration Committee (PFAC):

- Arrange for, maintain, and administer the INTOSAI–Donor Cooperation
- Provide INTOSAI’s policy direction to the INTOSAI–Donor Cooperation
- Raise awareness among SAIs of the INTOSAI–Donor Cooperation and how to access the Cooperation to improve capacity and serve as a champion for MOU principles (along with the other entities)
- Monitor the implementation of the INTOSAI strategic plan and performance management framework and thereby contribute to supporting capacity development efforts

### CBC

- Lead INTOSAI’s overall strategy for SAI capacity development and professionalization efforts based on input from regional organizations, IDI, and SAIs
- Identify and prioritize SAI capacity development efforts for the INTOSAI–Donor Cooperation and other capacity development funders and providers
- Serve as the primary liaison between INTOSAI and non-INTOSAI entities delivering capacity development support, in close cooperation with IDI
- Serve as the custodian of the SAI PMF and advocate for its use among SAIs

### All INTOSAI Goal Committees

- Develop and maintain ISSAIs, other INTOSAI products (including capacity development and professionalization tools and techniques) and topical, need-based communities of practice
- Raise awareness among SAIs of the INTOSAI–Donor Cooperation and how to access the Cooperation to improve capacity and serve as a champion for MOU principles (along with the other entities)
- Working with the CBC, the KSC gathers and disseminates crosscutting lessons learned from the individual results of peer reviews and of SAI PMF assessment

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**IDI**

- Serve as the primary global implementing body of INTOSAI that supports SAIs in developing countries, in their efforts to sustainably enhance performance, independence and professionalism
- Collaborate with partners in global and regional initiatives to support SAIs, by facilitating implementation of international standards, including the ISSAIs
- Advance the development of institutional, organizational and professional staff capacities
- Facilitate knowledge sharing and implementation of good practices
- At a limited level, provide bilateral support to SAIs as a provider of last resort
- At a limited level, provide SAI capacity development support on a cost recovery basis (including SAIs from developing countries)
- Work across all INTOSAI goal committees to facilitate coordinated capacity development
- Undertake, in coordination with goal committees and regional organizations, periodic global stocktaking assessments of SAI performance, capacity development needs, assistance provided and delivery mechanisms, and the results of that support
- Host the Secretariat to the INTOSAI–Donor Cooperation and the SAI PMF support function

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**INTOSAI GENERAL SECRETARIAT**

- Closely work with the PFAC and other INTOSAI entities to prioritize action items related to capacity development for consideration by the goal chairs
- Coordinates and facilitates INTOSAI's relationships with other organizations and thereby contributes to identifying opportunities to collaborate on and leverage related capacity development efforts
- Actively communicates the INTOSAI capacity building principles and champions these initiatives throughout INTOSAI and with appropriate international forums
- Supports SAI capacity development efforts and initiatives and underlines the importance of SAI capacity building vis-à-vis the

United Nations and other international organizations

- Organizes high-level, global capacity building events

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### INTOSAI–DONOR COOPERATION

- The INTOSAI–Donor Cooperation, supported by the INTOSAI–Donor Secretariat, focuses on the following areas in which the INTOSAI and Donor communities share mutual interests, as means to scale-up and strengthen the support to SAIs in developing countries:
  1. Promote and support SAI PMF as a framework to facilitate better needs assessments leading to stronger SAI-led strategic and development action plans, and better monitoring of SAI performance;
  2. Mobilize additional resources for SAI capacity development, at the country, regional and global level, through mechanisms such as the Global Call for Proposals, and the (World Bank-administered) SAI Capacity Development Fund;
  3. Strengthen the coordination of support to SAIs, by continued advocacy for behavioral change among SAIs and donors, facilitating project matching, and sharing information on current and planned support through the SAI Capacity Development Database; and
  4. Further raising awareness of the MOU principles and change behavior, especially regarding SAI-leadership, harmonization and coordination of capacity development support, through training for donors on working with SAIs, and support to SAIs in developing needs-based funding proposals.
- Demonstrate the results of the Cooperation, to maintain support for its work among all stakeholders.
- The INTOSAI–Donor Cooperation Steering Committee:
  1. Provides strategic guidance for the work of the INTOSAI–Donor Cooperation; and
  2. Facilitates discussion between the INTOSAI and Donor communities on strategic and emerging issues of mutual interest.



# Strategic Goal 3: Knowledge Sharing and Knowledge Services



ENCOURAGE SAI COOPERATION, COLLABORATION, AND CONTINUOUS IMPROVEMENT THROUGH KNOWLEDGE DEVELOPMENT, KNOWLEDGE SHARING AND KNOWLEDGE SERVICES, INCLUDING: (1) PRODUCING AND REVISING INTOSAI PRODUCTS; (2) PROVIDING BENCHMARKS AND OPERATING A COMMUNITY PORTAL; AND (3) CONDUCTING BEST PRACTICE STUDIES, AND PERFORMING RESEARCH ON ISSUES OF MUTUAL INTEREST AND CONCERN.

INTOSAI's third strategic goal builds on the essential features of openness, sharing, and cooperation that have been INTOSAI's hallmark throughout the years. This goal serves as the hub for INTOSAI's efforts to share knowledge regarding SAIs' efforts to support and contribute to the follow-up and review of the SDGs within the context of individual SAI mandates, capacities, and priorities. The goal, led by the Knowledge Sharing Committee (KSC), includes the following strategic objectives to support greater professionalism and continuous improvement of SAIs:

**Table 4: Strategic Objectives for Goal 3**

3.1	Develop and maintain expertise in the various fields of public-sector auditing and help to provide content to the INTOSAI Framework for Professional Pronouncements.
3.2	Enable wide exchange of knowledge and experience among INTOSAI members.
3.3	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.

## KEY STRATEGIES TO ACHIEVE GOAL 3 AND STRATEGIC OBJECTIVES

1. 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.
2. 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.
3. INTOSAI KSC-IDI Community Portal: In close collaboration with IDI, a knowledge sharing platform to serve as the hub for



## Strategic Goal 3

### A Comprehensive Capacity Development Program

During 2016–2019, the KSC and IDI are cooperating in the design and delivery of a comprehensive capacity development program on auditing implementation of SDGs. The program has a four step process.

First, COP for Auditing Implementation of SDGs: The KSC-IDI Community Portal web-based COP will gather information and exchange ideas and experiences about auditing implementation of SDGs.

Second, Guidance on Auditing National Preparations to Implement the SDGs: A global team from all INTOSAI regions will develop guidance on auditing national preparations for implementation of SDGs.

Third, Cooperative Audits on Auditing National Preparations to Implement the SDGs: The cooperative audits will be facilitated by the IDI using the IDI's revised cooperative audit model. This includes the design and development of an e-learning course on SDGs, dissemination of the course to SAI audit teams, audit planning workshops, an audit review workshop, and support during audit and quality assurance of the audit based on ISSAIs.

Fourth and finally, lessons learned will be documented and a compendium of audit findings from participants in the COP will be published.

knowledge sharing has been formed. The platform includes Communities of Practice (COP), Blogs, Online Polls, Wikis, virtual meetings, and other mechanisms that quickly and efficiently gather and disseminate views and experiences.

4. 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.
5. 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.
6. 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.
7. 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.
8. Use working groups, task forces, and communities of practice open to all interested SAIs as vehicles for generating and disseminating knowledge and experiences.

# Strategic Goal 4: Maximize the Value of INTOSAI as an International Organization



ORGANIZE AND GOVERN INTOSAI IN WAYS THAT PROMOTE ECONOMICAL, EFFICIENT, AND EFFECTIVE WORKING PRACTICES, TIMELY DECISION-MAKING, AND EFFECTIVE GOVERNANCE PRACTICES, WHILE MAINTAINING DUE REGARD FOR REGIONAL AUTONOMY, BALANCE, AND THE DIFFERENT MODELS AND APPROACHES OF MEMBER SAIs.

INTOSAI believes that it is essential to lead by example. Goal 16 of the 2030 Agenda for Sustainable Development calls on each nation to “promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.” INTOSAI believes that it too needs to ensure that it is an effective, accountable, and inclusive international organization.

This commitment is reflected in the fourth strategic goal of INTOSAI: to strive to maximize the value of INTOSAI both to its member SAIs and as an international organization. As such, Goal 4 differs in substance and nature from INTOSAI’s other goals, which focus on enhancing professional standards, developing capacity, and facilitating knowledge sharing among members. Goal 4 is intended to align the whole of INTOSAI’s organization and operations with these goals. Maximizing the value of INTOSAI is vital both internally to ensure that INTOSAI is operating properly, as well as externally, as it will help to enhance the value and benefits delivered by SAIs in fostering good governance and the rule of law.

Goal 4, which includes ensuring the economy, efficiency, and effectiveness of INTOSAI’s own operations, and that the organization is operating within its budget and realistic projections of available resources, is therefore fundamental to the achievement of INTOSAI’s strategic plan. The Policy, Finance and Administration Committee (PFAC) assists the Governing Board in leading INTOSAI’s efforts under Goal 4 and works in close cooperation with the General Secretariat. Given the importance of the PFAC in assisting the Governing Board in guiding INTOSAI, the PFAC is chaired by the Second Vice Chairman of the INTOSAI Governing Board. Membership on the PFAC includes many of INTOSAI’s organizational leaders including the Chairs of the PSC, CBC, and KSC, among others. The broad leadership involvement on the PFAC advances the integration of INTOSAI’s efforts across the crosscutting priorities, goals, objectives, and initiatives.

**Table 5: Strategic Objectives for Goal 4**

4.1	Monitor the implementation of the INTOSAI Strategic Plan including INTOSAI's performance management efforts and contributions to the follow up and review of the SDGs
4.2	Manage and oversee INTOSAI's resources to carry out the tasks outlined in the Strategic Plan in the best possible manner
4.3	Sustain and further develop the efforts of the INTOSAI Donor Cooperation
4.4	Ensure INTOSAI's organizational structure, outreach, communications, and decision-making processes operate in an efficient, effective, and economical manner to the maximum benefit of SAls

## KEY STRATEGIES TO ACHIEVE GOAL 4 AND STRATEGIC OBJECTIVES

### 1. INTOSAI's commitment to assessing its own performance:

Leading organizations manage on the basis of defined outcomes and strategies that are linked to results to be achieved. Systematically reviewing performance on a regular basis allows those organizations to track the progress they are making toward their goals and gives leaders crucial information on which to base their organizational and management decisions.

To assess its performance, INTOSAI will implement annual reviews of progress toward each strategic objective contained in this plan. The organization will use the results of these reviews to

- inform long-term strategy;
- inform planning and budget formulation;
- identify opportunities for continuous improvement, including risk management;
- improve decision-making response time;
- strengthen collaboration across the organization; and
- improve transparency.

The annual strategic objective reviews begin with the goal chairs, who will lead assessments of progress toward each objective under their respective strategic goal, working in close coordination and cooperation with the other goal chairs, and with the General Secretariat. These individual objective assessments will involve

member SAIs from relevant INTOSAI committees, regional organizations, working groups, task forces, and communities of practice that contribute to the objective. The perspective of external parties, such as the donor community, that significantly contribute to the objective will also be obtained and considered.

Each goal chair and relevant contributors—including, very importantly, the regional organizations—will review the results achieved under each objective based on agreed-upon benchmarks, such as measured performance toward established targets and the completion of major tasks or deliverables. Special attention will be given to progress made in advancing INTOSAI’s crosscutting priorities. Those involved in the review will then determine what actions and next steps, if any, are most needed to ensure continued progress toward each objective.

Once each objective has been assessed, each goal chair will review the results across all objectives within their respective strategic goal and prioritize the various action items and next steps that were identified. Given finite resources, this approach is intended to ensure that attention is focused on actions that are needed to continue progress, improve performance, or to manage risks.

At each meeting of the Governing Board, the goal chairs will report the results of their annual reviews and prioritization of action items. The Governing Board, based on these reports, will decide on the final appraisal for each objective as well as which action items should be undertaken. Prior to the Governing Board meeting, the goal chairs will provide summary results of their strategic objective reviews and their proposals for next steps to the PFAC, to help inform INTOSAI’s budget formulation process. The PFAC, working with the General Secretariat of INTOSAI, will review the overall results to identify common themes and determine if additional actions may be needed on those issues that cut across multiple goals. The PFAC, working with goal chairs, the Supervisory Committee on Emerging Issues, and the General Secretariat, will consider INTOSAI-wide efforts that may be needed to advance the implementation of the crosscutting priorities. Based on its review, the PFAC and the General Secretariat—in close coordination with the goal chairs, will develop a proposed organization-wide prioritization of the action items identified by the goal chairs for consideration by the Governing Board.

To promote transparency, the summary results of these reviews will be compiled by the General Secretariat in close cooperation with the PFAC into a performance and accountability report each year. This report will be provided to each INTOSAI member and external stakeholders, publicized in the International Journal of Government Auditing, and made publicly available on the INTOSAI website.

## 2. **Financing and Resources:**

INTOSAI's ambitions must be consistent with reasonable expectations of available resources and the financial realities of the member SAIs. INTOSAI will continue to refine its approach to financing its activities and will leverage the many developments achieved during the period 2011-2016—including indexation of SAI dues for inflation, acceptance of voluntary contributions for special projects, and clarification of expectations for SAI hosts of INTOSAI activities.

All of INTOSAI's activities depend on sustainable resource levels. In-kind contributions remain the essential element of INTOSAI's ability to undertake its strategies and achieve results. Therefore, INTOSAI's committees, task forces, working groups, communities of practice, and other initiatives must consider both the in-kind and financial resources necessary to carry out their responsibilities. Going forward, INTOSAI's organization-wide financial planning is more thoroughly accounting for the indexation of INTOSAI's dues to inflation and any voluntary contributions according to INTOSAI's statutes related to funding for special projects.

Leaders of INTOSAI's committees, task forces, working groups, communities of practice, and other initiatives are expected, as far as possible, to obtain assurance, to the extent possible, from those SAIs making commitments to carry out the work of INTOSAI that they have the resources to implement the agreed-upon activities. Such assurances should include, if possible, an assessment of the resources collectively available to them (financial contributions, in-kind contributions, and any external financial resources available to the respective SAI). The manner in which INTOSAI leaders obtain such assurances is at the discretion of the leaders based on their relationships with and knowledge of the SAIs who have committed to meet the ambitions of their respective INTOSAI effort. INTOSAI leaders are then responsible for providing written assurance of resource sufficiency to the goal chairs and the INTOSAI General Secretariat for submission to the PFAC. Such

assurances are an important element in confirming that INTOSAI has realistic expectations for achieving the objectives in the strategic plan and thus meeting the ambitions of the organization.

### 3. **Policy direction to the INTOSAI–Donor Cooperation:**

As noted earlier in this plan, the INTOSAI–Donor Cooperation is an essential element of support for SAI capacity development. The PFAC has a central responsibility within INTOSAI for arranging for, maintaining, and administering the INTOSAI–Donor Cooperation. In doing so, the PFAC provides INTOSAI’s policy direction to the INTOSAI–Donor Cooperation. It also seeks to raise awareness among SAIs of the INTOSAI–Donor Cooperation and how to access the Cooperation to improve capacity and more generally, serves as a champion for the principles articulated in the 2009 MOU between INTOSAI and the Donor Cooperation.

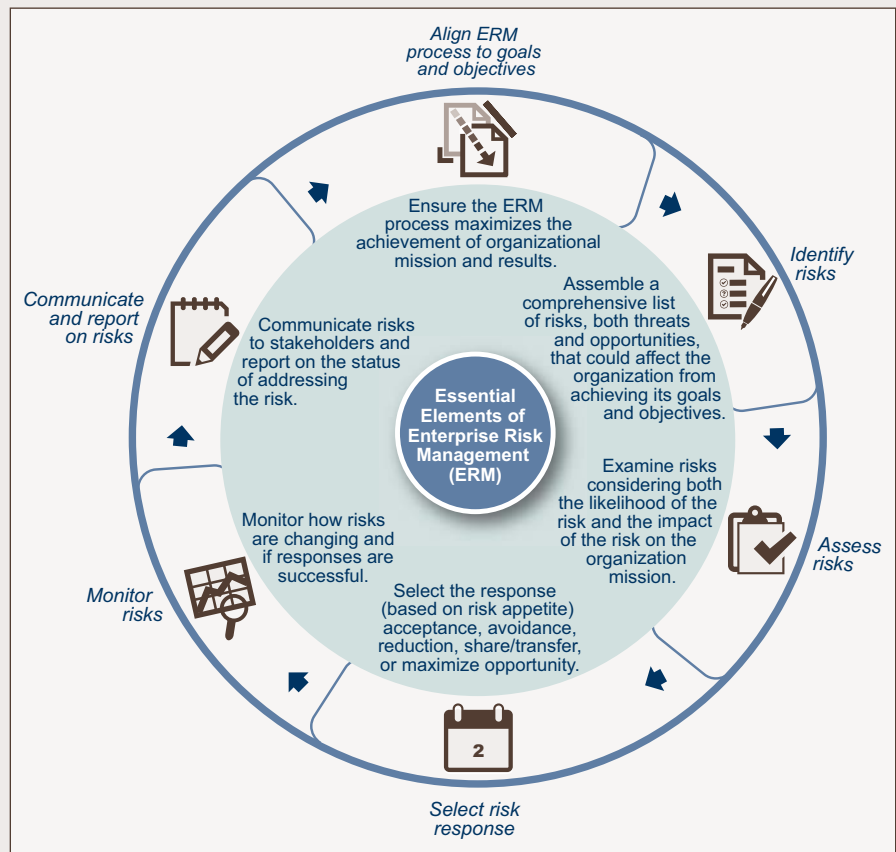
### 4. **Enterprise Risk Management:**

INTOSAI is building on its ongoing efforts to identify and address emerging issues by creating a robust Enterprise Risk Management (ERM) capacity to guide risk identification and management efforts. Responding to emerging opportunities and risks requires a strategic approach as well as organizational agility so that INTOSAI is positioned to make a timely response to evolving global and regional issues.

The Governing Board, consistent with public and private sector best practices, is responsible for establishing INTOSAI’s risk appetite and agreeing upon any risk management strategies. Based on the reports of the Supervisory Committee on Emerging Issues, the Governing Board provides direction on issues that call for INTOSAI action on risk management efforts.

INTOSAI’s enterprise risk management framework shall include all the elements commonly found in the various widely accepted frameworks, as shown in Figure 7.

**Figure 7: High Level Overview of INTOSAI’s Approach to Enterprise Risk Management**



Effective risk management will help INTOSAI identify, assess, and manage risks to the organization. As part of its enterprise risk management leadership efforts, the Supervisory Committee on Emerging Issues 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.



## 5. Cooperation with other organizations:

INTOSAI, under the leadership of the General Secretariat, cooperates with the United Nations in promoting efficient, accountable, effective, and transparent public administration and the effective follow-up and review of the SDGs, promoting good governance, and fighting corruption.

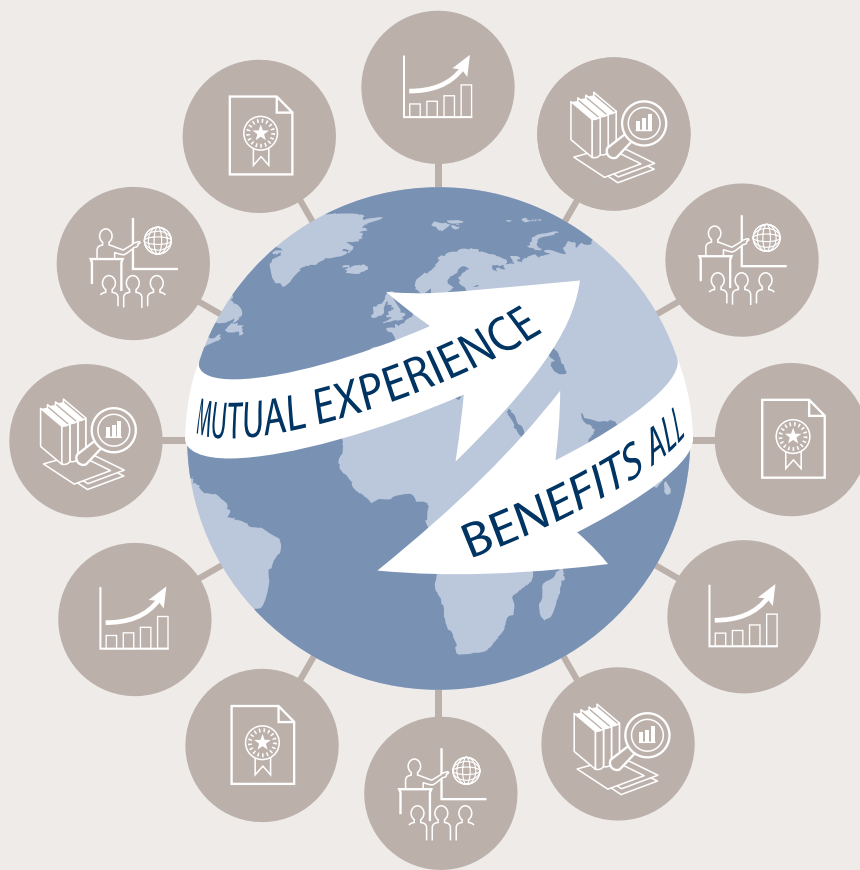
INTOSAI also partners with other organizations including the donor community, Inter-parliamentary Union (IPU), the International Federation of Accountants (IFAC), the Institute of Internal Auditors (IIA), the World Bank, the International Monetary Fund (IMF), the United Nations Environment Programme (UNEP), and the Organization for Economic Cooperation and Development (OECD).

## 6. Internal and external communications:

INTOSAI facilitates timely, accurate, and transparent internal and external communication to improve government auditing worldwide. As noted above, in the spirit of transparency, INTOSAI is committed to publicly reporting the results of its annual strategic objective reviews and its programmatic adjustments and improvement plans going forward.

INTOSAI's entities will continue to enhance all forms of communication within INTOSAI and with external partners and stakeholders. This will include communicating the value and benefits of SAIs and the results of capacity development efforts, especially those externally funded. INTOSAI.org is one major mechanism for communication both within and among its member SAIs and for INTOSAI to share information with the public and external partners and stakeholders. INTOSAI is expanding its use of social media to bring key information from INTOSAI to a wider audience. Similarly, the activities of the International Journal of Government Auditing will continue to evolve and include a deliberate and active social media strategy. This includes the use of social media, video, and interactive tools.

# APPENDIX I: INTOSAI AND ITS ORGANIZATION



INTOSAI is the professional organization of Supreme Audit Institutions (SAI). SAIs in countries that belong to the United Nations (UN) or its specialized agencies can be full INTOSAI members. INTOSAI is the recognized international body representing SAIs. Each full member SAI has one vote, and no member SAI has a right to a veto.

## INTERNATIONAL CONGRESS OF SUPREME AUDIT INSTITUTIONS (INCOSAI)

Hosted by a member SAI, the triennial Congress offers all INTOSAI members a unique opportunity to gather at one time in one place to share experiences, discuss issues, and share recommendations

aimed at improving government accountability worldwide. Participation as observers at Congresses by the UN, the World Bank, and other international and professional organizations reflects INTOSAI's relationship with these world bodies.

***INTOSAI includes three categories of membership:***

### **Full members:**

National and supranational supreme audit institutions that meet specified criteria and have all membership rights described in the INTOSAI statutes. SAIs are allowed to join multiple regional organizations but SAIs must declare one regional organization to be their "home" group with regard to INTOSAI-level issues such as allocation of Governing Board seats, funding for IDI regional and other training programs, and other matters.

### **Associate members:**

International, professional, and other organizations that share INTOSAI's goals, as described in the INTOSAI statutes. Associate members do not have voting privileges, but participate in INTOSAI events and programs

and benefit from INTOSAI capabilities (e.g., access to publications and knowledge sharing). When organizations apply to the Governing Board for associate membership, the Board will consult with the SAI representing the country from which the application originates; the Board will solicit and give great weight to the views of such member SAIs in connection with any application.

#### **Affiliate members:**

Have rights equal to those of associate members to accommodate inclusion of overseas territories of INTOSAI member countries. Dependent territories can be viewed as an affiliate of a full member of INTOSAI. SAIs that are affiliate members will be welcomed at INTOSAI activities and benefit from INTOSAI's knowledge sharing programs; but they will not be allowed to vote at INCOSAI. This membership category does not apply to subnational audit authorities. The qualifications for SAIs to be affiliate members include:

- Must be a recognized member of an INTOSAI regional organization,
- Must be the SAI of an overseas or dependent territory of a member of INTOSAI,

- Must have independent audit authority over the territory in question, and
- Must have approval from the home country SAI to join INTOSAI.

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### **GOVERNING BOARD**

The Governing Board meets annually to provide strategic leadership, stewardship, and continuity between Congresses. The Governing Board accepts and, as appropriate, acts on the annual strategic review and other reports from INTOSAI entities including the Goal Committees, the General Secretariat, IDI, the INTOSAI Journal of Government Auditing, and regional organizations. The Governing Board includes: representation of INTOSAI's seven regional organizations to ensure balance among all member countries, the four Goal Chairs, the INTOSAI Vice Chair and Second Vice Chair, the Secretary General, the IDI, and the INTOSAI Journal of Government Auditing. The Chairman of the Board is the head of the SAI that hosted the last Congress.

The Bureau of the Chair (BOC) is an informal meeting of Governing Board principals to coordinate and plan for Governing Board proceedings. The BOC has over time become a mechanism of the Chair to help set agendas, clarify tasks, and ensure the tone and

spirit of INTOSAI meetings is in keeping with INTOSAI values, motto and senior leader intent. The BOC typically meets before Governing Board meetings and occasionally meets before other INTOSAI Committee meetings.

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### **GENERAL SECRETARIAT**

Located in Vienna, Austria, the General Secretariat provides strategic and central administrative support to INTOSAI, manages the INTOSAI finances, Financial Statements, and budget; assists the Board and Congresses; facilitates communications among members; and organizes symposia and special studies. The Secretary General is the President of the Court of Audit of the Republic of Austria.

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### **SUPERVISORY COMMITTEE ON EMERGING ISSUES**

The Committee reports to the Governing Board and provides insights and suggestions on emerging issues including enterprise risks.

INTOSAI's Supervisory Committee on Emerging Issues works closely with INTOSAI's regional organizations, the General Secretariat, other internal INTOSAI bodies, and external entities, to be alert to emerging issues that have regional implications, and how global

issues, such as climate change and global financial developments, may have very different manifestations in different parts of the world. The Committee also will provide a continuing focus to ensure that INTOSAI's crosscutting priorities are being consistently and thoroughly integrated in INTOSAI's various strategies and programs under its strategic goals.

## REGIONAL ORGANIZATIONS

Seven regional organizations promote INTOSAI by serving their members needs through regional initiatives. As autonomous organizations, they are financed separately from INTOSAI; issue their own strategic plans with their own missions and objectives; and adopt their own statutes and regulations. Sharing experiences, information, and good practices across the regional organizations is one of the key factors in INTOSAI's success.

## GOAL COMMITTEES, SUBCOMMITTEES, WORKING GROUPS, TASK FORCES, AND COMMUNITIES OF PRACTICE

Most of INTOSAI's technical work occurs in the committees, subcommittees, working groups, task forces, and communities of practice that are established to advance the profession

by developing and issuing professional standards, audit guidance, and other practical reference materials. These entities foster the transfer and application of knowledge and skills relating to the SAIs' organization and make them better able to perform their functions through capacity-development and knowledge sharing.

### Goal 1: Professional Standards Committee (PSC)

- Forum for INTOSAI Professional Pronouncements
- Financial Audit and Accounting Subcommittee
- Performance Audit Subcommittee
- Compliance Audit Subcommittee
- Internal Control Standards Subcommittee

### Goal 2: Capacity Building Committee (CBC)

Operates with a flexible and agile structure of work streams, primarily setting up task or project groups for specific purposes with defined deadlines. CBC work streams, as of 2017, cover the following areas:

- Regional capacity development
- Cooperative audits
- Peer reviews

- IntoSAINT
- SAI PMF
- Support to SAIs in fragile situations
- CBC guides and occasional papers

The CBC Chair also leads the Working Group on INTOSAI Auditor Certification (under the auspices of the PFAC).

### Goal 3: Knowledge Sharing Committee (KSC)

- Working Group on Public Debt
- Working Group on IT Audit
- Working Group on Environmental Auditing
- Working Group on the Fight Against Corruption and Money Laundering
- Working Group on Key National Indicators
- Working Group on Value and Benefits of SAIs
- Working Group on Financial Modernization and Regulatory Reform
- Working Group on Audit of Extractive Industries
- Working Group on Program Evaluation
- Task Force on Public Procurement Audit

#### **Goal 4: Policy, Finance & Administration Committee (PFAC)**

- Steering Committee INTOSAI–Donor Cooperation
- PFAC Task Force on Strategic Planning
- PFAC Task Group on INTOSAI Certification of Auditors
- PFAC Task Force on Financial Foresight

#### **FORUM FOR INTOSAI PROFESSIONAL PRONOUNCEMENTS (FIPP)**

FIPP is a forum of technical experts that addresses standard-setting issues. FIPP, under the direction of the PSC, CBC, and KSC, has the general responsibilities for the content and quality of the INTOSAI professional standards including the ISSAIs as well as any further categories of guidance provided through [www.issai.org](http://www.issai.org). FIPP ensures a single entry into the ISSAI Framework and a more uniform approval process for the ISSAIs and any other pronouncements included in the ISSAI Framework of Professional Pronouncements.

FIPP strengthens INTOSAI as an international standard setter and contributes to development of appropriate standards for public sector auditing. FIPP engages actively in the standards

development process and defines the appropriate level of requirements for public sector auditing. FIPP follows the development of draft proposals, ensures their technical quality and consistency, and approves their inclusion in the ISSAI Framework.

#### **INTOSAI DEVELOPMENT INITIATIVE (IDI)**

The IDI is an INTOSAI body that supports SAIs in developing countries to sustainably enhance performance, independence and professionalism. IDI works in cooperation with the INTOSAI regional organizations; INTOSAI Committees, Working Groups, Communities of Practice; other INTOSAI leaders; SAIs; and development partners and other stakeholders to meet existing and emerging capacity development needs. IDI also hosts the INTOSAI Donor Secretariat and the SAI PMF support function.

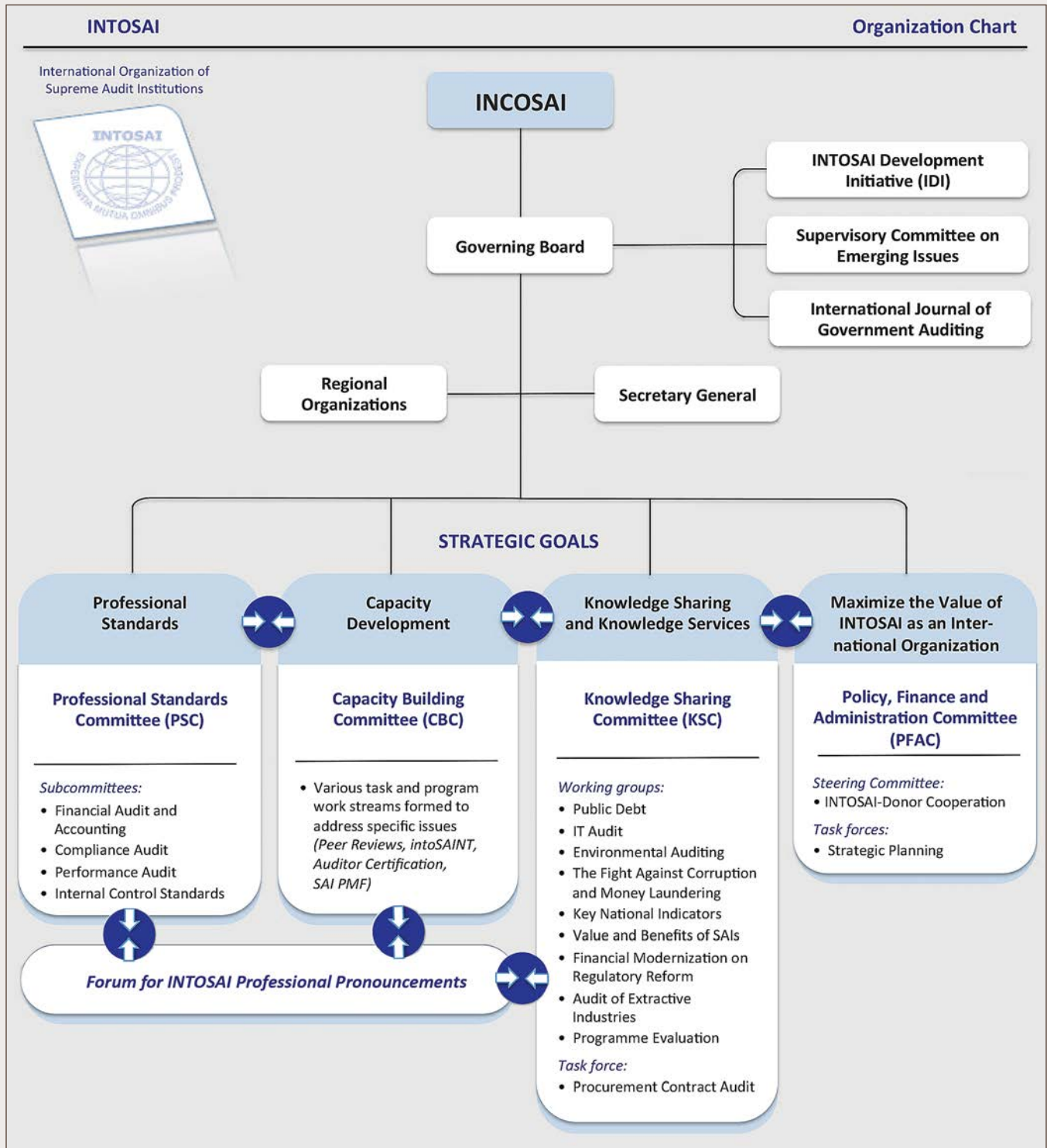
IDI is organized as a separate legal entity in Norway and is hosted by the Office of the Auditor General of Norway. In addition to the Board of the IDI, the IDI reports to the INTOSAI Governing Board and INTOSAI Congress which also endorses the IDI mandate and IDI Strategic plans. The IDI works officially in four INTOSAI languages (Arabic, French, English, and Spanish) across all the INTOSAI regions supporting more than 140 SAIs in the

development of their capacity and performance.

#### **INTERNATIONAL JOURNAL of GOVERNMENT AUDITING**

The *International Journal of Government Auditing* is INTOSAI's primary communication tool, dedicated to the advancement of government auditing procedures and techniques. The Journal is also a capacity development tool. Articles focus on pragmatic aspects of public sector auditing and case studies. It is published quarterly in the five official languages of INTOSAI. The Journal is published by the SAI of the United States, the Government Accountability Office (GAO).

Figure 8: International Organization of Supreme Audit Institutions Organization Chart



## Appendix II: Methodology for the Strategic Plan, 2017–2022

The methodology for developing this strategic plan was based on leading practices identified during development of INTOSAI's first two strategic plans and adhered to INTOSAI's longstanding principles of consultation and consensus. The Finance and Administration Committee established a Task Force on Strategic Planning chaired by the SAI of the USA and composed of the Chair of the Governing Board, Finance and Administration Committee members, the Secretary General, the four Goal Chairs, the INTOSAI Development Initiative, the INTOSAI Director of Strategic Planning, and the Chairs and General Secretariats of the seven Regional Organizations.

The initial work of the Task Force included an internal scan survey of all INTOSAI members (resulting in 124 completed surveys for a 63 percent response rate), external scan interviews with more than 20 organizations, structured interviews with more than 20 peer organizations engaged in topics of international importance relevant to INTOSAI, structured interviews with INTOSAI leaders, and a review of ongoing INTOSAI initiatives, plans, and external reports on related issues. A vital part in the process was to give all Member SAIs the opportunity to review and comment on the plan as it was developing, before it was presented for approval to the XXII INCOSAI in Abu Dhabi in December 2016.

In May 2014, the Task Force administered a web-based internal scan questionnaire to all 192 SAI members and 5 associate members asking questions

based on the Strengths, Weaknesses, Opportunities, and Threats (SWOT) management and strategic planning tool—a standard approach used in strategic planning, including by many SAIs in developing their own strategic plans. In addition to the SWOT questions, the survey also asked questions regarding INTOSAI's strategic goals and initiatives oriented toward the 2017–2022 Strategic Plan. When asked whether each of INTOSAI's strategic goals should remain the same, at least 81 percent of SAI respondents supported maintaining the current goals.<sup>4</sup>

In developing the internal scan questionnaire, the Task Force held teleconferences to obtain the Task Force's views on draft questions about INTOSAI's strengths, internal and external challenges, emerging issues, and what, if any, changes to INTOSAI's strategic goals, mission, and activities were needed. Members provided written comments before and after the meetings on the proposed approach and supporting materials and reviewed summaries of the meetings and agreements regarding next steps. As discussed above, the Task Force received 124 completed surveys for a 63 percent response rate representing a diverse range of responses from countries in each of the seven INTOSAI regional organizations. The Task Force quantitatively analyzed the closed-ended responses as well as the open-ended responses by having two reviewers analyze each response and agree on a theme under which to characterize the response, (e.g., SAI independence

<sup>4</sup> Specifically, 91 percent of respondents said Goal 1 should remain the same, 88 percent of respondents said Goal 2 should remain the same, 90 percent of respondents said Goal 3 should remain the same, and 81 percent of respondents said Goal 4 should remain the same.

or training). The themes identified from the internal scan interviews were summarized in a report that was shared with all of the Task Force members in a January 2015 meeting in Washington, D.C.

In addition to the internal scan questionnaire, the Task Force also reached out to interview current and former INTOSAI leaders. Task Force members reviewed a list of proposed interviewees. Six INTOSAI leaders took advantage of the internal scan interviews, which involved structured questions similar to those asked in the internal scan, to provide additional information on the strategic plan from their perspectives as INTOSAI leaders. Several current INTOSAI leaders responded to the interview request by saying that their views were already captured in the internal scan survey questionnaire.

Along with the internal scan, the external scan served as an integral part of INTOSAI's strategic planning process. Through this best practice, the Task Force assessed INTOSAI's strengths, weaknesses, opportunities, and threats through a set of interview questions answered by INTOSAI's external stakeholders, including donors, associate members, and other entities with a relationship to INTOSAI or subject matter expertise key to INTOSAI and its members.

In an early stage of the external scan, the Task Force also interviewed entities with no known relationship to INTOSAI to gain a fresh perspective on important policy issues faced by today's international organizations, and to help inform the selection of interview questions. To arrive at the sample of external stakeholders for the external scan, the Task Force sought input from INTOSAI Task Force members and subject matter experts within selected SAIs. Donor organizations, associate members, and private sector organizations, whose missions included a focus on international policy issues key to INTOSAI and its members, were considered.

The Task Force conducted external scan interviews with more than 20 organizations. After a strong set of common themes emerged, the Task Force determined the information obtained was sufficient and that expanding the sample was not necessary. The Task Force encouraged INTOSAI member participation in interviews. Interview write ups were completed by Task Force members. The Task Force qualitatively analyzed responses to open-ended interview questions by having two reviewers analyze each response and agree on a theme to characterize the response, (e.g., capacity building and standard setting). The themes identified from the external scan interviews were summarized in a report that was shared with all of the Task Force members in the January 2015 meeting of the Task Force.

To help inform the update of this plan and to assess the alignment of INTOSAI entities that have strategic plans with INTOSAI's broader strategic goals, the Task Force also reviewed and evaluated these plans. Specifically, the Task Force assessed the strategic plans of INTOSAI's seven regional organizations, and other INTOSAI entities that have strategic plans in place—including IDI, the PSC, CBC, and the INTOSAI–Donor Cooperation.

The Task Force provided a detailed framework for the plan to the Governing Board for its deliberation at its 2015 meeting in Abu Dhabi, United Arab Emirates. Based on the feedback from the Governing Board and further input from members of the Task Force, the Task Force submitted a draft plan for comment to all SAI members in 2016. The draft was also sent for comment to key external partners and stakeholders and was made available to the public on the INTOSAI website. Based on all of the feedback received, the Task Force provided the INTOSAI membership with a consensus final draft for consideration and approval at the 2016 INCOSAI in Abu Dhabi.



**MEMBERS OF THE TASK FORCE ON STRATEGIC PLANNING 2017–2022 INCLUDED:**

**Strategic Goal 1 Chair:** Denmark

**Strategic Goal 2 Chair:** South Africa, Sweden

**Strategic Goal 3 Chair:** India

**Strategic Goal 4 Chair:** Saudi Arabia

**FAC members not otherwise included in the Task Force:** Ecuador

**INTOSAI Chair:** China

**IDI:** Norway

**IJGA:** USA (Chair of the Task Force)

**Regional Organization Secretariats:**

Arab Organization of Supreme Audit Institutions (ARABOSAI)–Tunisia

Asian Organization of Supreme Audit Institutions (ASOSAI)–Republic of Korea

African Organization of Supreme Audit Institutions (AFROSAI)–Cameroon

European Organization of Supreme Audit Institutions (EUROSAI)–Spain

Pacific Association of Supreme Audit Institutions (PASAI)–New Zealand

Caribbean Organization of Supreme Audit Institutions (CAROSAI)–St. Lucia

Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS)–Chile

**Regional Organization Chairs/Ex-Chairs:**

ARABOSAI–Kuwait and Saudi Arabia

ASOSAI–Malaysia and India

AFROSAI–Egypt and Gabon

EUROSAI–Turkey and the Netherlands

PASAI–Vanuatu and Samoa

CAROSAI–Trinidad & Tobago

OLACEFS–Mexico and Brazil

**Next Chair of INTOSAI and Host of the 2016 INCOSAI:** UAE

**INTOSAI General Secretariat:** Austria

**INTOSAI Director of Strategic Planning:** Austria

INDEPENDENCE ★ INTEGRITY ★ PROFESSIONALISM ★ CREDIBILITY ★ INCLUSIVENESS ★ COOPERATION ★ INNOVATION

INDEPENDENCE ★ INTEGRITY ★ PROFESSIONALISM ★ CREDIBILITY ★ INCLUSIVENESS ★ COOPERATION ★ INNOVATION