

**INTOSAI**



INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS  
ORGANISATION INTERNATIONALE DES INSTITUTIONS  
SUPÉRIEURES DE CONTRÔLE DES FINANCES PUBLIQUES  
INTERNATIONALE ORGANISATION DER  
OBERSTEN RECHNUNGSKONTROLLBEHÖRDEN  
ORGANIZACIÓN INTERNACIONAL DE LAS  
ENTIDADES FISCALIZADORAS SUPERIORES  
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THE SECRETARY GENERAL  
**DR. JOSEF MOSER**  
PRESIDENT OF THE COURT OF AUDIT



Vienna, January 2015

Dear Colleagues,

The year following INCOSAI XXI in Beijing, China, was highly busy for INTOSAI. Many tasks we had set ourselves at the past Congress needed to be further developed and implemented in 2014.

As regards the improvement of INTOSAI's financial situation, we succeeded in identifying saving potentials for the organisation and in reducing the deficit of the three-year budget (2014-2016) by 60 %. The four goal committees dedicated themselves very actively to further developing INTOSAI: Goal 1 provided considerable impetus in changing the standard-setting process, Goal 2 covered important issues in the area of capacity building in its work plan, members of Goal 3 engaged in the exchange of experiences and knowledge on various themes, and the Task Force on Strategic Planning, under the auspices of Goal 4, started the preparations for the new Strategic Plan of INTOSAI for the period of 2017-2022.

The cooperation within INTOSAI was newly strengthened. This was not only demonstrated by the decision taken by the goal chairs 1, 2 and 3 to cooperate in future and the enhanced focus on including the Regional Working Groups, but also by the Task Force on Strategic Planning, where many representatives of the different INTOSAI groups are working on a shared goal.

At the 66<sup>th</sup> meeting of the Governing Board, the INTOSAI community also paved the way for the next Congress in the United Arab Emirates in 2016. It was on this occasion that the representatives laid the foundation for the conceptual preparation of the Congress by adopting the main themes and selecting the theme chairs.

The great importance of the core considerations of INTOSAI, namely the strengthening of independence, capacity building as well as the safeguarding of accountability and the sustainable development of public finances, is not only underlined by the fact that more than 40 % of INTOSAI member SAIs still had to fight against limitations of their

independence in 2014 but also by the increased interest of the United Nations in the work of INTOSAI.

It was already at INCOSAI XXI that the INTOSAI community agreed on stepping up the cooperation with the United Nations in the framework of the United Nations Post-2015 Development Agenda. In 2014, INTOSAI took a considerable step towards this endeavour thanks to the support of all members. The concerns of INTOSAI have also been a focus of attention at the United Nations and were further put centre stage with the adoption of the new UN resolution to underscore the importance of independence, capacity building and the improvement of the public accounting systems in December 2014.

The past 66<sup>th</sup> Governing Board meeting in Vienna showed once again that the members of INTOSAI constitute a highly vital community that succeeds in further developing the organisation in the spirit of INTOSAI's motto *Mutual Experience Benefits All* with great motivation and passion.

The present 76<sup>th</sup> Circular gives an overview of the 66<sup>th</sup> Governing Board meeting of INTOSAI, which was held in Vienna, Austria, from 6 to 7 November 2014. The detailed reports submitted to the Governing Board are available on the INTOSAI website at <http://www.intosai.org>.

With best regards

Josef Moser

**A. MINUTES OF THE  
66<sup>TH</sup> MEETING OF THE GOVERNING BOARD OF INTOSAI,  
6 AND 7 NOVEMBER 2014,  
VIENNA, AUSTRIA**

The 66<sup>th</sup> meeting of the Governing Board of INTOSAI was held in Vienna, Austria, from 6 to 7 November 2014 and was attended by 85 representatives of 29 SAIs.

Some of the core themes discussed at this meeting comprised the future strategic orientation and management of INTOSAI, the attainment of a balanced INTOSAI budget by various measures, the future standard-setting and certification process as well as the selection of themes and theme chairs for the forthcoming INCOSAI in the United Arab Emirates.

**I THE HIGHLIGHTS AT A GLANCE**

- Adoption of the two main themes of INCOSAI XXII in the United Arab Emirates in December 2016:
  - Theme I: *How INTOSAI can contribute to the UN Post-2015 Agenda including good governance in order to strengthen the fight against corruption?*  
(Theme chair: SAI of Saudi Arabia)
  - Theme II: *Professionalization: what can promote INTOSAI's credibility to become a more prominent international organization?*  
(Theme chair: SAI of New Zealand);
- Approval of saving measures to attain a balanced budget;
- Adaptation of the membership fees according to the weighted *Gross Domestic Product Deflator* based on the three-year INCOSAI period;
- Revision of the handbook for INTOSAI committees as well as inclusion of Annex II: *Practical guidance to arranging INTOSAI committee meetings*;
- Announcement of a joint peer-review project of the Austrian Court of Audit and the Austrian Development Agency (ADA) on independence of the seven Regional Working Groups;

- Support of
  - further examinations concerning the certification of auditors and SAIs by the INTOSAI Task Group on INTOSAI Auditor Certification,
  - the preparation of a project proposal with regard to the certification of INTOSAI to be submitted to INCOSAI XXII in 2016,
  - the evaluation of institutional structures and procedures of SAIs as well as of instruments for enhanced professionalization of SAIs, such as peer reviews, iCAT programme and the SAI performance measurement framework (SAI PMF);
  
- Promotion of
  - the cooperation of the INTOSAI Task Group on INTOSAI Auditor Certification with other INTOSAI goal chairs to strengthen the INTOSAI standard setting process in the framework of a common platform for professional standards,
  - other initiatives to intensify the professional standard setting process and the implementation of standards;
  
- Membership of the chairman and the first vice-chairman of the INTOSAI Governing Board as well as of the SAIs of Brazil and Norway in the Steering Committee INTOSAI-Donor Cooperation to maintain a balanced membership with the donors;
  
- Continuation of the INTOSAI priority theme *Implementation of the Beijing Declaration, with particular regard to the UN General Assembly Resolution A/66/209 on strengthening SAI independence and the ISSAI framework on safeguarding the sustainable development of public finances* in 2015;
  
- Continuation of the efforts based on the PSC mandate for the period of 2013 to 2016 to improve the INTOSAI standard setting process;
  
- Continuation of a close cooperation between the PSC with the Task Force on Strategic Planning with regard to the [recommendations 1, 5 and 6](#) of the PSC evaluation report;
  
- Establishment of an informal forum of public experts jointly convened by the PSC, CBC and KSC to deal with issues of standard setting;
  
- Approval of the Goal 1 (PSC), Goal 2 (CBC) and Goal 3 (KSC) joining the INTOSAI Finance and Administration Committee;

- Adoption of changes in membership – the SAIs of China and Indonesia become new members of the CBC;
- Adoption of the CBC work plan 2015-2016 on the joint capacity building of SAIs of INTOSAI;
- Preparation of the following new ISSAIs and INTOSAI GOVs/auditing standards to be submitted to INCOSAI XXII in 2016:
  - ISSAI 5300: Guideline on IT audits (elaborated by the WG on IT Audit)
  - ISSAI 5450: Guidance on Auditing Public Debt Information System (elaborated by the WG on Public Debt)
  - INTOSAI GOV: Public Debt Management Office (elaborated by the WG on Public Debt)
  - ISSAI 5700: Guideline for the Audit of Corruption Prevention in Government Agencies (elaborated by the WG on the Fight Against Corruption and Money Laundering)
  - INTOSAI GOV 9160: Enhancing Good Governance for Public Assets (elaborated by the WG on the Fight against Corruption and Money Laundering)
  - ISSAI 5800: Guide on Cooperative Audit between Supreme Audit Institutions (elaborated by the CBC Subcommittee 2: Develop Advisory and Consultant Services)
  - ISSAI/Audit Guideline: Development and Use of Key National Indicators (elaborated by the WG on Key National Indicators);
- Revision of ISSAI 30, the ISSAIs on level 4 (1000-1810; 3000-3200; 4000-4200; 5000, 5010; 5110-5140; 5600) and the INTOSAI GOVs 9110 and 9130 to submit to INCOSAI XXII in 2016;
- Creation of a special section regarding SAIs' experiences on the value and benefits of SAIs in the International Journal of Government Auditing;
- Creation of a Forum of Jurisdictional SAIs Network of General Prosecutors as a sub-entity within the WG on Value and Benefits;
- Establishment of a new Task Team for conducting a study within the INTOSAI community to map the SAIs' experiences and efforts already made in terms of the principles included in ISSAI 12.



**1 The following members of the INTOSAI Governing Board participated in the 66<sup>th</sup> Governing Board meeting:**

- China (Chair)
- United Arab Emirates (First Vice-Chair)
- Saudi Arabia (Second Vice-Chair)
- Austria (Secretary General)
- Bahamas
- Ecuador
- Egypt
- Japan
- Mexico
- New Zealand
- Norway
- Pakistan
- Poland
- Russian Federation
- South Africa
- United States of America

(excused absence of the SAI of Venezuela)

**2 The following representatives of the seven INTOSAI Regional Working Groups reported on their regional communication activities:**

- Bahamas CAROSAI
- Cameroon AFROSAI
- Chile OLACEFS
- Korea ASOSAI
- New Zealand PASAI
- Spain EUROSAI
- Tunisia ARABOSAI

**3 Representatives of the following member SAIs participated as rapporteurs of the Committees, Subcommittees, Working Groups, Task Forces and Project Groups:**

Brazil	Performance Audit Subcommittee (PAS)
China	Standing Supervisory Committee on Emerging Issues
Denmark	Professional Standards Committee (PSC)

Egypt	Working Group on the Fight against Corruption and Money Laundering (WGFACML)
France	Working Group on Programme Evaluation
India	Committee on Knowledge Sharing and Knowledge Services (KSC) Working Group on IT Audit (WGITA) INTOSAI Online Collaboration Tool (OCT)
Indonesia	Working Group on Environmental Auditing (WGEA)
Korea	INTOSAI Platform for Cooperation with the UN
Mexico	Working Group on Public Debt (WGPD) Working Group on Value and Benefits of SAIs (WGVBS) INTOSAI Online Glossary INTOSAI SAI's Information Database
Norway	INTOSAI Development Initiative (IDI) INTOSAI-Donor Secretariat
Poland	Internal Control Standards Subcommittee (ICS)
Russian Federation	Working Group on Key National Indicators (KNI) Task Force on Procurement Contract Audit
Saudi Arabia	Finance and Administration Committee (FAC) INTOSAI-Donor Cooperation Steering Committee
Slovakia	Subcommittee on Promoting Best Practices and Quality Assurance through Voluntary Peer Reviews
South Africa	Capacity Building Committee (CBC) Task Group on INTOSAI Auditor Certification (TGIAC)
United Arab Emirates	Financial Audit Subcommittee (FAS)
United States of America	Working Group on Financial Modernization and Regulatory Reform International Journal of Government Auditing Task Force on Strategic Planning
Director of Strategic Planning	Strategic Planning

## **II REPORT ON THE 66<sup>TH</sup> MEETING OF THE INTOSAI GOVERNING BOARD**

### **1 Opening of the 66<sup>th</sup> meeting of the Governing Board and report by the Chairman of INTOSAI (ITEM 1 and ITEM 2)**

Following the welcome address by the Secretary General of INTOSAI, Mr Josef Moser, the head of the SAI of China and Chairman of the INTOSAI Governing Board, Mr Liu Jiayi, took the floor. He thanked Mr Moser for the cordial welcome, presented the agenda and opened the 66<sup>th</sup> meeting of the INTOSAI Governing Board.

The **Governing Board took note** of the agenda with approval.

### **2 Report of the Chairman of INTOSAI (ITEM 3 and ITEM 3a)**

#### **2.1 Report of the Chairman of the INTOSAI Governing Board (ITEM 3)**

In his report, Mr Liu Jiayi reflected on the highly successful congress in Beijing 2013 and the working steps and results that the Governing Board and he himself as its chair have been able to achieve since the last meeting there. In line with the implementation of the Beijing Declaration adopted by INCOSAI XXI, he also dealt intensively with the United Nations Post-2015 Development Agenda and the anchoring of good governance. These issues had also been subject to comprehensive discussions with the Secretary General and the Governing Board members.

In his report, he highlighted the preparation of the next INTOSAI Strategic Plan and called upon all Governing Board members to contribute to this process by providing comments and opinions in order to be able to take account of everyone's needs. Concluding, Mr Liu Jiayi raised some significant questions, which would be important for the future work of INTOSAI:

- How can SAIs and INTOSAI respond better to the global challenges (in particular with regard to the financial crisis)?
- How can SAIs respond better to the challenges related to sustainable development?
- How can SAIs and INTOSAI respond better to catastrophes (with regard to tsunamis, earthquakes and specific diseases)?
- How can SAIs and INTOSAI be better integrated in the governance of important subject matters (e.g. environmental protection or data security)?

- How can INTOSAI and SAIs better contribute to good governance matters at the global level, including the audit of international organisations?

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The Secretary General thanked the Chairman, Mr Liu Jiayi, for his work as bridge builder within INTOSAI and for all his efforts that had enormously contributed to the further development of INTOSAI since the congress in Beijing.

The **Governing Board** took note of the Chairman's report with approval.

## 2.2 Report of the Standing Supervisory Committee on Emerging Issues (ITEM 3a)

Mr Liu Jiayi, in his capacity as the chairman of this supervisory committee, reported on the further development of the body, which had been established in 2012 and whose members consist of the Chairman of the Governing Board, the First and Second Vice-Chairman, the Secretary General of INTOSAI, the Goal Chairs, the Secretaries General of the seven Regional Working Groups, the Director General of IDI and the head of the SAI of the United States of America (GAO) as its Vice Chairman.

Liu Jiayi declared that the Committee strived to further improve the working mechanisms, which is why he had convened a telephone conference with the vice-chairmen and the Director of Strategic Planning to discuss the *Terms of Reference* (ToR) and the further working methods. The results of this telephone conference had been forwarded to all members for comments, although merely the General Secretariat and the GAO had responded to them. The finalised version of the ToR would be presented to the Governing Board for approval.

### The **Governing Board**

- **took note** of the report of the Standing Supervisory Committee on Emerging Issues;
- **approved** the *Terms of Reference* (ToR) of the the Standing Supervisory Committee on Emerging Issues.

### **3 Report of the First Vice-Chairman of INTOSAI (ITEM 4)**

The head of the SAI of the United Arab Emirates, Mr Harib Saeed Al Amimi, informed on the state of preparations of INCOSAI XXII, which will take place in Abu Dhabi, United Arab Emirates (UAE), from 5 to 11 December 2016.

Since the SAI of the UAE had been approved as host of the Congress in 2016, it had shown even more commitment to INTOSAI and had taken on, among others, the chairmanship of the Financial Audit Subcommittee (FAS). In doing so, the SAI of the UAE had, on the one hand, gained a more in-depth insight into INTOSAI and, on the other hand, had familiarised itself with the exact procedures of the organisation as well as with its significant stakeholders. Mr Al Amimi also mentioned that he had met the majority of the key actors of the PSC in the past 12 months and that he attached great value to the professionalization of the organisation. He also underlined the importance of a global voice with which INTOSAI should speak based on professional standards. The congress themes submitted to the Governing Board had been elaborated in this spirit and had received a highly positive response by the members. At the same time, many SAIs had pledged their support for the congress. In this regard, Mr Al Amimi expressed special thanks to the SAIs of Saudi Arabia and New Zealand.

The First Vice-Chairman illustrated further that the planning of the forthcoming congress had become subject to some changes based on the talks with the members of the SAIs of INTOSAI. Various discussions had shown that the congresses were marked by too much repetitive information, which would require more condensed reports and a focus on key topics. Furthermore, only the goal chairs on behalf of all their members should present reports. Another goal was to shorten the plenary sessions and to promote discussions and the interaction at the stands of the working groups and the individual SAIs.

Furthermore, INCOSAI XXII would cease to come with country papers. The theme discussions should be encouraged based on more interactive relationships with the Regional Secretariats. This would also enable more direct feedback by the heads of SAIs, which would feed into the preparation of the theme papers.

In conclusion, the head of the SAI of the UAE thanked the Secretary General of INTOSAI and his staff for the valuable know how with regard to questions of preparation for INCOSAI 2016 and issued an invitation to all Governing Board members for the upcoming 67<sup>th</sup> Governing Board meeting, which would take place in Abu Dhabi on 10 and 11 November 2015.

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The Secretary General thanked the presenter for illustrating the proceedings of the forthcoming congress and for the proposals for the theme chairs. He was also pleased to hear that the theme proposal submitted by the General Secretariat on the Post-2015 Development Agenda had been taken up and that the SAI of Saudi Arabia would take on the role of the respective theme chair at INCOSAI 2016.

Mr Moser wondered whether the participants would accept all changes mentioned by the SAI of the UAE in their existing form, especially as the congress reports covered three years. Furthermore, it was in particular at INCOSAI XXII that the SAIs would have to take long-term decisions with regard to the Strategic Plan and the certification process. The Secretary General suggested therefore that the proposals should be a basis for discussion on the proceedings of the congress in 2016. These decisions should then be upheld by the consent of all 192 INTOSAI member SAIs.

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Chairman Liu also took the floor and thanked Secretary General Moser on behalf of all Governing Board members for his commitment and the attained success with regard to the Post-2015 Development Agenda, which would feed into congress theme I. At the same time he also underscored that further talks should be held between the UAE and the General Secretariat to clarify detailed questions with regard to the forthcoming INCOSAI.

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The representative of the SAI of France raised his hand and put forth that, according to his opinion, the congress theme I was too vague, as especially “good governance” was difficult to define and had different implications for each country. Furthermore, he did not perceive the fight against corruption to be a main task of SAIs, as the relation between their core task, namely auditing, and the fight against corruption had yet to be established.

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According to the representative of the SAI of The Bahamas, good governance was clearly defined by the key terms of transparency, due reporting and accountability. As regards the fight against corruption, he stated that SAIs were responsible for laying down the guidelines for combatting corruption, which is why he did not consider the mentioned thematic focus to be an unsolvable problem.

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The head of the SAI of the United States and the chair of the Task Force on Strategic Planning concluded that the focal points of both congress themes, namely the Post-2015 Development Agenda, good governance and the promotion of the credibility of INTOSAI would also feed into the new Strategic Plan of INTOSAI.

The Governing Board then voted on the themes and theme chairs of INCOSAI XXII in 2016.

#### The **Governing Board**

- **confirmed** the two main themes of INCOSAI XXII to be held in the United Arab Emirates in December 2016:
  - Theme I: *How INTOSAI can contribute to the UN Post-2015 Agenda including good governance in order to strengthen the fight against corruption?*
  - Theme II: *Professionalization: what can promote INTOSAI's credibility to become a more prominent international organization?*
- **endorsed** the proposals to appoint the following SAIs as theme chairs for INCOSAI XXII:
  - Chair of Theme I: SAI of Saudi Arabia
  - Chair of Theme II: SAI of New Zealand.

#### **4 Report of the Second Vice-Chairman of INTOSAI (ITEM 5)**

The Second Vice-Chairman of INTOSAI and head of the SAI of Saudi Arabia, Mr Osama Faqeeh, presented a concise report on the results of the Finance and Administration Committee (FAC) and the FAC Task Forces since the last Governing Board meetings held in China in October 2013.

Concrete progress had been made especially with regard to the nine proposals concerning the financial development of INTOSAI. In concrete terms, the budgeted deficit had been reduced by 46 % and by 60 % for 2015 and for the three-year period 2016-2016 respectively.

Mr Faqeeh further pointed to the complete report of the FAC in ITEM 7 and to the reports of the FAC Task Force on Strategic Planning and the FAC Task Group on INTOSAI Auditor Certification. He also mentioned the report on the activities of the INTOSAI-Donor Cooperation to be presented under a later agenda item.

He concluded by thanking all members of the FAC and its Task Forces as well as the members of the Steering Committee INTOSAI Donor-Cooperation and its Secretariat for their consistency during the elaboration of common goals.

## **5 Report of the Secretary General of INTOSAI (ITEM 6)**

The Secretary General of INTOSAI, Mr Josef Moser, presented the most important priority activities of the General Secretariat since the 65<sup>th</sup> Governing Board meeting in October 2013. The detailed written report of the Secretary General can be downloaded on the INTOSAI website at Events / Governing Board Meetings (<http://www.intosai.org/en/events/group01/chronology.html>).

Mr Moser mentioned the independence of SAIs and the safeguarding of sustainable development of public finances as the core themes of the General Secretariat. A further central topic was also to advance of the important standard setting process of INTOSAI.

### **5.1 Anchoring the basic prerequisites for SAIs in the United Nations Post-2015 Development Agenda**

The INTOSAI Secretary General mentioned that the United Nations Secretary-General, Mr Ban Ki-moon, had explicitly invited INTOSAI to actively contribute to the preparatory work of the Post-2015 Development Agenda. The General Secretariat had therefore become active and had seized the opportunity provided by meetings, discussions and its activities to refer to the fact that everything possible had to be undertaken to strengthen the independence of SAIs, to facilitate capacity building and to provide for them a legal framework that would put them in the position to fulfil their tasks. As regards further details, Mr Moser pointed to the Communication Report under ITEM 11.

### **5.2 Cooperation between INTOSAI and the international donor community**

The Secretary General extended cordial thanks to the SAI of Saudi Arabia and the SAI of the United States of America for their excellent chairing of the Steering Committee, as well as the SAI of Norway for heading the INTOSAI-Donor Secretariat and for the attained success. In this regard the pointed to the comprehensive report under ITEM 8.

### **5.3 Global Audit Leadership Forum (GALF)**

Mr Moser reported that the last meeting of GALF had taken place in Mexico City, Mexico, in May 2014. It was also at this informal meeting of heads of SAIs that, among others, the contribution of SAIs with regard to the Post-2015 Development Agenda had been



discussed. The participants had also raised questions concerning possible inputs for the preparation of the new Strategic Plan.

#### 5.4 INTOSAI cooperation with international organisations and institutions

The Secretary General of INTOSAI reported that the cooperation with the United Nations had further been stepped up and that the UN was undertaking great efforts to strengthen the independence of SAIs. In this context, Mr Moser also mentioned the forthcoming UN/INTOSAI Symposium to be held in Vienna in early March 2015, which would be dedicated to the topic *Post-2015 Development Agenda: The Role of SAIs and Means of Implementation for Sustainable Development*. All delegates were invited to actively participate in the symposium.

Among further cooperation activities of INTOSAI with international institutions, the Secretary General highlighted in particular the collaboration with the Inter-Parliamentary Union (IPU). The two organisations had agreed on taking a joint position to increase transparency and accountability with regard to the Post-2015 process. Furthermore, INTOSAI had been granted the status as permanent observer of the IPU and could therefore take part in its General Assemblies, as had already been the case in October 2014.

Contacts with the World Bank had also been intensified. In addition to the activities in the framework of the Steering Committee of the INTOSAI-Donor Cooperation, the World Bank had also organised videoconferences, among others to present the *publication Supreme Audit Institutions – Accountability for Development*, in which the General Secretariat of INTOSAI had actively been involved.

The Secretary General further informed the Governing Board that no changes had occurred with regard to the representation of INTOSAI in international and supranational bodies. INTOSAI, however, had been invited to participate in the newly established *Public Interest Monitoring and Oversight Committee* of the IPSAS Board. The Professional Standards Committee was still carrying out the process for nominating a representative of INTOSAI.

#### 5.5 Implementation of the Strategic Plan 2011-2016

As regards the Strategic Plan 201-2016, Mr Josef Moser thanked all members, and especially also the SAI of the United States, which holds the chair of the re-established Task Force on Strategic Planning, for the excellent work, and referred to the respective report under ITEM 7a. After expressing words of thanks to the goal chairs, he also pointed to the comprehensive reports under the respective agenda items.

## 5.6 INTOSAI members

The Secretary General continued his report by informing that the *Algemene Rekenkamern* of Aruba and Curaçao had applied for admission as full members of INTOSAI. As these countries are part of the Kingdom of the Netherlands, which is already represented in INTOSAI by the *Algemene Rekenkamer* in The Hague (SAI of the Netherlands), the applicant countries had been referred to the SAI of The Netherlands to solve this issue at the national level within the Kingdom of the Netherlands.

With regard to the current membership of INTOSAI, Mr Moser informed that INTOSAI had currently 192 full members and 5 associated members.

## 5.7 Cooperation with the Regional Working Groups

The Secretary General thanked the seven Regional Working Groups for the great commitment with which they fulfilled their work and mentioned that the cooperation was to be stepped up also in the framework of the new Strategic Plan.

## 5.8 INTOSAI finances

The external auditors of the SAIs of Oman and Ghana had audited the INTOSAI financial statements 2013, which had been prepared by the General Secretariat according to the provisions of the *International Public Sector Accounting Standards (IPSAS)*. The Secretary General cordially thanked the two SAIs for this highly important work, which had been done free of charge.

Mr Moser was especially pleased to inform the participants that the current revenue of INTOSAI was higher than budgeted, while the current expenditure was lower than budgeted originally for 2013.

The Secretary General also informed the attendees about the saving potentials identified by the General Secretariat and laid down in the FAC to keep the INTOSAI budget up-to-date. As regards the UN/INTOSAI Symposium, the following saving measures had been defined:

- No assumption of accommodation expenses for attendees funded by INTOSAI (potential savings: EUR 11,000);
- No organisation of a reception or of social events for the symposium (potential savings: EUR 6,000);

- Limiting the translation of the main papers to a maximum of two pages per document (potential savings: EUR 30,000).

The FAC had confirmed a redeployment of funds for the overhaul and improvement of the INTOSAI website amounting to EUR 23,750 to the budgetary year 2015.

As to the compliance with the budgetary plan for 2014, Mr Moser stated that the budgetary revenue goals had been attained to some 96 %. Both the revenue from membership contributions as well as the expenditure for the chapters *Operations of the General Secretariat* and *Training/Symposia* had remained within the budget. He gave special credit for the SAIs of Mauritania, Angola and Swaziland for clearing membership arrears from previous years totalling around EUR 2,900.

The Secretary General continued his report on the INTOSAI budget by elucidating the travel expenses of the Director of Strategic Planning, which had been budgeted at some EUR 14,900 for 2014 and were eventually most likely to account for EUR 12,100. As regards the travel expenses of the DSP until INCOSAI 2016, 5 % of the overall revenue of INTOSAI would be earmarked for this purpose, as decided by the Governing Board in 2013. The Austrian Court of Audit would continue to bear the personnel costs.

Mr Moser also mentioned the voluntary contributions made to INTOSAI via the General Secretariat by the SAIs of Norway (EUR 10,000), Saudi Arabia (USD 3,500), Ecuador (USD 10,000) and the announced USD 5,000 by the SAI of India. The voluntary contributions by Norway and Saudi Arabia were earmarked for the development of the ISSAI framework. Moreover, the SAI of Saudi Arabia had kindly announced voluntary payments for ISSAIs (USD 3,500 per year) and the IDI (USD 5,000 per year) for the period of 2014-2016, which totalled USD 25,500.

In this context, the Secretary General explained to the attendees that some recipients of voluntary financial contributions were legally not entitled to accept them, which is why the INTOSAI General Secretariat had established a procedure for the use of earmarked contributions.

## 5.9 Financial Rules and INTOSAI Handbook for Committees

Based on a recommendation issued by INTOSAI's external auditors, the figures of the third column of the chart depicted in the annex of the INTOSAI Financial Rules, which contained the % range contributed to the UN budget up to two decimal points, were to be adjusted to three decimal points.

Mr Moser also reported that the General Secretariat of INTOSAI had revised the INTOSAI Handbook for Committees in order to render the expectations with regard to the organisation of INTOSAI meetings more precise.

#### 5.10 INCOSAI XXIII in 2019

With regard to the organisation of INCOSAI XXIII, the General Secretariat had already contacted EUROSAI, as according to the traditional INTOSAI system of rotation the INTOSAI Congress in 2019 should be organized by a European SAI.

#### 5.11 Activity Report of the Director of Strategic Planning (DSP)

The Secretary General gave the floor to the Director of Strategic Planning, Ms Monika González-Koss.

The DSP informed about the fact that the implementation of the current Strategic Plan had developed highly satisfactorily. In her capacity as DSP she therefore kept continuous contacts with the INTOSAI members. She did this with special focus on the Regional Working Groups in order to gain insight in their strategic development and thereby to obtain experiences for the elaboration of the new INTOSAI Strategic Plan 2017-2022.

Ms Monika González-Koss reported on the preparatory works to draft the new Strategic Plan. A first analysis of the survey conducted among INTOSAI members had shown that an overwhelming majority was content with the existing structure of the Strategic Goals. Knowledge sharing and capacity development had especially been defined as the great strengths of the organisation. The members had raised criticism with regard to the organisation of INTOSAI and a lack of coordination between the different groups. Suggestions had also been made concerning a more detailed revision of the governance and control structure of INTOSAI.

The DSP announced that all ideas and points of criticism would feed into the preparation of the Strategic Plan 2017-2022.

Following her report, the Secretary General once again took the floor and thanked the DSP cordially for her tireless commitment for the benefit of INTOSAI.

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The representative of the SAI of France voiced criticism with regard to the lack of coordination and the duplication of efforts within INTOSAI. It was the responsibility of all INTOSAI members to cooperate in a more efficient and economic way.

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The INTOSAI Secretary General stated that according to his opinion it was reasonable to define a core theme in the framework of the Strategic Plan, to use this as a base for developing INTOSAI's position and to convey its core message both internally and externally. He considered this as an important step to be perceived as a professional organisation in order to contribute the position of INTOSAI in various bodies to attain results.

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Chairman Liu also underlined the importance of coordination between all members and the role of the General Secretariat as coordinator.

The Governing Board voted on the motions presented by the Secretary General.

#### The **Governing Board**

- **took note** of the report of the Secretary General;
- **approved of** the annual report and the audited financial statements 2013 of the General Secretariat pursuant to Article 5, para 1, letter (g) of the INTOSAI Statutes;
- **approved of** the procedure for the use of earmarked voluntary financial contributions pursuant to Article 9, para 1, letter (b) of the INTOSAI Statutes;
- **adopted** the presented cost-cutting measures and the redeployment of funds for the overhaul and improvement of the INTOSAI website from the budgetary year 2014 to the budgetary year 2015;
- **adopted** the amendments of the Financial Rules concerning the depiction of the membership contributions and the % range contributed to the UN budget up to three decimal points;
- **adopted** the amendment of the Handbook for INTOSAI Committees.

## **6 Report of the Finance and Administration Committee, FAC (ITEM 7)**

The Chair of the FAC and head of the SAI of Saudi Arabia, Mr Osama Faqeeh, reported on the activities of the FAC since the 65<sup>th</sup> Governing Board meeting in 2013. He recalled once again the nine proposals of the FAC adopted by the 64<sup>th</sup> Governing Board meeting and by INCOSAI XXI in Beijing. Following that, he informed on the working steps made so far and on the results of the 11<sup>th</sup> meeting of the FAC in September 2014.

He recounted that saving potentials had been identified, which resulted in the fact that the deficit of the three-year budget (2014-2016) and of the budget for 2015 could be reduced by 60 % and by 46 % respectively. Voluntary financial contributions provided by the SAIs of Ecuador, India, Norway and Saudi Arabia had also contributed to an improved financial situation of the organisation. At the same time, Mr Faqeeh also mentioned an evaluation of the membership of associated members of Regional Working Groups, which were no members of INTOSAI. Furthermore, the membership contributions should be adjusted every three years and further examinations should be conducted on the certification of auditors. The proposals of the PSC with regard to new organisational structures within the strategic planning process should also be subject to further discussions.

In conclusion, the Chair of the FAC thanked all Committee members for their excellent work, which was possible thanks to their outstanding cooperation.

### **6.1 Task Force on Strategic Planning (ITEM 7a)**

The head of the SAI of the United States of America, Mr Gene Dodaro, mentioned as Chair of the Task Force Strategic Planning the notable progress and thanked all members of the Task Force and of INTOSAI who had filled in the questionnaire previously sent out by the Task Force. The precise response rate was at that time at 62 %, which equalled 123 completed questionnaires. He gave the floor to Mr Christopher Mihm for a more detailed enunciation of the report. Mr Mihm gave a concise summary on the work of the Task Force and the result of its past meeting.

In addition to the questionnaires, interviews had been held with persons in leading positions in INTOSAI as well as with external partners of INTOSAI, and some of them were still underway. With regard to the preparation of the new Strategic Plan whose draft shall be sent to all members in 2016, the Task Force took also account of further INTOSAI evaluations and proposals, such as by the IDI and the PSC.

As to the last meeting of the Task Force on Strategic Planning, Mr Christopher Mihm reported that the members had been asked to show deep engagement in the external communication process and that the focus placed on INTOSAI by the international

community must be harnessed. He mentioned further thematic focal points, such as the safeguarding of independence; the updating of the Statutes; balance between matters related to governance and the key themes of INTOSAI and SAIs; a financial plan that gives a true view of the state of INTOSAI; responsibility with regard to the standardsetting process and open communication and cooperation between all goals to advance this process; the importance of the Regional Working Groups as link between individual SAIs and other INTOSAI bodies; taking into account of external voices and organisations in the goal-setting process and speaking with “one voice”; Post-2015 Development Agenda.

At the end of his report he once again highlighted the good cooperation between the Task Force and all INTOSAI bodies, especially the FAC, the General Secretariat of INTOSAI, the DSP and the Standing Supervisory Committee on Emerging Issues, in the strategic planning process.

## 6.2 Task Group on INTOSAI Auditor Certification (ITEM 7b)

The head of the SAI of South Africa and Chair of the Capacity Building Committee (CBC), Mr Kimi Makwetu, reported in his capacity as chair of the Task Group on INTOSAI Auditor Certification, which was established in April 2014 and which had, among others, delegates of the FAC, the INTOSAI regions, the PSC and the KSC as its members. He also illustrated the first steps and the further work schedule.

The first draft of a *White Paper* on certification had been presented in June 2014 and then also at the meetings of the INTOSAI bodies, where it had been subject to discussions. Mr Kimi Makwetu reported to the Governing Board on the further steps of the Task Group and asked the Governing Board to approve of the proposed working steps.

The Governing Board then voted on the presented reports (including the motions put forward therein).

### The Governing Board

- **took note** of the reports of the chairs of the Finance and Administration Committee (FAC), the Task Force on Strategic Planning and the Task Group on INTOSAI Auditor Certification;
- **took note** of the fact that the last evaluation of the INTOSAI membership contribution fees was taken in 2007 after the Governing Board had decided to carry out an inflation-related indexation but revoked its implementation envisaged for 2010 due to the financial crisis;

- **took note** of the efforts undertaken once again by the FAC Task Team to evaluate the INTOSAI membership contribution fees in 2014;
- **adopted** the adjustment of the membership fees according to the *Gross Domestic Product Deflator* as of 1 January 2015, whereas the first adjustment shall take place on the occasion of INCOSAI XXII in 2016 and then every three years on the occasion of the INTOSAI Congress;
- **endorsed** the proposal of the Task Group on INTOSAI Auditor Certification to conduct further examinations on the certification of auditors and SAIs by taking into account various SAI models and relevant external stakeholders;
- **approved** of the development of a competence framework for government auditing and of a pilot model to test INTOSAI certification according to the schedule proposed in the *White Paper*;
- **supported** the proposal of the Task Group on INTOSAI Auditor Certification to monitor the developments within the 3i-project in order to draw conclusions for certification;
- **endorsed** the preparation of a project proposal with regard to INTOSAI certification to be submitted to INCOSAI;
- **endorsed** the cooperation with other INTOSAI goal chairs to strengthen the INTOSAI standard setting process in the framework of a joint platform for professional standards and other initiatives to intensify the professional standard setting process and the implementation of standards;
- **supported** the proposal to promote the evaluation of institutional structures and procedures of SAIs as well as of instruments devised for a stronger professionalization of SAIs, such as peer reviews, the iCAT programme and the SAI performance measurement framework (SAI PMF).

## 7 Report on the activities of the INTOSAI-Donor Cooperation (ITEM 8)

In his capacity as co-chair of the Steering Committee INTOSAI-Donor Cooperation, Mr Osama Faqeeh presented the past year's results of the various areas of activities of the cooperation.

In order to maintain the balance between donors and INTOSAI, Mr Faqeeh suggested to the Governing Board to accept further INTOSAI members in the Steering Committee



INTOSAI-Donor Cooperation. Currently, the Committee had 14 INTOSAI members and 22 members from the donor cooperation. He also called upon the attendees to support the INTOSAI-Donor Cooperation Secretariat in terms of finances or staffing according to their abilities.

As regards the worldwide call for project proposals launched in October 2013, already 47 proposals had been submitted. The final evaluation of the worldwide tender in 2011 had resulted in 28 financed projects chosen from 55. The SAI Capacity Development Database contained therefore 250 completed and on-going projects.

Furthermore, Mr Faqeeh reported on the first results of the test phase of the SAI PMF. As many as 23 SAIs had already volunteered for a pilot phase and 12 completed PMF reports had already been submitted. The INTOSAI-Donor Cooperation Secretariat had also carried out 16 PMF training courses in all INTOSAI regions.

Furthermore, Mr Faqeeh informed about an independent evaluation of the INTOSAI-Donor Cooperation, which would shed light on the structure of the cooperation, the conduct of both sides in the light of the principles of the MoU and the change in the performance of SAIs in developing countries.

He briefly mentioned the main results of the Global Survey conducted by IDI for 2013, which had shown considerable improvements with regard to the quality and the timely publication of audit reports in developing countries compared with the Global Survey made in 2010.

In conclusion, Mr Faqeeh announced that the budget of the cooperation was guaranteed until end-2015 and that the United Kingdom and Sweden had pledged long-time financing. He also thanked the SAIs of Norway and Brazil and all other SAIs who had also provided voluntary funds for the cooperation.

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The head of the Cooperation INTOSAI-Donor Secretariat, Mr Einar Gørrissen, thanked for the excellent chairmanship of the Steering Committee INTOSAI-Donor Cooperation by the SAI of Saudi Arabia and the Vice-Chair, the SAI of the United States of America, and added to the report by Mr Faqeeh that the final report on the Global Survey of IDI would be publicly available from December 2014 on.

### The **Governing Board**

- **took note** of the report on the activities of the INTOSAI-Donor Cooperation with approval;
- **approved** of the membership of the INTOSAI Governing Board Chair and the First Vice-Chair as well as of the SAIs of Brazil and Norway in the Steering Committee INTOSAI-Donor Cooperation in order to maintain a balanced membership vis-à-vis the donors.

## **8 Re-definition of the role of the INTOSAI Governing Board (ITEM 9)**

The First Vice-Chair of INTOSAI and head of the SAI of the United Arab Emirates, Mr Harib Saeed Al Amimi, explained to the attendees his thoughts on the role of the Governing Board. As INTOSAI was facing many challenges with regard to attaining the goals of the Strategic Plan, a mechanism was needed to address those challenges. INTOSAI had to look at its structure and its statutes and, if needed, rethink the roles and responsibilities of the different committees and working groups and strengthen the regional perspective. As far as training activities, for example, were concerned, the organisation could consider not to pool the respective competences in a central body but to introduce a three-year system of rotation, which would involve the Regional Working Groups.

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The representative of the IDI seconded the rapporteur and added that the role of the Governing Board should be rethought and that possible alternatives should be evaluated. According to his opinion, the Governing Board should serve more as a forum for discussions.

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The head of the SAI of South Africa asked the plenary if the discussions on the role of the Governing Board revolved exclusively around the existing structure and function of the Governing Board or also around the organisation of INTOSAI as a whole. According to his opinion it would be prudent to take account of these considerations in the strategic planning process.

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Mr Al Amimi replied that the role of the Governing Board and the future of the organisation went hand in hand. Each Governing Board member should be given the opportunity to contribute with ideas and participate in the discussions.

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The Chair of INTOSAI, Mr Liu Jiayi, proposed that the SAI of the United Arab Emirates should create a team that would carry out closer investigations in cooperation with the Task Force on Strategic Planning and then elaborate suggestions for the implementation of consequent measures. These matters should then be discussed at the next Governing Board meeting.

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The representative of the SAI of France supported the proposal of the chair with regard to the Governing Board taking a strategic role and this role being linked to the Strategic Plan. According to his opinion, the Governing Board meetings did not provide sufficient time for discussions, especially as important decisions had to be taken, which was a core problem of the organisation.

## **9 INTOSAI communication (ITEM 11)**

In his report, the Secretary General of INTOSAI pointed to the fact that the communication activities of the General Secretariat in 2014 had been geared towards the priority theme *Implementation of the Beijing Declaration, with particular regard to the UN General Assembly Resolution A/66/209 on strengthening SAI independence and the ISSAI framework on safeguarding the sustainable development of public finances*. In the course of his communication report he suggested to continue to pursue this theme also in 2015.

Thanks to the support of all INTOSAI members, it was possible to put the core theme of independence into the limelight and to anchor it at the United Nations. In consequence, a new UN resolution would be adopted in December 2014, which would also have the importance of independence and capacity building as well as the improvement of public accounting systems as its core theme.

In order to attain these goals, the INTOSAI General Secretariat had held many talks and communicated INTOSAI's position at numerous events. Mr Moser mentioned, among others, a meeting with the Secretary General of the Inter-Parliamentary (IPU) in February 2014, on the occasion of which they agreed on a close cooperation with regard to the Post-2015 Development Agenda, as well as on the participation of the General Secretariat at the IPU General Assemblies in March and in October 2014.

In March, April and May 2014, the General Secretariat also participated in online discussions of the United Nations, in the *Development Cooperation Forum* (DCF) of the United Nations Economic and Social Council (ECOSOC) and had also contributed the concerns of INTOSAI in the United Nations Committee of Experts on Public Administration (CEPA). Furthermore, the Secretary General also mentioned the participation of the General Secretariat and the presentation of INTOSAI's position at the United Nations *Public Service Forum* in June 2014 in Seoul, at the ECOSOC *High Level Political Forum* on sustainable development in July 2014 in New York and at a meeting organised by the German Society for International Cooperation (GIZ).

With this enumeration, Mr Moser underpinned that INTOSAI was playing a decisive role in the post-2015 process. Therefore, also the 23<sup>rd</sup> UN/INTOSIA Symposium, which would take place in Vienna from 2 to 4 March 2014, would also focus on the topic *Post-2015 Development Agenda: The Role of SAIs and Means of Implementation for Sustainable Development*.

A survey conducted by the General Secretariat among all 192 members of INTOSAI on the number of employees showed that about 200,000 persons work for SAIs worldwide. Other activities of the General Secretariat had focused on the further development of the website and the preparation of *Executive Summaries* of the new ISSAIs in all five working languages of INTOSAI.

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In addition to the elucidations of the report on the INTOSAI communication activities, Mr Moser also stated that he accorded great importance to ensuring that all goal chairs are members of the Governing Board in order to pool the know-how of the organisation. It would also be important that INTOSAI provided a clear focal theme and that the strategic positions of the four goals were oriented towards this theme so that all bodies could act in concert in order to attain this core goal.

The Governing Board of INTOSAI must also define clear goals and lay down content-wise specifications for the work of the different bodies. Only on this basis would it be reasonable to decide on structures. In doing this, the Governing Board would not merely take note and approve of the reports but could also measure the progress in attaining the goals.

Mr Moser also warned of the danger that INTOSAI would disintegrate into several subsections if everybody worked towards a different goal and if the organisation had no shared objective. He proposed as a first step that the Governing Board engaged in a basic discussion on the overall goal and defined the aim and the needs of INTOSAI as a whole.

Only based on this should the members, as a second step, elaborate project proposals on the goals. Also in the context of the preparation of the new Strategic Plan he deemed it necessary to identify the content-wise goals for the forthcoming five years and to examine how they could be implemented internally and externally.

INTOSAI could only be beneficial to citizens if it succeeded in ensuring SAI independence, capacity building and a framework, in which SAIs could act in an independent way. In this context, Mr Moser suggested to the Governing Board to step up peer reviews to identify strengths and weaknesses, as communication also implied sincere talks among peers.

#### 9.1 AFROSAI communication (ITEM 11a)

Mr Alfred Enoh of the SAI of Cameroon and representative of the AFROSAI General Secretariat gave a concise report on the communication activities of AFROSAI, including its three linguistic subgroups (AFROSAI-E, CREFIAF, AFROSAI-A). In addition to that, two further technical subgroups coordinated the activities of the above-mentioned linguistic subgroups in order to safeguard the consistency of the activities in the region.

According to the presenter, the communication activities of AFROSAI had been based on the five communication objectives of INTOSAI and concerned the attainment of a uniform state of knowledge with regard to the ISSAIs, the promotion of contacts to other Regional Working Groups of INTOSAI, the championing of independence, capacity building and the communication of the value and benefits of SAIs.

AFROSAI offered training opportunities geared towards the mentioned objectives and developed guidelines and handbooks on various audit areas, which it disseminated among auditors. The General Secretariat of AFROSAI had launched a programme to render the activities of AFROSAI coherent with those of other Regional Working Groups of INTOSAI. This programme aimed at sharing experiences and best practices in the area of performance auditing.

Success had been attained in the area of independence, as the legal framework of the SAI of Mozambique had been strengthened. Corresponding legal amendments to strengthen the audit framework were also underway in other SAIs of AFROSAI, such as in Kenya, Lesotho, Namibia, Uganda and Swaziland and Zambia.

## 9.2 ARABOSAI communication (ITEM 11b)

The Secretary General of ARABOSAI and the head of the SAI of Tunisia, Mr M. Abdellatif Kharrat, presented the report on the activities of ARABOSAI, which were focused on institutional and professional capacity building.

The training activities in the region were directed towards the strategic goals of INTOSAI. Professional capacities should be developed and the level of independence should be enhanced. Efforts regarding further training and education were undertaken in coordination with the IDI, the donor organisations, such as USAID, and other international organisations.

Mr Abellatif Kharrat also reported on the efforts to strengthen the cooperation with other Regional Working Groups. Among others, an agreement had been signed with EUROSAI. In this spirit, they had organised joint seminars and workshops, for instance a workshop in Morocco to elaborate the Strategic Plan. The forthcoming V EUROSAI-ARABOSAI Conference to be held in Qatar in February 2015 was also to step up the cooperation between the Regional Working Groups.

## 9.3 ASOSAI communication (ITEM 11c)

A representative of the SAI of Korea and of the General Secretariat of ASOSAI, Mr Choe Jae-hae, reported on the activities of ASOSAI. He informed the attendees that ASOSAI was elaborating the next Strategic Plan for the period 2016-2021 as well as financial provisions for ASOSAI with the support of IDI.

At the same time, ASOSAI undertook great efforts to strengthen the audit capacities of its member SAIs by way of workshops, seminars and e-learning programmes. The current research project of ASOSAI, which focused on the fight against corruption and money laundering, was an important instrument to exchange knowledge and experiences.

As regards the cooperation with INTOSAI, Mr Choe Jae-hae mentioned the participation of Asian SAIs in the different working and project groups of INTOSAI and the organisation of meetings of several INTOSAI bodies. In the context of strengthening the interregional cooperation with EUROSAI, he also mentioned the II EUROSAI-ASOSAI Joint Conference held in Russia in September 2014.

#### 9.4 CAROSAI communication (ITEM 11d)

The head of the SAI of The Bahamas, Mr Terrance Bastian, provided a concise report on the activities of CAROSAI on behalf of the chair of CAROSAI and head of the SAI of Saint Lucia. The region focused on enhancing independence and improving the relations between SAIs and the Public Account Committees.

In January 2014, CAROSAI had received a scholarship by the World Bank (*Institutional Development Fund Grant*), which amounted to USD 400,000, and started a project aimed at strengthening the country systems in order to receive better investment results. In three pilot countries, namely Saint Lucia, Granada and Guyana, Parliaments of the Caribbean were to be provided with instruments for more efficient budgeting. Furthermore, the project's objective was to enhance the SAIs' abilities to audit investment projects and to improve the legal framework for public procurement. Another aim was to engage citizens in the feedback process.

Terence Bastian also reported on a coordinated audit of tax authorities in The Bahamas, Barbados, Grenada, Jamaica, Trinidad and Saint Lucia. The last item of his report covered the audit software SICA, which had been tested by selected SAIs of CAROSAI upon request of the SAI of Chile and which would be used by the SAIs of CAROSAI in the future.

In conclusion, the representative of CAROSAI announced the X Congress of the organisation, which would take place in Suriname in 2016.

#### 9.5 EUROSAI communication (ITEM 11e)

The Secretary General of EUROSAI and head of the SAI of Spain, Mr Ramon Alvarez De Miranda Garcia, introduced his report with a short summary of the IX EUROSAI Congress, which had taken place in The Hague in June 2014.

Furthermore, he mentioned the newly developed communication framework of EUROSAI, which was based on the communication policy of INTOSAI and which defined the goals and addressees of, as well as tools for the internal and external communication of EUROSAI. It also laid down the precise tasks of the General Secretariat. The presenter mentioned the EUROSAI website, which was available in the five official languages of EUROSAI, the EUROSAI magazine and the communication platform (PLEIO) as the main communication media of the Regional Working Group.

Mr Ramon Alvarez declared that it was one of the objectives of the EUROSAI General Secretariat to promote communication by continuously developing transparent and

communicative structures, which would be informative and encourage the exchange of knowledge and experiences. This was also conveyed by the Strategic Plan of EUROSAI 2011-2017, whose midterm review had shown that already after three years, EUROSAI had implemented 58 % of the therein-defined outcomes. One of those goals was capacity building with special focus on the independence of SAIs. To this end, a seminar had been held in Budapest and a survey had been conducted among EUROSAI members. The General Secretariat of INTOSAI had been informed about the respective results.

In conclusion, the Secretary General of EUROSAI highlighted that joint events were particularly conducive to the communication between EUROSAI and the INTOSAI community. EUROSAI thus organised regular conferences with the Regional Working Groups of OLACEFS, ARABOSAI and ASOSAI. In addition to that, an agreement on a regular cooperation had been signed with AFROSAI. EUROSAI also cooperated with external partners, such as the European Confederation of Institutes of Internal Auditing (ECIIA), EUROSAI and SIGMA.

#### 9.6 OLACEFS communication (ITEM 11f)

The head of the SAI of Chile and the Secretary General of OLACEFS, Mr Ramiro Mendoza Zuñiga, reported on various initiatives that contributed to the modernisation and further development of the organisation. This concerned both measures geared towards capacity building, namely further training activities, traineeships, coordinated audits, seminars and peer reviews, as well as the promotion of the use of electronic media and tools, i.e. the internet, e-mail, video conferences, e-learning and the development of a systematic exchange of knowledge.

The exchange of information with OLACEFS was mainly done via the website, the newsletter and the magazine of OLACEFS. As the organisation had also introduced English as an official working language in addition to Spanish and Portuguese, a translator had been employed since January 2014 to translate all texts into English. Furthermore, OLACEFS also engaged in an intensive exchange with other Regional Working Groups and with INTOSAI. It also cooperated with IDI and the GIZ.

As regards the external communication activities, the Secretary General also mentioned the development of a Latin-American-Caribbean Network for the fight against corruption (RLACC) as well as cooperation with the UNDP, the World Bank, the Inter-American Development Bank, the European Commission, the IDI and the OECD.

Eventually, Mr Ramiro Mendoza also informed the attendees that OLACEFS would invite the press to each of its events so that it could report to them on its activities.



## 9.7 PASAI communication (ITEM 11g)

Ms Lyn Provost, the head of the SAI of New Zealand and the Secretary General of PASAI reported on clear improvements with regard to the reports and the quality of communication of the SAIs of the Pacific Region. However, the focus of capacity building measures was still at improving the abilities with regard to reporting, communication and relations with the stakeholders. The Secretary General was elaborating a regional communication strategy that would then serve as a starting point for SAIs to develop their own strategies.

The Congress was a highly important communication tool of PASAI. It had been held for the 17<sup>th</sup> time and had been organised in Samoa in August 2014. The Congress had given the members of PASAI the opportunity to report on the progress of their work with regard to effective governance and accountability.

The new Strategic Plan of PASAI for the period of 2014-2024 defined the four guidelines of which one of them comprised the promotion of open and transparent communication. Ms Lyn Provost also mentioned that of the five strategic priorities of the Plan, four contained the improvement and fostering of communication.

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The representative of the SAI of France, Mr Jean Raphaël Alventosa, voiced criticism with regard to the meaningfulness of the numerous meetings within INTOSAI and the Regional Working Groups, which took up resources but whose sustainability was not always traceable.

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The head of the SAI of Sweden, Mr Claes Norgren, however, found that the dialogue between the Regional Working Groups and with external stakeholders was definitely important. INTOSAI, in general, must not lose itself in internal discussions but also engage in an external dialogue.

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The Secretary General of INTOSAI underlined the significance of the communication activities of the Regional Working Groups and mentioned that the regional reporting to the Governing Board was, among others, important for identifying problems and difficulties in internal and external communication. One of the prerequisites for communication was also to find the right contact person both internally and externally and then to transport the message by way of a shared core theme in a target-oriented way.

In this context, Mr Moser also mentioned that the Austrian Federal Ministry for European and International Affairs and Integration had declared its willingness to finance peer reviews with regard to auditing the independence of one member SAI of each of the seven Regional Working Groups.

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The Chair of the Task Force on Strategic Planning, Mr Gene Dodaro, addressed the lack of external communication in the first Strategic Plan of INTOSAI and declared that the current strategic planning process would also take account of the external orientation of the organisation.

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The head of the SAI of Ecuador, Mr Carlos Ramón Pólit Faggioni, added that the level of prominence of INTOSAI was very low in the different regions. It was therefore even more important to include the Regional Working Groups in a more intensive way.

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The head of the SAI of South Africa, Mr Kimi Makwetu, agreed with the statement of the head of the SAI of Ecuador. He perceived interregionality as highly valuable, especially in the area of capacity building and with regard to learning from each other.

The Governing Board proceeded with the vote.

#### The **Governing Board**

- **took note** of the report of the Secretary General on INTOSAI communication and of the reports of the seven Regional Working Groups of INTOSAI;
- **approved** of continuing the priority theme of the year 2014 *Implementation of the Beijing Declaration, with particular regard to the UN General Assembly Resolution A/66/209 on strengthening SAI independence and the ISSAI framework on safeguarding the sustainable development of public finances* in the year of 2015.

## 10 INTOSAI Cooperation with development aid organisations (ITEM 12)

The Chair of the Capacity Building Committee (CBC) and head of the SAI of South Africa, Mr Kimi Makwetu, reported on the developments in the cooperation activities with development aid organisations headed by the CBC and the IDI. These collaborations aimed at enhancing the prominence of INTOSAI in the different international organisations and at introducing INTOSAI members to development aid organisations and establishing contacts between them.

With regard to the Post-2015 Development Agenda, INTOSAI cooperated with the *Effective Institutions Platform* (EIP) in order to put the need for independent SAIs, government audit and accountability further into the limelight. Mr Kimi Makwetu also mentioned, among others, the cooperation between the IDI and the World Bank Institute, the United Nations Development Programme (UNDP) and the Anti-Corruption Think Thank U4, which had organised an open government event in London, as further core activities.

Furthermore, various INTOSAI bodies and member SAIs had also cooperated with development aid organisations in the framework of the World Bank, the United Nations (UNDP and UNPSA) and the OECD. Moreover, the presenter mentioned the participation of IDI in the revision of the *Public Expenditure and Financial Accountability* (PFA) framework.

The **Governing Board took note** of the report on INTOSAI cooperation with development aid organisations.

## 11 INTOSAI Tools (ITEM 13)

- INTOSAI Online Collaboration Tool

A representative of the SAI of India, Ms Suman Saxena, reported on the Online Collaboration Tool, which was an important instrument to facilitate the internal communication of the INTOSAI community. A tutorial on the instrument in all five INTOSAI languages was hosted on the login page of the Collaboration Tool. The Tool counted 752 users from 149 countries, and more than 80 workspaces had been created by the different INTOSAI bodies. A special internet connection (4MBPS) had been established in order to guarantee the permanent availability of the INTOSAI Collaboration Tool. The presenter also informed that the Oracle-based INTOSAI Collaboration Tool had been de-supported by Oracle and that the Governing Board would be kept apprised of the further developments in this regard.

- INTOSAI Online Glossary

CP Juan Manuel Portal, the head of the SAI of Mexico, reported on the interactive INTOSAI Glossary on government auditing, which was available online in all INTOSAI languages. This glossary was to be of support with regard to translation and interpreting activities and contained more than 8,000 records. The glossary was available both to INTOSAI members as well as to the general public. The SAI of Mexico was elaborating a process to update the tool.

The **Governing Board** took note of the reports on the INTOSAI Online Collaboration Tool and the INTOSAI Online Glossary.

**All of the following reports and working programmes of the different committees, subcommittees, working groups, projects and task forces of INTOSAI, which were submitted to the 66<sup>th</sup> Governing Board meeting in writing, have been published by the General Secretariat on the INTOSAI website (<http://www.intosai.org/en/events/group01/chronology.html>) and provided to the heads of delegation at the Governing Board meeting. This circular contains the most important comments and possible decisions by the Governing Board on those reports.**

## **12 Report of the Professional Standards Committee (PSC) / Goal 1 (ITEM 14, including ITEM 14a to ITEM 14e)**

The Chair of Goal Committee 1, Ms Bettina Jakobsen, reported on the activities of the PSC, including those of its subcommittees:

- Financial Audit Subcommittee – FAS (chaired by the SAI of the United Arab Emirates);
- Compliance Audit Subcommittee – CAS (chaired by the SAI of Norway);
- Performance Audit Subcommittee – PAS (chaired by the SAI of Brazil);
- Internal Control Standards Subcommittee – ICS (chaired by the SAI of Poland) and the
- Accounting and Reporting Subcommittee (chaired by the SAI of Canada).

She introduced her presentation by providing general information on the Committee. The SAI of Japan had become the new goal liaison of Goal 1, the SAI of Poland revised the ISSAI 30 (Code of Ethics), and the subcommittees FAS, PAS and CAS jointly revised the level-4 ISSAIs (1000-4999).

Ms Bettina Jakobsen informed about the voluntary financial contributions by the SAIs of Norway and Saudi Arabia earmarked for the development and maintenance of the ISSAI framework. After their adoption by the Governing Board, the financial principles developed for the use of voluntary funds would be included into the ToR of the PSC. Furthermore, the MoU with the IIA had been renewed and the planned renewal of the MoU with the IFAC was in its final phase.

As already mentioned in earlier meetings, the SAI of Denmark would resign from chairing the PSC as of INCOSAI 2016. In order to find a new chair, it was envisaged to send out an open call for tender to all member SAIs in order to guarantee a transparent selection process.

The chairs of the INTOSAI goals PSC, CBC and KSC had held talks with regard to strengthening cooperation and safeguarding an optimal management of joint projects. They had decided to elaborate a common work plan for the remaining period of the current Strategic Plan.

Following that, the representative of the SAI of Poland, Mr Jacek Jezierski, provided information on the state of the revision of ISSAI 30. The representative of the SAI of Brazil, Mr Luciano dos Santos Danni, informed about the updating of the level-4 ISSAIs.

Ms Bettina Jakobsen continued her explanations with the evaluation report on the improvement of the standard setting process. This report, whose starting point had been, among others, a survey conducted among all persons concerned with INTOSAI standard setting, had resulted in six recommendations that are to serve as an incentive of the PSC for the strategic planning process. Mr Kristoffer Blegvad continued the report of the PSC by providing further details.

He put up the following six recommendations as possible goals for a process renewal for discussion:

- 1) Establishment of a permanent committee for professional matters;
- 2) Establishment of a common forum for the Framework of Professional Standards;
- 3) Establishment of a separate advisory group;
- 4) Strengthening the Due Process for standards and the Governing Board's oversight;
- 5) Taking the first steps to establish common supporting functions;
- 6) Defining the long-term perspectives for INTOSAI's standard setting.

Kristoffer Blegvad highlighted that the recommendations 1), 5) and 6) were of particular importance and should be examined by the FAC and the Task Force on Strategic Planning. As regards the implementation of the recommendation 2), the PSC, in cooperation with the CBC and the KSC, would take further steps to convene a possible expert committee. As to recommendation 3), the PSC needed to undertake further investigations. The PSC was also elaborating a project proposal with regard to recommendation 4) to be submitted to the 67<sup>th</sup> Governing Board meeting in 2015.

In conclusion, Ms Bettina Jakobsen once again took the floor and underlined the importance of a clear definition and differentiation of documents, guidelines and standards. She therefore called again for a common informal forum consisting of experts of the PSC, the CBC and the KSC in order to be able to safeguard the technical quality of all INTOSAI products in the future. Depending on the experiences of this pilot group, a decision should be taken whether this group should become a permanent body of INTOSAI. Following her report on the activities of the PSC, the Chair presented the motions to the Governing Board.

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The head of the SAI of the United States of America and also the head of the SAI of Ecuador took the floor and thanked the PSC for its comprehensive report. They pledged their full support for the motions brought forward by the committee.

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The head of the SAI of Saudi Arabia also supported the proposals and greeted the opportunity of a closer cooperation between the FAC and the PSC as a good example for coordination and cooperation within INTOSAI.

#### The **Governing Board**

- **took note** of the progress reports of the PSC subcommittees and projects as well as of the complete activity reports of the PSC;
- **adopted** the principles for financial contributions to INTOSAI's professional standards to be annexed to the Terms of Reference;
- **took note** of the progress attained in the implementation of the PSC mandate to improve the INTOSAI standard setting process and of the concluding evaluation report;

- **took note** of the fact that the recommendations of the PSC evaluation report needed to be further elaborated by way of specific proposals, which would then have to be examined by the INTOSAI members and the Governing Board;
- **approved** of the continuation of the efforts based on the PSC mandate for the period of 2013-2016 to improve the INTOSAI standard setting process within the general framework of cooperation between the goal chairs;
- **adopted** the decision that the chairs of Goal 1 (PSC), Goal 2 (CBC) and Goal 3 (KSC) join the INTOSAI Finance and Administration Committee in order to continue the deliberations on a sustainable solution with regard to the standard setting process;
- **approved** of the continuation of a close cooperation of the PSC with the Task Force on Strategic Planning with regard to the [recommendations 1, 5 and 6](#) of the evaluation report, which must also be considered in the context of next Strategic Plan;
- **supported** the proposal of a common informal forum of professional experts, which would be established jointly by the PSC, CBC and KSC and which would deal with the standard setting process;
- **confirmed** to envisage a proposal with regard to a revised Due Process for professional standards of INTOSAI in coordination with the FAC in 2015 and 2016. In this context the Governing Board will decide whether the joint forum of professional experts should become a permanent body with formal responsibilities with regard to the standard setting process.

### 13 Report of the Capacity Building Committee (CBC) / Goal 2 (ITEM 15)

The goal chair and head of the SAI of South Africa, Mr Kimi Makwetu, started his report by mentioning the newly established concept paper to outline a vision of and specify the strategic orientation of the CBC and thanked all participating INTOSAI bodies for their valuable support with regard to the elaboration of this paper.

He defined the following focal areas for the future of the CBC:

- Supporting the Regional Working Groups;
- Promoting coordinated capacity development, preventing duplication of efforts and promoting inter-regional development cooperation;

- Creating a platform for discussion for all those interested in INTOSAI capacity building;
- Building close relationships with other actors in the SAI capacity development area, especially with the PSC, KSC, IDI and the Steering Committee INTOSAI-Donor Cooperation;
- Establishing more flexible structures within the CBC and promoting a more active and broad cooperation with the CBC members;
- Exploring opportunities and encouraging initiatives for the certification of public sector auditors and the related accreditation of SAIs and/or INTOSAI regional structures;
- Continuing the current work of the CBC and its subcommittees.

Mr Kimi Makwetu then gave the floor to the rapporteurs of the subcommittees belonging to the Capacity Building Committee (ITEM 15a and 15b):

- Subcommittee 2: Develop Advisory and Consultant Services  
(CBC chair for the SAI of Peru)

The database of experts was updated and was to be coordinated with the INTOSAI SAI's Information Database in order to prevent duplication of efforts.

- Subcommittee 3: Promote Best Practices and Quality Assurance through Voluntary Peer Reviews (SAI of Slovakia)

The subcommittee was revising ISSAI 5600 (Peer Review Guidelines) and it was in the completion phase of ISSAI 5800 (Guide on Cooperative Audit between Supreme Audit Institutions).

Before presenting the motions of the CBC, The CBC chair continued his report with a concise overview of the last meeting of the CBC Steering Committee in Lima, Peru.

In Lima, the Committee had engaged in intensive discussions on the role of the CBC in the different areas of capacity building. The addressed topics had concerned, among others, also the SAI PMF and IntoSAINT as tools in the capacity building process, strategic partnerships and interregional collaborations to strengthen capacity building, the Post-2015 Development Agenda and capacity building in post-conflict countries. Based on the mentioned concept paper and considering the discussions at the meeting in Lima, a new



work plan had been prepared for 2015-2016, which included the mentioned items. Many projects, however, were long-term projects and would be continued beyond 2016.

Furthermore, the General Director of the INTOSAI Development Initiative, Mr Einar Gørriksen, and a representative of the SAI of Korea, which holds the chairmanship of the INTOSAI Platform for Cooperation with the UN, reported on their activities since the last Governing Board meeting (ITEMS 15c and 15d):

- INTOSAI Development Initiative – IDI (SAI of Norway)

In 2013, 153 SAIs could be supported by capacity development programmes. Recently, the SAI PMF had received special interest. The Global Survey conducted by IDI among all INTOSAI members had disclosed that already 92 % of SAIs disposed of a Strategic Plan and that an increasing number of performance audits had been carried out. 40 % of the questioned SAIs, however, had also reported cases of interference regarding their independence and 15 % of the SAIs had not published any reports in the past years. Based on these results, six focus areas had been identified in the implementation of the IDI Strategic Plan 2014-2018, which, among others, contained matters related to enhancing e-learning capacity, auditing fraud and corruption and promoting the implementation of the ISSAIs.

- INTOSAI Platform for Cooperation with the United Nations (SAI of Korea)

In June 2014, the platform had organised a workshop on "Capacity Development Workshop on Innovation in Public Accountability: the Role of Supreme Audit Institutions and Citizen Engagement" jointly with the United Nations in the framework of the UN Public Service Forum in Seoul, Korea.

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Mr Moser took the floor and highlighted the importance of capacity building, and in this spirit also the safeguarding of accountability and, in particular, the strengthening of independence. As already briefly mentioned under item 9, he once again explained the proposed project on conducting peer reviews on independence.

The Austrian Court of Audit (ACA) would take over the organisation with regard to content and logistics and would also provide for the audit team, i.e. the human resources, for the peer reviews, and the Austrian Development Agency (ADA) had declared its willingness to bear the costs for travelling and accommodation of the audit team. The ACA would prepare the audit concept for the peer review, which is to examine the principles of independence. This concept would be based on ISSAIs 1, 10 and 5600, and the ACA

would also take over the training of the auditors. It was envisaged to carry out seven peer reviews per Regional Working Group. With this project, the ACA tried to contribute to the further implementation of the UN resolution as well as to sustainable development and tried to help SAIs worldwide to strengthen their position.

#### The **Governing Board**

- **took notice** of the reports of the CBC and its subcommittees as well as of the INTOSAI platform for cooperation with the United Nations and the IDI;
- **adopted** the membership-related changes – the SAIs of China and Indonesia will be new members of the CBC;
- **approved** of the goals and core initiatives of the common CBC work plan for the period of 2015-2016.

#### **14 Report of the Knowledge Sharing Committee (KSC) / Goal 3 (ITEM 16)**

A representative of the SAI of India, Ms Suman Saxena, provided a summary of the most important activities of the Committee before giving the floor to the various working groups of Goal 3.

She reported that the different working groups were preparing four ISSAIs and INTOSAI GOVs and auditing guidelines. At the same time, the working groups were also revising ISSAIs related to the audit of international organisations (SAI of Norway) and environmental audit (SAI of Indonesia). As regards the updating of the ISSAIs related to privatisation, the committee was still looking for a SAI to head the revising group.

The Committee on Knowledge Sharing and Knowledge Services presented then the following reports (ITEM 16a to ITEM 16k):

- Working Group on Public Debt (SAI of Mexico)

Under the heading of the SAI of Brazil, the working group was completing ISSAI 5450. The SAI of Mexico was working on the preparation of an INTOSAI GOV on public debt.

- Working Group on IT Audit (SAI of India)

Following the completion of ISSAI 5300 Guidelines on IT Audit, it was envisaged to update the thereon-based ISSAI 5310.

- Working Group on Environmental Audit (SAI of Indonesia)

In addition to the seven current research projects, four ISSAIs (5110, 5120, 5123, 5140) were subject to an updating process, which was co-headed by the SAIs of Indonesia and Brazil.

- Working Group on Programme Evaluation (SAI of France)

The working group had prepared a plan to develop an INTOSAI guideline on evaluation. A preparatory document had already been sent out to all members of the WG for comments.

- Working Group on the Fight against Corruption and Money Laundering (SAI of Egypt)

The WG had worked on completing ISSAI 5700, the INTOSAI GOV 9160 and a guideline, which were to be presented at INCOSAI 2016.

- Working Group of Key National Indicators (SAI of the Russian Federation)

The preparation of an ISSAI was in its planning phase and a knowledge database on key national indicators had been prepared.

- Working Group on Value and Benefits of SAIs (SAI of Mexico)

It was planned to create a subgroup, which should be a forum for SAIs with judiciary powers and provide room for SAIs for reflection, cooperation and the exchange of best practices. Such a forum would create an instrument to evaluate the performance and the value of SAIs with judiciary powers as independent, credible and effective bodies. Furthermore, the Working Group planned to establish a new Task Group that should carry out studies on the implementation of ISSAI 12 within the INTOSAI community. Furthermore, it was also envisaged to create a section on the value and benefits of SAIs in the International Journal of Government Auditing. It was also planned to continue the work on the INTOSAI database with information on SAIs.

- Working Group on Financial Modernization and Regulatory Reform (SAI of the United States of America)

Three subgroups of the Working Group were concerning themselves with matters related to audit instruments, networks with international organisations and reform endeavours.

- Working Group on Audit Extractive Industries (SAI of Uganda)

The Working Group had adopted a work plan with six goals. Its members had limited the WG's area of work to the audit of matters related to the extraction of oil, gas and minerals.

- Task Force on Procurement Contract Audit (SAI of the Russian Federation)

It was planned to draft a document with regard to implementation of pilot projects. A further standard, however, should not be elaborated.

- International Journal of Government Auditing (SAI of the United States of America)

It was planned to update the Journal's website on a more regular basis. The website was to become more interactive and more geared towards communication with its readers. Twitter was to contribute to this development.

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With regard to the work on programme evaluation, Mr Gene Dodaro noted that it was a highly ambitious goal to lay down guidelines on the evaluation of programmes. He suggested to also look for other forms of programme evaluation that provided for a more practical approach for the members of INTOSAI and that could be applied in practice.

#### The Governing Board

- **took note** of the report of the INTOSAI Knowledge Sharing Committee (KSC) as well as of the reports of all Working Groups, the Task Force and the International Journal of Government Auditing;
- **took note** of the preparation of the following ISSAIs and INTOSAI GOVs/audit guidelines to be submitted to INCOSAI XXII in 2016:
  - ISSAI 5300: Guideline on IT audits (elaborated by the WG on IT Audit)
  - ISSAI 5450: Guidance on Auditing Public Debt Information System (elaborated by the WG on Public Debt)
  - INTOSAI GOV: Public Debt Management Office (elaborated by the WG on Public Debt)
  - ISSAI/Audit Guideline: Development and Use of Key National Indicators (elaborated by the WG on Key National Indicators);

- **approved** of the creation of a subgroup with judiciary powers within the Working Group on Value and Benefits;
- **approved** of the creation of a special section in the International Journal of Government Auditing with regard to the exchange of experiences of SAIs concerning their value and benefits;
- **approved** of continuing the activities with regard to completing the data and promoting the use of the database on SAIs;
- **adopted** the establishment of a new task team for conducting a study within the INTOSAI community to map the SAI's experience and efforts already made in terms of the principles included in ISSAI 12. The results will be used to determine three key principles to focus the Working Group's activities for the following period.

## 15 Other business (ITEM 17)

The head of the SAI of the United States of America seized the opportunity to point out to the attendees that the meeting was the last Governing Board meeting for Mr Moser as host in his home country. Mr Gene Dodaro thanked Mr Moser on behalf of all participants for the excellent work over the past years and reinforced his words with applause.

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A representative of the SAI of the Russian Federation took the floor with some remarks concerning the importance of the Russian language. He pointed to the fact that more than 5 % of all websites were written in Russian and that many members of the INTOSAI community had Russian as their language. The time was therefore ripe for INTOSAI to use Russian more actively.

He informed the Governing Board that the SAI of the Russian Federation was willing to bear the costs for the translation of the INTOSAI website, of all necessary documents and the International Journal of Government Auditing into Russian.

The SAI of the Russian Federation hoped to receive support for this initiative by the Governing Board and all members. This endeavour was to maximise cooperation between INTOSAI and to optimise the results.

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Mr Liu Jiayi then emphasized the fact that Chinese was also an official language of the United Nations and of as much importance as Russian. The Chinese-speaking group was the largest language group, which is why not only Russian but also Chinese should become an additional working language.

He therefore suggested to the General Secretariat of INTOSAI to examine the proposal of the SAI of the Russian Federation and to submit the results to the Governing Board at the next meeting so that a decision could be taken.

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The Secretary General agreed with the proposal and declared that the General Secretariat would present the results of that examination to the Governing Board at the forthcoming Governing Board meeting.

Furthermore, Mr Moser was highly content with the result of the Governing Board meeting. According to his opinion, the expectations were fully met and it was also evident that the members were willing to participate. He mentioned the decision on the themes and the theme chairs of the upcoming congress and thanked the First Vice-Chair for the work done. He also thanked the SAIs of New Zealand and Saudi Arabia for assuming the roles of the theme chairs and acknowledged the intensive work linked to those roles.

He also extended words of thanks to the chair for his outstanding work by including everyone and enabling all the members to take the floor. Mr Moser also thanked the interpreters and the team of the General Secretariat.

## **16 Closing of the 66<sup>th</sup> INTOSAI Governing Board meeting (ITEM 18)**

In his concluding remarks, the chair thanked all members of the Governing Board for their efforts, their contributions and the numerous concrete proposals brought forward with regard to the future of INTOSAI, which, eventually, served to advance the improvement of government audit. He also thanked the General Secretariat and Mr Moser for the efficient work regarding the preparations of the 66<sup>th</sup> Governing Board meeting and the excellent management of the event.

The Chair, Mr Liu Jiayi, declared the meeting closed.

## B. ANNEX

### Agenda of the 66<sup>th</sup> INTOSAI Governing Board meeting

Thursday, 6 November 2014

AI	Item of the Agenda	Responsible Rapporteur	Comment
1	Welcome	Secretary General / AUSTRIA	
2	Opening	Chairman of the Board / CHINA	<ul style="list-style-type: none"> <li>• Adoption of the agenda</li> </ul>
3	Report by the Chairman	Chairman of the Board / CHINA	
3a	Report by the Standing Supervisory Committee on Emerging Issues	Chairman of the Board / CHINA	
4	Report by the First Vice-Chairman	First Vice-Chairman of the Board / UNITED ARAB EMIRATES	<ul style="list-style-type: none"> <li>• Discussion and adoption of themes for INCOSAI XXII, 2016</li> <li>• Identification of chairpersons for the main Congress themes of INCOSAI XXII, 2016</li> <li>• Preparations for the forthcoming INCOSAI XXII, 2016</li> </ul>
5	Report by the Second Vice-Chairman	Second Vice-Chairman of the Board / SAUDI ARABIA	
6	Report by the Secretary General	Secretary General / AUSTRIA	<ul style="list-style-type: none"> <li>• Report by the Secretary General</li> <li>• Report of the 2013 financial statements and adoption of the 2013 financial statement for submission to Congress</li> <li>• Membership in INTOSAI</li> <li>• Handbooks, Financial Rules</li> <li>• Financial and budgetary matters</li> <li>• Report on INTOSAI Involvement in Post-2015 Development Agenda</li> <li>• Considerations on the second next Congress</li> <li>• Activity report of the Director of Strategic Planning</li> </ul>
7	Report by the Finance and Administration Committee / Goal 4	Chairman of the Finance and Administration Committee / SAUDI ARABIA	<ul style="list-style-type: none"> <li>• Report on the activities of the Finance and Administration Committee</li> </ul>
7a	Report by the Task Force on Strategic Planning	Chairman of the Task Force on Strategic Planning / UNITED STATES OF AMERICA	<ul style="list-style-type: none"> <li>• Progress report Strategic Planning Process 2017-22</li> </ul>
7b	Report by the Task Group INTOSAI Certification of Auditors	Chairman of the Task Group INTOSAI Certification of Auditors / South Africa	

AI	Item of the Agenda	Responsible Rapporteur	Comment
8	Report on the activities within the INTOSAI Donor Cooperation	Chairman of the Steering Committee of the INTOSAI Donor Cooperation / SAUDI ARABIA and INTOSAI Donor Secretariat / NORWAY	
9	Re-definition of the Role of the INTOSAI Governing Board	Chairman of the Board / CHINA / First Vice-Chairman of the Board / UNITED ARAB EMIRATES and Secretary General / AUSTRIA	<ul style="list-style-type: none"> <li>• Discussion on a more active and strategic role of the Governing Board</li> </ul>
10	United Nations	UN representative	
11	INTOSAI Communication	Secretary General / AUSTRIA	
11a	AFROSAI Communication	Secretary General AFROSAI / CAMEROON	
11b	ARABOSAI Communication	Secretary General ARABOSAI / TUNISIA	
11c	ASOSAI Communication	Secretary General ASOSAI / KOREA	
11d	CAROSAI Communication	Secretary General CAROSAI / SAINT LUCIA	
11e	EUROSAI Communication	Secretary General EUROSAI / SPAIN	
11f	OLACEFS Communication	Secretary General OLACEFS / CHILE	
11g	PASAI Communication	Secretary General PASAI / NEW ZEALAND	
12	INTOSAI Cooperation with Development Organisations	Chairman of the Capacity Building Committee / SOUTH AFRICA and INTOSAI Donor Secretariat / NORWAY	
13	INTOSAI Tools	INDIA / MEXICO	<ul style="list-style-type: none"> <li>• Report on On-line Collaboration Tool</li> <li>• Report on On-line Glossary</li> </ul>
14	Report on the Professional Standards Committee / Goal 1	Chairman of the Professional Standards Committee / Goal 1 / DENMARK	<ul style="list-style-type: none"> <li>• Report on the Professional Standards Committee which could include the reports on <ul style="list-style-type: none"> <li>– Financial Audit</li> <li>– Performance Audit</li> <li>– Compliance Audit</li> <li>– Internal Control</li> <li>– Accounting and Reporting Standards</li> </ul> </li> </ul>
14a	Financial Audit	UNITED ARAB EMIRATES	
14b	Performance Audit	BRAZIL	
14c	Compliance Audit	NORWAY	
14d	Internal Control	POLAND	
14e	Accounting and Reporting Standards	CANADA	



Friday, 7 November 2014

AI	Item of the Agenda	Responsible Rapporteur	Comment
15	Report on the Capacity Building Committee / Goal 2	Chairman and Vice-Chairman of the Capacity Building Committee / Goal 2 / SOUTH AFRICA / SWEDEN	<ul style="list-style-type: none"> <li>Report of the Capacity Building Committee on its activities since November 2013, including a report on the annual meeting 2014 and the proposed CBC joint work plan for 2015-16</li> </ul>
15a	Develop advisory and consultant services	PERU	
15b	Promote best practices and quality assurance through voluntary peer reviews	SLOVAKIA	
15c	INTOSAI Development Initiative (IDI)	IDI / NORWAY	
15d	INTOSAI Platform for Cooperation with UN	KOREA	
16	Report on the Knowledge Sharing Committee / Goal 3	Chairman of the Knowledge Sharing Committee / Goal 3 / INDIA	<ul style="list-style-type: none"> <li>The Report on Knowledge Sharing Committee could include the reports on <ul style="list-style-type: none"> <li>Public Debt,</li> <li>Information Technology Audit,</li> <li>Environmental Auditing,</li> <li>Programme Evaluation,</li> <li>Fight Against Corruption and Money Laundering,</li> <li>Key National Indicators,</li> <li>Value and Benefits of SAIs,</li> <li>Financial Modernization on Regulatory Reform</li> <li>Audit Extractive Industries</li> <li>Procurement Contract Audit</li> <li>International Journal of Government Auditing</li> </ul> </li> </ul>
16a	Public Debt	MEXICO	
16b	Information Technology Audit	INDIA	
16c	Environmental Auditing	INDONESIA	
16d	Programme Evaluation	FRANCE	
16e	Fight Against Corruption and Money Laundering	EGYPT	
16f	Key National Indicators	RUSSIAN FEDERATION	
16g	Value and Benefits of SAIs	MEXICO	
16h	Financial Modernization on Regulatory Reform	UNITED STATES OF AMERICA	
16i	Audit Extractive Industries	UGANDA	
16j	Procurement Contract Audit	RUSSIAN FEDERATION	

AI	Item of the Agenda	Responsible Rapporteur	Comment
16k	International Journal of Government Auditing	International Journal of Government Auditing / UNITED STATES OF AMERICA	
17	Other business	Chairman of the Board / CHINA	
18	Closing address	Chairman of the Board / CHINA	