

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 ENTIDADES FISCALIZADORAS
SUPERIORES

المنظمة الدولية للأجهزة العليا للرقابة المالية العامة والمحاسبة



CIRCULAR 78

English

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Contents

A. Minutes of the 68 th Meeting of the Governing Board of INTOSAI, 5 and 6 December 2016, Abu Dhabi, United Arab Emirates	3
I The highlights at a glance	3
1 The following members of the INTOSAI Governing Board participated at the 68 th Governing Board meeting	4
2 The following representatives of the seven INTOSAI Regional Organizations reported on their regional communication activities	5
3 Representatives of the following member SAIs participated as rapporteurs of the Committees, Subcommittees, Working Groups, Task Forces and Project Groups	5
4 Observer	6
II Report on the 68 th Meeting of the INTOSAI Governing Board.....	7
1 Opening of the 68 th meeting of the Governing Board and report by the Chairman of INTOSAI (ITEM 1 and ITEM 2)	7
2 Report of the Chairman of INTOSAI (ITEM 3 and ITEM 3a)	7
2.1 Report of the Chairman of the INTOSAI Governing Board (ITEM 3).....	7
2.2 Report of the Standing Supervisory Committee on Emerging Issues (ITEM 3a)	7
3 Report of the First Vice-Chairman of INTOSAI (ITEM 4)	8
4 Report of the Second Vice-Chairman of INTOSAI (ITEM 5)	8
5 Report of the Secretary General of INTOSAI (ITEM 6).....	8
6 Report of the Finance and Administration Committee, FAC (ITEM 7).....	11
6.1 Report of the Task Force on Strategic Planning (ITEM 7a)	11
6.2 Report of the Task Force INTOSAI Statutes (ITEM 7b)	12
5 Report of the Secretary General (ADDENDUM)	13
6.3 Report of the Task Group on INTOSAI Certification of Auditors (ITEM 7c).....	13
7 Report on the activities of the INTOSAI-Donor Cooperation (ITEM 8)	14
8 INTOSAI communication (ITEM 10)	15
8.1 AFROSAI communication (ITEM 10a)	15
8.2 ARABOSAI communication (ITEM 10b).....	16
8.3 ASOSAI communication (ITEM 10c)	16
8.4 CAROSAI communication (ITEM 10d)	16
8.5 EUROSAI communication (ITEM 10e)	17
8.6 OLACEFS communication (ITEM 10f)	17
8.7 PASAI communication (ITEM 10g)	17
9 INTOSAI cooperation with development aid organizations (ITEM 11).....	18
10 Nomination of new Governing Board members (ITEM 12)	19
11 Nomination of candidates for Director of Strategic Planning (ITEM 13)	20

12	INTOSAI awards (ITEM 14).....	20
12.1	Jörg-Kandutsch-Award	20
12.2	Elmer-B.-Staats-Award	20
13	INTOSAI tools (ITEM 15)	21
13.1	INTOSAI Community Portal.....	21
13.2	INTOSAI Online Glossary and SAI's Information Database.....	21
14	Report of the Professional Standards Committee (PSC) / Goal 1 (ITEM 16, including ITEMS 16a to 16e).....	22
15	Report of the Capacity Building Committee (CBC) / Goal 2 (ITEM 17, including ITEMS 17a to 17d)	25
16	Report of the Knowledge Sharing Committee (KSC) / Goal 3 (ITEM 18, including ITEMS 18a to 18k)	26
17	INTOSAI documents (ITEM 19)	29
18	Report on the results of the discussions in the breakaway sessions (ITEM 20)	29
19	Farewell to outgoing board members (ITEM 21)	30
20	Other business and closing address (ITEMS 22 and 23)	30
	B. Annex.....	31
	Agenda of the 68 th INTOSAI Governing Board meeting.....	31
	C. Minutes of the 69th Meeting of the Governing Board of INTOSAI, 11 December 2016, Abu Dhabi, United Arab Emirates	35
I	The highlights at a glance.....	35
1	The following members of the INTOSAI Governing Board participated at the 69 th Governing Board meeting	35
2	Observers	36
II	Report on the 69 th Meeting of the INTOSAI Governing Board.....	36
1	Opening of the 69 th meeting of the Governing Board and report by the Chairman of INTOSAI (ITEM 1 and ITEM 2)	36
2	Report of the First Vice-Chair of INTOSAI (ITEM 3)	37
3	Report of the Secretary General of INTOSAI (ITEM 4).....	38
4	Election of the Second Vice-Chair of the Governing Board (ITEM 5)	38
5	Other business and closing address (ITEM 6 and ITEM 7)	39
	D. Annex.....	40
	Agenda of the 69 th INTOSAI Governing Board meeting.....	40
	INTOSAI Organization Chart.....	41

DR. MARGIT KRAKER

The Secretary General

Vienna, March 2017



Dear Colleagues

The 68th and the 69th Governing Board meetings, which framed INCOSAI XXII, excellently hosted by the State Audit Institution of the United Arab Emirates (UAE) in Abu Dhabi, paved INTOSAI's way for the years to come.

With the adoption of the new INTOSAI Strategic Plan 2017-2022, the INTOSAI community laid the groundwork for more agile, alert and responsive working methods, keeping at pace with the newest developments. The five cross-cutting priorities, which provide the foundation for putting INTOSAI's strategic goals into practice, address, among others, SAI independence, standard setting and the follow-up and review regarding the implementation of the Sustainable Development Goals (SDGs) in the framework of the United Nations 2030 Agenda. The Strategic Plan gives proof that INTOSAI is responding to topical needs and requirements to become an internationally recognized organization and a voice for Supreme Audit Institutions around the world.

As such a global and unified voice, INTOSAI has been careful to integrate its Regional Organizations and foster cooperation both with and among them. The newly established Regional Forum for Capacity Development provides a forum for Regional Organizations to address regional development issues and share knowledge and best practices at a cross-regional and strategic level. This gives INTOSAI the opportunity to engage in regional discussions on professionalization and needs-based regional strategic planning.

INTOSAI has also given a new shape to its standard-setting processes by establishing the Forum for INTOSAI Professional Pronouncements (FIPP) and the INTOSAI Framework of Professional Pronouncements (IFPP). The FIPP, INTOSAI's permanent standard-setting body, was set up to provide for a clearer distinction between the various standard-setting documents and for a uniform process to address format and quality requirements. With the IFPP, INTOSAI has been given the opportunity and the necessary structure to provide a framework for public sector auditing and enhance the technical quality of its pronouncements.

Furthermore, with the approval of 26 ISSAIs and 3 INTOSAI GOVs, INTOSAI demonstrated once again that the members of INTOSAI constitute a dynamic community, encouraging forward thinking and innovation.

This spirit of advancement was also demonstrated in the 69th meeting of the Governing Board, where the Chairman of INTOSAI addressed the need to streamline and optimize INTOSAI's working methods to render the organization even more efficient, effective and professional. This proposal was endorsed by the Governing Board, willing to take stock of the existing functions, the current needs and future requirements.

The present 78th Circular gives an overview of the 68th and 69th Governing Board meetings of INTOSAI, which were held in Abu Dhabi, United Arab Emirates, from 5 to 6 December 2016 and on 11 December 2016 respectively. The detailed reports submitted to the Governing Board are available on the INTOSAI website at <http://www.intosai.org>¹.

With best regards

Margit Kraker

¹ <http://www.intosai.org/events/group01/chronology.html>
username: members, password: intmemb1953

A.
MINUTES OF THE
68TH MEETING OF THE GOVERNING BOARD OF INTOSAI,
5 AND 6 DECEMBER 2016,
ABU DHABI, UNITED ARAB EMIRATES

The 68th meeting of the Governing Board of INTOSAI was held in Abu Dhabi, United Arab Emirates (UAE), from 5 to 6 December 2016 and was attended by 35 SAIs.

The approval of INTOSAI's new Strategic Plan 2017-2022, the revised INTOSAI Statutes and the new INTOSAI framework for standard setting were some of the core themes discussed at this meeting.

I THE HIGHLIGHTS AT A GLANCE

- Approval of the INTOSAI Strategic Plan 2017–2022, which envisages to put into practice, in a comprehensive, transparent and efficient way, the contribution of SAIs to enhancing accountability and transparency in public administration for the benefit of citizens worldwide;
- Approval of the revised INTOSAI Statutes, which bring about a closer alignment with the current structure, strategy and objectives in order to better meet the needs of its members and stakeholders;
- Approval of the revised Due Process for the INTOSAI Framework for Professional Pronouncements;
- Approval of the Strategic Development Plan for the INTOSAI Framework for Professional Pronouncements (IFPP), which comprises all INTOSAI products broken down by three categories: 1. INTOSAI Principles, 2. INTOSAI Standards and 3. INTOSAI Guidelines. The IFPP replaces the former ISSAI framework;
- Confirmation of the Forum for INTOSAI Professional Pronouncements (FIPP) as a permanent standard-setting body of INTOSAI, which revises and approves professional pronouncements, such as the ISSAIs, according to the Due Process;
- Approval of the SAI of the Seychelles and the SAI of Palestine as full members of INTOSAI;
- Referral of 26 ISSAIs and 3 INTOSAI GOVs to INCOSAI for endorsement;
- Adoption of the INTOSAI annual reports and the audited financial statements 2013-2015 for submission to INCOSAI XXII;
- Adoption of the draft budget of INTOSAI 2017–2019 for submission to INCOSAI XXII;

- Appointment of the SAIs of Ghana and Lithuania as INTOSAI’s external auditors;
- Approval of the proposal for the formation of the new Working Group on Big Data to be chaired by the SAI of China and the SAI of the United States as Vice Chair;
- Adoption of the SAI PMF and approval of the SAI PMF Implementation Strategy;
- Approval of the following SAIs as new or re-elected representatives in the INTOSAI Governing Board: Argentina, the Bahamas, Brazil, India, Peru, Portugal, the Russian Federation, Saudi Arabia and Samoa;
- Support of the Regional Forum for Capacity Development in the framework of the CBC (Strategic Goal 2);
- Taking note of the activities of the Forum of Jurisdictional SAIs Network of General Prosecutors for the “Paris Declaration”;
- Confirmation of the INTOSAI Community Portal with features such as communities of practice, blogs, chats, virtual meetings or interactive surveys; and
- Approval of the 2017 priority theme “Implementation of the INTOSAI Strategic Plan 2017-2022 based on the Abu Dhabi Declaration, with particular focus on the 5 strategic cross-cutting priorities”.

1 The following members of the INTOSAI Governing Board participated at the 68th Governing Board meeting

- China (Chair)
- United Arab Emirates (First Vice-Chair)
- Saudi Arabia (Second Vice-Chair)
- Austria (Secretary General)
- Bahamas
- Ecuador
- Egypt
- Gabon
- 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 Organizations reported on their regional communication activities

Trinidad and Tobago	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	PAS	• Performance Audit Subcommittee
China	SCEI	• Standing Supervisory Committee on Emerging Issues
Denmark	PSC	• Professional Standards Committee
Egypt	WGFACML	• Working Group on the Fight against Corruption and Money Laundering
France	EWG	• Working Group on Programme Evaluation
India	KSC	• Committee on Knowledge Sharing and Knowledge Services
	WGITA	• Working Group on IT Audit • KSC-IDI Community Portal
Indonesia	WGEA	• Working Group on Environmental Auditing
Mexico	WGPD	• Working Group on Public Debt
	WGVBS	• Working Group on Value and Benefits of SAIs • INTOSAI Online Glossary • INTOSAI SAI's Information Database
Netherlands		• IntoSAINT

Norway	CAS IDI	<ul style="list-style-type: none"> • Compliance Audit Subcommittee • INTOSAI Development Initiative • INTOSAI-Donor Secretariat • KSC-IDI Community Portal
Peru		<ul style="list-style-type: none"> • Subcommittee on Cooperative Audits
Poland	ICS	<ul style="list-style-type: none"> • Internal Control Standards Subcommittee • ISSAI 30
Russian Federation	KNI	<ul style="list-style-type: none"> • Working Group on Key National Indicators • Task Force on Procurement Contract Audit
Saudi Arabia	FAC	<ul style="list-style-type: none"> • Finance and Administration Committee • INTOSAI-Donor Cooperation Steering Committee
Slovakia		<ul style="list-style-type: none"> • Subcommittee on Peer Reviews
South Africa	CBC TGIAC SAI PMF	<ul style="list-style-type: none"> • Capacity Building Committee • Task Group on INTOSAI Auditor Certification • SAI Performance Measurement Framework
Sweden	PMF	<ul style="list-style-type: none"> • Vice-Chair of the Capacity Building Committee
Uganda	WGEI	<ul style="list-style-type: none"> • Working Group on Extractive Industries
United Arab Emirates	FAAS	<ul style="list-style-type: none"> • Financial Audit and Accounting Subcommittee
United States of America	WG FMRR IJGA	<ul style="list-style-type: none"> • Working Group on Financial Modernization and Regulatory Reform • International Journal of Government Auditing • Task Force on Strategic Planning
Director of Strategic Planning		<ul style="list-style-type: none"> • Strategic Planning

4 Observer

European Court of Auditors

II REPORT ON THE 68TH MEETING OF THE INTOSAI GOVERNING BOARD

1 Opening of the 68th meeting of the Governing Board and report by the Chairman of INTOSAI (ITEM 1 and ITEM 2)

The Chairman of INTOSAI, Mr Liu Jiayi, extended a warm welcome to the participants of the 68th Governing Board meeting and expressed his appreciation and gratitude to the First Vice-Chairman, Mr Harib Saeed Al Amimi, and his team for the great efforts and contributions made in the framework of INCOSAI XXII. He then asked the Governing Board members to vote on the agenda.

The **Governing Board adopted** the agenda.

Mr Al Amimi cordially welcomed all participants in Abu Dhabi and emphasized the close cooperation between the SAI of the United Arab Emirates (UAE) and all INTOSAI chairs in which they had engaged in order to ensure a successful, effective and smooth meeting. He also drew attention to the fact that the meeting was paperless and that all reports were available electronically on the INTOSAI website.

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 illustrated that his chairmanship had been shaped by his commitment to advancing INTOSAI and to promoting four visions for the organization's development: to become a setter and promoter of international audit rules; a player and advisor in global governance; to improve the international presence of INTOSAI; and to build a model organization with the motto "mutual experience benefits all".

Mr Liu thanked all his devoted predecessors and the Governing Board members and concluded his presentation by giving an overlook of his performance of duties as INTOSAI's chair. Eventually, he expressed his hope that the organization would continue to prosper in the spirit of innovation.

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

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

Mr Liu, in his capacity as the Chairman of the Standing Supervisory Committee on Emerging Issues (SCEI) informed that the Committee's Terms of Reference had been modified in July 2016, now also including the Enterprise Risk Management and being in stronger alignment with the revised INTOSAI Statutes and the new INTOSAI Strategic Plan 2017-2022.

Furthermore, Mr Liu mentioned his activities in promoting the involvement of SAIs in ensuring the successful implementation of the SDGs and referred to his communication with UN Secretary General Ban Ki-moon concerning the inclusion of two indicators in the UN indicator framework measuring the implementation of the SDGs.

The **Governing Board**

- **took note** of the report of the Standing Supervisory Committee on Emerging Issues.

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

The First Vice-Chairman of INTOSAI and head of the SAI of the United Arab Emirates, Mr Al Amimi, gave a concise summary of the preparations made for INCOSAI XXII. He emphasized the decision to hold seminars for in-depth debates during the Congress and the opportunity for all Congress participants to have talks in the booths provided in the immediate Congress area for this purpose.

Mr Al Amimi also referred to the activities taken by the SAI of the UAE concerning the United Nations 2030 Agenda and the SDGs. Furthermore, he outlined the dialogue held with internal and external stakeholders of INTOSAI to get a deeper understanding of INTOSAI in preparation for the chairmanship for the forthcoming three years.

The **Governing Board**

- **took note** of the report of the First Vice-Chairman.

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 Hussam Alangari, extended his thanks to all the office holders for the excellent work done in the past. He also thanked the First Vice-Chairman, Mr Al Amimi, in advance for taking over the INTOSAI chairmanship for the forthcoming three years. He referred to his more detailed report in his capacity as chairman of the INTOSAI Donor Cooperation under item 7.

The **Governing Board**

- **took note** of the report of the Second Vice-Chairman.

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

The Secretary General of INTOSAI, Ms Margit Kraker, extended a warm welcome to the Governing Board members and underlined that she was committed to continuing the great efforts of INTOSAI and supporting the organization together with the team of the General Secretariat.

In her brief summary, Ms Kraker outlined the activities of the General Secretariat concerning the United Nations 2030 Agenda and the Sustainable Development Goals (SDGs), in particular the side-event in the framework of the ECOSOC High-Level Political Forum in New York in July 2016, in which the participants had discussed what possible contributions SAIs could make, as well as the reporting on the implementation of the SDGs.

Ms Kraker also explained that the General Secretariat had been actively involved in the drafting of the new Strategic Plan, the amendment of the INTOSAI Statutes and the preparations for INCOSAI XXII.

The Secretary General pointed out that the preparations for the next UN/INTOSAI Symposium entitled “Digitalization, Open Data and Data Mining – Relevance and Implications for the Audit Work of SAIs, including a follow-up on the contribution of SAIs to the SDGs”, which would take place from 31 May to 1 June 2017, were underway. She also informed briefly about the INTOSAI-wide peer review project and referred to a seminar specifically devoted to this topic during INCOSAI XXII for the presentation of the Cross-cutting and Lessons-learnt Report.

Ms Kraker then proceeded with presenting those news that required a vote by the Governing Board:

As regards the representation of INTOSAI in the IDI Board, she informed the Governing Board members about the suggestion submitted by the General Secretariat to all Governing Board members to nominate the Chair of the Capacity Building Committee (SAI of South Africa) and the Secretary General as representatives.

With regard to INTOSAI full membership, the General Secretariat had received applications from the SAIs of the Seychelles and Palestine. After reviewing their legal bases, the General Secretariat had found that both met the criteria outlined in the Statutes and would be ranked in contribution group VII.

Ms Kraker then proceeded with the matter of INTOSAI finances and explained that the draft triennial budget 2017-2019 had been sent to the Governing Board members in September 2016 and had received no objections. For the first time, it contained transfers to the Goal Committees. It also included the regular indexation of membership dues based on the Gross Domestic Product Deflator as had been proposed by the Finance and Administration Committee. As the triennial budget was based on the revised INTOSAI Statutes, it would be put to vote under agenda item 7 after the revised Statutes had been voted on under agenda item 7b.

As to INTOSAI’s external auditors for the budget period of 2016-2018, the Secretary General explained that the SAI of Ghana had expressed its willingness to take on this function for a further budgetary period. In order to identify the second auditor, the General Secretariat had contacted the EUROSAI General Secretariat after a search for candidates among CAROSAI and PASAI had remained unsuccessful. Five EUROSAI member SAIs – Belarus, Greece, Latvia,

Lithuania and Turkey – had expressed their interest to assume this function. The Secretary General therefore moved to the Governing Board to elect one candidate.

The Governing Board elected, in addition to the SAI of Ghana, the SAI of Lithuania to be presented to INCOSAI XXII as external auditor of INTOSAI for the budget period 2016-2018.

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

The Governing Board

- **took note** of the report of the Secretary General;
- **admitted** the SAI of the Seychelles and the SAI of Palestine as the 193rd and 194th full member of INTOSAI in accordance with Article 2, para 1, letter (a) of the INTOSAI Statutes;
- **adopted** the report delivered under agenda item 3.2 of the Secretary General's written report concerning INTOSAI's representation in international and supranational bodies and institutions;
- **adopted** the representation of INTOSAI in the IDI Board by the Chair of the Capacity Building Committee, the SAI of South Africa, and the Secretary General;
- **approved of** the annual report and the audited financial statements 2015 of the General Secretariat;
- **adopted** the annual reports and the audited financial statements 2013-2015 of the General Secretariat for submission to INCOSAI XXII;
- **adopted** the indexation of membership dues, which shall be carried out on the occasion of each INCOSAI as decided by the 66th Governing Board meeting, at 3.89% for the period of 2017-2019;
- **approved of** proposing the Supreme Audit Institutions of Ghana and Lithuania as external auditors for the budget period 2016-2018 to INCOSAI XXII.

Breakaway sessions

Concluding the presentations of the first day, the Governing Board proceeded with the breakaway discussions related to the Strategic Plan 2017-2022, namely on the cross-cutting strategic priorities, led by the SAI of the UAE, and the strategic goals, led by the SAI of the United States. As explained by the SAI of the UAE, the purpose of these discussions was to have the opportunity to explore the implementation of the Strategic Plan and the strategic tasks ahead. The outcome of the deliberations would then be discussed at the 69th Governing Board meeting.

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 Alangari, reported on the activities of the FAC since the 67th Governing Board meeting in 2015, and recounted the last FAC meeting hosted by the SAI of the United States in Washington, D.C, in July 2016, where the Committee had worked on a stronger coordination among all Goal Chairs. He was delighted to inform about the completion of the Strategic Plan 2017-2022, and thanked the SAI of the United States for its dedication and diligence in chairing the Task Force. As regards the function of the Director of Strategic Planning (DSTP), he informed that the FAC supported the distribution of the DSTP's tasks between the FAC, the Goal Chairs and the General Secretariat.

As to INTOSAI's budget, which was in alignment with the new Strategic Plan and the Statutes, he outlined that the organization's equity fund had grown to EUR 970,316 as of 31 December 2015 and that requests to use the reserves for INTOSAI projects would be reviewed by the FAC and the General Secretariat and would be subject to approval by the Governing Board.

He concluded his presentation by referring to his detailed report on the Donor Cooperation to be given under agenda item 8.

The Governing Board

- **took note** of the report of the Chair of the Finance and Administration Committee (FAC).

6.1 Report of the Task Force on Strategic Planning (ITEM 7a)

Mr Gene Dodaro, the Chair of the Task Force and head of the SAI of the United States of America, informed about the completion of the Strategic Plan 2017-2022. The Plan included the four Strategic Goals, around which INTOSAI would organize its work to promote accountability, transparency and good governance, and the strategic objectives, which outlined the current activities and presented a vision for future actions. The cross-cutting priorities would provide the underpinning of how INTOSAI organized its work to become more strategic and agile. The integrated Enterprise Risk Management would assist INTOSAI in being more alert to and dealing with emerging issues.

Mr Liu expressed his appreciation to Mr Dodaro as Chair of the Task Force and to all the Task Force members. He highlighted that the Strategic Plan represented what SAIs should do in promoting national and global governance and embodied what SAIs could do in the future to make themselves heard in the international arena.

Ms Nanna Henning from the SAI of Denmark echoed these congratulations.

Ms Mari Kobayashi from the SAI of Japan thanked the Task Force and emphasized that the nature of the INTOSAI community was that of sharing knowledge and experiences, all this against the background of uniting different social systems. She explained that the ASOSAI

report on the SDGs called for taking into account these diversities. She concluded her comment by underlining that INTOSAI should be more transparent in its information sharing among its member SAIs.

Mr Assad Amin, Auditor General of Pakistan, also commended Mr Dodaro and pointed to three points to be taken care of during the implementation of the Strategic Plan: cultivating good relations with global agencies, stepping up INTOSAI's role in the fight against corruption and money laundering; and placing a stronger focus on forensic audits.

The Governing Board

- **took note** of the report on behalf of the Task Force on Strategic Planning;
- **approved** the INTOSAI Strategic Plan 2017-2022;
- **terminated** the current Task Force on Strategic Planning, re-established in November 2012 to elaborate INTOSAI's third Strategic Plan for the period 2017-2022, having accomplished its mandate.

6.2 Report of the Task Force INTOSAI Statutes (ITEM 7b)

Mr Liu, the Chair of the Task Force and head of the SAI of China, presented the revised Statutes of INTOSAI and emphasized that the document was the result of the collective work of the Task Force, encompassing all comments made by INTOSAI's bodies in the framework of several rounds of consultation. He thanked the Governing Board members for their excellent active support in devising the amendments to the Statutes.

Ms Kobayashi from the SAI of Japan expressed her reservations regarding the allotted time for updating the INTOSAI Statutes and stated that a more intensive interactive communication between the Task Force and the INTOSAI members would be necessary in order to collect the comments from all member SAIs, taking into account their different backgrounds.

Mr Al Amimi expressed his wish to underpin what had been said by the chair of the Task Force, namely that the work on the Statutes had started quite early, in January 2015, in the course of which INTOSAI's members and some of the stakeholders outside INTOSAI had been contacted. This also implied that each INTOSAI member had been invited to submit comments. At the previous Governing Board meeting in Abu Dhabi in 2015, the Governing Board decided to set up the Task Force chaired by the Auditor General of the SAI of China, and comments had been solicited from all SAIs. The Task Force had worked hard to meet the community's expectations. In conclusion, Mr Al Amimi thanked everybody involved in this process.

Mr Kimi Makwetu, Auditor General of the SAI of South Africa, voiced his support for the work done by the Task Force and asked the SAI of Japan to clarify the specific areas that, according to its opinion, fell short of the expectations.

Ms Kobayashi explained that the text was not sophisticated from the SAI Japan's point of view, in particular as regards Article 1.

Mr Liu reemphasized that the Task Force had gone through a long process to elevate INTOSAI's Statutes. During the discussions of the comments, the Task Force had tried to accommodate all viewpoints and to include them in the draft. As regards some of the terms and expressions, Mr Liu suggested to undertake a revision by means of the INTOSAI Handbook for Committees.

He then asked the Governing Board to vote on the revised INTOSAI Statutes.

The **Governing Board**

- **took note** of the report of the Task Force INTOSAI Statutes;
- **approved** the revised version of the INTOSAI Statutes.

5 Report of the Secretary General (ADDENDUM)

Mr Liu explained that, as the revised version of the Statutes had been adopted and since the draft triennial budget of INTOSAI for the budget period 2017-2019 was based on the revised Statutes, he would like to ask the Governing Board to vote on the Secretary General's motion concerning the triennial budget.

The **Governing Board**

- **adopted** the draft budget of INTOSAI 2017-2019 for submission to INCOSAI XXII.

6.3 Report of the Task Group on INTOSAI Certification of Auditors (ITEM 7c)

Mr Makwetu, Chair of the Task Group on INTOSAI Certification of Auditors, outlined the background and the developments regarding the certification agenda and highlighted the fact that the issue at hand comprised the much broader context of competency-based professional development rather than just certification. Recognizing the principle of "global profession, local solution", the Task Force developed a position paper "The enabling mechanisms required to facilitate and structure professional development at SAI level" as well as a "competency framework for public sector audit professionals at supreme audit institutions". Both documents had been circulated among the whole INTOSAI community for comments.

Mr Makwetu also informed that the CBC had accepted the role of facilitating auditor certification for the upcoming six years.

Ms Kobayashi from the SAI of Japan stated that she appreciated the efforts of the Task Force but would like to ask to make the procedures more transparent and to take sufficient time to receive feedback from all SAIs.

Mr Liu gave full respect to Ms Kobayashi's position regarding transparency and accountability and stated that he was certain that the Task Force would take full account of all received comments.

Mr Makwetu assured Ms Kobayashi that, based on the principle "global profession, local solution", necessary actions would be considered locally, taking into account regional specificities.

The **Governing Board**

- **took note** of the report of the Task Group on INTOSAI Auditor Certification;
- **approved** the transition of the Task Group from the FAC to the CBC, henceforth to be known as the Task Force on INTOSAI Auditor Professionalization, to continue to be chaired by the CBC Chair;
- **approved** that the Task Force on INTOSAI Auditor Professionalization continues to research enabling mechanisms required to facilitate and structure professional development in INTOSAI, including cooperating with relevant INTOSAI organs and INTOSAI related entities to forge appropriate relationships – based on confirmed criteria – with the broader international accounting and auditing community on work relating to auditor education, training and capacity development;
- **supported** the INTOSAI Competency Framework for Public Sector Audit Professionals at SAIs as a basis for further discussion and refinement of the concepts related to professional development in order for INTOSAI to be provided with a set of professional pronouncements on auditor competence in the next three to six years, including the development of specific professional development options based on the Core Competency Framework, including auditor certification;
- **supported** that the CBC consult with the INTOSAI Forum for Professional Pronouncements regarding the structure and process for developing professional pronouncements on public sector auditor competence in order that standards and guidance on auditor competence can be developed successfully.

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 Alangari presented the past year's results of the cooperation. He explained that, on the heels of the external evaluation conducted in 2015, five working groups had been established to review the Cooperation's key activities and to recommend strategic options. The recommended strategies had been broadly endorsed by the Steering Committee in October 2016 and comprised the following four strategic pillars: the Global Call for Proposals, which was expected to become the Cooperation's primary mechanism for scaling-up and strengthening support to SAIs in developing countries; the INTOSAI-Donor Cooperation Portal to be developed during 2016/2017, with the plan to integrate an upgraded database and the Cooperation's existing website into a comprehensive web portal; the

Communications Strategy to better communicate the results and success stories of the combined efforts of the INTOSAI and Donor communities in strengthening SAI performance; and Results Measurement with performance indicators. He also gave particular mention to the SAI Performance Measurement Framework (SAI PMF) and explained that the Donor Secretariat had served as the coordinator of the SAI PMF task team, which had been responsible for the technical development of the tool. From INCOSAI XXII on, the strategic governance lead for SAI PMF would shift to the Capacity Building Committee, while IDI would take on the implementation and resourcing role. In order to keep the Steering Committee engaged on a strategic level, a SAI PMF Independent Advisory Group of volunteer donors, SAIs and INTOSAI bodies would be set up.

Mr Alangari concluded his presentation by expressing his gratitude to the Task Force and the donors for the support they had provided to the Cooperation.

The **Governing Board**

- **took note** of the report on the INTOSAI Donor Cooperation;
- **approved** a new strategic direction for the INTOSAI-Donor Cooperation.

8 INTOSAI communication (ITEM 10)

In her concise report, the Secretary General of INTOSAI highlighted the importance of internal and external communication and of promoting alignment between INTOSAI's Regional Organizations.

Moreover, she pinpointed the peer review project on independence, the website as a crucial vehicle for communicating INTOSAI's activities within the organization and vis-à-vis external stakeholders and INTOSAI's active involvement in the UN 2030 Agenda.

Concluding her report, the Secretary General moved to adopt the *"Implementation of the INTOSAI Strategic Plan 2017-2022 based on the Abu Dhabi Declaration, with particular focus on the 5 strategic cross-cutting priorities"* as priority theme for 2017.

8.1 AFROSAI communication (ITEM 10a)

Mr Alfred Enoh from the SAI of Cameroon and representative of the AFROSAI General Secretariat gave a brief summary of the activities between 2015 and 2016 aimed generally at enhancing the technical and professional capacities of SAIs. As one of the flagship initiatives he pointed out the Women Leadership Academy to enhance the leadership capacity of women and promote access for decision-making posts. He also highlighted the efforts to improve convergence between INTOSAI's Regional Organizations in the form of numerous initiatives to exchanges views, knowledge and best practice. As a further priority he mentioned the communication activities between SAIs and external stakeholders, which were geared at informing external stakeholders about the work of SAIs.

8.2 ARABOSAI communication (ITEM 10b)

The Secretary General of ARABOSAI and head of the SAI of Tunisia, Mr M. Abdellatif Kharrat, presented the report on the activities of ARABOSAI, which were focused on enhancing regional cooperation and coordination. The priority topics of research concerned, among others, e-learning and new technologies, training and stepping up cooperation with other INTOSAI bodies and groupings. In this regard, he gave also mention to the peer reviews they had been involved in.

In line with the new Strategic Plan of ARABOSAI for the period 2017-2022, the region was in particular focusing on the fight against corruption and on capacity building. The organization had also set up joint training programmes with IDI, which offered support to ARABOSAI and with whom also a bilateral cooperation project had been launched.

8.3 ASOSAI communication (ITEM 10c)

The Secretary General of ASOSAI and head of the SAI of the Republic of Korea, Mr Chan-hyun Hwang, reported on the activities of ASOSAI, which had been carried out based on ASOSAI's core values of "professionalism, cooperation, inclusiveness and innovation".

Mr Hwang informed about the new Strategic Plan of ASOSAI 2016-2022 and the operational plan for the activities related thereto, as well as about the key performance indicators designed to measure the state of implementation of the Strategic Plan. He also highlighted that the regional organization intended to carry out SDG-related activities to align its work with INTOSAI. Mr Hwang then proceeded with outlining ASOSAI's capacity-building activities.

Eventually, he drew attention to the newly improved ASOSAI homepage with an easier access to ASOSAI-related information and underlined the various efforts to step up coordination with INTOSAI's Regional Organizations.

8.4 CAROSAI communication (ITEM 10d)

The head of the SAI of the Bahamas, Mr Terrance Bastian, provided a concise report on the activities of CAROSAI on behalf of the Secretary General of CAROSAI. The region had focused on enhancing the implementation of ISSAIs and improving the relations between CAROSAI and its stakeholders, notably the Public Accounts Committees (PACs), which had resulted in the production of two formal documents with a range of procedures to communicate audit findings in a more effective manner.

Mr Bastian also recounted several measures to enhance capacities, such as a collaborative audit, which represented 6 SAIs of the region and was geared at investigating revenue. A further focus was on enhancing the capacities of budget systems, accountability and public procurement. He concluded his presentation by thanking all those stakeholders that provided a springboard for CAROSAI to meet its goals, in particular the World Bank and IDI.

8.5 EUROSAI communication (ITEM 10e)

In his report, the Secretary General of EUROSAI and head of the SAI of Spain, Mr Ramon Alvarez de Miranda Garcia, outlined the most important communication instruments of the organization. He highlighted the website, which comprised the newly established database of audit reports and products with information on 810 audit reports of individual EUROSAI member SAIs, and the annual EUROSAI Magazine with a new editorial board and a new design and layout for 2017.

The EUROSAI General Secretariat had closely cooperated with the INTOSAI chair, the Goal Chairs and the host for INCOSAI XXII regarding the preparation of the regional papers for the congress themes. It had also been involved in the revision of the INTOSAI Statutes and the drafting of the INTOSAI Strategic Plan 2017-2022.

In concluding his report, Mr De Miranda Garcia highlighted the communication and coordination activities with IDI and the other Regional Organizations and drew attention to the proposals made during the 44th EUROSAI Governing Board meeting to improve inter-regional cooperation, such as the continued organization of joint conferences.

8.6 OLACEFS communication (ITEM 10f)

The head of the SAI of Chile and the Secretary General of OLACEFS, Mr Jorge Bermúdez, reported on the organization's activities regarding capacity building, which involved coordinated audits, virtual meetings, training courses and studies conducted on the SDGs, citizen participation and good governance. He also highlighted the implementation of the various key programmes to promote the application of ISSAIs and SAI self-assessment, such as the 3i programme, IntoSAINT and the SAI PMF.

Mr Bermúdez also pointed to the outcome document of the XXVI General Assembly of OLACEFS, the Declaration of Punta Cana, which focused on the promotion of citizen participation in the monitoring and review process of the SDGs and on OLACEFS' aim to gather and share good practices on citizen participation in general.

8.7 PASAI communication (ITEM 10g)

In her concise report, Ms Lyn Provost, the Secretary General of PASAI and head of the SAI of New Zealand, focused on three priority areas: PASAI's communication strategy, the organization's new website and advocacy.

As regards PASAI's communication strategy, which had been coordinated with AFROSAI-E, she informed that the document outlined ways to actively engage all stakeholders to effectively communicate and promote the value and benefits of SAIs in the Pacific.

Ms Provost then outlined that the new website for PASAI offered a news blog to encourage SAIs to share local news and experience. Furthermore, a web database was established to store data on ISSAIs to minimize requests of members, thereby reacting to the perceived survey fatigue.

Ms Provost concluded her report by explaining that one of the strategic goals of PASAI was to advocate better financial management across the Pacific, which is why numerous workshops were held to promote better financial oversight. PASAI had also signed a MoU with IDI for programmes for cooperative audits on public debt management and climate change.

Mr Makwetu, the head of the SAI of South Africa, recalled the breakaway session, in which the participants had discussed the coordination among the regions and how they interfaced with the Governing Board. As both the Statutes and the Strategic Plan had raised the role of the regions, he called for proactively dealing with the unique differences of the regions instead of just listening passively to the communication reports.

Ms Kraker explained to the Governing Board that the General Secretariat was considering to have the Handbook for Governing Board meetings amended in order to involve the Regional Organizations more strongly in the Governing Board. This also implied that the reports by the Regional Organizations would not be limited to communication activities.

Mr Liu approved of the proposal made by the Secretary General and found this would lead to a better understanding of the challenges faced by the regions.

The **Governing Board**

- **took note** of the report of the Secretary General on INTOSAI communication and of the reports of the seven Regional Organizations of INTOSAI on their communication;
- **adopted** as the priority theme for 2017 the *“Implementation of the INTOSAI Strategic Plan 2017-2022 based on the Abu Dhabi Declaration, with particular focus on the 5 strategic cross-cutting priorities”*.

9 INTOSAI cooperation with development aid organizations (ITEM 11)

The Chair of the Capacity Building Committee (CBC) and head of the SAI of South Africa, Mr Makwetu, reported on the cooperation with development aid organizations headed by the CBC and IDI.

The activities since the previous Governing Board meeting had aimed at creating an understanding for the key role of independent SAIs in strong national governance systems and leveraging support from the development community for the overall benefit of INTOSAI members.

To that end, the Cooperation had engaged in collaboration with external stakeholders such as the European Commission, the German Society for International Cooperation (GIZ), the World Bank, the UN and the OECD.

The **Governing Board**

- **took note** of the report on INTOSAI cooperation with development aid organizations;
- **approved** that the Capacity Building Committee and the INTOSAI Development Initiative (IDI) continue to engage with development organizations on behalf of INTOSAI, along with the INTOSAI-Donor Cooperation.

10 Nomination of new Governing Board members (ITEM 12)

The Secretary General explained that on the occasion of INCOSAI XXII, several new Governing Board members had to be appointed, one pursuant to Article 5 (3) (a), two pursuant to Article 5 (3) (e) and six pursuant to Article 5 (3) (f), nine in total.

As the SAI of South Africa would hold a dual function as member of the Governing Board during the period 2016-2019, i.e. as host of INCOSAI XX in 2010 and as chair of the INTOSAI Goal Committee 2, the Governing Board for the period 2016-2019 would consist of only 20 members.

The details of the selection procedure are outlined in the Secretary General's report.

The **Governing Board approved** the proposal for the election of new Governing Boards of the following SAIs as members of the Governing Board of INTOSAI by XXII INCOSAI:

- SAI of Saudi Arabia for the period 2017–2022 (ARABOSAI)
- SAI of the Bahamas for the period 2017–2022 (CAROSAI)
- SAI of Argentina for the period 2017–2022 (OLACEFS)
- SAI of Peru for the period 2017–2022 (OLACEFS)
- SAI of Samoa for the period 2017–2022 (PASAI)
- SAI of Portugal for the period 2017–2019 (EUROSAI)
- SAI of the Russian Federation for the period 2017–2028
- SAI of Brazil (Goal 1)
- SAI India (Goal 3)

11 Nomination of candidates for Director of Strategic Planning (ITEM 13)

With regard to the position of the Director of Strategic Planning, the Secretary General outlined that three applications had been submitted by the SAIs of Burkina Faso, Pakistan und Tanzania. After the applications had been forwarded to all FAC members together with a survey to sound out whether there was a need to continue the position of the DSTP, the FAC resolved that the position be not reassigned and that a new evaluation be conducted before INCOSAI XXIII.

The Governing Board

- **took note** of the report regarding the nomination of possible candidates for the position of Director of Strategic Planning of INTOSAI;
- **adopted** that the position of DSTP will not be reassigned in December 2016 and that after two years, i.e. before INCOSAI XXIII in 2019, an evaluation will be conducted if a search for and nomination of an appropriate candidate for the period 2020–2022 should take place or not.

12 INTOSAI awards (ITEM 14)

12.1 Jörg-Kandutsch-Award

The Secretary General of INTOSAI presented the background of this award and announced that eleven SAIs had received nominations. The jury, consisting of the SAI of Germany, New Zealand and the INTOSAI General Secretariat, had evaluated the nominations, taking into account the number of votes, the achievements of the nominated SAIs within its region and for the INTOSAI community as a whole, as well as the laureates of the previous years and their regional affiliation. Ms Kraker informed the Governing Board that the jury had decided to confer the Jörg-Kandutsch-Award 2016 for major accomplishments and contributions to the SAI of Denmark.

12.2 Elmer-B.-Staats-Award

The head of the SAI of the United States of America, Mr Dodaro, informed the participants on the Elmer-B.-Staats-Award, which is conferred to the author of the best article published by the International Journal of Government Auditing in three calendar years in the framework of the INCOSAI. Mr Dodaro informed the Governing Board that the winner of the award would be announced during the award ceremony.

The Governing Board

- **took note** of the reports on the Jörg-Kandutsch-Award and the Elmer-B.-Staats Award;
- **approved** the SAI of Denmark (Rigsrevisionen) as winner of the Jörg-Kandutsch-Award 2016.

13 INTOSAI tools (ITEM 15)

13.1 INTOSAI Community Portal

The representative of the SAI of India, Mr K.S. Subramanian, reported on the Community Portal, which had been developed jointly by the KSC and IDI. The portal had been launched in November 2015 and provided for interactive features, such as Communities of Practice, a digital library, blogs, chats, etc. to promote regular interaction and discussion.

Mr Subramanian also asked all attendees to spread the word about the portal to promote its development as a hub of activity. He also called upon all INTOSAI bodies to make use of the Communities of Practice. Mr Subramanian ended his report by expressing his appreciation to IDI, which had designed the portal and provided the technical infrastructure and support.

13.2 INTOSAI Online Glossary and SAIs' Information Database

Mr Juan Manuel Portal, the head of the SAI of Mexico, started his report with the interactive INTOSAI Glossary on government auditing, which was available online in all INTOSAI languages. This glossary was to support translation and interpreting activities and contained more than 8,000 records. In 2017 the SAI of Mexico would carry out an update of the tool to ensure the validity of the content and topicality of the thematic areas.

Mr Portal then continued with the SAIs' Information Database, which had been created to provide key information on SAIs' organization, administrative characteristics, mandate, scope and auditing practices, stemming from a global survey conducted in 2014. Mr Portal then seized the occasion to ask the Governing Board to launch the second global survey to provide the database users with updated data. He concluded his report by pointing to the relevance of the SAI Performance Measurement Framework (SAI PMF) to be presented by the Capacity Building Committee.

13.3 SAI Performance Measurement Framework

Mr Magnus Lindell, the Vice-Chair of the Capacity Building Committee, gave a short report on the SAI PMF and expressed his appreciation to the SAI of Mexico, the Donor Secretariat and IDI for their strong support in developing the SAI PMF Strategy. The cooperation with those entities had been instrumental for starting the Strategy's implementation, whose overall purpose was to guide the global rollout of the PMF after its endorsement to enhance SAI performance globally. He explained that the CBC would take over the governance lead for the SAI PMF and that it was envisaged to carry out a strategy evaluation in a time frame of three to five years. He also informed about the establishment of a SAI PMF Independent Advisory Group, which was to act as an independent advisory mechanism to support the CBC and the IDI SAI PMF Unit in their efforts to continually develop and implement the SAI PMF. The Advisory Group would consist of volunteer representatives from INTOSAI, the donor community, and other stakeholders with expertise in SAI PMF and/or similar measurement tools.

The Governing Board then proceeded with the vote on the motions regarding the INTOSAI tools.

The **Governing Board took note** of the reports on the INTOSAI tools;

- **took note** of the reports by the CBC and the WGVBS on the completed SAI Performance Measurement Framework (SAI PMF) and the SAI PMF Implementation Strategy;
- **adopted** the SAI PMF as an INTOSAI measurement tool;
- **approved** the SAI PMF Implementation Strategy, including the CBC taking on the role as INTOSAI strategic governance lead for the SAI PMF and the SAI PMF Unit within IDI taking on the role of the operational lead for SAI PMF support.

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 68th Governing Board meeting in writing, have been published by the General Secretariat on the INTOSAI website (<http://www.intosai.org/en/events/group01/chronology/68th-governing-board-meeting-reports.html>)² and provided to the heads of delegation at the Governing Board meeting. This circular contains the most important comments and decisions by the Governing Board on those reports.

14 Report of the Professional Standards Committee (PSC) / Goal 1 (ITEM 16, including ITEMS 16a to 16e)

The Goal Chair, Ms Henning, and the chairs of the following subcommittees reported on the activities since the previous Governing Board meeting:

Financial Audit and Accounting 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
Code of Ethics (ISSAI 30)		chaired by the SAI of Poland

The report of the Goal Chair revolved around five major topics, namely the transition of chairs, the key achievements from 2014 to 2016, the newly established Forum for INTOSAI Professional Pronouncements (FIPP) and the INTOSAI Framework for Professional Pronouncements (IFPP), the revised Due Process and the PSC Mandate 2017-2019.

² username: members, password: intmemb1953

As regards the transition of chairs, Ms Henning informed that the SAI of Denmark would resign as PSC Chair and that it had been decided, at the 67th Governing Board meeting, that the SAI of Brazil would assume the position of the new chair. Furthermore, the European Court of Auditors would take on the role as the PSC's vice chair. The SAI of Brazil would resign its long-term chairmanship of PAS to Norway and the chairmanship of the CAS would be handed over from Norway to India.

Ms Henning also informed that, due to overlapping tasks, the Financial Audit Subcommittee and the Accounting and Reporting Subcommittee had decided to merge into a new subcommittee entitled "Financial Audit and Accounting Subcommittee". This subcommittee would be chaired by the SAI of the UAE.

As regards the key achievements, Ms Henning highlighted the improvements of the INTOSAI standard-setting process, which had been elaborated in close cooperation with the Task Force Strategic Planning. She also underlined that the chairs of the Strategic Goals 1, 2 and 3 had been included as members of the Finance and Administration Committee and the Governing Board.

After presenting the ISSAIs to be approved by the Governing Board, she continued with the new Forum for INTOSAI Professional Pronouncements, which had been a priority topic for the PSC chair. The preparations for the establishment of this permanent body had been driven jointly by the Governing Board, the CBC, KSC and the PSC. Ms Henning also referred to the Terms of Reference and the governance structure of the FIPP, which were included in the documents provided to the Governing Board beforehand.

In the context of standard setting, Ms Henning also outlined the structure of the new INTOSAI Framework for Professional Pronouncements (IFPP), which would distinguish between principles, standards and guidance, and pointed to the Strategic Development Plan for the IFPP, which is to be implemented by 2019.

Ms Henning then gave the floor to the SAI of Brazil, which would take over the PSC chairmanship. Mr Aroldo Cedraz de Oliveira, the head of the SAI of Brazil, expressed his appreciation to Dr. Al Amimi and the SAI of the UAE and outlined the principles of action of the SAI of Brazil and the European Court of Auditors for the forthcoming years:

- providing for a strong organizational structure to support standard-setting
- offering strategic guidance and overall coordination of standard-setting
- consolidating the Standards Framework
- supporting capacity development initiatives for the implementation of INTOSAI standards
- monitoring the implementation and adoption of standards.

The Governing Board

- **took note** of the progress report from the PSC and its Subcommittees;
- **took note** of the report on INTOSAI's standard-setting processes;
- **took note** of the information on the ongoing process to revise the Due Process;
- **approved** the FIPP Terms of Reference, and hereby confirm that the Forum for INTOSAI's Professional Pronouncements (FIPP) has become a permanent body of INTOSAI as described in the revised INTOSAI Statutes, the INTOSAI's Strategic Plan 2017–2022, the FIPP Terms of Reference, FIPP Governance Paper, and the Revised Due Process;
- **approved** the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements (IFPP), which is an instrument provided for by the revised due process;
- **approved** the appointment of four new FIPP members appointed by the chairs of the PSC, CBC and KSC;
- **referred** the following documents to INCOSAI for endorsement:
 - a. The proposal for a revised INTOSAI Framework of Professional Pronouncements
 - b. The Due Process for INTOSAI's Framework of Professional Pronouncements
- **referred** the following ISSAIs to INCOSAI for endorsement on the assumption that any missing translations into the five INTOSAI languages will be provided by the respective subcommittees before the Governing Board meeting in 2017:
 - ISSAI 30 | Code of Ethics
 - ISSAI 1260 | Communication with those Charged with Governance
 - ISSAI 1570 | Going Concern
 - ISSAI 1610 | Using the Work of Internal Auditors
 - ISSAI 1700 | Forming an Opinion and Reporting on Financial Statements
 - ISSAI 1701 | Communicating Key Audit Matters in the Independent Auditor's Report
 - ISSAI 1705 | Modifications to the Opinion in the Independent Auditor's Report
 - ISSAI 1706 | Emphasis of Matter Paragraphs and other Matter Paragraphs in the Independent Auditor's Report
 - ISSAI 1720 | The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements
 - ISSAI 3000 | Performance Audit Standard

- ISSAI 3100 | Guidelines on Central Concepts for Performance Auditing
- ISSAI 3200 | Guidelines for the Performance Auditing Process
- ISSAI 4000 | Compliance Audit Standard

Withdrawn ISSAIs:

- ISSAI 1000 | General Introduction to the INTOSAI Financial Audit Guidelines

- **approved** the PSC mandate 2017–2019.

15 Report of the Capacity Building Committee (CBC) / Goal 2 (ITEM 17, including ITEMS 17a to 17d)

The Goal Chair and head of the SAI of South Africa, Mr Makwetu, outlined the developments of the past years, highlighting the CBC's strategic objectives for the period 2017-2022, which centered around a structured INTOSAI professional development, the SAI PMF, enhanced capacity development and cooperation with the international development community. He also pointed to the cooperation with the PSC and the KSC, the INTOSAI-Donor Cooperation, IDI, the International Journal of Government Auditing, the Regional Organizations and external stakeholders, such as the IFAC and the IIA. Furthermore, Mr Makwetu emphasized that, for the first time, the 2016 annual CBC meeting had been held jointly with the steering committee of the INTOSAI-Donor Cooperation.

Mr Makwetu then gave the floor to the rapporteurs of the CBC's four work streams, namely the work streams on Cooperative Audits, Peer Reviews, IntoSAINT and Auditor Professionalization, which presented their key outcomes and also outlined their plans for the year to come (ITEMS 17a – 17d)

As regards IntoSAINT, the CBC welcomed the initiative of the SAI of the Netherlands to transfer the ownership of IntoSAINT to the regions and also underscored that this self-assessment tool had seen a complete rollout in OLACEFS. Mr Visser, the head of the SAI of the Netherlands, also announced that the chairmanship of the CBC IntoSAINT workstream would be handed over the SAI of Mexico and expressed his certainty that IntoSAINT would reach its full potential.

As to the developments in IDI (ITEM 15c), its Director General, Mr Einar Gørrissen, informed that a new portfolio of eight capacity development programmes had been launched, featuring, among others, strategic performance measurement and reporting and the audit of SDG implementation. He also explained that the IDI governance review had been followed by a reconstitution of its board with the Chair of CBC and the Secretary General of INTOSAI among its new board members. He illustrated that capacity development programmes had been carried out in four different languages for more than 1106 participants and 145 SAIs, with the ISSAI implementation as a flagship programme. IDI was furthermore closely working with the KSC regarding the Community Portal, and with the FAC in terms of the

INTOSAI Donor Cooperation. Mr Gørrissen concluded his report by thanking the INTOSAI community for the helpful in-kind support.

The **Governing Board**

- **took note** of the reports of the CBC and its work streams, including the CBC work plan for 2017;
- **supported** the Regional Forum for Capacity Development as a community of practice to share and address issues relating to regional capacity development and regional professionalism at a cross-regional and strategic level;
- **adopted** the Framework for Regional Professionalism as a basis for strategic planning by INTOSAI's Regional Organizations, and encourage the utilisation of the IDI guidance on Strategic Management by INTOSAI's Regional Organizations;
- **approved** the SAI of Mexico as the new chair of the IntoSAINT work stream, and expresses its appreciation for the leadership of SAI Netherlands until now;
- **supported** the creation of a CBC work stream in support of SAIs in fragile situations, and that SAI Sweden will chair the work stream;
- **supported** the closer cooperation between the CBC and the INTOSAI Donor Cooperation, including holding contiguous annual meetings as and when appropriate;
- **referred** the following ISSAIs to INCOSAI XXII for endorsement:
 - ISSAI 5600 | Peer Review Guide
 - ISSAI 5800 | Guide on Cooperative Audits.

16 [Report of the Knowledge Sharing Committee \(KSC\) / Goal 3 \(ITEM 18, including ITEMS 18a to 18k\)](#)

The Goal Chair and head of the SAI of India, Mr Shashi Kant Sharma, introduced his report by outlining the KSC's objectives, namely the sharing of knowledge and lessons learnt, collaboration and innovation. He also informed the Governing Board that no changes had been made in the membership of the KSC since the previous Governing Board meeting in 2016.

Mr Sharma continued his report with a brief summary of the 8th KSC's Steering Committee meeting, which had taken place in Mexico City, Mexico, from 7 to 9 September 2016, and also explained that the KSC's strategic goals had been shared with the PSC and the CBC and included in the INTOSAI Strategic Plan 2017-2022. Furthermore, he informed about the KSC's new Work Plan 2017-2019, which had been aligned with the INTOSAI Strategic Plan 2017-2022.

Mr Sharma then gave a concise report on the below listed KSC bodies (ITEM 18a to ITEM 18k), which was concluded by Mr Dodaro with a report on the activities of the International Journal of Government Auditing, including its new design and social media activities.

Working Group on Public Debt	WGPD	chaired by the SAI of Mexico
Working Group on IT Audit	WGITA	chaired by the SAI of India
Working Group on Environmental Audit	WGEA	chaired by the SAI of Indonesia
Working Group on Programme Evaluation	EWG	chaired by the SAI of France
Working Group on the Fight against Corruption and Money Laundering	WGFACML	chaired by the SAI of Egypt
Working Group of Key National Indicators	KNI	chaired by the SAI of the Russian Federation
Working Group on Value and Benefits of SAIs	WGVBS	chaired by the SAI of Mexico
Working Group on Financial Modernization and Regulatory Reform	WGFMR	chaired by the SAI of the United States of America
Working Group on Audit Extractive Industries	WGEI	chaired by the SAI of Uganda
Task Force on Procurement Contract Audit		chaired by the SAI of the Russian Federation
International Journal of Government Auditing	IJGA	SAI of the United States of America

The Governing Board

- **took note** of the report of the INTOSAI Committee on Knowledge Sharing and Knowledge Services (KSC) and the International Journal of Government Auditing;
- **approved** the proposal for formation of a new Working Group on Big Data to be chaired by the SAI China and the SAI of the United States as Vice Chair;
- **approved** the proposal for reconstitution of the Task Force on Procurement Contract Audit as Working Group on Public Procurement Audit to be chaired by SAI Russia;
- **took note** of the activity of updating of the WGITA-IDI IT Audit Handbook and the review of ISSAI 5310 by the INTOSAI Working Group on Information Technology Audit;

- **took note** of the postponement of the revision of ISSAI 5130 on “Sustainable Development: Role of SAIs”, after XXII INCOSAI;
- **adopted**, as an Official INTOSAI document, the document on the Guidelines on "Key National Indicators: Guidance for Supreme Audit Institutions" developed by the INTOSAI Working Group on Key National Indicators;
- **adopted**, as an Official INTOSAI document, the Practical guidelines on Public Procurement Audit developed by the INTOSAI Task Force on Procurement Contract Audit;
- **took note** of the proposal to carry out two research projects on “Auditing emergency preparedness” and “Citizen Participation in Public Audit”;
- **took note** of the replacement of the online collaboration Tool (ICT) by the INTOSAI Community Portal with attractive features like Communities of Practice, Blogs, Chats, Virtual Meeting and active Polls/survey, etc.;
- **took note** of the actions of the Forum of Jurisdictional SAIs Network of General Prosecutors, for the “Paris Declaration” to be presented and signed by the Forum members and other parties, during a side event of the XXII INCOSAI;
- **referred** the following ISSAIs and INTOSAI GOVs to the XXII INCOSAI for endorsement to the extent that the Goal Chair will liaise with the Chairs of Working Groups/Sub-Committees/Task Forces to provide the missing translations of ISSAIs/INTOSAI GOVs in INTOSAI languages by the INTOSAI Governing Board Meeting in November 2017:

- ISSAI 5300 | Guidelines on Information Technology Audits (WGITA)
- ISSAI 5700 | Guideline for the Audit of Corruption Prevention in Government Agencies
- ISSAI 5450 | Guidance on Auditing Public Debt Information System
- ISSAI 5000 | Audit of International Institutions (REVISED)
- ISSAI 5110 | Guidance on Conducting Audits of Activities with an Environmental Perspective
- ISSAI 5120 | Environmental Audit and Regularity Auditing (REVISED)
- ISSAI 5140 | How SAIs May Co-operate on the Audit of International Environmental Accords

- **referred** the following INTOSAI GOVs to XXII INCOSAI for endorsement:
 - INTOSAI GOV 9160 | Enhancing Good Governance for Public Assets: Guiding Principle for Implementation
 - INTOSAI GOV 9400 | Guidelines on the Evaluation of Public Policies
 - INTOSAI GOV 9300 | Principles for External Audit Arrangements for International Institutions

- **approved** the withdrawal of the following ISSAIs:
 - ISSAI 5000 | Principles for Best Audit Arrangements for International Institutions
 - ISSAI 5010 | Audit of International Institutions

17 INTOSAI documents (ITEM 19)

Mr Liu presented to the Governing Board an overview of all official INTOSAI documents, ISSAIs and INTOSAI GOVs provided by the PSC, CBC and KSC for approval.

The Governing Board

- **approved** the report on all ISSAIs and INTOSAI GOVs for presentation for endorsement/withdrawal by XXII INCOSAI.

18 Report on the results of the discussions in the breakaway sessions (ITEM 20)

Mr Al Amimi introduced the report by thanking all participants for the beneficial discussions and gave the floor to the discussion group leaders to present a brief summary.

Mr Khalid Hamid from the SAI of the UAE outlined the results of the discussion group on the cross-cutting strategic priorities and highlighted the need for collaboration within the organization in general and with the Regional Organizations in particular. Further issues raised by the participants had been SAI independence, cooperation regarding the review of the SDGs and collaboration with external stakeholders.

A key issue was the processing and prioritizing of available information. This had revealed the need for reviewing the governance arrangements of INTOSAI, its communication methods and the frequency of the meetings held by the Governing Board. Mr Khalid recalled the proposal made by the chair of the CBC with regard to using more analysis and less reporting in order to not lose sight of individual needs.

Mr J. Christopher Mihm, a representative of the SAI of the United States, presented the results of the discussion group on the strategic goals. In highlighting the central discussion themes, he referred to the need for effective communication within INTOSAI, between the regions and

between INTOSAI and the regions. In this context, he mentioned the KSC-IDI Community Portal and the Journal as vital ways to communicate. Furthermore, he outlined the following issues and solutions raised by the participants during the session:

- the importance of cooperative audits as government audit issues become increasingly complex
- agile INTOSAI communities of practice and augmented information sharing,
- the challenges and opportunities of having external stakeholders, and
- the roles that SAIs and INTOSAI as a whole can play as a piece in the puzzle in the UN 2030 Agenda.

The **Governing Board**

- **took note** of the discussions in the breakaway sessions.

19 Farewell to outgoing board members (ITEM 21)

Mr Liu expressed his appreciation to the heads of the SAIs of Mexico, Ecuador, New Zealand and Venezuela, who would conclude their tenure in the Governing Board, and invited them to take the floor to deliver any remarks.

The SAIs of Ecuador and Mexico articulated that it had been a great honour for them to be a part of the Governing Board and that they had enjoyed the great friendships forged with many countries, as well as the opportunity to get more closely involved in INTOSAI. They thanked the Governing Board for the positive experiences made over the years.

20 Other business and closing address (ITEMS 22 and 23)

Mr Liu expressed his gratitude to the Governing Board and, in particular, to Mr Al Amimi and Ms Kraker for supporting the new mechanism of hosting breakaway sessions, which gave the Governing Board members the opportunity to discuss concerns at hand in addition to pre-set topics.

He then recalled the past Governing Board meetings under his chairmanship, which had paved the way for significant innovation and beneficial cooperation in the spirit of unity and trust. He thanked all Governing Board members for their selfless work and for their contributions to the development of INTOSAI. In concluding his remarks, Mr Liu wished all participants a successful XXII INCOSAI and reiterated his gratitude towards Mr Al Amimi and his team for their excellent leadership and to Ms Kraker for the work done in preparation and during the Governing Board meeting.

The Chair, Mr Liu, declared the 68th Governing Board meeting closed.

B.
ANNEX

Agenda of the 68th INTOSAI Governing Board meeting

Monday, 5 December 2016

AI	Item of the Agenda	Responsible Rapporteur	Comment
1	Opening	Chairman of the Board / CHINA	<ul style="list-style-type: none"> Adoption of the agenda
2	Welcome	First Vice-Chairman of the Board / UNITED ARAB EMIRATES	
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"> Report on the preparations of the XXII INCOSAI
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"> Report by the Secretary General Report on the 2015 financial statements and adoption of the 2013-2015 financial statements for submission to Congress Report on the draft budget 2017-2019 (adoption of budget after item 7b if draft Statutes are approved) Membership in INTOSAI Financial Rules Financial and budgetary matters Report and adoption of a proposal for election of two auditors for submission to Congress Report on INTOSAI Involvement in UN Agenda 2030 and SDGs Confirmation of nomination of SAI Russian Federation as host of XXIII INCOSAI 2019 for submission to Congress Activity report of the Director of Strategic Planning

Breakaway sessions

16:30 — 18:00

Tuesday, 6 December 2016

AI	Item of the Agenda	Responsible Rapporteur	Comment
7	Report by the Finance and Administration Committee (FAC) / Goal 4	Chairman of the FAC / SAUDI ARABIA	<ul style="list-style-type: none"> Report on the activities of the Finance and Administration Committee
7a	Report by the Task Force on Strategic Planning (TFSP)	Chairman of the TFSP / UNITED STATES OF AMERICA	<ul style="list-style-type: none"> Report on Strategic Planning Process 2017-22 Adoption of Strategic Plan 2017-22
7b	Report by the Task Force INTOSAI Statutes	Chairman of the Board / CHINA	<ul style="list-style-type: none"> Discussion of draft Statutes Adoption of INTOSAI Statutes
6 addendum	Report by the Secretary General	Secretary General / AUSTRIA	<ul style="list-style-type: none"> Adoption of INTOSAI Budget 2017-2019
7c	Report by the Task Group INTOSAI Certification of Auditors (TGIAC)	Chairman of the TGIAC / SOUTH AFRICA	
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	United Nations	UN representative	
10	INTOSAI Communication	Secretary General / AUSTRIA	
10a	AFROSAI Communication	Secretary General AFROSAI / CAMEROON	
10b	ARABOSAI Communication	Secretary General ARABOSAI / TUNISIA	
10c	ASOSAI Communication	Secretary General ASOSAI / KOREA	
10d	CAROSAI Communication	Secretary General CAROSAI / JAMAICA	
10e	EUROSAI Communication	Secretary General EUROSAI / SPAIN	
10f	OLACEFS Communication	Secretary General OLACEFS / CHILE	
10g	PASAI Communication	Secretary General PASAI / NEW ZEALAND	
11	INTOSAI Cooperation with Development Organizations	Chairman of the Capacity Building Committee / SOUTH AFRICA and INTOSAI Donor Secretariat / NORWAY	
12	Nomination of new Governing Board members	Chairman of the Board / CHINA	<ul style="list-style-type: none"> Report concerning the nomination of Governing Board members to be elected by INCOSAI XXII

AI	Item of the Agenda	Responsible Rapporteur	Comment
13	Nomination of candidates for Director of Strategic Planning	Chairman of the Board / CHINA/ Secretary General / AUSTRIA	
14	INTOSAI Awards	Secretary General / AUSTRIA / International Journal of Government Auditing / UNITED STATES OF AMERICA	<ul style="list-style-type: none"> • Jörg-Kandutsch-Award • Elmer-B.-Staats-Award
15	INTOSAI Tools	INDIA / NORWAY/ MEXICO / SOUTH AFRICA	<ul style="list-style-type: none"> • Report on On-line Glossary • Report on KSC-IDI Community Portal • SAI PMF
16	Report on the Professional Standards Committee (PSC) / Goal 1	Chairman of the PSC / Goal 1 / DENMARK	<ul style="list-style-type: none"> • Report on the Professional Standards Committee which could include the reports on <ul style="list-style-type: none"> – Financial Audit and Accounting, – Performance Audit, – Compliance Audit, – Internal Control and – Code of Ethics
16a	Financial Audit and Accounting (FAAS)	UNITED ARAB EMIRATES	
16b	Performance Audit (PAS)	BRAZIL	
16c	Compliance Audit (CAS)	NORWAY	
16d	Internal Control (ICS)	POLAND	
16e	Code of Ethics (ISSAI 30)	POLAND	
17	Report on the Capacity Building Committee (CBC) / Goal 2	Chairman and Vice-Chairman of the CBC / Goal 2 / SOUTH AFRICA / SWEDEN	<ul style="list-style-type: none"> • Report of the Capacity Building Committee on its activities since November 2015, including a report on the annual meeting 2016
17a	Cooperative Audits	PERU	
17b	Peer Reviews	SLOVAKIA	
17c	IntoSAINT	NETHERLANDS	
17d	INTOSAI Development Initiative (IDI)	IDI / NORWAY	

AI	Item of the Agenda	Responsible Rapporteur	Comment
18	Report on the Knowledge Sharing Committee (KSC) / Goal 3	Chairman of the KSC / Goal 3 / INDIA	<ul style="list-style-type: none"> • The Report on Knowledge Sharing Committee could include the reports on <ul style="list-style-type: none"> - Public Debt, - Information Technology Audit, - Environmental Auditing, - Programme Evaluation, - Fight Against Corruption and Money Laundering, - Key National Indicators, - Value and Benefits of SAIs, - Financial Modernization and Regulatory Reform , - Audit Extractive Industries, - Procurement Contract Audit and - The International Journal of Government Auditing
18a	Public Debt (WGPD)	MEXICO	
18b	Information Technology Audit (WGITA)	INDIA	
18c	Environmental Auditing (WGEA)	INDONESIA	
18d	Programme Evaluation	FRANCE	
18e	Fight Against Corruption and Money Laundering (WGFACML)	EGYPT	
18f	Key National Indicators (KNI)	RUSSIAN FEDERATION	
18g	Value and Benefits of SAIs (WGVBS)	MEXICO	
18h	Financial Modernization and Regulatory Reform (WGFMR)	UNITED STATES OF AMERICA	
18i	Audit Extractive Industries (WGEI)	UGANDA	
18j	Procurement Contract Audit	RUSSIAN FEDERATION	
18k	The International Journal of Government Auditing	International Journal of Government Auditing / UNITED STATES OF AMERICA	
19	Official INTOSAI Documents ISSAIs (INTOSAI GOVs)	Chairman of the Board / CHINA	
20	Report on the results of the discussions in the breakaway sessions	First Vice-Chairman of the Board / UNITED ARAB EMIRATES	
21	Farewell to outgoing board members	Chairman of the Board / CHINA	
22	Other business	Chairman of the Board / CHINA	
23	Closing address	Chairman of the Board / CHINA	

C.
MINUTES OF THE
69TH MEETING OF THE GOVERNING BOARD OF INTOSAI,
11 DECEMBER 2016,
ABU DHABI, UNITED ARAB EMIRATES

The 69th meeting of the Governing Board of INTOSAI was held in Abu Dhabi, United Arab Emirates (UAE), on 11 December 2016.

I THE HIGHLIGHTS AT A GLANCE

- Approval of the request of the SAI of the UAE to put forward a comprehensive proposal, in line with the Report of the Chairman delivered at the 69th Governing Board meeting, by the end of the first quarter of 2017;
- Report by the First Vice-Chair, the SAI of the Russian Federation, on hosting INCOSAI XXIII in 2019;
- Election of the SAI of Saudi Arabia as Second Vice-Chair of the Governing Board, also taking on the chairmanship of the Policy, Finance and Administration Committee (PFAC);
- Based on the decision of INCOSAI XXII, the INTOSAI Governing Board is composed of the following 20 member SAIs: United Arab Emirates (Chair), Russian Federation (First Vice-Chair), Saudi Arabia (Second Vice-Chair), Austria (Secretary General), Argentina, Bahamas, Brazil, China, Egypt, Gabon, India, Japan, Norway, Pakistan, Peru, Poland, Portugal, Samoa, South Africa and United States of America.

1 The following members of the INTOSAI Governing Board participated at the 69th Governing Board meeting

- United Arab Emirates (Chair)
- Russian Federation (First Vice-Chair)
- Saudi Arabia (Second Vice-Chair)
- Austria (Secretary General)
- Argentina
- Bahamas
- Brazil
- China
- Egypt
- Gabon

- India
- Japan
- Norway | IDI
- Pakistan
- Peru
- Poland
- Portugal
- Samoa
- South Africa
- United States of America | International Journal of Government Auditing

2 Observers

- European Court of Auditors
- Sweden
- Tunisia

II REPORT ON THE 69TH MEETING OF THE INTOSAI GOVERNING BOARD

1 Opening of the 69th meeting of the Governing Board and report by the Chairman of INTOSAI (ITEM 1 and ITEM 2)

Before opening the 69th meeting of the Governing Board, the Chairman of INTOSAI, Mr Harib Saeed Al Amimi, extended a special welcome to the new Governing Board members and gave a brief summary of the agenda.

The **Governing Board adopted** the agenda.

Mr Al Amimi then proceeded with the chairman's report. He recalled the central decisions of INCOSAI that would shape the future of the organization and highlighted the adoption of the Statutes and the Strategic Plan 2017-2022. He then explained that the discussions led with the Congress participants had raised questions regarding the current structure of the organization and its capacity building and professionalization efforts. The main concerns revolved around the volume of initiatives and the large number of projects and programmes.

Mr Al Amimi therefore suggested to streamline the functioning of INTOSAI by creating efficient ways and an adequate resource plan to attain the strategic priorities. He also suggested to sound out appropriate structures for this endeavour and to design a transitioning plan to render INTOSAI into a permanent professional service organization with an optimized in-kind contribution resourcing model.

Ms Mari Kobayashi from the SAI of Japan expressed her support for the proposal of Mr Al Amimi and added that it could be worthwhile to review and consolidate the numerous work plans of INTOSAI.

Mr Einar Gørrissen, Director General of IDI, assured that he welcomed the proposal set forward by Mr Al Amimi and suggested to include the Regions more actively.

Mr Gene Dodaro, head of the SAI of the United States, explained that two matters should be taken into account when streamlining the functioning of INTOSAI. Firstly, he recalled that the current structure of INTOSAI reflected the needs that had been revealed through the extensive internal and external scans carried out in the preparation process of the new Strategic Plan. He cautioned not to eliminate any functions that had been created in response to those needs.

Secondly, INTOSAI would derive its resources from in-kind contributions, which would raise the need to act sensibly on resource limitations. Mr Dodaro reminded the Governing Board members to take into account the fact that a number of members would not be able to provide additional financial resources to permanent structures and that INTOSAI should ensure consensus-based decisions and a needs-based approach. He concluded his comment by highlighting that he was a big believer in continuous improvement.

Mr Shashi Kant Sharma, the head of the SAI of India, fully endorsed the points made by Mr Dodaro. He then added that it would not only be necessary to examine the usefulness of the existing structures but also to be careful in creating new ones as INTOSAI's member SAIs were already engaged intensely with various activities.

Ms Margit Kraker, the Secretary General of INTOSAI, proposed to take stock of the existing structures, namely with regard to responsibilities and duplications of efforts. She also highlighted the limited resources and the important idea of voluntary participation and the voluntary character of INTOSAI as a whole.

Mr Al Amimi emphasized that his proposal would not discredit the work of the current groups of INTOSAI but rather sought to make INTOSAI more agile, effective and professional. He asked the Governing Board members to be willing to work hand in hand to reposition the organization by the next Governing Board meeting.

The **Governing Board approved** the request of the SAI of the UAE to put forward a comprehensive proposal, in line with the Report of the Chairman, by the end of the first quarter of 2017.

2 Report of the First Vice-Chair of INTOSAI (ITEM 3)

Ms Tatyana A. Golikova, Chairwoman of the Accounts Chamber of the Russian Federation and First Vice-Chair of INTOSAI, introduced her report by highlighting the sense of responsibility attached by the SAI of the Russian Federation to hosting INCOSAI XXIII in 2019. Ms Golikova

then continued with outlining the preparations for the event. She explained that the SAI of the Russian Federation had already drafted a first agenda and made organizational schedules based on the recommendations and guidelines of the General Secretariat. Ms Golikova ended her report by informing all members that they were kindly invited to take part in the preparatory process for INCOSAI XXIII.

The **Governing Board took note** of the report by the First Vice-Chair, the SAI of the Russian Federation, on hosting INCOSAI XXIII in 2019.

3 Report of the Secretary General of INTOSAI (ITEM 4)

Ms Kraker, the Secretary General of INTOSAI, expressed her appreciation to the SAI of the UAE and thanked the Governing Board members for their substantive contributions and commitment towards INTOSAI, as well as their readiness for cooperation and reform. She explained that the General Secretariat's goal was to ensure that the objectives set by the Governing Board are attained and that progress is achieved. In this regard, the UN/INTOSAI symposia were to serve as a platform for regular reporting on progress on SDG-related themes. She informed that the 24th UN/INTOSAI Symposium entitled "Digitalization, Open Data and Data Mining – Relevance and Implications for the Audit Work of SAIs, including a follow-up on the contribution of SAIs to the SDGs" would be held from 31 May to 2 June 2017, and invited the Governing Board members to take part. The Secretary General concluded by stating that the General Secretariat would carry out the necessary adjustments for the implementation of the new Strategic Plan and highlighted the importance of a smooth cooperation between the General Secretariat and the seven Regions.

The **Governing Board took note** of the report by the Secretary General.

4 Election of the Second Vice-Chair of the Governing Board (ITEM 5)

Mr Al Amimi asked the Governing Board to vote on the nomination of Mr Hussam Alangari, the head of the SAI of Saudi Arabia, as Second Vice-Chair of the Governing Board.

The **Governing Board elected** Mr Hussam Alangari as Second Vice-Chair of the Governing Board, who thereby also became head of the Policy, Finance and Administration Committee.

Mr Alangari thanked the Governing Board members, the Secretary General and Mr Dodaro in his capacity as vice-chairman of the Policy, Finance and Administration Committee.

5 Other business and closing address (ITEM 6 and ITEM 7)

Ms Kraker announced that Mr Sharma, head of the SAI of India and chair of the Knowledge Sharing Committee, would be leaving the Governing Board as his term as head of the SAI of India would come to an end by the next Governing Board meeting. She congratulated him on his work and thanked him for his commitment.

Mr Sharma expressed his appreciation for the experiences he had made as member of the Governing Board and assured that he would show the same engagement for the tasks lying ahead of him as he had done as member of INTOSAI. He concluded his remark by offering his full cooperation to the new chair of INTOSAI, Mr Al Amimi.

The Chair, Mr Al Amimi, thanked all Governing Board members for their brilliant work and declared the 69th Governing Board meeting closed.

D.
ANNEX

Agenda of the 69th INTOSAI Governing Board meeting

Sunday, 11 December 2016

AI	Item of the Agenda	Responsible Rapporteur	Comment
1	Opening address	Chairman of the Board / UNITED ARAB EMIRATES	
2	Report by the Chairman	Chairman of the Board / UNITED ARAB EMIRATES	<ul style="list-style-type: none"> Welcome to the new Board members Outlook into INTOSAI chairmanship 2017-2019
3	Report by the First Vice-Chairman of the Board	First Vice-Chairman of the Board / host of INCOSAI XXIII in the year 2019 / RUSSIAN FEDERATION	
4	Report by the Secretary General	Secretary General / AUSTRIA	
5	Election of the Second Vice-Chairman of the Board pursuant to article 5, para 4 of the Statutes	Chairman of the Board / UNITED ARAB EMIRATES	
6	Other business	Chairman of the Board / UNITED ARAB EMIRATES	
7	Closing address	Chairman of the Board / UNITED ARAB EMIRATES	

INTOSAI Organization Chart

