Agenda Item 1: Welcome by the Host

The Vice-Committee Chair, Mr. Gene Dodaro, The Supreme Audit Institution (SAI) of the United States, opened the 9th meeting of the International Organization of Supreme Audit Institutions' (INTOSAI) Finance and Administration Committee (FAC) on May 29, 2013 at 10:00am and welcomed the committee to Washington, D.C. and the U.S. Government Accountability Office (GAO). Mr. Dodaro expressed his pleasure with hosting the meeting and remarked on the engaging meeting agenda.

Agenda Item 2: Welcome, Opening Remarks by the Chair of the Finance and Administration Committee, and Agenda Review

The committee Chairman, Mr. Osama Faquih, SAI of Saudi Arabia, welcomed the committee back to Washington, D.C. and thanked the GAO for hosting the meeting. He thanked Mr. Dodaro for his kind introduction and the GAO for its work to ensure the success of the meeting.

Mr. Faquih gave an overview of FAC accomplishments since the group’s last meeting in London in October 2012 and drew members’ attention in particular to the work associated with monitoring the development and implementation of the strategic plan, the establishment of the standing supervisory committee for emerging issues, and the INTOSAI donor cooperation initiative.

Mr. Terence Nombembe, SAI of South Africa, thanked the committee for its strategic work to make INTOSAI known in a global setting.

Mr. Dodaro remarked that the agenda reflected the committee’s hard work and that while the committee is dealing with difficult issues, the work will be pivotal to deciding the future direction of INTOSAI. The Committee reviewed and adopted the agenda.

Agenda Item 3: Review of the Relevant Decisions Taken at the 63rd Governing Board Meeting for Follow-up by the FAC (Austria)

Dr. Josef Moser, INTOSAI Secretary General and SAI of Austria, thanked the committee for its continued support and GAO for hosting the meeting. Dr. Moser then provided an update on decisions made at the 63rd Governing Board meeting.

- Current Assessment Contributions: Dr. Moser addressed the United Nations (UN) budget scale and the UN assessment of its member states’ contributions to the regular budget for 2013. INTOSAI’s member contributions changed for 14 members, with 11
upgrades and 3 downgrades. The SAI of South Sudan was added as a new member. As of May 15, 2013, INTOSAI received 82.25% of the budgeted amount for annual contributions.

- **INTOSAI Financial Situation:** INTOSAI’s 2012 financial statements were audited externally in March 2013. The external auditors affirmed that the financial statements present a true and fair view of INTOSAI’s financial position as of December 31, 2012. The SAI of Malaysia finished its last term as an external auditor for INTOSAI and the SAI of Oman announced its willingness to serve a 2nd term as an external auditor. INTOSAI’s equity amounted to EUR 907,699.25 at the end of 2012. INTOSAI recorded a surplus of EUR 86,408.97, an amount higher than the budgeted surplus. INTOSAI transferred EUR 300,000 from current accounts to three newly established fixed-term deposit accounts.

- **New Governing Board Members:** The Congress will decide on the membership of nine Governing Board members at the International Congress of Supreme Audit Institutions (INCOSAI) XXI in October 2013. The membership of the SAI of Hungary expires at INCOSAI XXI and it will be replaced by the SAI UAE which will be proposed as a new member and a candidate to host INCOSAI XXII in 2016. It is recommended that the SAIs of the United States and Norway be confirmed by the Congress as members of the Governing Board due to their leadership of the *International Journal of Government Auditing* (IJGA) and the INTOSAI Development Initiative (IDI), respectively. At the upcoming INCOSAI, the Governing Board will elect 6 Governing Board members for a six-year term.

- **Developments Regarding Emerging Issues:** The INTOSAI Response Mechanism for Emerging Issues classifies three levels of emerging issues: Level 1 issues require immediate response; Level 2 issues require strategic foresight; and Level 3 issues require outreach of public auditing.
  
  - **Level 1 – Environmental Scanning-Strategic Foresight:** The General Secretariat received a paper from the SAI of Sweden on Fiscal Transparency, Accountability and Risk issued by the International Monetary Fund (IMF). The IMF report addresses the role of SAIs in fiscal transparency and the chair of the INTOSAI Supervisory Committee on Emerging Issues recommended that INTOSAI join the debate in order to work with other stakeholders to show the value and benefits of SAIs. If INTOSAI joins the debate it can help to develop acceptable reporting frameworks and standards. The Professional Standards Committee (PSC) chair prepared a draft letter to the IMF regarding collaboration and the draft now stands with the INTOSAI Emerging Issues Committee.

  Mr. Faquih inquired about a time limit for the response and Dr. Moser confirmed that there was no time limit. FAC members agreed on the great opportunity this gives INTOSAI to establish a working relationship with the IMF. Mr. Dodaro commented on the importance of engaging more in the international community, and questioned how to strategically build relationships with international organizations. He noted the importance of having one primary face for the organization. FAC members discussed the various avenues for responding and the need to look at structures for interacting with the IMF before making a formal commitment to join the existing structure.

  Mr. Faquih thanked members for the conversation and noted that the draft letter would be enhanced by the FAC’s comments. INTOSAI will not offer to be a member partner at this time, but it will explore all possible relationships with the
IMF. The Secretary General will be included in any discussions regarding who should represent INTOSAI before the IMF.

- **Level 2 – Analysis-Outreach Opportunities:** The General Secretariat received an invitation from Mr. Wu Hongbo, United Nations Under-Secretary-General for Economic and Social Affairs, to contribute to the UN Post-2015 Development Agenda. FAC members agreed on the importance of informing the global community about INTOSAI’s efforts.

### Agenda Item 4: Consideration of the Current Budget Status

Dr. Moser reviewed INTOSAI’s revenues, expenses, expected expenses, and the forecast until the end of 2013. INTOSAI revenues as of May 15, 2013 amounted to EUR 236,833.54, 81.39% of annual budgeted revenues. Revenues include member payments, outstanding contributions, and a voluntary payment from the SAI of Saudi Arabia.

- **Total expenses for the same period amounted to EUR 224,396.56, 69.78% of the annual budgeted expenses.**

- **Allocated expenses include the Collaboration Tool (CT), 5% of revenue; the INTOSAI Development Initiative (IDI), 5% of revenue; the International Journal of Government Auditing (IJGA), 20% of revenue; and INCOSAI XXII in 2016, 5% of revenue.**

- **Training expenses amounted to EUR 111,600, compared to the budgeted expense of EUR 124,100.**

- **The 22nd UN/INTOSAI Symposium in March 2013 cost EUR 110,000, compared to the budgeted amount of EUR 118,700.**

- **The voluntary payment from the SAI of Saudi Arabia and lower expenses from the 22nd UN/INTOSAI Symposium reduce the planned deficit for 2013 from EUR 58,200 to EUR 45,000.**

Dr. Moser confirmed that INTOSAI has enough funds to cover the deficit. Mr. Faquih raised the issue of how INTOSAI allocates funds, specifically what percentage of funds are used for training and what percentage are used for the Symposium. He remarked that training should be the most important budget consideration. Dr. Moser agreed that training is essential, but suggested that the Symposium is also important as it provides a venue for knowledge sharing especially for heads of SAIs and underlined the importance of the Symposia as crucial link between the Un and INTOSAI.

After much discussion the Committee agreed that budget allocation would be a continuing subject of the FAC and agreed to further discuss the subject at the next meeting.

### Agenda Item 5: INTOSAI Director of Strategic Planning Report

Mrs. Monika Gonzales-Koss, Director of Strategic Planning, presented her report.

**Goal 1:** Update on presentation by the PSC of the new International Standards of Supreme Audit Institutions (ISSAIs) 100, 200, 300 and 400 to the INCOSAI XXI in Beijing in October, 2013.
• The need to revise the ISSAIs at level 3 of the ISSAI Framework has been recognized since the XIX INCOSAI in 2007 defined the framework and launched the ISSAIs with a goal of completion by 2013.

• The following exposure draft ISSAIs have been developed within the Harmonization Project: ISSAI 100 Fundamental Principles of Public Sector Auditing; ISSAI 200 Fundamental Principles of Financial Auditing; ISSAI 300 Fundamental Principles of Performance Auditing; and ISSAI 400 Fundamental Principles of Compliance Auditing.

• ISSAI 100 covers the fundamental principles of public sector auditing and should be applied in conjunction with the other three.

• With the endorsement of the new ISSAIs, a range of overlaps and inconsistencies between levels 2, 3, and 4 of the ISSAI Framework will be solved.

• UN General Assembly Resolution A/66/209 has put INTOSAI in the focus of the worldwide community. INTOSAI must make sure its new visibility is backed by credible, professional, and sustainable work, of which standard setting is an essential part.

Mrs. Gonzales-Koss noted that the PSC Chair, the SAI of Denmark, will step down as chair in 2016, and that the Financial Audit Subcommittee (FAS) Chair, the SAI of Sweden, will give up the chair following INCOSAI XXI in 2013. The SAI of the Russian Federation has expressed willingness to take over as PSC Chair in 2016, and the SAI of Ecuador has announced its readiness to take over the FAS Chair.

Goal 2: Update on continuing of major projects. The following efforts of the Capacity Building Committee (CBC) were noted:

• 3i (ISSAI Implementation Initiative) – an ongoing initiative aimed at supporting ISSAI implementation regarding financial, compliance, and performance audits in developing countries.

• CBC Directory for Capacity Development – captures all capacity development activities of SAIs around the world. Managed by the INTOSAI Development Initiative (IDI) and offered to all SAIs.

• CBC Guide of INTOSAI Experts – Has been established and is in use by more than half of INTOSAI members.

• CBC Committee on Peer Reviews – Peer Review Guidelines and the Best Practice Guide on Peer Reviews are currently being updated. Committee leadership recently handed from the SAI of Germany to the SAI of the Slovak Republic.

Mrs. Gonzales-Koss also noted that the SAI of Morocco will give up the CBC Chair at INCOSAI XXI. No decision for replacement has yet been made, and it will be one of the main agenda items during the June 21, 2013 meeting of the CBC Steering Committee.

Goal 3: Update on working group activities.

• The “Task Force Global Financial Crisis: Challenges to SAIs” has been transformed into the “Working Group on Financial Modernization on Regulatory Reform"
• The Working Group on Public Debt will present ISSAI 5450 “Guidance of Auditing on Public Debt Information Systems” at INCOSAI XXI. The SAI of Mexico is also intending to pass chairmanship of this Working Group to another SAI. The Working Group on Value and Benefits has elaborated the document “The Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens”. Also, the Working Group has finalized a Performance Measure Framework for SAIs, which will likely be formally endorsed in 2016.

• The Working Group on Environmental Auditing’s chair will be passed from the SAI of Estonia to the SAI of Indonesia. The Working Group is presently updating and revising existing environmental audit guidance and developing new guidelines and research studies on emerging topics.

• The INTOSAI Task Force on SAI’s Information Database has finished its questionnaire, which will be sent out to all INTOSAI members soon. The database will offer information on SAIs regarding mandates, competencies, audits, and procedures.

• The Working Group on Fighting Corruption is working on three documents addressing challenges of fighting corruption: INTOSAI GOV 9160 “Enhancing Good Governance for Public Assets”; ISSAI 5700 “Guideline for the Audit of Corruption Prevention in Government Agencies”; and a research paper titled “Corruption and Money Laundering: Challenges for SAIs”.

• The Working Group on Accountability for and the Audit of Disaster Related Aid has prepared five ISSAIs and one INTOSAI GOV to be presented at INCOSAI XXI containing information, advice, and examples of best practices on auditing disaster-related aid. This group will be dissolved on occasion of INCOSAI XXI.

• The Working Group on Key National Indicators (KNI) has further elaborated the KNI White Book and identified future priority areas.

• The Knowledge Sharing Committee (KSC) has started a discussion to find a way to harmonize ISSAIs 500-5599 on special audits. Its next steering committee meeting will be September 9-10, 2013 in Egypt.

After Mrs. Gonzales-Koss presented, the floor was opened for questions and comments.

• Dr. Moser expressed his opinion that it would be beneficial for the incoming CBC Chair to be from Africa, as it would ensure the continuing involvement of Africa in capacity building activities.

• Mr. Jørgen Kosmo, SAI of Norway, commented that the development of financial and performance instruments by the PSC has been demanding in terms of resources required. The FAC and the Secretary General should look into the question of allocating more resources in order to ensure the PSC is able to follow through on its important work.

• Mr. Moser informed on a meeting with the PSC and FAS chair on the future of the PSC and transmitted to the FAC the following points on request of the chair of the SAI of Denmark in regard to a sustainable future solution for the PSC:
Transparent and effective governance system
- Systematised approach to developing standards - in compliance with the agreed INTOSAI Due Process
- Consistency in definition of audit concepts, processes, general wording and presentation of texts in the individual ISSAIs and across the ISSAI framework

Balanced focus on the three key audit branches: financial, compliance and performance audit

- Mr. Nombembe commented on the success of the video/YouTube recordings he was involved in making. They have successfully provided context for establishing government frameworks for auditing institutions, and effectively disseminated messages and updates, facilitating discussion and commentary.

- Dr. Moser commented on the central role capacity building plays in defining INTOSAI strategy, and suggested that the group revisit this as a topic of a future meeting.

- Mr. Dodaro reiterated the US GAO’s commitment to the Financial and Performance Audit and Standards subcommittees, describing them as central to GAO’s role. He suggested a model of involving more stakeholders and users like IMF in INTOSAI discussions on audit standard settings as a way of increasing outside buy-in and understanding of user needs.

- Mr. Nombembe and Mr. Thembekile Makweiu, SAI of South Africa, both commented that the SAI of South Africa has been approached and is considering volunteering to take over from the SAI of Morocco as chair of the CBC. There is sufficient interest on their side to continue discussing this possibility, and they plan on advancing the discussion.

Agenda Item 6: INTOSAI Strategic Planning Task Force

Mr. Dodaro introduced Mr. Chris Mihm, Director of Strategic Issues within GAO, to discuss the future strategic planning effort. Mr. Dodaro suggested a goal for INCOSAI XXI of having an explanation prepared proposing how future strategic planning will be conducted between 2013 and 2016. The proposal should be informative so that everyone can understand the scope of what is being addressed.

Mr. Mihm presented a plan for the proposal to be presented to INCOSAI XXI in Beijing. The plan addressed several themes:

- Planning process must be open to and inclusive of SAI members, INTOSAI committees, task forces, and regional working groups.

- Planning process is to reflect the evolving role of INTOSAI as a key player in global governance issues and as a standard setting body through ISSAIs.

- Planning effort must consider the feasibility of establishing an augmented strategic management process for INTOSAI that has specific performance measures for goals and procedures in order to continuously monitor performance.

- Planning process is to be open-ended.
• Plan is to reflect diversity of INTOSAI as a key strength and source of value for individual SAIs.

Mr. Mihm described the initial steps prior to INCOSAI XXI in Beijing:

• Working closely with the FAC and INTOSAI General Secretariat.
• Outreach to members of the Strategic Planning Task Force.
• Developing project planning timeline.
• Analyzing information on INTOSAI’s existing mandates, accords, declarations, etc.
• Preparing an SAI communication strategy on the new Strategic Plan to keep INTOSAI members informed.
• Identifying external stakeholders and interested parties for outreach.

Immediately after INCOSAI XXI in Beijing, the committee will review the actions of the Congress to provide context and guidance for the planning effort. Based on that review, visible planning efforts will be launched in earnest.

**Agenda Item 7: INTOSAI Task Force on Financial Foresight's (TFFF) Report on Strategic Planning**

Mrs. Gonzales-Koss thanked the chair of the TFFF for excellent chairmanship and cooperation. She noted that much of her report had been covered by the Strategic Planning Task Force, whom she thanked and expressed support for their upcoming work on the strategic plan. Additional points addressed:

• Use of the IDI strategic planning handbook should be considered as one possible reference during the strategic planning process.
• A mid-term review should be planned for presentation to INCOSAI XXIII.
• Technical procedures of the strategic plan elaboration must be kept as simple as possible.
• The strategic planning process should consider the implications of challenges to the SAIs.

The FAC would like to be presented with strategic planning progress reports from the TFFF (Comment: The report was on behalf of the TFFF and the TFFF has been dissolved)

**Agenda Item 8: INTOSAI TFFF’s Report on Emerging Issues**

This agenda item had been discussed under agenda item 3.
Agenda Item 9: INTOSAI TFFF Report on Financial Issues

In examining INTOSAI financial issues, the TFFF presented the following key findings for FAC consideration.

• Finding 1: Resource Use

INTOSAI has three sources of funding: in-kind contributions, external financing, and membership fees. Although it is not currently possible to have a complete overview of resource use, it is important for future strategic planning. Looking forward, the task force proposes combining the strategic plan with economic overlook.

• Finding 2: Increasing Financial Flexibility

The task force presented three options to increase financial flexibility: maintaining the current system, the possible acceptance of external funding, and increasing membership fees. These options should not be seen as mutually exclusive, and the FAC could choose some, all, or none of the options.

• Finding 3: Potential Risks and Opportunities for In-kind Contributions

The task force highlighted that many countries would like to participate in more INTOSAI activities, but have not because of the financial burden. The task force discussed options for making in-kind contributions more sustainable, which included: stating in the handbook that a social program is not required of host countries sponsoring committee or working group meetings, drafting guidance for transition planning of committee chairs to increase support and encourage more members to use technology to reduce travel, and increasing administrative support.

• Finding 4: Development and Maintenance of ISSAIs

The task force stressed the development and maintenance of ISSAIs as a way to maintain expertise during the transition of committee chairs. In cooperation with the PSC, the FAC should ensure that INTOSAI will have the necessary resources to consider presented options.

• Finding 5: INTOSAI Certification

An idea for increasing funding is to offer certification in ISSAIs. This is, however, beyond the scope of the task force.

• Finding 6: Increase Interest for INTOSAI Associate Membership

Historically, interest in associate membership has been low, with only two of the 17 entities approached accepting an invitation. Adding associate members would increase revenue and enhance cooperation with relevant stakeholders.

After much discussion on the financial issues topic, the (FAC) agreed that INTOSAI has evolved into a more dynamic organization with greater recognition from other international bodies.
Therefore, INTOSAI needs more flexibility in maintaining its finances and additional support from its members in achieving its strategic goals and objectives.

The FAC offers the following proposals for consideration by the Governing Board:

1) Take the necessary steps to permit external funding be used for specific projects, and not require such funding be applied according to the fixed percentage distribution of membership fees currently required by INTOSAI Financial Rules. (The required change to INTOSAI Financial Rules will be enclosed for the Governing Board’s consideration.)

2) Given that in-kind contributions are the main source of INTOSAI resources, members are encouraged to make more voluntary in-kind contributions to INTOSAI activities. Also, members are encouraged to provide additional financial contributions that would not have to be applied according to the fixed percentage distribution of membership fees currently required by the INTOSAI Financial Rules. (The required change to INTOSAI Financial Rules will be enclosed for the Governing Board’s consideration.)

3) Clarify the expectations for hosting meetings. Make it easier (e.g. no social events required) for more SAIs to participate and be willing to host INTOSAI events. (The required change to the committee handbook will be enclosed for membership consideration.)

4) The FAC will undertake a review of the current membership assessment structure and will so advise the Governing Board of this review.

5) Encourage SAIs to give voluntarily above their currently assessed contribution levels until a revised structure is devised.

6) Remind and encourage member SAIs to honour the existing rule of notifying the General Secretariat of external funding as established in the INTOSAI Handbook for Committees. This will ensure that INTOSAI has a complete picture of all external funding.

7) Revisit the associate membership process to see if more eligible organizations and institutions can be encouraged to apply for associate membership. (Outreach to eligible organizations and institutions could be a part of the external scanning process of next strategic plan.)

8) Prepare a high level financing plan in conjunction with the new strategic plan to illustrate the funding modalities required to meet the plan’s objectives and priorities.

9) Review the potential for initiating a certification process for auditors.

Agenda Item 10: International Journal of Government Auditing

Mr. Dodaro reported that the IJGA remains in sound financial position and received a clean audit from external auditors. Mr. Dodaro commended the much appreciated in-kind contributions and the role of the SAIs of Austria, Canada, Tunisia, and Venezuela in providing translations of IJGA in INTOSAI’s official languages.
Mr. Dodaro stated that despite reductions in funding and staffing, GAO remains committed to the *IJGA*. In an effort to reduce costs, the board decided to suspend printing for non-SAI subscribers, but is still committed to printing copies for SAI members. A needs assessment will be conducted through a membership survey. Mr. Dodaro welcomes any suggestions from members of the Committee on how the *IJGA* can be more helpful to the membership overall.

Committee members discussed the importance of making the *IJGA* available electronically, but cautioned against transitioning entirely to electronic media because access to printed copies is still needed by some developing countries.

**Agenda Item 11: Progress Report on INTOSAI-Donor Cooperation**

Mr. Faquih, Co-Chair of the INTOSAI-Donor Steering Committee, presented a progress report on INTOSAI-Donor cooperation. Key points made:

- Since October 2012, the last Committee meeting, four donor organizations—the Asian Development Bank, the Australian Agency for International Development, the GAVI Alliance, and the Global Fund to Fight AIDS, Tuberculosis and Maria—signed the Memorandum of Understanding (MOU) with INTOSAI. Dialogue is continuing with a number of other potential donors.

- The Steering Committee agreed on a three-year Work Program, 2013-2015, to scale up activities across seven priority areas: (1) INTOSAI-Donor cooperation management, (2) funding mechanisms and project identification, (3) SAI performance measurement framework, (4) Knowledge Center to support SAIs, (5) strengthening support to SAIs, (6) research and evidence on SAIs, and (7) monitoring, evaluation, and lessons learned.

- The SAIs of Austria, Ireland, and Norway and the World Bank have committed to provide financial support to the INTOSAI–Donor Cooperation Secretariat for the implementation of the Work Program. The SAIs of Norway and Brazil have made staff member commitments to the Secretariat.

- The Global ISSAI Implementation Initiative (3i program) is underway for English-speaking SAIs. The US Agency for International Development (USAID) has agreed to fund parts of the program in Arabic, while dialogue is continuing with other partners to secure funding for French and Spanish-speaking SAIs.

- Fifteen projects selected under the 2011 Global Call for Proposals are currently being implemented or have had financing approved. The dialogue between applicants and donors is continuing on 21 proposals. The second call for proposals will be launched during INCOSAI XXI in Beijing. Project application will be simplified to require a concept note followed by a comprehensive proposal based on donor interest.

- The SAI Capacity Development Fund is in the process of receiving funding commitment from one donor, but needs one additional donor to launch.

- The SAI Capacity Development Database includes 265 SAI capacity development projects. The database is being used to better coordinate among SAIs and has helped to avoid duplication of efforts.
Committee members discussed recent leadership changes at the World Bank, including the appointment of Ms. Jennifer Thompson as the Chief Financial Management Officer and Head of the Financial Management Sector Board. They emphasized the importance of establishing a working relationship with new World Bank leadership. The Committee will write a formal letter with funding suggestions, and Mr. Dodaro and his team will engage with Ms. Thompson and her staff.

Committee members discussed the challenges of obtaining donor support for General Secretariat functions and activities such as the 3i program. Middle-income and well-developed countries are interested in participating in the 3i program.

**Agenda Item 12: Regional Perspective on Donor Cooperation**

Dr. Carlos Polit Faggoni, SAI of Ecuador, discussed the activities and donor support for the Latin American and the Caribbean Organization of Supreme Audit Institutions (OLACEF). Key points made:

- OLACEF and member countries have enhanced their collaboration by launching a new OLACEF website, establishing videoconferencing systems for member SAIs, approving amendments to the OLACEF charter, developing knowledge management systems, and conducting joint audits and peer reviews, among other activities.

- Eight OLACEF SAI heads conducted a technical visit with the Secretary General of INTOSAI in September 2012. OLACEF has aligned its four strategic goals with the four goals in INTOSAI’s Strategic Plan.

- OLACEF strategic efforts to strengthen fiscal controls are being supported by the German Society for International Cooperation (GIZ). Based on the OLACEF-GIZ MOU signed in 2010, OLACEF already secured funding for 4.5 million Euros and is expected to receive an additional 3 million Euros.

- OLACEF is nearing completion of two projects. The World Bank financed the implementation of e-learning capabilities for SAIs in Andean countries, and the Inter-American Development Bank provided funding for the International Certification of Government Auditors.

- OLACEF member countries are interested in submitting their proposals to the next INTOSAI-Donor Call for Proposals and support the need for training by INTOSAI on mechanisms and formats for successful submissions.

**Agenda Item 13: SAI Database**

Mr. Juan Manuel Portal and Mr. Fuentes, SAI of Mexico, provided an update on the SAI Database and asked the General Secretariat and regional publications to distribute information about the Database. Key updates:
• The Database is almost ready and the Website is ready for uploading information, see www.intosai-database.org.mx. The Database is being translated into INTOSAI’s five official languages.

• The Database will be launched at the July 2013 task force meeting in Lima, Peru. Feedback from task force participants will be used to make further revisions. The task force and the governing board endorsed the structure and the content of the Database and its 10 major sections.

• The Database will be officially presented at INCOSAI XXI in Beijing. The Database team will develop a statistical tool and a survey to collect information and feedback on information already uploaded.

**Agenda Item 14: SAI Performance Management Framework**

Mr. Nombembe stated that the final launch of the SAI Performance Management Framework project has been deliberately delayed to INCOSAI XXII in 2016. The committee and working team felt that the Framework needed extensive user acceptance and piloting prior to launch. The Framework affects not only INTOSAI but also INTOSAI stakeholders, and must be compatible with SAIs’ performance structures. The working team has made good progress so far and received positive feedback from first pilot participants.

**Agenda Item 15: INCOSAI XXI**

Mr. Zhou Weipei, SAI of China, presented the preliminary agenda for INCOSAI XXI, which will take place October 18-27, 2013 in Beijing. Congress will have plenary sessions for Theme I: The Role of SAIs in Safeguarding the Long-Term Sustainability of Financial Policies and Theme II: National Audit and National Governance, coordinated by the SAIs of South Africa and Mexico, respectively. The agenda also includes the INTOSAI Governing Board and various committee meetings. A ceremony celebrating the 60th anniversary of INTOSAI as well as several cultural activities are also on the agenda. The General Secretariat in cooperation with the SAI of China is also developing a special printed publication to commemorate INTOSAI’s 60th anniversary.

Mr. Fuentes discussed the status of planning activities for Theme II. The plenary session for Theme II will be chaired by the SAI of Mexico and vice-chaired by the SAI of the Maldives. Moderators, presenters, and alternative presenters have already been identified for both plenary sessions. Forty-eight countries have already submitted principal papers for this theme, and a compendium is being prepared.

**Agenda Item 16: Other Issues**

Committee members discussed potential chairs for Goal 2. Members stated that chairmanship by the SAI of South Africa and vice-chairmanship by the SAI of Sweden is a good idea, but recognizes that the INTOSAI Governing Board will make the final decisions.
Committee members discussed the INTOSAI Director of Strategic Planning position. A survey sent to INTOSAI members yielded altogether eight nominations. Seven for the present DSTP and additionally, a candidate from the SAI of Pakistan has been nominated. Many committee participants supported the reappointment of Mrs. Gonzales-Koss for her experience as the current INTOSAI Director of Strategic Planning. Committee members agreed to discuss the position at the next committee meeting.

Dr. Moser informed that he would meet the Ms Jennifer Thomson, Chief Financial Management Officer, World Bank, the day after the FAC meeting on occasion of an inaugural visit.

Mr. Dodaro provided closing remarks and summarized the committee’s recommendations to the Governing Board regarding financial flexibilities. All committee members agreed with the nine recommendations (see pages 8-9 of this document) outlined by Mr. Dodaro. The technical language amending the INTOSAI Financial Rules will be developed following the committee meeting.

Mr. Faquih closed the meeting and encouraged the group to do what it takes to facilitate communication with each other.
Agenda
9th INTOSAI Finance and Administration Committee Meeting
U.S. Government Accountability Office (GAO)
Washington, D.C.
29-30 May 2013

Time                       Wednesday, 29 May
09:30                      Presented by
                          Registration
10:00                      USA
1. Welcome by the Host
10:15                      Saudi Arabia
2. Welcome and Opening Remarks by the Chair of the Finance and Administration Committee
10:45                      Austria
3. Review of the relevant decisions taken at the 63rd Governing Board meeting for follow-up by the FAC
   a. Current assessment contributions
   b. INTOSAI financial situation
   c. New Governing Board members
   d. Developments regarding Emerging Issues
11:15                      Coffee Break
11:45                      Austria
4. Consideration of the current budget status
12:00                      Austria
5. INTOSAI Director of Strategic Planning Report
12:30                      USA
6. INTOSAI Strategic Planning Task Force
12:45                      Lunch
14:15  7. INTOSAI Task Force on Financial Foresight's (TFFF) Report on Strategic Planning  
Norway

14:30  8. INTOSAI TFFF’s Report on Emerging Issues  
Norway

14:45  9. INTOSAI TFFF’s Report on Financial Issues  
Norway

18:00  Dinner Hosted by H. E. Osama J. Faquih  
Ming’s Restaurant
617 H Street NW, Washington, D.C. 20001
(202) 289-1001  
Saudi Arabia

Time  Thursday, 30 May  Presented by

09:00  Welcome  

09:15  10. International Journal of Government Auditing  
USA

09:30  11. Progress report on INTOSAI-Donor Cooperation  
Saudi Arabia

10:00  12. Regional Perspective on Donor Cooperation  
Ecuador

10:15  13. SAI Database  
Mexico

10:30  14. SAI Performance Management Framework  
South Africa

10:45  15. INCOSAI XXI  
China/Mexico

11:00  16. Other Issues  

Concluding Remarks by the Chair  
Saudi Arabia
Delegate List
Proceedings of the
9th INTOSAI Finance and Administration Committee Meeting
May 29-30, 2013
Washington, D.C.

General Auditing Bureau of Saudi Arabia
   H.E. Mr. Osama Faquih
   President of the General Auditing Bureau
   Mr. Rashad Kassim
   Director of International Relations

US Government Accountability Office
   Mr. Gene Dodaro
   Comptroller General of the United States
   Mrs. Helen Hsing
   Managing Director, Strategic Planning and External Liaison
   Mrs. Muriel Forster
   Director of International Relations
   Mr. Chris Mihm
   Managing Director, Strategic Initiatives
   Mrs. Michelle Sager

Chinese National Audit Office (CNAO)
   Mr. Zhou Weipei
   Director General of CNAO
   Mr. Zhou Xun
   Deputy Director of CNAO

Office of the Comptroller General of Ecuador
   Dr. Carlos Polit Faggoni
   Comptroller General
   Mr. Nelson Dueñas López
   Director of International Relations
Mr. Paul Williams  
Translator

Office of the Auditor-General of Norway  
Mr. Jørgen Kosmo  
Auditor General of Norway and Chairman of the IDI Board  
Mr. Ola Hoem  
Assistant Director General, International Division

INTOSAI Secretariat  
Dr. Josef Moser  
President of the Court of Audit, INTOSAI Secretary General  
Mrs. Monika Gonzalez-Koss  
INTOSAI - Director of Strategic Planning  
Dr. Robert Sattler  
Head of INTOSAI General Secretariat Department

Superior Audit Office of Mexico  
Mr. Juan Manuel Portal  
Auditor General  
Mr. Benjamin Fuentes Castro  
International Liaison Officer

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Mr. Terence Nombembe  
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Mr. Thembekile Makweiu  
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