

INTOSAI



INTERNATIONAL ORGANISATION 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 77

English

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DR. JOSEF MOSER
The Secretary General

Vienna, March 2016



Dear Colleagues

The period after the last Governing Board meeting in 2014 has seen developments both within INTOSAI and the international community that will decisively shape the years to come.

With the adoption of the United Nations 2030 Agenda for Sustainable Development in end-September 2015, a significant step was taken for the future of our planet. In this context, Supreme Audit Institutions (SAIs) were accorded the task to contribute to this comprehensive global development agenda in the best possible way. This recognition of government audit at a global level was once again highlighted by the adoption of a further United Nations (UN) General Assembly Resolution in September 2015, which calls upon the Member States and the relevant UN institutions to cooperate with INTOSAI.

The fact that INTOSAI has been recognized as a significant driver of good governance, accountability and transparency calls for a strong and inclusive organization that can live up to the expectations set by the international community. With the preparation of the new Strategic Plan for the period of 2017 to 2022, INTOSAI is laying the ground for its future work. The strategic planning process encompasses considerations on the governance structure of INTOSAI, its future standard-setting work as well as the role of its regions.

The 67th meeting of the Governing Board succeeded in providing guidance to the INTOSAI community on the above-mentioned vital matters. The participants were given the opportunity to engage in active discussions, thereby providing valuable input to the planning process.

An effective, agile and alert organization is characterized by close cooperation among its members. It is in this sense that particular focus was also placed on INTOSAI's Regional Organizations. In order to ensure inclusiveness and innovation, it will be pivotal to gain a deeper insight into the needs and priorities of the Regions and to enhance cooperation and the sharing of knowledge and experience.

The 67th Governing Board meeting in Abu Dhabi demonstrated once again that the members of INTOSAI constitute a vibrant community that encourages forward thinking and advancement in the spirit of INTOSAI's motto *Mutual Experience Benefits All*.

The present 77th Circular gives an overview of the 67th Governing Board meeting of INTOSAI, which was held in Abu Dhabi, United Arab Emirates, from 10 to 11 November 2015. The detailed reports submitted to the Governing Board are available on the INTOSAI website at <http://www.intosai.org>.

With best regards

Josef Moser

A.
MINUTES OF THE
67TH MEETING OF THE GOVERNING BOARD OF INTOSAI,
10 AND 11 NOVEMBER 2015,
ABU DHABI, UNITED ARAB EMIRATES

The 67th meeting of the Governing Board of INTOSAI was held in Abu Dhabi, United Arab Emirates (UAE), from 10 to 11 November 2015 and was attended by 105 representatives of 34 SAIs.

The future strategic orientation and governance of INTOSAI, the new Strategic Plan 2017-2022, the future role of the INTOSAI Governing Board, the future of INTOSAI's standard setting and certification process and the preparations for the upcoming INCOSAI in the UAE in December 2016 were some of the core themes discussed on the occasion of this meeting.

I THE HIGHLIGHTS AT A GLANCE

- Approval that, in order to ensure an in-depth study of the Congress Themes of INCOSAI XXII (Theme I: "How INTOSAI can contribute to the UN 2030 Agenda for Sustainable Development, including good governance and strengthening the fight against corruption?" and Theme II "Professionalization: what can promote INTOSAI's credibility to become a more prominent international organization?"), the Theme Papers can be prepared both by the Regional Organizations and the individual SAIs to embody the opinions of all INTOSAI member SAIs;
- Approval of the 2014 financial statements of the General Secretariat, which were audited and issued with an unqualified audit opinion;
- Approval of the Finance and Administration Committee's proposal to create a new membership category called Affiliate Members reserved for SAIs of overseas-dependent territories who actively participate in one of the seven INTOSAI Regional Organizations;
 - Approval that the following criteria be established for this new Affiliated Members category:
 1. the applicant must be an independent territorial audit institution of an overseas-dependent territory of an INTOSAI member;
 2. the applicant must have independent audit authority over their territory;
 3. the applicant must be an active member of their INTOSAI Regional Organizations; and
 4. the applicant must obtain the approval of their home/mother country.

- Approval of membership assessment fees for Affiliate Members at the INTOSAI membership contribution group VII, and
- Note that Affiliate Members will not have voting rights;

- Approval of the introduction of Russian as an additional language fully financed and supported by a member SAI, taking note that Russian maintains its character as additional language only for as long as the SAI of the Russian Federation bears the related costs and under the provision that Rule III.1.3 of the Handbook for INTOSAI Committees remains unchanged;
- Adoption of the proposal to present the SAI of the Russian Federation to INCOSAI XXII as candidate of the INTOSAI Governing Board for the organization of INCOSAI XXIII in 2019;
- Note of the information provided by the Secretary General on the progress of the peer review on SAI Independence;
- Approval of the creation of a Task Force to update the INTOSAI Statutes in accordance with the requirements of the new INTOSAI Strategic Plan, to be composed as follows:
 - Chair of the Governing Board (China) as chair of the Task Force,
 - Vice Chair of the Governing Board,
 - Secretary General,
 - Head of the Task Force on Strategic Planning,
 - Chair of the Finance and Administration Committee,
 - Chairs of INTOSAI Goal Committees 1 – 3,
 - IDI,
 - Secretary Generals or Chairs of INTOSAI's seven Regional Organizations;
- Appointment of the SAI of Brazil as Chair and the ECA as Vice-Chair of the PSC to succeed the SAI of Denmark after INCOSAI XXII in 2016.
- Proposal to discontinue the Online INTOSAI Collaboration Tool (ICT) and replacement of the ICT with the INTOSAI Community Portal developed jointly by the KSC and the IDI;
- Appointment of the SAI of India to succeed SAI Norway as Chair of the Compliance Audit Subcommittee as of INCOSAI XXII in 2016;

- Adoption of the continuation of the INTOSAI priority theme *“Implementation of the Beijing Declaration, with particular regard to the UN General Assembly Resolution A/66/209 on strengthening SAI independence and the ISSAI framework on safeguarding the sustainable development of public finances”* in 2016;
- Approval of ISSAI 5600 on peer reviews and ISSAI 5800 on cooperative audits for exposure and continued development of the ISSAI in accordance with the PSC due process;
- Approval of the establishment of the project groups IntoSAINT and CBC guides under Goal 2 — CBC;
- Approval of the dissolution of the UN/INTOSAI Platform as of INCOSAI XXII in 2016;
- Note of the reform of the composition of the IDI Board with no more observers on that Board and INTOSAI having to nominate two representatives as members of the Board;
- Note of the on-going process to revise the Due Process;
- Note of the joint statement by the Chairs of the PSC, CBC and KSC, and the progress achieved in establishing of the common forum of technical experts.
- Preparation of the following new ISSAIs and INTOSAI GOVs/auditing standards to be submitted to INCOSAI XXII in 2016:
 - ISSAI 5300: Guideline on IT audits (elaborated by the WG on IT Audit)
 - ISSAI 5450: Guidance on Auditing Public Debt Information System (elaborated by the WG on Public Debt)
 - INTOSAI GOV: Public Debt Management Office (elaborated by the WG on Public Debt)
 - ISSAI 5700: Guideline for the Audit of Corruption Prevention in Government Agencies (elaborated by the WG on the Fight Against Corruption and Money Laundering)
 - INTOSAI GOV 9160: Enhancing Good Governance for Public Assets (elaborated by the WG on the Fight against Corruption and Money Laundering)
 - INTOSAI GOV 9400: Guidelines on the evaluation of public policies — INTOSAI (elaborated by the WG Programme Evaluation)
 - Guidance "Key National Indicators: Guidance for Supreme Audit Institutions" (elaborated by the WG on Key National Indicators)
 - Guideline on Effective Practices of Cooperation between SAIs, the Legislature, the Judiciary and the Executive (elaborated by the WG on Value and Benefits of SAIs);
 - A single, global Performance Measurement Framework for assessing and monitoring SAIs' performance i.e. SAI PMF (elaborated by the WG on Value and Benefits of SAIs);

- Practical guidelines on Procurement Audit (elaborated by the TF on Procurement Contract Audit);
- ISSAI/Audit Guideline: Development and Use of Key National Indicators (elaborated by the WG on Key National Indicators);

- Revision of ISSAIs on Audit of International Institutions and Audit of Privatization and Environmental Auditing;
- Revision of ISSAIs 5421, 5410, 5430 and 5422 on Public Debt.
- Withdrawal of ISSAI 5420 on "Public Debt: Management and Fiscal Vulnerability: Potential Roles for SAIs";
- Decision of the SAI of Mexico to call for nominations to take on the Chair of the Working Group on Public Debt.
- Members of GB and all other participants had the opportunity to participate in the half-day breakaway sessions and the main discussion issues on the agenda were: INTOSAI Governance, INTOSAI Standard Setting Process and the Role and Importance of the INTOSAI Regional Organizations. The relevant input of these discussions have been taken up in the draft of the new INTOSAI Strategic Plan for the Period 2017-2022.

1 The following members of the INTOSAI Governing Board participated at the 67th 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
- 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	<ul style="list-style-type: none"> • Performance Audit Subcommittee (PAS)
China	<ul style="list-style-type: none"> • Standing Supervisory Committee on Emerging Issues
Denmark	<ul style="list-style-type: none"> • Professional Standards Committee (PSC)
Egypt	<ul style="list-style-type: none"> • Working Group on the Fight against Corruption and Money Laundering (WGFACML)
France	<ul style="list-style-type: none"> • Working Group on Programme Evaluation
India	<ul style="list-style-type: none"> • Committee on Knowledge Sharing and Knowledge Services (KSC) • Working Group on IT Audit (WGITA) • INTOSAI Online Collaboration Tool (OCT)
Indonesia	<ul style="list-style-type: none"> • Working Group on Environmental Auditing (WGEA)
Korea	<ul style="list-style-type: none"> • INTOSAI Platform for Cooperation with the UN
Mexico	<ul style="list-style-type: none"> • Working Group on Public Debt (WGPD) • Working Group on Value and Benefits of SAIs (WGVBS) • INTOSAI Online Glossary • INTOSAI SAI's Information Database
Norway	<ul style="list-style-type: none"> • Compliance Audit Subcommittee (CAS) • INTOSAI Development Initiative (IDI) • INTOSAI-Donor Secretariat
Peru	<ul style="list-style-type: none"> • Subcommittee on Cooperative Audits
Poland	<ul style="list-style-type: none"> • Internal Control Standards Subcommittee (ICS)

Russian Federation	<ul style="list-style-type: none"> • Working Group on Key National Indicators (KNI) • Task Force on Procurement Contract Audit
Saudi Arabia	<ul style="list-style-type: none"> • Finance and Administration Committee (FAC) • INTOSAI-Donor Cooperation Steering Committee
Slovakia	<ul style="list-style-type: none"> • Subcommittee on Peer Reviews
South Africa	<ul style="list-style-type: none"> • Capacity Building Committee (CBC) • Task Group on INTOSAI Auditor Certification (TGIAC)
Sweden	<ul style="list-style-type: none"> • Vice-Chair of the Capacity Building Committee (CBC)
Uganda	<ul style="list-style-type: none"> • Working Group on Extractive Industries (WGEI)
United Arab Emirates	<ul style="list-style-type: none"> • Financial Audit Subcommittee (FAS)
United States of America	<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 67TH MEETING OF THE INTOSAI GOVERNING BOARD

1 Welcome Address

The First Vice-Chairman of INTOSAI and head of the SAI of the UAE, Mr Harib Saeed Al Amimi, extended a cordial welcome to the participants of the 67th meeting of the Governing Board in the premises of the Emirates Palace in Abu Dhabi. He outlined the importance of the items on the agenda for the intended outcome of the meeting, i.e. to succeed in establishing a clearly defined guidance for the work of INTOSAI for the benefit of more accountability, transparency and agility to rise to international transformations. He also highlighted the necessity of engaging in discussions on the future of the organization to meet the expectations placed in INTOSAI by the international community and the United Nations.

2 Opening of the 67th Meeting of the Governing Board and Report by the Chairman of INTOSAI (ITEM 1 and ITEM 2)

Following the welcome address by Mr Al Amimi, the Chairman of INTOSAI and the head of the SAI of China, Mr Liu Jiayi, took the floor. He thanked for the cordial welcome and the kind hospitality extended by the SAI of the UAE and opened the 67th meeting of the Governing Board.

The **Governing Board adopted** the agenda.

The participants observed a minute's silence in memory of Mr Otbo, the former head of the SAI of Denmark and member of the ECA, who had passed away in February 2015.

3 Report of the Chairman of INTOSAI (ITEM 3 and ITEM 3a)

3.1 Report of the Chairman of the INTOSAI Governing Board (ITEM 3)

In his report, Mr Liu highlighted the achievements of and the progress made by INTOSAI in all its strategic areas and expressed his heartfelt appreciation for the contributions made by all INTOSAI members in this regard.

He commended all INTOSAI members for making sustained efforts to further develop the organization with vigour and energy and outlined the successful activities within INTOSAI's strategic priorities, namely its standard-setting process, the progress made with regard to the Common Forum, the certification of auditors, the SAI PMF, the safeguarding of SAI independence, the sustained financing of INTOSAI, the cooperation with donors and the exploring of emerging issues within the goal committees.

Mr Liu also expressed his confidence that the organization would continue to maximize its value and play an even more active role in the international arena by enhancing its cooperation with the United Nations and other international bodies.

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

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

Mr Liu Jiayi, in his capacity as the Chairman of the Standing Supervisory Committee on Emerging Issues (SCEI), extended his sincere gratitude to all Governing Board members and chairs of INTOSAI's bodies, as well as the Committee's vice-chair, the SAI of the United States, for their dedicated work in addressing emerging issues faced by INTOSAI. He also thanked the members of INTOSAI's bodies for the opportunities given to the SCEI to highlight matters related to emerging issues at various INTOSAI meetings.

In referring to the SCEI teleconference in August 2015, Mr Liu announced the Committee's plans to modify the SCEI's Terms of Reference in order to introduce the concept of Enterprise Risk Management (ERM) in alignment with the upcoming Strategic Plan of INTOSAI (2017-2022).

Mr Liu further elaborated on the key topics related to emerging issues, emphasizing the UN 2030 Agenda and the Sustainable Development Goals (SDGs) for the forthcoming INTOSAI Strategic Plan, as well as possible gaps in countries regarding the supervision of systemically important financial institutions, as raised by the Working Group on Financial Modernization and Regulatory Reform.

Lastly, Mr Liu informed about the discussed introduction of a special column on the website of INTOSAI or the International Journal of Government Auditing to facilitate the dissemination and awareness-raising of the committee's work.

The **Governing Board**

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

4 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 Harib Saeed Al Amimi, introduced the report on the state of preparations of INCOSAI XXII, which will take place in Abu Dhabi, United Arab Emirates (UAE), from 8 to 11 December 2016, along with the 68th and 69th INTOSAI Governing Board meetings on 7 and 11 December. He then gave the floor to Mr Khalid Hamid, representative of the SAI of the UAE.

Mr Hamid explained that the Rules of Procedure for INCOSAI XXII in 2016 should be adopted by the Governing Board by a per-capsulam decision after they had been circulated among all Governing Board members.

He also pointed out that the SAI of the UAE was introducing new approaches regarding the theme preparation of the Congress. The theme papers should involve a stronger focus on the Regions to obtain a regional perspective of the themes. Further attention would also be placed on newsletters, social media, surveys as well as the website of INCOSAI XXII, which would be the hub for all corresponding information.

In proceeding with the congress venue, Mr Hamid explained that the preparations were very advanced. Great attention had been placed on providing the INTOSAI community with time to network and to interact in different breakaway sessions in several breakaway rooms throughout the Congress. Furthermore, the congress venue would also provide for the possibility for each INTOSAI body to set up booths.

He then proceeded with the congress themes (Theme I: "How INTOSAI can contribute to the UN 2030 Agenda for Sustainable Development, including good governance and strengthening

the fight against corruption?” and Theme II: “Professionalization: what can promote INTOSAI’s credibility to become a more prominent international organization?”), and explained that these themes were two sides of the same coin, especially in times where the United Nations had entrusted INTOSAI with great responsibility regarding the SDGs.

He then gave the floor to Ms Lyn Provost, Secretary General of PASAI and head of the SAI of New Zealand.

Ms Provost informed that the SAI of New Zealand, as Theme Chair for Theme II, had drafted a theme paper on a global, regional and individual SAI level and acknowledged the work done by INTOSAI’s goal committees and the General Secretariat regarding standard-setting, professionalization, regionalization and global advocacy.

She then outlined the timeframe for the Congress as follows:

from November 2015 on	quarterly newsletter by the SAI of the UAE to all INTOSAI members, with the first newsletter arriving in November 2015 and providing information on the expectations towards the regions and the individual SAIs
December 2015	circulation of the translated Theme Papers, as well as of an outline for the Regional Papers, with the regions having a period of five to six months to produce the Regional Papers
January 2016	survey on the congress themes involving all SAIs and to be used for the Regional Papers
January 2016	circulation of the draft Strategic Plan 2017—2022 among all INTOSAI members for comments to be submitted between January and May 2016
June—September 2016	analysis of the comments and translation of the Strategic Plan into the five official languages of INTOSAI

Ms Provost also underscored the plans to involve social media, such as twitter or facebook, to gather different ideas that might be relevant for the themes.



After Chairman Liu had thanked the SAIs of the UAE and New Zealand for their elaboration on the congress preparations, he gave the floor to the Governing Board members for general discussion.



The seven General Secretariats of the INTOSAI Regions seized the opportunity to present their viewpoints and concerns with regard to the preparation of the Regional Papers. Against the background that they would have to proceed with the working programmes for which they had been mandated by their regions in parallel with the preparations for the congress, the majority raised questions regarding time and resource-related constraints. Some Secretariats also asked for specific information regarding the tasks involved in compiling the reports, bearing in mind that the compilation of a report in the form of a single regional voice would necessitate various actions. They highlighted that, in general, they considered the provision of a regional perspective a great strength, but also pointed out that it would be difficult to be the voice of each individual SAI and, at the same time, represent a common regional view.

A proposal generally agreed by the Secretariats was to resort to the traditional way of theme preparation by way of the theme chairs, the rapporteurs, the moderators and all those SAIs volunteering to undertake the work on a regional level.



The Secretary General of INTOSAI and head of the SAI of Austria, Mr Josef Moser, thanked the First Vice-Chairman for his efforts undertaken in the preparation of the Congress, as well as Ms Provost for her presentation. He pointed out that, as INCOSAI, of all gatherings, is the event involving all members, it should be guaranteed that all member SAIs are given the opportunity to make contributions and to share their know-how, especially as regards the congress themes. He warned of leaving the members at the margins by only contacting the regional organizations and underlined that all 192 member SAIs must have the possibility to contribute to and comment on the papers to the theme chairs, as this would increase the willingness to implement the outcome of the Congress.

Mr Moser also highlighted the importance of giving all member SAIs the opportunity to carefully study the Rules of Procedure of INCOSAI XXII and thanked the SAI of the UAE for their proposal to distribute them.



Mr Hamid championed the idea of providing a regional perspective for the Congress while assessing the capacities of the General Secretariats in this regard. He also underscored the necessity of providing for facilitators for aggregating a regional paper in order to put the focus on the regional perspective.



Concluding the discussion, Chairman Liu pointed to the importance of ensuring that both the individual SAI level as well as the regional level coexist in order to represent all views of the INTOSAI community. He explained that this principle should be taken into account in the preparation process of the theme papers.

The Governing Board

- **took note** of the report of the First Vice-Chairman with approval;
- **approved** that the Rules of Procedure for INCOSAI XXII are to be adopted by written approval by the Governing Board;
- **took note** that, in order to have an in-depth study of the themes of XXII INCOSAI, all member SAIs should step up their efforts in studying the themes. The papers for Theme I and Theme II may be prepared on behalf of the Regional Organization or on behalf of each SAI. The Regional Organizations can compile all the comments to make a regional paper, the Region can then submit the paper to the Theme Chairs. If the regional SAIs fail to reach consensus, they can prepare their own country papers, but the two levels, the regional and the individual level, should coexist in order to embody the opinions of all INTOSAI member SAIs.

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

The Second Vice-Chairman of INTOSAI and head of the SAI of Saudi Arabia, Mr Osama Faqeeh, thanked the SAI of the UAE for the warm hospitality and the excellent meeting preparation and presented the report on the results of the Finance and Administration Committee (FAC) and the FAC Task Forces since the last Governing Board meetings held in Vienna, Austria, in November 2014.

In his report, Mr Faqeeh referred to the three meetings of the FAC Task Forces in 2015: the meeting of the FAC Task Force on Strategic Planning in Vienna in March 2015.

Specific progress had been made especially with regard to the nine proposals concerning the financial development of INTOSAI. In concrete terms, the budgeted deficit had been reduced by 73 % for the financial year of 2015 and a surplus of some EUR 50,700 had been recorded for the three-year period of 2014—2016.

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

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

The Governing Board

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

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

The Secretary General of INTOSAI, Mr Josef Moser, thanked the SAI of the UAE as host of the meeting and presented the most important priority activities of the General Secretariat since the 66th Governing Board meeting in November 2014. The detailed written report of the Secretary General can be downloaded on the INTOSAI website at Events / Governing Board Meetings (<http://www.intosai.org/en/events/group01/67th-governing-board-meeting-reports/draft-agenda-reports-67th-governing-board-meeting.html>).

6.1 United Nations 2030 Agenda and Cooperation with the United Nations

In his speech, Mr Moser informed about the activities with regard to the United Nations 2030 Agenda and explained that the INTOSAI's joint efforts had been crowned by success, as SAI independence and capacity building as well as the improvement of public accounting systems had been embedded in the corresponding General Assembly documents.

Mr Moser also informed about the implementation of a third General Assembly Resolution, i.e. Resolution A/69/327 "Promoting inclusive and accountable public services for sustainable development", in which the United Nations encourage "all States, observers and relevant United Nations institutions to continue to intensify their cooperation, including in capacity-building, with the International Organization of Supreme Audit Institutions in order to promote good governance at all levels [...]. He explicitly pointed out that this had only been possible thanks to the joint efforts of all INTOSAI member SAIs. Only through cooperation would INTOSAI be able to live up to the expectations addressed to the organization by the international community. As regards further details, Mr Moser pointed to the Communication Report under ITEM 11.

6.2 Peer Review on SAI Independence

Mr Moser reported that the preparations for the peer review project on SAI independence were well underway: the on-site inspections would start in early 2016 and would be completed by the end of 2016. A lessons-learned report would be submitted to INCOSAI XXII in 2016.

6.3 INTOSAI Website

The Secretary General informed the participants that the INTOSAI website had registered 15.1 million hits. In order to avoid frustrated costs, the General Secretariat was waiting for the adoption of the forthcoming INTOSAI Strategic Plan to make the necessary adjustments in its process of relaunching the website to create a user-friendly information platform.

6.4 Global Audit Leadership Forum (GALF)

Mr Moser reported that the 2nd meeting of GALF had taken place in Wellington, New Zealand, where the contacts between SAIs had continuously been expanded. He was pleased to announce that the upcoming forum in 2016 would take place in Austria.

6.5 INTOSAI Members

The Secretary General continued his report by informing that no applications for INTOSAI membership had been sent to the General Secretariat. With regard to the current membership of INTOSAI, Mr Moser informed that INTOSAI had 192 full members and 5 associated members. With reference to Agenda Item 7, he announced the introduction of the new membership category "Affiliate Members".

6.6 INTOSAI Finances

Mr Moser was pleased to inform the participants that the General Secretariat had generated a surplus of some 50,700 EUR for the period of 2014-2016 owing to the 7.75 % indexation of the INTOSAI membership dues as of 1 January 2015. He also thanked the SAIs of Egypt, India and Grenada for clearing large membership arrears from previous years. Furthermore, the Secretary General highlighted that expenses for 2015 would not exceed, but fortunately fall below the budgeted amounts.

The INTOSAI financial statements 2014 had been audited by the SAIs of Ghana and Oman and had been given an unqualified audit opinion. The Secretary General cordially thanked the two SAIs for their high degree of accuracy and lots of dedication for this important work, which had been done free of charge.

6.7 Cooperation with the Regional Organizations

The Secretary General thanked the seven Regional Organization for the great commitment with which they fulfilled their work and underlined that the cooperation worked excellently and smoothly, also with regard to the peer review project.

6.8 Representation of INTOSAI in International and Supranational Bodies

Mr Moser informed the participants that the General Secretariat had received the below stated application for representation of INTOSAI in international and supranational bodies:

- Representation of INTOSAI in the IPSASB Public Interest Committee by Mr Dominique Pannier of the SAI France for the period of three years (2015-2018);
- Representation of INTOSAI in the IIA International Practice Framework Oversight Council (IPFOC) by Mr Jacek Jeziarski of the SAI Poland;

- INTOSAI was invited to take part in the IFAC initiative “Accountability.Now.”. After intensive deliberations in the framework of the Finance and Administration Committee, to whom the General Secretariat submitted this request, the FAC decided to refrain from a cooperation with “Accountability.Now.”.

6.9 Russian as an Additional INTOSAI Working Language

In referring to the motion to be adopted, Mr Moser explained that the General Secretariat had been tasked by the Governing Board at its 66th meeting to identify and calculate the costs related to the adoption of Russian as an additional language. The SAI of the Russian Federation had pledged to settle the costs in the form of a voluntary earmarked contribution, thereby not burdening the INTOSAI budget. Furthermore, Rule III.1.3 of the Handbook for INTOSAI Committees would remain unchanged, and the Russian language would uphold its character as additional INTOSAI language only as long as the SAI of the Russian Federation bore the related costs.

Upon a request for clarification as to whether the adoption of Russian as an additional language would set a precedent for other languages, Mr Moser stated that this was a decision for the Governing Board to take and highlighted that the particular case of Russian would not have any impact on INTOSAI’s finances.

6.10 INCOSAI XXIII in 2019

With regard to the organization of INCOSAI XXIII in 2019, the Secretary General informed the participants that, following established tradition, the INTOSAI Regional Organization of EUROSAI would host the forthcoming Congress. The INTOSAI General Secretariat had already contacted the General Secretariat of EUROSAI and the SAI of the Russian Federation had been designated to host the Congress in 2019.

6.11 Activity Report of the Director of Strategic Planning (DSP)

The Secretary General gave the floor to the Director of Strategic Planning, Ms Monika González-Koss, who reported that she had kept close contacts with all INTOSAI bodies and regions to obtain insight and gain recommendations and conclusions for the compilation of the new Strategic Plan. For this purpose, she also engaged in permanent cooperation with the Task Force on Strategic Planning.

The DSP also informed that one of the core concerns of the new Strategic Plan had been closer cooperation with the Regional Organizations and orienting INTOSAI’s activities around the specific needs of the regions and SAIs. She furthermore mentioned the preparation of an integrated strategic financing plan, which should be based on the actual financial situation of INTOSAI, and referred to her full report.

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

were joined by the SAIs of Brazil and Ecuador, which thanked both the Secretary General and the DSP for their excellent and dedicated work.



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

The **Governing Board**

- **took note** of the report of the Secretary General;
- **approved of** the annual report and the audited financial statements 2014 of the General Secretariat pursuant to Article 5, para 1, letter (g) of the INTOSAI Statutes;
- **adopted** the motions under item 3.5 of the Secretary General’s report concerning the representation of INTOSAI in international and supranational bodies;
- **approved of** the measures of the General Secretariat presented under item 8.3 of the Secretary General’s report as reaction to the recommendations of the external auditors of INTOSAI;
- **approved and took note of** the introduction of Russian as an additional language fully financed and supported by a member SAI as mentioned under item 10 of the Secretary General’s report and to take note that Russian maintains its character as additional language only for as long as the SAI of the Russian Federation bears the related costs and under the provision that Rule III.1.3 of the Handbook for INTOSAI Committees remains unchanged;
- **adopted** the proposal submitted under item 12 of the Secretary General’s report to present the SAI of the Russian Federation to INCOSAI XXII as candidate of the INTOSAI Governing Board for the organization of INCOSAI XXIII.

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

The Chair of the FAC and head of the SAI of Saudi Arabia, Mr Osama Faqeeh, reported on the activities of the FAC since the 66th Governing Board meeting in 2014. He recalled once again the nine proposals of the FAC adopted by the 64th Governing Board meeting and by INCOSAI XXI in Beijing and mentioned that the INTOSAI General Secretariat had effected the necessary amendments in the Handbook for INTOSAI Committees.

Following that, he informed on the results of the 12th meeting of the FAC, which had taken place in Washington, D.C., on 14—15 May 2015 and at which the participants had discussed, among others, INTOSAI’s current budget status, the recommendations of INTOSAI’s external auditors, the ACA peer review project, updates on the strategic planning process, emerging issues and the certification of auditors. Other themes of discussion had concerned the future of the standard-setting process, with particular regard to the Due Process, the new

membership category of Affiliate Members, as well as competing organizations for INTOSAI membership. Further details on the meeting are provided in the FAC minutes: <http://www.intosai.org/committeesworking-groupstask-forces/goal-4-model-international-organization/finance-and-administration-committee-fac/group010/minutes-fac-meetings.html>

The FAC had requested the INTOSAI General Secretariat to forward the minutes of the FAC meeting to the external auditors. Furthermore, the FAC had also requested the General Secretariat to provide updates on the peer review project at all future FAC meetings and to report to the INTOSAI Donor Steering Committee on the project-related progress.

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

7.1 Task Group on INTOSAI Auditor Certification (ITEM 7a)

The head of the SAI of South Africa, Mr Kimi Makwetu, reported in his capacity as chair of the Task Group on INTOSAI Auditor Certification on its activities since the presentation of the White Paper on auditor certification to the Governing Board at its meeting in 2014.

Taking into account the need for further research, the Task Group had engaged in cooperation with the other goal chairs of INTOSAI in order to strengthen the standard-setting process, in particular with regard to education, training and capacity development. Furthermore, the Task Group had also held a meeting in Oslo, Norway, in June 2015 to devise a conceptual framework of core competencies for public sector auditors.

In presenting the road ahead, Mr Makwetu highlighted the plan to conduct workshops per INTOSAI region to populate a draft competency framework and to conduct specific research on how the processes of education, training and capacity development are handled in the broader accounting and auditing profession. The set of draft competency frameworks, a position paper of enabling standards and guidance for education, training and capacity development, and a project plan to pilot the above in the period beyond 2016 were to be presented to the Governing Board at its meeting in 2016.

In concluding his presentation, Mr Makwetu thanked all participants involved in the process, especially the goal chairs, IDI and the Regions for their support.



After the Chairman had opened the floor for discussion, Mr Moser took the floor to elaborate on the request of the FAC concerning reporting to the FAC and the Donor Steering Committee on matters related to the peer review.

He explained that it had been already at the 66th Governing Board meeting in Vienna in 2014 that he had informed all important stakeholders at the Governing Board on the plans to conduct a peer review on SAI independence. This had been based on the IDI findings that

about 40% of SAIs had reported about limitations of their independence and interference of the executive in the budgeting process. Following that, the General Secretariat had held consultations with the Governing Board members in February 2015 in compliance with Rule III.2.5 – Independence Guidance of the Handbook for INTOSAI Committees. Information on the project had also been provided to the IDI and the CBC on the occasion of the IDI Board meeting in March 2015, as well as to the FAC at its annual meeting in May 2015 and at its telephone conference in September 2015. Moreover, the project had also been discussed at the INTOSAI Donor-Steering Committee in October 2015 and during continuous interactions with the Subcommittee on Peer Reviews.

Mr Moser thanked all Regional Organizations, which had helped the General Secretariat to identify suitable SAIs, and all co-reviewing SAIs. He also extended special thanks to the SAI of Slovakia, which had agreed to evaluate the project, and underlined that the General Secretariat had harnessed all opportunities to inform the relevant stakeholders on the project as comprehensively as possible.

Following up on Mr Faqeeh’s reply that merely providing information on the peer review project to the Governing Board was not equivalent with submitting the matter formally for adoption, as had been the case with the foundation of the INTOSAI-Donor Cooperation, Mr Liu concluded that both the comments made by Mr Faqeeh and Mr Moser pointed to the fact that INTOSAI’s task was to make further improvements in its decision-making processes.



In his remark to the Governing Board, Mr Enoh of the AFROSAI General Secretariat emphasized that there were no competing institutions in AFROSAI, as had been elaborated in the letter, which the Secretary General of AFROSAI had sent to the INTOSAI General Secretariat, and requested to have this clearly highlighted.

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

The **Governing Board**

- **took note** of the reports of the chairs of the Finance and Administration Committee (FAC) and the Task Group on INTOSAI Auditor Certification;
- **Affiliate Members**
 - **noted** that INTOSAI’s goal of mutual experience benefits all is an integral part of INTOSAI’s work around the world for and among its members,
 - **further noted** that there is an unrepresented group of SAIs of overseas-dependent territories that, under current membership rules, are not able to join as members of INTOSAI,

- **noted** that several of these SAIs are active members of their Regional Organizations and maintain a certain level of autonomy for their regional and international relations activities,
- **noted** that SAIs in this group have expressed interest in joining INTOSAI as a member to General Secretariat and/or the INTOSAI Development Initiative in the past,
- **noted** the efforts of the FAC task team on associate and affiliate memberships during 2014 and 2015 and their work to include more relevant organizations in INTOSAI's work,
- **approved** the FAC proposal to create a new membership category called Affiliated Members reserved for supreme audit institutions of overseas-dependent territories who actively participate in one of the seven INTOSAI Regional Organizations,
- **approved** that the following criteria be established for this new Affiliated Members category:

1. the applicant must be an independent territorial audit institution of an overseas - dependent territory of an INTOSAI member;
2. the applicant must have independent audit authority over their territory;
3. the applicant must be an active member of their INTOSAI Regional Working Group; and
4. the applicant must obtain the approval of their home/mother country.

- **approved** membership assessment fees for Affiliate Members at the INTOSAI membership contribution group VII, and
- **noted** that Affiliate Members will not have voting rights;

– **took note** of a detailed project plan to drive the work of the Task Group on INTOSAI Auditor Certification for the next couple of years, with a view to presenting to the 2016 Governing Board the following three deliverables:

- a set of draft competency frameworks,
- a position paper of enabling standards and guidance for education, training and capacity development, and
- a project plan to pilot the above in the period beyond 2016.

8 Report on the Activities of the INTOSAI-Donor Cooperation (ITEM 8)

In his capacity as co-chair of the Steering Committee INTOSAI-Donor Cooperation, Mr Osama Faqeeh presented the past year's results of the cooperation, broken down by activities regarding development cooperation, the SAI PMF, the evaluation of the Donor Cooperation and the Cooperation's future governance. He also informed that during the 8th INTOSAI-

Donor Cooperation Steering Committee meeting the participants had confirmed the importance of three key pillars for the future of the Cooperation: the SAI PMF, the Global Call for Proposals and the Capacity Development Database, which were all supportive of INTOSAI's four strategic goals. However, a need was seen to improve the visibility of and information on the Cooperation. The participants had highlighted the importance of clarifying its added value and its relations with other INTOSAI bodies.

Regarding the 2013 Global Call for Proposals, Mr Faqeeh explained that over 50 % of the concept notes had been approved for funding. As regards the SAI Capacity Development Fund (CDF), which had been launched in 2014 to fund capacity development projects for SAIs and INTOSAI bodies, the Fund had approved one regional project (ASEANSAI) and six country-level projects (Bhutan, Gabon, Georgia, Mongolia, Mozambique and the Philippines). As the Swiss State Secretariat for Economic Affairs (SECO) was the only donor contributing to the fund, Mr Faqeeh also highlighted that replenishment would be required from additional donors to ensure the continuity of the CDF.

As to the progress on the SAI Performance Measurement Framework (SAI PMF), Mr Faqeeh commended the excellent work led by the Working Group on Value and Benefits, which oversees the development of the endorsement version to be submitted to INCOSAI 2016. He informed that 20 pilot assessments had been completed and that the endorsement version had been elaborated based on the experiences from pilots and comments in the framework of global consultations in the period of 2014 and 2015.

Furthermore, Mr Faqeeh elaborated on the independent evaluation of the INTOSAI-Donor Cooperation. The final evaluation report had concluded that the Memorandum of Understanding between INTOSAI and the Donor Community remained highly relevant. Furthermore, it had found evidence of positive changes among SAIs and donors, leading to more effective support for SAIs.

As to the future governance of the cooperation, Mr Faqeeh highlighted that the Governing Board had decided to include the SAIs of China, the United Arab Emirates, Brazil and Norway as additional members of the Cooperation. Following this, the leadership group of the INTOSAI-Donor Steering Committee had approved and published guidelines consolidating and further elaborating the membership and governance of the Steering Committee.

The **Governing Board**

- **took note** of the report on INTOSAI Donor Cooperation including an appeal for enhanced information on the Cooperation.

9 Re-definition of the Role of the INTOSAI Governing Board (ITEM 9)

The First Vice-Chair of INTOSAI, Mr Al Amimi, recalled the decision of the Governing Board at its 66th meeting to task the SAI of the UAE with carrying out closer investigations and sounding out measures regarding the future role of the Governing Board.

Mr Al Amimi explained that the achievements of INTOSAI in becoming recognized by significant bodies such as the UN and in advancing into an accepted standard-setter called for a clearer definition of its governance structure. The SAI of the UAE had therefore reviewed the Statutes of INTOSAI against the developments of the new Strategic Plan 2017-2022 and looked into the different roles and responsibilities of INTOSAI's bodies as well as the regional perspective. In the framework of this research, the SAI of the UAE found that INTOSAI's statutes should be properly aligned with INTOSAI's strategic direction. Furthermore, it also addressed the issue of clearly defining the roles and responsibilities of INTOSAI's bodies and regions.

He therefore proposed that the Statutes be updated alongside the Strategic Plan by the Chairman of INTOSAI in close cooperation with the SAI of the UAE and in conjunction with the Head of the Task Force on Strategic Planning, the Chair of the Finance and Administration Committee and the Secretary General.



Following up to Mr Al Amimi's presentation, Mr Liu took the floor and explained that during the Chairman's meeting a consensus had been reached to align the Statutes in order to facilitate a smooth implementation of the new Strategic Plan. It was therefore proposed to set up a Task Force to revise the INTOSAI Statutes.

Mr Liu concluded his explanations by thanking Mr Al Amimi for the valuable work on the revision of the Statutes done so far.



After Mr Liu had put this proposal to discussion, both the General Secretariat of EUROSAI as well as the SAI of Ecuador pronounced their approval and underlined the importance of aligning the Statutes with the new Strategic Plan in order to respond to the needs and the aims of the organization. It was also stressed that the new framework, which would be given to INTOSAI via the Strategic Plan, should be backed and implemented to clarify the roles of the organization's bodies.

Upon request by the SAI of Poland, Mr Liu explained that the Task Force was to complete its work by the forthcoming INCOSAI in 2016 in close cooperation with the Task Force on Strategic Planning.

The Governing Board

- **recognized** the work done by the second Vice-Chair;
- **approved** the creation of a Task Force to align the INTOSAI Statutes to the requirements of the new INTOSAI Strategic Plan;

- **approved** the composition of this Task Force as follows: Chair of the Governing Board as chair of the Task Force, Vice Chair of the Governing Board, Secretary General, Head of the Task Force on Strategic Planning, Chairs of INTOSAI Goal Committees 1-4, IDI, Secretary Generals or Chairs of INTOSAI's seven Regional Organizations.

10 INTOSAI Communication (ITEM 11)

In his concise report, the Secretary General of INTOSAI pointed to the detailed written report provided in advance. He explained that the communication activities of the General Secretariat in 2015 had been tied to the communication policy adopted by the Congress, with the INTOSAI website being a core element in this regard.

In venturing into the details of the General Secretariat's communication activities, he highlighted the achievement of two new UN General Assembly Resolutions and INTOSAI's active involvement in the elaboration of the UN 2030 Agenda.

As regards the progress made in the peer review project on independence, he thanked all those involved in the preparations.

Furthermore, Mr Moser extended his appreciation to the attendees of the UN/INTOSAI Symposium, which had taken place from 2—4 March in Vienna and had counted representatives from more than 70 countries and 50 heads of SAIs.

Concluding his report, the Secretary General moved to continue the 2015 theme *"Implementation of the Beijing Declaration, with particular regard to the UN General Assembly Resolution A/66/209 on strengthening SAI independence and the ISSAI framework on safeguarding the sustainable development of public finances"* as priority theme for the year of 2016.

10.1 AFROSAI Communication (ITEM 11a)

Ms Mbah Acha Rose, Secretary General of AFROSAI and head of the SAI of Cameroon, gave a brief report on the communication activities of AFROSAI, including its three linguistic subgroups (AFROSAI-E, CREFIAF, AFROSAI-A). She also explained that two further technical committees had been established at AFROSAI's General Assembly in 2014, which were in charge of capacity building and knowledge sharing, being in line with the organization's Strategic Plan.

Ms Rose elucidated that capacity building and knowledge sharing had been key areas in AFROSAI's communication activities. The organization had focussed on several capacity building measures, such as the SAI PMF and various training and assessment activities. She specifically mentioned the pilot phase of the Women Leadership Academy to empower women within SAIs as well as the Executive Leadership Development Program.

Noticeable achievements had been made in the use of professional standards, namely the implementation of and assessing compliance with the ISSAIs. Specifically two thirds of the AFROSAI member SAIs had assessed their compliance through several programmes, such as the SAI PMF or iCATs.

Progress had also been attained in the area of independence, where the SAIs of Sudan, Burkina Faso and Malawi were in the process of strengthening their independence.

10.2 ARABOSAI Communication (ITEM 11b)

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 institutional and professional capacity building.

ARABOSAI had made great efforts to conduct various forms of training to meet the needs with regard to capacity building of finance, performance and compliance audits. The organization had also set up joint training programmes with IDI on quality assurance, train the trainers and the implementation and use of international standards. It had furthermore adopted the 2nd Strategic Plan of ARABOSAI, which was geared towards the INTOSAI Strategic Plan, and the organization was planning to carry out an evaluation on that.

Cooperation was also fruitful with the other Regional Organizations of INTOSAI.

10.3 ASOSAI Communication (ITEM 11c)

A representative of the SAI of Korea, Dr. Chin young Kon, reported on the activities of ASOSAI. The Regional Organization was elaborating the next Strategic Plan for the period 2016—2021, including corresponding implementation plans. Moreover, the organization had also developed Accounting Policies and Financial Rules for ASOSAI to be applied in 2016.

At the same time, ASOSAI undertook great efforts to strengthen the audit capacities of its member SAIs by way of the ASOSAI Workshop and Seminar held on internal control and SAI management respectively. Furthermore, the 10th ASOSAI Research Project on detecting fraud and corruption had been successfully completed. The current Research Project addressed the two topics of risk-based audit plans and auditing public-private partnership arrangements.

As regards the cooperation with INTOSAI, reference was made to the participation of Asian SAIs in the different working and project groups of INTOSAI and the organization of meetings of several INTOSAI bodies. In the context of strengthening the interregional cooperation with EUROSAI, the representative also mentioned the III EUROSAI-ASOSAI Joint Conference to be held in 2017.

10.4 CAROSAI Communication (ITEM 11d)

The head of the SAI of Trinidad and Tobago, Mr Majeed Ali, provided a concise report on the activities 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).

As regards the ISSAI implementation, CAROSAI had harnessed various certification programmes, e-courses with iCATs, the ISSAI Implementation Initiative and the 3i Programme, as well as train the trainer programmes.

As to capacity building of SAIs and PACs, CAROSAI had received funding by the World Bank for “Strengthening Country Systems for Better Capital Investment Results”.

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

In conclusion, the representative of CAROSAI informed that the SAI of Trinidad and Tobago had been selected from the CAROSAI region to participate in the INTOSAI peer review project.

10.5 EUROSAI Communication (ITEM 11e)

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, namely the website, the electronic newsletters and the annual EUROSAI Magazine. The latter had been subjected to a survey, based on which valuable suggestions had been received to improve the use and promotion of the Magazine.

At the 43rd EUROSAI Governing Board meeting in 2015, two databases of audits and products had officially been launched, which served to concentrate the results of the work done by individual SAIs on one spot.

Furthermore, EUROSAI had commemorated the 25th anniversary of its foundation in 2015. This had encompassed several initiatives, such as a commemorative video, an exhibition and an anniversary logo.

Mr Ramon Alvarez also informed that the EUROSAI General Secretariat had closely cooperated with the Austrian Court of Audit in disseminating the peer review initiative and identifying SAIs willing to be peer reviewed or to become a co-peer reviewer.

In concluding his report, Mr Ramon Alvarez highlighted the fact that the organization had fostered cooperation with both the INTOSAI community and external stakeholders. To this end, he mentioned i.a. the collaboration with INTOSAI’s Goal Committees and IDI, as well as

the collaboration with the INTOSAI Regional Organizations, and the participation in several INTOSAI events, such as the 23rd UN/NTOSAI Symposium and the meeting of the INTOSAI Task Force on Strategic Planning in March 2015.

10.6 OLACEFS Communication (ITEM 11f)

The acting head of the SAI of Chile and the Secretary General of OLACEFS, Ms Patricia Arriagada, reported on various tools that contributed to ensuring transparency and publicity of the organization's activities. This concerned in particular the OLACEFS website, which had registered an increase of visits by some 155 %, as well as the bimonthly newsletter and the biannual journal. She also highlighted the measures undertaken to systematically exchange knowledge, such as distance learning, videoconferences, professional internships and coordinated audits.

Furthermore, OLACEFS also engaged in an intensive exchange with other regional organizations, such as AFROSAI, ASEANSAI and EUROSAI. It also cooperated with IDI regarding the 3i programme, the SAI PMF and IntoSAINT.

Ms Arriagada concluded her presentation by recalling the VIII EUROSAI-OLACEFS Conference in Quito in June 2015, where special emphasis had been placed on coordinated audits and the contribution of SAIs to good governance.

10.7 PASAI Communication (ITEM 11g)

In her concise report, Ms Lyn Provost, the Secretary General of PASAI and head of the SAI of New Zealand, reported on the presentation of a draft communication strategy plan, which was in close alignment with INTOSAI's communication policy, and the subsequent cooperation with AFROSAI-E on that matter.

Furthermore, she informed about the appointment of a PASAI Advocate across the Pacific to support the preparation of whole-of-government accounts and their scrutiny after they had been audited.

Ms Provost also explained that some Pacific SAIs, such as the SAI Fiji and the SAI Solomon Island, were actively including the media in their communication activities, and the SAI Samoa had even a Communication Officer and entertained regular relations with the press.

In concluding her report, Ms Provost outlined that the most significant challenge in PASAI was the writing of clear and succinct reports. It would therefore be important to include report writing in the general capacity-building activities and to ensure that writing skills are not seen as a separate skill to undertaking audits.



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** the continuation of the 2015 theme “*Implementation of the Beijing Declaration, with particular regard to the UN General Assembly Resolution A/66/209 on strengthening SAI independence and the ISSAI framework on safeguarding the sustainable development of public finances*” as priority theme for the year of 2016.

11 INTOSAI Cooperation with Development Aid Organizations (ITEM 12)

The Chair of the Capacity Building Committee (CBC) and head of the SAI of South Africa, Mr Kimi 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 World Bank, the UN, the OECD and the EIP, which is an international partnership of 65 countries aimed at providing support for the strengthening of public sector institutions.

Mr Makwetu explained that in the year ahead, the CBC and IDI, in consultation with the General Secretariat where necessary, would continue to identify opportunities for developing such community engagements in order to promote the capacity development needs of SAIs.

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

12 Election of New Governing Board Members by INCOSAI XXII (ITEM 13)

The Secretary General reminded that pursuant to Art 5 para 2 (e) of the INTOSAI Statutes the Congress shall elect eleven Governing Board members for a term of six years, who shall be eligible for re-election. The following five Governing Board members elected by INCOSAI XX were to be replaced accordingly: Bahamas, Ecuador, New Zealand, Saudi Arabia and Venezuela.

The Governing Board membership of the SAI of Mexico would expire at INCOSAI XXII in 2016 by application of Art 5 para 2 (a) of the INTOSAI Statutes. The SAI of Mexico shall be replaced by the SAI, which is to be determined by the INCOSAI as the candidate to host the INCOSAI XXIII for the period of 2016 to 2028.

As the SAI of the Russian Federation would be the Governing Board candidate for hosting INCOSAI XXIII in 2019, the SAI of the Russian Federation would, in its capacity as host of the

Congress in 2019, become a member of the Governing Board for the period of 2016 to 2028 as of INCOSAI XXII in 2016. Consequently, the seat of the SAI of the Russian Federation is to be filled pursuant to Art 5 para 2 (e). Therefore, another member of EUROSAI is to be elected for that period.

As regards the election proposals for the selection of candidates at INCOSAI XXII, the Regional Organizations concerned (ARABOSAI, CAROSAI, EUROSAI, OLACEFS and PASAI) and the General Secretariat shall be consulted by the Chairman of the Governing Board. For more details of the selection procedure the Secretary General referred to the INTOSAI Statutes and the detailed report.

The **Governing Board took note** of the report by the Secretary General on the election of the new Governing Board members on the occasion of INCOSAI XXII.

13 INTOSAI Awards (ITEM 14)

13.1 Jörg Kandutsch Award

The Secretary General reminded the participants that once again the Jörg Kandutsch Award would be conferred on the occasion of INCOSAI XXII in 2016. He proposed that the panel of jurors to select the winner in 2016 consist of the representatives of the SAIs of Germany and New Zealand and the General Secretariat of INTOSAI.

13.2 Elmer B. Staats Award

Following up on Mr Moser's report, the head of the SAI of the United States of America, Mr Gene 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. The selection process for the Elmer B. Staats Award would be conducted by the SAIs serving as members of the Board of Editors and as Associate Editors of the Journal.

The Governing Board

- **took note** of the reports on the Jörg Kandutsch Award and the Elmer B. Staats Award;
- **approved** the composition of the Panel of Jurors, which consists of the Supreme Audit Institutions of Germany and New Zealand and the General Secretariat of INTOSAI, for the selection of the winner of the Jörg Kandutsch Award 2016.

14 INTOSAI Tools (ITEM 15)

14.1 INTOSAI Collaboration Tool

A representative of the SAI of India reported on the Collaboration Tool, which was an important instrument to facilitate the internal communication of the INTOSAI community. As the Tool was based on Oracle RDBMS and the Tool's software had been de-supported by Oracle, implying considerable costs for the upgrade of the software, the representative suggested to discontinue the ICT. This tool was then to be replaced by the KSC-IDI Community Portal, which had been developed jointly by the KSC and IDI and provided for more interactive features and additional facilities for the exchange of ideas.

14.2 INTOSAI Online Glossary

CP Juan Manuel Portal, the head of the SAI of Mexico, reported on the interactive INTOSAI Glossary on government auditing, which was available online in all INTOSAI languages. This glossary was to be of support with regard to translation and interpreting activities and contained more than 8,000 records. In 2015, the SAI of Mexico had carried out an update of the tool to ensure the validity of the content and topicality of the thematic areas. Mr Portal seized the occasion to thank the whole INTOSAI community for its on-going support and input.



In his comment on the presentations, Mr Liu highlighted that INTOSAI's online tools were to serve as a platform to make the organization's voice heard as well as to promote INTOSAI's internal communication. He therefore suggested that the Community Portal be linked to the seven Regional Organizations and to the individual SAIs in order to enrich the contents and make better use of the platform.

The Governing Board

- **took note** of the reports on the INTOSAI Online Collaboration Tool and the INTOSAI Online Glossary;
- **approved** of the proposal to discontinue the Online INTOSAI Collaboration Tool (ICT) and the resultant savings to INTOSAI and to replace the ICT with the KSC-IDI Community Portal developed jointly by the KSC and the IDI with more interactive features and additional facilities to enable better communication and sharing of ideas amongst member SAIs.

15 XXIII INCOSAI (ITEM 16)

The representative of the SAI of the Russian Federation, Mr Nikolay Paruzin, delivered the presentation of the SAI as candidate for hosting INCOSAI XXIII in 2016.

Mr Paruzin first seized the opportunity to express his deep gratitude to the INTOSAI community for supporting Russian as an additional language. On behalf of Ms Golikova, Chairwoman of the Accounts Chamber of Russia, he thanked the whole INTOSAI community for honouring the SAI with the opportunity to host INCOSAI XXIII.

Mr Paruzin then proceeded with a video presentation on the history of the Accounts Chamber and its commitment in INTOSAI, and the preparations for INCOSAI XXIII. Among others, the video also showcased the venue of the Congress, the World Trade Center, and the surroundings for the INTOSAI community, which was cordially invited to join that prestigious event.

The Governing Board

- **took note** of the report by the SAI of the Russian Federation regarding XXIII INCOSAI in 2019 and approved

16 Report by the Task Force on Strategic Planning (ITEM 17)

Mr Gene Dodaro, the Chair of the Task Force and head of the SAI of the United States of America, reported on the Task Force's activities since the previous Governing Board meeting and provided the schedule for the elaboration of the Strategic Plan in the forthcoming months.

He informed that a "zero draft" plan had been elaborated and submitted for comments and revision to the goal chairs in the period of May to October 2015. Based on the input, a first full draft of the plan had then been reviewed. Among the outlined priorities of the plan, Mr Dodaro highlighted the need to clearly integrate the Strategic Priorities, Strategic Goals and Strategic Objectives, to ensure that the strategies contained therein present a coherent and integrated perspective of INTOSAI's forthcoming activities, and to further clarify the division of responsibilities between the Governing Board, the General Secretariat and the Goal Committees.

According to the schedule, a full draft plan was to be approved by January 2016. The draft would then be provided to all INTOSAI members, including INTOSAI's external stakeholders, in early 2016 for review and comment. This included also the publication of the draft on the INTOSAI website.

Mr Dodaro concluded his report by highlighting the close cooperation with the FAC, the General Secretariat and the Director of Strategic Planning, as well as the consultations with INTOSAI's Standing Supervisory Committee for Emerging Issues and the Regional

Organizations. For further information, he referred to the INTOSAI website and the International Journal of Government Auditing, and invited the participants to contact the Task Force at INTOSAIstrategicplan@gao.gov.

The Governing Board

- **took note** of the report of the Task Force Strategic Planning regarding the INTOSAI Strategic Plan 2017-2022.

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 67th Governing Board meeting in writing, have been published by the General Secretariat on the INTOSAI website (<http://www.intosai.org/en/events/group01/chronology.html>) and provided to the heads of delegation at the Governing Board meeting. This circular contains the most important comments and decisions by the Governing Board on those reports.

17 Report of the Professional Standards Committee (PSC) / Goal 1 (ITEM 18, including ITEMS 18a to ITEM 18f)

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

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

The progress report of the PSC and of its subcommittees covered, among others, the PSC, CBC and KSC collaboration regarding the establishment of a Common Forum for professional standards, the draft Due Process, progress on the recommendations to improve the INTOSAI standard-setting process, the revision and maintenance of ISSAIs and INTOSAI GOVs and sustainable ISSAI implementation in cooperation with IDI.

The PSC, as well as the CAS and the PAS informed the Governing Board that the respective chairs would leave the chairmanship as of INCOSAI XXII in 2016.

The CAS submitted its proposal that the SAI of India be appointed as successor to the CAS chair.

With regard to the succession to the PAS chair, the SAI of Brazil informed that two candidates had applied for chairmanship, namely the SAI of Norway and the ECA. As the ECA was also a candidate for the PSC Chair, it had been decided not to make any selection process until the Governing Board had taken a decision on the PSC successor.

As regards the succession to the PSC Chair, the Governing Board, following a lengthy discussion, decided per vote to appoint the SAI of Brazil as chair and the ECA as vice-chair of the PSC to succeed the SAI of Denmark after INCOSAI XXII.

The Governing Board

- **took note** of the progress reports of the PSC chair, the PSC subcommittees and the PSC Project Group on revision of ISSAI 30;
- **appointed** the SAI of India to succeed the SAI of Norway as Chair of the Compliance Audit Subcommittee after INCOSAI 2016;
- **took note** of the information on the on-going process to revise the Due Process;
- **took note** of the joint statement from the Chairs of the PSC, CBC and KSC and the progress achieved in establishing the Common Forum of Technical Experts;
- **appointed** the SAI of Brazil as chair and the ECA as vice-chair of the PSC to succeed the SAI Denmark after INCOSAI 2016.

18 Report of the Capacity Building Committee (CBC) / Goal 2 (ITEM 19, including ITEMS 19a to ITEM 19d)

The Goal Chair and head of the SAI of South Africa, Mr Kimi Makwetu, outlined the developments of the past year, highlighting the cooperation with the PSC and KSC, as well as with IDI and the Task Group on INTOSAI Auditor Certification and stressed the need for SAIs to develop full capacity to audit independently and in accordance with global standards to contribute to the SDGs in the best possible way. Among others, he also underscored the strategic importance of IntoSAINT with regard to strengthening trust and leading by example, and the clarification of links between IntoSAINT and other INTOSAI initiatives, programmes and standards.

Mr Makwetu then gave the floor to the rapporteurs of the Subcommittee on Peer Reviews (ITEM 15a and 15b), who informed the Governing Board, among others, about the Subcommittee's readiness to act as an evaluator of the peer review project on SAI independence.

As regards the developments in IDI (ITEM 15c), Mr Gørrissen referred, among others, to IDI's outreach and effective capacity development programmes, which had been carried out in 150 SAIs across 8 regions, and the comprehensive governance review of IDI. He also explained that the Board, after having abolished the membership via observers, envisaged a closer

interaction with INTOSAI, which required that INTOSAI nominated two official representatives to the Board as of 2016. As regards the selection of the Board members, it was up to INTOSAI whom it would nominate as its representatives in the Board and in what way it would do so.

With regard to the INTOSAI Platform for Cooperation with the UN (ITEM 15d), a representative of the SAI of Korea, which holds the chairmanship, explained that the activities related to the implementation of the SDGs would be more efficient and constructive if the INTOSAI General Secretariat cooperated directly with the United Nations. Based on previous consultations with UN DESA and the INTOSAI General Secretariat, it was therefore proposed to dissolve the Platform.

The **Governing Board**

- **endorsed** the change in CBC membership with regard to the SAIs of Iran, Kuwait and Uganda as new members of the CBC and **took note** that the SAI of Canada resigned as member;
- **endorsed** ISSAI 5600 on peer reviews for exposure and the continued development of the ISSAI in accordance with the PSC Due Process;
- **endorsed** ISSAI 5800 on cooperative audits for completion of the PSC Due Process for adoption at INCOSAI 2016;
- **endorsed** the establishment of the project groups: IntoSAINT and CBC guides;
- **took note** of the reform in the composition of the IDI Board, with INTOSAI having to nominate two representatives as members of the IDI Board. It is up to INTOSAI to decide on its representatives in the Board;
- **approved** the dissolution of the UN/INTOSAI Platform as of INCOSAI XXII in 2016.

19 Report of the Knowledge Sharing Committee (KSC) / Goal 3 (ITEM 20, including ITEMS 20a to ITEM 20k)

The representative of the SAI of India, Mr K.S. Subramanian, introduced his report by thanking the INTOSAI community for selecting the SAI of India as successor to the CAS. He explained that the draft of the Strategic Plan 2017-2022 foresaw the KSC as the hub for the SDGs, which is why the KSC, in cooperation with IDI, was devising a comprehensive programme for auditing the implementation of the SDGs. Furthermore he informed that the Working Groups and Task Forces under the KSC had been carrying out research on topics related to their area of work in the form of the elaboration of standards and guidelines, and proposed to do so equally for cross-cutting issues.

Mr Subramanian then gave the floor to the chairs of the following KSC bodies (ITEM 16a to ITEM 16k):

Working Group on Public Debt – WGPLD	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	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 KSC and the reports of its Working Groups, Task Forces and the International Journal of Government Auditing;
- **took note** of the following International Standards for Supreme Audit Institutions (ISSAIs)/INTOSAI Guidance for Good Governance (INTOSAI GOV)/Audit Guideline being developed by the Working Groups under KSC (Goal 3) for presentation in the 2016 INCOSAI for its final approval:
 - ISSAI 5300 Guidelines on Information Technology Audits (elaborated by the WG on IT Audit)
 - ISSAI-5700 Guideline for the Audit of Corruption Prevention in Government Agencies (elaborated by the WG on the Fight Against Corruption and Money Laundering)
 - ISSAI 5450 Guidance on Auditing Public Debt Information System (elaborated by the WG on Public Debt)

- INTOSAI GOV 9160 Enhancing Good Governance for Public Assets: Guiding Principle for Implementation (elaborated by the WG on the Fight Against Corruption and Money Laundering)
- INTOSAI GOV Public Debt Management Office (elaborated by the WG on Public Debt); and
- INTOSAI GOV 9400 Guidelines on the evaluation of public policies (elaborated by the WG on Programme Evaluation).

– **took note** of the following documents being prepared by the Working Groups and Task Force of the KSC:

- Guidance “Key National Indicators: Guidance for Supreme Audit Institutions” (elaborated by the WG on Key National Indicators)
- Guideline on Effective Practices of Cooperation between SAIs, the Legislature, the Judiciary and the Executive (elaborated by the WG on Value and Benefits of SAIs)
- a single, global Performance Measurement Framework for assessing and monitoring SAIs’ performance i.e. SAI PMF (elaborated by the WG on Value and Benefits of SAIs) and
- practical guidelines on Procurement Audit (Task Force on Procurement Contract Audit).

– **took note** of the progress made in review of ISSAIs on Audit of International Institutions, Audit of Privatization and Environmental Auditing;

– **took note** of the actions carried by Working Group on Public Debt for revised ISSAIs 5421, 5410, 5430 and 5422 on public debt;

– **took note** of the withdrawal of ISSAI 5420 on “Public Debt: Management and Fiscal Vulnerability: Potential Roles for SAIs”;

– **took note** of the decision of the SAI of Mexico to call for nominations to occupy the Chair of the Working Group on Public Debt. The handing over of this position should take place at the XXII INCOSAI in December 2016.

20 Report on the Results of the Discussions in the Breakaway Sessions (ITEM 21)

In introducing the report on the breakaway sessions, Mr Khalid from the SAI of the UAE thanked all the moderators for the circumspect managing of the respective groups. He explained that the discussions had served to provide guidance on INTOSAI’s strategic planning process, its standard-setting work and the role of the Regions.

The following is a summary of the discussions presented by the SAI of the UAE:

20.1 Governance

- Balancing accountability with being a voluntary organization based on in-kind contributions. The Task Force on Strategic Planning needs to consider if it is proposing a hard form of accountability or something more based on persuasive means.
- Clarity of the strategic objectives: we need to make sure that we have a specific set of goals and objectives, with performance measures that help us to ensure useful change.
- Role of the Governing Board: there is not a lot of discussion in the Governing Board. It would be an advantage for the Board to discuss more strategic issues, rather than listening to reporting on operational matters. The focus should be on goals, status and what to do to reach those goals.
- We need to make sure that all SAIs see the relevance for them in the Strategic Plan. Through the value chain presented in the draft strategic plan we need to see how INTOSAI activities produce value for individual SAIs.
- The PFAC should coordinate, monitor and evaluate INTOSAI's activities, as described in the Strategic Plan. There should be more clarity about the respective roles and responsibilities of PFAC and the Governing Board. It would help if the Task Force on Strategic Planning could develop good tools for monitoring performance and risks linked to the achievement of the Strategic Plan.

20.2 Program/Technical

- The overwhelming conclusion was that the Common Forum is a valuable addition to the standard setting process, equally the single gateway for all the products going in to the ISSAI framework. It could have multiple roles:
 - gatekeeper of the standards framework,
 - service provider to standard preparers, such as editorial support,
 - quality assurance; ensuring consistency, coherence and clarity, and
 - approval.
- Further clarity is required in terms of the structure, functioning and position of the Common Forum, notably in relation to the Goal Chairs.
- The introduction of the Common Forum to the standard-setting process will not simplify that process, but have the potential to improve it considerably and its resulting output.

- The detailed role, responsibility and functioning of the Common Forum can be better defined after evaluating its initial operation in practice.

20.3 Session on Regions

- The context in which each region operates is of key importance. We need to be sensitive to the autonomy of the regions whilst appreciating their need to align with INTOSAI, as well as the role they play for their members and the support they give.
- The critical success factors: the ability to share good practices between regions and enhancing communication flows in all directions. Doing so effectively should lead to the minimization of duplication and sharing of good practices.

The Governing Board

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

21 Other Business (ITEM 22)

After Mr Liu had given the floor to all participants for comments, Mr Moser seized the opportunity to thank the SAI of the UAE for hosting of the Governing Board meeting in such an outstanding way. He also thanked the Chairman of INTOSAI for his leadership, his sense of tact and for living INTOSAI's motto of cooperating in the spirit of friendship and partnership. In concluding his comments, he extended his gratitude to the whole team of the General Secretariat, to the DSP and to the interpreters.

Mr Faqeeh equally expressed his gratitude to Mr Al Amimi for the warm reception and kindness and for providing excellent facilities for the meeting.

22 Closing of the 67th INTOSAI Governing Board Meeting (ITEM 23)

In his concluding remarks, the Chair thanked all members of the Governing Board for their efforts and their contributions. He recalled that the meeting was the last Governing Board meeting of Mr Moser as Secretary General of INTOSAI and expressed his appreciation to him for all his activities, which had been highly relevant for INTOSAI's development, and his devotion. He also thanked the members of the General Secretariat for their dedication and sense of responsibility.

In his final remarks, he thanked the INTOSAI-Donor Cooperation Steering Committee for its work and voiced his hope that it would succeed in raising more funding for INTOSAI's activities.

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

B.
ANNEX

Agenda of the 67th INTOSAI Governing Board meeting

Tuesday, 10 November 2015

AI	Item of the Agenda	Responsible Rapporteur	Comment
1	Welcome	First Vice-Chairman of the Board / UNITED ARAB Emirates	
2	Opening	Chairman of the Board / China	<ul style="list-style-type: none"> Discussion of organizational structure of this 67th GB meeting Adoption of the agenda
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"> Progress report on the preparations for the XXII INCOSAI 2016 Report on the theme leaders for the XXII INCOSAI 2016 Rules of Procedure XXII INCOSAI 2016
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 2014 financial statements and adoption of the 2014 financial statement for submission to Congress Membership in INTOSAI Financial Rules Financial and budgetary matters Report on INTOSAI's Involvement in the Agenda 2030 Organization of XXIII INCOSAI 2019 Activity report of the Director of Strategic Planning
7	Report by the Finance and Administration Committee / Goal 4	Chairman of the Finance and Administration Committee / Saudi Arabia	<ul style="list-style-type: none"> Report on the activities of the Finance and Administration Committee
7a	Report by the Task Group INTOSAI Certification of Auditors	Chairman of the Task Group INTOSAI Certification of Auditors / South Africa	

AI	Item of the Agenda	Responsible Rapporteur	Comment
8	Report on the activities within the INTOSAI Donor Cooperation	Chairman of the Steering Committee of the INTOSAI Donor Cooperation / Saudi Arabia and INTOSAI Donor Secretariat / norway	
9	Re-definition of the Role of the INTOSAI Governing Board	First Vice-Chairman of the Board / UNITED ARAB Emirates	<ul style="list-style-type: none"> • Discussion on a more strategic role of the Governing Board moderated by the Chairman of the Board / China
10	United Nations	UN representative	
11	INTOSAI Communication	Secretary General / Austria	
11a	AFROSAI Communication	Secretary General AFROSAI / Cameroon	
11b	ARABOSAI Communication	Secretary General ARABOSAI / Tunisia	
11c	ASOSAI Communication	Secretary General ASOSAI / Korea	
11d	CAROSAI Communication	Secretary General CAROSAI / ST. Lucia	
11e	EUROSAI Communication	Secretary General EUROSAI / Spain	
11f	OLACEFS Communication	Secretary General OLACEFS / Chile	
11g	PASAI Communication	Secretary General PASAI / New Zealand	
12	INTOSAI Cooperation with Development Organizations	Chairman of the Capacity Building Committee / South Africa and INTOSAI Donor Secretariat / norway	
13	Election of Governing Board members by INCOSAI XXII	Secretary General / Austria	<ul style="list-style-type: none"> • Information on outgoing members of Governing Board with XXII INCOSAI 2016 • Procedure to nominate new members of the Governing Board
14	INTOSAI Awards	Secretary General / Austria / International Journal of Government Auditing / United States of America	<ul style="list-style-type: none"> • Creation of a panel of jurors for the Jörg Kandutsch Award • Elmer B. Staats Award
15	INTOSAI Tools	India / Mexico	<ul style="list-style-type: none"> • Report on On-line Collaboration Tool • Report on On-line Glossary
16	XXIII INCOSAI	Russian Federation	<ul style="list-style-type: none"> • Report by the candidate for the organization of the XXIII INCOSAI 2019
17	Report by the Task Force on Strategic Planning	Chairman of the Task Force on Strategic Planning / United States of America	<ul style="list-style-type: none"> • Progress report Strategic Planning Process 2017-22

Wednesday, 11 November 2015

AI	Item of the Agenda	Responsible Rapporteur	Comment
Discussion in Break away sessions¹			
18	Report on the Professional Standards Committee / Goal 1	Chairman of the Professional Standards Committee / 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 - Performance Audit - Compliance Audit - Internal Control - Accounting and Reporting Standards
18a	Financial Audit	United Arab Emirates	
18b	Performance Audit	Brazil	
18c	Compliance Audit	Norway	
18d	Internal Control	Poland	
18e	Accounting and Reporting Standards	Canada	
18f	Code of Ethics (ISSAI 30)	Poland	
19	Report on the Capacity Building Committee / Goal 2	Chairman and Vice-Chairman of the Capacity Building Committee / Goal 2 / South Africa / Sweden	<ul style="list-style-type: none"> • Report of the Capacity Building Committee on its activities since November 2014, including a report on the annual meeting 2015
19a	Cooperative Audits	Peru	
19b	Peer Reviews	Slovakia	
19c	INTOSAI Development Initiative (IDI)	IDI / Norway	
19d	INTOSAI Platform for Cooperation with UN	Korea	
20	Report on the Knowledge Sharing Committee / Goal 3	Chairman of the Knowledge Sharing Committee / 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 - International Journal of Government Auditing
20a	Public Debt	Mexico	
20b	Information Technology Audit	India	

¹ Upon proposal of the SAI of the UAE, the Governing Board members approved per capsulam to hold the break-away sessions.

AI	Item of the Agenda	Responsible Rapporteur	Comment
20c	Environmental Auditing	Indonesia	
20d	Programme Evaluation	France	
20e	Fight Against Corruption and Money Laundering	Egypt	
20f	Key National Indicators	Russian federation	
20g	Value and Benefits of SAIs	Mexico	
20h	Financial Modernization and Regulatory Reform	United States of America	
20i	Audit Extractive Industries	Uganda	
20j	Procurement Contract Audit	Russian federation	
20k	International Journal of Government Auditing / The Centre for Audit Excellence at GAO	International Journal of Government Auditing / United States of America	
21	Report on the Results of the discussion in Break Away Sessions	First Vice-Chairman of the Board / UNITED ARAB Emirates	
22	Other business	Chairman of the Board / China	
23	Closing address	Chairman of the Board / China	