

INTOSAI



International Organization of Supreme Audit Institutions
Organisation Internationale des Institutions Supérieures de Contrôle des Finances Publiques
Internationale Organisation der Obersten Rechnungskontrollbehörden
Organización Internacional de las Entidades Fiscalizadoras Superiores
المنظمة الدولية للأجهزة العليا للرقابة المالية العامة والمحاسبة

CIRCULAR 84

English



www.intosai.org



EXPERENTIA MUTUA OMNIBUS PRODEST

Contact | Contact | Kontakt | Contacto | الاتصال

INTOSAI Generalsekretariat

Rechnungshof Österreich

Dampfschiffstrasse 2

1030 Vienna – Vienne – Wien – Viena – فيينا

Austria – Autriche – Österreich – Austria – النمسا

Tel. +43 1 71171-8905

Fax +43 1 7180969

intosai@rechnungshof.gv.at



Contents

| | | |
|----|--|----|
| A. | Foreword by the Chair of INTOSAI _____ | 5 |
| B. | Letter by the Secretary General of INTOSAI _____ | 7 |
| C. | Minutes of the 76 th Meeting of the Governing Board of INTOSAI _____ | 9 |
| | I The highlights at a glance _____ | 9 |
| | II Participants _____ | 10 |
| | III Report on the 76 th meeting of the INTOSAI Governing Board _____ | 11 |
| | 1 Welcome and opening of the 76 th meeting of the Governing Board (ITEM 1) _____ | 11 |
| | 2 Report by the Secretary General of INTOSAI (ITEM 2) _____ | 12 |
| | 3 Report by the First Vice-Chair of INTOSAI (ITEM 3) _____ | 16 |
| | 4 Report by the Chair of INTOSAI (ITEM 4) _____ | 18 |
| | 5 Report by the Supervisory Committee on Emerging Issues (SCEI) (ITEM 4) _____ | 19 |
| | 6 Report on the Professional Standards Committee (PSC) (ITEM 5) _____ | 20 |
| | 7 Report on the Capacity Building Committee (CBC) (ITEM 6) _____ | 24 |
| | 8 Report on the Knowledge Sharing Committee (KSC) (ITEM 7) _____ | 26 |
| | 9 Report on the Policy, Finance and Administration Committee (PFAC) (ITEM 8) _____ | 30 |
| | 10 Report on the INTOSAI Task Force Strategic Planning (TFSP) (ITEM 9) _____ | 32 |
| | 11 Report by the International Journal of Government Auditing (IJGA) (ITEM 9) _____ | 34 |
| | 12 Report by the International Development Initiative (IDI) (ITEM 10) _____ | 35 |
| | 13 Reports of the Regional Organizations (ITEM 11) _____ | 37 |
| | 14 Any other business and closing of the meeting (ITEM 12) _____ | 37 |
| IV | Annex _____ | 39 |
| | Agenda of the 76 th meeting of the INTOSAI Governing Board _____ | 39 |





A. Foreword by the Chair of INTOSAI

Minister Bruno Dantas

Chair of INTOSAI

Dear Colleagues,

I take this opportunity to thank all the participants of the Governing Board meeting held in Rio de Janeiro, prior to INCOSAI XXIV. Meeting in person after the world-wide COVID-19 pandemic was especially gratifying and I am honoured that this first encounter was in Brazil.

In the Governing Board meeting we were assured of the fact that the pandemic did not stop SAIs and INTOSAI working bodies from achieving relevant and important results. It seems that the social isolation produced a counter effect: we improved our distant working audit methods, our online cooperation within INTOSAI and attained an approximation to the regional bodies. INTOSAI is now stronger than ever.

This is an excellent starting point for Congress theme II presented by SAI Brazil at INCOSAI XXIV: “Global Voice, Global Outcome, Far-Reaching Impact”. INTOSAI becomes a stronger organization when its members unite as a chorus of collective voices from different contexts all over the world. Together we echo the important role that SAIs have in addressing regional and global issues.

Looking into the future, I count on all INTOSAI member SAI and international partners to join in the strengthening of the global voice of INTOSAI on issues relevant to the improvement of public auditing at a global level, such as increasing transparency, independence, gender equality and sustainable development.

I am impressed by the results presented in the Governing Board meeting by the members of the Governing Board, including the chairs and vice-chairs of Goals 1–4, the chairs and members of INTOSAI’s working bodies established under the Goals, the Regional Organizations, the INTOSAI Development Initiative and the International Journal of Government Auditing. The documents presented show clearly the impact and relevance of our work to the world-wide community.

I believe that we can create even more synergies and enrich the individual results by bringing the different achievements together. For the following three-year period, the aim is to create a strategy to communicate the consolidated results of the work of SAIs in high-relevance themes in a coordinated manner. This would benefit auditors and SAIs and, therefore, increase international awareness of the importance of SAIs.



I take on my duty as the Chair of INTOSAI with great honour and enthusiasm. I will lead the efforts to strengthen INTOSAI as a global organization of the SAI community. Our ultimate goal is to make sure that governments offer the best products and services to their citizens and, as the INTOSAI Chair, my aim is to make the organization's voice is heard on issues such as transparency on multilateral cooperation, SAI legitimacy within each country, accountability and governance.

I reiterate my sincere gratitude and the satisfaction of the organization of the Governing Board meeting by the General Secretariat in Rio de Janeiro. I would like to thank and greet Dr. Margit Kraker, the Secretary General of INTOSAI, for chairing the Governing Board meeting and for all the excellent work the General Secretariat has done for the benefit of the whole community. I count on your competent and professional support for SAI Brazil's chairmanship of INTOSAI 2023–2025.

Best wishes,

Bruno Dantas



B. Letter by the Secretary General of INTOSAI

Dr. Margit Kraker

The Secretary General

Dear Colleagues,

After a long, almost three-year-long break caused by the restrictions posed by the COVID-19 pandemic, the 76th Governing Board meeting gave the members of the Governing Board the opportunity to gather in person again. Generously hosted by the Brazilian Federal Court of Accounts, the Governing Board meeting took place in Rio de Janeiro, the venue of the subsequently held INCOSAI XXIV, and paved the way for numerous strategically relevant documents to be endorsed by the Congress.

The past three years, which had been shaped by the pandemic, had required the Governing Board members to be flexible and to be persistent in their endeavours to support SAIs in upholding the continuity of their operations and, at the same time, to be a vital element in the accountability ecosystems of their respective countries. The work and relevance of Supreme Audit Institutions (SAIs) has become especially important – and visible – in these challenging times, where Parliaments, governments and public institutions had to take far-reaching decisions to safeguard lives, protect the economy and ensure the sustainability of public finances. SAIs, however, also had to adjust their operations, audit programmes and audit methods, and in doing so, many of them benefited from the initiatives established by INTOSAI's working bodies.

In times of crises, it cannot be taken for granted that an institution not only upholds, but also strengthens its quality of work. I can confidently state that INTOSAI has done both. The members of the Governing Board, including the chairs and vice-chairs of Goals 1–4, the chairs and members of INTOSAI's working bodies established under the Goals, the Regional Organizations, the INTOSAI Development Initiative and the International Journal of Government Auditing, had worked tirelessly to provide valuable support to SAIs around the world and to enhance their methods of collaboration to adapt to the new normal of virtual work. The results are amply illustrated by the documents approved by the Governing Board, and subsequently endorsed by the Congress this year.

The new INTOSAI Strategic Plan 2023–2028, whose preparation involved numerous consultations to identify the current needs of the SAI community, lays down the organization's priorities that will guide the work of INTOSAI in the future. Through focusing on the priorities laid down in the plan, INTOSAI shall support SAIs in strengthening their independence, in



contributing to the Sustainable Development Goals, in staying resilient and in promoting inclusion and strategic partnerships. Another focus was placed on promoting sustainable and innovative operations in INTOSAI as well as ensuring equal opportunities for all SAIs to participate in and benefit from INTOSAI's activities.

From a technical and professional point of view, INTOSAI has furthermore enhanced its standard-setting practices and continued to produce highly relevant pronouncements for public-sector auditing. It is encouraging and gratifying to see the determined efforts and dedication of INTOSAI's standard-setting bodies to render the INTOSAI Framework of Professional Pronouncements, as well as the numerous products prepared outside the framework, more accessible to SAIs and the manifold users of the documents. In this endeavour, INTOSAI's Goal Committees and standard-setting bodies have continued to join forces and I would like to thank them sincerely for this excellent cooperation.

This year's Governing Board meeting was indeed a special event and I was delighted to meet the members of the INTOSAI community in person again. For this and the warm hospitality, I wish to express my deep appreciation to the Brazilian Federal Court of Accounts. I would also like to extend my best wishes to Minister Bruno Dantas, President of the Federal Court of Accounts and Chair of INTOSAI, for the assumption of INTOSAI's chairmanship. I am confident that INTOSAI is going to evolve and become an even stronger force for public sector audit innovation in the upcoming years.

With my best regards,

Margit Kraker



C. Minutes of the 76th Meeting of the Governing Board of INTOSAI

The 76th meeting of the Governing Board of INTOSAI was held in Rio de Janeiro, Brazil, on 8 November 2022 and was attended by the representatives of the 20 member SAIs of the Governing Board¹. The meeting was organized by the Federal Court of Accounts of Brazil and chaired by Dr. Margit Kraker, Secretary General of INTOSAI.

Some of the core themes discussed at the 76th Governing Board meeting included the strategic path of INTOSAI for the next six years, including INTOSAI's organizational priorities, capacity building and professionalization initiatives as well as the strengthening of INTOSAI's standard-setting process, including the accessibility and understandability of the INTOSAI Framework of Professional Pronouncements.

I The highlights at a glance

- Approval of the INTOSAI Strategic Plan 2023–2028
- Approval of the INTOSAI Performance and Accountability Report 2022
- Approval of amendments to the INTOSAI Statutes and to the Handbook for INTOSAI Committees to adapt INTOSAI's operations to changing framework conditions
- Approval of the indexation of membership dues at 9.53 % for the period of 2023–2025
- Approval of the Supreme Audit Institutions of Jamaica and Ecuador as external auditors for the period 2022–2024
- Approval of the Terms of Reference of the Task Force on INTOSAI Communication co-chaired by the General Secretariat and the SAI Brazil as Chair of INTOSAI
- Approval of changes to the Terms of Reference of the Professional Standards Committee (PSC), the Capacity Building Committee (CBC) and the Knowledge Sharing Committee (KSC)
- Approval of the Operational Plans of the PSC, CBC, KSC and the Policy, Finance and Administration Committee (PFAC) for the period of 2023–2025
- Approval of the proposal to appoint the European Court of Auditors as the Chair of the PSC and the SAI Brazil as the Vice-Chair
- Appointment of the SAI Ireland as the Chair of the Performance Audit Subcommittee
- Taking note of the Final Report of the Review of the INTOSAI Framework of Professional Pronouncements (Component 1)
- Approval of ISSAI 150 "Auditor Competence" and the accompanying GUIDs 1950 and 1951
- Approval of GUID 5320 "Guidance on Performance Audit of Privatization" and GUID 5280 "Guidance for Audits of Public Procurement"

¹ The SAI of Japan participated virtually.



- Approval of 13 INTOSAI Public Goods developed by the working bodies of the KSC under the Quality Assurance Procedure for Non-IFPP Documents
- Approval of the CBC motion on sustainable, inclusive and economical INTOSAI operations
- Approval of the creation of the Task Force on Citizen Participation and Civil Society Engagement within the CBC to be chaired by the SAI Peru
- Approval of the 2023–2028 implementation strategy for the SAI Performance Measurement Framework

II Participants

The following members of the INTOSAI Governing Board participated at the 76th Governing Board meeting:

- Algeria
- Argentina
- Austria (Secretary General)
- Bahamas
- Brazil (First Vice-Chair)
- China
- India
- Japan (virtual participation)
- Namibia
- Norway
- Peru
- Poland
- Portugal
- Russian Federation (Chair)
- Samoa
- Saudi Arabia (Second Vice-Chair)
- South Africa
- Thailand
- United Arab Emirates
- United States of America



III Report on the 76th meeting of the INTOSAI Governing Board

The following comprises a summary of the reports that were delivered during the 76th Governing Board meeting. The corresponding written reports as well as the reports submitted in writing by the Regional Organizations of INTOSAI have been published by the General Secretariat on the INTOSAI website².

1 Welcome and opening of the 76th meeting of the Governing Board (ITEM 1)

The Secretary General of INTOSAI, Dr. Margit Kraker, extended a warm welcome to the members of the Governing Board. She thanked the Federal Court of Accounts of Brazil (TCU) for hosting the INTOSAI Governing Board and INCOSAI XXIV in Rio de Janeiro and for the generous hospitality offered to the INTOSAI community. She informed the Governing Board members that the Chair of INTOSAI had entrusted her with the moderation of the 76th Governing Board meeting. She also added that the SAI of Japan was taking part virtually and that it had sent its voting decisions to the General Secretariat prior to the meeting in writing. Dr. Kraker then gave the floor to Minister Bruno Dantas, President of the TCU and First Vice-Chair of INTOSAI, for his opening remarks.

Minister Dantas cordially welcomed the members of the Governing Board. He underlined that it was a pleasure to host, within the framework of INCOSAI XXIV, more than 700 participants from 177 delegations after the uncertain times created by the COVID-19 pandemic that had not allowed for larger in-person meetings. He outlined that Brazil was the first country to host the Congress for a second time and expressed his hope that the Congress would serve to strengthen the fellowship, professional growth as well as the cooperation of SAIs globally. In giving an outlook to the most important decisions to be taken, he highlighted the approval of the INTOSAI Strategic Plan 2023–2028 and the opportunity created thereby to amplify the organization's global voice. Furthermore, with a view to numerous professional standards submitted by the Goal Committees, he thanked the Goal Chairs for their valuable work to strengthen INTOSAI's professionalism. He ended his opening remarks by expressing his hope that the results of the Congress generate a lasting impact within the SAIs, the Regional Organizations and in INTOSAI as a whole. He then gave the floor back to the Secretary General, who asked the Governing Board members to adopt the agenda of the 76th Governing Board meeting.

The Governing Board adopted the agenda of the 76th Governing Board meeting.

² <https://www.intosai.org/news-centre/76gb/2022> — username: 76gb — password: 20rio22



2 Report by the Secretary General of INTOSAI (ITEM 2)

In her report, the Secretary General of INTOSAI, Dr. Margit Kraker, presented the priorities and activities of the General Secretariat since the 75th meeting of the Governing Board. These had been focused on

- implementing the INTOSAI Strategic Plan 2017–2022 and contributing to the elaboration of the INTOSAI Strategic Plan 2023–2028;
- promoting the essential requirements for the independence of SAIs;
- fostering the contribution that SAIs can make to the implementation of the SDGs;
- supporting the preparations for INCOSAI XXIV as well as
- supporting INTOSAI and its member SAIs in implementing the lessons learned from the COVID-19 pandemic.

With regard to the latter, Dr. Kraker reported that INTOSAI had successfully adapted its working methods to the new framework conditions created by the pandemic. All scheduled meetings had been held either remotely or in person. As regards INCOSAI XXIV, the first large-scale event within INTOSAI to be held in person after the onset of the COVID-19 pandemic, Dr. Kraker expressed her appreciation towards Minister Dantas and his team for the cooperation in preparing the Congress.

The Secretary General then proceeded with her report by highlighting the latest developments as regards the independence of SAIs. In this context, she drew the Governing Board's attention to the Global SAI Stocktaking Report 2020 published by the INTOSAI Development Initiative in September 2021. In response to the troubling situation highlighted by the said report, Dr. Kraker informed the Governing Board that the General Secretariat had reached out to the United Nations to inform it about the concerning developments. She furthermore highlighted several INTOSAI initiatives that were aiming to advocate for and support the independence of SAIs.

Dr. Kraker continued her report with elaborating on the contribution of INTOSAI's member SAIs to the implementation of the SDGs. In this regard, she informed about several events and initiatives in which she had taken part or which had been organized by the General Secretariat:

- the second SDG coordination meeting organized in a virtual format in February 2022 by the General Secretariat in its capacity as the SDG coordination and information platform;
- a meeting of an INTOSAI delegation with the United Nations Secretary-General, António Guterres, at the United Nations Headquarters in New York in May 2022, in the framework of which INTOSAI's crosscutting priorities – such as promoting the independence of SAIs or the contribution of SAIs to the SDGs – had been addressed; and



- the INTOSAI Side Event in the framework of the UN High-Level Political Forum in July 2022, which had been organized by the INTOSAI General Secretariat, the IDI and the Working Group on Environmental Audit.

Furthermore, Dr. Kraker also pointed to the “[INTOSAI Atlas on SDGs](#)”, which had been published on the INTOSAI website in 2020. She encouraged the SAI community to keep sending the General Secretariat SDG-related reports to be included in the Atlas.

As to the membership-related developments within INTOSAI, the Secretary General informed the Governing Board about an application of the SAI of Somaliland for INTOSAI Affiliate Membership. An examination by the General Secretariat had led to the result that the SAI of Somaliland did not fulfil the criteria for accession as Affiliate Member according to Article 2, para. 6 of the INTOSAI Statutes. Dr. Kraker furthermore outlined that the Head of the SAI of the Netherlands had confirmed to the General Secretariat that the Netherlands Antilles had been dissolved and had ceased to exist as a legal entity. Consequently, the SAI of the Netherlands Antilles would have to be removed from the list of INTOSAI members.

Dr. Kraker proceeded with her report by recalling the procedure related to the appointment of seven new Governing Board members on the occasion of INCOSAI XXIV and presented the following proposed members for approval:

- the SAI of Egypt as host of INCOSAI XXV and therefore as first vice-chair of the Governing Board;
- the European Court of Auditors as goal chair 1;
- the SAI Qatar as representative of ARABOSAI until 2028;
- the SAI Guyana as representative of CAROSAI until 2028;
- the SAI Mexico as representative of OLACEFS until 2028;
- the SAI Peru as representative of OLACEFS until 2028; and
- the SAI Samoa as representative of PASAI until 2028.

In pointing to the future, the Secretary General then informed the Governing Board about the streamlined and concise INTOSAI Strategic Plan 2023–2028, which would be submitted to INCOSAI XXIV for endorsement. She also provided a brief glimpse into the plan by highlighting the new organizational priorities that reflect topical needs such as independent and resilient SAIs as well as equality and inclusion. In this context, Dr. Kraker expressed her appreciation to the U.S. Government Accountability Office for chairing the Task Force on Strategic Planning and for its valuable work.

In her presentation, Dr. Kraker furthermore gave an outlook for the future Congresses and recalled that INCOSAI XXV would be hosted by the SAI of Egypt based on the Governing Board decision taken in 2021. With regard to INCOSAI XXVI, which would take place in the ASOSAI region based on the established system of rotation between the INTOSAI Regional



Organizations, Dr. Kraker informed that the ASOSAI General Secretariat had shared the information that five SAIs had applied to host the Congress. A decision regarding the Congress host would eventually be taken by the ASOSAI Governing Board in 2023. The Secretary General seized this opportunity to thank the SAIs of Brazil and Egypt for their readiness to host the 2022 and 2025 INTOSAI Congresses.

Regarding the representation of INTOSAI in the IDI Board, Dr. Kraker reported that her term as member of the IDI Board would have ended on 31 December 2022. However, in the light of the intensive cooperation between INTOSAI and IDI, the IDI Board had decided to amend the IDI Statutes and Rules of Procedure to make the INTOSAI Secretary General a permanent member of the IDI Board. Dr. Kraker expressed her deep appreciation for this decision and also informed the Governing Board members that the first term of the Chair of the Capacity Building Committee (CBC), who also represents INTOSAI in the IDI Board, would expire in November 2023. It was consequently suggested to re-nominate the Auditor General of the SAI of South Africa in her capacity as Chair of the CBC to continue as representative of INTOSAI in the IDI Board for the period of 2023–2025.

The Secretary General then proceeded with informing the Governing Board about changes to the INTOSAI Statutes and the Handbook for INTOSAI Committees, which were suggested based on the decisions taken by INCOSAI XXIII and owing to the adaptations to INTOSAI's operations due to the COVID-19 pandemic, such as the introduction of virtual meetings. As regards the INTOSAI Statutes, the changes concerned, among others,

- the criteria for participation in INTOSAI as a Full Member (Article 2, para. 1);
- the creation of a quorum for Governing Board meetings consisting of half of the Governing Board members (Article 5, para. 5);
- the requirement of a two-thirds majority for the admission of new INTOSAI members (Article 5, para. 6);
- the provision that motions for written decisions shall be presented to the Governing Board members by the Secretary General (Article 5, para. 7); and
- the possibility to organize all INTOSAI meetings also in a remote mode (Article 15, para. 2).

The changes to the Handbook for INTOSAI Committees concerned in particular the organization of virtual meetings with a focus on sustainability and efficient coordination. In concrete terms, Appendix 3 was included containing a motion by the CBC that proposes to consider aspects of sustainability when planning operations and activities within INTOSAI. Furthermore, the requirement was added that dates proposed for Goal Committee meetings shall be notified to the General Secretariat in advance.



In the last part of her presentation, the Secretary General focused on the budgetary matters of INTOSAI. She reported that in 2021 the total revenue of INTOSAI had amounted to around EUR 414,000, as against a budgeted revenue of some EUR 401,000. The total expenditure for 2021 had amounted to around EUR 671,000, compared to a budgeted expenditure of around EUR 448,000. The difference had resulted from the fact that the total expenditure included an amount of some EUR 194,000 for distributing INTOSAI surplus funds for the INTOSAI 'SAI Continuity of Operations During COVID-19' Grant and the one-off effect of generating a provision for some EUR 101,400 for receivables from membership fees older than one year.

For the financial year 2022, Dr. Kraker reported that 186 INTOSAI members had paid their membership dues by 30 September, which amounted to some EUR 377,500. As at 30 September 2022, INTOSAI's revenue accounted for about EUR 491,700 – compared to a budgeted amount of EUR 525,900 for the whole financial year 2022. The expenditure of INTOSAI had amounted to some EUR 286,000 compared to a budgeted expenditure of some EUR 491,000 for the whole financial year 2022.

As regards the request submitted to the General Secretariat at the 75th Governing Board meeting to calculate the potential costs and efforts of rendering a language into an official working language of INTOSAI, Dr. Kraker informed that the General Secretariat's calculations had showed that additional costs of some EUR 30,000 per year would be generated for translation and simultaneous interpreting. Furthermore, an increase in the number of official languages would create a considerable additional administrative burden for all organizers of future INTOSAI meetings, e.g. as regards the provision of interpreting services. In addition, the INTOSAI General Secretariat, which hosts the INTOSAI website, would have to hire a part-time employee to manage the additional languages on the website. This would generate additional costs of around EUR 30,000 per year, which would have to be covered from the INTOSAI budget.

The Secretary General continued her report by addressing the indexation of membership dues, which would have to be decided on the occasion of INCOSAI XXIV. Such indexation would be based on figures from the period 2019–2021 and on weighted annual inflation rates. According to the General Secretariat's calculations, the indexation would result in an increase of membership dues of 9.53%.

With regard to the triannual budget to be adopted for the period of 2023–2025, Dr. Kraker reported that the budget was fully balanced: the planned revenue of EUR 1.29 million covered the planned expenditure of EUR 1.29 million for INTOSAI's operating activities. Furthermore, the triennial budget also included the extraordinary use of accumulated funds from previous surpluses amounting to EUR 300,000. Such accumulated surplus funds could be used for special projects approved by the Governing Board for the implementation of the future Strategic Plan 2023–2028.



In concluding her report, Dr. Kraker expressed her appreciation to the external auditors of INTOSAI, the SAIs of Lithuania and Jamaica, for carrying out the audit of the 2019–2021 financial statements of INTOSAI. The auditors had issued unqualified audit opinions for all financial statements of the said period. She also informed the Governing Board that two INTOSAI auditors would have to be elected for the financial period 2022–2024 on the occasion of INCOSAI XXIV. The SAI of Lithuania had assumed this task for two periods and therefore could not be re-elected. The SAI of Jamaica had expressed its willingness to continue this function for a second period. In order to nominate a second auditor, the General Secretariat had contacted – based on the established system of rotation – the OLACEFS region. The SAI of Ecuador had kindly expressed its willingness to assume this function. Dr. Kraker thus informed the Governing Board that it was suggested that the SAIs of Jamaica and Ecuador be nominated by the Governing Board as external auditors for the period 2022–2024.

The Governing Board

- **took note** of the report of the INTOSAI Secretary General;
- **took note** of the fact that the SAI of the Netherlands Antilles will be removed from the list of INTOSAI members;
- **approved** the nomination/re-nomination of seven Governing Board members according to the proposal under item 11 of the Secretary General’s report for endorsement by INCOSAI XXIV;
- **approved** the representation of INTOSAI in the IDI Board as proposed under item 12 of the Secretary General’s report;
- **approved** the amendments of the INTOSAI Statutes and of the Handbook for INTOSAI Committees proposed under item 14 of the Secretary General’s report for endorsement by INCOSAI XXIV;
- **approved** the indexation of membership dues, which shall be carried out on the occasion of each INCOSAI as decided by the 66th Governing Board meeting, at 9.53 % for the period of 2023–2025 for endorsement by INCOSAI XXIV;
- **approved** the Supreme Audit Institutions of Jamaica and Ecuador as external auditors for the period 2022–2024 for endorsement by INCOSAI XXIV.

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

Minister Vital do Rêgo, Vice-President of the Federal Court of Accounts (TCU) representing the First Vice-Chair of INTOSAI, delivered the report on the organization of INCOSAI XXIV. He outlined that the Congress preparations had involved all units of the TCU and gave a brief



illustration of the conference venue, the ExpoMag. He then proceeded with an overview of the Congress themes and their significance for the audit community:

- Theme I – “The Role of Supreme Audit Institutions in Emergency Situations” (Theme Chair: SAI of the United States of America) –, which illustrated how SAIs within the INTOSAI community responded to the COVID-19 pandemic.
- Theme II – “Global Voice, Global Outcome, Far-Reaching Impact” (Theme Chair: SAI of Brazil) –, which outlined how SAIs as a community are ready to act on the international scene and contribute to the global dialogue.

Minister Vital do Rêgo also addressed the new priorities of INTOSAI as highlighted in the INTOSAI Strategic Plan 2023–2028 – namely the strengthening of strategic partnerships – and pointed to the broad dialogue in which the SAI community could engage during 23 parallel events and seven bilateral meetings organized by SAIs and other partners during INCOSAI XXIV. Along this line, he informed the Governing Board that the future chairmanship of INTOSAI to be held by the SAI of Brazil would have a strong focus on strategic partnerships, sustainability, diversity, technological change and a new approach to and update of INTOSAI’s communication policy.

As to the building of capacities, Minister Vital do Rêgo explained that the SAI of Brazil intended to emphasize the cooperation with academia. To this end, the INTOSAI Vice-Chair had suggested to create a support mechanism to enhance opportunities for academic research in areas of interest to SAIs. Along this line, Minister Vital do Rêgo announced a motion to create an initiative co-led by the SAI of Brazil and the SAI of Saudi Arabia in order to elaborate a structure for priority areas for short-term research projects.

In concluding his report, Minister Vital do Rêgo presented the INTOSAI Vice-Chair’s motions to the Governing Board.

The Governing Board

- **took note** of the report of the First Vice-Chair;
- **approved** the Terms of Reference of the Task Force on INTOSAI Communication, which will be co-led by the General Secretariat and SAI Brazil;
- **took note** of the initiative co-led by SAI Brazil and SAI Saudi Arabia to propose strategies to enhance opportunities for academic research in areas of interest to SAIs.



4 Report by the Chair of INTOSAI (ITEM 4)

The Chairman of the Accounts Chamber of the Russian Federation, Mr Aleksei Kudrin, gave an overview of the outcomes of the INTOSAI chairmanship in the period of 2019–2022. He recalled that INCOSAI XXIII, in particular through the Moscow Declaration, had defined the substantial priorities of the Chair’s work, namely

- the promotion and development of a strategic approach to audit;
- the development of approaches to auditing the implementation of the SDGs;
- the harnessing of new technologies to increase the value and visibility of government audit; and
- the strengthening of INTOSAI as an inclusive community through the promotion of its strategic values and objectives.

In looking back at the past three years, Mr Kudrin illustrated the limitations posed by the COVID-19 pandemic and the activities carried out by the INTOSAI chair as well as by the Supervisory Committee on Emerging Issues (SCEI) to upkeep INTOSAI’s operations in a time where no in-person meetings were possible.

Mr Kudrin proceeded with his report by outlining the INTOSAI Chair’s focus areas in the period of 2019–2022, namely the building of professional capacities through the use of the Digital University for the INTOSAI Community (U-INTOSAI) launched in the framework of INCOSAI XXIII. In this context, Mr Kudrin reported that this platform featured more than 100 various training courses, which had been attended by auditors and external stakeholders worldwide. He also stressed that the promotion of an inclusive environment for dialogue should continue to be one of INTOSAI’s priorities. Along this line, Mr Kudrin referred to his motion to use economical and sustainable platforms to promote and share educational material and other activities related to capacity building. He furthermore asked the Governing Board to encourage professional interpretation and translation and to support voluntary initiatives to disseminate INTOSAI’s professional pronouncements in languages that are largely used in the professional audit communities and do not fall under the five official languages of INTOSAI.

In concluding his report, Mr Kudrin pointed to two key documents that had been elaborated in the period of 2019–2022 by the INTOSAI community under the lead of the Accounts Chamber, namely

- the Memorandum of Understanding signed between INTOSAI and the Organisation for Economic Co-operation and Development; and
- the GUID 5280 “Guidance for Audits of Public Procurement”.



In ending his report, Mr Kudrin highlighted the commitment of the Accounts Chamber to continue supporting and developing international projects initiated during its chairmanship in INTOSAI for the benefit of the audit community.

The Governing Board

- **took note** of the report of the INTOSAI Chair;
- building on the proposals of the INTOSAI Capacity Building Committee for sustainable, inclusive and cost-effective work of INTOSAI, **encouraged** the INTOSAI Goal Committees, INTOSAI regional organizations and working groups to use digital solutions, including the Digital University for the INTOSAI Community, to promote and share their own as well as individual SAIs’ educational materials and practical experience;
- **supported** the voluntary efforts of INTOSAI members on the dissemination of knowledge on public audit, international standards and guidelines in languages largely used in the professional audit communities, other than the five official INTOSAI languages.

5 Report by the Supervisory Committee on Emerging Issues (SCEI) (ITEM 4)

In his second report and in his capacity as Chair of the Supervisory Committee on Emerging Issues (SCEI), Mr Kudrin outlined the activities of the committee, which had been largely focused on addressing the technical and methodological challenges of emergencies. Against the backdrop of the COVID-19 pandemic, the SCEI had established an expert group that had concentrated on gathering international experiences in combatting the pandemic. The expert group’s final output, the “SCEI Expert Group Recommendations to the INTOSAI Governing Board”, had been submitted to the Governing Board members in December 2020 and addressed the continuity of INTOSAI’s operations, SAI independence as well as remote audits and online operations amidst the pandemic.

As regards COVID-19-related projects established within the SAI community, Mr Kudrin thanked the SAI of Peru for its cooperation with the SCEI in establishing the interactive dashboard “Observatory on Government and SAI Responses to the COVID-19 Pandemic”, which illustrated the main response actions of SAIs and governments to the pandemic and contained analytical publications.

The SCEI Chair also outlined the main findings of the COVID-19-related analyses within the SCEI and explained that a lack of a working body had been identified that would focus on the exchange of experiences related to healthcare and social support systems. He recalled that based on this finding, the 75th Governing Board had approved of the SCEI’s concept on



establishing the “Task Force on Health and Social Care Audit”. Hence, a kick-off meeting had been held in December 2021 to identify the priority areas for the work of the Task Force, namely

- public procurement in healthcare;
- evaluation of the effectiveness of healthcare systems and medical care, including the effectiveness of medical organizations and drug provision;
- digitization of the health sector and medical data; and
- audit of government programs for the production and distribution of vaccines.

In concluding his presentation, the SCEI Chair pointed to two compendia that had been elaborated in the framework of the SCEI:

- a casebook of strategic audit practices, which was based on a survey carried out among the INTOSAI community between August and November 2021 and featured 23 case studies in areas such as forecasting, emergencies and risks related to national development objectives;
- a casebook of best practices for public sector digitalization, which provided a review and an assessment of trends, practices and strategies based on 35 national case studies.

Mr Kudrin ended his report by highlighting the importance of ensuring continuity across the different projects and initiatives related to newly emerging issues.

The **Governing Board**

- **took note** of the report on the activities of the INTOSAI Supervisory Committee on Emerging Issues (SCEI);
- **took note** of the continuance of the work of the Task Force on Health and Social Care Audit;
- **took into account** the casebook of strategic audit practices developed by the INTOSAI Supervisory Committee on Emerging Issues and **recommended** the INTOSAI community to continue developing this topic;
- **took into account** the casebook of practices for digitalization of public institutions developed by the INTOSAI Supervisory Committee on Emerging Issues and **recommended** the INTOSAI community to continue developing this topic.

6 Report on the Professional Standards Committee (PSC) (ITEM 5)

The SAI of Brazil, in its capacity as the chair of the Professional Standards Committee (PSC), presented the progress report on the strategic objectives of Goal 1 as well as a review of the past six years of its chairmanship. In this context, Minister Vital do Rêgo emphasized that it



had been a great honour to contribute to the development of high-quality standards related to external public audit and thanked INTOSAI's standard-setting bodies for their support. He highlighted in particular the beneficial partnerships and good cooperation with the Forum for INTOSAI Professional Pronouncements (FIPP), the Goal Chairs, the subcommittees, the General Secretariat as well as the Regional Organizations. Minister Vital do Rêgo also expressed his deep appreciation for the close collaboration with the European Court of Auditors (ECA) in its capacity as the PSC's vice-chair. Against the backdrop of the fact that the SAI of Brazil would assume the chairmanship of INTOSAI as of INCOSAI XXIV, he asked the Governing Board to approve the change of chairmanship within the PSC, with the ECA becoming the new PSC chair and the SAI of Brazil remaining in the PSC leadership team as the PSC's vice-chair.

With a view to the upcoming INTOSAI chairmanship of the SAI of Brazil, Minister Vital do Rêgo explained that many of the initiatives related thereto – such as digitalization, sustainability and enhanced communication – would also be conducive to the further development of standards. In this regard, he recalled the review of the INTOSAI Framework of Professional Pronouncements ([Component I Review](#)) and pointed to the findings outlined in the final report to enhance the clarity, relevance, robustness and accessibility of INTOSAI's pronouncements, in particular through

- ensuring clarity in concepts and consistency in their application by
 - using the same terminology for the same concepts and highlighting differences where necessary;
 - removing unnecessary repetition and overlaps – thereby slimming down the framework without losing content; as well as
- harnessing technological advancements to increase flexibility, searchability and a user-friendly access and application.

He thanked all the INTOSAI bodies that had participated in this two-year research project, which had involved a desk research, online discussions, a survey as well as numerous online workshops, and expressed his gratitude in particular to the ECA, which had led this initiative.

With regard to the projects related to the Strategic Development Plans (SDPs) 2017–2019 and 2020–2022, Minister Vital do Rêgo reported that almost all projects outlined therein had been concluded. Eleven pronouncements related to the SDP 2017–2019 had been endorsed and four pronouncements related to the SDP 2020–2022 had been submitted for approval by the Governing Board. In this context, he thanked the subcommittees for their dedicated work and the enhanced cooperation, especially through the meetings with the PSC Secretariat that were taking place on a monthly basis. He furthermore expressed his gratitude for the ARABOSAI region, whose member SAIs had offered substantial help with the translations of the pronouncements into Arabic. Thanks to their support, almost all Arabic documents could be reviewed, renamed and published on www.issai.org.



In taking a further look at the development of INTOSAI's standard setting process throughout the past years, Minister Vital do Rêgo acknowledged that INTOSAI's professional pronouncements had seen substantial progress, but that the PSC had also identified areas for improvement. This concerned matters such as the governance of the FIPP, the strengthening of the PSC Secretariat as well as an improved deployment of the Technical Support Function to enhance the drafting of standards. He also pointed to the need of encouraging SAIs to take part in the process of commenting the exposure drafts of pronouncements and called upon INTOSAI's member SAIs to make use of this opportunity to actively contribute to the organization's standard setting process, in particular with regard to the current revision of ISSAI 140. In order to raise awareness of the exposure phase for professional pronouncements as set out in the Due Process, Minister Vital do Rêgo presented a [tutorial video](#) and thanked the responsible member of the PSC Secretariat, Ms Paula Hebling Dutra, for its production.

As to the developments within the FIPP, Minister Vital do Rêgo informed the Governing Board members about a vacant seat that would become available as of 1 January 2023. The chairs of Goals 1–3 had jointly selected Ms Monica Rajamanohar from the SAI of India as the candidate to be presented to the Governing Board for approval. Ms Rajamanohar would thus become the third representative of the ASOSAI region within the FIPP.

Minister Vital do Rêgo continued his report by informing the Governing Board about two key documents that were presented for approval. On the one hand, the PSC Terms of Reference had been updated to align them with the INTOSAI Strategic Plan 2017–2022 and the Handbook for INTOSAI Committees as well as with decisions taken by the Governing Board in the previous years. The Terms of Reference had been approved by the PSC Steering Committee based on the decision to further elaborate the governance arrangement for the FIPP. On the other hand, the Goal 1 Operational Plan 2023–2025, which illustrated the strategies and initiatives related to the strategic objectives of Goal 1 as defined in the INTOSAI Strategic Plan 2023–2028, was presented for approval by the Governing Board. Minister Vital do Rêgo highlighted that all members of the PSC Steering Committee had been provided with the opportunity to comment on this plan.

In ending his report, Minister Vital do Rêgo informed the Governing Board about the handover of the chairmanship of the Performance Audit Subcommittee from the SAI of Norway to the SAI of Ireland. He thanked the SAI of Norway for its excellent chairmanship and expressed his hope that the SAI would continue to cooperate with the PSC. In concluding, he thanked the SAI of Ireland for assuming this important function.

Mr Karl Eirik Schjøtt-Pedersen, Auditor General of the SAI of Norway, thanked Minister Vital do Rêgo for his presentation and endorsed the report. In his capacity as Chair of the IDI, he underlined the importance of capacity building and the principle of continuity in order to support SAIs in implementing the standards. In this context, he called for a cautious approach



to changing the standards and pointed to the need of remaining inclusive by ensuring that each SAI has the necessary capacities to make use of or adhere to the standards.

Mr Schjøtt-Pedersen furthermore addressed the difficulty in interpreting, and thereby implementing, the standards as well as the lack of clarity with regard to the roles and responsibilities of the various standard-setting bodies within INTOSAI. He suggested to commission, as soon as possible, an external evaluation of INTOSAI's standard-setting organization. He also pointed to the need of enhancing the professionalization of standard setting and highlighted the potential for improvement as regards the structure and deployment of the Technical Support Function (TSF). He concluded his statement by assuring that the SAI of Norway was ready to engage in discussions on how to strengthen the TSF in order to render it fit for purpose and to optimize its functioning.

Minister Vital do Rêgo thanked the Auditor General of Norway for his comments and stated that all the concerns and points raised were important for the PSC's work. He agreed that inclusiveness was of great importance, especially as regards the envisaged digitalization process, and expressed his willingness to engage in a dialogue for the benefit of all SAIs.

Dr. Kraker thanked the representatives of Brazil and Norway for the debate and stressed the significance of a continuous dialogue in order to take the standards to the next level.

The Governing Board

- **took note** of the progress report of the Professional Standards Committee 2020-2022, which included the PSC's contribution to the strategic objectives of Goal 1 and to the cross-cutting priorities, the implementation of the Strategic Development Plan 2017-2019 and the implementation of the Strategic Development Plan 2020-2022;
- **took note** of the Final Report of the Review of the IFPP (Component 1);
- **took note** of the Report by the Forum for INTOSAI Professional Pronouncements (FIPP);
- **approved** changes to the PSC Terms of Reference;
- **approved** the PSC Operational Plan for the period 2023-2025;
- **approved** the appointment of Ms. Monica Rajamanohar from SAI India to be a member of FIPP, as nominated jointly by the chairs of PSC, CBC and KSC;
- **appointed** the SAI of Ireland as the chair of the Performance Audit Subcommittee (PAS) and approve the resignation of the SAI Norway from the duties of the chair;
- **approved** of the proposal to appoint the European Court of Auditors (ECA) as the chair of the Professional Standards Committee (PSC) and the Brazilian Court of Accounts (TCU) as the vice-chair, to be referred to the Congress for appointment.



7 Report on the Capacity Building Committee (CBC) (ITEM 6)

Ms Tsakani Maluleke, Auditor-General of the SAI of South Africa and Chair of the Capacity Building Committee, reported on the progress made by the CBC and its workstreams in relation to the CBC workplan and the INTOSAI Strategic Plan. She informed the Governing Board about the progress that had been achieved by the CBC's individual workstreams and highlighted that all workstreams had been able to make up for any COVID-19-related delays. In this context, the CBC Chair provided details on the CBC's workstreams and task forces. She highlighted, among others,

- the Task Force on INTOSAI Auditor Professionalisation, which was submitting the endorsement versions of ISSAI 150 ("Auditor Competence") as well as GUID 1950 ("Guidance on the development of competency frameworks for auditors") and GUID 1951 ("Guidance on the development of pathways for professional development of auditors") to the Governing Board for approval;
- the workstream "CBC Guides and Occasional Papers", which had redrafted the CBC Guide on Human Resource Management to support SAIs in complying with the organizational requirements set out in the new ISSAI 150. The latter would, among others, introduce the requirement for SAIs to establish appropriate human resource management processes and practices;
- the workstream "SAI Performance Measurement Framework", which had, under the operational lead of the IDI, developed a new implementation strategy for the upcoming six years and had updated its assessment framework to ensure alignment with INTOSAI's professional pronouncements. Furthermore, a digital version of the SAI PMF – the "eSAI PMF" – was to be launched in the framework of INCOSAI XXIV.

Ms Maluleke furthermore drew the Governing Board's attention to the Goal 2 Operational Plan 2023–2025, which had been elaborated in consultation with the main capacity building contributors of INTOSAI. The plan featured, among others, ten outcome indicators that would guide the CBC's work in the forthcoming years.

As to the cooperation of SAIs with citizens and civil society – an area for which the INTOSAI member SAIs had expressed the need for guidance – the CBC Chair reported that the CBC had published a [reference framework for SAI engagement with civil society](#) in June 2021, which outlined the rationale for and benefits of various types of SAI engagement with citizens and the civil society. Against the backdrop of the manifold implications and opportunities related to such engagement, the CBC intended to establish the "Task Force on Citizen Participation and Civil Society Engagement" to be chaired by the SAI Peru, which could draw on rich experience in this area as the current chair of the Citizen Engagement Commission of OLACEFS. Ms Maluleke furthermore explained that the main aim of the Task Force was to strengthen the mutually beneficial relation between SAIs and citizens to increase the value-adding impact of government audit.



In concluding her report, the CBC Chair pointed the Governing Board to the CBC motion on sustainable, inclusive and economical INTOSAI operations, which had been supported by the members of the CBC and the PFAC. In recognizing INTOSAI's increased focus on sustainability as laid down in the INTOSAI Strategic Plan 2023–2028 – including the commitment to promoting efficient, relevant and innovative practices in INTOSAI – the CBC was presenting this motion to the Governing Board to support the INTOSAI community in operationalizing the strategic provisions. The CBC Chair furthermore called on all working bodies and Regional Organizations to aim at ensuring equal opportunities for all SAIs to participate in, contribute to and benefit from INTOSAI operations and to consider sustainability issues, including social, economic and environmental perspectives, when planning INTOSAI-related activities to limit the carbon footprint and to be fiscally responsible with INTOSAI's resources.

The **Governing Board**

- **approved** the following pronouncements, for subsequent endorsement by INCOSAI:
 - ISSAI 150: Auditor Competence
 - GUID 1950: Guidance on the development of competency frameworks for auditors
 - GUID 1951: Guidance on the development of pathways for professional development of auditors
 - ISSAI 100 (amended by the addition on a new Art 36 to align with ISSAI 150)
- **approved** the Goal 2 Operational Plan for 2023-25, and the revised CBC Terms of Reference;
- **approved** the CBC motion on sustainable, inclusive and economical INTOSAI operations.
- **approved** the following changes in the CBC workstreams:
 - Creation of a new Task Force on Citizen Participation and Civil Society Engagement (chair SAI Peru)
 - SAI United Kingdom joining SAI Netherlands as co-chair of the Workstream for Peer-to-Peer Cooperation
 - SAI Kenya resigning as chair of the Workstream for Guides and Occasional Papers and the workstream closing down, with the duties to be assumed by the CBC Secretariat
 - The Task Force on INTOSAI Auditor Professionalisation being reorganized to lead Goal 2's global implementation support for SAI professionalisation and auditor competence management.



- **took note** of the following documents:
 - Human Resource Management – a Guide for SAIs
 - SAI PMF Implementation Strategy 2023-28
 - SAI Performance Measurement Framework (updated).

8 Report on the Knowledge Sharing Committee (KSC) (ITEM 7)

Mr Girish Chandra Murmu, the Comptroller and Auditor General of India, presented the progress report of the Knowledge Sharing Committee (KSC) and its twelve working groups under the eight key strategies of the KSC and the five crosscutting priorities of INTOSAI. He informed the Governing Board that the efforts to implement the projects under the Strategic Development Plan 2017–2019 had resulted in the revision or development of nine pronouncements, of which three had been endorsed by INCOSAI XXIII, two had been approved by subsequent Governing Board meetings and two were submitted for approval to the Governing Board, namely

- GUID 5320 – Guidance on Performance Audit of Privatization
- GUID 5280 – Guidance on Audits of Public Procurement

Mr Murmu also reported that the revision of GUID 5101 (“Audit of Security of Information Systems”) was in progress. He also seized the opportunity to thank the Forum for INTOSAI Professional Pronouncements (FIPP), the Technical Support Function as well as the Performance Audit Subcommittee and the Compliance Audit Subcommittee for their valuable support.

As regards the projects envisaged under the Strategic Development Plan 2020–2022, Mr Murmu informed the Governing Board members that the Forum of Jurisdictional SAIs was preparing the exposure draft for a guidance for implementing the principles of INTOSAI-P 50 (“Principles of Jurisdictional Activities of SAIs”).

With a view to the upcoming Strategic Development Plan 2023–2025, the KSC Chair reported that the KSC had suggested the following projects for inclusion after consultation with its working groups:

- Revision of INTOSAI-P 12: within the Working Group on Value and Benefits of SAIs, this project has been put on hold based on the discussions related to enhancing the clarity and consistency of the IFPP
- GUID on Acquisition, Development and Implementation of IT Systems (under the scope of responsibility of the Working Group on IT Audit)



- Updating and merging of existing GUIDs on environmental audit (under the scope of responsibility of the Working Group on Environmental Auditing)
- Revision of GUID 5202: Sustainable Development – The Role of Supreme Audit Institutions (under the scope of responsibility of the Working Group on Environmental Auditing and the Working Group on SDGs and Key Sustainable Development Indicators)

As to the products that were being developed outside the IFPP and that were governed by the “Quality Assurance for Products Developed Outside the Due Process”, Mr Murmu reported that the KSC working groups were preparing 29 guidance/research products and one auditors’ toolkit. They were expected to be available by 2022/2023. Mr Murmu furthermore announced that the updated IT Audit Handbook, which had been elaborated by the Working Group on IT Audit and the IDI and whose revision had been led by the SAI of the United States of America, would be presented to the Governing Board for approval. He also reported that in addition to the said guidance/research products, 18 new projects had been proposed by the KSC working groups as part of their 2023–2025 work plans. Such initiatives concerned, among others, public debt and the related internal control mechanisms as well as its definition and disclosure; advanced areas of science and technology; climate change and green economy or the application of big data and artificial intelligence in audit processes.

Mr Murmu proceeded with his report by highlighting the Component I Review carried out by the PSC Secretariat and thanked the PSC for its meticulous and rigorous work. He explained that the KSC had participated in the workshop discussion carried out in May 2022 to discuss the results of the review and had also given detailed feedback on the final report. He furthermore outlined the KSC’s activities in INTOSAI’s standard-setting process, in particular the KSC’s participation in the development of the next Strategic Development Plan and its collaboration with the FIPP.

The KSC Chair continued his report by focusing on the KSC’s outreach initiatives and informed that the KSC working groups had not only made successful efforts to collaborate with each other, the Regional Organizations and the IDI through, i.a., cooperative audit initiatives, but had also forged ties with international organizations, such as the World Bank, the International Monetary Fund, the Basel Committee on Banking Supervision, the United Nations Department of Economic and Social Affairs or the United Nations Environment Programme. In order to reach as many target groups as possible, the KSC working bodies had moreover made use of numerous digital tools and social media channels, such as Facebook, YouTube or digital newsletters and educative videos.

In this context, Mr Murmu also highlighted the initiative to revamp the [KSC-IDI Community Portal](#), which aims at serving as a knowledge hub for the INTOSAI community. The KSC Secretariat intended to provide a more modern look to the website and facilitate intuitive navigation. Already in the past years, a “[Good Practices](#)” section and a new “[Library](#)” section had been added to the portal. Furthermore, an enhanced [Communities of Practice](#) section



had been established to give the INTOSAI community the opportunity to interact on a regular basis. Several KSC working groups and Regional Organizations were already making use of this feature.

Mr Murmu furthermore drew the Governing Board’s attention to the COVID-19 document “[Compilation of Organisational Responses within INTOSAI](#)”, which had been prepared by the KSC Secretariat and which collated the information provided by the PFAC, the SCEI, the IDI and individual SAIs on issues such as the continuity of operations, remote working and capacity building during the pandemic.

The KSC Chair concluded his report by presenting to the Governing Board the motions of the KSC. In this context, he pointed the members of the Governing Board to the revised KSC Terms of Reference and the Goal 3 Operational Plan 2023–2025, which laid down the key strategies and activities to achieve the Goal 3 strategic objectives as defined in the INTOSAI Strategic Plan 2023–2028.

The **Governing Board**

- **took note** of the report of the INTOSAI Committee on Knowledge Sharing and Knowledge Services (KSC), highlighting the knowledge development and dissemination activities of the Working Groups under the KSC;
- **approved** the following documents and referred them to the XXIV INCOSAI for final endorsement:
 - a) GUID 5320 on ‘Guidance on Performance Audit of Privatization’ (French, German, Spanish and Arabic Language versions)
 - b) GUID 5280 on ‘Guidance for Audits of Public Procurement’ (English language version)
 - c) ‘Guideline on Stolen Asset Recovery’ developed by Working Group on Fight Against Corruption and Money Laundering (WGFACML) under Quality Assurance (QA) procedure for non-IFPP documents
 - d) ‘Guideline for the Audit of Corruption Prevention in Public Procurement’ developed by WGFACML under QA procedure for non-IFPP documents
 - e) ‘Guidance on Conducting Audit Activities with Data Analytics’ developed by Working Group on Big Data (WGBD) under QA procedure for non-IFPP documents
 - f) ‘Research Paper on Innovative Audit Technology’ developed by WGBD under QA procedure for non-IFPP documents
 - g) Document on ‘Auditing Plastic Waste: Research and Audit Benchmarks for Supreme Audit Institutions’ developed by Working Group on Environmental Auditing (WGEA) under QA procedure for non-IFPP documents



- h) Document on 'Auditing Climate Finance: Research and Audit Criteria for Supreme Audit Institutions' developed by WGEA under QA procedure for non-IFPP documents
- i) Document on 'Auditing Sustainable Transport: Guidance for Supreme Audit Institutions' developed by WGEA under QA procedure for non-IFPP documents
- j) Document on 'Auditing Sustainable Development Goals: Key Principles and Tools on Policy Coherence and Multi-stakeholder Engagement for Supreme Audit Institutions' developed by WGEA under QA procedure for non-IFPP documents
- k) 'Cyber Security and Data Protection Guideline' developed by Working Group on IT Audit (WGITA) under QA procedure for non-IFPP documents
- l) 'Guidance on Audit of IT Management functions including IT Governance, Contract Management and Sustainability' developed by WGITA under QA procedure for non-IFPP documents
- m) 'Global Curriculum for IT Audit' developed by WGITA under QA procedure for non-IFPP documents
- n) 'Extractive Industries Auditor Toolkit' developed by Working Group on audit of Extractive Industries under QA procedure for non-IFPP documents
- o) 'Framework of Government Auditing Standards for Oil Companies under Service Contracts' developed by WGEI under QA procedure for non-IFPP documents
- p) Operation Plan 2023-25 of the INTOSAI Knowledge Sharing Committee
- q) Revised Terms of Reference (ToR) of the INTOSAI Knowledge Sharing Committee
- r) Revised Terms of Reference (ToR) of the INTOSAI Working Group on Public Debt
- **took note** of the change of chairmanship of INTOSAI Working Group on Evaluation of Public Policies and Programmes (WGEPPP). The Director of the Swiss Federal Audit Office has assumed chairmanship of INTOSAI Working Group on Evaluation of Public Policies and Programmes (WGEPPP);
- **took note** of the discontinuance of KSC cross-cutting research project on SAI Independence.



9 Report on the Policy, Finance and Administration Committee (PFAC) (ITEM 8)

Dr. Hussam Alangari, the Chair of the Policy, Finance and Administration Committee (PFAC), thanked the host of the Governing Board, Minister Bruno Dantas, for inviting the INTOSAI community to Brazil and wished him much success for INCOSAI XXIV. He proceeded with presenting the report of the PFAC's activities related to the four strategic objectives under Goal 4 of the Strategic Plan and started by providing details on the first strategic objective, which concerned the monitoring of the implementation of the INTOSAI Strategic Plan. He highlighted that nearly all activities under Goals 1–4 and the five crosscutting priorities had been completed in time. In this context, he thanked the chairs of Goals 1–3 for their commitment, flexibility and dedication, in particular in the light of the challenges that had been posed by the COVID-19 pandemic.

Dr. Alangari furthermore drew the Governing Board members' attention to the finalized 2022 Performance and Accountability Report (PAR) and thanked the General Secretariat as well as all members of the PFAC and the Regional Organizations for their ongoing collaboration during the drafting process. He explained that the implementation of the Strategic Plan had seen considerable progress, but that the PAR also identified key issues for consideration that required additional focus by the Governing Board, namely:

- continued emphasis on fostering SAI independence and raising awareness of legislatures on the importance of independence;
- support for the INTOSAI Framework of Professional Pronouncements (IFPP) and Forum for INTOSAI Professional Pronouncements (FIPP), as well as awareness-raising among SAIs about the process and the importance of developing and revising international auditing standards;
- focusing on the needs of the SAIs working in the most complex and challenging contexts; and
- focusing on capacity development programs at the regional level.

As regards the second strategic objective of Goal 4, which related to managing and overseeing INTOSAI's resources, Dr. Alangari informed the Governing Board that the PFAC leadership had cooperated successfully with the INTOSAI General Secretariat in this regard. He also thanked the General Secretariat for its collaboration in distributing about EUR 600,000 in surplus funds in the framework of the "INTOSAI COVID-19 Continuity of Operations Grant Program". The funds had been disbursed to 52 SAIs around the world to acquire information and communication technology and protective equipment to safeguard the continuity of their operations.

In continuing his report, Dr. Alangari outlined the progress made in the framework of the third strategic objective, which revolved around sustaining and further developing the efforts of the



INTOSAI Donor Cooperation. He highlighted the following initiatives undertaken to support SAIs in developing their capacities:

- a re-branding of Tier 1 as Brokering Up-scaled SAI Support (BUSS), which would involve a fundamental shift in order to provide greater assurance to SAIs that their applications would get matched with donor funds. To this end, the INTOSAI-Donor Cooperation intended to identify seed funding from donors to establish a pool of funds that SAIs can request for qualified capacity development activities;
- the expansion of the Tier 2 approach through the Global SAI Accountability Initiative (GSAI) to include, in addition to the African region, other continents to enhance the reach and capacity development initiatives of the cooperation;
- the appointment of Ms Helen Clark, former Prime Minister of New Zealand and Administrator of the United Nations Development Program, as SAI Independence Goodwill Ambassador. The INTOSAI-Donor cooperation succeeded in, and further aimed at, involving Ms Clark in key independence-related activities organized by INTOSAI and its external stakeholders to advocate for SAI independence.

Dr. Alangari furthermore reported on other disbursements of funds within the PFAC to help SAIs to acquire information technology or to organize training activities. Among others, the PFAC had distributed additional unspent PFAC funds amounting to USD 90,000 to the SAIs of Gambia and Niger under the Tier 2 programme. Moreover, the PFAC Chair had established the Saudi Fund for SAI Improved Performance with about USD 2 million for grants to assist SAIs in the ASOSAI region. In order to support SAIs in all INTOSAI regions, the SAI of Saudi Arabia had additionally provided USD 1 million. The response to this initiative had been very positive, with more than 30 proposals submitted by SAIs in the least developed countries.

As to the fourth strategic objective, which focused on the efficient, effective and economical operation of INTOSAI, Dr. Alangari highlighted multiple initiatives, among others

- the elaboration of the INTOSAI Strategic Plan 2023–2028 under the lead of the PFAC’s vice-chair, the SAI of the United States of America. Dr. Alangari expressed his appreciation to the Task Force on Strategic Planning for its dedication and successful work over the past three years and also thanked the General Secretariat and all members of the PFAC for their contributions to the Goal 4 Operational Plan 2023–2025;
- the establishment of the “Kimi Makwetu Award”, which recognizes sustained and impactful excellence in capacity building. The award would be conferred for the first time in the framework of INCOSAI XXIV and the winner had been selected based on considerations by the CBC, PFAC and one of INTOSAI’s Regional Organization in accordance with the award’s Terms of Reference.

Dr. Alangari ended his report by referring to the motions of the PFAC presented to the Governing Board and thanked all PFAC members for their dedicated work.



The Governing Board

- **took note** of the report by the Policy, Finance and Administration Committee;
- **approved** the 2022 INTOSAI Performance and Accountability Report (PAR);
- **approved** the INTOSAI Goal 4 Operational Plan.

10 Report on the INTOSAI Task Force Strategic Planning (TFSP) (ITEM 9)

Mr Gene Dodaro, Comptroller General of the United States of America and Chair of the Task Force on Strategic Planning, informed the Governing Board about the developments regarding the elaboration of the INTOSAI Strategic Plan 2023-2028. He recalled that the Governing Board had approved the formation of the Task Force at INCOSAI XXIII in 2019 and extended his appreciation to all Task Force members for their dedication and hard work. He stressed that the Strategic Plan, which had been drafted based on the collective efforts and input of INTOSAI's member SAIs and external stakeholders, would charge the future direction of INTOSAI. The approach taken to develop the plan had been grounded in consultation and consensus and multiple opportunities had been provided to the INTOSAI community to provide input to and comment on the various draft plans.

Mr Dodaro proceeded with briefly outlining the steps taken in the elaboration process. In doing so, he recalled

- the internal and external scans that had involved all INTOSAI members and INTOSAI's external partners to determine the strengths, challenges and emerging issues;
- the agreement among SAIs that the four existing strategic goals effectively captured INTOSAI's strategic aim to promote public sector transparency, accountability and good governance;
- the overall consensus that INTOSAI should explore ways to change the process in which it operates to more effectively meet emerging opportunities and needs.

Against this backdrop, Mr Dodaro informed the Governing Board that the Task Force had created a streamlined and concise Strategic Plan with the intent of rendering it more accessible and useful to INTOSAI's members and external stakeholders. Detailed information on the concrete action items laid down by the Goal Committees to implement INTOSAI's strategic objectives were now included in separate operational plans that had been elaborated by the four Goal Chairs based on a template designed by the Task Force. Mr Dodaro furthermore reported that the Goal Chairs would have the opportunity to update the operational plans each year to adapt them to changing circumstances. The Strategic Plan as well as the Goal Committees' operational plans would be available on the INTOSAI website.



The Chair of the Task Force continued with his report by drawing the Governing Board's attention to the five organizational priorities that had been established in replacement of the existing crosscutting priorities. They would provide the underpinning for how INTOSAI would focus its work to achieve its strategic goals in the future and addressed the following issues:

- SAI independence;
- SAIs' contribution to the 2030 Agenda for Sustainable Development
- SAI resilience;
- equality and inclusiveness;
- strategic partnerships.

Mr Dodaro concluded his report by highlighting that INTOSAI was committed to publicly reporting on the progress made towards the strategic goals and priorities every three years through the Performance and Accountability Report and added that such a performance assessment would allow INTOSAI's bodies to make any needed midcourse adjustments. Furthermore, he expressed his conviction that an effective implementation of the Strategic Plan would contribute to promoting the efficiency, accountability, effectiveness and transparency of public sector audit.

Mr José Tavares, President of the SAI of Portugal, congratulated the Task Force on preparing a concise and highly relevant Strategic Plan. He expressed his belief that the organizational priorities would help INTOSAI to address the current issues faced by its member SAIs and remarked that the Congress themes chosen for INCOSAI XXIV were well aligned with the plan's organizational priorities. He furthermore pointed the Governing Board to the fact that the newly developed Strategic Plan was the first of its kind to contain a definition of a Supreme Audit Institution. In this context, he expressed his content with the well-elaborated, adequate wording and suggested to consider, in the future, to add the main addressees of the SAIs' work, namely the citizens and Members of Parliament, to such a definition.

The Governing Board

- **took note** of the report by the Task Force on Strategic Planning;
- **approved** the 2023–2028 INTOSAI Strategic Plan;
- **terminated** the current Task Force on Strategic Planning, which was re-established under the Policy, Finance and Administration Committee at the 72nd Governing Board meeting, held in Moscow, Russia in September 2019, to elaborate INTOSAI's fourth Strategic Plan for the period 2023-2028, having accomplished its mandate.



11 Report by the International Journal of Government Auditing (IJGA) (ITEM 9)

Mr Gene Dodaro, in his capacity as the Head of the SAI responsible for hosting the International Journal of Government Auditing (Journal), informed the Governing Board that the Journal remained in a sound financial position. It had received a clean audit opinion for 2021 and exercised budgetary oversight and diligence to ensure innovative and efficient operations.

Mr Dodaro highlighted the Journal's dynamic online presence, which was mainly achieved through its website and social media presence, and illustrated this with the following figures as at October 2022:

- The Journal's website <http://intosajournal.org/> had seen about 105,800 visitors, who had accessed over 239,000 pages since April 2018;
- The Journal's account on Twitter, its primary live news sharing platform, had about 3,370 followers.
- As regards the Journal's LinkedIn and Instagram accounts, the Journal had registered some 1,470 followers and 1,360 followers, respectively.

Mr Dodaro furthermore informed the Governing Board members that the Journal website was undergoing a redesign to better meet the needs of its stakeholders. It was therefore gathering input from its partners both within and outside INTOSAI and continued to collaborate with INTOSAI's bodies in order to facilitate, enhance and streamline communication, knowledge sharing and outreach. It was planned to launch the new website in end-2022 together with the special INCOSAI issue.

In ending his report, Mr Dodaro informed the Governing Board about the conferment of the 2022 Elmer B. Staats Award recognizing the best article written for the Journal during the period 2019–2022. He thanked the SAIs and authors who had submitted articles for publication, as well as the Board of Editors and Associate Editors for their assistance with judging articles and for their ongoing assistance with the publication and translation of the Journal.

The Governing Board

- **took note** of the report of the INTOSAI Journal of Government Auditing (IJGA).



12 Report by the International Development Initiative (IDI) (ITEM 10)

Mr Einar Gørrissen, Director General of the INTOSAI Development Initiative (IDI), presented the report of the IDI and the performance highlights related to the implementation of the IDI Strategic Plan 2019–2023, which had established long-term work streams and put a focus on gender-related perspectives and inclusiveness. He reported that the IDI had been able to reach the vast majority of its performance targets. Its outreach had also expanded considerably over the past years, with 145 SAIs having participated in long-term IDI capacity building initiatives, 241 SAI teams having been supported and almost 3,000 SAI staff members having taken part in IDI initiatives in 2021. He also stated that the IDI was expecting similar results for 2022.

Mr Gørrissen furthermore informed the Governing Board that the IDI was elaborating its next strategic plan for the period 2024–2029 and pursued a broad consultation with the SAI community to ensure that the plan was fit for purpose and addressed the emerging needs of SAIs. He then continued his report by providing to the Governing Board members details on the individual IDI work streams:

As regards the work stream “Independent SAIs”, the IDI Director General informed that SAI independence was further deteriorating. A survey on SAI independence carried out among the INTOSAI community, which had yielded 130 responses from SAIs, showed that the impact of the COVID-19 pandemic had contributed to this development, especially as regards the SAIs’ access to information. The IDI was therefore placing an increased focus on this issue and was engaging in collaborations with the donor cooperation and organizations such as the International Monetary Fund, Transparency International, the World Justice Project or the Global Initiative for Fiscal Transparency. Mr Gørrissen also highlighted the SAI Independence Rapid Advocacy Mechanism (SIRAM), which was to support SAIs that were faced with immediate threats to their independence and which had to be applied several times in the past years. In addition, the IDI was also aiming at establishing a more proactive approach, which would involve the assessment of risks to SAIs independence, the gathering of experiences and the providing of advice on risk mitigation.

As to the work stream “Well-Governed SAIs”, Mr Gørrissen explained that the IDI was supporting SAIs in carrying out holistic performance assessments, namely through the SAI Performance Measurement Framework complemented by specialized assessments of the stakeholder environment, gender-related issues, ICT governance and human resources management practices. In this regard, he highlighted the Strategy, Performance Measurement and Reporting (SPMR) initiative, which was aimed at supporting SAIs to assess, plan, manage and report on their performance throughout an entire strategic management



cycle. Furthermore, the COVID-19 pandemic created the need for new risk and crisis management initiatives, such as

- the TOGETHER initiative, which aimed to support SAIs in enhancing their governance systems as regards human resources, ethics, gender and inclusiveness;
- the pICTURE initiative, which sought to support SAIs in strengthening their ICT governance; as well as
- the Crisis and Risk Management for SAI Performance (CRISP) initiative, which aimed at helping SAIs to develop and strengthen their risk and crisis management systems.

As regards the work stream “Professional SAIs”, the IDI Director General reported that a particular focus had been placed on the professionalism of audit practices and of SAI auditors as well as a professional SAI culture, including aspects such as acting in the public interest, ethics, inclusiveness, delivering value and striving for excellence. The support mechanisms established to that end included IDI’s global public goods, cooperative audits and programmes such as the SAI Young Leaders programme. Among the initiatives geared towards addressing the implications of the COVID-19 pandemic were the so-called TAI audits that focused on the transparency, accountability and inclusiveness of emergency funding. Such TAI audits had been carried out in 46 countries with the support of the IDI.

The work stream “Relevant SAIs” had focused on exploring innovative audit and learning practices and responding to key trends, such as sustainable development, climate change, digitalization and facilitating audit impact. The latter had been addressed in particular through the Facilitating Audit Impact (FAI) initiative, which helped SAIs to define audit impact and to develop strategic plans to create impact and build robust follow-up systems.

Mr Gørrissen continued his report by pointing to the encouraging developments as regards the bilateral support offered by the IDI to eleven SAIs in the African region with the help of AFROSAI-E and CREFIAF and the financial support by six donors. In addition to that, 15 SAIs in the INTOSAI community had offered their help to contribute to projects related to strategic and human resources management as well as ICT governance.

In concluding his report, the IDI Director General informed the Governing Board about changes in the IDI Board. Mr Karl Eirik Schjøtt-Pedersen had assumed office as Auditor General of Norway and Chair of the IDI Board on 1 January 2022. Furthermore, the Secretary General of INTOSAI, Dr. Margit Kraker, had become a permanent member of the IDI Board.

Mr Gørrissen ended his report by thanking the INTOSAI community and the stable group of donors for their substantial in-kind support and funding, which also contributed to the stable financial situation of the IDI.



The Governing Board

- **took note** of the report of the INTOSAI Development Initiative (IDI).

13 Reports of the Regional Organizations (ITEM 11)

The Regional Organizations had submitted their written reports prior to the Governing Board meeting. They have been published by the General Secretariat on the INTOSAI website³ for consideration by the Governing Board.

Owing to time-related constraints, the Governing Board took note of them as submitted in writing. The Regional Organizations, however, delivered their oral reports at INCOSAI XXIV, which took place subsequent to the 76th Governing Board meeting.

The Governing Board

- **took note** of the reports of the Regional Organizations of INTOSAI.

14 Any other business and closing of the meeting (ITEM 12)

Dr. Harib Saeed Al Amimi, President of the SAI of the United Arab Emirates (UAE) and Chair of the Conference of the States Parties (CoSP) to the United Nations Convention Against Corruption, presented a report on the progress of implementing the Memorandum of Understanding (MoU) between INTOSAI and the United Nations Office on Drug and Crime (UNODC).

Dr. Al Amimi recalled that the INTOSAI Global Expert Team (IGET) had been established to act on behalf of INTOSAI to promote the cooperation between SAIs and Anti-corruption Authorities (ACAs). IGET had been working closely with UNODC to implement the MoU and to raise awareness of the role of SAIs in fighting corruption and enhancing good governance and transparency. This aim had been pursued through several means, in particular through the preparation of the “Practical Guide on Enhancing the Collaboration between Supreme Audit Institutions and Anti-Corruption Authorities”, which would be launched at the opening plenary session of INCOSAI XXIV and which was a milestone in enhancing the cooperation between INTOSAI and UNODC.

Dr. Al Amimi concluded his presentation by referring to his written report, which outlined the various activities carried out by IGET in cooperation with expert and international bodies in

³ <https://www.intosai.org/news-centre/76gb/2022> — username: 76gb — password: 20rio22



the pursuit of showcasing the added value of the SAI community to prevent and fight corruption in the public sector and to eliminate unethical practices. Dr. Al Amimi furthermore announced two events to be held during INCOSAI XXIV in order to intensify the work of IGET and the cooperation with the SAI of Brazil:

- Side Event “Fight Corruption to Build Confidence in Public Sector”; and
- Academic Side Event “The Work of Supreme Audit Institutions Towards Preventing Fraud and Corruption”.

He seized the opportunity to invite the Governing Board members to the above-mentioned events and thanked the members of IGET and its strategic stakeholders, such as the Organisation for Economic Co-operation and Development, the International Federation of Accountants or several specialized agencies of the United Nations for their valuable collaboration.

The Governing Board

- **took note** of the report on the activities of the INTOSAI Global Expert Team (IGET).

In concluding the 76th Governing Board meeting, the Secretary General of INTOSAI took the floor to express her deep appreciation to the outgoing Governing Board members. She thanked Mr Jesús Rodríguez, President of the SAI of Argentina representing OLACEFS, Mr Terrance Bastian, Auditor General of the Bahamas representing CAROSAI, and Mr Hou Kai, Auditor General of the SAI of China as host of INCOSAI XXI, for serving in the Governing Board, representing their regions as well as hosting an INTOSAI Congress and thereby assuming the chairmanship of INTOSAI, respectively. She also seized the opportunity to thank all Governing Board members for their dedication, support and commitment to upholding the cooperation, often virtually and under difficult conditions, in the unusual and challenging times during the COVID-19 pandemic. In wishing the Governing Board members an inspiring and successful congress, she declared the Governing Board meeting closed.



IV Annex

Agenda of the 76th meeting of the INTOSAI Governing Board

| AI | Agenda Item | Responsible Representative Rapporteur |
|----|---|--|
| 1 | Opening | Secretary General |
| 2 | Report by the Secretary General Report on the implementation of the SDGs | Secretary General |
| 3 | Report by the Host of INCOSAI XXIV | First Vice-Chair |
| 4 | Report by the Chair Report by the Supervisory Committee on Emerging Issues (SCEI) | Chair |
| 5 | Report on the Professional Standards Committee (PSC) — Goal 1 | Chair and Vice-Chair of the PSC — Goal 1 |
| 6 | Report on the Capacity Building Committee (CBC) — Goal 2 | Chair and Vice-Chair of the CBC — Goal 2 |
| 7 | Report on the Knowledge Sharing Committee (KSC) — Goal 3 | Chair of the KSC — Goal 3 |
| 8 | Report by the Policy, Finance and Administration Committee (PFAC) — Goal 4 Report on the activities within the INTOSAI Donor Cooperation | Chair of the PFAC — Goal 4 |
| 9 | Report on the INTOSAI Task Force Strategic Planning (TFSP) Report by the International Journal of Government Auditing (IJGA) | Chair of the INTOSAI TFSP |
| 10 | Report by the INTOSAI Development Initiative (IDI) | IDI |
| 11 | Reports of the Regional Organizations | |
| 12 | Any Other Business • Progress of INTOSAI Global Expert Team activities (IGET) | Secretary General Chair of the IGET |
| 13 | Farewell to Board Members | Secretary General |