

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 85

English





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A. Foreword by the Chair of the INTOSAI Governing Board

Minister Bruno Dantas

Chair of the INTOSAI Governing Board

Dear Colleagues,

It is with great pleasure that we present the minutes of the 77th Governing Board meeting of the International Organization of Supreme Audit Institutions (INTOSAI). This document serves as a testament to the collective efforts of our members in their pursuit of excellence in public audit, and their commitment to fostering transparency, accountability, and effective public governance.

The meeting, which was a confluence of minds from across the globe, was a platform for sharing knowledge, experiences, and best practices in the field of public auditing. It was an opportunity for us to reflect on our achievements, discuss our challenges, and chart the course for our future endeavours.

I would like to express our gratitude to Dr. Margit Kraker, Head of the Austrian Court of Audit and Secretary General of INTOSAI, for hosting the meeting and the festivities of INTOSAI's 70th anniversary as well as of the 60th anniversary of the INTOSAI General Secretariat. Dr. Kraker's leadership and dedication to the cause of INTOSAI are truly commendable. Under her guidance, the meeting was not only successful but also insightful and inspiring.

We also extend our heartfelt thanks to the INTOSAI Secretariat team for their tireless efforts in organizing and coordinating the meeting. Their meticulous planning and execution ensured smooth and productive sessions.

As you peruse the minutes of the meeting, we hope that you will gain a deeper understanding of the work of INTOSAI and its commitment to foster collaboration across a broad spectrum of international institutions, reinforcing the global network of audit institutions and contributing to the advancement of auditing practices and standards worldwide. We believe that the discussions and decisions documented herein will serve as a valuable resource for all stakeholders in the public audit community.

In this context, I would like to underscore the pivotal role of the Governing Board in laying the groundwork to achieve the goals of the INTOSAI Strategic Plan 2023–2028. The leadership, vision, and strategic direction have been instrumental in guiding our collective efforts and steering us towards our shared objectives.



I would like to emphasize our role in strengthening the unified voice of SAIs and our commitment to accountability, transparency, and excellence in public auditing. Strengthening our partnership with the UNDP and UNDESA, and other important external stakeholders, having a comprehensive citizen participation strategy, and consolidating anti-corruption measures in SAIs, as well as real-time communication are all part of a future-oriented strategy to enhance the effectiveness, accountability, and transparency of public administration.

Furthermore, I would like to highlight the creation of the Centre for Advanced Studies (CASt) within the Supervisory Committee on Emerging Issues. The Centre will serve as a platform for facilitating collaboration between SAIs and academia by fostering a strong link between research and practice.

I look forward to continuing our collaborative efforts. Thank you for your continued support and for the proactive leadership, and innovation, which have propelled the global mission of SAIs forward.

Best regards,

Minister Bruno Dantas



B. Foreword by the Secretary General of INTOSAI

Dr. Margit Kraker

Secretary General of INTOSAI

Dear Colleagues,

It was on the heels of the celebrations of INTOSAI's 70th anniversary as well as of the 60th anniversary of the INTOSAI General Secretariat — hosted by the Austrian Court of Audit — that the 77th Governing Board meeting took place in the newly renovated premises of the Austrian Parliament. This historic occasion provided us with the opportunity to recall INTOSAI's beginnings and the developments of public sector audit over time. It also encouraged us to take a look at what lies ahead and how INTOSAI can contribute to further strengthening the positioning, relevance and resilience of SAIs.

The contributions and achievements of INTOSAI's bodies and Regional Organizations since INCOSAI XXIV in Rio de Janeiro have demonstrated that the public audit community is determined in its efforts to keep pace with the changing demands placed on public sector audit — both through the sharing of technical expertise in the form of standards and guidance material, but also through an increased interaction with SAIs' stakeholders and international partner organizations.

Such an enhanced outreach requires INTOSAI to act as the global voice of SAIs — an aim and a vision that has been laid down in the INTOSAI Strategic Plan 2023–2028 and strengthened through the adoption of the INTOSAI Communication Strategy 2023–2028: "Unifying and amplifying the voices of SAIs in the global space", the subtitle of the strategy, embodies the aspiration of INTOSAI's entities that SAIs are heard and understood by their stakeholders and society at large. This requires them to ensure the visibility of their work and the contributions that they make towards issues of topical interest, such as sustainability — the central theme of INTOSAI's anniversary celebrations.

Finding ourselves at the halfway point towards realizing the United Nations 2030 Agenda and its Sustainable Development Goals (SDGs), some areas raised in the 2030 Agenda have exacerbated, which is also mirrored by several INTOSAI initiatives targeted at challenges such as climate change and strong institutions. With regard to the latter, it is especially SAIs that continue to face restrictions on their independence, the complexity of which was highlighted by the roundtable discussion held among representatives of INTOSAI's Regional Organizations — the first of its kind to be held during a Governing Board meeting. I would like to seize this occasion to reiterate my appreciation to all delegates who participated in this gratifying



exchange of experiences, challenges and best practices. The dialogue illustrated the importance of joining forces and upkeeping our efforts to communicate regularly, transparently and through various channels.

I am confident that INTOSAI will remain steadfast in its commitment to being an advocate for the strengthening and capacitating of SAIs through innovative means of knowledge exchange, training opportunities and outreach.

In this spirit, I wish to thank all members of the Governing Board for their commitment, responsiveness and diligence. My special thanks also go to Minister Bruno Dantas for excellently chairing the Governing Board meeting and to Auditor General Helena Lindberg, who, with great openness and attentiveness, guided the regional roundtable.

In looking back at the past 70 years of our organization's existence, the discussions, considerations and motions brought forward during this Governing Board meeting leave me feeling assured that INTOSAI is set up well for further successful 70 years and more.

With my best regards,

Dr. Margit Kraker



C. Minutes of the 77th meeting of the INTOSAI Governing Board

The 77th meeting of the INTOSAI Governing Board was held in Vienna, Austria, on 21 November 2023 and was attended by 136 SAI representatives of 30 delegations¹. The meeting was organized by the Austrian Court of Audit in its capacity as the INTOSAI General Secretariat and chaired by Minister Bruno Dantas, Chair of the INTOSAI Governing Board.

Some of the core themes discussed at the 77th Governing Board meeting revolved around strengthening INTOSAI as the global voice of public audit – based on the Rio Declaration, the outcome document of INCOSAI XXIV –, enhancing INTOSAI’s relations with its external partner organizations and the academia as well as continuing the efforts to support SAIs in retaining and enhancing their independence.

I The highlights at a glance

- Approval of the following themes of INCOSAI XXV:
 - Theme I – “The role of SAIs in auditing the government activities and central banks during financial and economic crises” and
 - Theme II – “Using artificial intelligence techniques in auditing”
- Approval of the SAI of the USA as Chair of Theme I and of the SAI of Egypt as Chair of Theme II
- Adoption of the proposal to submit the candidacy of the SAI Indonesia for hosting INCOSAI XXVI in 2028
- Approval of the INTOSAI Communication Strategy 2023–2028
- Adoption of the Network of INTOSAI Communication Officers (NICO)
- Adoption of the Strategic Development Plan 2023–2028
- Adoption of the revised ISSAI 140 – Quality Management for SAIs, to take effect from 1 January 2025
- Approval of six documents elaborated under the quality assurance procedure for non-IFPP products
- Approval of the SAI of the United Kingdom and the SAI of Sweden to be chair and vice-chair of the Financial Audit and Accounting Subcommittee (FAAS)
- Approval the establishment of the Centre for Advanced Studies (CAST) in the framework of the Supervisory Committee on Emerging Issues (SCEI)
- Taking note of the initiative by the Capacity Building Committee (CBC), in collaboration with various INTOSAI bodies and Regional Organizations, to support SAIs in small island development states, and SAIs operating in complex and challenging contexts, to cope with the requirements of the INTOSAI Framework of Professional Pronouncements

¹ The SAI of the Russian Federation participated virtually.



- Approval of a review focused on an assessment of best practices among standard-setting bodies and a comparison to those used by INTOSAI

II Participants

The following members of the INTOSAI Governing Board participated at the 77th Governing Board meeting:

- Algeria
- Austria (Secretary General)
- Brazil (Chair)
- Egypt (First Vice-Chair)
- European Court of Auditors
- India
- Japan
- Mexico
- Namibia
- Norway
- Peru
- Poland
- Portugal
- Qatar
- Russian Federation (online participation)
- Samoa
- Saudi Arabia (Second Vice-Chair)
- South Africa
- Thailand
- United Arab Emirates
- United States of America



III Report on the 77th meeting of the INTOSAI Governing Board

The following comprises a summary of the reports delivered during the 77th 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 77th Governing Board meeting (ITEM 1)

Minister Bruno Dantas, President of the Federal Court of Accounts and Chair of the INTOSAI Governing Board, extended a cordial welcome to the members of the Governing Board and thanked the Austrian Court of Audit for hosting the meeting in the newly renovated and inspiring premises of the Austrian Parliament. In recalling the guiding principles of INTOSAI – in particular knowledge exchange, integrity, professionalism and commitment to the public good – he underlined that the decisions taken during the meeting would resonate across the globe, especially as INTOSAI was expanding its relations with other international institutions. In this spirit, he highlighted the responsibility that the Governing Board held in shaping the future of INTOSAI and crafting a course aligned with the evolving landscape of public audit.

Against the backdrop of INTOSAI's 70th anniversary, Minister Dantas expressed his gratitude for the contributions of the Governing Board members in the past years and underlined the importance of their expertise and insights as the organization was striving to enhance its impact on the global stage. Minister Dantas then asked the Governing Board members to adopt the agenda of the 77th Governing Board meeting.

The **Governing Board adopted** the agenda of the 77th Governing Board meeting.

2 Report by the Chair of INTOSAI (ITEM 2)

In his capacity as Chair of the INTOSAI Governing Board, Minister Dantas gave an overview of the priorities, key projects and achievements of the INTOSAI chairmanship since the 76th Governing Board meeting. In this context, he highlighted that the corresponding activities of the SAI Brazil served to strengthen the unified voice of SAIs and their commitment to accountability, transparency and excellence in public auditing. Minister Dantas then proceeded with outlining the various projects and partnerships promoted by the SAI Brazil in this regard:

² <https://www.intosai.org/news-centre/calendar.html> — username: 77gb — password: int_gb_2023



- The partnership between INTOSAI and the United Nations Development Programme (UNDP) was strengthened through the signing of a Memorandum of Understanding (MoU) with four key areas of collaboration – climate, gender equality, digitization, and development finance – and a particular focus on the certification “Gender Seal for Public Institutions”, which recognizes and supports public institutions committed to advancing gender equality and women’s empowerment.
- The SAI Brazil is leading, in collaboration with the INTOSAI Working Group on Environmental Auditing, the global “ClimateScanner” project, which harnesses the collaborative efforts of 18 SAIs and international partners such as the United Nations Department of Economic and Social Affairs (UN DESA), UNDP, the Inter-American Development Bank, and the World Bank. The aim is to equip SAIs with evidence-based data on climate action and the preliminary results would be showcased during the 28th UN Climate Change Conference to take place in the United Arab Emirates.
- The “Adopt a SAI” initiative, carried out together with the SAI Argentina in its capacity as chair of the OLACEFS Committee on Information and Communication Technologies, is to promote digital transformation with a particular focus on ICT strategies in the OLACEFS region.
- The Infrastructure Policy and Regulation Working Group is creating a technical framework that oversees public concessions and public-private partnerships and targets SAIs in Latin American and Caribbean countries.
- The “ProInter” initiative, with its pilot programme “Women in Leadership” carried out in Portuguese-speaking SAIs, aims to enhance the institutional capabilities of SAIs through structured exchanges within INTOSAI bodies and INTOSAI’s Regional Organizations.

Further activities revolved around

- the creation of an “Energy Transition Framework for SAIs” based on an evaluation of the assessments carried out by SAIs regarding governments’ actions during the energy transition,
- the elaboration and implementation of a comprehensive citizen participation strategy in collaboration with the OLACEFS Citizen Participation Commission and the INTOSAI Task Force on Citizen Participation and Civil Society Engagement, as well as
- the strengthening of anti-corruption measures in SAIs in cooperation with the World Bank, the International Anti-Corruption Academy, and the International Association of Anti-Corruption Authorities.

In concluding his presentation, Minister Dantas highlighted the initiatives of the INTOSAI chairmanship to form an innovative real-time communication framework. In this context, he mentioned in particular the social media account by the INTOSAI Chair as well as the monthly open letter from the INTOSAI Chair, with already three letters published in September, October and November 2023 on the topics of budget credibility and SDG implementation and climate action.



Minister Dantas ended his presentation by giving an outlook on the subsequent agenda item of the Supervisory Committee on Emerging Issues (SCEI), underlining the three priorities of the SCEI's proactive strategy, namely

- creating the Centre for Advanced Studies (CASt) to facilitate collaboration between SAIs and academia,
- enhancing institutional partnerships to actively take part in global foresight institutional networks; and
- creating an expert group to support the SCEI's activities based on the SCEI Terms of Reference.

Mr K.S. Subramanian, Additional Deputy Comptroller and Auditor General of the SAI India representing the INTOSAI Knowledge Sharing Committee (KSC), thanked Minister Dantas for his presentation. In pointing to the infrastructure-related priority mentioned by the INTOSAI Chair regarding the technical framework on public-private partnerships, he asked the INTOSAI Chair to consider reaching out to the SAI Tanzania, which was leading the revision of GUID 5340 on the Audit of Public-Private Partnership, and also suggested that the KSC would inform the SAI Tanzania to contact the SAI Brazil in this regard.

Ms Galina Izotova, acting Chairwoman of the SAI of the Russian Federation, took the floor and, in recalling the COVID-19-related expert group established in 2020, commended the INTOSAI Chair on the initiative to create an SCEI expert group on emerging risks. She also expressed her support for the creation of the CASt and indicated the readiness of the Accounts Chamber to share corresponding expert knowledge and best practices, in particular in the fields of digitalization and the interaction with academic institutions.

The **Governing Board took note** of the report of the Chair.

3 Report by the Supervisory Committee on Emerging Issues (ITEM 2)

In his capacity as Chair of the Supervisory Committee on Emerging Issues (SCEI), Minister Dantas presented the activities of the SCEI as well as the plans for the SCEI's future initiatives. After providing an overview of the SCEI's development over the past years, highlighting the SCEI's role of providing recommendations for quick and agile responses against emerging risks and challenges, Minister Dantas reported that the SCEI had held meetings with the SCEI member SAIs and external stakeholders to develop a pathway for the future, among others a full-committee virtual meeting in July 2023 and a technical virtual meeting with strategic planning and foresight experts from the INTOSAI community, the INTOSAI regions as well as from the OECD in September 2023.



With a view to the SCEI's three priorities to implement a proactive strategy – namely the creation of an SCEI expert group, the establishment of the CAST and the strengthening of institutional partnerships – Minister Dantas also pointed to the first official meeting to be held for the expert group in November 2023, which would revolve around the development of foresight and the amplification of institutional partnerships.

Minister Dantas continued his presentation on the SCEI by highlighting the committee's aim to encourage cooperation with academia and promote academic research on SAIs and on topics that have an impact on the work of SAIs. The CAST, which would be created for that purpose, would offer a locus for such research and academic dialogue. He furthermore explained that it was planned to launch a call for proposals for research work, the results of which would then serve as a basis for identifying other types of engagement carried out in the CAST.

Minister Dantas ended his report by expressing his confidence that the SCEI's future priorities would support the Governing Board and INTOSAI in general in acting in a vigilant, proactive and responsive manner to emerging issues.

The **Governing Board**

- **took note** of the SCEI report;
- **took note** of the creation of the SCEI's expert group;
- **approved** the establishment of the Centre for Advanced Studies (CAST);
- **approved** the updated SCEI Terms of Reference;
- **took note** of the elaboration of the Terms of Reference for the CAST by the SCEI.

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

In her report, the Secretary General of INTOSAI, Dr. Margit Kraker, presented the priorities and activities of the General Secretariat since the 76th meeting of the INTOSAI Governing Board. These had been focused on

- implementing the INTOSAI Strategic Plan 2023–2028;
- realizing the decisions taken during INCOSAI XXIV;
- promoting the essential requirements for the independence of SAIs;
- fostering the contribution that SAIs can make to the implementation of the SDGs, as well as
- elaborating a new INTOSAI communication strategy together with the SAI Brazil as co-chairs of the Task Force INTOSAI Communication (TFIC).



In looking back at the reporting period, Dr. Kraker highlighted the close cooperation with the SAI Brazil in its capacity as the Chair of the Governing Board in implementing the decisions taken during the past INTOSAI Congress, in particular the INTOSAI Strategic Plan 2023–2028 and the INTOSAI Triennial Budget 2023–2025. She also underlined the preparatory meeting held with the SAI of Egypt with regard to INCOSAI XXV and the work carried out in elaborating the following congress theme proposals that had been circulated among the INTOSAI community for comments in October 2023:

- Theme I: “The role of SAIs in auditing the government activities and central banks during financial and economic crises”
- Theme II: “Using artificial intelligence techniques in auditing”

With regard to INCOSAI XXVI to be held in 2028, Dr. Kraker furthermore reported to the Governing Board that, according to the traditional system of rotation, based on which the congress was to be held in the ASOSAI region, the SAI Indonesia has been elected by the ASOSAI General Assembly as host of INCOSAI XXVI.

In this context, Dr. Kraker extended her sincere appreciation to the SAIs of Egypt and Indonesia for their readiness to welcome and host the INTOSAI community in the framework of the two upcoming congresses.

The Secretary General then proceeded with her report by informing about the latest developments related to the independence of SAIs. In this context, she drew the Governing Board’s attention to the challenges faced by many SAIs and highlighted the “SAI Independence Rapid Advocacy Mechanism” (SIRAM) developed by the INTOSAI Development Initiative (IDI). SIRAM had proved to be a successful tool in finding timely and effective responses to threats to SAI independence and it had been applied several times in the reporting period. The INTOSAI Secretary General seized this occasion to thank the IDI, the INTOSAI Regional Organizations and the international donor community for their collaboration and support in strengthening and promoting the independence of SAIs.

Dr. Kraker continued her report by highlighting INTOSAI’s collaboration with the United Nations on matters related to sustainability and the SDGs. In this regard, she informed about the INTOSAI Side Event held in the framework of the UN High-Level Political Forum in July 2023. This event, held at the midpoint of the implementation of the UN 2030 Agenda and organized by the INTOSAI General Secretariat, the IDI, the INTOSAI Working Group on Environmental Auditing and the SAIs of Indonesia and Brazil, had been dedicated to “Moving towards full SDG implementation by partnering for greater impact of SDG audits”. Furthermore, Dr. Kraker also pointed to the special INTOSAI publication “The Contributions of Supreme Audit Institutions to Global Sustainable Development”, which had been issued on the occasion of INTOSAI’s 70th anniversary.



Looking into 2024, the INTOSAI Secretary General proceeded by informing the Governing Board about the 26th UN/INTOSAI Symposium to be held in April 2024. The theme “Implementation of SDG 13 on climate action: role, contribution and experience of Supreme Audit Institutions (SAIs)” suggested by UN DESA and the INTOSAI General Secretariat had been sent to the INTOSAI community for comments in early October 2023.

With regard to climate change and climate action, Dr. Kraker also reported on the Memorandum of Understanding (MoU) signed by the INTOSAI Chair, the INTOSAI Secretary General and with the United Nations Development Programme (UNDP) in September 2023. The MoU placed a special emphasis on current and relevant issues for both INTOSAI and UNDP, such as climate change or the promotion of gender equality.

As to the membership-related developments within INTOSAI, the Secretary General informed the Governing Board that INTOSAI had 195 Full Members as well as five Associate Members and two Affiliate Members (SAIs Guam and Commonwealth of the Northern Mariana Islands).

Dr. Kraker proceeded with her report by pointing to the joint work carried out by the INTOSAI General Secretariat and the SAI of Brazil in the framework of the Task Force INTOSAI Communication. The INTOSAI Communication Strategy, which had been elaborated in this regard, featured a new network to be established for monitoring and ensuring the implementation of the priorities, principles and key messages defined therein – the Network of INTOSAI Communication Officers (NICO). Since the structure and content of the communication strategy would be presented in a separate agenda item, Dr. Kraker focused in her report on the working structure of NICO to be administered by the INTOSAI General Secretariat, which had also elaborated the NICO Terms of Reference. She explained that NICO would be composed of members of the General Secretariat, the INTOSAI Chair and Vice-Chair, all INTOSAI bodies and the Regional Organizations and meet virtually on a regular basis. She also underlined that NICO would aim to coordinate, optimize and streamline INTOSAI’s communications in particular by addressing at work level any areas in which a need for stronger communication efforts would be identified.

In the ensuing part of her presentation, the Secretary General focused on the budgetary matters of INTOSAI. She reported that in 2022 the total revenue of INTOSAI had amounted to around EUR 412,800. The total expenditure for 2022 had amounted to around EUR 374,500, compared to a budgeted expenditure of around EUR 490,800. This decrease in expenses was partly attributable to the conclusion of the INTOSAI ‘SAI Continuity of Operations During COVID-19’ Grant already in 2021.

For the financial year 2023, Dr. Kraker reported that 187 INTOSAI members had paid their membership dues by 30 September, which amounted to some EUR 420,800. As at 30 September 2023, INTOSAI’s revenue accounted for about EUR 427,700 – compared to a budgeted amount of EUR 437,100 for the financial year 2023. By the said cut-off date, the



expenditure of INTOSAI had amounted to some EUR 283,900 compared to a budgeted expenditure of some EUR 421,100 for the financial year 2023.

Dr. Kraker furthermore expressed her appreciation to the external auditors of INTOSAI, the SAIs of Jamaica and Ecuador, for carrying out the audit of the 2022 financial statements of INTOSAI on site in Vienna, Austria. The auditors had issued an unqualified audit opinion for the 2022 financial statements, which had been submitted to the Governing Board members in June 2023.

The INTOSAI Secretary General then proceeded with her report by informing the Governing Board about three requests for the provision of funding from INTOSAI surplus funds, namely requests from the INTOSAI Development Initiative, the Capacity Building Committee and PASAI for the provision of EUR 50,000 respectively. Dr. Kraker informed that all three requests were based on the aim of implementing and contributing to the strategic goals and organizational priorities of the INTOSAI Strategic Plan 2023–2028. She also pointed out that if all three applications were approved in the amount of EUR 50,000 each, an amount of EUR 50,000 would be brought forward from 2024 and would therefore no longer be available for 2024.

In concluding her report, Dr. Kraker shared the encouraging news that the global interest in INTOSAI had continued unabated as shown by the statistics: In the first nine months of 2023, the INTOSAI website had been visited around 140,000 times and more than 3.2 million webpages had been viewed. The download volume during this period was about 580 GB. A detailed analysis had revealed that individual ISSAIs, especially ISSAIs 100–400, and SDG reports had accounted for the vast majority of the downloads.

The Secretary General moreover informed the Governing Board that the INTOSAI website had been subject to an attack in April 2023. While the attack had been detected and stopped immediately, adjustments to the INTOSAI website had been required in order to prevent future attacks. The costs for such adjustments were expected to amount to some EUR 10,000 and would be covered from the current budget of the INTOSAI General Secretariat.

The **Governing Board**

- **took note** of the report of the INTOSAI Secretary General;
- **adopted** the submitted proposal to present the SAI of Indonesia to INCOSAI XXV as the candidate of the INTOSAI Governing Board for hosting INCOSAI XXVI in 2028;
- **adopted** the Network of INTOSAI Communication Officers (NICO) as well as its Terms of Reference;



- **approved** the requests by the IDI, the CBC and PASAI to receive EUR 50,000 each from the INTOSAI surplus funds for projects implementing the INTOSAI Strategic Plan 2023–2028.

5 Report by the First Vice-Chair of INTOSAI (ITEM 4)

Counsellor Hesham Badawy, President of the Accountability State Authority (ASA) of Egypt and First Vice-Chair of INTOSAI, delivered the report on the preparations for and organization of INCOSAI XXV.

Based on consultations held with the INTOSAI General Secretariat and the INTOSAI Chair, including an in-person meeting with the INTOSAI Secretary General in February 2022, the SAI of Egypt had focused on establishing the organizational structure of the congress, on planning and coordination as well as on defining the two congress themes, which had been circulated by the INTOSAI General Secretariat in October 2023:

- Theme I – “The role of SAIs in auditing the government activities and central banks during financial and economic crises”, while continuing consultations about the key elements of this theme;
- Theme II – “Using artificial intelligence techniques in auditing”.

With regard to organizational matters, Counsellor Badawy informed the Governing Board that the ASA had established a Congress Technical Secretariat in charge of planning, organization and administrative management, as well as a Support Committee responsible for matters related to administration, logistics, safety and security, website management and the preparation and translation of the congress documents.

The First Vice-Chair furthermore reported that the Congress would take place in Sharm el-Sheikh at the International Convention Center (SHICC) during the second half of October 2025, for a period of six days and including all congress activities. In this context, Counsellor Badawy also presented the Congress logo representing Ma’at, the ancient Egyptian goddess of truth, justice and order. He furthermore announced that the INCOSAI XXV website, featuring all official working languages of INTOSAI, was in preparation and would be operational within the first half of 2024.

In concluding his report, the First Vice-Chair presented a video that showcased the history and cultural heritage of Egypt, its technological advancements as well as the history and significance of the ASA, the oldest audit body in the Middle East and Africa established in 1942. The video furthermore presented the congress venue Sharm el-Sheik as well as its



International Convention Center and contained a cordial welcome message to all members of INTOSAI with regard to the upcoming INCOSAI XXV in 2025.

Mr Øivind Berg Larsen, Head of the International Division of the SAI of Norway, took the floor and commended the First Vice-Chair on the excellent presentation. He conveyed the best wishes from Mr Karl Eirik Schjøtt-Pedersen, Head of the SAI of Norway, who could not participate in person owing to colliding public-sector related conference commitments in Norway. In thanking the SAI of Egypt for the elaboration of the congress themes, Mr Berg Larsen asked the First Vice-Chair to kindly consider the expansion of Theme II to include the audit of the use of artificial intelligence and algorithms. He also expressed the readiness of the SAI of Norway to support the SAI of Egypt in looking into the possibility of expanding the theme.

Technical track — The Governing Board

- **adopted** the proposal of the first principal theme title: “The role of SAIs in auditing the government activities and central banks during financial and economic crises”;
- **assigned** the chairmanship of the first topic to the Supreme Audit Institution of the United States;
- **adopted** the proposal of the second principal theme title: “Using artificial intelligence techniques in auditing”;
- **assigned** the chairmanship of the second topic to the Supreme Audit Institution of the Arab Republic of Egypt;
- **approved** of continuing consultations on the first proposed technical theme – after adopting the proposed title – to adapt its technical elements in a way that responds to the changes and to all the aspirations and opinions of the INTOSAI community.

Organizational track — The Governing Board

- **adopted** the proposal to hold INCOSAI XXV during the second half of October 2025, for a period of six days, including all congress activities;
- **approved** the timeline proposal for the technical themes.

6 Report on the Professional Standards Committee (ITEM 5)

Mr Baudilio Tomé Muguruza, Chair of the Professional Standards Committee (PSC), presented the progress report on the strategic objectives of Goal 1 and the activities of the ECA during its first year as Chair of the PSC.



In reviewing the PSC's achievements of the period following the last Governing Board meeting, Mr Tomé Muguruza drew the Governing Board's attention to the Dashboard Report on the PSC's contributions to the INTOSAI Strategic Plan 2017–2022 and the Goal 1 Operational Planning Dashboard 2023–2025 and highlighted that all strategies and initiatives related to the objectives and crosscutting priorities of the INTOSAI Strategic Plan 2017–2022 were on schedule. He also explained that many of the strategies for implementing the Goal 1 objectives for the strategic period 2023–2028 had been marked as not yet started as they were related to the Strategic Development Plan (SDP) 2023–2028, which would be presented for adoption by the Governing Board. In this context, he thanked the Forum for INTOSAI Professional Pronouncements (FIPP) for the professional work in preparing the SDP 2023–2028. He also recalled that the initiatives covered in the SDP 2023–2028 were the result of many years of work and consultations based on the components of its predecessor document, the SDP 2020–2022, with the aim of rendering the INTOSAI Framework of Professional Pronouncements clearer and more functional. He thanked the Goal Chairs for their contributions and advice as well as all INTOSAI member SAIs that had provided comments on the SDP during the exposure period, and expressed his confidence that once the SDP would be approved, the SDP initiatives would progress rapidly.

In proceeding with his report, Mr Tomé Muguruza informed the Governing Board about the dissolution of the Technical Support Function due to a lack of deployment potential and underlined the readiness of the PSC to engage in any possible future analysis of a different needs-based support function.

The Member of the ECA furthermore reported about amendments to the Terms of Reference of both the PSC Steering Committee and the FIPP that would allow for the provision of travel-expense-related financial support to FIPP members. With regard to the FIPP, he also highlighted that two new FIPP members had been selected following an open call for expression of interest and would be presented to the Governing Board for appointment, namely Mr Tiago Costa from the SAI of Brazil and Mr Jared Nyasani from the SAI of Kenya.

In thanking the PSC subcommittees for their dedicated and important work in the standard setting mechanism, Mr Tomé Muguruza drew the Governing Board's attention to the change in the chairmanship of the Financial Audit and Accounting Subcommittee (FAAS). As the SAI of the United Arab Emirates had withdrawn from chairing the FAAS, the SAIs of Sweden and the United Kingdom had expressed their interest to take on the FAAS leadership. In its meeting in September 2023, the PSC Steering Committee had approved the proposal to rotate the chair and vice-chair role of the FAAS on a two-year basis, with the SAI of the United Kingdom going first as chair and the SAI of Sweden taking on the role as vice-chair.

In concluding his report, Mr Tomé Muguruza highlighted the successful work on the revision of ISSAI 140, which had also been accompanied by amendments to ISSAI 100. He thanked the ISSAI 140 working group for their hard work carried out on a tight deadline and for the diligent



revision conducted by the FIPP. He reported that both revised ISSAIs 140 and 100 would be presented to the Governing Board for adoption and would take effect on 1 January 2025.

In referring to the annex of the SDP 2023–2028, which i.a. listed the project on the GUID 5101 by the INTOSAI Working Group on IT Audit among the projects carried forward from the SDP 2017–2019, Mr K.S. Subramanian from the SAI of India, in its capacity as Chair of the Knowledge Sharing Committee, took the floor and recalled that the working group had sent an updated exposure draft to the FIPP in June 2023, which had addressed the points raised by the FIPP in their revision. Pointing to the sunset clause also contained in the SDP 2023–2028, which stated that “if an exposure draft has not been approved by 1 January 2025, the responsible Goal Chair, in conjunction with the working group, should conclude any project aimed at producing a professional pronouncement”, he highlighted the need to work hand in hand during the preparation of such projects and asked that the FIPP commit to deadlines as well.

Mr Tomé Muguruza thanked Mr K.S. Subramanian for his comments and stated that the PSC Chair took note of the developments related to GUID 5101. He also informed that he would refer the request for the commitment to deadlines to the FIPP.

The **Governing Board**

- **took note** of the Progress report from the Professional Standards’ Committee including i) the PSC’s contributions to the INTOSAI Strategic Plan 2017-2022, ii) PSC’s contributions to the INTOSAI’s crosscutting priorities 2017-2022, iii) Goal 1 Operational Planning Dashboard 2023-2025, iv) Goal 1 Operational Planning Dashboard 2023-2025 (Key priorities);
- **adopted** the INTOSAI Framework of Professional Pronouncements: Strategic Development Plan for 2023–2028;
- **took note** of the final evaluation of the INTOSAI Technical Support Function;
- **approved** of the changes to the PSC Terms of Reference;
- **took note** of the changes to the FIPP’s Terms of Reference (previously approved by the PSC-SC in September 2023);
- **took note** of the report by the Forum for INTOSAI Professional Pronouncements (FIPP);
- **approved** the appointment of Mr Tiago Costa (SAI of Brazil) and Mr Jared Nyasani (SAI of Kenya) as new members of the FIPP;
- **approved** the SAI of the United Kingdom and the SAI of Sweden to be chair and vice-chair of the Financial Audit and Accounting Subcommittee (FAAS) and to approve their power sharing arrangements;



- **adopted** ISSAI 140 – Quality Management for SAIs;
- **adopted** ISSAI 100 – Fundamental Principles of Public-Sector Auditing, following the revision of ISSAI 140;
- **took note** of the conclusions drawn by FIPP as basis for the approval of endorsement versions of ISSAI 140 and ISSAI 100;
- **took note** of the revisions to ISSAI 2000.

7 Any other business (ITEM 13)

Upon the request of Minister Dantas to move agenda item 13 (“Any other business”) forward due to changes in his travel schedule, which would require him to leave earlier, the presentation of the concept note “JuriSAI” was preponed.

In this presentation, Minister Dantas outlined the background and context of jurisdictional SAIs and informed that around 25% of INTOSAI’s member SAIs were undertaking jurisdictional activities. In acknowledging the unique challenges of such SAIs as well as the need for a corresponding platform to share and exchange experiences, the Forum of Jurisdictional SAIs had been established by the SAI of France in 2015, which had prepared and established the Paris Declaration and INTOSAI–P 50 “Principles of Jurisdictional Activities of SAIs”.

Following the call for a more robust, enduring and comprehensive cooperation framework for jurisdictional SAIs and dedicated meetings by member SAIs of the Forum of Jurisdictional SAIs, a proposal had been elaborated to form “JuriSAI” – a related entity as established under Article 3.3 of the INTOSAI Statutes, which would be of an inclusive nature, have a comprehensive mandate and provide a platform for the exchange between jurisdictional SAIs, all INTOSAI member SAIs and all INTOSAI bodies.

In this context, Minister Dantas explained that a corresponding engagement group had been formed to finalize the proposal and prepare the necessary documents to lay the groundwork for the official inception of JuriSAI within INTOSAI in 2024. Minister Dantas ended his presentation by asking the Governing Board to take note of the concept paper and by highlighting that the creation of JuriSAI would represent a significant step towards stepping up the cooperation with and support for SAIs with jurisdictional activities.

Mr José Tavares, President of the SAI of Portugal, underscored that while – in accordance with Article 2 of the INTOSAI Statutes – all member SAIs of INTOSAI have the common competence of conducting audits, 25% of the SAIs have the additional competence of carrying out jurisdictional activities. It was therefore all the more important to create an entity that would allow for discussing matters related to the jurisdictional functions exercised by SAIs. He



furthermore stated that jurisdictional SAIs needed to have a permanent entity within INTOSAI that would unite SAIs instead of dividing them. In concluding his intervention, he asked the Governing Board members to support the JuriSAI concept and thanked the Chair of the INTOSAI Governing Board for the beneficial initiative.

Mr Marian Banaś, President of the SAI of Poland, took the floor to express his support for the JuriSAI initiative and his conviction that the initiative was an opportunity to strengthen SAIs.

Ms Rose Mbah Acha, Head of the SAI of Cameroon and Secretary General of AFROSAI, informed the Governing Board that the SAI of Cameroon, owing to Cameroon's bi-jurial legal system of common law and civil law, was not endowed with jurisdictional functions and underlined Article 2 of the INTOSAI Statutes based on which an audit body can qualify as a SAI with and without jurisdictional functions. She furthermore expressed her concern that the JuriSAI concept would marginalize SAIs without jurisdictional competences and asked the Chair of the Governing Board for further explanations.

Minister Dantas explained that the JuriSAI initiative was an evolution of the already existing Forum of Jurisdictional SAIs, which had been created in 2015 upon the proposal of the SAI of France. The JuriSAI initiative aimed to create a permanent entity within the formal structures of INTOSAI as opposed to, for example, a working group, which would only be a temporary structure. He furthermore recalled similar entities such as the Organization of SAIs of Portuguese-speaking Countries (CPLP) and highlighted that JuriSAI would serve as a cooperation platform for SAIs.

Mr Kai Scheller, President of the SAI of Germany, took the floor to commend the good idea to form a peer group among all SAIs with jurisdictional functions and to create an entity that would give them the opportunity to exchange experiences and opinions.

Ms María Isabel Vásquez from the SAI of Ecuador, which co-chairs the Forum of Jurisdictional SAIs together with the SAI of France, took the floor to express her appreciation of the motion presented by the Chair of the Governing Board. She furthermore explained that the SAI of Ecuador had observed the need for more action and an open dialogue on questions regarding, among others, SAI independence and reputational risks related to sanctions and penal activities carried out by SAIs in the framework of their jurisdictional functions. In light of the complex circumstances under which many jurisdictional SAIs operate, and taking into account that many such SAIs follow a hybrid model, she also drew the Governing Board's attention to the lack of understanding about the work of jurisdictional SAIs, in particular their civil and administrative investigations and sanctions in the framework of corruption prevention, in the international community. In concluding her intervention, she expressed her confidence that INTOSAI can lay the ground for an enhanced sharing of experiences and knowledge regarding these matters and encouraged the SAI of Brazil to continue the JuriSAI initiative.



In taking the floor, the INTOSAI Secretary General stated that she had observed the wish of jurisdictional SAIs to associate themselves within INTOSAI and to create a forum for the exchange of experiences and best practices since 2015. She also explained that the JuriSAI initiative was to respond to the demand to deepen such an exchange, which, however, did not imply any trend towards jurisdictional SAIs. She also highlighted that, in fact, SAIs with and without jurisdictional functions would face similar challenges and threats regarding independence. Dr. Kraker furthermore stated that a permanent entity would provide INTOSAI with the opportunity to discuss the special needs of SAIs with jurisdictional competences across regional borders. She moreover highlighted that the Governing Board should receive regular reports by the JuriSAI entity on how such specific SAIs operate and what their challenges are.

Mr Øivind Berg Larsen, Head of the International Division of the SAI of Norway, expressed his understanding for the need of jurisdictional SAIs to share their common experiences and endorsed the motion by the Chair of the INTOSAI Governing Board. He furthermore voiced his appreciation for the comment made by Mr Tavares according to which JuriSAI was a uniting and not a dividing project. Mr Berg Larsen also underlined that he would be looking forward to the Terms of Reference established for JuriSAI and asked the Chair to ensure that JuriSAI would communicate and consult with INTOSAI's bodies also in matters related to the cooperation with INTOSAI's external stakeholders in order to guarantee a consistent approach in INTOSAI's external communications.

Minister Dantas thanked the Governing Board members for their comments and underlined that the main principle to be followed by JuriSAI was to act within the framework of INTOSAI. In this context, he also reiterated the comment made by Mr Tavares according to which JuriSAI would have a uniting character.

Counsellor Hesham Badawy took the floor to endorse the notion of establishing JuriSAI. He underlined that the debate on this matter was beneficial and asked that the JuriSAI entity be established in such a manner that it would regularly report to the Governing Board.

The **Governing Board took note** of the concept of JuriSAI.

8 Report on the Capacity Building Committee (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 that after the approval of the INTOSAI Strategic Plan 2023–2028, some workstreams had adjusted their Terms of Reference to optimally contribute to the newly defined Goal 2



strategic objectives. She furthermore reported that all of the ten CBC workstreams were experiencing good progress, with nine of ten being on schedule and one seeing some smaller delays.

The CBC Chair continued her report by presenting some highlights related to the CBC workstreams:

- As regards the INTOSAI-wide use of the **SAI Performance Measurement Framework (PMF)**, as many as 111 assessments had been completed by November 2023, with an expected increase to 116 by the end of 2023. While repeat assessments had remained slightly under target, the number of published SAI PMF assessments had exceeded the 2023 target. In informing about the progress made regarding the online “eSAI PMF” project, Ms Maluleke seized the opportunity to thank the INTOSAI Development Initiative (IDI) for its hard work and professionalism in leading the implementation of the SAI PMF. She furthermore reported that the CBC Secretariat and IDI were carrying out an assessment – comprising also a survey sent to SAIs, donors and technical partners – regarding a possible revision of the framework to ensure that it remained a dynamic and relevant measurement tool, with the results to be conveyed in the first quarter of 2024.
- The workstream responsible for **IntoSAINT** – a tool established to enable SAIs to assess vulnerabilities and the maturity of their integrity controls – had completed an extensive revision of the IntoSAINT handbook, the IntoSAINT facilitator’s guide and the corresponding workshop materials to support the ongoing global rollout of the tool.
- Within the workstream on **peer-to-peer (P2P) support**, an in-depth study of global P2P good practices financed by the European Union had confirmed the P2P support to be a highly effective mode of development support.
- In the framework of the **Regional Forum for Capacity Development (RFCD)**, the CAROSAI Secretary General had presented to the CBC Steering Committee a motion seeking support for SAIs from Small Island Developing States to cope with the requirements of the INTOSAI Framework of Professional Pronouncements.
- In light of ISSAI 150 and the accompanying GUIDs 1950 and 1951, which had been endorsed at INCOSAI XXIV in 2022, the **Task Force INTOSAI Auditor Professionalisation (TIAP)** had set up a task team to promote and monitor the INTOSAI member SAIs’ compliance with the four organizational requirements set out in the standard. The task team was furthermore elaborating corresponding case studies and was continuing its cooperation with IDI, the International Federation of Accountants (IFAC) and other professional accountancy organizations in support of SAI auditor professionalization.
- As regards the newly established **Task Force on Citizen Participation and Civil Society Engagement (TFCP)**, the CBC Chair informed that it currently comprised 57 members SAIs as well as IDI and the World Bank. She also informed that the workstream was systematizing the results of a baseline survey of global practices, whereafter a webinar would follow to share some identified models of citizen participation and civil society engagement. Work had



furthermore started on the development of a guideline for citizen participation and civil society engagement as well as a syllabus for a massive online open course.

- Ms Maluleke finally encouraged the Governing Board members to visit the **CBC website**, which features regular articles and blog items on capacity building experiences, as well as news on relevant developments.

In further outlining the strategic objectives of Goal 2 that had been defined for the INTOSAI Strategic Plan 2023–2028, the CBC Chair drew the Governing Board’s attention to the Goal 2 Operational Plan, which had been established to lay down the realization of the Goal 2 strategic objectives. In presenting the plan, Ms Maluleke highlighted the different contributors that would be essential for implementing the Goal 2 strategic objectives in addition to the CBC – namely the INTOSAI Regional Organizations, the INTOSAI-Donor Cooperation, the INTOSAI Development Initiative and the various SAIs kindly providing peer support. She then proceeded with pointing to those result areas that needed more support by the various contributors, namely areas related to

- the implementation of systematic audit follow-up systems and procedures;
- annual reports on SAIs’ own performance published and exposed to external audit;
- Regional Organisations annually increasing or at least maintaining their budget levels, with an increase in donor funding to INTOSAI bodies and SAIs.

Ms Maluleke concluded her report by highlighting the results and achievements of the 2023 CBC annual meeting, which had taken place in Kingston, Jamaica, side-by-side with the annual steering committee meeting of the INTOSAI Donor-Cooperation and with the participation of IFAC. The latter had seized the opportunity to hold its annual steering committee and forum meetings of MOSAIC, an agreement concluded between IFAC and twelve donor signatories in 2011 to strengthen global accountancy and improving collaboration. Under the common headline “Partnering for stronger SAIs and enhanced PFM”, the meeting participants discussed topics around

- the value of strong partnerships;
- the value of partnering for enhanced public financial management through the cooperation with professional accountancy organizations and SAIs being able to demonstrate the value of such collaboration;
- competent people, quality audits and SAI impact;
- maximizing audit impact and the importance of impact-driven audits and robust follow-up systems;
- the value of INTOSAI regions in relation to capacity development initiatives; as well as
- the value-adding role of civil society in the PFM value chain.



Minister Dantas thanked the CBC Chair for her comprehensive report and expressed his appreciation for the initiative to support SAIs in Small Island Developing States as well as for SAIs that operate in complex and challenging contexts. Against the backdrop of the central aim of the UN 2030 Agenda of leaving no one behind, he underlined the important responsibility of INTOSAI to support all its member SAIs, especially those in challenging circumstances.

The **Governing Board**

- **took note** of the report on the CBC and the progress made by the respective Goal 2 contributors towards achieving the strategic objectives of Goal 2;
- **took note** of the CBC initiative, in collaboration with various INTOSAI bodies and Regional Organizations, to support SAIs in small island development states, and SAIs operating in complex and challenging contexts, to cope with the requirements of the INTOSAI Framework of Professional Pronouncements;
- **took note** of the progress made with regard to the global-wide use of the SAI Performance Measurement Framework with 111 SAI PMF assessments having been completed to date, and that the CBC and IDI are busy with an INTOSAI-wide consultation process to ensure that the SAI PMF remains a dynamic and relevant tool.
- **appreciated** the capacity development synergies created through the close cooperation between the CBC, INTOSAI-Donor Cooperation and the IDI in relation to key events such as 2023 annual steering committee meetings held in Kingston, Jamaica meeting;
- **appreciated** the openness and efforts of key donor partners such as the World Bank and the European Union to engage on and provide support for the implementation of Goal 2 strategic objectives, and to enable CBC activities;
- **recognized** the potential value of cooperation between SAIs and professional accounting organisations to support the development of SAI professionals and SAI capabilities;
- **recognized** the role of the citizen and civil society organisations as key role players in public sector accountability ecosystems and the PFM value chain, and the value of SAI-civil society cooperation in support of enhanced accountability, transparency, and oversight.



9 Report on the Knowledge Sharing Committee (ITEM 7)

Representing Mr Girish Chandra Murmu, Comptroller and Auditor General of India, who could not take part at the Governing Board meeting owing to obligations related to the Panel of External Auditors of the United Nations, Mr Jafa Sarit, Deputy Comptroller and Auditor General of India, and Mr K.S. Subramanian, Additional Deputy Comptroller and Auditor General, presented the progress report of the Knowledge Sharing Committee (KSC).

In outlining the KSC Work Plan 2023–2025, consisting of

- knowledge development activities,
- knowledge sharing activities, and
- capacity building activities,

Mr Subramanian started his report by highlighting the progress of two projects that had been carried over from the previous work plan, namely

- GUID 5101 – “Audit of Security of Information Systems” – led by the SAI of India, and
- GUID 5340 – “Audit of Public Private Partnerships – led by SAI Tanzania,

and also explained that no new guidelines were envisaged for the current work plan. In pointing to the KSC’s written progress report, he also emphasized that the KSC was planning to complete 25 projects in the framework of its current work plan by 2025, all of which would remain outside the INTOSAI Framework of Professional Pronouncements (IFPP). Of the 25 envisaged projects, three were to be submitted to the Governing Board for approval.

With regard to the KSC’s knowledge sharing activities, Mr Subramanian pointed to numerous seminars, webinars and training programs held by the KSC’s working groups as well as to newsletters, toolkits and handbooks that had been disseminated. He furthermore emphasized the collaborative initiatives held by the KSC’s working groups with INTOSAI’s Regional Organizations, IDI and INTOSAI’s external stakeholders, such as the World Bank.

In highlighting some of those initiatives, Mr Subramanian mentioned the following:

- the webinar on ransom ware and the seminar on “Emerging issues in IT enabled governance” by the Working Group on IT Audit,
- the webinars on the external evaluation of procurement systems by the Working Group on Public Procurement Audit,
- the global CimateScanner project and the Cooperative Audit on Climate Change Adaptation Actions by the Working Group on Environmental Audit,
- the workshop on “Fraud and Corruption in Works Projects” and the training course on forensic audit by the Working Group on the Fight Against Corruption and Money Laundering, and



- the handbook on SAIs' contribution to strengthening budget credibility through external audits by the Working Group on Public Debt.

Mr Subramanian ended his presentation by drawing the Governing Board's attention to the various, and often jointly held, training programmes conducted by the KSC's working bodies and their member SAIs and emphasized in this context the "International Centre for Environment Audit and Sustainable Development (iCED)" of the SAI of India, as the global training facility of the Working Group on Environmental Audit and the Working Group on the Audit of Extractive Industries.

The **Governing Board**

- **took note** of the report of the INTOSAI Committee on Knowledge Sharing and Knowledge Services (KSC), highlighting the Working Groups contribution to the implementation of the strategic objectives and crosscutting priorities of KSC (INTOSAI Goal 3);
- **approved** the following documents:
 - a) Research Paper on "Mapping of SAIs' Mandates on the Audit of Public Debt, Institutional Capacities, and the Regional Organizations' Support on Public Debt Audit and its Management" developed by Working Group on Public Debt under QA procedure for non-IFPP documents
 - b) Understanding Public Debt Authorization, Contracting and Legal Framework of Different Countries (A Compendium Document) developed by Working Group on Public Debt under QA procedure for non-IFPP documents
 - c) Emerging Technologies, Applications in Developing and Maintaining Expertise within Supreme Audit Institutions (SAIs) in the Use of Science and Technology in Auditing (A Project Report) developed by Working Group on Impact of Science and Technology in Auditing (WGISTA) under QA procedure for non-IFPP documents
 - d) Framework to create a list or database of experts or consultants that can be shared and used by INTOSAI members and Regional Organizations developed by Working Group on Impact of Science and Technology in Auditing (WGISTA) under QA procedure for non-IFPP documents
 - e) Environment Scan: A report of SAI capabilities in emerging technologies and auditability in the public sector (A project report) developed by Working Group on Impact of Science and Technology in Auditing (WGISTA) under QA procedure for non-IFPP documents



- f) Practical Guidance on Sustainable Development Goals Audit at the Regional Level developed by Working Group on Sustainable Development Goals and Key Sustainable development Indicators (WGSDG KSDI) under QA procedure for non-IFPP documents
- **took note** of the continuance of the development of INTOSAI Guidance (GUID) 5340 on Audit of Public Private Partnerships under the leadership of the SAI of Tanzania.

10 Report on the Policy, Finance and Administration Committee and on the activities within the INTOSAI Donor Cooperation (ITEM 8)

Dr. Hussam Alangari, the Chair of the Policy, Finance and Administration Committee (PFAC), presented the report of the PFAC's activities related to the four strategic objectives under Goal 4 of the Strategic Plan. He furthermore outlined the progress achieved with regard to the implementation of the INTOSAI Strategic Plan 2017–2022 and highlighted in this context the INTOSAI Performance and Accountability Report 2022, which had been presented to INCOSAI XXIV in 2023 and which had addressed the following key issues considered to be of ongoing relevance for the PFAC leadership:

- fostering SAI independence,
- supporting the INTOSAI Framework of Professional Pronouncements (IFPP) and the Forum for INTOSAI Professional Pronouncements (FIPP) as well as raising awareness 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 programmes at the regional level.

Dr. Alangari then proceeded with informing the Governing Board about the progress related to the INTOSAI Strategic Plan 2023–2028, which had been adopted by INCOSAI XXIV and for which the Goal Committees had established separate operational plans outlining the measures and activities envisaged for the implementation of the strategic objectives. In this context, the PFAC Chair emphasized that the PFAC would work closely with the Goal Chairs and the INTOSAI General Secretariat to address any possible gaps encountered in achieving the strategic objectives.

With regard to INTOSAI's budgetary matters, Dr. Alangari reported that the PFAC had engaged with the INTOSAI General Secretariat to ensure an effective management and oversight of INTOSAI's resources and expressed his appreciation for the fully balanced INTOSAI triennial budget for the period 2023–2025. He furthermore informed about IDI's request for EUR 50,000 from the INTOSAI surplus funds to help supplement its operating reserves, and



reported that in addition to the approved motion presented by the General Secretariat for the provision of EUR 50,000 from the INTOSAI surplus funds, the International Journal of Government Auditing had allocated USD 50,000 as an initial distribution for IDI with the potential for future distributions. Dr. Alangari thanked the Chair of the Journal for the generous contribution, which would allow the Journal and IDI to partner on initiatives to support cooperation, collaboration, and continuous improvement of communication among SAIs and the broader audit community.

In continuing with the report on the activities of the INTOSAI-Donor Cooperation (IDC), the PFAC Chair expressed his gratitude to the Donor Vice-Chair, Global Affairs Canada, the IDC leadership, IDI, and all members and observers of the IDC Steering Committee. Among the IDC's achievements, he highlighted the Kingston Agreement concluded at the IDC meeting in Jamaica in June 2023, which focused on increasing funding for SAIs, advocating for SAI independence and raising awareness for such independence among key stakeholders. The implementation plan for the Kingston agreement was already underway, with the IDC leadership conducting outreach to donors and other stakeholders to raise awareness and secure additional resources.

Dr. Alangari then proceeded with his report by outlining the IDC's progress in the context of its brokerage activities:

- In the framework of “Brokering-Up Scaled Support” (BUSS; formerly Tier 1) – a programme focused on identifying available technical or financial resources in a region before SAIs apply for funding – pilot workshops had been held by IDI in the CREFIAF and in the OLACEFS regions with the participation of SAIs, donors and other stakeholders in 2022 and 2023.
- The programme “Accelerated Peer-Support Partnership” (PAP-APP; formerly Tier 2) continued to support eleven SAIs in challenging contexts on the African continent. While most of the SAIs had received scaled-up support, the leadership continued to seek additional support for the SAIs of Guinea, Sierra Leone, and Togo.
- The Global SAI Accountability Initiative (GSAI) had received upfront funding of EUR 2 million from the European Commission and had also seen the commitment of donors and other partners who had signed up to support each of the eight SAIs that had been approved for the programme. The leadership of those SAIs, as well as the World Bank, the European Commission, other donors, and peer providers of support from around the world had met in Oslo, Norway, in March 2023 to launch the programme with all eight SAIs signing or agreeing to sign Memoranda of Understanding with IDI to implement work plans developed at the meeting.

As regards the funding of the BUSS, PAP-APP and GSAI programmes, Dr. Alangari reported to the Governing Board that support had been provided from the Saudi Fund for Improved SAI Performance, with USD 1.5 million granted to 43 SAIs across all INTOSAI regions for



information and communications technology infrastructure, and the Inter-American Development Bank.

In proceeding with issues related to INTOSAI's standard-setting activities, the PFAC Chair recalled the concerns expressed by the Auditor General of Norway, Mr Karl Eirik Schjøtt-Pedersen, in his capacity as head of the SAI chairing the FIPP, regarding the clarity of standard-setting roles and responsibilities within INTOSAI. He also reported that Mr Schjøtt-Pedersen had requested an evaluation of the standard-setting process. In responding to these concerns, the PFAC leadership suggested that the Governing Board direct the PFAC to oversee a review focused on assessing best practices among standard-setting bodies and a comparison to those used by INTOSAI. In more concrete terms, the PFAC proposed that retired auditors general or experienced former SAI staff conduct the review with in-kind support from active Governing Board members. Dr. Alangari furthermore explained that the terms of reference for such a review, as well as the roles and timelines would be submitted to the Governing Board for approval.

Dr. Alangari concluded his report by addressing the Goal 4 strategic objectives related to the efficiency, effectiveness, and economy of INTOSAI's organization as well as to outreach and communication and explained that the PFAC leadership had withdrawn a motion at the September 2023 PFAC meeting on revising the statutes to maintain INTOSAI's five official languages, but would seek consensus on a solution to balance the need to effectively communicate with INTOSAI's available resources. In referring to the Goal 4 strategic objective related to equality and inclusiveness in INTOSAI's operations, he emphasized that the PFAC supported economic, efficient, sustainable and inclusive meetings with options for virtual participation and encouraged INTOSAI's bodies to notify the General Secretariat and the PFAC leadership should resources be an issue.

Mr Baudilio Tomé Muguruza, Chair of the PSC, took the floor to express his appreciation for the planned review of INTOSAI's standard-setting process as this was an endeavour that the PSC had been advocated for years. He, however, also voiced his concern that the motion for the review's approval might not be broad enough in its scope and suggested an amendment to better reflect the structure of INTOSAI's bodies and the nature of the work to be carried out with a view to add value to INTOSAI. In this spirit, he asked the PFAC Chair to kindly outline in more detail how the PSC, which was fully committed in being involved in the review, would be part of the said review and how private-sector standard setters, which would be essential to the review, could be involved.

In responding to Mr Tomé Muguruza's questions, Dr. Alangari explained that since the PSC was already participating in the review in its capacity as member of the PFAC, it would be able to help in ensuring the integrity and objectivity of the process. With regard to the involvement of private-sector standard setters, Dr. Alangari pointed out that the review sought to identify best practices and to carry out benchmarking analyses.



Mr Øivind Berg Larsen, Head of the International Division of the SAI of Norway, thanked the PFAC on behalf of the Auditor General of Norway for the hard work in preparing the motion and asked to bear in mind that the concerns raised by the PSC Chair had been duly considered in the written report submitted by the PFAC, stating that the PFAC “will take nominations for the leadership and support roles from Governing Board members and submit a proposed terms of reference with roles, scope and methodology, and timelines to the Governing Board for approval before initiating the review”. He furthermore expressed his full support for the motion and highlighted that in addition to independence-related issues, standard-setting matters would be one of the main reasons for INTOSAI’s importance as an organization representing the public audit profession.

Mr Abdelkader Benmarouf took the floor to highlight the importance of IDI’s work in contributing to the professionalization of SAIs and to strengthening their capacities. He furthermore recalled the valuable work in defining and clarifying the various concepts laid down in the ISSAIs and in further developing INTOSAI’s standards. In this context, he also pointed out that many SAIs would need assistance in implementing the standards and expressed his appreciation for IDI’s readiness to provide support.

The **Governing Board**

- **took note** of the report by the Policy, Finance and Administration Committee;
- **approved** a motion directing the PFAC to oversee retired Auditors General and/or high-level former SAI staff with extensive subject-matter expertise and experience conduct a review focused on an assessment of best practices among standard-setting bodies and a comparison to those used by INTOSAI.

11 Report on the Task Force INTOSAI Communication (ITEM 9)

Dr. Silke Steiner, Director of the INTOSAI General Secretariat, and Minister Bruno Dantas, Chair of the INTOSAI Governing Board, presented the report on the activities of the Task Force INTOSAI Communication (TFIC) in their capacities as Co-Chairs of the TFIC.

Dr. Steiner excused the INTOSAI Secretary General, who briefly had to leave the meeting due to Parliamentary obligations revolving around budgetary matters related to the Austrian Court of Audit, and seized the opportunity to inform the INTOSAI Governing Board about a decision taken by the General Assembly of ARABOSAI, which had elected the SAI of Saudi Arabia as host of INCOSAI XXVII. This decision had been taken in line with the traditional system of rotation in INTOSAI for the organization of INTOSAI’s congresses, according to which INCOSAI XXVII in 2031 is to be held in one of ARABOSAI’s member SAIs. This information had been conveyed to the INTOSAI General Secretariat by the ARABOSAI General Secretariat and the ARABOSAI



Chair. Dr. Steiner furthermore informed that the INTOSAI General Secretariat would present a motion for a written decision to approve the proposal to present the SAI of Saudi Arabia to INCOSAI XXV as the candidate of the INTOSAI Governing Board for hosting INCOSAI XXVII in 2031 within the upcoming few days.

The Director of the INTOSAI General Secretariat then proceeded with her report and provided an overview of the TFIC's activities in 2022, involving

- a kick-off meeting at INCOSAI XXIV in Rio de Janeiro with the aim of exchanging views and expectations on INTOSAI's communication activities;
- an analysis of the status quo and the communication-related documents available in INTOSAI, resulting in the decision to elaborate an updated communication strategy with a separate operational planning phase to elaborate targeted implementation policies;
- a stakeholder evaluation to identify INTOSAI's target audience and the landscape in which INTOSAI and its member SAIs operate;
- two workshop sessions held in June 2023 to discuss and define the key elements of the communication strategy and a drafting-related workshop session in October 2023 to decide on the strategy's final version.

In thanking all TFIC members for their dedicated work and cooperation, Dr. Steiner outlined the following main elements of the INTOSAI Communication Strategy 2023–2028, which was presented to the Governing Board for approval:

- the strategic foundations – underlining that the communication strategy was aligned with the INTOSAI Strategic Plan 2023–2028, the Rio Declaration and INTOSAI's Founding and Core Principles;
- the communication priorities and principles;
- the key messages to promulgate the communication priorities and principles;
- the pathway towards streamlining INTOSAI's communications through a network of communication officers;
- INTOSAI's key partners and target audiences;
- the communication channels as well as responsive and agile communication.

Dr. Steiner furthermore highlighted the objectives of the strategy, namely to increase INTOSAI's visibility as the leading institution for the public audit profession as well as the effectiveness and impact of INTOSAI's communications, while at the same time acknowledging INTOSAI's many voices that stand for INTOSAI's products. She also underlined that the strategy was prepared with the consideration that INTOSAI's Regional Organizations had their own communication strategies, and was therefore formulated in a sufficiently general manner to be able to serve as a basis for the regions' own strategies.



Dr. Steiner concluded her report by pointing to one of the INTOSAI Communication Strategy's key elements, namely the Network of INTOSAI Communication Officers (NICO), whose establishment, including its Terms of Reference, had been submitted by the INTOSAI Secretary General under agenda item 3 and which would serve to monitor and safeguard the implementation of the communication priorities and principles laid down in the communication strategy. She furthermore underlined that the preparation of the strategy had been one of the TFIC's milestones and gave the floor to Minister Dantas to provide an outlook on the TFIC's future activities.

Minister Dantas thanked all TFIC members for their valuable contributions and emphasized that he was looking forward to continuing the dialogue within the TFIC and to elaborating the corresponding operational plans to modernize and vitalize INTOSAI's internal and external communications. To that end, the TFIC would examine best practices within INTOSAI and its external stakeholders and review the existing communication experiences of INTOSAI's bodies.

The INTOSAI Chair furthermore outlined another key aim of the TFIC, namely the facilitation of a coherent brand identity, which would be instantly recognizable and reflect INTOSAI's vision and mission, as well as a consistent and professional online presence with easy-to-navigate websites providing clear and concise communications. He concluded his presentation by underscoring that the INTOSAI Communication Strategy 2023–2028 was not just a plan, but also a commitment to continuing to evolve and to ensuring that SAIs are seen, heard and understood on the international stage.

The **Governing Board**

- **took note** of the report on the activities and progress of the Task Force INTOSAI Communication;
- **approved** the INTOSAI Communication Strategy 2023–2028.

12 Report by the International Journal of Government Auditing (ITEM 10)

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 steadfast in creating quarterly issues on topics of importance for the public audit community, featuring material that reflected the diversity, strategic direction, and interests of our community. To this end, it was cooperating with INTOSAI's bodies and regions to facilitate, enhance, and streamline communication and knowledge sharing. In this context, he also highlighted the Journal's collaboration with and contributions to the Task Force INTOSAI Communication.



With regard to budgetary matters, Mr Dodaro reported that the Journal remained in a sound financial position and had received a clean audit opinion for 2022. In light of the reserve funds accumulated, exceeding the Journal's target of maintaining sufficient funds to cover two years of operating costs, Mr Dodaro also pointed to the Journal's plans to distribute a portion of such surplus funds to IDI in semi-annual increments of USD 50,000 until the Journal reached its target level of operating reserves. He also informed the Governing Board that the funds granted would support IDI's communication programmes as well as IDI's cooperation with the Journal. In this regard, he highlighted the plans to conduct webinars co-branded by IDI and the Journal in the area of capacity building in 2024.

Mr Dodaro proceeded with his report by illustrating the Journal's dynamic online presence through its website and social media accounts with the following figures as at October 2023:

- Since the launch of the Journal's new website <http://intosaijournal.org/>, which focused i.a. on an improved user experience, a responsive design and intuitive navigation, over 18,000 users from 212 countries had visited the 53,000 webpages of the Journal's website. Furthermore, the Journal had moved the "News" and "Inside INTOSAI" sections to a designated, real-time publishing schedule outside of the quarterly cycle, which ensured a timely and relevant distribution of news.
- With a continuously growing social media outreach, the Journal counted more than 3,780 "X" (formerly "Twitter") followers, 2,290 LinkedIn followers and 1,600 Instagram followers.

Mr Dodaro furthermore informed the Governing Board members that the Journal had resumed in-person INTOSAI event coverage through live social media reporting and post-event articles in quarterly publication and was aiming to cover all goal committee meetings and key regional meetings within a three-year cycle to ensure diversity of coverage across INTOSAI. To that end, the Journal was committed to publishing issues with a thematic focus on key issues for the public sector auditing community. In this context, Mr Dodaro announced that the upcoming issue would focus on challenges of Small Island Developing States and jurisdictional SAIs.

In ending his report, Mr Dodaro thanked the SAIs and authors who had submitted articles for publication and expressed that the Journal would continue to work with the INTOSAI leadership, INTOSAI's bodies and Regional Organizations as well as its member SAIs to enhance communication within INTOSAI.

Minister Dantas thanked Mr Dodaro for the report and for the dedicated work and congratulated the Journal on its new website which focused on an enhanced user experience and provided new and highly useful interactive features.



The **Governing Board**

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

13 Report by the International Development Initiative (ITEM 11)

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. In view of the fact that the Strategic Plan was expiring by the end of 2023, he provided an overall assessment of the plan’s implementation and informed the Governing Board that the feedback from the SAI community had shown that the strategic shift from time-bound programmes to longer-term workstreams on independent, well-governed, relevant and professional SAIs had been considered to be positive and relevant. He furthermore highlighted the successful decision to integrate the gender perspective throughout the strategy.

In continuing his report, Mr Gørrissen shed light on some of the 2022 key figures related to outreach activities and drew the Governing Board’s attention to the increase in the number of SAIs from non-developing countries that participated in IDI’s offerings. He furthermore outlined that almost 170 SAIs had taken part in long-term capacity development initiatives with close to 2,700 staff members. In this context, he explained that in financial terms this in-kind support equalled about 13% of IDI’s turnover.

Mr Gørrissen then presented the key 2022 performance indicators and informed that for most of the initiatives the results had either reached or surpassed the targets. He also highlighted two exceptions, namely

- the “cumulative number of SAI auditors passing assessments to receive PESA-P certificate of competence”, which, with 184 auditors passing the assessment, had not met the target of 300 owing to participants deferring the examination attempt to 2023, and
- the “cumulative percentage of cases of threats of SAI independence referred to IDI to which IDI helped develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral”, which, with 75%, had not met the target of 100% due to an increase in the complexity of the cases and the need for longer consultations with the affected SAIs and their stakeholders to ensure a balanced process.

With regard to the latter, Mr Gørrissen seized the opportunity to provide more details on SAI independence and reported that the number of cases brought forward in the framework of the SAI Independence Rapid Advocacy Mechanism (SIRAM) had been increasing in particular in the European region. He also outlined that many of such cases had seen successful



outcomes and expressed his appreciation to the Chair of the INTOSAI Governing Board, the INTOSAI Secretary General and the Regional Organizations for their active role in promoting SAI independence.

In further outlining the state of SAI independence and the activities within the work stream “**Independent SAIs**”, the IDI Director General also reported that some cases had not been concluded positively or were still pending. As an example, he mentioned the case of Sierra Leone where the government tribunal against the Auditor General and the Deputy Auditor General had still not been brought to closure after two years. In this context, Mr Gørrissen added that IDI would continue to provide support in this matter and also to other similarly affected SAIs.

On a positive note, the IDI Director General pointed to the highly beneficial cooperation with the Organisation for Economic Co-operation and Development (OECD), which was a strong partner in promoting SAI independence, and continued the progress report on the IDI’s work streams, highlighting in particular the following work-stream-specific initiatives:

- Within the work stream “**Well-Governed SAIs**”, IDI was engaging in a strong cooperation with the CBC for the implementation of the SAI Performance Measurement Framework. Furthermore, new initiatives, such as “pICTure” on ICT management, “CRISP” on risk and crisis management for SAIs, and “MASTERY” with leadership masterclasses focusing on inclusive leadership, public financial management and independence-related issues, had been started.
- The work stream “**Professional SAIs**” had launched the ‘The Centre for SAI Audit Professionals’, which provides certification programmes and non-certification trainings as well as continuous professional development offerings. In this context, Mr Gørrissen emphasized the continuous cooperation with the CBC Task Force on INTOSAI Auditor Professionalisation and, in light of the newly revised and adopted ISSAI 140, pointed to the future need to provide training on quality management for SAIs.
- The work stream “**Relevant SAIs**” had introduced the programme “Climate Change Adaptation Actions Audit” held jointly with the INTOSAI Working Group on Environmental Auditing to facilitate a global ISSAI-compliant performance audit of climate change adaptation actions. Furthermore, the “LOTA” programme was supporting SAIs to leverage technological advancements.

Mr Gørrissen also mentioned the Global SAI Accountability Initiative (GSAI) and recalled in this context the report by the PFAC Chair. He also highlighted that IDI continued to act as the secretariat for the INTOSAI Donor Cooperation. In looking to the future, he moreover informed the Governing Board that IDI was in the midst of finalizing the analysis of the Global Survey to prepare the Global SAI Stocktaking Report to be published in end-January 2024. He seized this opportunity to thank all INTOSAI member SAIs that had participated in the survey and underlined the high response rate of the survey.



The IDI Director General continued his report by informing the Governing Board about the following changes to the IDI Board:

- Ms Nancy Gathungu, Auditor General of Kenya, had joined the IDI Board as of 1 January 2023.
- Dr. Hussam Alangari, President of the General Court of Audit of Saudi Arabia, had joined the IDI Board as of 1 January 2023.
- Mr Gareth Davies, Comptroller and Auditor General of the United Kingdom, had joined the IDI Board as of 1 June 2023.
- Mr Bruno Dantas, President of the Federal Court of Accounts of Brazil, had joined the IDI Board as of 1 June 2023.

Mr Gørrissen concluded his report by providing an outlook to the future and informed about the new IDI Strategic Plan 2024–2029 that had been approved by the IDI Board. The preparation of the plan had included an inclusive process that had been launched in 2021 with the input from all stakeholders of IDI. While the Strategic Plan 2024–2029 had upkept the long-term work streams and its predecessor’s focus on gender equality and inclusion, it contained three new strategic objectives, namely sustainability, digitalization and public trust in SAIs, to further promote the professionalization and relevance of the work carried out and the added value provided by SAIs.

The **Governing Board**

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

14 Roundtable: Experiences of the Regional Organizations – Emerging issues and partnership with INTOSAI (ITEM 12)

The roundtable discussion of INTOSAI’s Regional Organizations on the topic “Experiences of the Regional Organizations – emerging issues and partnership with INTOSAI” had a particular focus on SAI independence and opportunities to enhance knowledge sharing among the regions. It was facilitated by Helena Lindberg, Auditor General of the SAI Sweden and Vice-Chair of the INTOSAI Capacity Building Committee (CBC), assisted by Ms Johanna Gårdmark, Project Director of the SAI Sweden and the CBC. The panel consisted of the following delegates representing INTOSAI’s Regional Organizations:

- Ms Rose Mbah Acha, Head of the SAI of Cameroon, representing the General Secretariat of **AFROSAI**
- Mr Faisal Mani, Supervisor General at the SAI of Tunisia, representing the General Secretariat of **ARABOSAI**



- Mr Ke Zhang, Deputy Auditor General of the SAI of China, representing the General Secretariat of **ASOSAI**
- Mr Deodat Sharma, Auditor General of the SAI of Guyana and Governing Board member representing CAROSAI, who had provided written input for **CAROSAI** in the run-up to the roundtable
- Mr Andy Fisher, Head of International Relations at the SAI of the United Kingdom chairing EUROSAI's "Emerging Issues and Forward Thinking" portfolio, representing **EUROSAI**
- Mr David Rogelio Colmenares Páramo, Auditor Superior of the SAI of Mexico, representing the General Secretariat of **OLACEFS**
- Mr Camillo Afele, Controller and Auditor General of the SAI of Samoa, representing the General Secretariat of **PASAI**

Both the run-up to as well as the panel discussions themselves had revealed that SAI independence was an emerging issue across all regions of INTOSAI while, at the same time, being the cornerstone for a SAI's relevance, credibility and effectiveness. SAI independence continued to be threatened through a complex number of issues – be it

- the removal of the head of a SAI or the reduction of their terms of office;
- financial restrictions or the limitation of rights to appoint staff members;
- limitations to an SAI's mandate or a reduced ability to discharge the SAI's mandate, such as restrictions to the access to documentation, contested audit results or no publication of audit reports; as well as
- political interference or even threats issued to auditors.

The panellists agreed that the issue of SAI independence can only be addressed by joining forces – namely with other SAIs, INTOSAI's bodies and Regional Organizations – as well as through advocacy in Parliament and through seeking dialogue with academic institutions and the media. They furthermore pointed to the effective support provided by IDI through the [SAI Independence Rapid Advocacy Mechanism \(SIRAM\)](#), which involved a thorough assessment of the threat both from the affected SAI's as well as from its stakeholder's perspective, and encouraged all Governing Board members to reach out to IDI should they experience threats or restrictions to their independence. They furthermore thanked the INTOSAI Chair, the Secretary General and the General Secretariats and Chairs of INTOSAI's regions for their continuous and proactive support, which helped to forge new or strengthened bonds in difficult times.

As another valuable toolkit created by IDI, the panellists highlighted the [SAI Independence Resource Centre \(SIRC\)](#) – an information portal containing resources for advocating SAI independence –, which continued to be a relevant tool both for SAIs, SAI leaders, external stakeholders, development and technical partners as well as donor organizations. In this spirit, the regional representatives pointed to the importance of regular evaluations of a SAI's



independence and of the gathering, pooling and exchanging of related data which would then provide the basis for awareness-raising programmes for SAI auditors and partner institutions.

In underlining the significance of effective partnerships with SAIs' stakeholders and corresponding outreach activities, the panellists also discussed the value of communication as a means to increase the visibility of SAIs, to amplify their voice and to mobilize support to safeguard their independence. Such communication-related efforts should not be limited to knowledge sharing but also enhance the auditors' sense of professional belonging, and thus also bring on board young auditors. In this context, the panellists emphasized the interlinkage between independence, knowledge sharing and capacity building, as well as the capability of a SAI to remain relevant and ensure their resilience by focusing on and responding to emerging issues, such as the environment, climate change and sustainability.

In concluding the roundtable, Ms Lindberg summarized the key takeaways of the discussions, namely that SAIs must lead by example and show the added value provided through their work and their contributions to good governance for society. Only then will it be possible to impact the lives of citizens in a way that creates confidence among them and SAIs' stakeholders, including Parliaments and heads of states, who can then advocate for the independence of SAIs. In this context, she highlighted the important role of the Regional Organizations in supporting their member SAIs in demonstrating their value and benefits, as well as the work carried out and the advocacy initiatives and research projects launched by IDI and the INTOSAI-Donor Cooperation in this regard. Ms Lindberg ended her summary by emphasizing that while SAI independence remains a complex and challenging topic, it was encouraging to witness the potential of cross-regional partnerships and thanked all panellists and Governing Board members for sharing their experiences and supporting each other.

15 Reports of the Regional Organizations (ITEMS 12a-g)

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 the newly included format of the regional roundtable discussion, the Governing Board took note of them as submitted in writing.

The **Governing Board**

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

³ <https://www.intosai.org/news-centre/calendar.html> — username: 77gb — password: int_gb_2023



16 Any other business and closing of the meeting (ITEM 13)

In concluding the 77th Governing Board meeting, the Secretary General of INTOSAI took the floor to express her deep appreciation to Ms Helena Lindberg, Auditor General of the Swedish National Audit Office and outgoing Vice-Chair of the Capacity Building Committee. She also seized the opportunity to thank all Governing Board members for their dedication, support and commitment and declared the 77th Governing Board meeting closed.



IV Annex

Agenda of the 77th meeting of the INTOSAI Governing Board

AI	Agenda Item	Responsible Representative Rapporteur
1	Welcome and Opening	Chair of the Governing Board
2	Report by the Chair Report by the Supervisory Committee on Emerging Issues (SCEI)	Chair of the Governing Board
3	Report by the Secretary General Report on the implementation of the SDGs	Secretary General
4	Report by the First Vice-Chair	First Vice-Chair of the Governing Board
5	Report by the Professional Standards Committee (PSC) — Goal 1	Chair of the PSC — Goal 1
6	Report by the Capacity Building Committee (CBC) — Goal 2	Chair of the CBC — Goal 2
7	Report by 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 by the Task Force INTOSAI Communication	Co-Chairs of the Task Force
10	Report by the International Journal of Government Auditing (IJGA)	International Journal of Government Auditing
11	Report by the INTOSAI Development Initiative (IDI)	IDI
12	Roundtable: Experiences of the Regional Organizations – emerging issues and partnership with INTOSAI	
12a	Contribution by AFROSAI	Secretary General of AFROSAI
12b	Contribution by ARABOSAI	Secretary General of ARABOSAI
12c	Contribution by ASOSAI	Secretary General of ASOSAI
12d	Contribution by CAROSAI	Secretary General of CAROSAI
12e	Contribution by EUROSAI	Secretary General of EUROSAI



AI	Agenda Item	Responsible Representative Rapporteur
12f	Contribution by OLACEFS	Secretary General of OLACEFS
12g	Contribution by PASAI	Secretary General of PASAI
13	Any Other business Closing of the meeting	Chair of the Governing Board