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| (1) | **Rules of Procedures of the Working Group.  The INTOSAI Working Group on Key National Indicators** |
| (2) | According to the decision of the XIX Congress of the International Organization of Supreme Auditing Institutions (INTOSAI), held in Mexico City in 2007. The INTOSAI Working Group on Key National Indicators was established in the framework of Strategic Goal 3. |
| (3) | The Working group membership is open for all Supreme Audit Institutions of INTOSAI member-countries. |
| (4) | **1. Knowledge Sharing and Knowledge Services.** |
| (5) | The Working Group urged to promote cooperation between national SAIs and their international organizations by continuously knowledge sharing, conducting best practice studies, and performing research on issues of mutual interest and concern. |
| (6) | The Strategic plan on 2005-2010 years doesn’t infringe upon or in any way limit the autonomy of the regional Working Groups. Goal 3 proposes to expand the benefits of the regional Working Groups by facilitating the additional sharing of the key work, successes, and lessons learned for individual regions. |
| (7) | **2. Language / Translation** |
| (8) | English was agreed upon as the Working Group official language at the first meeting. All internal documents of the Working Group will be prepared in English and Russian languages. |
| (9) | According to the Handbook for Committees of INTOSAI, the Governing Board should be advised of the official working language to be used by the Working Group. All official products, which have been adopted by Congress and are designed for distribution to members, must be translated in the five official working languages of INTOSAI. Because of the importance of the quality of the translation and the complexity and cost of translation, this is an issue which needs attention. Translations are without exception the responsibility of the Working Group. |
| (10) | For the translation process, the Working Group chair has a number of options, e.g. |
| (11) | – pay the translation from the Working Group’s own funds, |
| (12) | – arrange translation through the member SAIs on the Working Group who can either pay for the translation or undertake the translation in his organisation, or |
| (13) | – arrange through other members in INTOSAI to have the product translated. |
| (14) | Regardless of how the translations are done, it is critical to ensure the quality of the products. Previous products, the INTOSAI terminology and any other documents and information available on the INTOSAI website and the Working Group websites should be used for that purpose. |
| (15) | **3. Working Group activity** |
| *(16)* | Frequency of meetings |
| (17) | The number of meetings should be kept to a minimum. This will assist in minimising the cost of participating in the Working Group for each member. However, the chair may convene a meeting of the Working Group when necessary. Normally the Working Group meets every year. |
| (18) | Rules of Procedure |
| (19) | The decisions of the Working Group are taken collectively. The decisions of the Working Group are taken by a simple majority of votes, excepting resolutions on amendments to the Rules of Procedures, which require a two-thirds majority of votes. The working group members aspire to consensus on final products. |
| (20) | Minutes |
| (21) | Secretariat services, including minute taking for meetings, are the responsibility of the Working Group chair in coordination with the SAI hosting the meeting. Once a meeting is complete the minutes should be forwarded to Working Group members within 14 calendar days for approval in the working language of the Working Group. Working Group members should respond during next 14 calendar days from the moment of getting a minute. |
| (22) | The minutes should clearly identify when and where the meeting took place, who attended, the major issues discussed, action to be taken and decisions made. The minutes are recorded in the working language of the Working Group and a copy should be forwarded to the General Secretariat. |
| (23) | Website |
| (24) | The Working Group should set up their own websites with specific information on the Terms of Reference, the work plan and the Working Group products. The address of the Working Group website is to be communicated to the General Secretariat and the International Journal of Government Auditing. The General Secretariat will set up a direct link from the INTOSAI website to a Working Group website. |
| (25) | **4. Reporting of the Working Group.** |
| (26) | Reports to Governing Board |
| (27) | The chair of the Working Group may be invited to the annual Governing Board meeting as rapporteur to report on the work of the Working Group. |
| (28) | The chair of the Working Group should provide a short paper detailing its activities since the last Board meeting, issues for follow-up and expected outcomes for the future. In particular, products ready for distribution should be provided to the Board. Any major changes in the Terms of Reference, membership, resignations, or new member nominations, need to be provided. |
| (29) | Reports to Congress |
| (30) | INCOSAI provides a valuable forum for discussing the ideas of the Working Group for future work, updating members on major activities, and for distributing and adopting Working Group reports, including any new publications. |
| (31) | Report of the current activity |
| (32) | If requested by Congress, the Working Group chair reports on the current activities and expected outcomes of the Working Group at each INCOSAI. The chair's presentation should explain current initiatives against the objectives of the Working Group. All Working Group products are best distributed to the members of INTOSAI at INCOSAI or by another agreed means. |
| (33) | **5. Publication and Distribution of the Working Group Products** |
| (34) | Exposure Drafts |
| (35) | Obtaining agreement within the Working Group is the first step in preparing a product. An exposure draft of document is to be prepared, published on the website and sent by post or e-mail to Working Group members for comments which are to be prepared, and sent to the author no later than in 14 calendar days after receiving a draft. |
| (36) | Prior to this, Working Groups may take the opportunity to circulate the exposure draft to other Working Groups chairs and to the Governing Board before formal exposure to the full membership. The exposure draft is essential in collecting members' views and in identifying what is considered best practice on the issue. To allow SAI auditors to review an exposure draft and comment on its technical contents, it is recommended to translate the exposure drafts and they should be transmitted to SAIs in the official language in which they communicate with INTOSAI. This will assist with acceptance of the final product by allowing interested parties to contribute to its development and content. Exceptions can be made when the cost of translation and administration of different language versions exceeds the expected benefits of exposing drafts in all official working languages. |
| (37) | The exposure draft should be numbered according to the INTOSAI framework for the classification of International Standards of Supreme Audit Institution (ISSAI) and INTOSAI Guidance on Good Governance (INTOSAI GOV) in consultation with the Goal 1 Steering Working Group (PSC). All references made in the draft to other documents in the INTOSAI framework should state the ISSAI or INTOSAI GOV number together with name of the document (see www.issai.org). |
| (38) | Final Product |
| (39) | Before publication, all official products are to be approved by the Working Group members, the Governing Board and Congress. The SAI hosting the INCOSAI will distribute the product to each delegate at the Congress. |
| (40) | Amendments to Products |
| (41) | Content amendments need to be made in English in writting, discussed and approved by Working Group members. Once finalised, the Working Group needs to decide whether the product should be reprinted or whether an insert or replacement page would be sufficient. A single sheet listing all updates should be distributed with each update to ensure members can track the changes relatively easily. Complete reprinting will be at the discretion of the Working Group. Amendments can be made to appendices without re-exposure when such amendments do not affect the professional content of the main document. |
| (42) | Format |
| (43) | In determining the format for Working Group products a distinction is to be made between official Working Group products and internal Working Group products. Official Working Group products are to be published in all official working languages of INTOSAI using the standard format prepared by the International Journal of Government Auditing and the standard INTOSAI cover design. |
| (44) | As regards internal Working Group documents, the format will be the responsibility of the Working Group and should be most appropriate to the subject matter. All publications should be in conformity with the published INTOSAI terminology to ensure quality and consistency. An attempt should be made to use terminology available in the INTOSAI glossary and on the INTOSAI website. |
| (45) | For exact and unambiguous understanding of translated documents it is recommended to prepare Working group documents in laconic form with preference to short sentences. |
| (46) | To assist the Congress host in the publishing process, the Working Group and the host SAI must agree on how final copies of the text should be delivered. The Working Group would be completely responsible for the publication of official Working Group products as well as internal documents of the Working Group and their eventual distribution. |
| (47) | Distribution |
| (48) | Presentation and distribution of material should occur ideally at INCOSAI. The Working Group chair should ensure that all members have access to the material and maintain a store of additional copies for distribution on request. |
| (49) | The General Secretariat and the Chairman of the INTOSAI Governing Board should also have access to additional copies. It is suggested that copies be supplied to the chair and the secretariats of the Regional Working Groups. Copies should also be provided to other bodies that may be interested. |
| (50) | The Chair of the Working Group is responsible that the International Journal of Government Auditing, the INTOSAI Development Initiative and the responsible Steering Working Group receive copies of the Working Group products. |
| (51) | Electronic Presentation and Dissemination of the Working Group Products |
| (52) | The Working Group presents and distributes their products in electronic format. For all official products and internal documents the use of the PDF format for ease downloading and an edible format is recommended. Electronic copies of all official products and internal documents of the Working Group are to be made available to the INTOSAI General Secretariat and the responsible for the ISSAI framework in PDF-format and an edible format and – if available - in the five official working languages of INTOSAI. |
| (53) | Working Group should publish its products if possible and existing on Working Group websites and inform the General Secretariat of the corresponding URLs so that they can be directly linked to the INTOSAI website. |