



**11th Meeting of the INTOSAI Working Group on
Value and Benefits of SAIs**
September 19 - 21, 2018
Kingston, Jamaica

CHAIR'S REPORT

Dear colleagues,

I am deeply honored to meet you again in our annual encounter this time in Kingston, Jamaica. We have more than 28 participants representing 14 member SAIs, namely: China, Ecuador, France, Hungary, Jamaica, Iraq, Kuwait, Mexico, Namibia, Peru, Portugal, South Africa, Tanzania, and the United States of America, as well as from the INTOSAI Development Initiative (IDI).

This meeting aims to discuss the latest developments and progress made since our last encounter held in Mexico City, in September 2017. We will also address the new initiatives to be undertaken by the Working Group.

On behalf of Mr. David Rogelio Colmenares-Páramo, Auditor General of Mexico and Chairman of the Working Group on Value and Benefits of SAIs (WGVBS), I will proceed with the report on the activities carried out by this INTOSAI body.

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I would like to announce that the SAIs of Ecuador, Greece, Italy, Portugal, Senegal, Spain, Togo and Turkey joined the Working Group on Value and Benefits of SAIs in 2018, as a consequence of the agreement reached last year to invite the SAIs that were part of the Forum of SAIs with Jurisdictional Functions. As a result, the WGVBS currently comprises 30 SAIs representing the seven regional Organizations and the five INTOSAI official languages, in accordance with the INTOSAI Handbook for Committees. Accordingly, the contact information is periodically updated and available on our website.

First of all, I would like to refer to the Forum of SAIs with Jurisdictional Functions, project co-chaired by the SAIs of Chile and France. This body prepared and submitted, to the Forum for INTOSAI Professional Pronouncement (FIPP), the justification statement of the Professional Pronouncement on Jurisdictional Activities. This document was discussed and endorsed by the FIPP members during their meeting held in March 2018, in Paris.

Additionally, the Forum of SAIs with Jurisdictional Functions met in Santiago, Chile, on July 11 and 12, 2018, to discuss the referred pronouncement and the professionalization of SAIs. In this respect, the SAI of France will inform, in this meeting, about the agreements reached in Santiago, as well as on the next steps.



Secondly, our Working Group continues collaborating to conclude a *Guideline on Effective Practices of Cooperation between SAIs, the Legislature, the Judiciary, and the Executive*, project led by our colleagues from the SAI of Jamaica. As you might recall, an online survey to gather good practices among the INTOSAI Community was launched to enrich the annex of the Guideline. The SAI of Jamaica proceeded to make the information analysis contained in the survey responses, finding that the evidence was insufficient.

Therefore, a draft form has been prepared to identify concrete examples on SAIs' cooperation with the Legislative, Judiciary and/or Executive, focused on concrete actions which have entailed a positive impact either in SAI's work or in the relationship between the institutions and the government branches. The SAI of Jamaica and the Working Group Chair will further elaborate on this project later today.

Now, I would like to refer to the work carried out by the Task Team made up by the SAIs of Namibia, South Africa and Mexico, which looks after the implementation of the ISSAI 12 principles. In March 2018, the Task Team re-launched a survey to the INTOSAI members who had not given their responses yet, in order for them to provide good practices regarding the implementation of the ISSAI 12 principles, which are considered as the most challenging principles to be implemented (#3, 6, 7, 9 & 11).

Interesting findings will be presented by our colleagues from the SAIs of Namibia and South Africa. These inputs could be used by the Working Group to develop and provide the INTOSAI Community with guidance material to help SAIs to fully implement the ISSAI 12.

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As for the INTOSAI Guideline *Communicating and Promoting the Value and Benefits of SAIs*, the WGVBS Chair launched a call among the WG members to integrate a Task Team, which would be in charge of updating the referred guideline. The SAIs of Austria, Ecuador, France, Hungary, Iraq, Kuwait, Peru, the Russian Federation and the United States of America showed their interest to be part of this team. We hereby thank the SAIs of the previous mentioned countries for accepting this invitation, as well as the SAIs of France and Iraq for volunteering to lead this Task Team's works, and present the progress report of this project.

In connection with the paper on the *SAIs Internal Risk Assessment and the Identification of High Risk Areas / Programs in the Public Sector*, the WG members had agreed to combine the papers worked on the identification and management of key national risks, as well as SAIs' own internal functioning risks. As a result, a single integrated version thereof was prepared by the WG Chair and disseminated among the WGVBS members for feedback. In this sense, we have received comments from the SAIs of Austria, Ecuador, Iraq, Kuwait, Pakistan, Peru, Portugal and the Russian Federation.

The WG Chair will present the fused paper, as well as the comments received.

Regarding the project on the *implementation of quality control in the audit process*, the SAI of Peru, as one of the Task Team members responsible for this initiative, shared with the WG Chair a questionnaire used by this SAI for internal purposes, which was tailored afterwards by the Task Team in order for it to be applicable to the INTOSAI community. The SAI of Mexico took the comments into consideration and proceeded with the update of the questionnaire accordingly for a final round of comments.

During this meeting, the SAI of Mexico will further elaborate on the progress of this, including the final version of the referred survey.

At this point, I would like to make reference to the implementation strategy of the SAI Performance Measurement Framework (SAI PMF). The SAI PMF Unit within IDI undertook the final editorial design harmonization process of the SAI PMF document in the five INTOSAI official languages. As per the Spanish version, the WGVBS Chair supported the SAI PMF Unit in terms of the quality assurance review on the translation.

Taking into consideration the interest expressed by the WG members to be kept informed on the latest developments of the SAI PMF, our colleagues from IDI will present a progress report through videoconference on this matter.

Another ongoing initiative is the paper on a *Risk-management framework for SAIs to incorporate relevant programs related to the Sustainable Development Goals* in their annual audit plans. As previously agreed, this paper was disseminated among the WGVBS members for feedback. In this respect, we received comments from the SAIs of France, Hungary, Iraq and Kuwait. The progress report of this project will be presented tomorrow by the WG Chair.

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Taking into account the high relevance and impact of the FIPP activities for our Working Group, I inform you that, tomorrow, the Chair of the Professional Standards Committee (PSC) will present, through a videoconference, the latest developments on the FIPP and PSC activities.

Regarding the *main risks and challenges for SAIs by incorporating the investigative powers among their functions*, in this meeting we will have an opportunity to deepen the discussion on this topic through a roundtable among the members with some questions that have been specifically designed for these purposes.

Following our meeting agenda, and in connection with the INTOSAI Knowledge-Sharing Committee (KSC), we will discuss some matters that the Goal 3 Chair has requested our Working Group to define, such as:

- Guidance on the IFPP Strategic Development Plan 2020-2022,
- Some considerations regarding non-IFPP documents,

- Cooperation with regional organizations,
- Recommendations on how to proceed on ISSAI 5220, ISSAI 5540 and INTOSAI GOV 9250,
- Goal 3 financial resources allocation to the WGVBS,
- Suggestions for the next KSC work plan, and
- Identification of emerging issues in INTOSAI.

Last but not least, we will address some administrative matters related to our Working Group, including the future WGVBS encounters in 2019, 2020 and 2021.

I would like to highlight the commitment and relevant contributions of the SAIs of France, Hungary, Peru, Portugal, South Africa and Tanzania, which volunteered to share good practices and experiences dealing with conveying the value and benefits of supreme auditing by means of national case studies.

Our exchange of ideas and experiences during these days will provide the basis of our report design to be tabled by the SAI of India, as KSC Chair, at the 71st meeting of the INTOSAI Governing Board, to be held on November 15-16, 2018, in Moscow, in the Russian Federation.

Before concluding my report, I frankly thank the SAI of France for presenting, on behalf of the Working Group, our progress report during the 10th meeting of the Goal 3 Steering Committee, which took place on August 20-22, 2018, in Kampala, Uganda.

Ladies and gentlemen, I appreciate your attention.

Mr. Benjamín Fuentes-Castro,
Head of the Technical Unit at the SAI of Mexico.
On behalf of the Auditor General of Mexico,
Chairman of the INTOSAI Working Group
on Value and Benefits of SAIs (WGVBS)