

7TH MEETING OF THE WORKING GROUP ON THE VALUE AND BENEFITS OF SAIs
September 10-12, 2014
Mexico City

DRAFT AGREEMENTS AND CONCLUSIONS

(Last version: September 18, 2014)

1. Stemming from the discussion session on “*SAIs' challenges to communicate their value and benefits*”, the participants agreed on the following aspects:
 - There is no need to develop more guidelines within the Working Group.
 - The WGVBS should make progress on ISSAI 12 implementation or on the existing tools and documents developed by the Working Group, or existing INTOSAI initiatives, in order to avoid efforts duplicity.
 - The importance of determining 2 to 3 of the key principles shown in the ISSAI 12, in order to restrict and focus the Working Group’s activities for the following period.
 - The measurement of financial and non-financial benefits is a matter that depends on each SAI, taking into account the national context. It is convenient, nevertheless, that the Working Group encourages SAIs to have interest in this aspect, as this could contribute to strengthen the reputation and position of SAIs before their stakeholders. Therefore, it might be important for SAIs to develop methodologies for the determination and communication of the financial and non-financial benefits to the stakeholders.
 - The Working Group’s activities are important so as to raise awareness among SAIs regarding the expectations placed on their work, and on the need to reduce the existing expectation gaps.

2. The members took note on IDI’s progress report and goals already attained in relation to the development of a single, global Performance Measurement Framework for SAIs (PMF) for assessing and monitoring SAIs’ performance.

In addition, the participants endorsed the timetable and foreseen processes for finalizing and approving the SAI PMF to be presented during the XXII INCOSAI in 2016. Since the members’ endorsement did not include the framework contents (i.e. dimensions, indicators), IDI was asked to prepare a report on the final changes or improvements to be done to the SAI PMF taking into account IDI’s analysis of the reports from the second round of pilot tests. These reports should mainly include the experiences of those SAIs subject to pilot test, as well as feedback for calibrating the tool.

3. Following the presentation of the progress report on the *Development of a guideline on Effective Practices of Cooperation between SAIs, the Legislature, the Judiciary and the Executive that focuses on the SAIs’ ability to promote accountability that leads to administrative and/or corrective sanctions being*

imposed, the members of the Working Group agreed to identify and include examples of good practices as an annex of the guideline. Case studies will not be considered in the guideline, as the variables and different scenarios, or challenges might vary from SAI to SAI.

4. The WGVBS members approved to create, as a sub-entity, a “Forum of Jurisdictional SAIs Network of General Prosecutors”. This will be a space for reflection, collaboration and exchange of good practices. This forum will create a tool for evaluating the performance and the value of jurisdictional SAIs as independent, credible and effective bodies. All the progress to be made will be reported to the WGVBS.
5. The members recognized the importance of carrying out diverse awareness-raising activities to promote the WGVBS projects, as an effective way to facilitate their successful implementation. The Change Management Framework implemented in and promoted by the SAI of South Africa could be useful as reference to facilitate this process.

When implementing the different initiatives, this framework will help the Working Groups members to focus on their ultimate goal: to make a difference to the live of the citizens.

6. Stemming from the presentation on the development of the SAIs’ Information Database, the Working Group’s members agreed:
 - To log in onto the database, to explore its functions, and to provide comments regarding the statistics-related interface and the enhancement of the electronic tool, in order to make the corresponding amendments to have a friendly-user and dynamic tool by January 9, 2015.
 - To coordinate with other INTOSAI bodies and authorities to disseminate the value and benefits of this tool, through awareness-raising activities.
 - Based on the progress made regarding the tool development and improvement, to connect the SAIs’ Information Database with other INTOSAI electronic tools, which will allow creating the so-called INTOSAI Information Platform.
 - To analyze the exiting data and to develop an executive report to be delivered to the Knowledge Sharing Committee (KSC), and to the INTOSAI Governing Board. These reports will be also used to disseminate this tool usefulness within the INTOSAI members and its stakeholders.
 - To conduct the second global survey to feed the database during the first quarter of 2015.
 - To suggest the more appropriate periodicity for future application of the global survey. **[The definition of a deadline is still pending].**

7. After the presentation of the SAI of Namibia, it was considered convenient to allocate, as part of the Working Groups' agenda, a time for the member SAIs to share experiences, good practices and lessons learned when implementing the Working Group's guidelines and initiatives.
8. The members of the Working Group took note of the presentation made by the *Centro de Investigación y Docencia Económicas A.C. (CIDE)* regarding the National Accountability System which allowed them to acknowledge the progress made by Mexico as for accountability and the importance of linking all stakeholders and experts in the matter.
9. Following the presentation of the United States GAO, the Working Group's members took note of the experiences and lessons learned by the GAO on the implementation of the guideline.
10. The members agreed on proposing to the INTOSAI Journal a special section regarding SAIs' experiences on the value and benefits. The WGVBS Secretariat will contact the INTOSAI Journal in order to have wider dissemination of the Guideline.
11. After the presentation of the Self-Assessment of Integrity (IntoSAINT) the members of the Working Group agreed to add the tool to the follow-up agenda, in order to follow the implementation of the tool in the INTOSAI community, due to the relevance of the principles established in the ISSAI 12. There is no instance that gives support to IntoSAINT; the Working Group will not own the tool, but will support on the following-up of its implementation.
12. The WGVBS Secretariat recognized the importance of the different INTOSAI Tools and recalled the mandate of this Working Group in order to promote and communicate the value and benefits of these tools, including not only the SAIs' Information Database, but also the Self-Assessment on Integrity (IntoSAINT), the Collaboration Tool, the INTOSAI Online Glossary, the SAI Capacity Development Database, and the Experts Database, among others as to raise the awareness, within the INTOSAI community and before relevant stakeholders, on the impact of supreme auditing and its value to make a difference in the lives of citizens by contributing to trust, efficiency, and effectiveness.
13. Stemming from the discussion session on the WGVBS future projects, the Working Group members agreed to create a Task Force led by the SAI of Mexico, Namibia and South Africa in order to identify through a survey, the activities that SAIs are developing in regard to the principles of ISSAI 12 - The Value and Benefits of Supreme Audit Institutions: making a difference to the lives of citizens, and, if applicable, knowing the reason why some principles are not yet implemented, in order to evaluate existing challenges or obstacles. The analysis will focus on the principles that have been not yet implemented in each SAI.

14. All the WGVBS members took note of the update and new image of the Website, presented by the Secretariat, as well welcoming new members to the working group such as the SAI of Chile, India and Indonesia, and the World Bank as official observer.

The SAI of China agreed to host the WGVBS meeting in 2015 and the SAI of Tanzania agreed organize the meeting in the following year, 2016.