



September 19-21, 2018 • Kingston, Jamaica

MEETING AGREEMENTS

MEETING AGREEMENTS

Final version

1. The WGVBS member SAIs took note of the Chair's annual report.

These meeting discussions and agreements will be used as a reference to draft the report to be submitted to the Chair of the Knowledge Sharing and Knowledge Services Committee (INTOSAI Goal 3), for presentation during the 71st INTOSAI Governing Board meeting, to be held in Moscow, on November 15 and 16, 2018.

The final version of this report will be disseminated among the WG members for their reference.

2. The participants took note of the progress report presented by the WG Chair, regarding the Task Team on Audits Quality Control. In order to include the comments from the new WGVBS members in these works, the composition of the Task Team will be restructured, and a project coordinator will be appointed by the own team.

The updated version of the questionnaire worked by the Task Team will be disseminated among the INTOSAI Community in order to receive inputs to prepare guidance material to help SAIs implement ISSAI 40 principles, and existing databases on such matter will be also taken into account for such purposes in order to avoid duplication of efforts.

3. In relation to the development of the *Guideline on Effective Practices of Cooperation between SAIs, the Legislature, the Judiciary and the Executive*, the members took note of the progress report presented by the project leader. The WG also agreed that new members should be invited to be part of this Task Team, which will complete the annexure of the main document through the dissemination of a form among the INTOSAI Community in order to identify concrete examples on SAIs' cooperation with the Legislative, Judiciary and/or Executive. Before that, the WGVBS members will provide feedback on the form contents in order to reach a final version.
4. The WG members took note of the development of the paper on a risk-assessment framework for SAIs to incorporate relevant Sustainable Development Goals (SDGs)-related programs in their annual audit plans. The WG Chair will take into account the comments received from the WGVBS members to get an updated version of the document, which will be disseminated among the INTOSAI Community and relevant stakeholders for feedback. The endorsement version of the paper is planned to be ready for the 2019 INCOSAI.

5. Following the presentation made by the Task Team responsible for looking after the implementation of ISSAI 12, the WG members took note of the results stemmed from the survey applied in INTOSAI to identify SAIs practice for the implementation of the most challenging principles (#3, 6, 7, 9 & 11). The members endorsed the proposal to enhance the guideline document by also incorporating the survey results that were performed in 2017, actions to be led by the SAIs of Namibia and South Africa.

Additionally, it was endorsed the proposal to map all the existing INTOSAI projects that are related to value and benefits principles so as to avoid duplication between future projects that might be undertaken by the WG and the work already done by the INTOSAI Community. The SAIs of Jamaica and Mexico will lead this effort, and they will keep constant communication with the SAIs of South Africa and Namibia.

6. Regarding the presentation on the papers regarding the risk identification process in the public sector, the WG members took note of the single integrated version of the document, which included (1) SAIs internal risk assessment and (2) the identification of high risk areas / programs in the public sector. The WG Chair will take into account the comments received from the WGVBS members to get an updated version of the document, which will be disseminated among the INTOSAI Community and relevant stakeholders for feedback. The endorsement version of the paper is planned to be ready for the 2019 INCOSAI.

7. The members took note of the report submitted by the INTOSAI Development Initiative (IDI) with information about the latest achievements of the SAI PMF Strategy 2017-2019, including the two strategic outcomes: establishing the SAI PMF as a widely recognized tool in the INTOSAI community, and having a high-quality, credible and relevant assessments. The WGVBS Chair will keep constant communication with the SAI PMF Unit within IDI in order to inform the WGVBS members about the progress achieved in terms of the global implementation of the tool.

8. In relation with the update of the INTOSAI Guideline *Communicating and Promoting the Value and Benefits of SAIs*, the WG members took note of the progress report presented by the SAIs of France and Iraq, as Task Team leaders. The Task Team will take into account the comments received from the WGVBS members to get an updated version of the document, which will be disseminated among the INTOSAI Community and relevant stakeholders for feedback. The endorsement version of the guideline is planned to be ready for the 2019 INCOSAI.

9. As for the Forum of SAIs with Jurisdictional Functions, the participants took note on the progress report presented by the SAI of France, as co-leader of the Forum. This report included the development of the pronouncement on fundamental

principles of jurisdictional activities of SAIs, as well as the support of IFPP and KSC. The WG members were also informed on the next technical meeting of the Forum, to be held in Turkey, in January 2019. The due process established by the INTOSAI Professional Standards Committee (PSC) will be followed in order for this pronouncement to be endorsed by the 2019 INCOSAI.

10. Regarding the presentation made by the PSC Chair, the Working Group knew more on the latest achievements of the Strategic Development Plan 2017-2019 for the Forum of INTOSAI Professional Pronouncements (FIPP), which is now mainly focused on the migration process to the new framework.

The WGVBS Chair will keep constant communication with the PSC and FIPP Chairs in order to keep the Working Group informed on the new developments in these matters.

11. The Organisation for Economic Co-operation and Development (OECD) shared with the WG members a communication to follow up any potential discussion with any WGVBS member SAI that might be interested to learn more about the OECD activities. In particular, it was informed that the OECD currently has a project related to auditing of decentralized policies in Brazil, and that they are working on a paper related to measuring return on investment in SAIs. These initiatives, and others, may be of interest to the members.

The WGVBS Chair will keep constant communication with the OECD in order to collaborate in terms of common agendas and share knowledge on relevant topics for both parties.

12. Regarding the main risks and challenges for SAIs by incorporating the investigative powers among their functions, the WGVBS members had an opportunity to deepen the debate on this topic through a roundtable discussion. The members acknowledged the relevance of this theme, and it was agreed that the WGVBS Chair will prepare a brief document to trigger the discussion of this topic.

13. The Working Group members expressed their thankfulness to the representatives from the SAIs of France, Hungary, Peru, Portugal, South Africa and Tanzania for contributing to the exchange of a national case / concrete example on how the value and benefits of SAIs can be further encouraged. These SAIs made presentations, respectively, on:

- a. the quality certification at the Court of Accounts of the French Republic, based on the ISO standards;
- b. the EUROSAI project social utilization and transparency of public sector audits;

- c. social control carried out by the SAI of Peru;
 - d. the contribution of the SAI of Portugal's jurisdictional activities to strengthen good governance in the public sector;
 - e. the stakeholder management of SAI South Africa, and
 - f. the implementation of ISSAI 12 by the NAO of Tanzania.
14. Taking into consideration the diverse requests made by the Knowledge Sharing and Knowledge Services Committee (KSC) to all the Goal 3 bodies, the WGVBS Chair informed about some aspects that required discussion by the WG:
- 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.
- The WG Chair will send these questions to the WG members for further analysis, and will later submit the gathered responses to the Goal 3 Chair in due time.
15. On the other hand, the WGVBS Chair will keep the Working Group website (www.wgvbs.org.mx) constantly updated and ready for its migration to the KSC portal. The WG members will be timely informed about this change process.
16. The 12th meeting of the Working Group will be hosted by the Austrian Court of Audit, in Vienna, in 2019. The specific dates of the meeting will be announced in due time by the WGVBS Chair.