



ASF Auditoría Superior de la Federación
CÁMARA DE DIPUTADOS

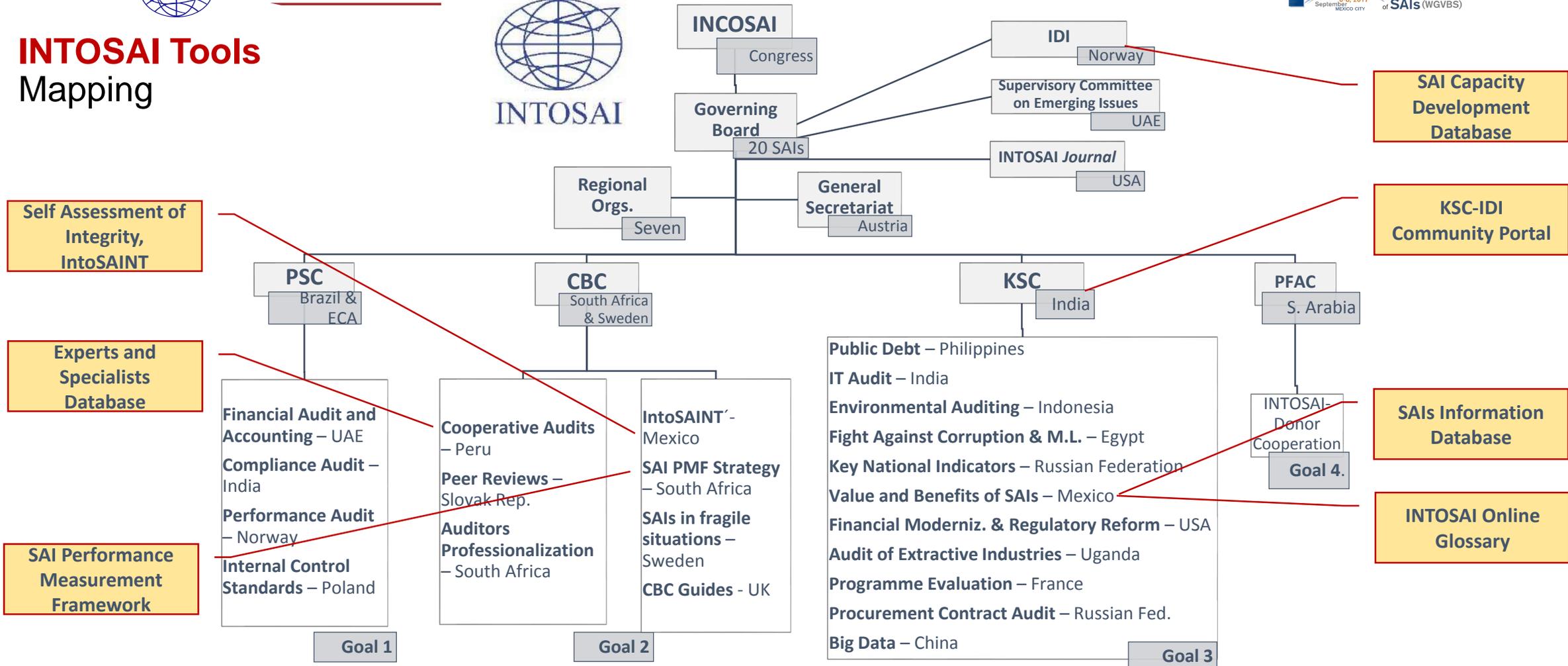
10th meeting of the
INTOSAI
Working Group on
Value and Benefits
of **SAIs (WGVBS)**
September 6-8, 2017
MEXICO CITY

Agenda Item #22 ADMINISTRATIVE MATTERS

WGVBS Secretariat

September 7, 2017

INTOSAI Tools Mapping



Self Assessment of Integrity, IntoSAINT

Experts and Specialists Database

SAI Performance Measurement Framework

SAI Capacity Development Database

KSC-IDI Community Portal

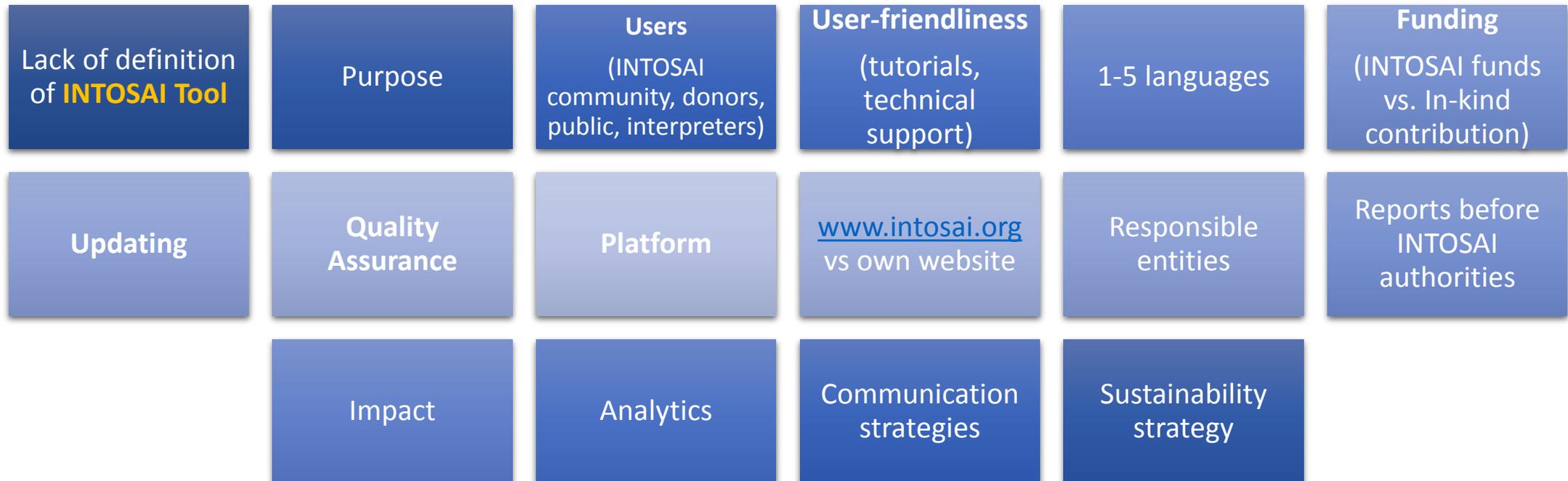
SAIs Information Database

INTOSAI Online Glossary

Forum for INTOSAI Professional Pronouncements (FIPP)

INTOSAI Tools

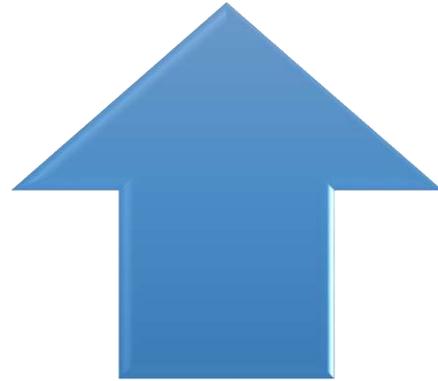
Analysis carried out in 2016



INTOSAI Tools

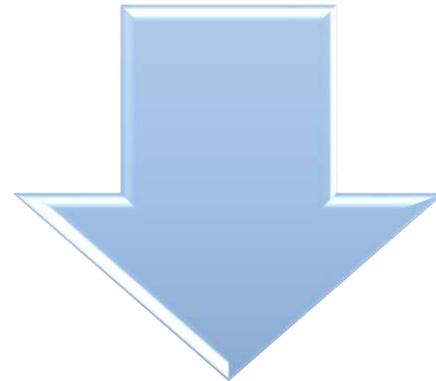
Proposal: Guidance material

INTOSAI
positioning &
reputation



Build on good practices and lessons learned

- Development
- Communication
- Usefulness
- Sustainability

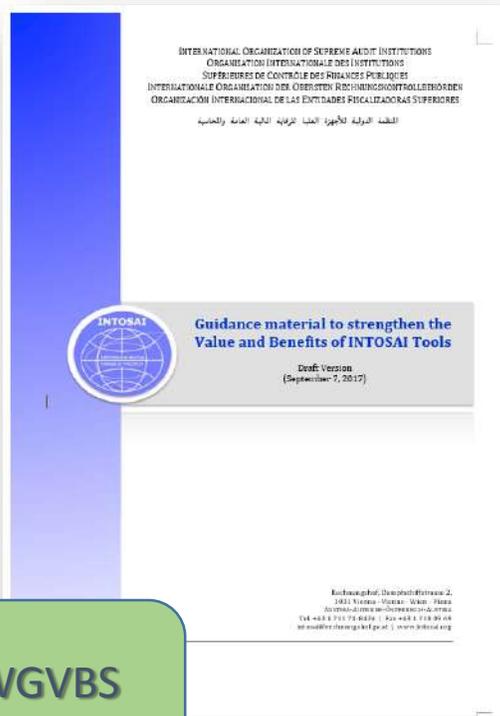


Harmonization

- Programming Language
- Functions
- Funding
- Own policies

INTOSAI Tools

Guidance Material to strengthen the V&B of INTOSAI Tools



Feedback from WGVBS members

Concept and Purpose

Manager and Users

INTOSAI Languages

Platforms

Updating Mechanisms

Funding

Quality Assurance Mechanisms

Impact Measurement

Communication Strategies

Reporting

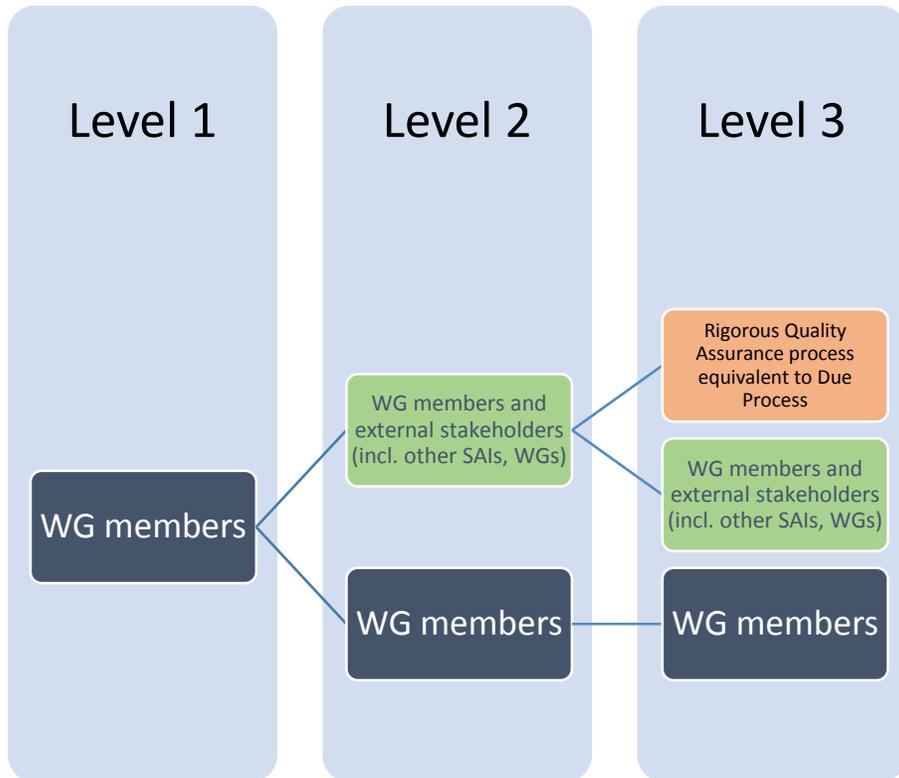
Sustainability in the Long-Run

9th meeting of KSC Steering Committee August 23-25, 2017 – Bali, Indonesia

- A. Quality assurance of non-IFPP Document
- B. Reporting Dashboard
- C. KSC Risk Register
- D. INTOSAI Funds
- E. Schedule of SDP 2020-22

9th meeting of KSC Steering Committee

A. KSC Quality Assurance of non-IFPP Documents

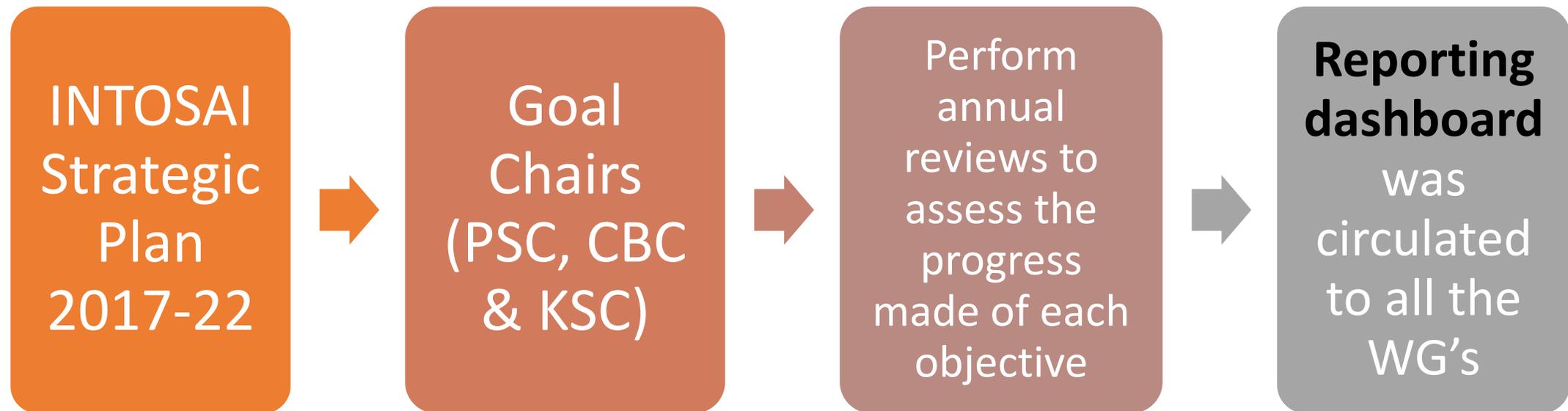


- Paper on **Quality assurance of non-IFPP documents** (outside the Due Process) defines **three levels of Quality Assurance**:
 1. Products subjected to quality assurance processes broadly equivalent to **INTOSAI Due Process** (public exposure).
 2. Products subjected to more limited but extensive quality assurance process, such as piloting / testing / comments by / **from stakeholders outside the body or WG responsible for their development.**
 3. Products subjected to rigorous quality control measures **within the body or WG responsible for their development**

The WGVBS must define the documents that they intend to develop with the related QA level / periodicity of revision no later than **September 30, 2017.**

9th meeting of KSC Steering Committee

B. KSC Reporting Dashboard



9th meeting of KSC Steering Committee

B. KSC Reporting Dashboard

KSC work plan 2017-19

Reporting dashboard - <Name of the Working Group>

Strategic objectives review report (<as on dates>)

Key to progress indicator colours

Initiatives / projects on schedule
Initiatives / projects behind schedule
Serious difficulties being experienced – Internal factors
Serious difficulties being experienced – External factors (beyond the control of the WG)
Not yet scheduled to start
Initiatives / projects completed

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Performance indicator ¹	Action Items ² and other comment
Develop and maintain expertise in the various fields of public-sector auditing and help to provide content to the INTOSAI Framework for Professional Pronouncements.	Preparation of new INTOSAI products and product lines: The KSC, in collaboration with other INTOSAI entities, has work plans and milestones for development of new standards and guidance for consideration by the common forum, and other INTOSAI products during 2017-2022. The KSC works closely with other stakeholders to develop products for INTOSAI's efforts to support the implementation where appropriate and contribute to the follow-up and review of the SDGs.		Progress to date Action items / key next steps:
	Revision of ISSAI products: Annual targets for updating and revising existing standards are established for the period 2017-2022. This work is done in close collaboration with the PSC and FIPP.		

Must include:

- Objectives and strategies as defined in the INTOSAI Strategic Plan
- Each WG's activities fitted under the KSC strategies
- Work carried out under the strategies
- Progress to date and key action points
- Performance indicators to denote the progress made under each activity
- WG's priorities, progress, challenges and the key next steps

Refer, in the Working Binder, to the example provided by KSC Chair (WG on IT Audit)

The WGVBS must submit its' reporting dashboard no later than **September 15, 2017.**



9th meeting of KSC Steering Committee

B. KSC Reporting Dashboard

Which WGVBS initiatives should be included in the KSC Reporting Dashboard?

9th meeting of KSC Steering Committee

B. KSC Reporting Dashboard

Which WGVBS initiatives?

Description	Status	Revision requirements	Need further work 2017-2019?
<p>ISSAI 12: Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens http://www.issai.org/en_us/site-issai/issai-framework/2-prerequisites-for-the-functioning-of-sais.htm</p>			
<p>This ISSAI points out the value and benefits of SAIs and is constructed around the fundamental expectation of those institutions making a difference to the lives of citizens. The extent to which a SAI is able to make a difference to the lives of citizens depends on the SAI:</p> <ul style="list-style-type: none"> • Strengthening the accountability, transparency and integrity of government and public sector entities; • Demonstrating ongoing relevance to citizens, Parliament and other stakeholders; and • Being a model organization through leading by example. 	<p>Endorsed by XXI INCOSAI in 2013</p>	<ul style="list-style-type: none"> • IFPP document • Must follow the Due Process • Revision at least every nine (9) years • First mandatory review due in 2022 • To be re-labeled as INTOSAI-P 12 	<p>Although the first review is due in 2022, its revision is recommended considering WGVBS discussions (key input: outcomes of the initiative on ISSAI 12 implementation)</p>

9th meeting of KSC Steering Committee

B. KSC Reporting Dashboard

Which WGVBS initiatives?

Description	Status	Revision requirements	Need further work 2017-2019?
<p>Communicating and Promoting the Value and Benefits of SAIs: An INTOSAI Guideline http://www.wgvbs.org.mx/wp-content/uploads/2015/11/02-Guideline-Final-EN-1.pdf</p>			
<p>This guideline draws from:</p> <ul style="list-style-type: none"> • INTOSAI’s Communication Policy • Recommendations of the June 2011 UN/INTOSAI Vienna Symposium, and • External communication practices of INTOSAI members. <p>It focuses on key principles regarding:</p> <ul style="list-style-type: none"> • the use of instruments and tools for external communication, & • approaches to fostering constructive interactions with citizens. 	<p>Endorsed by XXI INCOSAI in 2013</p>	<ul style="list-style-type: none"> • Non-IFPP document • Quality Assurance level to be defined by WGVBS • Periodicity of revision to be defined by WGVBS 	<p>Suggested update considering evolving ICTs and SAIs’ good practice and case studies presented during WGVBS meetings</p>

9th meeting of KSC Steering Committee

B. KSC Reporting Dashboard

Which WGVBS initiatives?

Description	Status	Revision requirements	Need further work 2017-2019?
<p>International Standard on Jurisdictional Activities (potential GUID)</p> <p>http://www.wgvbs.org.mx/developing-projects/forum-jurisdictional-sais/</p>			
<p>This GUID is aimed to provide an internationally recognized standard to the jurisdictional activities of SAIs.</p> <p>The lack of standardization of jurisdictional activities, performed by a quarter of INTOSAI members, justifies this work on jurisdictional control so that INTOSAI members having those missions would be able to refer to a standard on jurisdictional control.</p> <p>Project objectives:</p> <ul style="list-style-type: none"> • Establish a common set of best practices in terms of jurisdictional activities. • Support of the wider understanding of jurisdictional SAIs, including for SAI PMF assessment. 	<ul style="list-style-type: none"> • Presented before FIPP 	<ul style="list-style-type: none"> • IFPP document • Must follow the Due Process • Periodicity of revision to be defined by IFPP • To be labeled by PSC / IFPP 	<ul style="list-style-type: none"> • Drafting of guideline • Follow the Due Process

9th meeting of KSC Steering Committee

B. KSC Reporting Dashboard

Which WGVBS initiatives?

Description	Status	Revision requirements	Need further work 2017-2019?
<p>Paper on the Implementation of Quality Control in the Audit Process</p> <p><i>URL to be defined</i></p>			
<p>The paper will address the implementation of a quality control policy / system in the audit process (focusing not only on products but also outcomes), and its impact on the value and benefits of SAIs.</p> <p>Going beyond ISSAI 40, it will also refer to the level of independence, mandate and position within the institution, and guiding principles of the unit responsible for audit quality.</p> <p>Information on SAIs' experience in the subject matter after implementing SAI PMF will be considered (SAI PMF as an adequate reference -although not the only one- for SAIs to verify the quality assurance).</p>	<ul style="list-style-type: none"> Survey applied to Latin American SAIs will be revised to fit the project needs. 	<ul style="list-style-type: none"> Non-IFPP document Quality Assurance level to be defined by WGVBS Periodicity of revision to be defined by WGVBS 	<ul style="list-style-type: none"> Revision of survey Survey to be applied to INTOSAI community Drafting of paper

9th meeting of KSC Steering Committee

B. KSC Reporting Dashboard

Which WGVBS initiatives?

Description	Status	Revision requirements	Need further work 2017-2019?
<p>Identification of Public Sector Risks: The Role of SAIs http://www.wgvbs.org.mx/developing-projects/public-sector-risk/</p>			
<p>SAIs add value by identifying the risks facing the public sector (Principle 5 of ISSAI 12).</p> <p>The paper is expected to provide a framework for SAIs to use in identifying the areas of significant risk that governments face in their programs and operations.</p>	<ul style="list-style-type: none"> • First draft version presented to the WGVBS members (2016) • 1st round of comments by WGVBS 	<ul style="list-style-type: none"> • Non-IFPP document • Quality Assurance level to be defined by WGVBS • Periodicity of revision to be defined by WGVBS 	<ul style="list-style-type: none"> • Coordination with Supervisory Committee on Emerging Issues (Guidance on application of ERM) • Drafting of revised paper • Exposure for comments by WGVBS

9th meeting of KSC Steering Committee

B. KSC Reporting Dashboard

Which WGVBS initiatives?

Description	Status	Revision requirements	Need further work 2017-2019?
<p>Paper on a Risk-Assessment Framework for SAIs to Incorporate Relevant SDGs-Related Programs in their Annual Audit Plans</p> <p style="text-align: center;">URL to be defined</p>			
<p>The purpose of this document is to provide a framework, which might be taken into account by SAIs when defining audits on SDGs-related programs. This framework highlights the relevance of the risk-assessment approach in order to determine the audit plans that could meet the expectations of the different SAIs' stakeholders.</p> <p>It is not aimed to become a compulsory guideline to INTOSAI members, rather its goal is to enrich the technical references that are available to SAIs community so as to deal, in an efficient manner, with the challenge of establishing a suitable audit coverage on SDGs-related programs</p>	<ul style="list-style-type: none"> • First draft version presented to the WGVBS members (2017) 	<ul style="list-style-type: none"> • Non-IFPP document • Quality Assurance level to be defined by WGVBS • Periodicity of revision to be defined by WGVBS 	<ul style="list-style-type: none"> • Exposure for comments by WGVBS members • Drafting of revised paper

9th meeting of KSC Steering Committee

C. KSC Risk Register

- Each INTOSAI Goal Chair must review the results across all objectives within their respective strategic goal
- Chair of Standing Committee on Emerging Issues (SCEI), will build the Enterprise Risk Management (ERM) Process for INTOSAI
- **Risk register** → Enable the KSC to manage risk effectively

The WGVBS must submit comments and/or suggestions to the KSC risk register no later than *September 15, 2017*.

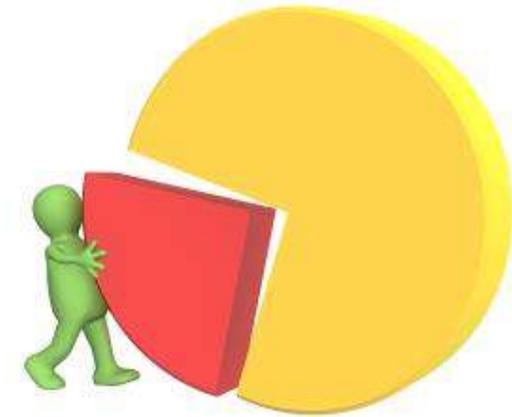
Enterprise Risk Management of KSC

Strategic Objective	Strategies	Risks	Assess Risks: Likelihood	Assess Risks: Impact	Risk response
3.1 Maintain expertise in the various fields of public sector auditing and help to provide content to INTOSAI's framework of professional standards for consideration by the Common Forum	3.1.1 New INTOSAI products developed	IFPP overloaded with several new GUIDs	Requests have already been received from several Working Groups to revise the Strategic Development Plan of IFPP to include new projects for developing GUIDs. So, the risk is real.	IFPP will become unworkable. Significant resources may be invested in developing new products which may not be put to much use by the INTOSAI Community resulting in poor value for money for the efforts. Also, it may place undue workload on IFPP and could compromise the quality of review work by IFPP.	KSC Chair has already had telephonic/video conferences with the Working Groups and explained the risks of overloading the IFPP. The number of proposals for new IFPP documents has already been reduced significantly through continuous dialogue with the Working Groups.
		Projects may not get completed in a timely manner	As per the Project proposal, IFPP requires 3 months for approval at various stages and mandatory 90 days have to be provided for the exposure, leaving only 12 months for the development/revision of the pronouncement. The risk is low as in the past, most of the projects for development of new products have been completed and INCOSAI approval obtained as planned. However, there have been one/two projects that could not be completed as planned and challenges have	New products that are in the verge of completion may have to wait for three more years before approval at the next INCOSAI.	All projects would now be part of the SDP of IFPP and monitored by the Goal Chair as well as by FIPP.
	3.1.2 ISSAI products revised	Difficult to organize resources to undertake revision of products that were developed by dissolved Working Groups (e.g. Audit of Privatization and Audit of Disaster related aid)	The goal chairs may not find required resources to review the products. Further, we have experienced difficulties in completing revision of ISSAIs of disbanded working groups in the last 2-3 years. So, the risk is real.	IFPP products would not be revised as per agreed maintenance cycle and may lose relevance.	KSC Chair working with FIPP has already devised a mechanism to identify a preliminary team to carry out work on the need for the revision of the documents before proceeding with revision exercise.
		Revision may not get completed in timely manner	As per the Project proposal, IFPP requires 3 months for approval at various stages and mandatory 90 days have to be provided for the exposure, leaving only 12 months for the development/revision of the pronouncement. Because of the detailed project proposal which also includes timelines, the risk	New products that are in the verge of completion may have to wait for three more years before approval at the next INCOSAI.	All projects would now be part of the SDP of IFPP and monitored by the Goal Chair as well as by FIPP.

9th meeting of KSC Steering Committee

D. INTOSAI Funds

- 25% of INTOSAI's revenue allocated to Strategic Goals
- To be shared equally among all goal chairs for **years 2017 and 2018**
- **EUR 17,715** has been earmarked for KSC for 2017

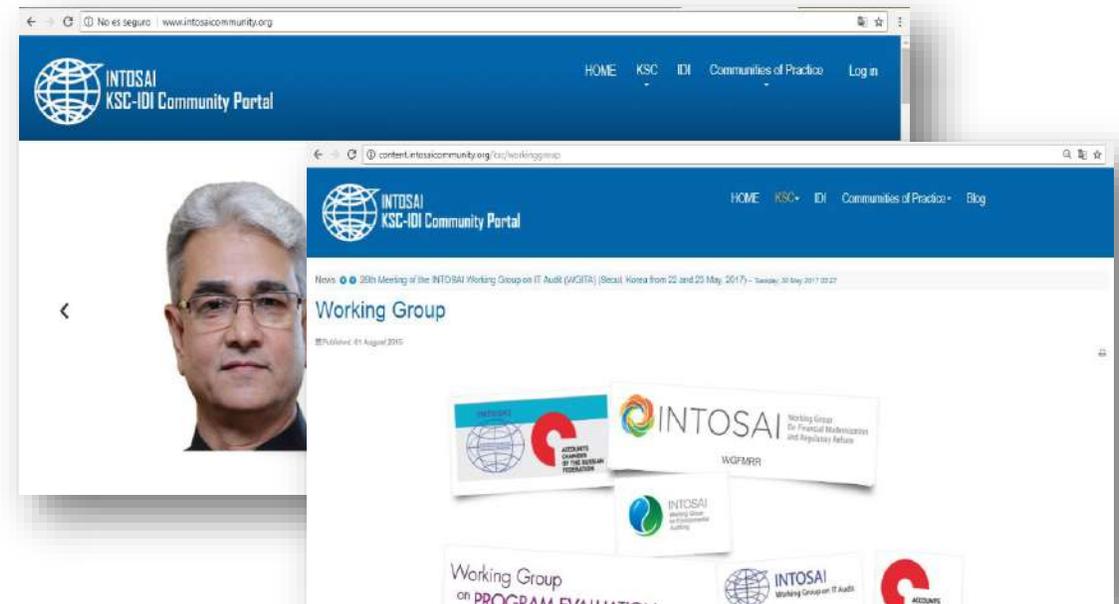


9th meeting of KSC Steering Committee

D. INTOSAI Funds

2017 fund for the revamping of the **KSC-IDI Portal** → websites of all the WG and their maintenance

SC and annual meetings, and the translation of documents on voluntary basis



WGVBS' members must forward suggestions on the usage of this fund for the subsequent years by **September 30, 2017**

9th meeting of KSC Steering Committee

E. IFPP Strategic Development Plan 2020-22

SDP Timeline



IFPP SDP 2020-2022

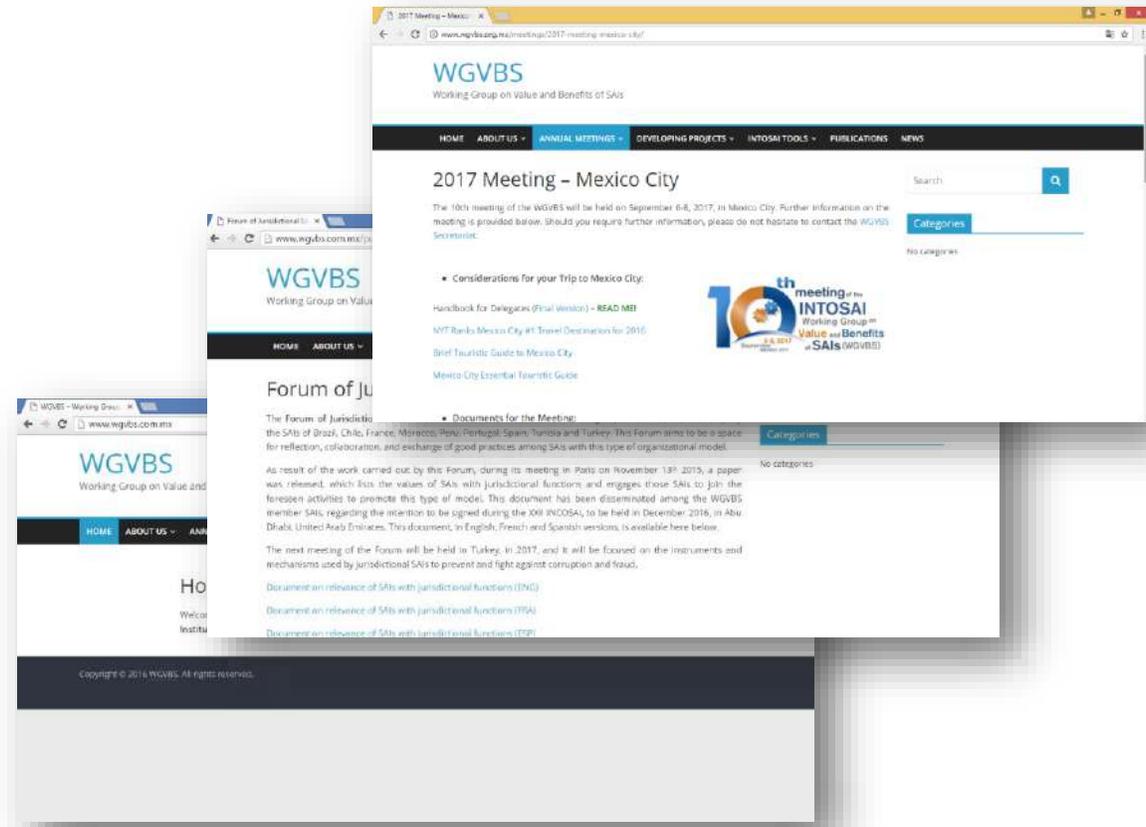
Development of future pronouncements (ISSAIs and GUIDs) for the period 2020-22

WGVBS must submit feedback, if any, to the SDP 2020-22 timeline by **September 30, 2017**

WGVBS Website

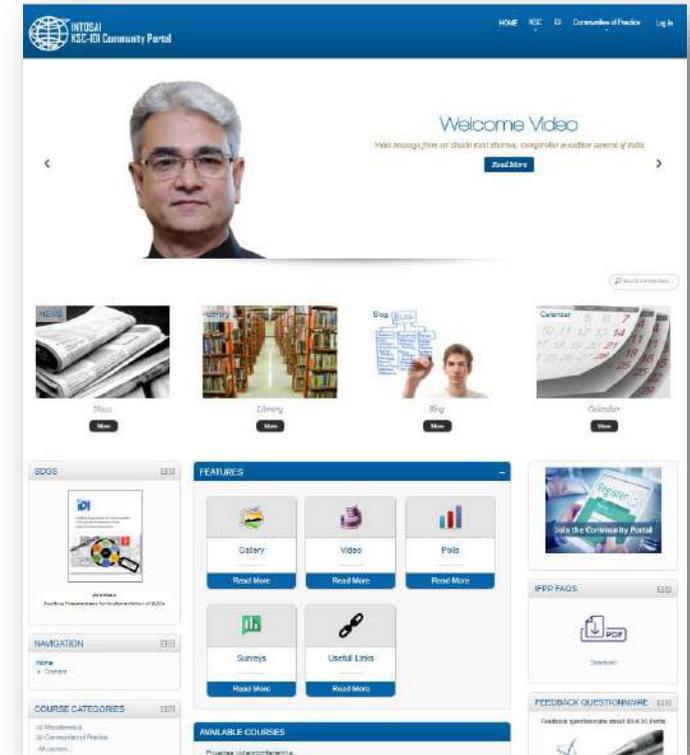
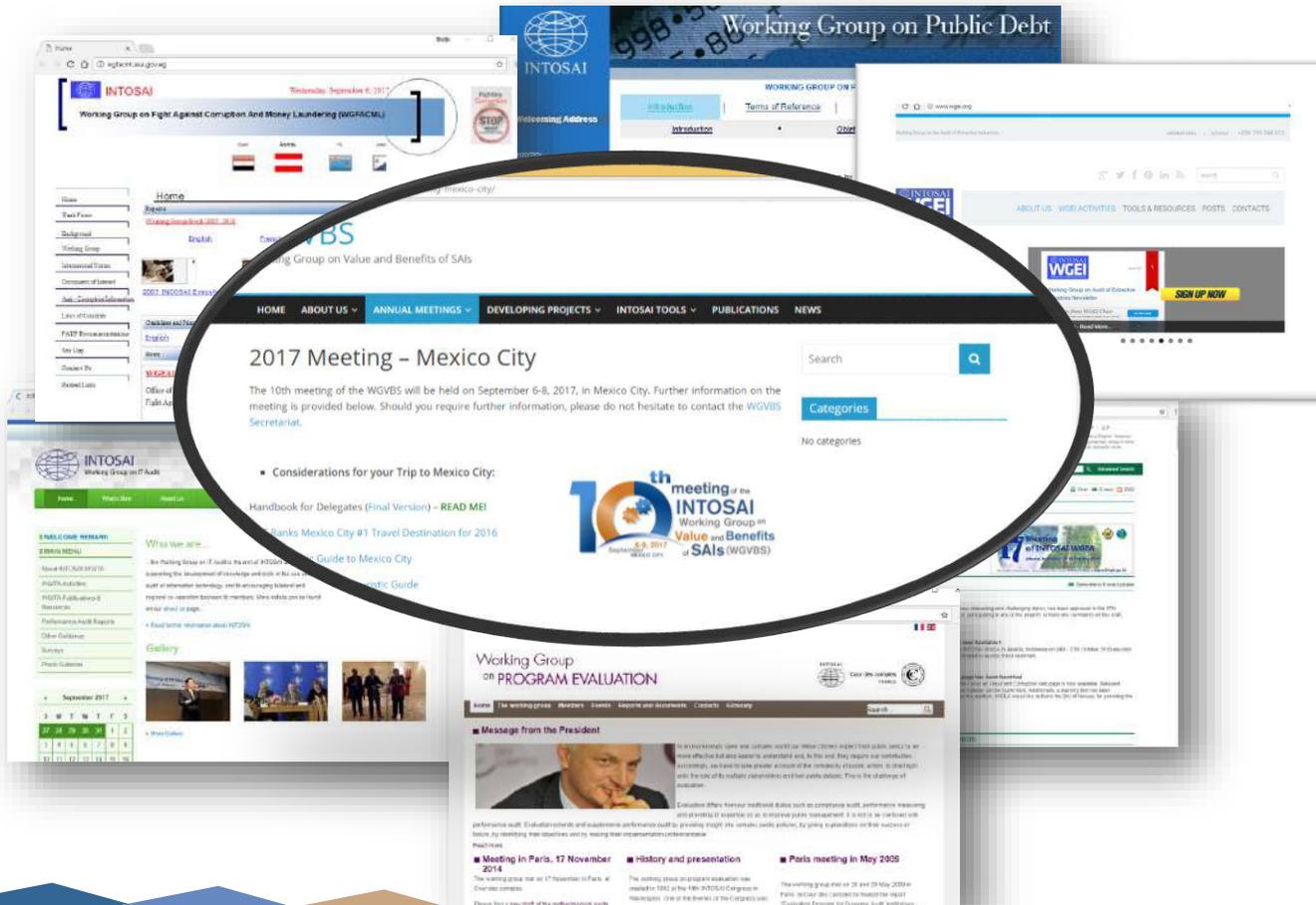
www.wgvbs.org.mx

Continuous updating (meeting materials, reports, projects)





WGVBS Website



Future coordination with KSC Chair to upload WGVBS contents on the IDI-KSC Community Portal

10th WGVBS Meeting

Memory stick / pendrive with official photo and materials

Reports, slides presentations, videos, and work material on [WGVBS Website](#)

MINUTES

Dissemination (e.g. brief new on INTOSAI Journal, communication to regional Organizations)

Other Administrative Tasks

Membership maintenance (22 SAIs and observers)

Coordination with other INTOSAI bodies

Reporting to INTOSAI authorities

Cooperation with key stakeholders

Reporting

Updated progress report to the KSC Steering Committee

- Preliminary report presented by SAI of France, WGVBS representative, to the KSC SC meeting (August 23-25, 2017, Bali, Indonesia)

Progress annual report to the INTOSAI Governing Board

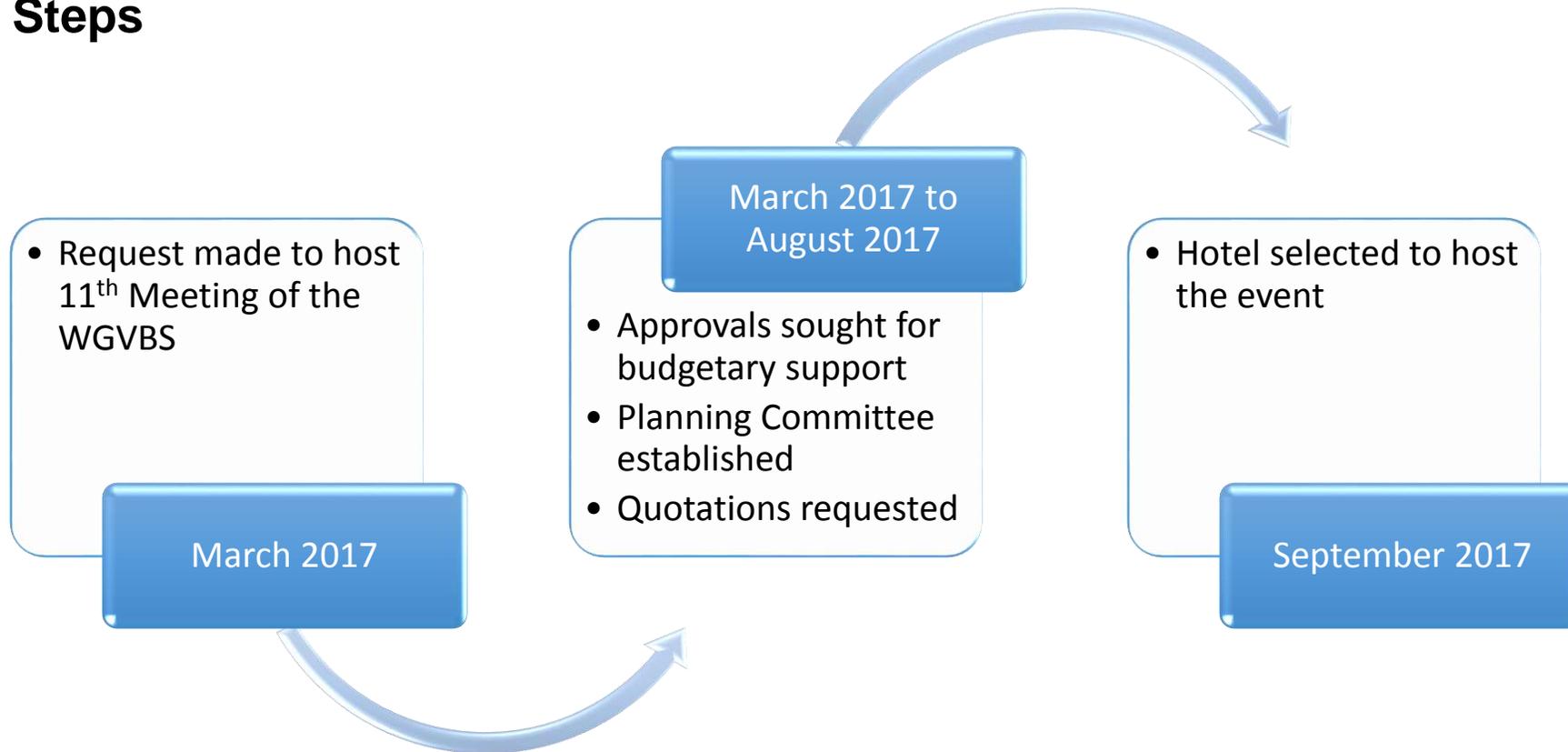
- 70th meeting (November, 2017 – Graz, Austria)
- To be presented by the **SAI of India**, KSC Chair



11th WGVBS Meeting 2018



11th WGVBS Meeting First Steps





11th WGVBS Meeting Venue



- 387 spacious all-suite accommodations, including signature swim-up suites, with splendid views of the ocean, pool and gardens
 - Fine dining at seven restaurants including gourmet buffets and unique a la carte restaurants like *Barefoot Jerkz*, serving up the best jerk chicken in Jamaica
 - Six bars and lounges including *Fez*, a stylish Moroccan-style rooftop lounge with spectacular views
 - Sprawling pools with swim-up bars and in-water sun shelves
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11th WGVBS Meeting



Will be hosted on:
August 7 – 9, 2018 (Tentative)
Or
September 5 – 7, 2018



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Agenda Item #22 ADMINISTRATIVE MATTERS

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WGVBS Secretariat

September 7, 2017