



8TH MEETING OF THE WORKING GROUP ON THE VALUE AND BENEFITS OF SAIs
September 14-16, 2015
Nanjing, China

AGREEMENTS AND CONCLUSIONS

(Last version: September 22, 2015)

1. The Chair's annual report, the members' work progress, as well as this meeting's discussions and agreements, will be used as reference to prepare the corresponding reports to be presented during 7th meeting of the KSC Steering Committee (INTOSAI Goal 3), as well as during the 67th meeting of the INTOSAI Governing Board. These reports final version will be disseminated among the WG members for their reference.
2. Stemming from the discussion session on "External parties' expectations on the value and benefits of SAIs", the participants acknowledged the relevance for SAIs to enhance the engagement with citizens.
3. In relation to the development of the *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 took note on the report provided by the SAI of Jamaica.

Taking into account the participants' specific contents on the document during the meeting, the members agreed upon submitting their comments by writing on October 2nd, 2015, at the latest. For this document to be enriched, the Working Group Chair will disseminate, among the WG members, the latest version during the week of September 21, 2015.

Once the members submit their comments on the Draft 2, the WG Chair will proceed with the rest of the process as agreed during the meeting and in which the participation of the SAI of Jamaica, as project coordinator, will be of utmost importance and confirm its leader role in the making of this guideline. An enriched version of the document should be available at the end of October, 2015, which will be passed on to the project coordinator so that it can proceed with the pending tasks as pointed out in the Memorandum dated June 18, 2015.

4. Regarding the activities of the Forum of Jurisdictional SAIs Network of General Prosecutors, the participants took note on the progress report presented by the SAI of France. This report included background information, the objective of the forum, its membership (10 SAIs), the relevance of its conception within the WGVBS, its work scope and activities conducted in 2015, and expected outcomes. Detailed information will be shared to the Working Group for further reference, by the forum members in coordination with the Working Group Chair.

5. In relation to the *INTOSAI Tools and its relevance to promote the Value and Benefits of SAIs*, the members took note on the progress reports presented by:
- the SAI of Mexico regarding the SAIs Information Database, the INTOSAI Online Glossary, the Self-Assessment of Integrity (IntoSAINT) on behalf of the SAI of the Netherlands, and the INTOSAI Collaboration Tool on behalf of the SAI of India;
 - the SAI of Peru in relation to the Experts and Specialists Database, and
 - the IDI on the SAI Capacity Development Database .

The WGVBS members recognized the importance of these tools, recalling the mandate of this Working Group to promote and communicate their value and benefits, and agreed on the following aspects:

- The Working Group Chair will present motions before the KSC Steering Committee and, if approved, also before the INTOSAI Governing Board, for conducting the second global survey to feed the SAIs database, and for suggesting an appropriate periodicity (i.e. every three years) for future application of the global survey.
 - The members will follow-up the implementation and/or updating of different INTOSAI tools presented during the meeting.
6. Regarding the roundtable discussion on *the importance for SAIs to identify and manage their own risks as well as those of the public sector*, the SAI of Mexico will prepare a draft to expound the main elements that SAIs should take into account to identify both (1) key national risks, and (2) its own internal functioning risks. As for the former, the SAI of Mexico will work with the US GAO, and as to the latter, the coordination will be with the National Audit Office of China.
7. In relation to the presentation made by the SAI of Namibia regarding the results of the survey related to the implementation of ISSAI 12 principles, the task force representative addressed both existing challenges and good practices identified considering the response provided by nine member SAIs. The Working Group members that did not participated in the survey, were asked to do so in order to count on the perspective of the whole membership of the Working Group, which will help the task force to outline more reliable conclusions on the matter.

This initiative is important since, as agreed during the WG meeting in 2014, it will be useful for the Task Force members (SAIs of Namibia, South Africa and Mexico), to determine 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. This effort will identify not only the reason why some principles are not yet implemented, in order to evaluate existing challenges or obstacles, but also good practices and lessons

learned, so as to spread knowledge and experience within the INTOSAI community.

8. 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, including that the target of 20 pilot assessments has been reached.

In addition, the Working Group endorsed the Task Team's recommendations on the further development of SAI PMF, as reflected in the paper on considerations regarding consultation comments and experiences from pilots. The Working Group also endorsed the Task Team's suggested amendments to the timetable for finalizing and approving SAI PMF before the XXII INCOSAI (including a revised draft SAI PMF to be presented to the WGVBS in February 2016 for comment, and an additional, focused testing period in early 2016).

Finally, the Working Group members took note on the considerations shared by IDI for the maintenance of SAI PMF after 2016, including the need for ownership by an INTOSAI committee and provision of dedicated resources for training, updating the framework and developing guidance.

9. Following the presentation of the SAI of Austria, as INTOSAI General Secretariat, the Working Group's members took note of the progress made by the Task Force on Strategic Planning in cooperation with the Director of Strategic Planning, regarding the updating of the INTOSAI Strategic Plan for the period 2017-2022. The revision of the INTOSAI Strategic Plan will be considered by the members so as to align, if necessary, the future approach of the WGVBS activities to effectively promote and communicate the value and benefit of SAIs.
10. The Working Group members expressed their thankfulness to the representatives from the SAIs of Mexico and Peru, for contributing to the exchange of experiences and lessons learned on topics and challenges of mutual concern related to the value and benefits of SAIs. These SAIs made presentations, respectively, on (1) the key role played by a SAI for the implementation of a National Anticorruption System, and (2) a good practice related to prevention of corruption during election campaigns (*Run with your money!*).
11. It was agreed that the Chairmanship will include the following elements in the reports that will be presented before the KSC Steering Committee, and the INTOSAI Governing Board:
 - Draw the attention of INTOSAI to the issue of citizen participation, acknowledging the relevance that it has gained and the challenges and risks that it entails. It will be mentioned that there seems to be natural

areas, within the auditing process, that are most likely to accommodate citizens participation such as audit planning and dissemination of audit reports.

- INTOSAI should be aware on the need to assess the quality of information of its different databases and tools (which were presented during the meeting), as well as the usability of them, so as to not allocate resources in activities which are not producing the desired outcomes and impact.

12. The Working Group meeting in 2016 will be organized by the SAI of Tanzania. The specific dates will be announced in due time by the WGVBS Chair in coordination with the host SAI.