

1. Opening statements Morocco - Norway

The 9th CBC Steering committee meeting took place in Oslo-Norway on September 20th, 2012. The meeting was hosted by the SAI of Norway and attended by representatives from the SAIs of Morocco-CBC Chair, the United States of America-Goal Liaison, Austria-General Secretariat of INTOSAI, United Kingdom-Chair of Subcommittee 1, Peru-Chair of Subcommittee 2, Germany -Chair of Subcommittee 3, Brazil, China, Denmark, France, Norway Poland, Sweden, and the INTOSAI Development Initiative (IDI).

Mr. Jorgen Kosmo, Auditor General of Norway, welcomed all attendees, stressing the importance of capacity building. He referred to the Johannesburg Accords and the implementation of the ISSAIs' as most likely one of the biggest projects in INTOSAI's history, and its success as critical to INTOSAI's credibility. Moreover, he underlined some of the challenges that lie ahead for INTOSAI and its members, such as sufficient financial and human resources, making it increasingly important to rely on voluntary/in-kind contributions and the good cooperation with the donor society. He highlighted that IDI's immediate main priority will be the ISSAI Implementation Initiative (3i Program), which needs support from the INTOSAI community, but also facilitators, experts in order to strengthen the regions and create a regional global strategy.

Mr. Kosmo proposed that supporting SAIs is a good way to fight corruption and help on the path to reaching the UN millennium goals. He expressed his hope for the CBC Steering Committee Meeting as an important step in the capacity building of SAIs, thanking everyone for their participation. He also expressed his appreciation for the leadership of Dr. El Midaoui of the CBC since 2004 meeting in Budapest, and expressed support for SAI Morocco in the transition period after the appointment of its new first president.

Mr. Kamal Daoudi, representing the CBC Chair, welcomed the participants and he transmitted the regards of Mr. Driss Jettou to all. The representatives of the Goal Liaison and the Chair of Subcommittee 1 welcomed all, expressed regards for Mr. Driss Jettou as the new CBC Chair, and paid tribute to Dr. Ahmed El Midaoui, appreciating all the successes of the CBC under his leadership, and welcomed the new members and observers.

2. Approval of the minutes from 8th CBC steering committee

There were no comments on the minutes of the 8th Steering Committee meeting and thus approved by the Steering Committee.

3. Approval of the agenda of the meeting

Mr. Daoudi presented the agenda that was approved by members with an addition of an agenda item on strategic discussions.

4. Summary report from the CBC Chair

Mr. Daoudi provided an overview of the activities of the CBC. After briefly recalling the main activities of the subcommittees, CBC platform and IDI, he summarized the activities undertaken by the CBC Chair during the precedent year. The CBC chair continued the CBC coordination and awareness raising efforts, including the presentation on the planned SAI Supply Side Strengthening during the ASOSAI assembly in Jaipur.

Other activities from the CBC Chair include participation at various meetings including:

- KSC steering committee meeting in Moscow-October 2011
- IDI Board meeting in Oslo- March 2012
- INTOSAI Donor steering committee in SC1 meeting in Tokyo-June 2012
- PSC steering committee meeting in Johannesburg- June 2012
- SC3 meeting in Luxemburg-September 2012
- Cooperation with OECD through IDI
- 3i Program Planning meeting in Johannesburg
- Task Force on Financial Foresight (FAC-TFFF) meetings in Oslo.

Mr. Daoudi also reported that chairmanship of SC3 is being passed from Germany to the Slovak Republic.

5. Report from CBC Subcommittee (SC) 1 - UK

Mr. Sinclair referenced the SC 1 report, action plan, and the minutes of the SC1 meeting held in Tokyo, Japan, in June. He highlighted the positive outcome of the Tokyo meeting, particularly for the participation by virtually all of INTOSAI's regional working groups which is supported by DFID.

The SC1 meeting included a discussion on the way forward. Recently, the development of CBC guides was largely based on knowledge from developed SAIs. One possibility for the future is for the subcommittee to act as a broker of knowledge instead of producer of guides, thereby having a more strategic approach, encouraging regional cooperation. Mr. Sinclair referred to a draft paper developed by South Africa's Ms. Pretorius on the key characteristics of an effective regional capacity building capability. He encouraged all to review the draft and submit any comments. The CBC is also fortunate to have support from DFID to promote awareness of the existing CBC guides through a series of regional workshops to be led by the IDI.

In updating participants on CBC guides, Mr. Sinclair referred to the Guide on Human Resources as being ready for production, pending CBC Chair signature. The ISSAI CBC

Guide being also finalized and ready for production shortly, he highlighted the need for it to be aligned with the new 3i program. He referred to the annex in his report detailing the availability of CBC guides in INTOSAI official and additional languages, appreciated the support from SAIs that translated material and invited volunteers to fill the gaps. He reported on developments on the INTOSAI Capacity Building Database, and the fact that the CBC website is being reviewed by Morocco.

He briefly described the SC1 meeting discussion on cost-effective delivery options, and the plans to follow-up on some of the ideas brought forth for future consideration. The NAO worked with CAROSAI and PASAI to produce a draft guide to help SAIs that suffer from natural disasters, which will be circulated for potential consideration as a full INTOSAI CBC guide.

Mr. Sinclair asked members to consider the INTOSAI Handbook rules governing rotation in order to refresh the leadership, knowing that the chair of Subcommittee 1 has been seated for 8 years, and almost all chairs are seated since 2004 for INTOSAI. Mrs. Gonzalez-Koss informed that there are currently five possibilities of rotation; these will be announced at the Governing Board meeting in Chengdu in November.

IDI's Mr. Borge congratulated the SC1 for its progress, particularly that of encouraging and supporting regional participation and input. He reported that the IDI is planning to hire a full time knowledge manager, recognizing its importance. He pointed out the vital link between the CBC and INTOSAI's Knowledge Sharing Committee, and the possibility that this relationship could also be enhanced, and that perhaps the project for awareness raising and dissemination of the CBC guides would be an avenue to do just that.

Mrs. Mohiyuddin, representative of the Goal liaison, shared in the appreciation of the success of the SC1 meeting, also highlighting the benefits of strong participation from regional representatives. She pointed out that in addition to considering potential leadership changes, that the CBC may also benefit from discussions on modifications to the structure/organization of the work to identify potential efficiencies, acknowledging that the approach has also been the same since Budapest in 2004.

Mr. Lindell, Sweden's representative, appreciated the fruitful meeting in Japan, as well as its regional dimension. He ensured that there is much to learn from the regional organizations, and that the role of broker of knowledge should be reflected in CBC as a whole. He proposed to the participants to engage a strategic discussion reflecting on the interrelation of capacity building initiatives.

Mrs. Midtbo, representative of the host, noted the challenges ahead, particularly in light of the ISSAI implementation and the need for flexibility in implementation.

Mr. Sinclair thanked all the participants for their comments. He concluded that information and knowledge management is an important strategic discussion for INTOSAI as it matures, demonstrates its value as an organization to its members, and demonstrates impact to donors.

6. Subcommittee 2:

In presenting the SC2 report, Peru's Mr. Montanez promoted the database of experts developed by the SC and encouraged INTOSAI to use it in its programs. He also presented the SC2 efforts on joint auditing and guidelines on internships. Mrs. Mohiyuddin inquired as to user statistics and the potential benefit of incorporating that information into forward actions on the databases of experts. She added that some SAIs like her own may be prohibited from registering active employees in the database but could encourage former or retired staff to register.

Mr. Montanez observed that they don't have the ability to track whether experts have been used. After issuing 190 invitations, SAIs have 97 registered users and only 36 experts. He said that they are trying to find a way to keep the content of the database alive and looking for funding. He explained that currently in Peru, internship programs and experts could be used for these kinds of activities.

Sweden's Mr. Lindell asked about the manner with which the tool is being used, the way that various activities overlap, and how the large base of experts to be developed by the 3i program will be related to the database.

Brazil's Mr. Dos Santos Danni highlighted the importance for clarity of purpose, and the need for requests to the SAIs to be precise on what is being asked of them, which particularly applies to the database and demands for experts. He also commented that the most immediate need is to focus on experts as related to the 3i program.

IDI's Mr. Borge observed that the database of experts has had challenges fulfilling its initial expectations. With regards to the 3i Program, in order to solicit support in terms of ISSAI experts, IDI began with a direct approach to the INTOSAI Committees and Subcommittees.

Mr. Montanez thanked participants for their constructive comments. He highlighted the next steps related to the database, that will include registering experts and investigators in alliance with the regional working groups, coordinating where applicable with the Database Working Group led by Mexico and the SAI Capacity Development Database managed by IDI, and translation of the user guides into INTOSAI official languages. He also noted that SC2 participation has been reduced to seven members.

7. Subcommittee 3 - Germany

Mrs. Rabenschlag presented an update on the tasks of SC3 which include continuing efforts to assess, document, and disseminate peer review material, foster an environment where voluntary peer reviews are seen as beneficial, and update the peer review guidelines. Forty SAIs responded to the December 2011 email survey, 30 with respective details, and 10 indicating that they are not participating in peer reviews. SC3 will proceed with an email peer review survey on an annual basis. In terms of promoting peer reviews, the October 2011 journal was a special issue on peer review, which contributed greatly to that effort.

Germany is also contributing to the effort to draft the SAI Performance Measurement Framework. The U.K.'s Mr. Sinclair inquired about the possible link between the PMF and peer reviews, and noted the importance of addressing scoring which leads to ranking. Concerning the link between peer review and PMF in terms of measuring maturity, the representative of Germany indicated that peer reviews will help to increase the maturity of SAIs, but would never work as a tool of scoring SAIs. She also mentioned that the rotation of the Chair of SC3 from Germany to the Slovak Republic.

Brazil's Mr. Dos Santos Danni noted that the draft PMF may help SAIs with comparisons in terms of one particular aspect or certain areas for further development, but cautioned about overall scoring. He also reported on a recent review by the OECD which helped in a study comparing the SAI of Brazil to international best practices within 20 SAIs, which may indicate a potential new way of working external stakeholders.

Ms. Mohiyuddin highlighted the importance of clarifying terms and terminology in the PMF, the distinction between quantitative and qualitative measures, and making sure that all SAIs see the draft PMF and provide applicable comments to facilitate its acceptance.

Peru's Mrs. Piscoya commented that SAI PMF should be used individually by SAIs and added that there are two peer reviews going on in the OLACEFS region which will be presented during the next OLACEFS Assembly.

Norway's Mrs. Midtbo commented on the various assessment tools that exist, the IT Self established, and added that she would be surprised if the PMF did not influence peer review.

8. INTOSAI platform of Cooperation with the UN

Mr. Daoudi read a report from the President of SAI Korea, Chair of the platform, reporting on the reformation of the platform on October 2011. It has since then been agreed to start a joint project between INTOSAI and UN focused on the "SAIs Roles in the Fight against Corruption". This project is expected to be delivered by the end of 2013.

IDI's Mr. Borge inquired about the potential for this project to conflict or overlap with the Knowledge Sharing Goal's Working Group on the Fight Against Corruption and Money

Laundering. Ms. Gonzalez-Koss indicated that Korea as the responsible party on the UN Platform is coordinating with Egypt as chair of the applicable INTOSAI Working Group.

9. IDI report

Mr. Borge, representing IDI, gave a presentation on the IDI activities including support to the CBC, the 3i program, and other capacity development programs. He also briefly described IDI's plan for a new strategic plan. Brazil's Mr. Dos Santos Danni expressed his wish to enhance the use of IDI and CBC guides, and asked for help to understand the real needs of SAIs.

10. 3i Program

IDI's Mrs. Shirsat explained that the 3i is a trans-regional program, with a large set of partners, including the Professional Standards Committee and its subcommittees, the CBC, Regional Bodies, participating SAIs, the World Bank, and the UN Institute for Training and Research (UNITAR). The overall objective of the program is to facilitate implementation of ISSAIs by the developing country SAIs, with a comprehensive capacity building program for level 2 ISSAIs and level 4 financial audit and performance audit ISSAIs. The level 3 ISSAIs are not being addressed at this time, pending the outcome of the ISSAI Harmonization Project.

Activities in the English speaking regions have begun, and regional program activities in ARABOSAI, CREFIAF and OLACEGS will begin in 2013. Mrs. Shirsat described the planned products and approach, including a certification program designed to create a pool of ISSAI facilitators who can champion the ISSAIs in their own organizations and also assist at the regional and international levels.

Sweden's Mr. Lindell observed that the 3i program, is by far the largest capacity building program within the INTOSAI community. He asked about the extent of influence of the timing of the funding stream on the program. Both Mrs. Shirsat and Mr. Borge ensured that there have been no compromises to the quality of the 3i program or its planning, but of course have to deal with the challenges such as the pace of spending based on the existing funding stream, and the expected funding stream for the coming year.

Mr. Daoudi informed that CBC Chair participated in the 3i program planning meeting in South Africa and signed the agreement with implementing partners. The new CBC guidance on strategic consideration for implementing the ISSAIs will be important to consider in this effort.

11. Report from INTOSAI GS

Mr. Bernhard Seitz reported that the General assembly adopted the UN resolution on independence and the Secretariat has issued awareness raising letters on this great effort. He provided some information on UN/INTOSAI symposium planned for March, 2013 in Vienna. INCOSAI XXI will take place in China in October 2013, with two themes. He described the Secretariat's efforts on the Database Task Force, and the objective to collect a compendium of standard information on each SAI. The Secretariat also worked on executive summaries of the ISSAIs in the official languages on the INTOSAI website.

12. INTOSAI Director of Strategic Planning

Mrs. Gonzalez-Koss reported that all INTOSAI stakeholders are including the strategic priorities in their work, including detailed operational guidelines to streamline operations and reflect changing priorities.

IDI's Mr. Borge inquired about any concrete steps to begin the Strategic Planning Update Process, as it is important to that sufficient planning time is built-in to ensure a meaningful update. Mrs. Gonzalez-Koss indicated that an evaluation matrix has been developed and sent to the Goal chairs, the IDI, the Journal and Korea as head of the UN Platform, to measure the implementation progress along with questions which should cover all efforts and include expected benefits and timeframe. The results will be presented in Chengdu at the 63rd Governing Board Meeting.

13. INTOSAI-Donor Cooperation

IDI's Mr. Gørrissen, representing the Secretariat for the INTOSAI-Donor Cooperation provided an overview of the activities with the donors including the 2011 matching of high priority needs, the Global Call for Proposals, the status of the SAI Capacity Development Fund, the SAI Capacity Development Database, the draft SAI Performance Measurement Framework (PMF) and other activities.

The UK's Mr. Sinclair referred to the OECD/DAC "Good practices in supporting SAIs" as an excellent document for managing the relationship between SAIs and donors.

14. Strategic Discussion

A brain storming session on the way forward for the CBC was introduced and included the following observations. The U.S.'s Mrs. Mohiyuddin indicated that this should be an open discussion on the way forward for the CBC, with potential input into the strategic planning process and bringing forward any necessary items for Governing Board consideration at the appropriate time.

The U.K.'s Mr. Sinclair shared his perspective that the discussion could be organized into two main areas, the first being the need for common agreement on the Capacity Building Model, and the second on the shape or structure to support that model and the capacity building efforts. In reference to the Capacity Building Model, he pointed out the similarities between the PMF Framework and IDI's Capacity Building Model and the need to improve alignment with the Capacity Building Model, if that is indeed the goal. He thought the Committee should be asking if our activities are in alignment with the goal, and if there is anything that can be eliminated. Once the model is agreed to, then the question is one of policy coherence and what is the proper role for the CBC, its implementing partners such as IDI. For the implementation, IDI has the funds and is empowered to take action, CBC should be the broker for how capacity building should be done, evaluation is up to the GB and the congress to see how we perform. In terms of structure, he suggested a potential model that involves working with the approved strategy and having regional representatives, moving away the subcommittees, using the Steering Committee as the decision making body and setting up Task forces to accomplish work and that terminate upon completion of the agreed upon effort.

Mr. Borge commented that twenty different SAI frameworks exists, but agreed as to the advantages of using one model. He also pointed out that there are two slight differences between the IDI CB model and PMF.

The UK representative responded that it may be beneficial to have a universal model, even if imperfect, as compared to spending a lot of time trying to develop a perfect model.

Sweden's Mr. Lindell commented that the CBC objective is to maximize impact, and the role is to identify what could and should be prioritized. The CBC steering committee should focus on strategy. The regional representatives should be at the steering committee level and not only in the subcommittees. There is a role for this committee as advocate within INTOSAI but also the wider community.

China's Mrs. Zhou commented that she was impressed by the CBC's efforts, especially after all the presentations. She also observed the importance of recognizing the individual needs of SAIs based on their varying stages of development.

Discussion ensued as to whether the CBC focus is all SAIs or just that of developing countries, and the role of IDI versus the CBC. The current INTOSAI strategic plan does not specify a focus for the CBC on developing countries, as Goal 2 is for all INTOSAI. As the training arm of INTOSAI, IDI's focus is on the developing countries.

Mr. Gorrissen pointed out that there are opportunities for enhanced coordination with IDI and CBC, and that it is a reasonable small step to raise the regional working group representation to the CBC steering committee level. He also pointed out that knowledge sharing and knowledge management must be discussed in the larger INTOSAI context.

Mr. Dos Santos Danni shared his perspective that the goal is to work more with the regions, encouraging closer coordination. He also encouraged closer coordination and cooperation between the PSC, CBC, KSC, and also trying to extract new synergies from the committees.

Mrs. Rabenschlag commented that coordination and alignment define capacity building. She also suggested that if we are going to be an implementing organization then we have to reconsider the role of the regional organizations. Mr. Sinclair replied that this committee should provide guidance through knowledge sharing.

Morocco's Mr. Daoudi affirmed that in order to understand what is going on today we need to go back to the CBC's history. The CBC was set up in 2004 when IDI was then the training arm of INTOSAI. One of the objectives of CBC was to include the IDI into INTOSAI. He also stated that now a series of good guides have been produced and translated and the CB database is being developed and that now we have the ISSAIs. Discussions with the donors have culminated in the signing of the MoU in 2009 with the goal of building capacity in developing country SAIs. In addition, he said that CBC should continue to be a provider of strategic advice on capacity building all over the world, and that the alternative structure suggested should be considered but must be done in accordance with the CBC Terms of reference and the INTOSAI regulations.

Mr. Lindell suggested that some of the issues/questions raised in this discussion should be highlighted and shared with the Governing Board for any reflections. Mr. Sinclair suggested that the CBC be more proactive in defining its destiny and propose any changes in alignment and structure.

15. Other issues

No other issues were raised when Mr. Daoudi asked if there was any other business. Mr. Daoudi indicated he will be checking with the membership as to any offers to host the next Steering Committee meeting.

16. Closing remarks:

Morocco's Mr. Daoudi, representing the CBC Chair, thanked Norway for hosting the Steering Committee Meeting and all the participants for their active input. Mrs. Mohiyuddin, representing the Goal Liaison, added her appreciation to the host for all the arrangements and to all that traveled to attend the meeting.