

3rd Meeting of the INTOSAI CBC Subcommittee 3

(Bonn, 20-21 May 2010)

- Minutes -

Annex: List of participants

<i>Item</i>	<i>Discussion results</i>	<i>To Do</i>
1. Agenda	Adopted.	./.
2. Minutes of last meeting	Adopted.	./.
3. Draft guide and checklist (Task c. Strategic Plan) 3.1 Follow-up of the INTOSAI review procedure and 3.2 Next Steps	<ul style="list-style-type: none"> • 21 INTOSAI members sent their comments on the draft guide and checklist. • The comments received were discussed and included in the drafts, where possible and appropriate. • In particular, the following discussion results were mentioned: <ul style="list-style-type: none"> - The checklist shall be added to the guide as an appendix. - Reference to the peer review documentation (existing reports and MoUs) shall be made in the guide. - Some terms should be specified in a glossary, ("stakeholder", "quality control", "quality assurance", etc.). - The subcommittee is interested in lessons learned by the SAIs participating in a peer review, especially if the guide and checklist were involved; therefore, some kind of feedback exercise should be implemented (short questionnaire), in order to develop the documents further as needed. 	<ul style="list-style-type: none"> • Chair finalises the consolidated versions of draft guide and checklist (by 28 May) • Editorial review of guide and checklist by the language service of the German SAI (by Mid-June) • German SAI will draft a proposal for a short questionnaire for the feedback exercise as well as for a glossary and circulate it among the subcommittee members in the first half of June • Chair will send the final drafts to the SAI of Morocco as Chair of the CBC Steering Committee with copies to subcommittee members (by 15 June) • End of June: presentation of the drafts at the meeting of the CBC Steering Committee

<i>Item</i>	<i>Discussion results</i>	<i>To Do</i>
		<ul style="list-style-type: none"> • Translation of the drafts into the 5 INTOSAI languages; Arabic by SAI of Morocco, other languages by German SAI (July – October 2010) • Submission to the INTOSAI Governing Board by Chair of the CBC Steering Committee • Submission and report to the XX. INCOSAI in November 2010
<p>4. Peer review documentation (Task a. Strategic Plan)</p>	<ul style="list-style-type: none"> • Documents (including reports, MoUs, summary information, etc.) on 20 different peer reviews were provided for the peer review documentation so far. • In order to collect more information and experience with regard to the progress of peer reviews within the INTOSAI community, the chair of the subcommittee will send an e-mail requesting documents on peer review arrangements to all INTOSAI members on a regular basis (once a year). • Reference to the peer review documentation will be made in the guide. 	<ul style="list-style-type: none"> • The Chair will ask the SAIs who provided the subcommittee with the information, if their documents may be published entirely or partly via the internet, so that all INTOSAI members will have access to them (July – October 2010) • E-mail request to the INTOSAI community on a regular basis
<p>5. Dissemination of peer review material (Task d. Strategic Plan)</p> <p>5.1/5.3 Dissemination of guide, checklist and documentation</p>	<ul style="list-style-type: none"> • The peer review material of the subcommittee, that is the guide with the checklist as appendix and the peer review documentation, shall be published on the CBC website (http://cbc.courdescomptes.ma) under the section for subcommittee 3. • A link to the peer review material shall be posted on the intosai.org website under the section for subcommittee 3. 	<ul style="list-style-type: none"> • Posting of the peer review material on the CBC website (after INCOSAI)

<i>Item</i>	<i>Discussion results</i>	<i>To Do</i>
<p>5.2 Using the ISSAI framework for numbering the guide</p>	<ul style="list-style-type: none"> • Reference to the peer review material could be made in the INTOSAI journal. • More information on subcommittee 3 in general could be posted on the corresponding part of the intosai.org website. • Due to their structure and purpose, the INTOSAI collaboration tool as well as the Capacity building database do not appear to be suitable databases for the peer review material. • The subcommittee agreed on requesting the inclusion of the guide and the checklist in the ISSAI framework. • The guide should have its own ISSAI number (not as an annex to ISSAI 40). • The decision about the level of the ISSAI framework appropriate for the guide and checklist should be left to the Professional Standards Committee. 	<ul style="list-style-type: none"> • The Chair will inform the PSC secretariat about the position of the subcommittee (June 2010). • The Chair will submit this matter to the CBC Steering Committee for discussion at its meeting end of June. • Subject to the Steering Committee approval, the Chair will apply for an ISSAI number, if necessary, by written procedure, to be approved by INCOSAI (July 2010).
<p>6. INTOSAI Glossary of Auditing terms</p>	<ul style="list-style-type: none"> • Information about the input for the INTOSAI glossary of Auditing terms from the perspective of CBC Subcommittee 3; the input was submitted by mid-April according to the deadline set by the INTOSAI Presidency. 	<p>./.</p>
<p>7. Additional means to promote peer reviews within the INTOSAI community (Task b. Strategic Plan)</p>	<ul style="list-style-type: none"> • The following possibilities were mentioned: <ul style="list-style-type: none"> - information on peer reviews in the IDI “Master Class” seminars which are aimed at SAI heads; - seminars about peer reviews on regional levels (EUROSAI, 	<ul style="list-style-type: none"> • Activities could be considered after INCOSAI

<i>Item</i>	<i>Discussion results</i>	<i>To Do</i>
	ARABOSAI, EU Contact Committee, etc.); - booklet.	
8. The future of the subcommittee	<ul style="list-style-type: none"> • The following future tasks for the subcommittee were identified during the meeting: <ul style="list-style-type: none"> - implementation of the feedback exercise with the possibility of a further development of the guide and checklist; - maintenance and updating of the peer review documentation; - promotion of the peer review material (contribution to seminars, booklet, etc.). 	<ul style="list-style-type: none"> • Information to the CBC Steering Committee end of June