5th Meeting of the INTOSAI CBC Subcommittee 3
(Luxemburg, 10-11 September 2012)
- Minutes -

Annexes: 1. List of participants
2. Action Plan 2012-2016

Item	Discussion Results	To do
1. Agenda	Adopted.	
2. Minutes of last meeting	Adopted.	
3. Assess and document existing peer review arrangements and disseminate the results of Peer Reviews	1. Peer Review Survey: ▪ sent to all INTOSAI members in December 2011 ▪ 29 SAIs informed on completed, current or planned Peer Reviews ▪ 51 PR projects recorded (36 completed by 2011, 7 currently performed, 8 planned) ▪ Regional projects in OLACEFS and AFROSAI-E 2. Implementation of recommendations in Slovak SAI ▪ Action plan on the basis of recommendations ▪ Objective: all 18 recommendations should be implemented ▪ 31 tasks to be completed/measures to be taken to implement recommendations ▪ High-level support in the Slovak SAI, reports to top management every 6 months 3. Peer Review documentation: ▪ All available MoUs and Reports posted on the CBC website ▪ Continuously updated ▪ Publication of more information (Subjects, scope, recommendations) would be useful ▪ SAI of Morocco informs on discussion on CBC website in SC 1, asks for ideas/input how CBC website/Peer Review documentation could be further developed	Send survey again in Oct/Nov 2012 (Chair) Invite representative of AFROSAI-E to next meeting (Chair) Send input to Morocco/cc Chair (All)
4. Foster an environment where peer reviews are seen as beneficial	1. Letter to Regional working groups ▪ Sent to Secretaries Generals in February 2012, including Peer Review Guide and Checklist, a flyer summarising the peer review idea and statements from so called Peer Review Ambassadors ▪ No reactions from regions, need of support on peer review projects could therefore not be identified	

Item	Discussion Results	To do
	2. Case studies/presentations to promote Peer Reviews ▪ SC 3 will prepare supporting material when informed that support is needed ▪ OECD offered to give input in form of existing case studies, presentations etc. 3. OECD and SIGMA[1] approaches to Peer Review: ▪ SIGMA Peer Reviews usually performed in the framework of EU accession ▪ Focus on institutional strategic development ▪ Team of 3-4 peers led by SIGMA expert ▪ OECD Peer Review of Brazilian Federal Court of Accounts (TCU) focused on enhancing relevance and impact of the audit of consolidated year-end government report ▪ Involved benchmarking of TCU against international standards (e.g. OECD Best Practices for Budget Transparency and ISSAI levels 1&3) as well as practices in 12 selected countries ▪ Significant attention focused on building dialogue at all levels within TCU; and utilising internal communication tools (e.g. TCU internal magazine) ▪ Launch of TCU peer review report in English, Portuguese – and summary in Spanish and French - in Nov-Dec 2012 ▪ Next OECD peer review of SAI will be of Contraloria General de la República Chile – beginning October 2012 through July 2013 4. OLACEFS Peer Review project ▪ Based on ISSAI 5600 ▪ 2 Projects supported by OLACEFS and GIZ[2]: SAI of El Salvador reviewed by SAI of Perú, SAI of Ecuador reviewed by SAI of Chile ▪ 2 workshops: Kick-off (September 2011) and Evaluation (August 2012) ▪ Key result: Peer Review leads to application of best practice ▪ Goals: - all members of OLACEFS should sooner or later be part of a peer review - cooperation with other regions ▪ OLACEFS CCR (Capacity Building Committee) plans a Peer Review Database	Send information on Peer Review projects to Chair (OECD and SIGMA) Send information on Peer Review Database to Chair (OLACEFS)

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[1] A joint initiative of the OECD and the EU principally financed by the EU
[2] Deutsche Gesellschaft für Internationale Zusammenarbeit/German Corporation for International Cooperation

Item	Discussion Results	To do
5. Update the peer review guideline and provide further good practices	1. Peer review Guide and Checklist/ISSAI 5600 ▪ SC 3 decided not to revise the Checklist only, but rather to revise the PR Guide and Checklist as an integrated whole. ▪ SC 3 agreed on the milestones to be achieved to do so and added them to the action plan (see annex 2). ▪ SC 3 decided to present the revised ISSAI 5600 at INCOSAI 2016.	Inform PSC on new revision deadline (Chair)
	2. New guidelines on assessing internal/external evaluation of quality assurance and possibilities of widening quality assurance processes by other means than peer reviews ▪ Proposal of SAI of Morocco in 2011 to develop tools for self assessment or external assessment as a preliminary step for SAIs before being reviewed by a peer ▪ SC 3 had identified risk of overlapping with existing tools and of overstepping its mandate ▪ CBC Steering Committee had suggested at its meeting on 22 September 2011 to check the possibility of extending the activities of SC 3 ▪ SC 3 decided not to ask for an extension of its mandate and to concentrate on the thorough revision of ISSAI 5600	Inform Steering Committee on decision of SC 3 (Chair)
6. Progress report on SAI performance measurement framework (PMF)	Developing a credible performance measurement tool for SAIs ▪ The INTOSAI Donor Cooperation presented the SAI PMF which has been developed within the KSC's Working Group on the Value and Benefits of SAIs (WGVBS). The SAI PMF is a standardized framework with objective indicators as well as a qualitative performance report that intends to give a holistic, high level assessment of SAI performance against established INTOSAI good practice and enables measurement of progress over time. ▪ Since the last meeting a report on Mapping of SAI Assessment Tools and a Concept Note has been developed. The PMF draft version 2.0 will be disseminated to CBC and its subcommittees on 14 September 2012 for comments. ▪ SC 3 emphasized its willingness to cooperate on the PMF: The German SAI is member of the Task Team for the development of the PMF, the Estonian and Swedish SAIs and the European Court of Auditors participate in the PMF's Reference Group which provides technical support and quality assurance. ▪ SC 3 underlined the different approaches of Peer Review and PMF. The PMF can be used as an internal assessment, external assessment or as a peer review. The qualitative assessment is based on scoring different indicators (on levels 0-4). Like the Peer Review the use of SAI PMF is voluntary.	

Item	Discussion Results	To do
7. Report to next CBC Steering Committee meeting	▪ The CBC Steering Committee meeting takes place on 20 September 2012 in Oslo, Norway. The progress report has to be submitted by the chair by 14 September 2012. It will reflect the results of the discussions at SC 3's meeting and the tasks agreed on in the action plan. ▪ Given the short time available, the chair will circulate the progress report among the SC members for information after the CBC Steering Committee meeting.	Send report to CBC Chair by 14 September 2012 (Chair) Send report to SC 3 members after Steering Committee meeting (Chair)
8. Agreement on an action plan 2011-2016	▪ SC members defined the tasks for the upcoming years – as identified during the meeting – in an action plan, together with responsible SC members and deadlines (see annex 2). ▪ The action plan is a living document; it may be adapted as needed in future meetings.	
9. Chair rotation	▪ The German SAI had announced at the 2011 SC 3 meeting that following the regulations of the INTOSAI Handbook for Committees it was willing give up its position as Chair of Sub-committee 3 after having held this position for more than six years ▪ The SAI of the Slovak Republic applied for the position as new Chair of Sub-committee 3and presented its plans for the Chairmanship. The SC3 members approved the application.	German SAI will declare its resignation and propose that the Governing Board appoints the SAI of the Slovak Republic as new Chair of Sub-committee 3
10. Date and venue of next meeting	▪ SC members will discuss via e-mail if the next meeting could be held in June 2012	
11. AOB	▪ OECD asks for status of observer of Sub-committee 3	Agreed via e-mail (All)