



Concept paper for the INTOSAI Capacity Building Committee – Strategic development 2014-2016

1. Introduction

At the XXI INCOSAI in Beijing in 2013, the INTOSAI Capacity Building Committee was given a clear mandate to reform its work and improve efficiency. This document aims to outline a shared vision for the INTOSAI Capacity Building Committee (CBC) by the new CBC Chair and Deputy Chair, based on that mandate.

The document is to be used by the CBC as a basis to discuss and agree a strategic direction for the period 2014-2016, with the aim of proposing revised terms of reference for the CBC during the 2016 INCOSAI. Leading up to the CBC meeting in Lima in September 2014, we will seek consultations with the CBC steering committee, members and relevant stakeholders. During the meeting in Lima the vision and the CBC's strategic priorities will be discussed, agreed and operationalised.

Our vision of the way forward builds on the solid foundation laid for the CBC over the past nine years under the leadership of the SAI of Morocco, in partnership with subcommittee chairs, the goal liaison and, not least, the INTOSAI Development Initiative (IDI). It also challenges the CBC to fulfil a clearer strategic role in response to the needs of the broad INTOSAI community.

In giving the CBC a mandate to reform, INCOSAI recognised that the world of capacity building in INTOSAI has moved on substantially since 2004 when the committee was originally formed. We have seen a significant development in the INTOSAI regions' activity within this arena. The Professional Standards Committee (PSC) has produced a comprehensive set of audit standards in a framework accessible to all INTOSAI members, and the Knowledge Sharing Committee (KSC) has produced an increasing number of guidance resources with substance and focus. The IDI now has much greater capability and a broader focus on capacity development and INTOSAI has an active, formalised structure of engagement with international donors through the INTOSAI Donor Steering Committee.

With a changing arena, INTOSAI's capacity-building efforts need to focus less on the development of guidance, relying more on other INTOSAI

actors¹, including the better-funded IDI and the regions. Primary areas of focus will be advocacy, coordination and facilitation within the INTOSAI community as well as in relation to donors and other external actors and stakeholders. The CBC also has an important role to play in coordinating the INTOSAI regions in their capacity-building efforts, as well as the efforts of SAIs to support one another through knowledge sharing, joint training, capacity building and verification of development.

2. Value proposition

The CBC is the INTOSAI advocate for, and custodian of, SAI capacity development. We facilitate initiatives in support of SAIs and regions, building their capacities and enhancing their capabilities.

In order for the CBC to fulfil this strategically important role, we believe the CBC needs to add value to the capacity-building sphere of INTOSAI. In our view, the CBC could and should do this by:

- strategically and constructively challenging current structures, priorities, programmes and activities, including identifying and addressing capacity-building overlaps, gaps and inconsistencies within INTOSAI;
- partnering with those already in the capacity-building game, encouraging capacity-building providers and practitioners, especially the IDI, to focus on their areas of strength, enabling a greater impact of their efforts where possible;
- championing closer cooperation between the CBC, PSC and KSC in the interest of capacity building and the efficient use of INTOSAI resources;
- facilitating a greater capacity-building role for the INTOSAI regions, from both a participation and an accountability angle, while recognising their diversity;
- supporting capacity building through knowledge sharing, for example by championing communities of practice, supporting inter- and cross regional knowledge sharing, or encouraging coordinated audits;
- supporting the verification or assessment of capacity-building efforts in the form of peer and/or self-assessments, such as ISSAI 5600 on peer reviews and the INTOSAI Performance Measurement Framework, or different forms of external evaluations; and

¹ The intention is not to discontinue the use of CBC guides, or support for the implementation of the guides. However, a shift in emphasis is prosed regarding the level of cooperation between the CBC and the KSC in this area.

- exploring opportunities and encouraging initiatives for the certification and accreditation of auditors, in coordination with the INTOSAI's Finance and Administration Committee and all relevant INTOSAI stakeholders.

3. Building on strong relationships

The CBC Chair and Vice Chair firmly believe that the CBC's strategic objectives can only be reached by building on strong relationships, within the CBC, within INTOSAI and with external stakeholders.

Within the CBC

In order to ensure a single strategy for the CBC and its substructures, we would like to integrate the work of the CBC's different bodies. This would also serve to invigorate strategic discussions and further involve more CBC members in active work within the committee. As endorsed by INCOSAI, we will also focus on the important role of the INTOSAI regions in capacity building.

We propose to do this primarily by inviting all CBC members to one face-to-face meeting per year, which includes:

- a steering committee meeting with all active CBC members as observers;
- one integrated part of the meeting designated for themes or issues relevant for the regions; and
- time for thematic meetings relating to ongoing or proposed CBC work, i.e. current subcommittees and any future projects or task forces.

All CBC members will be invited to participate in strategic discussion and will be expected to actively contribute to the committee's work during and in between meetings. In addition, face-to-face meetings and telephone- and video conferences may take place in different constellations to facilitate work throughout the year.

We also propose a variety of bodies to perform CBC work. The role of subcommittees can still be relevant, but smaller project teams are also envisaged to provide a less rigid and more task-oriented approach to achieve results, have better coordination and involve more members.

The composition of the CBC Steering Committee² will therefore be as follows:

- CBC Chair and Vice Chair;
- Goal Liaison of Strategic Goal 2;
- Chairs of subcommittees (or other thematic bodies within the CBC);
- At least one representative from each of the INTOSAI regions,
- Chairs of the PSC and KSC.

² As per the original CBC Terms of Reference, with the addition of the Vice Chair and the KSC Chair.

One representative of the General Secretariat of INTOSAI and one representative of IDI will also be invited as observers.

Within INTOSAI

We propose a close dialogue and working relationship with different INTOSAI bodies for different purposes.

- The IDI is the primary capacity-building provider of INTOSAI and thus a key partner for the CBC. For both parties to achieve their objectives, mutual alignment and coordination of their respective efforts and initiatives are absolutely essential.
- The PSC and the KSC respectively develop standards and best practice guidance in a number of areas which are important in the capacity building of SAIs. We will therefore strive for coordination and strategic alignment between the efforts of the CBC, PSC and KSC.
- The CBC will contribute actively to the development of the next INTOSAI strategic plan, from both a content and a resource perspective, to ensure that capacity-building issues remain a top priority for INTOSAI. The CBC will also contribute actively as a key member of the INTOSAI-Donor Steering Committee and coordinate as appropriate on its major efforts.
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We also aim to continue building on the solid and constructive working relationship already established with the INTOSAI Governing Board and INTOSAI Director of Strategic Planning.

The CBC will contribute actively to the development of the next INTOSAI strategic plan to ensure that capacity-building issues remain a top priority for INTOSAI.

With external stakeholders

By virtue of the nature of the CBC's work we believe it is integral to build and nurture relationships with other actors in the SAI capacity-building arena. In addition to donors, this may include training institutes, professional institutes, regulators, consultants and others. As a result we would like to develop communities of practice that support capacity building through knowledge sharing, exploration of best practice in capacity building, and building of networks in different arenas.

We acknowledge the important role of the INTOSAI Donor Steering Committee as an arena for coordination and strengthening of support to the SAI community. The CBC will actively contribute to the cooperation to ensure that the objectives of the Memorandum of Understanding between INTOSAI and the Donor community are achieved..

We aim, in a structured format, to solicit external stakeholders' views and support in addressing opportunities and challenges that the CBC faces.

4. Effective communication

The CBC leadership believes effective communication is one of the most important means of reaching the goals set for the committee. Not least in this period of transition, CBC members and stakeholders will need accurate and up-to-date information that is easily accessible. The CBC will meet this need through as follows:

- A new CBC website, providing regular updates on CBC activities and initiatives, as well as access to all current CBC documents, including meeting documents;
- A regular e-newsletter, subscribed to via the CBC website;
- Articles in the INTOSAI journal on developments within the CBC, as well as on capacity-building issues; and
- A physical presence by the CBC at strategic meetings of INTOSAI bodies, where possible and relevant.

We will also strive to arrange meetings with relevant internal and external stakeholders in order to keep them informed and involved in the continuous work of the CBC in order to promote efficient and effective work processes to the benefit of INTOSAI's members.

English is the working language of the CBC. However, it is our ambition to provide as much information as possible in Arabic, French and Spanish in due course. This will include information on the website, CBC guidance and other official documentation.

In order to facilitate all CBC processes and communication, the Chair and Vice Chair will be supported by a joint South African-Swedish CBC Secretariat.
