INTOSAI

2022 Performance & Accountability Report

List of *Acronyms*

AFROSAI	African Organization of Supreme Audit Institutions
AFROSAI-E	A subgroup of AFROSAI for English-speaking Supreme Audit Institutions
AFROSAI-F	A subgroup of AFROSAI for French-speaking Supreme Audit Institutions (also known as CREFIAF)
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CBC	Capacity Building Committee
EUROSAI	European Organization of Supreme Audit Institutions
FIPP	Forum on INTOSAI Professional Pronouncements
GB	Governing Board
IDB	Inter-American Development Bank
IDC	INTOSAI-Donor Cooperation
IDI	INTOSAI Development Initiative
IFPP	INTOSAI Framework for Professional Pronouncements
IJGA	International Journal of Government Auditing
INCOSAI	International Congress of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
INTOSAINT	INTOSAI Integrity Tool
ISSAI	International Standards of Supreme Audit Institutions
KSC	Knowledge Sharing and Knowledge Services Committee
MOOC	Massive Online Open Course
OECD	Organization for Economic Cooperation and Development
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PASAI	Pacific Association of Supreme Audit Institutions
PFAC	Policy, Finance, and Administration Committee
PSC	Professional Standards Committee
SAI	Supreme Audit Institution
SAI PMF	SAI Performance Measurement Framework
SDG	Sustainable Development Goals
SDP	Strategic Development Plan
TFIAP	Task Force on INTOSAI Auditor Professionalization
3i	ISSAI Implementation Initiative
UN	United Nations
WGEA	Working Group on Environmental Auditing

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Executive *Summary*

The International Organization of Supreme Audit Institutions (INTOSAI) has made progress toward the goals, objectives, and crosscutting priorities of its 2017-2022 Strategic Plan. INTOSAI is also on schedule in the vast majority of its initiatives and projects. This progress demonstrates INTOSAI's contributions, continued importance, and relevance in the international accountability and auditing community as it enhances governance on a global scale.

While INTOSAI and individual SAIs faced challenges, particularly during the global health pandemic, the mutual support provided within INTOSAI and across its membership and subsidiary bodies continues to strengthen the ability of SAIs to fulfill their mandates and enhance governance.

The 2019 Performance and Accountability Report (PAR) identified key issues for consideration by the Governing Board (GB) that have been fully or partially addressed as indicated in footnotes throughout this report, however, a few issues remain relevant, including:

- Continued emphasis on fostering SAI independence and raising awareness of legislatures on the importance of independence;

- Support for the INTOSAI Framework of Professional Pronouncements (IFPP) and Forum for INTOSAI Professional Pronouncements (FIPP), as well as raising awareness among SAIs about the process and the importance of developing and revising international auditing standards;

- Focusing on the needs of the SAIs working in the most complex and challenging contexts; and

- Focusing on capacity development programs at the regional level.

The Policy, Finance, and Administration Committee (PFAC) has and will continue to address these issues and report to the GB on related progress and ongoing challenges.

This ***2022 Performance and Accountability Report*** documents progress in implementing the INTOSAI 2017-2022 Strategic Plan and updates the 2019 Midterm PAR that was approved by the GB and published on the INTOSAI website in Arabic, English, French, German, and Spanish.

Leadership *Message*

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On behalf of the INTOSAI General Secretariat and PFAC, we would like to extend our gratitude and best wishes for health and prosperity to the INTOSAI community, all colleagues, and your loved ones.

The global health pandemic resulting from the emergence of COVID-19 has changed our lives and the work of SAIs around the world. In addition to the human toll, SAIs have faced and addressed many challenges in conducting their work during difficult circumstances. SAIs also pivoted to provide oversight of the pandemic response for the benefit of their governments and citizens.

As articulated in this report, the General Secretariat and PFAC have taken on many leadership roles in collaboration with IDI and key external stakeholders to ensure the effective functioning of INTOSAI and SAIs during a time of crisis.

The issuance of this report marks the end of the period covered by the 2017-2022 Strategic Plan. We are pleased to report that INTOSAI has made strong progress toward the goals, strategic objectives, and cross-cutting priorities in that plan. We would especially like to note the significant contributions INTOSAI has made in the last six years towards the implementation of the 2030 Agenda for Sustainable Development.

At the same time, the INTOSAI community faces continued challenges related to independence, access to information, and capacity development that require concerted focus and action.

The General Secretariat and PFAC remain committed to addressing these issues for the benefit of all INTOSAI members. We continue to engage internally and externally—especially with the donor community—to make additional progress.

The new INTOSAI Strategic Plan for 2023-2028, developed under the PFAC's leadership, will provide an effective framework for INTOSAI to address existing challenges and build on past progress described in this report.

In addition, we are very pleased to report that, in 2021, the INTOSAI Donor Cooperation (IDC) has appointed the Honorable Ms. Helen Clark, former Prime Minister of New Zealand and Administrator of the United Nations Development Program, to serve as the SAI Independence Ambassador. We extend a warm welcome to Ms. Clark and look forward to working with her to enhance SAI independence through engagement with key internal and external stakeholders.

In closing, we extend our gratitude to all of the INTOSAI bodies that contributed to this report, including the INTOSAI Chairman and First Vice Chair; the Professional Standards Committee (PSC), Capacity Building Committee (CBC), and Knowledge Sharing Committee (KSC); the Supervisory Committee on Emerging Issues (SCEI); the seven INTOSAI Regional Organizations (AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS, and PASAI); the INTOSAI Development Initiative (IDI) ; the International Journal of Government Auditing (the Journal); and members of the GB.

Dr. Hussam Alangari
PFAC Chair

Mr. Gene L. Dodaro
PFAC Vice Chair

Dr. Margit Kraker
INTOSAI Secretary General

Background & *Mission*

INTOSAI is an autonomous, independent, professional, and nonpolitical organization established to:

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1. Provide mutual support

2. Foster the exchange of ideas, knowledge, and experiences

3. Act as a recognized voice of Supreme Audit Institutions (SAIs)

4. Provide high-quality auditing standards for the public sector

5. Promote good governance; and

6. Foster SAI capacity development and continuous improvement.

The organization's mission is to promote good governance by enabling SAIs to help their governments improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption, promote public trust, and foster the efficient and effective receipt and use of public resources for the benefit of citizens.

The 2017-2022 INTOSAI Strategic Plan is organized around four key goals and five crosscutting priorities that provide the overall strategic direction for INTOSAI; guide its efforts to provide mutual support to SAIs; and foster the exchange of ideas, knowledge, and experience among the international accountability community. Recognizing the importance of performance assessments, the Strategic Plan calls for the General Secretariat and PFAC—in

coordination with other key INTOSAI bodies—to gather and review information on progress toward the Strategic Plan's goals and crosscutting priorities, develop a list of action items for consideration by the Governing Board, and present that information in a performance assessment report. In accordance with the Strategic Plan, this report will be provided to INTOSAI members and external stakeholders, publicized in the International Journal of Government Auditing, and made publicly available on the INTOSAI website.

The report follows the structure of the Strategic Plan, highlighting progress, key accomplishments, and challenges relative to its four strategic goals and five crosscutting priorities.

As an international organization, INTOSAI made notable efforts to enable SAIs to continue with their audit activities as seamlessly as possible during the COVID-19 pandemic.

Reacting to *COVID-19*

The worldwide COVID-19 Pandemic shaped and changed INTOSAI's way of working since early 2020. As an international organization, INTOSAI made notable efforts to support SAIs to continue with their audit activities as seamlessly as possible during the pandemic.

Major INTOSAI initiatives included:

- The General Secretariat published guidelines on INTOSAI continuity of operations, including suggestions for conducting virtual meetings, for SAIs as early as March 2020.

- The PSC and KSC consolidated six existing International Standards of Supreme Audit Institutions (ISSAIs) on audits of disaster-related aid to the "Guidance on Auditing Disaster Management" under the INTOSAI Framework on Professional Pronouncements.

- The CBC held multiple webinars addressing capacity challenges SAIs may face during the pandemic.

- The PFAC established the PFAC COVID-19 Initiative focused on maintaining continuity of operations within INTOSAI; assisting individual SAIs with their continuity of operations; sharing practical, technical, and audit-related information across INTOSAI members; and developing a high-level lessons learned document on minimizing similar situations in the future.

- The General Secretariat, PFAC, and IDI established the "INTOSAI COVID-19 Continuity of Operations Grant Program" and distributed 700,000 EUR from INTOSAI accumulated funds to assist more than 50 SAIs around the world with acquiring technology and protective equipment.

- In continuation of the INTOSAI PFAC COVID-19 Initiative, the SCEI established an Expert Group on the "Strategic Role of SAIs in Addressing Challenges Posed by the COVID-19 Pandemic" and held multiple virtual webinars. The SCEI made recommendations to the GB, including a proposal for the Working Group on Auditing Healthcare.

- The General Secretariat and United Nations organized the virtual 25th UN/INTOSAI Symposium on "Working During and After the Pandemic: Building on the Experience of SAIs for Strengthening Effective Institutions and Achieving Sustainable Societies."

- The IDI extended eLearning and published multiple resources to help SAIs conduct audits during the pandemic.

Below is a list of COVID projects at Regional Organizations:

AFROSAI-E published a study on Sub-Saharan SAIs during the COVID-19 Pandemic.

ARABOSAI organized a webinar and discussed ARABOSAI's strategy for dealing with the effects of the pandemic.

ASOSAI provided grants to member SAIs affected by the COVID-19 Pandemic.

CAROSAI released a report summarizing survey results on the effects of the pandemic on SAIs and outlining strategies and recommendations for minimizing its impact.

EUROSAI launched a videoconferencing tool to support EUROSAI members in continuing their cooperative work. EUROSAI also established the COVID-19 Project Group.

OLACEFS created a microsite with information on individual SAI actions in the region, a series of webinars on related topics, and published weekly blogs.

PASAI posted blogs on how COVID-19 has affected the region.

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Goal 1: *Professional Standards*

> **Promote strong, independent, and multidisciplinary SAIs and encourage good governance by:**

Advocating for, providing, and maintaining International Standards of Supreme Audit Institutions (ISSAI)

Under the leadership of SAI Brazil (Chair) and the European Court of Auditors (Vice Chair), the PSC has made substantial progress toward the strategic objectives of Goal 1. Key accomplishments to date include:

- Launching the INTOSAI Framework of Professional Pronouncements (IFPP) after migrating from the ISSAI Framework. The framework is available on the new and improved www.issai.org website.
- Consolidating new structures and processes approved at INCOSAI 2016, including the Forum for INTOSAI Professional Pronouncements (FIPP), the revised due process application, and the implementation of the Strategic Development Plan (SDP) 2017-2019.
- Creating an independent advisory function for INTOSAI standard setting with renewed commitment of external stakeholders as advisory partners and inclusion of new consultative bodies.
- Launching a proof-of-concept for a Technical Support Function for standard

setting mainly based on in-kind contributions, which will be comprised of skilled and experienced full-time auditors who will work alongside project groups and the FIPP to improve the quality of INTOSAI pronouncements.

- Identifying needs of the INTOSAI community that can inform the standard setting process and the proposal to establish a network of officers to provide feedback on the use of standards.
- Improving the quality and reach of translations with a new arrangement for translating pronouncements and adding links to SAI- owned translations of pronouncements in non-official languages on the issai.org website.
- Improving planning and use of resources with the SDP for the IFPP 2020-2022.
- Contributing to the IDI ISSAI Implementation Initiative (3i) Program according to the Terms of Reference signed by the IDI, the PSC, and its Subcommittees.

Contributing to the development and adoption of appropriate and effective professional standards

While the PSC has made substantial progress, it is closely monitoring several areas where progress is behind schedule and is taking appropriate mitigating actions.

Specifically:

- Effective communication to ensure that all actors are familiar with the processes and structures in standard setting and that all projects are developed within a reasonable timeframe.
- Availability of reliable monitoring data on ISSAI implementation and the use of standards by SAIs. To address this challenge, the PSC is enhancing communication with SAIs and liaising with other INTOSAI bodies and Regional Organizations to identify potential solutions.[1]

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1   The PSC is working to address the use of INTOSAI Standards by SAIs, including the need for reliable data on the extent to which SAIs use these standards. Therefore, this item has been removed from the current list of considerations for the GB.

Goal 2: *Capacity Building*

> **Support SAIs in developing capacity to maximize their value and benefits to society by:**

Promoting the development of capabilities and professional capacities of independent SAIs and regional organizations

Informing INTOSAI decision-making on SAI capacity development matters

Cooperating with donors, relevant partners, and stakeholders

Under the leadership of SAI South Africa (Chair) and SAI Sweden (Vice Chair), the CBC has made substantial progress toward Goal 2. Key accomplishments to date include:

- Organizing webinars in 2020 on SAI capacity, performance, and relevance during the COVID-19 Pandemic; SAI engagement with citizens and civil society; and SAI audits of donor funds.
- Crafting ISSAI 150 on auditor competence and two supporting guides to present at INCOSAI 2022.
- Organizing 12 well-attended webinars and several in-person and online round table discussions for Auditors General, and developing publications and infographics for SAIs and stakeholders through the CBC workstream in support of Auditing in Complex and Challenging Contexts (ACCC).
- Making progress on SAI PMF assessments: 82 SAIs have completed SAI PMF assessments (in relation to a target of 75), and other targeted outcomes are on track. A light revision of the framework and an evaluation of the current SAI PMF implementation plan were carried out in 2020 and 2021.[2]
- Issuing a framework for SAI engagement with civil society, and a paper on the future-relevant, value-adding auditor. A revised HR Management Guide will be presented at INCOSAI.
- Revamping the CBC website; producing 142 news items and 17 blogs; and launching a Twitter account in 2021 (@INTOSAI_CBC).
- Growing the virtual catalogue on Cooperative Audits to 273 reports and receiving more than 10,300 visits with 32,222 downloads, spurred on by an active Twitter account (@Intosai_SC_CA). The MOOC on GUID9000 was updated in 2021 and is available through the U-INTOSAI platform.
- Documenting good practices in cooperation with INTOSAI Regional Organizations and through a webinar series for experienced providers of peer-to-peer support through the Peer-to-Peer Cooperation workstream.
- Increasing implementation of IntoSAINT to 69 countries thus far, with some of the INTOSAI Regional Organizations playing a key role in promoting the tool among their member SAIs.
- Organizing a 2021 online seminar on "Getting Ready for a Peer Review" through the Subcommittee on Peer Reviews. A 2022 survey focused on the need for training or other support related to peer reviews and will inform future priorities.
- Creating a workstream on the audit of donor funds in 2021 to support SAIs and donors in making informed choices when engaging in the audit of donor funds.

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2   INTOSAI and Regional Organizations continue to make progress in using key tools and initiatives, including ISSAI Implementation Initiative (3i), INTOSAI Integrity Tool (IntoSAINT),and the SAI Performance Measurement Framework (SAI PMF). Therefore, this item has been removed from the current list of considerations for the GB.

Goal 3: *Knowledge Sharing*

> **"Encourage SAI cooperation, collaboration, and continuous improvement through knowledge development, knowledge sharing, and knowledge services, including:**

Producing and revising INTOSAI products

Providing benchmarks and operating a community portal

Conducting best practice studies and performing research on issues of mutual interest and concern

> *Key accomplishments include bringing out 7 IFPP and 15 non-IFPP documents and revamping the Community Portal to serve as INTOSAI's central repository of information.*

Under the leadership of SAI India (Chair), the KSC has made substantial progress towards achievement of the objectives of Goal 3. Key accomplishments to date include:

- Coordinating five pronouncements under SDP 2017-19 that the GB endorsed. Three further documents were approved during the 75th GB meeting in 2021. Under SDP 2020-22, KSC is coordinating one project, in addition to contributing to Component 1 and Component 3 efforts.
- Approving and bringing out 15 non-FIPP documents. Additionally, 28 guidance/research products and one auditor's toolkit on various audit domains are under development and expected to be completed in 2022.
- Getting KSC crosscutting research project on "Disaster Preparedness for Supreme Audit Institutions" endorsed in XXIII INCOSAI.
- Revamping the INTOSAI Community Portal to incorporate the websites of all KSC Working Groups and serve as INTOSAI's central repository

of information. The portal focuses on helping field level auditors in SAIs and offers support in all of the INTOSAI languages. It also includes facilities like a community of practice knowledge center, blogs, and news. The Community of Practice was recently enhanced with additional features that help improve content organization and a new section on best practices.

- Establishing a new Working Group on the Impact of Science and Technology on Auditing (WGISTA) in 2019 to focus on the impact of blockchain, artificial intelligence, machine learning, data analytics, quantum computing, and 5G on the public audit profession. KSC currently has 12 working groups in various domain areas of audit. Our working groups have forged relationships through formal MoUs or through participation in each other's programs with many international and regional organizations.

Goal 4: *Maximize INTOSAI Value*

> **Organize and govern INTOSAI in ways that promote economical, efficient, and effective working practices; timely decision-making; and effective governance practices, while maintaining due regard for regional autonomy, balance, and the different models and approaches of member SAIs.**

Under the leadership of SAI Saudi Arabia (Chair) and SAI USA (Vice Chair), the PFAC is actively fulfilling its responsibilities under Goal 4. Key accomplishments to date include:

- Monitoring implementation of the INTOSAI Strategic Plan and, developing the first INTOSAI Performance and Accountability Reports (PAR) documenting progress in implementing the 2017-2022 INTOSAI Strategic Plan.

- Leading the development of the 2023-2028 INTOSAI Strategic Plan. The Task Force on Strategic Planning produced a concise strategic plan outlining INTOSAI's organizational priorities and strategic goals and separate Operational Planning Dashboards providing detailed information on the activities for achieving the goals.

- Working closely with the General Secretariat to maintain a sound financial position. INTOSAI received a clean audit opinion on its financial statements during this period.

- Establishing the INTOSAI COVID-19 Continuity of Operations Grant Program using surplus INTOSAI funds distributed through the IDC Tier 1 Program. INTOSAI awarded 52 SAIs a total of about EUR 700,000

to help SAIs acquire technology and protective equipment. Additionally, the PFAC Chair led a Saudi-based grant program for SAIs in the ASOSAI region that distributed USD 670,000 to 14 Asian SAIs to assist with their capacity development and continuity of operations.

- Supporting SAI capacity development via the IDC. Seven of the nine SAIs in the IDC Tier 2 program have received scaled-up support from donors, peers, IDI, and INTOSAI regional and sub-regional bodies. For the other two SAIs in the Tier 2 Program, the PFAC used a portion of its INTOSAI budget to assist them.

- Enhancing the success of the IDC. The IDC appointed a Goodwill Ambassador for SAI Independence to increase awareness of the need to maintain SAI independence in every country and launched the Global SAI Accountability Initiative, the new round of Tier 2, with SAIs from different regions.

- Releasing the 2020 COVID-19 lessons learned report that provided high-level findings on key issues and best practices for SAIs during the pandemic. Following the report's release, the PFAC Vice Chair started an informal discussion group with representatives

of SAIs, the United Nations, the Organization for Economic Cooperation and Development, the World Health Organization, donors, and civil society organizations to gather feedback on the document and released an updated 2022 report.

- Leading discussions with Goals 1-3, the FIPP, and the General Secretariat to resolve issues with the standard setting process. The PFAC developed an agreement to 1) enhance the development and implementation of the FIPP's Strategic Development Plan, and 2) strengthen governance and awareness of the standard-setting process by adding the SAIs hosting the FIPP Chair and Vice Chair, the PFAC Chair, and PFAC Vice Chair to the PSC Steering Committee.

- Establishing an award to recognize excellence in capacity building across INTOSAI and to commemorate the achievements and contributions of Kimi Makwetu, former Auditor General of South Africa, and Chair of the CBC from 2013 to 2020.

- Engaging with the World Bank on the importance of SAI independence, which led to the development of the 2021 World Bank SAI Independence Index.

Crosscutting Priorities

Crosscutting Priority 1:
Advocating for and supporting the independence of SAIs

INTOSAI strongly advocates for and supports constitutional and legal frameworks that provide comprehensive audit mandates, access to needed information, and unrestricted publication of SAI reports. INTOSAI supports organizational and financial independence in accordance with the Lima (ISSAI 1) and Mexico (ISSAI 10) declarations and their underlying principles of independence.

In September 2021, IDI published the results of its most recent global survey and analysis of related data in the "Global SAI Stocktaking Report 2020". The report identified troubling findings related to SAI independence.

Subsequently, the INTOSAI Secretary General summarized these findings in a letter to the United Nations (UN) to raise awareness among the UN Member States regarding the important role of providing SAIs with adequate independence to safeguard effective public auditing.

Members of the IDC have also shown support for SAI independence. As an example, the World Bank published the "2021 Supreme Audit Institutions Independence Index," which presents insights into the legal and operational independence of the SAIs of 118 countries.

Additionally, several INTOSAI initiatives are currently aiming to advocate for and support the independence of SAIs, such as the "SAI Independence Rapid Advocacy Mechanism" (SIRAM) developed by IDI – a four-stage mechanism that aims to help INTOSAI and the donor community to deliver timely and effective responses to political developments or legal reforms that may negatively affect the independence of a SAI. In addition, IDI also set up the SAI Independence Resource Centre (SIRC), which features resource kits, publications, and supporting material on SAI independence.

Furthermore, the IDC Task Force "Independence Ambassador" consisting of representatives of the INTOSAI General Secretariat, IDI, the SAIs of the United States of America and of Saudi Arabia, the Swiss State Secretariat for Economic Affairs, and the World Bank nominated the Right Honorable Helen Clark as the first global "IDC Goodwill Ambassador for SAI Independence." This initiative aims to

provide INTOSAI with an influential voice to bring the issue of SAI independence to the global policy agenda, to raise awareness and to help mobilize support. [3]

Crosscutting Priority 2:
Contributing to the follow-up and review of the Sustainable Development Goals

SAIs play an important role in the implementation of the SDGs. Therefore, INTOSAI has launched numerous initiatives to support SAIs in contributing to the success of the UN 2030 Agenda and the SDGs. Since the adoption of the 2030 Agenda, the role of SAIs in reviewing and monitoring the implementation of the SDGs through SDG preparedness audits and audits of SDG implementation has been a central topic at INTOSAI's congresses, symposia, and governing board meetings.

In order to provide a graphic overview of the INTOSAI member SAIs' SDG-related activities and audits, the General Secretariat created the "INTOSAI Atlas on SDGs" on the INTOSAI website. The SDG Atlas is a world map depicting all available SDG reports together with their recommendations and executive summaries for download. Reports can be selected based on INTOSAI's Regions, countries, year, or language.

Furthermore, INTOSAI has continuously presented the contributions made by SAIs to the SDGs at various UN events, such as the UN High-Level Political Forum on Sustainable Development and the "UN SDG 16 Conference" organized by UN DESA, the International Development Law Organization, and the Government of Italy. Regular SDG-related meetings have also been held within INTOSAI, e.g. the SDG coordination meeting, which is organized by the INTOSAI General Secretariat on an annual basis and brings together the most important INTOSAI players involved in the SDG implementation process – among them are also the Working Group on SDGs and Key Sustainable Indicators, which was established in 2019 as the successor of the Working Group on Key National Indicators.

In order to provide SAIs with a practical guidance for conducting SDG-related audits based on the ISSAIs, IDI published the "IDI SDGs Audit Model" (ISAM) in March 2020. IDI is furthermore partnering with INTOSAI's Regional Organizations in the framework of cooperative audits linked to the SDG targets 3d (resilient national public health

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3   While the issue of SAI independence remains an item for consideration by the GB, INTOSAI continues to emphasize and act on the importance of this issue.

systems), 5.2 (elimination of intimate partner violence against women), and 12.7 (sustainable public procurement). The aim is to provide key insights into central principles such as no one left behind, multi-stakeholder engagement, and policy coherence. [4]

Crosscutting Priority 3:
Ensuring effective development and coordination across Goals 1-3

INTOSAI Goal Chair representatives meet regularly to discuss issues of mutual interest and joint responsibilities, with the purpose of improving communication, coordination, and to avoid unnecessary overlaps. The objective is to improve quality and efficiency in goal committee processes to the benefit of INTOSAI's members.

Due to the pandemic, there have been no in-person meetings during this strategic period. However, the CBC, KSC, and PSC continued their coordination of efforts in relation to its regular work in preparation for the INTOSAI 2023-2028 Strategic Plan, and to provide support to the FIPP. As members of the Task Force on Strategic Planning, the Goal Chair Secretariats have carried out external scan interviews with various external stakeholders and also contributed to the streamlining of the INTOSAI Strategic Plan and development of the first INTOSAI Operational Plan to support its implementation.

The Goal Chairs have contributed to the development of the Strategic Development Plan (SDP) and engaged with the INTOSAI Regions through the INTOSAI-Regions Coordination Platform in an in-person meeting in Oslo in June 2022.

Crosscutting Priority 4:
Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks

The SCEI reported on the findings of its expert group, highlighting emerging issues for consideration by the GB. Key findings focused on the importance of changes in science and technology affecting governments and their auditors, and key developments in areas such as artificial intelligence, blockchain technology, cybersecurity, data analytics, 5G cellular network technology, machine learning, and quantum computing, among others. As a result, a new INTOSAI Working Group on the Impact of Science and Technology

on Auditing (WGISTA) was established in 2019.

During the COVID-19 Pandemic, the SCEI concentrated on the role of SAIs in addressing challenges posed by the pandemic by establishing an expert group to address this issue. The work was based on the provisions of the Moscow Declaration from 2019, highlighting the relevance of these provisions in this context.

The Expert Group held four webinars concluding in recommendations presented to the GB, including the development of remote SAI working procedures, the establishment of a high-level database and collection of best practices for the audit community, and the prioritization of healthcare systems auditing.

As a result, in 2021 the GB approved the concept to establish a "Task Force on Health and Social Care Audit" offering a platform to increase SAI performance in auditing healthcare systems, social security, and social support measures.

Crosscutting Priority 5:
Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI

INTOSAI's seven regional organizations provide an essential means of accomplishing INTOSAI's goals across diverse cultural and geographic contexts. In turn, the experiences of the regional organizations provide a mutually beneficial perspective that informs and guides INTOSAI's efforts.

2017 marked an important milestone for cooperation across INTOSAI, with the creation of an INTOSAI-Regions Coordination Platform (IRCP) that included all INTOSAI bodies and regional organizations. The subsequent IRCP meetings in 2018 and 2019 focused on auditor professionalization, capacity development, communication, quality assurance, risks and emerging issues, and SDGs. The 2022 IRCP focused on SAI capacity development needs, priorities, and sustainable mechanisms to support capacity development.

All the regional activities continued mainly virtually although they were heavily affected by the COVID-19 Pandemic.
The following summarizes key accomplishments and challenges across the INTOSAI regions.

[4]   INTOSAI and the Regional Organizations have made progress in supporting SAIs in contributing to the success of the 2030 Agenda. Therefore, this item has been removed from the current list of considerations for the GB.

INTOSAI *Regional Organizations*

AFROSAI:
African Organization of Supreme Audit Institutions

Key Accomplishments

- With the support of the European Union Commission and GIZ, AFROSAI is planning a joint audit on illicit financial flows related to taxation to improve revenue collection systems and combat illicit financial flows.

- AFROSAI launched its 3rd edition of the Women Leadership Academy to promote gender within its member SAIs.

- The AFROSAI-E Strategic Plan for 2020 to 2024 was approved at the 2019 Governing Board meeting. It focuses on professionalizing accounting work, empowering SAIs for greater audit impact and quality, and transforming SAI organizational capabilities for greater impact. Despite interruptions by COVID-19, AFROSAI is making good progress in achieving its set targets.

- The African Professionalization Initiative (API) is collaborating with countries that expressed interest for API implementation support. This support aims to combine learning resources and the API's capacity building approach to make tangible progress in professionalization of the public sector. AFROSAI is undertaking a Francophone study aimed at tailoring the capacity building approach to respond to the uniqueness of the Francophone context, while collaborating with key stakeholders in the region, such as CREFIAF.

- The AFROSAI-E SAI Audit Enhancement Tool (A-SEAT), a cost-effective audit software solution specifically developed for the region, was deployed in four countries and is at various stages of implementation.

- In the wake of the COVID-19 Pandemic, AFROSAI-E updated the Public Financial Management Reporting Framework tool to include an increased number of audit procedures to allow SAIs to audit disaster preparedness of government systems more regularly. AFROSAI-E also published the "Pocket Guide for SAIs on Considerations for Responses to Disasters" in English, French, and Portuguese, as well as the "Research Paper on Crisis, Emergency and Risk Communication" for SAIs.

- With the support of IDI, AFROSAI held a workshop on SAI PMF for several member SAIs to inform participants of INTOSAI standards related to PMF, its methodology, and application in audit institutions.

- To ensure better monitoring of the extractive industries sector and to promote the optimization of revenue collection to combat poverty, CREFIAF has developed five audit guides and five training manuals on the extractive industries sector.

ARABOSAI:
Arab Organization of Supreme Audit Institutions

Key Accomplishments

- Supporting member SAIs in implementing IFPP, organizing training sessions, and preparing guides on audit methodologies.

- Designing and implementing ARABOSAI's quality assurance program.

- Piloting several cooperative audits to improve SAI professionalism and sharing experiences with seven SAIs.

- Establishing a program and approving a plan to deal with the impact of the COVID-19 Pandemic to support member SAIs' resiliency.

- Publishing research papers on adaptability in carrying out regulatory tasks in light of the pandemic.

- Cooperating with INTOSAI communities, such as joining INTOSAI WGEA, and collaborating with several IDI initiatives, such us the control of emergency funds intended to finance health and social interventions resulting from the COVID-19 Pandemic.

- Issuing a state of the region report on the ability of SAIs to respond to the UN 2030 Agenda, which was approved by the ARABOSAI Governing Board in March 2019.

- Publishing several blogs and articles to raise awareness of SAIs on their crucial role in auditing SDGs.

- Carrying-out cooperative audit engagements on the achievement of SDGs 3 and 4 in accordance with the IDI SDGs Audit Model guide.

- Defining the role of SAIs in the Voluntary National Review Process.

- Advocating for member SAIs in regional conferences and highlighting the added value of Arab SAIs in achieving the SDGs.

- Implementing the CBC framework on regional professionalism as a tool for ARABOSAI evaluation and management.

- Developing a new communication policy that includes issuing English newsletters, several technical update reports, and designing an improved website.

- Creating an expert group with auditors from Arab SAIs to exchange experiences and best practices.

- Creating a Working Group on IT Auditing, Thinking Groups to Develop New Auditing Techniques in Exceptional Circumstances, and a Working Group on Supporting SAIs Auditing in Complex and Challenging Contexts.

- Engaging with various stakeholders to cooperate on activities of mutual interest.

- Carrying out the ARABOSAI self-evaluation in collaboration with AFROSAI-E and IDI.

Challenges

ARABOSAI identified challenges related to supporting member SAIs in preparing funding requests to donors to help address the impact of the COVID-19 Pandemic and to improve their ICT infrastructure. ARABOSAI also reported challenges in providing the region with technical support to enhance its professionalization, ensure permanent outputs from SAIs and ARABOSAI, and to oversee SAI adherence to ARABOSAI initiatives.
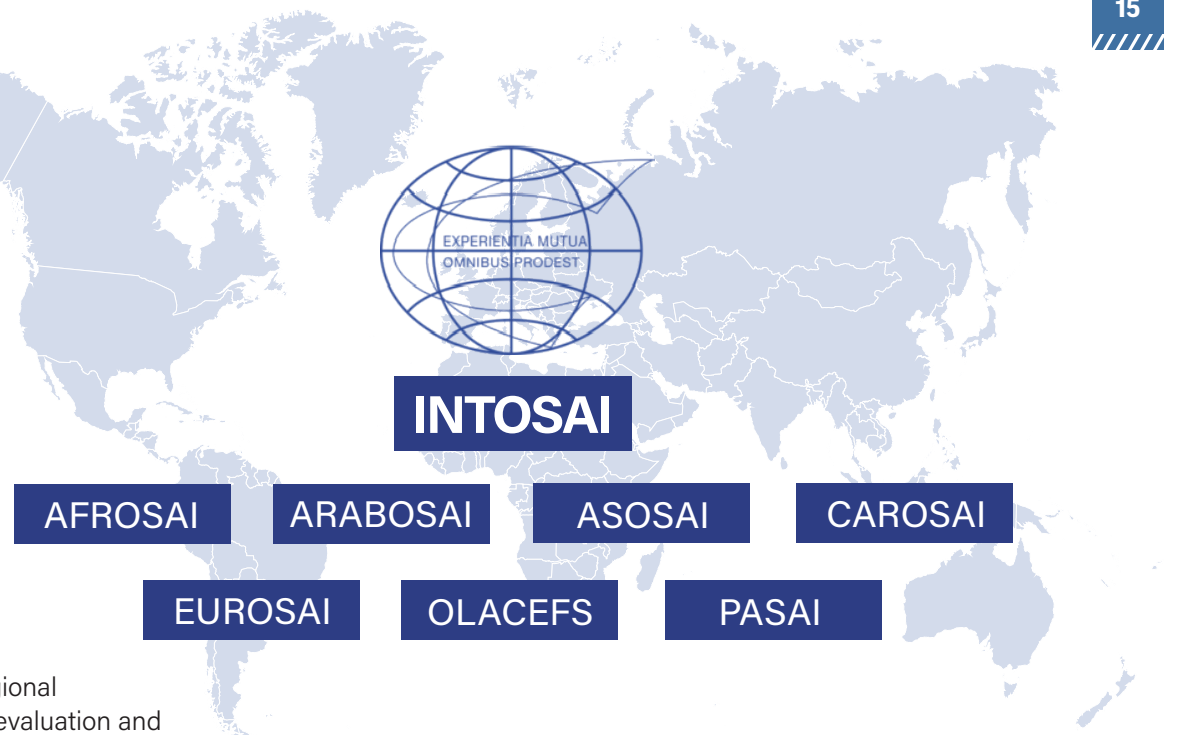
INTOSAI

| AFROSAI | ARABOSAI | ASOSAI | CAROSAI |

| EUROSAI | OLACEFS | PASAI |

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ASOSAI:
Asian Organization of Supreme Audit Institutions

Key Accomplishments

- Providing member SAIs with opportunities for capacity development and knowledge sharing by organizing capacity development programs and seminars, including IDI-ASOSAI cooperation programs. Maximum use of the online format has ensured its continuity. Topics covered include SDG implementation, COVID-19 response, SAI PMF, and audit process improvement, among others.

- Launching the 13th ASOSAI Research Project with the theme "Remote Audit for SAI: Future and Challenges" in 2022.

- Hosting the 15th ASOSAI Assembly online in 2021 and adopting the Bangkok Declaration highlighting the preparation for the new normal.

- Conferring the first Green Vision Award of the ASOSAI WGEA with a new working group logo designed in 2021.

- Carrying out two ASOSAI WGEA parallel audits on water resource management in the Mekong River Basin and sustainable transport, and launching a research project on green finance auditing.

INTOSAI *Regional Organizations*

- Providing ASOSAI grants to member SAIs affected by the COVID-19 Pandemic in 2021.

- Setting up the ASOSAI Working Group on SDGs and the ASOSAI Working Group on Crisis Management Auditing.

- Revamping the ASOSAI website and the ASOSAI Journal with increased visibility internationally.

Challenges

ASOSAI identified challenges related to innovation and the need to improve its governance structure. ASOSAI intends to explore new ways to enhance the capacity of its members and prepare for the new normal in public sector auditing.

CAROSAI:
Caribbean Organization of Supreme Audit Institutions

Key Accomplishments

- SAI Suriname completed the first stage in securing a legislative agreement to foster SAI independence.

- In July 2018, SAI Jamaica presented its report on monitoring SDGs.

- SAI St. Lucia completed an audit on implementation and monitoring of SDGs.

- The Collaborative Procurement Audit Program remains an ongoing project.

- Five SAIs completed a SAI PMF and participated in the IDI Strategic Performance Reporting and Evaluation Program.

- Twenty-two SAIs completed the IntoSAINT Moderator Training.

- Twelve CAROSAI members, one OLACEFS member and five mentors are participating in 3D Health Audit.

- Five SAIs and three mentors participated in IDI's COVID-19 Transparency, Accountability and Inclusiveness audits (TAI Audits).

- Twenty of twenty-three SAIs participated in a training on root cause analysis.

- Eleven countries from the region are participating in IDI's Professional Education for SAI Auditors-Pilot (PESA-P).

- Mentors are currently being trained for IDI's Leveraging on Technological Advancement (LOTA) Scan Project. CAROSAI has one mentor involved in this project.

- Four SAIs participated in the SAI PMF workshop in 2020-2021. Ten SAIs completed their SAI PMF training and submitted their reports to IDI.

- SAIs Aruba and St. Lucia are conducting the first round of IDI's Strategy, Performance Measurement and Reporting initiative (SPMR) training that will assist them in building and improving on their strategic business plans.

- The results of a 2020 survey administered by CAROSAI revealed that all SAIs have some degree of independence; but none has all the elements.

- Eight SAIs received grants of up to 20,000 EUR for their continuity of operations during COVID-19 under the 1st Round of GCP Tier II.

- CAROSAI conducted three webinars on the "Use of

   Technology During This Time," "Demystifying Data Analytics," and "Quality Management Standards."

- IDI led the 3D Health Audit with CAROSAI. Representatives from the Ministry of Health in Jamaica and Jamaica Accountability Meter Port (JAMP) presented at the webinar.

- IDI led a webinar with CAROSAI for TAI Audit.

EUROSAI:
European Organization of Supreme Audit Institutions

Key Accomplishments

- Made progress on EUROSAI strategic planning. The EUROSAI Strategic Plan 2017-2023, its operational plan, and general procedures were approved in 2018, updated in 2021, and extended to 2024.

- Continued cooperation with INTOSAI stakeholders. Collaborated on CBC, PSC, IDI, IDC, SCEI initiatives.

- Participated in the Task Force on Strategic Planning on the development of INTOSAI Strategic Plan 2023-2028 and in the INTOSAI Regional Coordination Platform.

- Enhanced relationship with other INTOSAI Regional Organizations by establishing TORs for Joint Conferences (JC) between EUROSAI and ARABOSAI, ASOSAI, and OLACEFS (2018), applied to the III JC with ASOSAI (2019), to the IX JC with OLACEFS (2020), and to the VI JC with ARABOSAI; hosted training events EUROSAI-AFROSAI (2019).

- Promoted SDG audits among EUROSAI members and launched SDG-related Project Groups.

- Achievements in IT audits, including promotion of cooperative audits and capacity development.

- Achievements in environmental audits, including participation in the European Commission high-level expert group on Environmental Compliance and Governance and the COP26 (2021); cooperative audits under WGEA; and numerous training events.

- Created a Working Group on auditing funds allocated to disasters and catastrophes; coordinated audits related to flooding, earthquakes, waste management; and promoted the implementation of relevant ISSAI and good practice recommendations.

EXPERIENTIA MUTUA OMNIBUS PRODEST

INTOSAI

AFROSAI   ARABOSAI   ASOSAI   CAROSAI

EUROSAI   OLACEFS   PASAI

Photo Credit: Intosai.org

- Achievements in the field of audit ethics, including finalizing a guideline for conducting IntoSAINT self-assessments with OECD; guidance on implementation of ISSAI 130, and on auditing ethics; supporting SAIs to enhance their ethical infrastructure. Dissolve the Task Force on Audit and Ethics (April 2021) after fulfillment of tasks and subsequent launch of the Network for Ethics as a permanent online platform.

- Updated EUROSAI databases of audits and products and launched the Benchmarking Information Exchange Project.

- Provided a guidebook on social utilization and transparency of public sector audits (2019); updated EUROSAI communication framework (2021); and currently designing a new EUROSAI Website.

- Focused on emerging issues and forward thinking by organizing workshops, and establishing Project Groups on "Auditing the Response to the COVID-19 Pandemic" and on "Preparing for Future Risks and Climate Crisis."

Challenges

EUROSAI identified challenges with member SAI differences; competing resources; implementing and adapting to changes; managing political developments in the EU; and health, political, and security issues in the region.

INTOSAI *Regional Organizations*

OLACEFS:
Organization of Latin American and Caribbean Supreme Audit Institutions

Key Accomplishments

- Achieving agreements with regional and international organizations such as AFROSAI, UN Women, Alliance for Integrity, GIZ, and the International Anti-Corruption Academy; hosting joint conferences with EUROSAI.

- Signing financial agreements with international corporations for external control in environmental issues, fight against corruption, and support coordinated audits on SDG 5.

- Facilitating capacity building through coordinated SDG audits. OLACEFS portal for SDG-related initiatives: ods.olacefs.com

- Executing more than 18 coordinated audits on topics such as the environment, education, road works, environmental liabilities, gender equality, and compliance with SDGs.

- Developing a postgraduate program in external control and the development of two massive open online courses (MOOC).

- Development of new virtual courses on gender equality, audit products dissemination, IT, and data analysis, among others.

- Adopting IntoSAINT through various mechanisms, implemented by 19 of 22 OLACEFS SAIs.

- Developing an internal control index tool to self-assess institutional internal control.

- Supporting the use of ISSAIs through a virtual training course.

- Implementing the SAI PMF in 14 SAIs.

- Updating OLACEFS' communication policy and social media manual.

- Strengthening the role of citizen participation in audits.

- Hosting webinars on various topics such as renewable energy, in-kind cooperation in OLACEFS, implementation of the SAI PMF, implementation of ISSAIs, the role of SAIs in the 2030 UN Agenda, citizen participation in SAIs, SAIs in the pandemic, good governance, gender equality, and environmental liabilities.

- Promoting the use of information and communication technologies through a new olacefs.com portal focused on the SDGs. Developed a centralized open database to promote transparency and synergy among citizens, civil society organizations, and control bodies: datos.olacefs.com

- Established three new OLACEFS working groups on the fight against transnational corruption, disaster management control, and gender equality and non-discrimination.

- Approval in 2021 of the OLACEFS "Policy on Gender Equality and Non-Discrimination."

- Implementing the new OLACEFS anti-corruption policy.

- Promoting SAIs' role in managing the COVID-19 Pandemic and supporting SAIs in resource management.

Challenges

OLACEFS identified challenges with consolidating OLACEFS as a cutting-edge, innovative, flexible regional organization; improving communications between INTOSAI and Regional Organizations; and improving coordination between INTOSAI donors and Regional Organizations to ensure that cooperation reaches SAIs most in need. OLACEFS also reported that focusing the work of INTOSAI on results and impacts, without leaving any SAI behind, is also a challenge.

PASAI:
Pacific Association of Supreme Audit Institutions

Key Accomplishments

- Trained members on ISSAI implementation, public financial management, quality assurance, and communications.

- Conducted tailored SAI independence workshops advocating for SAI independence at the country level, making available the revised PASAI Independence Resource Kit and customizable templates.

- Established a learning platform to deliver training remotely, provide access to helpful resources, and record training profiles of participants.

- Provided technical support for legislative reform, to update and improve the timeliness and quality of audits, and for capacity development at the SAI level.

- Supported SAIs in completing SAI PMF reports for all 20 SAIs of the PASAI region, and enhancing strategic and operational planning, monitoring and evaluation processes, and human resource management.

- Implemented a communications strategy involving social media channels, media releases, quarterly newsletters, and a blog to publicize programs, advocate for the benefit of SAIs, and share member achievements/struggles.

- Implemented the PASAI funding strategy, establishing collaborative relationships with development partners.

- Revised the monitoring, evaluation, and reporting framework to meet new service performance reporting guidelines, and the procurement processes to ensure integrity of recruitment and value for money.

INTOSAI

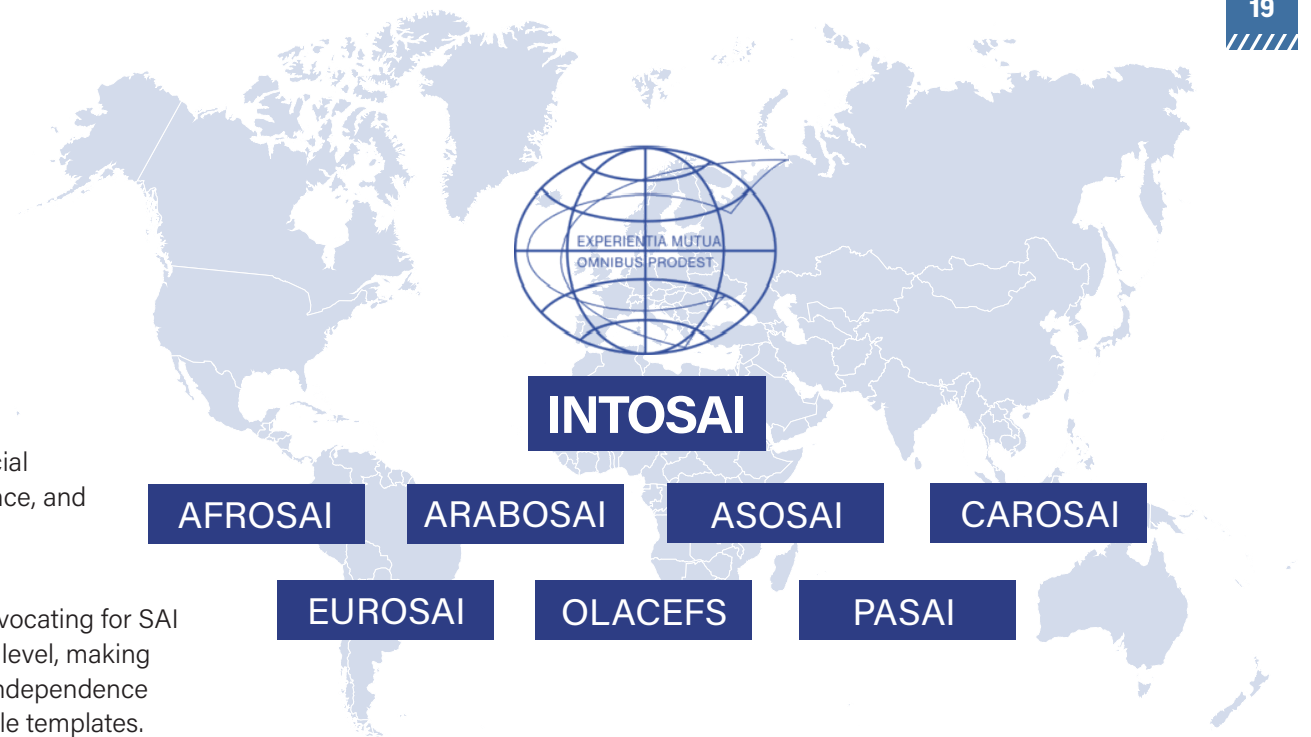AFROSAI ARABOSAI ASOSAI CAROSAI

EUROSAI OLACEFS PASAI

Photo Credit: Intosai.org

Challenges

PASAI identified challenges with many Pacific Island SAI staff members not being well equipped to work from home, as internet connectivity is often sub-optimal, even in the office. Recently, a major volcanic eruption, typhoons, riots, and pandemic-related lockdowns have affected the ability of staff to perform their duties. PASAI also reported that international travel for training, meetings, and conferences remains prohibitive or unrealistic for all but a few members regionally. There is still room to improve the financial and operational independence of many members.

INTOSAI *Key Entities*

The INTOSAI Development Initiative (IDI) works together with INTOSAI Goal Committees, Regional Organizations, SAIs, and other partners to support SAIs in developing countries to sustainably enhance their performance and capacities. IDI works across INTOSAI's strategic goals and crosscutting priorities thereby contributing to INTOSAI's Strategic Plan implementation.

IDI's work is centered on six strategic priorities:

- four work streams on independent, well-governed, professional and relevant SAIs;

- holistic bilateral support, focusing on 11 challenged SAIs in danger of being left behind; and

- global foundations reinforcing support to SAIs.

In addition, IDI has three crosscutting priorities: SAI culture and leadership, SAI communications and stakeholder engagement, inclusiveness and gender. IDI's Strategic Plan commits to better applying a gender lens.

IDI Global Support and Impact in 2021:

- IDI's portfolio included 17 long-term capacity development initiatives;

- 145 SAIs, including 34 in challenged situations, and 2,900 SAI staff participated in capacity development initiatives;

- 2831 SAI staff and other stakeholders participated in knowledge sharing and awareness raising events;

- IDI provided 4 SAIs with long-term, holistic bilateral support and supported 89 SAIs in integrating elements of inclusion and gender into strategic plans and/or audits;

- IDI had 5 strategic partnerships to jointly strengthen public external audit; and

- IDI provided SAIs with 2002 days of in-kind support.

IDI initiatives are facilitative, needs-based, and developed in extensive dialogue with SAIs, partners from the INTOSAI community, and relevant stakeholders. IDI seeks to leave no SAI behind and applies a gender and inclusiveness lens. IDI delivers initiatives at SAI, INTOSAI regional, sub-regional, and global levels together with a number of INTOSAI bodies, regional organizations, peers from SAIs, and other relevant stakeholders. Over the last years, IDI has scaled-up its digital education support both within IDI, and as a service for others within INTOSAI.

IDI reports annually on its performance in the IDI Performance and Accountability Reports. The latest report is available here: https://idi.no/results/par-2021

The Journal remains in a sound financial position and has received a clean audit opinion from its external auditors during this period. The Journal has remained resourced, operational and committed to ensuring INTOSAI members and the broader accountability community stay connected during the COVID-19 Pandemic. It continues to exercise a level of budgetary oversight and diligence to ensure innovative and efficient operations.

The Journal's mandate is to share information about public sector auditing through traditional and social media. Since launching a new website in 2018, we have recorded nearly 105,800 visitors, who have accessed over 239,000 pages of timely and relevant news and content from INTOSAI bodies, regions and members.

The Journal launched a new website redesign in 2022 to display Journal content with improved accessibility to articles and ability to browse by topic, amongst other things, in a visually appealing and engaging format. The Journal moved to web-only publishing featuring News in Brief and Inside INTOSAI articles with greater frequency on a rolling basis, while maintaining quarterly, thematic editions for feature articles and spotlights. The redesign will be completed in October 2022.

Journal social media outreach continues to grow—with more than 3,276 Twitter followers, 1,376 LinkedIn followers, and 1,304 Instagram followers as of August 2022. During the pandemic, the Journal continued to provide virtual event coverage through live social media reporting and post-event articles in quarterly publications. The Journal's social media efforts have also

connected the INTOSAI community and external stakeholders by sharing timely information on relevant international events and webinars that involve the exchange of experiences and best practices.

The Journal remains steadfast in its endeavors to create thematic issues on important topics and collaborate across INTOSAI to facilitate, enhance, and streamline communication, knowledge sharing and outreach across all INTOSAI regions. The Journal would like to thank all SAIs and authors who have submitted articles for publication over this period, and, as the official publication of INTOSAI, will continue to work with INTOSAI leadership, global bodies, Regional Organizations, and member SAIs to enhance communication across INTOSAI.

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