

**MINUTES OF THE MEETING
of the INTOSAI Subcommittee on Internal Control Standards
6-7 June 2017, Brasilia, Brazil**

Participants in the meeting:

Mr Marcelo Eira, Joint Secretary General, Federal Court of Accounts, Brazil
Mr Salvatore Palumbo, Auditor, Federal Court of Accounts, Brazil
Mr Rafael Lopes Torres, Federal Auditor, Court of Accounts, Brazil
Ms Sylvia Regina Caldas Ferreira Pinto, Auditor, Federal Court of Accounts, Brazil
Ms Paula Hebling Dutra, Federal Government Auditor, Federal Court of Accounts, Brazil
Ms Erzsébet Németh, Director, State Audit Office, Hungary
Mr Martin Abbink, Audit Manager, Netherlands Court of Audit, the Netherlands
Mr Paul Neelissen, Senior Auditor – Chartered Accountant, Netherlands Court of Audit, the Netherlands
Ms Linda le Roux, Business Executive, Office of the Auditor General, South Africa
Mr Khalid Hamid, Executive Director, State Audit Institution, United Arab Emirates
Mr Alan Findlay, Technical Assistant, European Court of Auditors
Mr Geoffrey Simpson, Director for Audit Quality Control, European Court of Auditors
Mr Neil Usher, Project Manager, European Court of Auditors
Ms Barbara Dutzler, Programme Manager, GIZ
Mr Paweł Banaś, Advisor to President, Supreme Audit Office, Poland
Mr Jacek Jezierski, Advisor to President, Supreme Audit Office, Poland
Ms Kamila Żyndul, Chief Expert International Relations, Supreme Audit Office, Poland

Via videoconference:

Mrs Hilde François, President, Court of Audit, Belgium
Mr Wim François, Deputy Director Senior President's Office, Court of Audit, Belgium
Mr David Maris, Senior Auditor, Court of Audit, Belgium

Day 1, Tuesday, 6 June 2017

The meeting was opened by Mr Marcelo Eira, Joint Secretary General of Federal Court of Accounts of Brazil who welcomed the Participants as the host of the meeting. Paweł Banaś, the Coordinator of the works of the Subcommittee within the Supreme Audit office of Poland presented the Participants with the agenda of the meeting. He emphasised that the meeting was mainly dedicated to discussions on the further role of the Subcommittee, to reflect the recent and planned changes in the framework of INTOSAI documents that called for reconsideration of the Subcommittee's activities. To this end, the agenda of the meeting contained presentations on the current status quo (to explain where the Subcommittee was and why) followed by conceptual discussions (to decide where it should go).

Kamila Żyndul from the Subcommittee Secretariat presented the most important decisions taken at the latest meeting of the Subcommittee, held on 22-23 September 2015 in Bucharest, and the developments since then regarding the reviews and revisions of the Subcommittee documents. She also explained that those works had been temporarily postponed due to the revision of the INTOSAI Framework of Professional Standards that progressed simultaneously within the Professional Standards Committee. Since one of the main objectives of the proposed new framework was to clearly distinguish between mandatory standards, non-mandatory guidance and other guidance, and to close the framework for documents not addressed to auditors – the future of INTOSAI GOVs 9100-series was unknown at the time. Thus the Subcommittee was advised by the then PSC Chair (SAI Denmark) to postpone the works on planned reviews and revisions, so as to avoid potential need for re-approval and rewriting of the contents once the ultimate shape of the framework and the standard-setting process would be determined. Also, in the meantime, it became clear that the basic document of the series: INTOSAI GOV 9100 would require thorough revision due to the significant changes introduced in the COSO *Internal Control – Integrated Framework* in its updated version of 2013. The Subcommittee analysed the new version of the COSO document with regard to its implications on INTOSAI GOVs 9100-series. Kamila Żyndul also updated the Participants on the recent changes in the Subcommittee membership: the withdrawal of the SAI of Costa Rica, and the new observer to the Subcommittee: the International Federation of Accountants (IFAC).

Item 2 of the agenda was dedicated to the update from the Chair of the Professional Standards Committee (PSC). Neil Usher from the PSC Secretariat presented the new developments in the INTOSAI standard-setting and its potential implications for the Subcommittee on Internal Control Standards. He started with presenting the main reasons for the changes introduced to the standard-setting process and the new INTOSAI Framework of Professional Pronouncements (IFPP), whose main goal was to reduce the degree of repetitions and inconsistencies, and to make the volume of INTOSAI pronouncements more manageable. One of the main changes in the framework consists in making the current ISSAI 100 (*Fundamental Principles of Public Sector Auditing*) the absolute centre of the framework – the key document that puts the other documents into operation. Neil emphasised that only documents setting out requirements to support ISSAI 100 and consistent with ISSAI 100 were designated as ISSAIs in the new framework. Another reason for changes is to state what is compulsory and what is not, so that it is clear what it means for a SAI to be “ISSAI-compliant”. One more important reason behind the changes in the framework is for documents to have a clear addressee – in accordance with the assumption that the INTOSAI body of knowledge should be addressed to SAIs and individual auditors. This change is especially vital for the Subcommittee, as INTOSAI GOVs are addressed to stakeholders, and not to auditors. This implies that INTOSAI GOVs – including those related to internal controls – have to be merged with the category of Guidelines on specific subjects with necessary modifications in the addressee and approach. These would be at Level 3 (lowest level) of the IFPP.

Neil Usher also briefed the Participants on the *Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements 2017-2019* (SDP) that provides the general strategy and overall working plan for the development of INTOSAI principles, standards and guidance on auditing in 2017-2019, and sets the common path for all contributing working groups and subcommittees. The SDP is a planning instrument for the development of the content of the framework.

Rafael Lopes Torres from the PSC Secretariat presented the revised *Due Process* that will govern the transition from the old framework to the new one, the role of the Forum for INTOSAI Professional Pronouncements (FIPP) and how these two – together with the SDP – affect the activities of individual subcommittees. Rafael Lopes Torres also discussed the two projects related to the Subcommittee on Internal Control Standards comprised in the current version of the SDP: project 2.5 and project 2.6.

Project 2.5 has been classified as “type A project”, which means that its ownership can be clearly identified – in this case the ICS is the natural leader. Since the issue of internal control is also covered in the documents developed by other INTOSAI structures – FAAS, CAS, WGPD and WGITA – there is a need to cooperate with them on the project as well as to eliminate repetitions and inconsistencies in the existing materials on internal control.

Project 2.6 has been classified as “type B project”. The project is related to the role of internal auditors in the context of an audit, and there is a clear linkage between the treatment of internal auditing in the ISSAIs and in the supporting guidance. The structures to constitute the project group for 2.6, according to the SDP, include ICS, FAAS and CAS¹.

For the projects included in the SDP, FIPP liaison officers have been appointed, to serve as a link between the project group and the FIPP in the process of the pronouncement development.

Paweł Banaś thanked Neil and Rafael for their presentations and suggested coming back to those issues on the second day of the meeting, in accordance with the meeting agenda (Item 7). He emphasised that the Subcommittee on Internal Control Standards had its own history, perspective and reasons – which not always go with the concepts developed by PSC and FIPP – that should be also considered and that would be explained during the discussions to come.

Within Item 3 of the meeting agenda, dedicated to reviews and revision of the Subcommittee’s pronouncements, Paweł Banaś discussed the developments to date as regards the review of INTOSAI GOV 9100 which, as he observed, was a historical name already, in the light of the new framework nomenclature. He presented the main changes introduced in the new version of the COSO *Internal Control – Integrated Framework*, and the analysis that was made by the Subcommittee with regard to their implications on INTOSAI GOVs 9100. COSO changed entirely, and the new principles and points of focus made it a completely new document. If the Subcommittee wanted to maintain the relation with COSO, INTOSAI GOV 9100 would have to be changed, too. The questions for the Subcommittee to answer would be: (1) Should COSO 2013 be re-narrated in full?, or (2) Should COSO 2013 be the core, with a general public sector slant? and/or (3) Should the revised INTOSAI GOV include the perspective of other standards and guidance providers, with COSO 2013 as the core reference?

¹ For the Subcommittee on Internal Control Standards it seemed natural to lead this project, as the owners of current INTOSAI GOVs 9140 & 9150 related to cooperation between internal and external auditors. At the meeting of the PSC Subcommittees Chairs, held after the ICS meeting in the afternoon of 7 June 2017, it was decided that Internal Control Subcommittee would lead the project. The decision was also reported to the PSC SC. Apart from FAAS and CAS, PAS also expressed their interest to join.

Paweł Banaś also discussed the perception of INTOSAI GOVs family 9100 by their addressees, e.g. ministries whose representatives participated in the Subcommittee meeting in Vilnius in 2014. They most often indicated that a more practical approach would be needed, that the reality of the public administration should be better reflected, and that advice was needed on implementation. Paweł also recalled the US GAO *Green Book* and the difference in the attributes, as GAO changed many of them, compared with the COSO attributes.

In order to be able to discuss all these questions, the role of internal control must be discussed, also in the light of the developments in the area made by other standard-setters, such as e.g. IFAC that sees internal control as a crucial element of governance.

Kamila Żyndul, on behalf of Svetlana Mureşan from the Court of Accounts of Romania (who could not participate in the meeting in person, but submitted her contribution) presented the progress of the works on the revision of INTOSAI GOV 9130 *Further Information on Entity Risk Management*, realised by the team composed of the SAIs of Austria, France, Poland and Romania – the leader. The presentation covered the context of internal control and risk management since 2007, including standards on risk management issued since then (e.g. ISO) and pending release of the revised COSO *Enterprise Risk Management*. The presentation also discussed steps to be taken and suggestions for revision. The analysis concerned difficulties with implementing risk management in the public sector, and suggestions on how to address these difficulties. The presentation ended with a list of decisions to be taken within the project, and benefits of having INTOSAI GOV 9130 revised that, however, needed to wait for the COSO ERM update.

After that the floor was given to Martin Abbink who briefed the participants on what had been done within the project related to the revision of INTOSAI GOVs 9140 and 9150, and the suggested merger thereof into one guidance, developed by the team from the SAIs of the Netherlands and Belgium. In his presentation, Martin Abbink emphasised the importance of internal auditing to the work of SAIs, and the issue of Audit Committees whose importance should be stressed in INTOSAI documents. He referred to the results of the survey conducted by the Subcommittee before the revision of the two INTOSAI GOVs started. The results showed the positive response of SAIs worldwide to the proposed further elaboration of views and guidance on the added value of internal audit as aspect of good governance. Martin also referred to the new INTOSAI Framework of Professional Pronouncements observing that – not questioning the fact that the needs of SAIs and auditors should be met – there also should be room for guidance on good governance.

Then a discussion followed started by Paweł Banaś who emphasised that the Subcommittee needed to deal with many issues, so as to find the best way to proceed with what had been done, considering the resources available and the calendar. He summarised the most important items of the presentations by Romania and the Netherlands. He also quoted an excerpt from a paper by Vincent Tophoff from IFAC (an observer to the Subcommittee who participated in its previous meetings): “[...] the most pivotal change needed to align the ERM Framework with COSO’s intentions is to reverse the perspective from risk based to strategic-objective based: placing organizational strategy and execution at the forefront and then showing how organizations could actually integrate the management of risk into their already existing ‘culture capabilities, and practices’” (2016).

Linda le Roux observed that the *Strategic Development Plan* had been adopted and needed to be taken into account, which is a huge and time consuming task that should not be underestimated.

Khalid Hamid recalled the example of FAAS whose work to a large extent relied on rewriting the work of other standard setters (ISAs). He observed that such work needs to be done carefully and – potentially – may not be the best use of the resources of the Subcommittee. He also emphasised that the Subcommittee’s documents did not deal with either financial, performance or compliance audit and therefore did not fit in the framework.

Item 4 of the meeting agenda was dedicated to news and updates from Subcommittee’s Partners from outside INTOSAI. Jacek Jezierski briefed the Participants on the developments within the International Internal Audit Standards Board (IIASB) of The IIA, on behalf of Svetlana Mureşan who currently represented INTOSAI there. From the perspective of INTOSAI, the most important works of IIASB were related to the recent revision of IIA standards and the Board’s considerations related to developing (potentially) a dedicated standard for the public sector, as well as its preoccupation with the issue of compliance with the standards and the lack of conformity that came as a strategic risk for the organisation. Then Jacek Jezierski, who himself represents INTOSAI on the International Professional Practices Framework Oversight Council (IPPF OC) of The IIA, presented the update on the activities of the Council. He explained the role of IPPF OC and shared his observations on its activities, focusing on those related to its cooperation with INTOSAI and potential areas thereof. The main considerations of the Council regarding INTOSAI included: (1) introducing internal audit as a value creator in every ministry; (2) leveraging internal audit reports and recommendations, and addressing the concept of a single audit so as not to audit the same things with The IIA and INTOSAI standards being similar; (3) The IIA’s should be more involved in other standard-setting bodies, including INTOSAI, e.g. by being involved during the entire process rather than by only commenting on exposure drafts; (4) having The IIA’s code of ethics compared with that of INTOSAI. During his presentation, Jacek Jezierski also referred to the issue of internal auditors’ independence that may be controversial from the perspective of some SAIs that may consider internal auditors not fully independent.

Barbara Dutzler updated the meeting participants with the results of the GIZ study project on cooperation between internal and external audit as a means to improve functionality in public financial control systems. She recalled the affinities between the standards of internal and external auditing, the scope for increased and more strategic cooperation, and the need for dialogue on their respective roles and responsibilities. At the same time, she observed the asymmetric needs for information exchange and harmful competition between the two professions. She concluded with emphasising the need for shared perspective on way forward, as a lot of room for improvement existed. In the second part of her presentation, Barbara Dutzler dealt with the way forward with INTOSAI’s approach 3 to Sustainable Development Goals (SDGs) where GIZ research confirmed that internal control is a key factor in the Public Financial Management (PFM) system for service delivery. The hypothesis of the research was that well-functioning PFM systems were fundamental to the success of the SDGs. She presented the vision of developing a holistic reporting framework on PFM and the matrix approach to be used for this purpose, as a means to satisfy the need for a common reporting framework, common understanding of a PFM system, categorising findings and aggregating

and comparing results among SAIs, with those being aimed to emphasise the value and benefits of SAIs to the lives of citizens, in accordance with ISSAI 12. She emphasised that interlinkages that are the core of Agenda 2030 changed the way in which policy making, implementation and reporting should be approached, and the crucial role of SAIs in advising governments on matters related to good financial governance.

Item 5 of the agenda was dedicated to the ICS Framework Concept. It started with introductory presentations by Khalid Hamid and Paweł Banaś, to be followed by a discussion in groups.

Khalid Hamid presented the concept of the framework for aligning audit results to the evaluation of PFM. He started with clarifying that INTOSAI needed to translate its Strategic Plan into deliverables, and emphasised that the role of the organisation is not only to support SAIs, but to provide value to external bodies as well: to report to other stakeholders on what SAIs know. He emphasised that if SAIs tend to focus on an entity level, as they do in their financial, compliance and performance audits, they communicate with the auditees only. The current challenge would be to share information more broadly, and to aggregate the results of individual SAIs work. Similarly to Barbara Dutzler, Khalid Hamid stressed the need for developing a holistic reporting framework on PFM. He also indicated the lacking link between INTOSAI and SAIs – things that happen in INTOSAI frequently are not translated back to SAIs, while information from SAIs does not always reach INTOSAI. The real benefits of SAIs' work are not always visible – as illustrated with the example about the actual relation between internal and external auditors recalled by Barbara. Khalid also emphasised the issue of compliance with authorities which, in fact, is about internal control – a routine issue included in every audit report.

Then Paweł Banaś took the floor to make his presentation on 'Control Space of *e-Government*' or *CUBE* (egov.nik.gov.pl) – an EUROSAI IT Working Group tool to analyse SAIs' reports. The idea is to use individual reports, which include a lot of information gathered during audits, to obtain common conclusions at the regional or INTOSAI level. Many reports are available in English but they are rarely used, possibly because auditors find it too time consuming to read them and browse for information they need this way. Possibly a tool such as *Cube* would help here. It uses a dedicated search engine to browse summaries of audit reports according to cases (the project is case-oriented rather than report-oriented). Since not whole reports are necessary to feed the tool, it would be helpful to develop a template to be used by SAIs to present the main findings of their individual reports, focusing on the cause-effect relation. It can help decide how to generalise about audit results: to classify according to internal controls whose failure has been identified during the audit. For the time being, expert work is needed to analyse reports and to extract the most interesting cases.

After that Paweł Banaś discussed another project. i.e. *Active IT Audit Handbook* (www.intosaiitaudit.org) which consisted in changing a pdf-file handbook into a working tool base on MSOffice software. This allows for adding new elements in an easy way. The idea behind the project is to change the concept and to provide a tool for fast updating of the handbook contents – to be potentially used with handbooks on other topics, too. Paweł Banaś also presented the Participants with a draft website of the Subcommittee whose idea is to have all available guidance on internal controls and good governance in one place – so that to potentially focus the Subcommittee's efforts on developing useful tools rather than on writing another booklet.

Having the various ideas and concepts presented, the Participants broke into two groups. The groups were tasked with discussing two questions:

Group 1: How the framework constructed on the basis of audit reports and various methodologies (COSO, IFAC, OECD) can be used in the public administration and by auditors?

Group 2: How to create the framework for aligning audit results to the evaluation of PFM.

Summary of the discussion of Group 1:

Considering potential costs and risks, and bearing in mind auditors and SAIs, the Subcommittee would not like to lose its external stakeholders: governments, municipalities, and the public administration in general. A suggestion to mitigate this risk would be to use the full potential of IT tools available nowadays, and at the same time to provide products in various forms. The “booklet” form should not be abandoned, though (since the use of a guidebook/ traditional handbook could be simply imposed by a regulation by authorities that may be reluctant to use a tool), but products should be simultaneously available via modern means, e.g. smartphones (or rather, in line with state of the art, they should be designed for smartphones). As a result, a decision was taken to develop a pilot or a prototype solution, using the work already done by the Dutch and Belgian Members in the area of internal auditing, being the most mature and advanced project at the time. This could allow for applying the content-related approach, and simultaneously for dividing the huge challenge into manageable and doable steps. The results could be addressed to both: external stakeholders and SAI auditors at the same time – and this would also allow for searching for more useful tools, such as, e.g. checklists, task-lists, templates. Simultaneously, the Subcommittee should remain watchful for other developments: by other structures within INTOSAI and by other stakeholders, so as to avoid duplications and contradictions.

The results of the discussion within Group 2 could be best summarised with the proposition that they formulated, namely:

“We have a vision of developing a **comprehensive reporting framework** providing an **independent self-declared assessment of key processes**, controls and **controls and outcomes for effective public financial management**, using as far as possible, **relevant audit results or other public data**, allowing **comparison within and between countries**, regions, and worldwide, and providing a stimulus for **improvement in public financial management** (and audit) for the benefit of citizens everywhere”.

The following factors served as the motivation for the proposal:

1. SAIs have repeated perpetual findings, without impact;
2. Focus should be on the most important issues, to allow clear messages;
3. It should be based on analysis and codification of SAIs work;
4. It can allow for identification of audit opportunities and gaps;
5. Completion of table could be supported by externally moderated process;
6. Opportunity would be provided for simple peer review to quality assurance input into the table;

7. It could serve as a basis to structure and provide useful IFPP guidance, and identify where further guidance is needed.

Possible next steps identified included: a workshop on PFM Assessment Matrix with potential pilot users, starting with a relatively simple model to be built up over time based on experience and demand, and using the assessment matrix as a basis for further improvement of ISSAI framework in order to make it as useful and relevant as possible.

With the summary of the discussions results, the first day of the meeting was closed.

Day 2, Wednesday, 7 June 2017

Paweł Banaś started the second day of the meeting with thanking the host for organising the activities on day 1 and with recapitulating on the conclusions made.

Hilde François intervened and stressed the importance of internal control as such for good governance in the public sector. She shared her experience that the INTOSAI GOV guidance is crucial for the three types of audit: financial, compliance and performance audits. Internal controls have both preventive and detective aspects; reporting on them in an audit is the ex-post and detective side, while the GOVs obviously also have guidance and preventive aspects (cf. presentation of GIZ). She also referred to the higher level ISSAIs (levels 1 and 2) in which the importance of internal control for the SAI's role and to strengthen good governance is stressed.

Item 6 of the meeting was dedicated to a discussion on the Subcommittee's future activities in relation to those of other INTOSAI Partners.

Khalid Hamid started with an update from the Financial Audit and Accounting Subcommittee (FAAS), chaired by the SAI of the United Arab Emirates. He recalled that the majority of FAAS work was to add the public sector perspective to ISAs, in this way providing financial audit and accounting standards for SAIs. Khalid Hamid observed that FAAS members are mostly from more mature countries that often do not use ISSAIs themselves. Hence the producers are not addressees who mostly come from less mature countries, which may be a problem. As for the projects that FAAS needed to move forward, Khalid listed making the current ISSAI 200 a principle document and consolidating and improve INTOSAI practice notes to ISSAIs – in accordance with the *Strategic Development Plan* project 1.2 and 1.3 respectively.

Then Neil Usher shared the PSC perspective that focuses on two elements: (1) getting the SDP up and going, and making groups to implement it; and (2) the crosscutting priorities of the *INTOSAI Strategic Plan*. He also recalled the need to limit the number of pages of the standards framework – which is unacceptable and unused in its current volume, and to eliminate the existing inconsistencies. He welcomed the Subcommittee's ideas from the first day of the meeting, and emphasised that it would be important for the Subcommittee to consider which documents should go to the framework, and which should become part of the so called public goods. At the same time, he observed that although public goods documents are not subject to the *Due Process*, quality assurance must exist for those

documents, too. To this end, close dialogue with FIPP Liaison Officers assigned for individual projects of the SDP must be ensured.

Rafael Lopes Torres explained that the FIPP subgroup tasked with identifying the overlaps and gaps in the existing documents decided that in some issues these groups dealt with internal control – hence their potential involvement in the project related to guidance on understanding internal control in an audit. Neil Usher observed that a lot of material of WGPD and WGITA repeated what was written about internal control elsewhere. The idea would be not to write from scratch about internal control in IT, but rather to base on the knowledge of internal control provided by the Subcommittee and to just add IT-related specifics.

Linda le Roux observed the difficulty with the two addressees and emphasised that, still, the basic audience – according to the latest developments of the INTOSAI standard-setting – would be auditors. Hence the issue of how to audit internal control should be crucial. While linkages to IT audit will appear obviously.

Martin Abbink noticed that one of the priorities of the *INTOSAI Strategic Plan* is to encourage good governance (Strategic Goal 1). Therefore guidance for SAIs on how to *encourage good governance* should be provided – which is different from providing standards on how to *audit* internal control. While no clear place for guidance for the public sector is provided in the IFPP, although many SAIs ask for this.

Neil Usher said that the problem was not there, as SAIs can encourage good governance through their recommendations, which is stated in ISSAI 100 – while the actual issue would to provide guidance for SAIs, this being the main interest of PSC.

Erzsébet Németh joined the discussion and presented two booklets developed by the SAI of Hungary on how to support good governance: how to support legislature, analyse risks, enhance integrity, accountability, transparency, sustainability, etc.

Paweł Banaś again recalled that many guidance in the scope of the Subcommittee could be addressed to the two audiences. For instance, the guidance on internal auditing which seems to be addressed to SAIs can be, in fact, interpreted as having the stakeholders as the main addressee. He stressed that his idea was not to question the need to support the auditors. The risk would be, though, to lose the external stakeholders: if the Subcommittee sent a signal that INTOSAI was not interested in the stakeholders as the addressees, would it be a good message? Hence possible ways should be considered how to reconcile it. Paweł emphasised that the very perspective of the Subcommittee's developments having the public goods position was not a threat, but the problem might be how to explain and justify to the Members' management the need to contribute and invest in the Subcommittee if its outputs are *not* in the framework. For auditors, to know how SAIs expect them to work is valuable – with ISSAI 100 in the centre – but the priorities of the *INTOSAI Strategic Plan* should not be forgotten.

At the end of the discussion, Khalid Hamid emphasised that the most important thing would be the paradigm shift that was taking place: to communicate among individual INTOSAI structures (working groups, other subcommittees) rather than to develop things separately, as had been the case before

and led to the unmanageable volume of documents in the current framework. Paweł Banaś agreed that it was about synergising and observed that it would need time, though, being a matter of culture. He also informed the Participants that the Subcommittee Secretariat had already started making links with other INTOSAI structures and would continue to do so.

During their discussions within Items 6 and 7 of the agenda, the Participants identified the main steps to be taken – also to be reported to the PSC at its Steering Committee meeting on the following days (8-9 June 2017). These are summarised in the table below:

Steps	Linkage to INTOSAI Strategic Plan / Strategic Development Plan	Responsible	Date
Reporting framework based on matrix, including workshop for AFROSAI E	INTOSAI Strategic Plan Crosscutting Priority 2 Approach 3	SAI UAE	September 2017
Prototype based on INTOSAI GOVs 9140 & 9150	2.6 SDP	SAI Netherlands SAI Belgium SAI Poland	Report on progress at next meeting in 2018
Guidance on internal control Initial assessment of project 2.5 with partners and FIPP Liaison Officers to establish project reference	2.5 SDP	SAI Poland	Progress report at next meeting
Guidance on internal audit Initial assessment of project 2.6 with partners and FIPP Liaison Officers to establish project reference	2.6 SDP	SAI Netherlands SAI Belgium	
Guidance on risk management <ul style="list-style-type: none"> Decision on applying the new approach of former INTOSAI GOV 9100 and 9130 Guidance should include tools and examples/a complete example regarding how to apply risk management in the public sector 	2.5 SDP	SAI Romania – tbc.	Decision to be taken after prototype has been developed & new COSO ERM analysis

At the end of the meeting, Paweł Banaś thanked the hosts for the excellent organisation of the meeting and for all the assistance they provided. He also thanked all the Participants for their valuable contributions.

It was decided that the next meeting of the Subcommittee should be held before the PSC SC meeting scheduled for 30-31 May 2018 in Luxemburg. The exact date and venue will be announced at a later date.

The meeting was adjourned.