

## GCC strategic review and proposals for improvement

The conclusions from the Joint seminar on INTOSAI standard setting that took place in Oslo, on December 2019 suggest the PSC, together with the goal chairs and FIPP draft a work plan for the development of INTOSAI as a professional standard setter and consider implications for all INTOSAI structures.

We recognize that INTOSAI standard setting has changed significantly over the past four to five years. While we are continuing to absorb these changes, we can already point to areas in which responsibilities are unclear and where there are gaps in the processes. We are also aware of differing views on the purpose of a number of the current structures. It is important to recognise and address these challenges as we move towards the next INTOSAI strategic plan.

That's is why the Goal Chairs have discussed the issues raised in the Join seminar in the context of the next INTOSAI strategic plan. During 2020, PSC CBC and KSC have reflect on the goal chairs collaboration, our joint responsibilities on standard setting but also going beyond and looking into the many areas in which the work of the three Committees intertwine and/or complement each other. Our main objective is to work closely to provide support effectively and efficiently to further SAI professionalisation and performance.

After an alignment of visions and principles among the three Committee chairs, we are now in the process of bilateral discussions with other INTOSAI actors to further develop our proposal for improvement and with the IDI team on the global survey and the task force on strategic planning's internal scan so they can collect more data so we can better identify needs.

The opportunity of another planning cycle is one of improving structures and clarifying roles, but it is also one of imagining how our organisation can better fulfill its mission and better serve the SAI community.

On a practical note, any changes in relevant documents, like terms of reference etc, will of course be presented, discussed and approved by the PSC Steering Committee, according to INTOSAI rules.

The blue text attached is the working document being developed by the goal chairs outlining our principles and enabling mechanisms as basis for engaging with actors within INTOSAI.



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### 1. Introduction

One of the five crosscutting priorities of the current INTOSAI strategy is to “ensure effective development and coordination among standard setting, capacity development and knowledge sharing to support SAIs and improve their performance and effectiveness”.<sup>1</sup>

Over the last six years INTOSAI’s Strategic Goals 1, 2 and 3 have worked increasingly closely to produce high quality public sector auditing standards and related material, and to help SAIs develop their capacities and acquire the knowledge they need to apply auditing standards and best practices effectively, to improve their performance and to increase the impact of their work.

In preparation for the upcoming INTOSAI strategic review under the leadership of the Task Force on INTOSAI Strategic Planning, the secretariats of the Strategic Goals 1, 2 and 3 reviewed their past collaboration in order to identify what worked well and where there was room for improvement. We then built on this analysis to devise a strategy and approach to defining INTOSAI’s support for SAI professionalism and performance for the 2023-28 period in the most relevant way, and then how we organise ourselves to provide this support effectively and efficiently.

### 2. A shared vision and mission

#### 2.1 GCC vision

Our vision for INTOSAI’s professional affairs is to provide SAIs with high quality professional support to meet their needs, by harnessing and leveraging INTOSAI’s resources in an efficient and effective way. The application of modern technologies will allow a focus on subject matter and activities rather than structures, and facilitate flexible and collaborative working to provide the widest possible input.

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<sup>1</sup> Crosscutting priority 3.



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## **2.2 GCC shared mission**

Our mission is to promote the professionalism and performance of SAIs by: providing clear, relevant and rigorous professional pronouncements and supporting material; helping SAIs develop the requisite capacity to apply these resources in order to produce high quality audits; and collecting, creating and sharing knowledge within and across the SAI community.

## **2.3 GCC shared objectives**

In moving our collaboration efforts forward, we envisage the following shared objectives:

- To fully integrate our work-plans by having a single “strategic development plan”;
- To speak as one voice on matters of professionalism in INTOSAI;
- To further improve the experience of SAIs regarding:
  - The relevance and usability of INTOSAI professional pronouncements,
  - The value of application guidance to assist with the implementation of INTOSAI professional pronouncements, both generally and in dealing with very unique or specialist audit environments, and
  - Service offerings to improve professionalism and performance, both at individual and institutional level;
- To optimally utilise the resources and expertise available within INTOSAI that could support the vision on providing SAIs with high quality professional support.

## **3. Enabling mechanisms**

### **3.1 Main enabling mechanism**

In considering how to best implement our shared mission, the GCC is actively considering:



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- a) Analysing the professional needs of SAIs, both individually and collectively (such as through INTOSAI regions)<sup>2</sup>;
- b) Developing a single long term strategic plan<sup>3</sup> to address the professional needs of SAIs covering all the standards, support and services we expect to deliver;
- c) Giving life to this strategic plan by means of individual goal-specific strategies, objectives, and action plans to be addressed through work streams;
- d) Monitoring and evaluating progress of the strategic plan, and updating it where required; and
- e) Consulting and cooperating with relevant INTOSAI and external stakeholders.

### **3.1 Other enabling mechanisms**

We will also establish, promote and/or support the following bodies or initiatives in order to give effect to its shared mission:

- a) Global INTOSAI surveys / stocktakes;
- b) FIPP, and related bodies and functions;
- c) A facility for involving, consulting and supporting INTOSAI regional bodies (e.g. expanding, and combining, the CBC Regional Forum and the INTOSAI Coordination Platform to promote and coordinate professional affairs at INTOSAI global and regional levels).
- d) The IDI as an independent INTOSAI body also supporting the professionalism, development and performance of SAIs.
- e) Outside stakeholders, e.g. IFAC (IAASB, IAESB), IIA, etc.

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<sup>2</sup> The regional organizations of INTOSAI are an important way of reaching out effectively, and as a key information source.

<sup>3</sup> Currently the SDP covers only the IFPP, but would be expanded to encompass the core CBC and KSC contributions to SAI professionalism and performance.



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4. Practical things to do to reinforce future GCC cooperation, including enhancing the footprint of the GCC, e.g.
    - a) Re-engineer and reorient the GCC modus operandi;
    - b) “Revive” the GCC at the level of our principals – make a proposal to our principals and formalise
    - c) Establish an output-driven identification of logical workstreams.
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