

Action Plan of the INTOSAI Subcommittee on Internal Control Standards for the years 2010-2013

TASK 1	Work out examples of internal control measures, for all internal control objectives (effectiveness, efficiency, ethical standards, compliance with laws and regulations, etc.) and all control components (control environment, risk assessment, information and communication, etc.). By way of an example, what control measures could be envisaged for information and communication aimed at increasing effectiveness? The existing examples from the Guidelines could be used and put on the e-platform. This fits with the aim of bringing guidance closer to the SAIs.		
Comments on the task	To be continued in the following years (after 2013)		
Input by Subcommittee Members	Result	Effect	
To work out, by each Subcommittee Member, on the basis of national experience (if possible), at least one example of measures within the internal control system. For the sake of clarity, examples should be presented in a table, according to the format used in INTOSAI GOV 9100. Annex 1. Examples (see: p. 4 of the Action Plan)	A catalogue of good practices, comprising examples of control measures, which will allow for in-depth understanding of the internal control concept and its use in practice.	The catalogue of good practices will be published: - on the Subcommittee website. - on the Subcommittee e-platform.	
Task Coordinator	SAI of Poland		
Date of progress revision	30 September 2011*, 31 December 2011*, 31 March 2012 (a working meeting in March/April 2012, to be confirmed), 30 June 2012*, 31 December 2012* (* = via e-mail)		
Deadline for the realisation of the task	31 March 2013 (a meeting to summarise the Subcommittee's work in March/April 2013, to be confirmed)		
TASK 2	Actively promote the integration of the INTOSAI GOV internal control and risk management conceptualization into the ISSAIs, notably on financial audit, performance audit, compliance audit. This is in line with the 2010-2013 PSC plans aimed at streamlining the standards.		
Comments on the task	To be continued in the following years (after 2013)		
Input by Subcommittee Members	Result	Effect	
1) To monitor how other Subcommittees update and develop ISSAIs (Subcommittee Chair). 2) To present comments on the ISSAIs developed by other Subcommittees.	Increased number of references to INTOSAI GOVs in ISSAIs.	Information on the ways INTOSAI GOVs are used available from the e-platform.	
Task Coordinator	SAI of Poland		
Date of progress revision	31 March 2012 (a working meeting in March/April 2012, to be confirmed)		
Deadline for the realisation of the task	31 March 2013 (a meeting to summarise the Subcommittee's work in March/April 2013, to be confirmed)		

TASK 3	Integrate the Guidelines and the Further Information on risk management. For the sake of clarity, it is preferable to have one single document with risk management as the main concept and internal control regarded as a part of it. This topic could be explored in consultation with COSO, thus opening lines of communication with COSO.		
Comments on the task	To be continued in the following years (after 2013)		
Input by Subcommittee Members	Result	Effect	
To prepare and conduct a survey of the implementation of risk management in the Public Sector in Subcommittee Members' countries.	A Study Paper to provide the basis for developing new INTOSAI GOVs in the following years (after 2013).	1) Study Paper will be distributed amongst other INTOSAI Members. 2) Study Paper will be published on the Subcommittee e-platform.	
Task Coordinator	SAI of Austria		
Date of progress revision	30 September 2011*, 31 December 2011*, 31 March 2012 (a working meeting in March/April 2012, to be confirmed), 30 June 2012*, 31 December 2012* (* = via e-mail)		
Deadline for the realisation of the task	31 March 2013 (a meeting to summarise the Subcommittee's work in March/April 2013 to be confirmed)		

TASK 4	Prepare a paper concerning reporting on internal control (for example as "in control statements"). A survey could be conducted on that subject in order to establish the extent to which internal control reporting exists, under what forms and what the underlying frames of reference are.		
Comments on the task	To be continued in the following years (after 2013)		
Input by Subcommittee Members	Result	Effect	
To prepare and conduct a survey of reporting on internal control in the Public Sector, and to analyse the results of the survey.	Update INTOSAI GOV 9110 on reporting on internal control.	Updated standards will be disseminated amongst other INTOSAI Members, and published: - on the Subcommittee website, - on the e-platform.	
Task Coordinator	SAI of Lithuania		
Date of progress revision	30 September 2011*, 31 December 2011*, 31 March 2012 (a working meeting in March/April 2012, to be confirmed), 30 June 2012*, 31 December 2012* (* = via e-mail)		
Deadline for the realisation of the task	31 March 2013 (a meeting to summarise the Subcommittee's work in March/April 2013, to be confirmed)		

TASK 5	Monitor and analyze the use of the e-platform both in terms of its utility value and content of the information (trends, topics for future work plans, targeted requests for further information, etc.). This should result in a report in 2013.		
Comments on the task	To be continued in the following years (after 2013)		
Input by Subcommittee Members	Result	Effect	
To regularly update information published on the e-platform, considering the results of the Subcommittee's work (Task Coordinator).	Improvement of the e-platform as a tool to share knowledge and experience on internal control.	To encourage Subcommittee Members to use the e-platform.	
Task Coordinator	SAI of Poland (SAI of the Netherlands is waiting for the final decision of the Board whether to coordinate the task)		
Date of progress revision	30 September 2011*, 31 December 2011*, 31 March 2012 (a working meeting in March/April 2012, to be confirmed), 30 June 2012*, 31 December 2012* (* = via e-mail)		
Deadline for the realisation of the task	31 March 2013 (a meeting to summarise the Subcommittee's work in March/April 2013, to be confirmed)		

Annex 1 (for TASK 1) – table for presenting examples of measures within the internal control system

Description of measure				
Control Environment	Risk Assessment	Control Activities	Information & Communication	Monitoring

Example from INTOSAI GOV 9100, Annex 1. Examples, p. 50

<p>Fulfilling accountability obligations example (1): A department that is responsible for the management of safe transport by water and sea has been organised by different service departments responsible for piloting, buoyage, inspection of the quality of the water, promotion of the use of waterways, investments in and maintenance of infrastructure (bridges, dikes, canals and locks).</p>				
Control Environment	Risk Assessment	Control Activities	Information & Communication	Monitoring
<p>For each of the service departments an operational manager is appointed who has to report to the general manager of the department. The operational managers have the appropriate skills and have the authority to make certain decisions. All of them also sign a code of proper conduct.</p>	<p>Possible risks are collisions of ships, draining off toxic waste or fuel, and bursting of dikes. If mishaps are related to negligence of the government department, it could face a huge liability.</p>	<p>Control activities that can be organised are the pilotage of ships by competent pilots, placing buoys, beacons and markers; visual inspection by air, and taking water samples.</p>	<p>The information and communication related to this situation can be the reporting of collisions to warn other ships; informing ships of weather conditions, and publishing the names of polluters and the sanctions they are facing, and the remedial actions undertaken.</p>	<p>A follow-up of the number of collisions, environmental violations, results of the samples and a comparison with other countries and with historical data, can help to monitor the effectiveness and efficiency of the pilotage of ships, the placing of the beacons and markers, the inspections, and the water samples.</p>