The INTOSAI Technical Support Function – Final evaluation

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A DISCUSSION PAPER FROM THE PSC SECRETARIAT

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INTRODUCTION

One of the strategic objectives for Goal 1 (Professional Standards) in the INTOSAI Strategic Plan 2017-2022 was to,

“... provide a strong organisational framework to support INTOSAI’s standard setting, including ... a technical-support function ...”.

The main benefit of establishing a Technical Support Function (TSF) was to help make the standard setting process more efficient and effective, and enable better planning and use of resources. By making dedicated staff available to work on standard setting activities, the TSF was designed to reduce reliance on voluntary contributions from SAIs, and allow these resources to focus where they can best add value. The TSF has been fully functional since June 2020.

THE 2022 INTERMEDIATE EVALUATION

After extensive discussions in the PSC-SC, the Governing Board approved in 2019 a five year proof-of-concept exercise to set up a virtual TSF including an intermediate evaluation by the PSC chair in 2022. The mid-term review would also propose a motion on whether to move to a permanent physical location, with fully funded (rather than seconded) employees if and when circumstances allow.

At the PSC-SC in June 2022, the steering committee took note of the conclusions of the mid-term review of the TSF, that:

i. the PSC secretariat had set up and managed the TSF according to the initial decisions by the PSC-SC.
ii. the TSF was over-resourced for its then workload, and was operating at around 20% of its potential capacity;
iii. recruitment of colleagues for the TSF was likely to remain challenging;
iv. the proof-of-concept exercise should be extended by one year to allow the need for
the services of the TSF to be assessed, and thereby provide a basis to decide on the
future of the service.

TSF ACTIVITIES AND WORKLOAD

Since the launch of the TSF, the PSC secretariat has consistently emphasised that it is a
resource open to the whole INTOSAI community involved in standard setting and have
publicised the service in many communications.

During the XXIV International Congress of Supreme Audit Institutions (INCOSAI), the colleagues
from the TSF were permanently available at the PSC booth to make delegates aware of the
service and publicise how they could help colleagues involved in individual work streams.

The TSF also attended the Goal Chairs / FIPP SDP Joint Seminar in September 2022 where the
processes around the Strategic Development Plan were discussed. It was deemed likely that
the TSF would support some of the work/process resulting from the meeting and the TSF will
be in a much better position to give this support if they have taken part in the meeting.

Despite these measures, there has been virtually no demand for the service of the TSF since
autumn 2022. As per the memoranda of understanding between the PSC and the employing
SAIs, the three TSF colleagues have been continuing to work for their SAIs while awaiting new
tasks to be allocated to the TSF.

THE NEED FOR A NEW KIND OF TECHNICAL SUPPORT

The Goal Chairs / FIPP SDP Joint Seminar also provided a valuable opportunity to reflect on the
type of technical support required by working bodies.

Based on their experience, FIPP members noted that there is a need for more technical
drafting competence to support the project groups implement a number of strategic projects,
with one solution being a core drafting team supported by the TSF or another form of support
function. Particularly in relation to the tasks in the forthcoming SDP on clarity and consistency
of the pronouncements, it was felt that a key factor for success is strengthening a technical
support function. The function could ideally develop into an integrated force to strengthen all
the bodies involved (FIPP, sub-committees etc.)

THE EXPERIENCE OF THE ISSAI 140 WORKING GROUP

The TSF was only involved before the project was started, where they scoped broadly the likely
work required.

Using the working methods outlined in the document “Working together effectively within the
PSC to achieve success in cross-cutting SDP projects”, the project lead formed a successful
working group comprising 26 participants, from 16 SAIs. The working group was divided into
smaller groups to deal with specific tasks, a drafting committee, four reviewing teams: FAAS,
CAS, PAS, ICS, and another sub-group to identify conforming amendments to other
pronouncements.

(With such a large multi-disciplinary team, it is unlikely that the TSF would have been able to
add much value once the work started.)
CONCLUSIONS

Currently there is little or no need for a TSF. Coupled with the difficulties in recruiting colleagues there is little merit in pursuing considerations on whether to move the TSF to a permanent physical location, with fully funded (rather than seconded) employees.

There is no intrinsic benefit in having a TSF specifically attached to and managed by the PSC, and there is no evidence that the existing TSF has made the standard setting process more efficient and effective.

The new SDP may require colleagues specialised in technical support of a kind suited to a different type of project.

PROPOSALS

- Inform the Governing Board of the outcome of this mid-term evaluation.
- Disband the current Technical Support Function and release the three colleagues and their employers from any further obligations in this respect.
- Thank formally the three colleagues and their employers for their commitment and work over the past years.