

Commentary on Analysis of GB Responses

Response Rate

The following SAIs have been excluded from responding as we have received verbal feedback

- Austria
- Kingdom of Saudi Arabia
- United Arab Emirates

The following SAI have responded:

- Argentina
- USA
- Brazil
- India
- China
- Japan
- Portugal
- Peru
- Poland
- Norway

The following SAIs have not yet responded as at 3rd April 2017:

- South Africa
- Russia
- Gabon
- Bahamas
- Samoa
- Egypt
- Pakistan

Based on the above it can be an indication that the GB members who are not included in PFAC are less engaged. In fact South Africa have explained that they have prepared something but a domestic issue has overtaken daily duties (Kimi did not attend the commonwealth conference). Samoa have also expressed an interest in responding.

Analysis of Responses

1. Overlap between SCEI and PFAC

Below is an extract from the Brazilian response showing the extent of the overlap of responsibilities:

Both PFAC and SCEI have roles stated at the INTOSAI Strategic Plan (SP) regarding the following up of the plan's implementation. Especially when it comes to the crosscutting priorities, the text of the SP is not that clear as to the responsibilities of each body, as shown below:

PFAC	SCEI
<i>The broad leadership involvement on the PFAC advances the integration of INTOSAI's efforts across the crosscutting priorities, goals, objectives, and initiatives (p. 34).</i>	<i>As part of its enterprise risk management leadership efforts, the Supervisory Committee on Emerging Issues will monitor INTOSAI's crosscutting priorities to ensure that they are being consistently and thoroughly integrated into INTOSAI's various strategies and programs under its strategic goals (p. 39).</i>
<i>The PFAC, working with goal chairs, the Supervisory Committee on Emerging Issues, and the General Secretariat, will consider INTOSAI-wide efforts that may be needed to advance the implementation of the crosscutting priorities (p. 36)</i>	<i>The Committee also will provide a continuing focus to ensure that INTOSAI's crosscutting priorities are being consistently and thoroughly integrated in INTOSAI's various strategies and programs under its strategic goals (p. 43).</i>

There should be a clear definition of the roles of the two bodies, to avoid duplication of efforts and coordination problems. This will also enable INTOSAI to have a clear process towards the implementation of the objectives and priorities stated at the SP.

In addition to the issues requiring clarification listed in the table above the concept of membership of the SCEI and PFAC was also raised by China, Poland, Peru and Japan. At this stage there is a need to engage the GB members not in the two committees more actively. This could be achieved through an option put forward by Japan that submissions to the GB members are subject to comment prior to the final submissions for discussion at the GB.

Norway also questioned the role of the SCEI and whether and requested an evaluation should take place of its effectiveness and the role of risk management within INTOSAI.

Furthermore, Peru and Argentina have requested that information is forthcoming to allow GB members more engagement for example an induction for new members.

2. Agenda to be aligned to the Strategic Plan

Overall there is consensus that the Agenda reflects the GB's monitoring of the strategic plan, results, outputs, outcomes and impacts and not involve continual presentation of activities.

3. Changes to future GB meeting format etc

The breakaway sessions were welcomed as a positive innovation that needs to be continued. The reporting should be predominately:

- PFAC
- SCEI and
- Goal Chairs

A role for more effective engagement of SAIs not part of the above committees should be considered. This was expressed by China, Argentina, Brazil, Peru and Japan. This support comments made under point 1 above.

It was also confirmed by the Goal Chairs who responded that they are willing to present on behalf of their committees, work groups etc.

Portugal also raised the issue of differentiating between agenda items for information and those for discussion.

4. GB examining the impact of Goal Chairs

Consensus was reached that the reporting against objectives with performance measures and indicators is the right direction. However, the GB at this stage will need to assess the maturity of the information and their role in holding the goals chair to account. The Secretary General and the Chair should as a minimum ensure that the output/outcome focus is included in the presentation this year.

5. Quality of INTOSAI products

There were differences in the responses on the issue of products outside the IFPP. The following countries thought a due process was necessary:

- China
- Poland
- Japan
- Portugal

However others thought a prioritization by the Goal Chairs or FIPP should be considered and then the need to assess the cost/benefit of the due process can be considered. These SAIs included Brazil, India and Peru. The USA thought it might be reasonable to discourage products outside the framework. Norway (notably citing IDI and regions) thought this wasn't necessary to have any due process.

6. Crosscutting Priorities

The table below provides a summary of the crosscutting findings:

Crosscutting Priority	Responsibility	Findings	Comments
Independence	Seen as General Secretary is the core with the SCEI	Regional organizations also seen as important	A system to scan issues related to independence may be required.
SDGs	Split between SCEI and PFAC	4 SAIs mentioned SCEI as primary and 2	Role clarification is required but at this

		PFAC (also India mentioned the Abu Dhabi Declaration)	stage the INTOSAI Chair is taking the lead.
Cooperation between Goal Chairs and others	Currently working well with Goal Chair Collaboration and can report through the PFAC	Consistency of views	
Agile INTOSAI	Both SCEI and PFAC have roles based on the understanding of respondents	Reinforces the discussions regarding the need for role clarity.	A system for receiving feedback from the organs of INTOSAI as well as Regions is required.
Regional Professionalism	Current structures are seen as sufficient	Consistency of views	

Overall on the crosscutting priorities it was mentioned that ownership is not clear, however, when investigating each one there are activities related to the priorities there is potential leadership. We may need to consider making them Agenda items and ensuring work is performed to aggregate the information to each priority by a responsible SAI.

7. Role of the SCEI

These questions have been addressed to a large extent in the responses above. It seems that there is division on the responsibilities between the SCEI and PFAC over the crosscutting priorities as stated. In terms of ERM a crucial question is raised by Norway in that what is the role of ERM within INTOSAI? If it should be integrated into our activities and thereby delegated to the Goal Chairs or whether there is a need for independent assessments in which case an SCEI with different membership (perhaps other GB members should be discussed.)

8. Role of the Secretary General

The role of the Secretary General is clear but there are onerous responsibilities including amongst others:

- Regional liaison
- Aggregated accountability reports
- External stakeholder engagement
- Independence crosscutting priority
- Financial and administrative affairs

