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**INTERNATIONAL ORGANIZATION OF  
SUPREME AUDIT INSTITUTIONS (INTOSAI)  
*MUTUAL EXPERIENCE BENEFITS ALL***

# STRATEGIC PLAN 2011-2016

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# INTOSAI AT A GLANCE

**INTOSAI is the professional organization of supreme audit institutions (SAI)** in countries that belong to the United Nations or its specialized agencies. SAIs play a major role in auditing government accounts and operations and in promoting sound financial management and overall accountability in their governments. INTOSAI provides a forum in which government auditors from around the world can discuss issues of mutual concern and keep abreast of the latest developments in auditing and other applicable professional standards and best practices. Through triennial congresses, committee meetings, and other recurring communications, INTOSAI focuses on the key issues facing SAIs and helps its members to develop innovative solutions to shared challenges. In keeping with these objectives, INTOSAI's motto is "*Mutual Experience Benefits All.*"

**Founded in 1953 when 34 SAIs met for the first INTOSAI congress** in Cuba, at present INTOSAI has 189 full members and 3 associated members. For more than 50 years INTOSAI has provided an institutionalized framework for SAIs to improve professional standing and capacities of member SAIs. The exchange of experience among INTOSAI members enhances government auditing and secures progress, while keeping up with new developments.

**INTOSAI adopted the Lima Declaration of Guidelines on Auditing Precepts in 1977.** This fundamental declaration articulates INTOSAI's basic philosophical and conceptual approach and, together with Mexico Declaration on Independence from 2007, emphasizes the principles of independence and democratic values. The SAIs play a major role not only in auditing government accounts and operations but also in promoting sound financial management and overall accountability in governments. INTOSAI issues international standards and guidelines for financial, compliance, and performance audits and provides guidance for Good Governance.

**INTOSAI has five official languages: Arabic, English, French, German and Spanish.** The organization is the recognized international body representing SAIs, but at the same time it is a voluntary group whose success depends on consistent professional and financial support from its members. As such, INTOSAI recognizes that its strength lies in the cultural, linguistic, and political diversity of its global membership and seeks a balanced representation of regions and auditing systems. INTOSAI is, at heart, a democratic institution that operates through consultation and consensus. INTOSAI stresses respect for national sovereignty and the equality of its members, regardless of geographic size or economic strength.

**INCOSAI, a congress held every third year, is the supreme body of INTOSAI** which comprises the entire membership and is held in a different country each time. Each country has one vote, and no member country has a veto right. Reflecting modern governance principles, the Governing Board, consisting of 18 member SAIs, is accountable to the membership. According to INTOSAI Statutes, the Auditor General of Austria is the Secretary General and the headquarters of the INTOSAI Secretariat is Vienna. The SAI of Norway took over the INTOSAI Development Initiative (IDI) in 2001, which Canada had hosted since its founding in 1986. The US Government Accountability Office took over the publishing of The International Journal of Government Auditing, which is published four times a year, from Canada in 1974.

**INTOSAI also partners with other organizations:** the International Federation of Accountants (IFAC), the Institute of Internal Auditors (IIA), the Organization for Economic Cooperation and Development (OECD), as well as the World Bank and others in the donor community. INTOSAI has cooperated with the United Nations (UN) for over 40 years in promoting good governance and fighting corruption.

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# OVERVIEW STRATEGIC PLAN 2011-2016

## Mission

INTOSAI is an autonomous, independent, professional, and non-political organization established to provide mutual support; foster the exchange of ideas, knowledge, and experiences; act as a recognized voice for supreme audit institutions (SAIs) within the international community; and promote continuous improvement among diverse member SAIs.

## Vision

Promote good government by enabling SAIs to help their respective governments improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption, promote public trust, and foster the efficient and effective receipt and use of public resources for the benefit of their citizens.

## Strategic Goals

### Goal 1: Professional Standards

Promote strong, independent, and multidisciplinary SAIs and encourage Good Governance by (1) Providing and maintaining International Standards for Supreme Audit Institutions (ISSAIs), and (2) contributing to the development and adoption of appropriate and effective professional standards.

### Goal 2: Institutional Capacity Building

Build the capabilities and professional capacities of SAIs through training, technical assistance, information sharing and other capacity building activities.

### Goal 3: Knowledge Sharing and Knowledge Services

Encourage SAI cooperation, collaboration, and continuous improvement through knowledge sharing, including providing benchmarks, conducting best practice studies, producing audit guidance material and performing research on issues of mutual interest and concern.

### Goal 4: Model International Organization

Organize and govern INTOSAI in ways that promote economical, efficient, and effective working practices; timely decision-making; and effective governance practices while maintaining due regard for regional autonomy, balance, and the different models and approaches of member SAIs.

## Core Values

Independence ▪ Integrity ▪ Professionalism ▪ Credibility ▪ Inclusiveness ▪ Cooperation ▪ Innovation

# INTRODUCTION

**In 2004, INTOSAI adopted its first Strategic Plan** to guide its operations in the years ahead. The plan was adopted at the INCOSAI congress in Budapest in 2004 and consists of three primary mission-related goals and one organizational goal. This document presents the second Strategic Plan which covers the six year period from 2011 to 2016, adopted by the XX INCOSAI in South Africa in 2010. The structure of the new plan is the same as and INTOSAI's mission, vision and goals remain the fundamentals which the plan is based on.

Report on Strategic Plan 2005-2010 describes the situation after implementing the first Strategic Plan and presents achievements and organizational structure.

**The methodology for updating the plan adhered to the principles of consultation and consensus**, as was essential when the first Strategic Plan was developed. The Finance and Administration Committee established a task force chaired by the SAI of USA to collaborate with the Chairs of the goals and relevant goal liaisons, the Secretary General, the Director of Strategic Planning and the Governing Board. The goal Chairs lead the work in identifying the strategies, activities and programs under their respective goals and worked with their subcommittees as well as other relevant bodies, e.g. IDI, the Journal and INTOSAI General Secretariat, for input.

**The initial work** was to identify which elements of the current plan have been addressed sufficiently and which of the strategies, activities and programs need additional attention and refinement in the next plan period. Then the need for new activities and programs was also considered. The Task force also consulted the Regional working group secretariats and a vital part in the process was to give all member-SAIs the opportunity to review and make comments on the plan as it was developing, before it was presented to the XX INCOSAI.

**The pillars our mission and goals are based on are INTOSAI's seven core values**, found at the bottom of every page of this document. It cannot be overemphasized how important these core values are. The first and the most important one is independence, underlined by the adoption of the Mexico Declaration of Independence in 2007, which focuses on the environment of the audit. Integrity focuses on the auditors themselves as the cornerstones which we build our profession on. Based on these two cornerstones, we can achieve professionalism and credibility by cooperation, innovation and inclusiveness.

**The Strategic Plan 2011-2016 will be phased-in over time** considering available resources, which could be reallocated to match the plan. While the Strategic Plan gives direction and defines the path over the next six years, detailed operational plans will be developed to implement this plan. The current arrangements may change during the period to streamline operations and reflect changing priorities. Such flexibility is essential to ensure that INTOSAI remains an organization able to respond to new situations. The Governing Board and all of its related organizational entities will continue to conduct appropriate consultation and outreach with responsible parties (e.g., the Secretary General, Regional Working Group Secretariats, committee/working group chairs, etc.) on all major changes after adoption of this plan, by the 2010 Congress in South Africa.

**INTOSAI is in the process of providing a framework for establishing a partnership** between the donor community and INTOSAI in order to strengthen capacity of SAIs to increase their effectiveness as instruments of accountability, transparency, governance and anti-corruption in their countries.

# STRATEGIC GOAL 1

## PROFESSIONAL STANDARDS

### Proposed Goal 2011 – 2016

**PROMOTE STRONG, INDEPENDENT, AND MULTIDISCIPLINARY SAIs AND ENCOURAGE GOOD GOVERNANCE, BY:**

- (1) PROVIDING AND MAINTAINING INTERNATIONAL STANDARDS FOR SUPREME AUDIT INSTITUTIONS (ISSAIs) AND**
- (2) CONTRIBUTING TO THE DEVELOPMENT AND ADOPTION OF APPROPRIATE AND EFFECTIVE PROFESSIONAL STANDARDS.**

#### STRATEGIC GOAL 1: PROFESSIONAL STANDARDS

### Proposed Strategies 2011 – 2016

The Professional Standards Committee (PSC) seeks to ensure that INTOSAI can provide an up-to-date framework of professional international standards that is relevant to the needs of its members. The development of ISSAIs and INTOSAI GOV documents are the result of the joint effort of the members of the subcommittees, projects and expert-teams under the PSC and working groups and task forces under Goal 3, the Knowledge Sharing Committee. Building on these products and other publications, while recognizing the established structure and achievements under INTOSAI's existing programs and activities, the Strategic Plan proposes the following strategies to support Goal 1:

#### 1. Move from a development phase to a maintenance phase

By 2010, the PSC has delivered to the INCOSAI a comprehensive set of ISSAIs and INTOSAI GOVs. In 2011 - 2016, the PSC's work with ISSAIs and INTOSAI GOVs will shift from a development phase to a maintenance phase. Moving from developing the ISSAIs and INTOSAI GOVs to maintaining them means that the tasks of the PSC change after 2010. In 2011 – 2016 the PSC will focus on:

- a. Monitoring existing ISSAIs and INTOSAI GOVs
- b. Updating existing ISSAIs and INTOSAI GOVs
- c. Harmonizing the ISSAIs and INTOSAI GOVs
- d. Developing new ISSAIs and INTOSAI GOVs
- e. Cooperating with IFAC and other standard-setting bodies
- f. Maintaining the ISSAI site

## 2. Provide and maintain the ISSAIs

- a. Prerequisites for the functioning of SAIs
- b. Fundamental Auditing Principles
- c. Implementation Guidelines for Financial Audit:
  - i. Provide high quality, globally accepted guidelines for the audit of Financial Statements in the Public Sector
  - ii. Continue to provide guidance above and beyond what is provided in the ISSAIs for public sector audits by:
    - Providing accurate practice notes for all ISSAIs by contributing to their continued development and maintenance.
    - Continuously developing and maintaining additional guidance which together with ISSAIs and Practice Notes will form INTOSAI Financial Audit Guidelines.
- d. Implementation Guidelines for Performance Audit
  - i. Provide guidance on how to establish a sustainable performance audit function.
  - ii. Communicate the essence of performance audit standards contained in the ISSAI 3000.
- e. Implementation Guidelines for Compliance Audit

## 3. Provide and maintain the INTOSAI GOVs

- a. Internal Control Standards
- b. Accounting and Reporting Standards

## 4. Enhance partnerships with other international standard-setters

In developing professional standards, and in recognition of the differences between public and private sector auditing, there is a mutual benefit derived when INTOSAI works with other external accountability partners to establish standards and guidelines. The current partnership between IFAC, INTOSAI, IIA, and INTOSAI may be developed further and may be a model for further work in this strategic area.

### STRATEGIC GOAL 1: PROFESSIONAL STANDARDS

## Expected Benefits

- Capitalizes on INTOSAI's accomplishments to date
- Provides greater focus and attention on professional standards
- Raises the profile and status of INTOSAI's audit standard-setting process (and participation with other standard-setting organizations) within the broader accountability community
- Promotes the adoption and application of professional standards consistent with the requirements and authorities of SAIs and national sovereignty

## STRATEGIC GOAL 2

# INSTITUTIONAL CAPACITY BUILDING

### Proposed Goal 2011 – 2016

**BUILD THE CAPABILITIES AND PROFESSIONAL CAPACITIES OF SAIs THROUGH TRAINING, TECHNICAL ASSISTANCE, INFORMATION SHARING AND OTHER CAPACITY BUILDING ACTIVITIES.**

#### STRATEGIC GOAL 2: INSTITUTIONAL CAPACITY BUILDING

### Proposed Strategies 2011 – 2016

The Capacity Building Committee (CBC) seeks to ensure that each of INTOSAI's member SAIs benefits from the capacity-building initiatives by strengthening their independence and professionalism, as relevant to their needs. Building on the work of the CBC, while recognizing the established structure and achievements under INTOSAI programs and activities, the Strategic Plan proposes the following strategies to support Goal 2:

**1. Promote increased capacity-building activities among INTOSAI members and regional groups in harmony with INTOSAI Development Initiative (IDI) and through regional, bilateral and multilateral efforts.**

Many results have been achieved by the CBC during the period of 2005-2010 in the field of increasing capacity building activities among INTOSAI members. For instance, the CBC has established a multilingual guide on building capacities in SAIs and has taken various measures to disseminate it. The Committee has also developed a directory of capacity building projects in SAIs.

The CBC has taken many initiatives and measures to coordinate and cooperate with IDI when undertaking its activities.

The CBC will strengthen the regional dimension of its intervention and consider reinforcing its regional activities and strengthening cooperation at the regional, bilateral and multilateral levels.

This strategy could be divided into the following activities:

- a. Develop and disseminate best practices on how to develop SAIs through training, technical assistance, and other professional development activities.
- b. Collect and disseminate information on the range of capacity-building projects undertaken by SAIs and provide a vehicle for proper coordination of such projects.

- c. Develop a bank of generic training material on the key areas of SAI work (already to a large extent undertaken by IDI, but further consideration is needed on areas of development).
- d. Work with other INTOSAI committees to develop strategies for implementing the new ISSAIs and other standards and guidance.
- e. Identify ways through which IDI and INTOSAI can harmonize their activities.
- f. Identify opportunities for distance learning.

## **2. Develop partnerships with international development organizations, consistent with INTOSAI's independence requirements.**

Most multilateral organizations, at the global and regional level, share the objectives of strengthening governance and accountability and fighting corruption and fraud with INTOSAI. These international organizations are vital partners in the work to achieve Goal 2, and the following strategies may enhance INTOSAI's relationships with these entities:

- a. With consideration and recognition of varying SAI models, INTOSAI should develop an external relations strategy whereby the different elements of INTOSAI could be communicated in a consistent manner to the multilateral organizations and international donor community. This strategy could also promote the important contributions that SAIs can make toward better governance of their countries.
- b. Foster a closer and continuing dialogue among INTOSAI, its member SAIs, and the multilateral organizations, focusing on both regional and country-level development requirements.

## **3. Advisory and consultant services.**

Practical knowledge and expertise reside in people, and the experience of our own INTOSAI community is one of our most important resources when it comes to building capacity in SAIs. By 2010, the CBC will have delivered to the INCOSAI a detailed database of experts and investigators and comprehensive guidelines on joint audit and internship programs.

To maximize the rich resources of its community, the CBC should:

- a. Maintain and update the database of professional experts in government audit (including professionals working in SAIS, as well as recently retired SAI staff) and related areas available to participate in auditing programs. Professionals from international organizations and the private sector may be available to perform consulting and advisory duties.
- b. Encourage joint auditing programs.
- c. Encourage internship and visitor programs.

## **4. Promote best practices and quality assurance through voluntary peer reviews.**

To respond to the need of materials on how best an SAI could be reviewed by a sister SAI, the CBC developed a guideline and a checklist on peer review.

While a small number of SAIs have submitted their work for review by one or more of their peers, there is still no open endorsement of the process that would encourage more SAIs to take such a positive step forward. In this regard, INTOSAI will:

- a. Assess and document existing peer review arrangements in the INTOSAI community.
- b. Foster an environment where such voluntary reviews are seen as beneficial to both the SAI undertaking the review and the SAI choosing to undergo it, and establish global and regional mechanisms for initiating peer reviews.
- c. Update the CBC guidelines on peer review on the basis of the experience of SAIs and provide best practices on how to undertake voluntary peer reviews.
- d. Disseminate the results of peer reviews, as appropriate and as agreed to by participating SAIs.

## **STRATEGIC GOAL 2: INSTITUTIONAL CAPACITY BUILDING**

### **Expected Benefits**

Goal 2 focuses on building SAIs institutional, professional and organizational capacities through the development of capacity-building activities of direct relevance to the majority of INTOSAI's members. The proposed strategies for goal 2:

- Build on the significant achievements of CBC and its Sub-committees during the period 2005-2010.
- Build on the sound foundations established by the IDI, its strong regional development programs, and the increasing volume of bilateral technical cooperative projects
- Recognize the benefits of working closely with international organizations that share the same goals as INTOSAI.
- Ensure that all SAIs can benefit from collaborative development work.
- Create formal and informal networks to share knowledge and experience.
- Establish/strengthen quality assurance and internal control frameworks.
- Reinforce the regional and country-level aspect of developing capacity building projects.
- Harmonize INTOSAI and IDI capacity building strategies.

## **STRATEGIC GOAL 3**

### **KNOWLEDGE SHARING / KNOWLEDGE SERVICES**

#### **Proposed Goal 2011 – 2016**

**ENCOURAGE SAI COOPERATION, COLLABORATION,  
AND CONTINUOUS IMPROVEMENT THROUGH KNOWLEDGE SHARING,  
INCLUDING PROVIDING BENCHMARKS, CONDUCTING BEST PRACTICE STUDIES,  
PRODUCING AUDIT GUIDANCE MATERIAL AND  
PERFORMING RESEARCH ON ISSUES OF MUTUAL INTEREST AND CONCERN.**

#### **STRATEGIC GOAL 3: KNOWLEDGE SHARING/KNOWLEDGE SERVICES**

#### **Proposed Strategies 2011 – 2016**

The Knowledge Sharing Committee (KSC) builds on the essential features of openness, sharing, and cooperation, which have been INTOSAI's hallmark through the years. Building on the work of KSC, while recognizing the established structure and achievements under INTOSAI existing programs and activities, the Strategic Plan 2011-2016 proposes the following strategies to support Goal 3:

##### **1. Establish new and maintain existing Working Groups**

Working Groups should be created and maintained when there is sufficient interest. In 2011 – 2016, the KSC will focus on:

- a. Establishing new and maintaining existing Working Groups, as appropriate and relevant.
- b. Periodically reviewing, and evaluating where applicable and necessary, the scope of existing Working Groups.
- c. Making alternative provisions to ensure follow up when actions resulting from recommendations in Congress are not completed within the specified period.

## 2. Facilitate best practice studies consistent with diversity and sovereignty considerations

In 2011 – 2016, the KSC will continue to focus on and identify areas of work performed at an SAI where best practice studies would be beneficial. To establish best practice principles, sponsor a range of comparative studies of key elements of SAI's activities, and develop audit guidance material, the KSC will support the professional work of the Working Groups on:

- a. Audit of Public Debt
- b. Information Technology Audit
- c. Environmental Auditing
- d. Privatization, Economic Regulation and Public-Private Partnership
- e. Programme Evaluation
- f. The Fight Against International Money Laundering and Corruption
- g. Accountability for and Audit of Disaster-Related Aid
- h. Key National Indicators
- i. Value and Benefits of SAIs

The arrangements and structure within KSC, which comprises the necessary Working Groups to address the plan and its related strategies under this goal, has proved effective in encouraging SAI cooperation, collaboration and continued improvement. This committee organization also ensures a high level of engagement of many SAIs.

## 3. Encourage effective INTOSAI Communication

To meet the challenges of effective communication in the best possible way, information has to be communicated according to the respective requirements. The communication mechanism has to correspond to the needs of SAIs, with consideration for communication instruments such as the INTOSAI website, the individual websites of the various INTOSAI bodies, the International Journal of Government auditing and the INTOSAI Collaboration Tool.

INTOSAI should encourage and facilitate knowledge sharing between SAIs. It should also build on what has been done to communicate effectively with external partners and stakeholders and to present products coherently and professionally.

The themes and adopted documents of INCOSAI should be communicated to all INTOSAI members in an easy accessible way. Moreover, specific work results of the Regional Working Groups should, in view of their universal importance, become generally applicable and practicable throughout the INTOSAI community. Key messages of these work results should be presented and adopted at future INCOSAI.

The KSC will encourage the use of various communication mechanisms currently used within the INTOSAI community to support the adopted five objectives for communication:

### Internal

- Raise the knowledge of INTOSAI members to a uniform level by using existing means of communication
- Support INTOSAI members and promote convergence
- Convey government auditing concerns to decision-makers and opinion leaders

## **External**

- Strengthen the standing and reputation of SAIs and of INTOSAI
- Disseminate the benefits of SAIs and of INTOSAI among partner organizations

The KSC will also facilitate and encourage Committees, Working Groups and Task Forces to (i) interact and improve linkages with each other on matters mutually relevant to them, (ii) innovate and develop other effective methods of communication and share these with colleagues.

The international relations/liaison offices or designated officers within SAIs, coming together in a global liaison network, are a logical group which would significantly facilitate communication and collaboration.

#### **4. Promote partnerships with academic institutions, research institutions and professional associations, consistent with INTOSAI's independence requirements**

INTOSAI should make efforts to introduce and support an interest in related programs in the academic community on topics such as public sector auditing, accounting and accountability.

INTOSAI could:

- a) Create a research competition and invite both professionals of the SAIs and academics from major academic institutions, research institutions and professional associations worldwide to participate.
- b) Promote undergraduate and graduate programs in public sector auditing at colleges and universities with an international orientation to prepare multidisciplinary professionals required.. Explore the development of exchange programs between universities, research institutions, professional associations and SAIs.

### **STRATEGIC GOAL 3: KNOWLEDGE SHARING/KNOWLEDGE SERVICES**

#### **Expected Benefits**

- Represents an evolving approach to knowledge sharing that builds on current structures and allows for the development of communities of practice in those areas which are supported by the diverse membership.
- Facilitates better communication both inside and outside INTOSAI in areas of interest to the membership.
- Generates useful best practice information on areas in which SAIs work, for those members who wish to take part in such activities.
- Fosters informal and professional-to-professional networking.

## STRATEGIC GOAL 4

### MODEL INTERNATIONAL ORGANIZATION

**ORGANIZE AND GOVERN INTOSAI IN WAYS THAT PROMOTE ECONOMICAL, EFFICIENT, AND EFFECTIVE WORKING PRACTICES, TIMELY DECISION-MAKING, AND EFFECTIVE GOVERNANCE PRACTICES, WHILE MAINTAINING DUE REGARD FOR REGIONAL AUTONOMY, BALANCE, AND THE DIFFERENT MODELS AND APPROACHES OF MEMBER SAIs.**

INTOSAI believes that it is essential to lead by example. This commitment is reflected in the fourth strategic goal for INTOSAI: to strive to become a model international organization. As such, Goal 4 differs in substance and nature from Goals 1, 2, and 3, which focus on enhancing professional standards, building capacity, and facilitating knowledge sharing among members, and cannot therefore be addressed in a manner similar to the other strategic goals. Whereas Goals 1, 2, and 3 apply to specific areas of INTOSAI’s operations, Goal 4 is intended to align the whole of INTOSAI’s organization and operations with these goals. Goal 4, which includes ensuring the economy, efficiency, and effectiveness of INTOSAI’s own operations and that the organization is operating within its budget, is, therefore, fundamental for the achievement of strategic Goals 1, 2, and 3.

#### STRATEGIC GOAL 4: MODEL INTERNATIONAL ORGANIZATION

### Guiding Principles

Building on the central principle that “Mutual Experience Benefits All,” the following principles guide INTOSAI’s future administrative and organizational development:

- a. There should be a clear focus on the agreed-upon set of strategic goals in all of INTOSAI’s work.
- b. INTOSAI should adopt organizational and administrative practices that encourage the widest possible involvement of member SAIs in its work.
- c. INTOSAI should have decision-making structures that balance timeliness with the importance of ensuring that key decisions have the broad-based support of INTOSAI’s membership.
- d. There should be an active engagement by the Governing Board and strong links among the Governing Board and the Committees, Subcommittees, Working Groups, and Task Forces created to carry forward INTOSAI’s work.
- e. INTOSAI should be financed in ways to ensure that it is operating within its budget and to promote the effective implementation of this plan and the continued viability of the organization.

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- f. The Secretariat's capacity to support the membership and the Board in implementing the Strategic Plan should be enhanced.

#### **STRATEGIC GOAL 4: MODEL INTERNATIONAL ORGANIZATION**

### **Proposed Strategies 2011-2016**

This plan specifically considers whether INTOSAI's organization and structure provide appropriate focus and align with the revised strategic programs and activities, and if INTOSAI has sufficient capacity to handle the strategic actions proposed in an efficient and timely manner. Organizational focus on INTOSAI's strategic goals is an on-going responsibility of the Finance and Administration Committee, being responsible for Goal 4, including a follow-up on the implementation of the first Strategic Plan and endeavors to build on the achievements made under that plan.

Building on the guiding principles while recognizing the established structure and achievements under INTOSAI existing programs and activities, the Strategic Plan 2011-2016 proposes the following strategies under Goal 4:

1. Identify a theme for the annual report by the Second Vice-Chair of the Governing Board, Chair of the Finance and Administration Committee.
2. Conduct a thorough review of the INTOSAI budget structure in order to redefine priorities, which may result in the reallocation of resources for the various major activities (similar to reducing the budget allocation for the INTOSAI Journal from 35 percent to 25 percent and reallocating the savings for capacity building and communication activities).
3. Follow up on member arrearages, the adoption of the new assessment scale, and the application of sanctions by the General Secretariat to SAIs in arrears for their annual assessments, and afterward to assess whether such sanctions have achieved their goals.
4. Monitor the implementation of the proposed international donor funding protocol.
5. Review all dues categories, which shall be subject to indexing for inflation every three years.
6. Evaluate and report to the Governing Board on the performance of the 4 Goals of the Strategic Plan.
7. Follow up on the implementation of INTOSAI's Collaboration Tool (ICT) and assess to what extent it is utilized by the INTOSAI Community.
8. Follow up on the implementation of INTOSAI's Strategic Plan and assess performance and achieved results against scientific criteria/standards.
9. Build on the achievements made under the previous INTOSAI Strategic Plan.