

Capacity Building Committee

Work stream in support of cooperative audits

The CBC work stream on cooperative audits, previously known as Subcommittee 2: Develop advisory and consultant services, was created in 2007. The work stream is led by SAI Peru and currently has seven SAI members: China, Fiji, Iran, Kazakhstan, Morocco, Pakistan, and Slovenia.

Areas of responsibility

- Developing a database of experts and investigators in the field of public finance. Professionals working today in different SAIs, as well as recently retired SAI staff, may be available to perform consulting and advisory duties;
- Encouraging joint and coordinated or parallel auditing programs. Joint programs are useful to validate methodology, generate guidelines, and improve processes;
- Encouraging internship and visit programs. The programs would facilitate the visit of professionals from other SAIs to share or receive current knowledge in innovative audit areas.

Products and support available

ISSAI 5800 on cooperative audits is due to be endorsed by XXII INCOSAI in 2016 and is available in all official INTOSAI languages (www.issai.org). A number of cooperative audit reports are available via the CBC website (www.intosaicbc.org). SAIs are encouraged to share their experiences via articles on the website or by publishing their reports.

The database of experts is accessible via the CBC website or via SAI Peru:
<https://apps1.contraloria.gob.pe/intosai/login.aspx>

The CBC guidelines for internship programs are also available on the CBC website.

Future activities

In view of the increased interest in cooperative audits from the perspective of the UN Sustainable Development Goals, the Subcommittee will focus its work on promoting the ISSAI 5800 – Guide for cooperative audits, as well as gathering experiences and facilitating exchange of best practices in cooperatives audits and internships.

Future activities will include webinars and other modes of collecting and sharing experiences within and between SAIs and INTOSAI regions.

The subcommittee also aims to monitor and update the Experts Database with the ambition to integrate the database with the SAI's Information Database administered by SAI Mexico.