



# IDI FOCUS Volume 1, April 2013

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#### FORTHCOMING EVENTS

ISSAI Implementation Initiative

Product Development Meeting for Financial Audit, 20 May-7 June 2013, Oslo, Norway

Workshop for Mapping iCATs to AFROSAI-E tools, June 2013, Pretoria, South Africa

Cooperative Financial Audit Planning Meeting-PASAI, July 2013, Nadi, Fiii

E-Course on ISSAI Implementation Handbook(Financial and Performance Audit), 29 July -13 September 2013

Risk Based Approach on Financial Audit

#### **Message from Director General, IDI**



Dear Colleagues,

With immense pleasure, I present this inaugural issue of IDI Focus- the quarterly e-Newsletter of the INTOSAI Development Initiative (IDI). With the support of all stakeholders, this seeks to be another medium for meeting the IDI's goals and objectives. Since 2010 the IDI is also hosting the Secretariat for the INTOSAI-Donor Cooperation. The INTOSAI-Donor Cooperation was established in 2009 by the INTOSAI and 15 (now 20) donor organizations, to intensify and strengthen work to

support to Supreme Audit Institutions (SAIs) in developing countries. This entails a strategic approach to capacity building of SAIs, improving the coordination and increasing the levels of support to SAIs from development partners

In its Strategic Plan 2011-2016, the INTOSAI has recognized the importance for Capacity Building in SAIs. Accordingly, the IDI has been given a key position in the Goal 2 of the strategic plan. The IDI on its part has strived to support capacity building across SAIs as a means of institutionalizing best practices instead of limiting its efforts to training programmes. Holistic programmes of joint/cooperative audits are being supported with concrete outputs in the form of well received reports. Technology is being harnessed to meet the demands of a wider audience who are being served by way of online programmes. Needless to say, the support from donors, INTOSAI bodies, professional and international organizations, resource persons, subject matter experts and other stakeholders has been paramount in the IDI meeting its objectives. We have come to the close of our second Strategic Plan 2007-2013. In the coming strategic plan period, like the previous one, the IDI will endeavour to deliver its mandate in keeping with its unique client centred approach to capacity development. Newer areas of audit like extractive industries, environment and forest, IT Audit etc. are being taken up as potent areas for capacity development in the SAIs as per the needs expressed by the SAIs and INTOSAI regions.

The different issues of the e-Newsletter are proposed to be organized around a lead theme associated with the IDI's activities. In this

RBAFA Certification Course Development Meeting followed by E-Course, 25 Jun-5 Jul, 2013, Oslo, Norway

#### Public Debt Programme

Stakeholders Planning Meeting and Global Conference, 17-21 June 20-13, Geneva, Switzerland

Public Debt E-Survey, July 2013

#### SAI-Performance Measurement Framework

SAI PMF training for potential users and for future trainers, 27-31 May,2013; Miami, USA

SAI PMF training for potential users and for future trainers, 10-14 June, 2013; Tunis, Tunisia

SAI PMF training for potential users and for future trainers, 8-12 July, 2013; Lima, Peru

#### **Other Programmes**

PASAI 4th Cooperative Audit PA Reporting Meeting, 17-22 June 2013, Nadi, Fiji

Needs Assessment and Strategic Planning Handbook - Global Product Update Meeting, July 2013

INTOSAI Donor Cooperation Newsletter inaugural issue we are focusing on the Needs Assessment and Strategic Planning Programme which has been one of the longest running programmes of the IDI. Other important programmes of the IDI wil also be covered in the issues.

Feedback is perhaps the most important tool for any effort to succeed. I would request your frank feedback to all our activities to enable us to sustain our efforts in the future. We would like to invite you to the subsequent issues of 'IDI Focus'. In case you would not like to be associated with this newsletter, please feel free to use the unsubscribe link below. Looking forward to our continued cooperation towards empowering SAIs through capacity development.

Best Regards,

Magnus Borge, Director General, IDI

Magnus Boye

### **Capacity Building Needs Assessment and Strategic Planning Programme**

#### Introduction

Strategic development of Supreme Audit Institutions (SAIs) is the main mission of the IDI. This has been recognised by the IDI in Goals 1 and 2 of its Strategic Plan 2007-2012. Goal 1 seeks to effectively enhance the professional capacity of SAI staff and goal 2 seeks to support institutional strengthening efforts in SAIs. Strategic development or Capacity Building of an SAI implies the sustained development of core skills and capabilities of SAIs to use their resources optimally and to deliver their mandate more effectively to create a desired impact. The strategic plan of an SAI is the mechanism through which the SAI leadership drives capacity development, change and performance. Conducting a 'needs assessment' is a key step in the strategic planning process. A needs assessment is the process of determining the current situation of the SAI, comparing it with the desired situation and determining the gap between the two. The IDI's capacity building needs assessment framework involves ascertaining needs under seven domains. These domains are: Independence & Legal Framework; Human resources; Audit Methodology & Standards; Leadership and Internal Governance; Administrative Support; External Stakeholder Relations; Results.

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## SAI Capacity Development Database to improve coordination of capacity development initiatives

The SAI Capacity Development Database was launched in January 2012 (www.SAIdevelopment.org). Since then, it has developed rapidly. To date, 265 ongoing, planned and proposed projects are registered, and the site has had more than 3,200 visits from 152 countries. The aim of the database is to provide INTOSAI, the donor community and other stakeholders with a global overview of the support provided to the SAI community, and to facilitate better coordination of capacity development initiatives.

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#### **News in brief**

ISSAI Implementation Initiative (3i Programme)

WGITA-IDI Capacity Building Programme on IT Audit

SAI- Performance Measurement Framework

Capacity Building Needs Assessment and Strategic Planning Programme

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