IDI FOCUS

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Forthcoming Events

3i Programme
• December 7-11: 3i OLACEFS iCATs Review Meeting, Dominican Republic
Audit of Externally Aided Projects in Agriculture and Food Security
• November 23-December 4, Design Meeting for FA and CA, Lusaka, Zambia
• IDI- ASOSAI Meeting with SAI Management & Key stakeholders 9-11 December 2015, Jakarta, Indonesia
Bilateral Support to SAI, Somalia
• February 1-5, 2016: iCATs review workshop for SAI, Somalia, TBD

Stakeholder Communication through IDI's participation in meetings

SAI Bangladesh is using Training of Trainers (ToT) in its training institute

-Article contributed by the Office of Comptroller and Auditor General of Bangladesh

The Office of the Comptroller and Auditor General (OCAG) of Bangladesh has taken the strategic decision to implement ISSAIs at both organisational and operational levels with an aspiration to become a more modern, responsive and professional organization. Implementing ISSAIs is an important goal of the OCAG Strategic Plan for 2013 – 2018. Subsequent to INCOSAI 2013 at Beijing, the office has adopted the ISSAIs as the authoritative international auditing standards.

OCAG has long since trying to adapt INTOSAI guidelines and international good practices to improve and strengthen its audit functions. The initiatives to conduct audits compliant to the international standards first started around 2006 with the technical assistance project, 'Financial Management Reforms Programme, Component 1 (FMRP)' funded by DFID, UK. Several financial audits were piloted with a small group of auditors who were provided classroom based and on the job trainings by national and international experts. An audit manual was prepared based on the audit procedures used in the pilot audits. Similar modality was again adopted for developing competencies for ISSAI compliant compliance and performance audits, with support from the 'Strengthening Comptrollership of Public Expenditure (SCOPE) Project' assisted by CIDA, Canada from 2010 to 2013. Since 2012 OCAG has been conducting another multi-donor funded technical assistance project –'Strengthening the Public Expenditure & Management Project- Component-B (SPEMP-B)'. Six financial pilot audits, ten compliance pilot audits, three performance pilot audits and one Fraud and Forensic audit have been completed under this project. The lessons from the pilot audits are being used to develop/update six audit manuals.

In parallel to this the OCAG has participated in the IDI's global ISSAI Implementation Initiative (3i Programme) and conducted iCAT reviews at ISSAI Levels 2, 3 and 4 as part of the programme. The two significant issues identified in the iCAT reviews, for implementing ISSAIs in OCAG, were lack of uniformity in skill and knowledge levels and in the use of audit procedures by different line directorates. It became evident from the iCAT reviews that the knowledge, skills and products developed through the previous technical assistance projects

The IDI engaged with its stakeholders by participating in several meetings organized by its stakeholders.

At the 8th meeting of the Working Group on the Value and Benefits of SAIs (WGVBS) in Nanjing, China on 14-16 September 2015, the Working Group endorsed the SAI PMF Task Team's considerations regarding consultation comments and experiences from pilots. The 18th PASAI Congress was held from 13-16 October in Port Vila Vanuatu and the 7th CREFIAF General Assembly was held in N'Djamena, Chad from 20-23 October 2015. The IDI's programme portfolio was presented in these meetings and IDI's cooperation with the respective regions were discussed.

The 8th Meeting of EUROSAI Goal Team 1 Capacity Building took place in Budapest (Hungary) from 29-30 October 2015. Capacity Development issues, IDI's partnership with the region and results of the 2014 IDI Global Survey were discussed.

The annual meeting of the INTOSAI Capacity Building Committee (CBC) took place in Stockholm on 8-10 September 2015. The 7th Meeting of the Steering Committee of INTOSAI Committee on Knowledge Sharing and Knowledge Services (KSC) took place in Washington DC, USA on 15-16 October 2015. The IDI's cooperation with these INTOSAI bodies was discussed in these meetings. The areas included INTOSAI Auditor

were not being effectively transferred in the actual audit process followed in the audit directorates.

Participants at a training programme

Therefore, OCAG decided to create a critical mass of people within the organization who would have the necessary knowledge, skills and aptitude to conduct audits that comply with ISSAI requirements. The Financial Management Academy (FIMA), the training wing of the OCAG, was asked to develop training programmes for midlevel audit managers and audit team leaders on ISSAI compliant compliance, financial and performance audits. The C&AG has also posted three PSC-IDI certified ISSAI facilitators for compliance, financial and performance audits to FIMA.

It was decided that the first batch of trainings on compliance audit would be provided to 300 participants, followed by trainings on performance and financial audits. The objectives of the training were twofold. The first objective was to review the 3i Programme resources developed by IDI and the audit methodologies and other products developed by the SPEMP-B project and develop training documents that support ISSAI compliant audits adaptable to the national context. The second objective was to create a critical mass of leaders and change managers within the audit directorates who would help to facilitate and sustain ISSAI compliant audits in the SAI. So far nine batches of Training of Trainers (ToT) on ISSAI Compliant Compliance Audit have been completed for 267 trainees. From the next year, ToT on ISSAI Compliance Performance Audit will be conducted.

Evaluation of the INTOSAI-Donor Cooperation – an experience of learning for future improvement

Five years after the signing of the Memorandum of Understanding (MoU) between INTOSAI and the donor community, and the establishment of the INTOSAI-Donor Cooperation, the Steering

Certification, Knowledge Sharing Portal, Programmes on Audit of SDGs, Auditing Lending and Borrowing Frameworks, IT Audit, SAI Fighting corruption etc.
Updates were provided on the IDI and the INTOSAI Donor Secretariat's activities to the INTOSAI Governing Board at its 67th Meeting at Abu Dhabi, UAE on 10 November 2015. The IDI also participated in the INTOSAI Finance and Administration Committee Teleconference on 14 September 2015 where financial matters regarding the INTOSAI bodies were discussed. On 26-27 October 2015 the IDI participated in a forum on Strategic Planning for SAIs in Kuwait.

Acronyms

ASOSAI: Asian Organisation of Supreme Audit Institutions

AFROSAI-E: African Organisation of English Speaking Supreme Audit Institutions

CAROSAI: Caribbean Organization of Supreme Audit Institutions

CAS: Compliance audit Sub-Committee

CBC: INTOSAI Capacity Building Committee

CREFIAF: African Organisation of Francophone Supreme Audit Institutions

EUROSAI: European Organisation of Supreme Audit Institutions

Committee arranged an external evaluation of the results of the Cooperation against the principles of the MoU. The Cooperation works to strengthen capacity development efforts directed towards Supreme Audit Institutions (SAIs). The findings of the evaluation will now be used to strengthen the Cooperation in the future – in order to make an even stronger contribution to SAI capacity development worldwide.

Decision to undertake an evaluation

The Cooperation has been operational since 2010, after the signing of the MoU in 2009. It is a partnership between INTOSAI and 23 donor organizations, with an overall aim "to optimize the joint efforts of these partners in enhancing the capacity of SAIs in developing countries".

In 2014, the Steering Committee commissioned an external evaluation, with the purpose of evaluating performance and identifying lessons learnt. In the evaluation, the Cooperation's activities were assessed using a recognized combination of standard and specific evaluation criteria, specifically:
• Relevance
• Adequacy of governance arrangements
• Behaviour change in donors
• Behaviour change in INTOSAI
• Effectiveness
• Efficiency

As the period since the start of the Cooperation was less than five years, the main focus of the evaluation was on learning. The evaluation team applied different methods to assess the operations and results of the Cooperation against the evaluation criteria; including desk review, Theory of Change analysis, interviews and an online survey. In addition, country case studies were a major part of the team's approach. Four country case studies were conducted in Burkina Faso, Dominican Republic, Nepal and Zambia. Additionally, four desk studies were carried out to assess activities and results in Bangladesh, El Salvador, Paraguay and Uganda.

Results: A highly relevant initiative

The evaluation concluded that the design and set-up of the INTOSAI-Donor Cooperation remains relevant in view of the evolving context. SAIs play an important role as independent professional bodies that support accountability to the public. Their capacity and capability vary considerably and need further enhancement. It is also important to better coordinate capacity development support to SAIs in partner developing countries, despite progress made. It was recognized that to achieve this, there is a need for efforts at the regional and country level, while in practice the Cooperation has so far paid more attention to the global level.

The evaluation highlighted the success of the development, piloting and roll-out of the SAI Performance Measurement Framework (SAI PMF), which has taken place with the crucial support of the Cooperation and its Secretariat. Other key activities of the Cooperation, such as the Global Call for Proposals and the SAI Capacity Development Database, while facing some implementation challenges, were also considered as highly relevant activities. The evaluation recommended a stronger prioritization of activities and better alignment with the MOU principles, citing a potential shift to gathering good practices and sharing these in order to contribute significantly to the enhanced performance of SAIs.

FAS: Financial Audit Sub Committee

iCATs: ISSAI Compliance Assessment Tools

IDI: INTOSAI Development Initiative

INTOSAI: International Organisation of Supreme Audit Institutions

ISSAI: INternational Standards for Supreme Audit Institutions

KSC: INTOSAI Committee on Knowledge Sharing and Knowledge Services

LMS: Learning Management System

OAG: Office of Auditor General

OLACEFS: Organization of Latin American and Caribbean Supreme Audit Institutions

PASAI: Pacific Association of Supreme Audit Institutions

PAS: Performance Audit Sub-Committee

PSC: INTOSAI Professinoal Standards Committee

SAI: Supreme Audit Institution

SAI-PMF: SAI-Performance Measurement Framework

The evaluation noted that the governance arrangements for the Cooperation continue to be appropriate, while identifying a continuing need to reflect on this area. The adequacy of representation of the interests of SAIs in developing countries at the Steering Committee is important. INTOSAI's regional bodies play a vital role in linking global and country level activities, and therefore their active participation in the Cooperation is important and will be promoted. Strengthening the linkages to other INTOSAI bodies, especially the Capacity Building Committee (CBC) is also in order and has begun. The evaluation also found that there is a need to further increase the visibility of the Cooperation, highlighting the importance of activities at the regional and country levels.

Response: A welcome input to the future direction of the Cooperation

The evaluation was presented and discussed at the 8th Steering Committee Meeting of the Cooperation, which was hosted by the SAI of Brazil in Brasilia in October 2015. The Steering Committee welcomed the evaluation report as a strategic input into the future direction and strengthening of the Cooperation. It broadly supported the report's conclusions and recommendations. The evidence of behaviour change towards more effective support by both SAIs and donors noted by the evaluation is welcomed by the Steering Committee as an indicator of the positive impact of the Cooperation. The INTOSAI-Donor Cooperation is committed to optimizing the joint efforts of INTOSAI and the donor communities to enhance the capacity of SAIs in developing countries. It considers the evaluation report a useful tool for reflection and discussion to meet this goal.

The Steering Committee has established five working groups in response to the evaluation, with a lead representative from the Donor and INTOSAI communities, respectively. The working groups will look to the MOU principles in making their assessments in their respective areas. The outcomes of the working groups' deliberations will be considered by the Steering Committee in supporting decisions on the future direction of the Cooperation, which will also include the development of a communications strategy and results framework. The table below reflects the current organization and membership of the working groups.

	Donor Lead	INTOSAI Lead	Other Participants
Global Call for Proposals	Irish Aid	U.S. GAO	Asian Development Bank; US AID; Sweden-Riksrevisionen
SAI Capacity Development Database	World Bank	Mexico	Canada DFATD
SAI PMF	IADB	Brazil TCU	NORAD, U.S. GAO
Results Framework and Cooperation Indicators	World Bank	U.S. GAO	U.K. NAO
Communications	World Bank	U.S. GAO	AGSA South Africa

The evaluation report and the response from the Steering Committee are available on IDI's website (www.idi.no), as is the summary from the 8th Steering Committee meeting in Brazil, and links to all Cooperation activities.

News in Brief

Delegates at the IDI Board Meeting, November 2015

IDI Board Meeting held in Oslo

The IDI Board met in Oslo on 3 November 2015 for its second meeting for the year. The IDI Operational Plan for 2016-2018 and Budget 2016-2018 were approved by the Board. Eight new programmes have been approved in the new Operational Plan. These include SAI Independence; 3i Phase-II; SAI Strategy, Performance Measurement & Reporting; SAI fighting Corruption; SAI engaging with Stakeholders; Enhancing eLearning Capacity; SAI Young Leaders; and Auditing Sustainable Development Goals. The Board also deliberated on other issues including the IDI Corporate Risk Register, capacity development support to SAIs in CREFIAF region, INTOSAI-Donor Cooperation and implementation of the recommendations from the IDI Governance Review. The IDI Board papers are available on www.idi.no.

Partnership between IDI and SAI, Turkey

On 13 October 2015, the IDI and Turkish Court of Accounts signed an MoU for cooperation in the field of capacity development of SAIs. This would involve the support from the TCA in printing IDI's resource materials, hosting of IDI events and secondment of staff.

President, Turkish Court of Accounts and Chairman of the IDI Board and Auditor General of Norway with the MoU

MoFA, Hungary comes on board as a donor to the IDI

The Government of Hungary has approved a grant of 128 000 000 HUF for part financing of the IDI Programme on SAI Fighting Corruption. The agreement between the IDI and the Ministry of Foreign Affairs, Hungary will be signed in January 2016.

8th Meeting of the INTOSAI-Donor Steering Committee held in Brazil

The meeting was held on 6-7 October 2015 and was attended by 50 representatives from INTOSAI and the international donor community. Five years after its establishment, the Cooperation assessed its achievements and discussed the strategic direction for a new three year period. The Steering Committee considered the results of a recent external evaluation of the INTOSAI-Donor Cooperation which it had commissioned. The evaluation confirmed the continued relevance of the partnership and highlighted that there have been positive changes in behavior among both Supreme Audit Institutions (SAIs) and donor organizations since the establishment of the Cooperation in 2010. Work is now being carried out to develop a program document for the next three year period (2016-2018).

ISSAI Implementation Initiative (3i Programme)

a. 3i Phase-II initiated

The 3i Phase II meeting was held in Bhutan from 23-27 November 2015. The meeting aimed to define a results framework for 3i Phase II, get expert feedback on the draft INTOSAI competency framework, agree on the structure of the basic guidance for intial considerations in implementing ISSAIs and also agree on the updation of the 3i products. Nine resource persons from different INTOSAI regions and the sub committees of INTOSAI PSC met to work on the above objectives.

b. IDI-ARABOSAI 3i Workshop on review of iCATs and facilitating ISSAIs conducted

iCAT review workshops for financial, performance and compliance audits were held in Kuwait from 16-21 November 2015. The objective of the iCAT review workshops was to provide expert and peer feedback on the iCATs conducted. 43 iCAT reports were reviewed (15 Compliance, 14 Financial and 14 performance). In the following week three ISSAI facilitation workshops (Compliance, Financial and Performance Audits) were held at the same venue. These workshops mark the last phase of the ISSAI Certification Programmes in ARABOSAI. 82 participants from 16 SAIs were trained in facilitating ISSAI implementation (25 financial, 28 performance and 29 compliance).

c. IDI – OLACEFS 3i Cooperative Performance Audit of Poverty Alleviation Programmes

As a part of the 3i programme in OLACEFS the IDI and OLACEFS are facilitating a Cooperative Performance Audit of Poverty Alleviation

Programmes for 8 SAIs. Besides trying out the IDI's new cooperative audit model, this audit will also help test concepts of risk and assurance in a performance audit. Six resource persons from the SAIs of Argentina, Brazil, Colombia, El Salvador and Guatemala met in Brazil from 15-25 September 2015 for the design meeting to design and develop the blended learning programme for supporting SAIs in conducting this audit. This eCourse was delivered to participants from 8 SAIs for 6 weeks during October- December 2015. After completion of the ecourse, they will take up the cooperative audit in their respective SAIs.

d. IDI-CREFIAF 3i Programme: - ISSAI Certification Programme Participants selected for 3i Certification Programme

The online selection process was conducted using the IDI's elearning portal. Selection of the participants was done from 183 candidates with due regard to SAI representation, gender balance and managerial position. A total of 96 participants from 19 SAIs were selected including 32 in each of the three streams of compliance, financial and performance audits. The selection was done on 11 September 2015.

e. ISSAI Implementation Workshop for Performance audit conducted

The workshop was held from 2-20 November 2015 in Cameroon to train the selected participants on the ISSAI approach in PA and on how to use iCATs (level 2 and 4) to map the needs of their SAIs and develop ISSAI implementation strategies for PA based on the needs, and implement PA ISSAIs. 31 participants attended along with seven resource persons from Cameroon, Canada, Burundi, Djibouti and Senegal.

f. IDI- EUROSAI 3i Programme

iCAT review workshop conducted for SAI Bosnia and Herzegovina

IDI's originally planned regional review workshop, was converted into a review workshop for SAI Bosnia & Herzegovina due to non submissions of iCATs by participating SAIs in EUROSAI region. During the week of 12th October 2015 the IDI engaged with SAI Bosnia and Herzegovina to provide SAI level support to review the iCAT documents for the SAI's performance , compliance and financial audit. The workshop was attended by 12 staff members from the Supreme Audit Institution of Bosnia and Herzegovina , the Federation of Bosnia as well as representatives from the Republika Srpska.

The output of the meeting was completed iCAT documents by all three audit authorities. The audit authorities will now work on implementation strategies.

Enhancing eLearning Capacity

Support to SAIs and regions in setting up their own eLEarning is one of elements of the IDI's results framework for the Enhancing eLearning capacity programme. The first SAI to be supported in eLearning is the SAI of India.

eLearning pilot for SAI India

The IDI and SAI India agreed to conduct an eLearning pilot in SAI India. The pilot aims at using IDI's eLearning methodology and platform in assisting SAI India to establish its own eLearning function. Under the pilot the IDI supported SAI India in setting up its own LMS. The IDI also trained 25 officials from SAI India in LMS administration , while 21 officials were trained as eLearning mentors. Both the workshops were held simultaneously from September 14 to

September 25, 2015 in New Delhi, India.

In the following week , the IDI team supported SAI India team in design and development of an ISSAI Awareness ecourse. This will be the first ecourse to be deployed by SAI India on its new platform to about 100 participants from the SAI. SAI India is also expected to take up eLearning on a regular basis.

Support for Strengthening INTOSAI Regions

IDI workshop with INTOSAI regions will be a regular annual feature. While the IDI engaged with the regions in a planning and Priortisation workshop in 2014, in 2015 the IDI invited both INTOSAI regions and three main committees to discuss regional strategy, performance measurement and reporting. This workshop was held immediately after the CBC meeting in Sweden.

a. Workshop for INTOSAI Regions- Strategy, Performance Measurement and Reporting conducted

This workshop was held in Oslo, Norway from 14 to 16 September. The workshop was conducted to discuss the strategic planning and management cycle, get feedback from the regions and also provide guidance and support to those regions that have requested IDI's support on performance measurement and reporting. Discussions also took place regarding the alignment and revision of IDI guidance on Strategy, Performance Measurement and Reporting. Representatives from the INTOSAI regions and sub regions including AFROSAI-E, CREFIAF and ASEANSAI, INTOSAI CBC and PSC attended the workshop. CAROSAI could not attend the workshop.

SAI Young Leaders Programme

In view of the critical significance of leadership, the IDI has launched the SAI Young Leaders Programme. The programme works on the premise of 'transforming tomorrow' by nurturing and grooming potential future leaders today. The programme was kicked off on a global platform at the IDI's Global Leadership Symposium.

a. IDI Global Leadership Symposium

The symposium was conducted from 16-19 November 2015 in Shimla, India. The objective of the symposium was to brainstorm on the qualities that a SAI leader should have in order to realize the value proposition of SAI as per ISSAI 12 value and benefits of SAIs. There were 36 participants from 19 countries including the heads of the SAIs of Estonia, Liberia, Samoa, Guam, Suriname and Zimbabwe. Young leaders from the SAIs provided their inputs to the discussions.

The leaders at the meeting looked in mirror and shaped a leadership framework in the form of a tree, based on intense discussions on the qualities of a SAI leader.. This framework was used during the SAI Young Leaders Programme planning meeting. SAI leaders also discussed leadership development initiatives taken up at SAI and regional level. Other topics discussed included the role and challenges faced by women in leadership positions. The participants discussed the 'glass ceiling' faced by women. The women leaders also shared valuable lessons and advised on initiatives to increase the representation of women. Each meeting participant identified what they would do to bring about leadership change in themselves, their SAI and their region.

b. SAI Young Leaders Programme planning meeting

This meeting followed the Global Leadership Symposium on the 20-21 November 2015 in Shimla, India. After intense discussions and

deliberations on the qualities of SAI leaders, 18 INTOSAI and regional representatives were tasked with suggesting possible interventions to effect the desired change embodied in the SAI leaders framework developed during the symposium. The participants provided valuable input to the structure of the programme. The key programme principles were agreed to and the it was also agreed that 25 SAI young leaders would be selected globally on a competitive basis to participate in this comprehensive nine month programme that would change hearts and minds!

Advocacy for SAI Leadership and creating a platform for interaction of leaders may also form a part of IDI's wider leadership inititative.

Audit of Lending and Borrowing Frameworks

Audit Review meeting for OLACEFS region held in Colombia

From 7-11 September 2015, the audit review meeting for the OLACEFS region took place in Colombia. Regional and external experts reviewed and provided feedback to 8 SAI teams on their draft audit reports based on the audits that the SAIs have undertaken under this programme. .

Participants at Audit Review Meeting

IT Audit Programme
Audit Review Meeting held in Hungary

44 participants from 18 SAIs of AFROSAI-E, CAROSAI and EUROSAI attended the review meeting from 7-11 September 2015 in Budapest, Hungary. Objective of the meeting was to review the draft audit reports that the teams have prepared after conducting the audit that was supported by the IDI through an eLearning course and an audit planning meeting.

Teams received detail feedback from the experts on their reports in the meeting and based on that they will finalize the report and submit in their respective SAIs for approval.

IDI CBC Support Programme

a. IDI-ASOSAI Cooperative Audit on Audit of Disaster Management

One of the first support activities in the IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management was a firve week elearning course from 5 October to 6 November 2015. 54 participants from 18 SAIs participated in the eLearning course. The ecourse was mentored by a team of regional resource persons from ASOSAI and WGEA Chair, SAI of Indonesia.

The course aimed to impart knowledge on disaster management issues and ISSAI based performance audit methodology. The SAI teams will follow the methodology in preparing their audit plan and conduct the audit. After the completion of the course the SAI audit teams are now preparing their draft audit plans. An audit planning meeting scheduled for March/April 2016 where the teams will present their draft audit plans and finalize those with feedback from the resource persons.
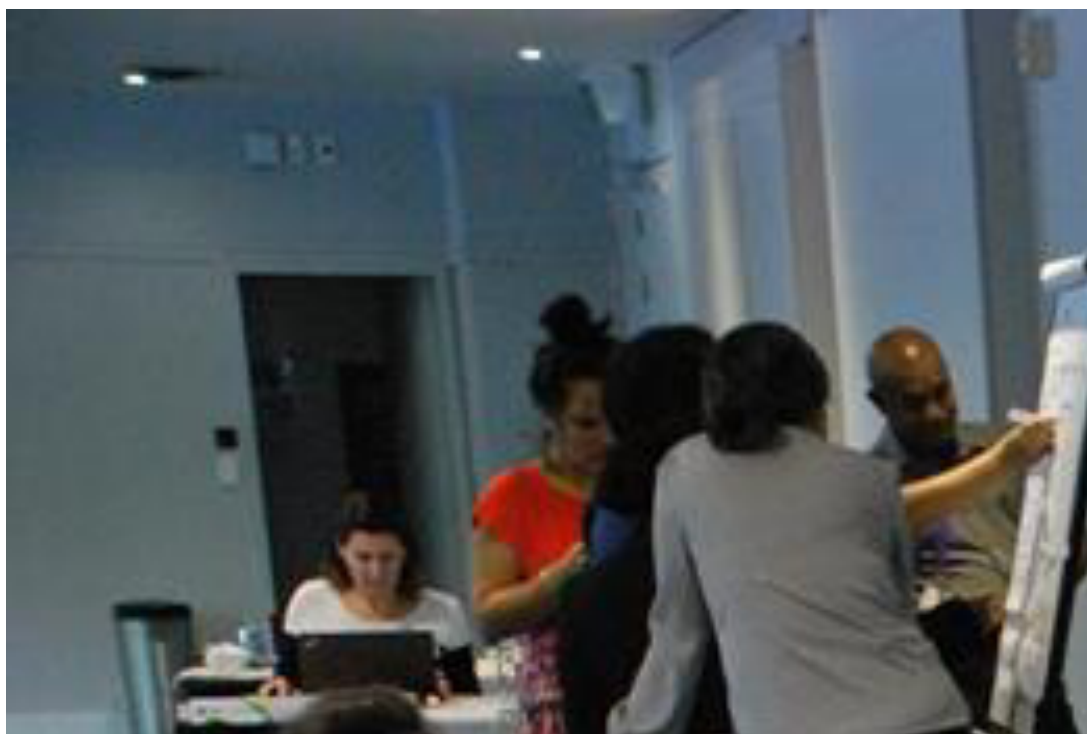
Workshop on Audit of procurement

b. IDI- PASAI 3i Cooperative Compliance Audit of Procurements

Taking a different approach to providing support, in PASAI the IDI organized a face to face workshop rather than an eLearning course as one of the first activities of the cooperative audit programme. It is the first time that the IDI and PASAI are testing out a compliance audit methodology . As part of the IDI-PASAI ISSAI based Cooperative audit programme on audit of procurement the Workshop on Audit of procurement was held in Auckland, New Zealand from 9 to 20 November 2015. 26 participants from 11 SAIs participated at the workshop. The workshop covered the procurement process and the compliance audit methodology which the SAI teams will follow for their audit.

The workshop covered detailed concepts on audit of procurement and ISSAI based compliance audit methodology. The SAI teams will follow the compliance audit methodology in preparing their audit plan and

conduct the audit. After the workshop the SAI teams are preparing their draft audit plans which will be an online activity supported by the IDI community portal (lms.idielearning.org) with the assistance of the resource persons.

SAI Fighting Corruption

Stakeholder Cooperation Meeting held in Oslo

The stakeholders cooperation meeting for the programme was held in on 18 September 2015. Representatives of INTOSAI regions, Department of Foreign Affairs, Trade and Development Canada, INTOSAI Working Group on Fight against Corruption and Money Laundering, INTOSAINT (Self Assessment Integrity Tool), EUROSAI Task Force on Audit and Ethics, INTOSAI Capacity Building Committee, SAI Poland and SAI Hungary participated in the discussions. The objective of the meeting was to discuss and agree on the programme design and delivery details for programme on 'SAI Fighting Corruption'. The programme structure was discussed and agreed to during the meeting. This comprises three components including Implementation of ISSAI 30- Code of Ethics; Audit of Institutional Frameworks for fighting corruption using GAIN programme's assessment methodology and supporting SAIs in establishing SAI-Stakeholder Platforms at the SAI level. These will contribute to the achieving the programme objective of 'Greater effectiveness of SAIs in fighting corruption'.

SAI Engaging with Stakeholders

a. Stakeholder Cooperation Meeting held in Oslo

The stakeholder's cooperation meeting for the programme was held in on 17 September 2015.

The programme is being launched with the objective of 'Greater audit impact through enhanced SAI stakeholder engagement'. The programme results framework includes research and development of guidance on stakeholder engagement, supporting SAIs in developing SAI – stakeholder engagement strategies through a blended solution and helping selected SAIs in implementing their strategies to enhance stakeholder engagement. The programme strategy was agreed to in the meeting which involved INTOSAI regions, DFATD, Canada, INTOSAI CBC and the Effective Institutions Platform of the OECD which participated through video conference.

b. Heads of SAI Meeting held for CREFIAF region

The meeting was held in Lomé, Togo from 28-30 September 2015. The meeting was held as a combined event for launching the two new IDI programmes on SAI Fighting Corruption and SAI engaging with Stakeholders. The objectives of the meeting were to share information, experiences and challenges related to practices of SAIs ' engagement with their stakeholders "and" fight against corruption "; agree on the commitments of SAIs, the IDI, the CREFIAF and their roles and responsibilities with regard to the expected results of these programs; and follow up on other IDI- CREFIAF ongoing programmes. 51 participants including senior management and heads of SAIs from 21 SAIs in the CREFIAF region attended the meeting. The programme structure and components for both the new programmes, timelines and responsibilities of the IDI, CREFIAF and the SAIs were discussed. The individual tripartite Statement of Commitments detailing the responsibilities were signed by the IDI, CREFIAF and all the 21

participating SAIs.

IDI's Bilateral Support Programmes for SAIs

a. Bilateral Support to SAI Afghanistan

Twelve officials from SAI, Afghanistan were trained in conducting the iCATs in all three streams (Compliance Audit, Financial Audit and Performance Audit) and a SAI PMF self assessment in their SAI. Two one week workshops took place from 14 to 26 September 2015 in Jaipur, India. Resource persons from Bangladesh, Nepal, India and the IDI supported the workshops. SAI, Afghanistan has attempted the iCATs which were reviewed by the resource persons during a subsequent workshop in Jaipur, India during 30 November to 4 December 2015. The SAI-PMF self assessment is also being reviewed by the resource persons from 30 November to 11 December 2015. The iCATs and SAI PMF reports are expected to be completed in early 2016.

b. Bilateral Support to SAI, Serbia

On 23-24 September 2015, the IDI engaged with SAI, Serbia for discussions on the development of their strategic plan. The engagement is likely to continue in 2016.

SAI Performance Measurement Framework

a. SAI PMF task team meets in Cape Town

The SAI PMF Task Team held its 5th meeting on 26-30 October 2015. The purpose of the meeting was to discuss draft revised indicators for non-audit activities; Discuss and start revision of audit indicators in light of input received on SAI PMF, including with regard to alignment between SAI PMF and iCATs (ISSAI Compliance Assessment Tools) and the court model indicators; and agree on the next steps of the task team in the further development of the SAI PMF up until finalization of a full revised draft by the end of 2015 and endorsement at INCOSAI in 2016. This includes considerations on testing of the revised version in Q1, 2016.The meeting had eleven participants, including representatives from the AFROSAI-E secretariat, the Inter-American Development Bank, and the INTOSAI Development Initiative.

b. SAI PMF trainings conducted

Two SAI PMF training courses were conducted in English in The Hague, Netherlands and Pretoria, South Africa. The course in Pretoria from 2-6 November was attended by 48 participants and the course in The Hague was attended by 31 participants from 16-20 November 2015.

A training in Spanish was conducted for 36 participants in Asuncion, Paraguay from 19-23 October 2015. For CREFIAF region a training in French took place for 18 participants from 20-24 October 2015 in N'Djamena, Chad.

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