Forward

IDI FOCUS

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Forthcoming Events

3i Programme – Phase I and Phase II
• June 20- July 1, 2016; 3i CREFIAF iCAT CA & FA Review Meeting and 3i Workshop on facilitating ISSAI Implementation; Cameroon
• June 20-24, 2016; 3i Phase II Product update meeting PA; Norway
• September 2016 3i ARABOSAI Audit Planning Workshop for on CA on Procurements , TBD
• July 2016; Launch of 3i CREFIAF Communities of Practice; Online
SAI Fighting Corruption
• August 8-19, 2016; Product Development Meeting- Development of Guidance for Auditing Institutional Frameworks for Fighting Corruption and Implementation of ISSAI 30; Oslo
SAI Engaging with Stakeholders
• August 15-26, 2016; Product Development Meeting- Development of Guidance for SAIs Engaging with

Supporting SAIs to Strengthen Public Sector Accountability

The May 12 Anti-Corruption Summit in London recognises the important role Supreme Audit Institutions (SAIs) can play in the fight against corruption. The Summit Declaration resolves to work to strengthen fiscal transparency, including by ensuring legislative oversight of budget processes, and strengthening the capacity of SAIs. Supporting the independence of SAIs and the publication of audit findings are also recognised as important contributors to fiscal transparency. The INTOSAI Development Initiative (IDI) appreciates the Summit's recognition of the importance of SAIs.

SAIs around the world are at the forefront in the fight against corruption. To cite two of examples, SAI Uganda has uncovered several instances of corrupt practices in government. The government has acknowledged the findings and taken corrective steps. In Sierra Leone, the Auditor General has been awarded the 2015 prestigious National Integrity Award by the Anti-Corruption Commission for her sustained efforts to fight corruption. SAI Sierra Leone's work on the Audit of the Management of Ebola funds has shown significant lapses in the financial management system in Sierra Leone and how it has ultimately resulted in the loss of funds and a reduction in the quality of service delivery in the health sector.

As an INTOSAI (International Organisation of Supreme Audit Institutions) body, IDI has since 1986 supported more than 140 developing country SAIs in their efforts to enhance their capacity and contribute to improved transparency and accountability. Through the use of peer-peer support, the IDI has facilitated the professionalization of SAIs through the implementation of the International Standards for Supreme Audit Institutions (ISSAIs). IDI's ISSAI Implementation Initiative (3i Programme) is already starting to have an impact raising the quality of audits in many different countries.

This year IDI has launched a new programme - SAI Fighting Corruption. This programme will make an important contribution to helping achieve the ambitions articulated through the Summit. It has three main components:
• An audit of the ways different governments are fighting corruption in key sectors such as health and education;
• A review of the extent to which SAIs are leading by example in particular through their use of codes of ethics; and
• A pilot scheme to work with targeted SAIs to help establish effective partnerships with other agencies fighting corruption.

Stakeholders; Oslo
Auditing Sustainable
Development Goals
• July 27-29, 2016;
Product Development
Meeting for Guidance on
Auditing Preparedness for
Implementation of SDGs;
UNDESA, New York
Enhancing eLearning
Capacity
• June 20-July 1, 2016;
Product Development
Meeting: eLearning
Handbook and eLearning
Certification Programme;
Norway
• July- December 2016;
Support to regions & SAIs
in setting up eLearning
Support to INTOSAI
Regions, Networks and
Communities
• June 14-17, 2016 ; RNC
IDI PASAI Meeting with
SAI Management &
Stakeholders; New
Zealand
• 31 August – 2
September 2016, IDI
workshop with INTOSAI
regions, Oslo
Bilateral Support to SAI
Somalia
• August 2016, SAI PMF
Workshop, Kenya

**Stakeholder
Communication
through IDI's
participation in
meetings**

The IDI engaged with its
stakeholders by
participating in several
meetings organized by its
stakeholders.
The IDI attended the 2016
OECD Integrity Forum on
19-20 April 2016 in Paris,
France. Discussions were
held with the OECD's
Directorate of Public
Governance and
Territorial Development
on issues of relevance for
capacity development of
SAIs besides other issues
related to the fight against

Recognising the importance of independent SAIs, and the challenges
many SAIs face in obtaining both de-jure and de-facto independence,
the IDI has also initiated a pilot programme on SAI Independence.
This programme supports SAIs in enhancing their independence in line
with the INTOSAI Lima and Mexico Declarations.

IDI is committed to support member SAIs play a strategic role in the
governance of their countries, developing the skills needed to hold
governments to account and improve the management of public
resources. Capacity development support has been provided in such
areas as auditing revenue agencies, public debt, the extractive
industries, procurement and other areas where there are major risks of
fraud, corruption, mismanagement and waste.
At the same time SAIs cannot achieve impacts in isolation, but need to
form partnerships with other state players committed to improving
governance and accountability. To this end IDI has launched new
initiatives to help SAIs work more effectively with parliaments,
governments, the media, civil society and business.
Through the INTOSAI-Donor Secretariat, funded by several donors
and hosted by IDI, we are part of a global push to ensure greater
coordination and impact from our collective efforts. Helping put in place
the systems and controls to prevent corruption is central to the role of
the SAI community and IDI is committed to ensuring that the Summit's
pronouncements are reflected in the long-term sustained efforts
needed to achieve real change.

IDI Programme Announcements

Please click on the links below for the Programme Announcements for
the eight new IDI Capacity Development Programmes:

1. 3i Phase II

2. SAI Fighting Corruption

3. SAI Engaging with Stakeholders

4. Auditing SDGs

5. SAI Young Leaders

6.Enhancing eLearning Capacity

7.SAI Independence

8. SAI Strategy, Performance Measurement and Reporting

News in Brief

corruption in the public sector.

At the CREFIAF symposium on Engagement with main Stakeholder held from 29-31 March 2016 held in Yaounde, Cameroon, the IDI participated in the discussions.

At the 13th meeting of the AFROSAI-E Governing Board held in Abuja, Nigeria from 9 to 13 May 2016, the IDI presented its portfolio of capacity development programmes and participated in other deliberations.

On 4 May 2016, IDI made a presentation to the US GAO's International Auditor Fellows regarding the IDI's programmes.

On 26 -27 May 2016 IDI participated in PSC Steering committee meeting in Copenhagen and reported on the 3i Programme. The 25th meeting of the Working Group on IT Audit (WGITA) was held in Brasilia, Brazil from 26 to 27 April, 2016. The IDI attended the meeting which involved discussions regarding the ISSAIs for IT Audit and updates to the IDI-WGITA IT Audit Handbook.

The IDI participated in the regular meetings of the EUROSAI Task Force on Audit and Ethics, EUROSAI Goal Team 1 on Capacity Development and the INTOSAI CBC-INTOSAINT through video conference. IDI also attended a meeting of the Nordic Auditors General in Lund, Sweden on 6 April 2016.

Acronyms

ASOSAI: Asian Organisation of Supreme Audit Institutions

Participants at the IDI Board Meeting, March 2016

IDI Board Meeting held in Oslo

The IDI Board met in Oslo on 10 March 2016 for its first meeting for the year. The Board approved the 2015 Annual Performance and Accountability Report detailing the performance of the IDI during 2015. During the year, the IDI delivered sixteen capacity development programmes across the INTOSAI regions in English, Arabic, French and Spanish. 1106 participants from 145 SAIs took part in the programmes. The Board's Annual Report and IDI Financial Statements for 2015 were also approved. The Board also deliberated on other issues including the IDI Corporate Risk Register, the continued hosting of the INTOSAI-Donor Secretariat for the third phase of the INTOSAI-Donor Cooperation, post 2016 administration of SAI PMF and implementation of the recommendations from the IDI Governance Review. As part of the follow up on the IDI Governance Review, the composition and revised statutes of the IDI Board and the revised Rules of Procedure of the Board were discussed and approved.

Appointment of new IDI Board Member

Ms. Francine Giskes, Vice President of the Netherlands Court of Audit was appointed as a new Board Member in place of the outgoing member Mr. Arno Visser, President of the Netherlands Court of Audit until March 2017. The terms of Mr. Michael Ferguson, Auditor General of Canada and Ms. Mildred Chiri, Auditor General of Zimbabwe were also extended for one year up to December 2016 pending the reorganization of the Board in accordance with the follow up on the IDI Governance Review.

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

CAROSAI: Caribbean
Organization of Supreme
Audit Institutions

CA: Compliance Audit

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

FA: Financial Audit

FAS: Financial Audit Sub
Committee

iCATs: ISSAI Compliance
Assessment Tools

IDI: INTOSAI
Development Initiative

IFAD: INternational Fund
for Agriculture
Development

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

Inauguration of 3i CREFIAF Workshops

ISSAI Implementation Initiative (3i Programme)
i. 3i Phase-I CREFIAF
a. ISSAI Certification Programmes for Compliance Audit and Financial Audit

As part of the ISSAI Certification programme for Compliance Audit and Financial Audit, selected participants were trained in use of iCATs and implementing ISSAIs at audit practice level. Two Workshops were held in Douala, Cameroon from 15 February to 4 March 2016. The Compliance Audit Workshop had 33 participants from 19 countries with resource persons from Senegal, Cameroon, Gabon, Uruguay and Democratic Republic of Congo. The Financial Audit Workshop had 28 participants from 14 countries. There were six resource persons from Burundi, Cameroon, Senegal and the European Court of Auditors.
A special training on performance audit was also conducted for a team from SAI Guinea in order to bring them back to the 3i programme, which they had missed due to Ebola outbreak.

b. iCAT review workshop for Performance Audit and Workshop on facilitating ISSAI Implementation
The abovementioned workshops were held in Libreville, Gabon from 25 April to 6 May 2016. A resource team of experts reviewed iCATs (ISSAI Compliance Assessment Tools) conducted by 15 SAIs during the iCAT review workshop. SAIs are expected to modify iCATs and develop ISSAI implementation strategies. At the workshop on facilitating ISSAI implementation participants of the ISSAI certification programme on performance audit learned and practiced their roles as ISSAI advocates, ISSAI project managers and ISSAI learning facilitators. There were 31 participants from 15 SAIs. Resource persons from Burundi, Cameroon, Djibouti and Senegal were involved.

ii. 3i Phase-I OLACEFS
a. 26 iCATs reviewed

At the iCAT review workshop held in the Dominican Republic from 7-11 December 2015, 26 iCATs from 11 SAIs were reviewed by experts and regional resource persons. Thereafter the SAIs modified the iCATs and formulated their ISSAI implementation strategies. There are now 56 IDI-INTOSAI PSC certified ISSAI Facilitators from 17 countries for the Spanish speaking region in addition to 9 mentors.

b. Audit Planning Meeting held for Cooperative Performance Audit

PASAI: Pacific Association of Supreme Audit Institutions

PA:Performance Audit

PAS: Performance Audit Sub-Committee

PSC: INTOSAI Professinoal Standards Committee

SAI: Supreme Audit Institution

SAI-PMF: SAI-Performance Measurement Framework

on Poverty Alleviation

The meeting was held from 22 to 29 April 2016 in Quito, Ecuador.. 28 participants from the 10 countries took part in the meeting. There were five mentors from Argentina, Brazil, El Salvador and Guatemala. At this meeting, mentors and peers provided feedback on the draft audit plans developed by 10 participating SAIs. The SAI teams modified their plans, based on the feedback and will now take up the audits.
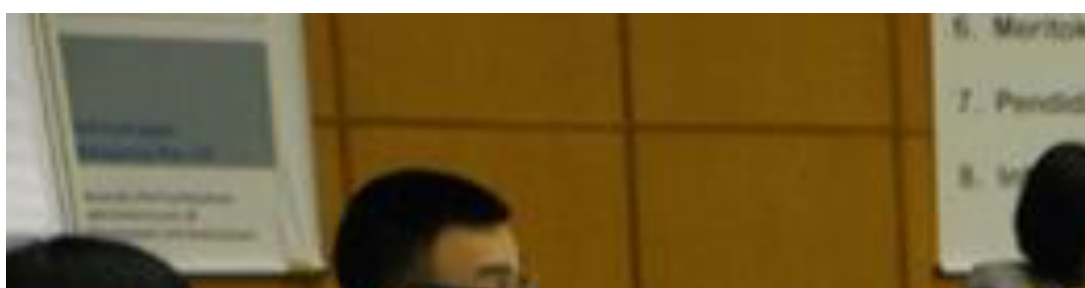
iii. 3i Programme Phase-II
SAI level pilot in SAI Bhutan launched

Signing of Statement of Commitments between IDI and SAI Bhutan

The Auditor General of Bhutan and Chairman of the IDI Board signed a Statement of Commitments for piloting 3i phase II in SAI Bhutan. As a part of the pilot the IDI will provide holistic support to SAI Bhutan for conducting initial mapping of audit practices, conducting iCATs, developing ISSAI implementation strategy, reviewing methodology, conducting pilot audits, creating awareness and setting up quality assurance mechanism. This pilot has been initiated at the request of SAI Bhutan, which has developed a new strategic plan based on their SAI PMF assessment. ISSAI implementation forms a core strategic goal in their new strategic plan.

IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management

Participants at the Audit Planning Meeting on Audit of Disaster Managment

Audit plans of 17 SAIs were peer reviewed and reviewed by experts at the Audit Planning meeting for the cooperative audit held in Malaysia from 11-15 April 2016. 50 participants from 17 SAIs attended the meeting.

SAI Strategy, Performance Measurement and Reporting Programme

As a part of this programme the IDI is supporting SAI Bhutan in developing its strategic plan for 2015-2020.

Auditing Externally Funded Projects in Agricultural and Food Security Sector
Audit Planning support provided to seven SAI teams
Seven SAI teams consisting of 21 participants were trained in conducting ISSAI based financial and compliance audits of externally aided projects in February 2016. While SAIs of Sierra Leone, Malawi and Zambia have developed audit plans for financial and compliance audits, the other SAI teams are currently developing their audit plans as per their audit cycle. From March to August 2016, the IDI is supporting these SAIs in developing their audit plans by providing remote support through the IDI eLearning Platform.

Auditing Sustainable Development Goals Programme
Contributing to the implementation of United Nations Sustainable Development Goals (SDGs) is a strategic priority and focus area for INTOSAI. In keeping with this strategic focus the IDI and KSC are partnering with other key stakeholders to conduct a programme on 'Auditing SDGs'. The programme aims to facilitate high quality audits of SDGs by providing guidance on auditing preparedness for implementation of SDGs, supporting around 40 SAIs in auditing preparedness for implementation of SDGs, documenting lessons learned and providing a community of practice on SDGS for knowledge sharing.

Planning Meeting held in Vienna on 15-16 March 2016
IDI and KSC met with key stakeholders within INTOSAI and UN to plan the details of this programme .

SAI Independence Programme
Many SAIs face challenges in terms of independence in line with the Mexico Declaration. As this is considered pivotal to SAI credibility and

effectiveness the IDI has launched a pilot programme to support 3 SAIs in achieving greater independence.

Planning Meeting held in Vienna on 17-18 March 2016

Key stakeholders from INTOSAI met to brainstorm an implementation strategy for the programme. The group identified a number of strategies including formation of a High Level Advisory Panel on Independence, guidance on SAI Independence and SAI level support.

SAI Performance Measurement Framework
a. Working Meeting With SAIs With Jurisdictional Functions

As coordinator for the SAI PMF Task Team, the INTOSAI-Donor Secretariat hosted a working meeting with representatives from SAIs with jurisdictional functions in Oslo, March 17-18.

The meeting was organised following an initiative from AISCCUF, the French-speaking Supreme Audit Institutions Association which had appointed a working group to evaluate the applicability of SAI PMF to its member organisations. The working meeting was organised to discuss the proposals and input of the AISCCUF team, with the purpose of better accommodating the framework to the context of SAIs with jurisdictional functions.

The meeting was attended by Mr Oumar Ndiaye from SAI Senegal as head of the AISCCUF working group, representatives from SAI France as the Secretariat of AISCCUF, SAI Tunisia as member of AISCCUF, representatives from SAI Portugal and SAI Brazil, as well as members of the INTOSAI-Donor Secretariat representing the SAI PMF Task Team.

b. SAI PMF Quality Review Workshop in Mexico

On 9-11 March 2016, a SAI PMF quality review workshop was carried out in Mexico City. The main objective of the workshop was to provide deeper training to SAI PMF experts in the OLACEFS region, to enable them to carry out quality reviews of SAI PMF assessments. High level quality reviews are seen as critical to assure adequate use of the framework and high quality of assessments, so that the credibility of SAI PMF as a global tool will be secured in the long term. The training is in line with the objective of expanding the global pool of SAI PMF experts with the necessary knowledge and experience.

The workshop was hosted by SAI Mexico, the Auditoría Superior de la Federación de México (ASF), and facilitated by the INTOSAI-Donor Secretariat. SAI PMF experts from Brazil, Costa Rica and El Salvador took part in the training, all of them with previous experience and knowledge of the tool.

To read the guidance on SAI PMF quality reviews, please click here: **Guidance on quality assurance**

c. SAI PMF Towards Endorsement at INCOSAI

In line with the timelines decided by the Working Group on the Value and Benefits of SAIs (WGVBS), the SAI PMF is to be put forward for endorsement at the INTOSAI Congress in December 2016.

Following a decision by the WGVBS that a global re-exposure is not necessary given the degree of consultations and testing that has already taken place, the draft Endorsement Version of the SAI PMF was shared with the WGVBS in May for approval ahead of its annual meeting in Tanzania in late August 2016. Following approval by the

Working Group, the framework will be tabled at the meeting of the INTOSAI Knowledge Sharing Committee in September, and presented at the contiguous meetings of the INTOSAI-Donor Cooperation and the INTOSAI Capacity Building Committee in October before it is endorsed at INCOSAI. The SAI PMF will be translated into Arabic, French and Spanish, as well as other languages as required.

Support to INTOSAI Regions, Networks and Communities
a. INTOSAI KSC-IDI Community Portal launched
The IDI and INTOSAI KSC (Chaired by SAI, India) have collaborated to develop the INTOSAI KSC-IDI Community Portal. The portal has been launched recently with several functionalities including hosting of communities of practice, discussion forums, library, chats, videos, news, announcements etc. The KSC and SAI India are happy to see the portal being utilized to its fullest extent by different INTOSAI bodies/regions in their efforts at sharing knowledge in the SAI community. Towards this aim they have agreed to facilitate online meetings, discussions, hosting of resource materials and communities of practice on behalf of INTOSAI bodies and regions. The INTOSAI KSC-IDI portal can be accessed at
http://www.intosaicommunity.org/

b. Support to EUROSAI Task Force on Audit and Ethics
The IDI collaborated with the EUROSAI Task Force on Audit and Ethics to conduct their meetings on the IDI Community Portal.

 IDI Bilateral Support for SAI Somalia
The IDI Bilateral support to SAI Somalia is aiming to develop a Strategic Plan for the SAI. The IDI and SAI Somalia met in Nairobi, Kenya on 2-3 May to discuss the progress and the plans for the remaining of 2016 . In addition, as part of the efforts to coordinate donor support to SAI Somalia, IDI convened a meeting together with the Auditor General of Somalia, the World Bank, DFID and the Norwegian Embassy in Kenya. The outcomes of the meetings were revised plans for the cooperation as well as better coordination between the donors to SAI Somalia and IDI as a technical provider of support.