

# IDI FOCUS

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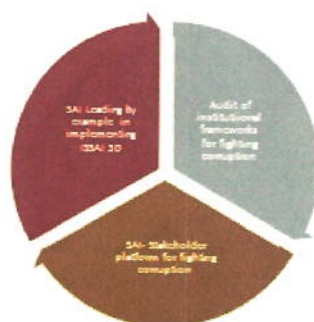
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## News in Brief

### IDI Board Meets in Oslo

The IDI Board met in Oslo on 28-29 March 2017. Dr Margit Kraker, President of Austrian Court of Audit and Secretary General INTOSAI as well as Mr. Kimi Makwetu, Auditor General South Africa and Chair of the INTOSAI Capacity Building Committee attended their first meeting as members representing INTOSAI at the IDI Board. Ms. Marta

## IDI Capacity Development Programme on SAI Fighting Corruption



20 SAIs from English speaking regions have signed up for the programme. The delivery phase of the programme has been launched with the initiation of the eLearning Course on Audit of Institutional Framework for Fighting Corruption from 29 May 2017.

The programme will be delivered in Arabic, French and Spanish in 2018.

The main objective of the programme is greater effectiveness of SAIs in fighting corruption. For attaining this objective, programme resources have been developed in the following areas:

**1. SAI Leading by example in implementing ISSAI 30- Code of Ethics** – Even as SAIs contribute to the fight against corruption in their countries, they need to ensure that their own ethical practices are robust. Through this component support will be provided to SAI teams in implementation of ISSAI 30. The revised ISSAI 30 has been endorsed at the XXII INCOSAI, Abu Dhabi 2016 and the guidance and course materials for this component is based on this version. Participants for this programme component will undergo a two-week self-running eLearning Course and at the end of the course prepare an Action Plan for Implementation of ISSAI 30 for their SAI.

**2. Audit of Institutional Frameworks for fighting corruption** – SAIs will be supported in conducting cooperative ISSAI based performance audits of institutional frameworks for fighting corruption. The PA looks at the strength of the institutional framework for fighting corruption at the whole of government level as well as one or two sectors for detailed checks to be selected by the participating SAIs. The focus is on prevention of corruption that may affect the efforts at achieving the SDGs. The audit model is also linked to SDG Goal 16 (especially 16.5 related to fight against corruption) and looks at the institutional framework for fighting corruption. The impact of corruption on gender and the importance of stakeholder engagement in prevention of corruption has also been considered. Tools and guidance are also based on assessment methodologies developed by UNDP's GAIN programme at the sector level. Participants for this component of the programme will undergo an eight-week mentor led eLearning Course and then undertake the PA which will be supported by the IDI and the programme mentors.

**3. SAI-Stakeholder Platform for fighting corruption** – This will be an



2017. She is based in Cameroon working for GIZ supporting AFROSAI with a project on environmental audit.

e. Mr. Shourjo Chatterjee, Strategy and Knowledge Manager will return to SAI India in July 2017.

### New Appointments in the IDI

During the first quarter of 2017, IDI conducted competitive recruitments for several positions. The IDI would like to welcome the following new colleagues and wish them the best in their new assignment:

a. Mr. Ole Schøyen, Head of Administration and the INTOSAI-Donor Secretariat: He was previously working as the deputy head of International Division in SAI Norway.

b. Ms. Kerry Crawford, Manager Global Call for Proposals: She is moving from the World Bank where she was working as a Financial Management Specialist.

c. Mr. Alain Roger Memvuh Lindouyou, Manager Capacity Development (IDI-CREFIAF): He was previously working in SAI Cameroon as Operational Coordinator in the CREFIAF Secretariat.

d. Mr. Freddie Yves Ndjemba, Manager Capacity Development (IDI-CAROSAI): He was also working in SAI Cameroon as Chief Operating Officer, AFROSAI General Secretariat

e. Ms. Dafina Dimitrova, Manager Global Call for Proposals in the INTOSAI-Donor Secretariat: She was working as a Senior Consultant for PFM and Accountability Issues at Ecorys, Netherlands

of government and non-government actors, including citizens and the private sector. As such, this audit of preparedness will also involve intense and wide stakeholder engagement throughout the audit process to examine the participation, involvement and collaboration between different stakeholders in mainstreaming the 2030 Agenda, mobilizing resources and putting in place mechanisms for monitoring, follow up and review.

Since this will be the first audit carried out on SDGs, we generally recommend that SAIs examine the three audit questions across the entire agenda. However, if SAIs wish to scope their audits more narrowly, it is also possible to tailor the three audit objectives to look at specific goals and targets. For example, in OLACEFS and CREFIAF, this model will be adapted to look at preparedness for implementation of Goal 5: Gender equality.

## IDI Bilateral Policy approved

The revised IDI mandate endorsed by the INCOSAI in 2013 gave IDI a clear mandate to work bilaterally. Establishing bilateral support is therefore among the priorities of the IDI strategic plan for 2014-2018. In March 2015 the IDI Board agreed core principles for when and where IDI should provide bilateral support. This led to the development of the IDI Bilateral Policy which has been approved by the IDI Board in March 2017.

The objective of IDI's bilateral support is to ensure that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance. SAIs with substantial needs for support are commonly in fragile states, but also in other particularly challenged countries.

The policy describes when and how IDI should deliver bilateral support. IDI may provide different types of bilateral support. The role IDI will take depends on the needs of the SAI, the country context and to what extent other providers are available, as well capacity and resources available within the IDI. The IDI Board will make the strategic decision on the volume of bilateral work as well as the types of bilateral support to be provided by the IDI. The identified potential roles for IDI's bilateral support are:

- Broker role – short term: Support SAIs in managing their capacity development, and prepare the way for additional support.
  - Capacity maintenance and lifeline support – short and medium term: IDI provides support on a limited scale to SAIs operating in particularly unstable and unpromising environments as a means of maintaining competence within the SAI until the situation improves.
  - Specialized capacity development provider – short and medium term: This IDI supports the implementation of specific strategic priorities of the SAI where IDI has comparative competencies, typically in areas where IDI has carried out a regional or global programme.
- For IDI to consider bilateral support, it should be needs based and the SAI should request the support, either through the Global Call for Proposals or directly to the IDI. IDI will assess all forms of requests or options for bilateral support using a uniform set of conditions:

1. The SAI has major challenges and there is a need for bilateral support in areas where IDI has competencies and comparative advantages
2. The SAI does not receive extensive support and there are no other INTOSAI/SAI community providers able to deliver the support needed



### 3iPhase-II

#### **Product Development Meetings- Quality Assurance Guidance for Compliance Audit, Financial Audit and Performance Audit**

The development of Financial Audit Quality Assurance Product took place in Manila, Philippines from 6-10 March 2017. The draft Quality Assurance Guidance document and Quality Assurance Tool were developed, which can be used and adapted by the SAls to conduct quality assurance review of financial audit conducted in accordance with ISSAIs. Five resource persons from SAls of Portugal, Georgia, Philippines, Namibia and Cook Island, and one IDI staff participated in developing the product. The analogous Quality Assurance Products for Compliance and Performance Audits were drafted at a meeting in Oslo, Norway during 27-31 March 2017. Resource persons from Lithuania, Maldives, Norway and the IDI worked on these products.

#### **SAI Level Pilot Support to SAI Bhutan**

During 2016, as part of IDI's pilot audit support to SAI Bhutan, 20 auditors were trained in each of the three streams in conducting ISSAI based audits. From 1-8 February 2017, the IDI resource persons provided support at a Planning Workshop for PA, CA and FA. This has been followed up with onsite support for conducting the audits and training for quality assurance. During 10-14 April 2017 support was provided for pilot FA and from 2-12 May 2017 support was provided for CA and PA.

Following the approval of the strategy, a new SAI PMF unit within IDI is taking over the role as the operational lead for the global implementation of the strategy.

The unit is now established in the IDI program department, and Ms. Cecilie-Thue Hansen is appointed Head of the unit. Cecilie previously worked in the Secretariat and had a key role in the process of developing the endorsement version of the SAI PMF.

The main roles of the new unit are:

- 1) To support assessment quality and global monitoring. This relates to being the global coordinator, training body, support function and knowledge centre for SAI PMF.
  - 2) To facilitate assessments and use of results. This addresses needs expressed by INTOSAI regions (and sub-regions), groups of SAls and individual SAls for support to conducting SAI PMF assessments.
  - 3) To conduct and arrange independent reviews and as part of this promote the importance of adequate quality management processes to ensure the production of credible, high quality SAI PMF reports.
- If you have any questions, please contact the SAI PMF unit at: SAIPMF@idi.no or visit the IDI Website.

## **Raising awareness of the value of working with SAls**

More active communication in line with the INTOSAI-Donor Cooperation (IDC) Communications strategy 2016-18, commenced late 2016. The objective is to communicate the importance of supporting SAls, the value of the Cooperation and the relevance of the MoU principles for development support to SAls. The Cooperation is dependent on its SC members to reach its full audience.

A Communications package has been developed and SC members are encouraged to use the various elements to facilitate their internal and external communication. You can download the documents at the Cooperation Website in English, Arabic, French and Spanish.

The main elements of the package are:

- a. Success stories (currently includes SAI Bhutan, SAI Sierra Leone and the PASAI region)
- b. INTOSAI-Donor Cooperation flyer with key information
- c. Global Call for Proposals' flyer
- d. A sheet with Key messages about the Cooperation and its results.
- e. A standardized presentation about the Cooperation objectives, results and activities
- f. A presentation on the importance of SAls for good governance, accountability and transparency

Other communication efforts by the Cooperation have been:

- Development of new Website available in all languages [www.idi.no/intosai-donor-cooperation](http://www.idi.no/intosai-donor-cooperation).
- Create a LinkedIn account, please follow our page to stay connected!
- Newsletter editions are available Arabic, French and Spanish from 2017 onwards.

## **Forthcoming Events**

### **3i Phase-I**

10-15 June, Workshop for supporting Financial Audit for SAI Iraq, Jordan



the meeting held from 13-24 March 2017 in Rwanda. Resource persons from Kenya, Philippines, Uganda, Sweden, Sierra Leone and the IDI worked on developing the courseware.

### Programme on Audit of Externally Funded Projects in Agriculture and Food Security Sector

#### Lessons Learned Meeting and Planning Workshop for Second Round of Pilot Project Audits

SAIs of Malawi, Tanzania, Namibia, Rwanda and Zambia have completed the first round of pilot audits (Compliance and Financial Audits) under the programme. Their Audit Reports were peer reviewed and discussed with the International Fund for Agricultural Development (IFAD), IDI and AFROSAI-E.

Planning for the second round of audits also took place during the meeting.

#### Onsite visits continued

SAI Gambia which is currently doing the first round of audits was supported with an onsite visit from 2-5 May 2017.

### Enhancing eLearning Capacity

#### IDI-ASOSAI Certification Programme for eLearning Specialists

This eLearning course being conducted from 3 April to 26 May 2017 is the first activity of the IDI-ASOSAI Certification Programme for eLearning specialists. The objective of the programme is to enhance capacity in SAIs of ASOSAI region in design, development and delivery of eLearning course. This certification programme is based on a



Resource persons at the Product Development Meeting for Financial Audit Quality Assurance at Manila, Philippines



Participants at the Lessons Learned Meeting on Audit of Lending and Borrowing Frameworks at Oslo, Norway



Participants at Lessons Learned Meeting and Planning Workshop for Second Round of Pilot Project Audits, Programme on Audit of Externally Funded Projects in Agriculture and Food Security Sector

bilateral support  
programme to SAI  
Afghanistan and  
discussing the way  
forward.

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