

INTOSAI Development Initiative



Strategic Plan 2001 to 2006

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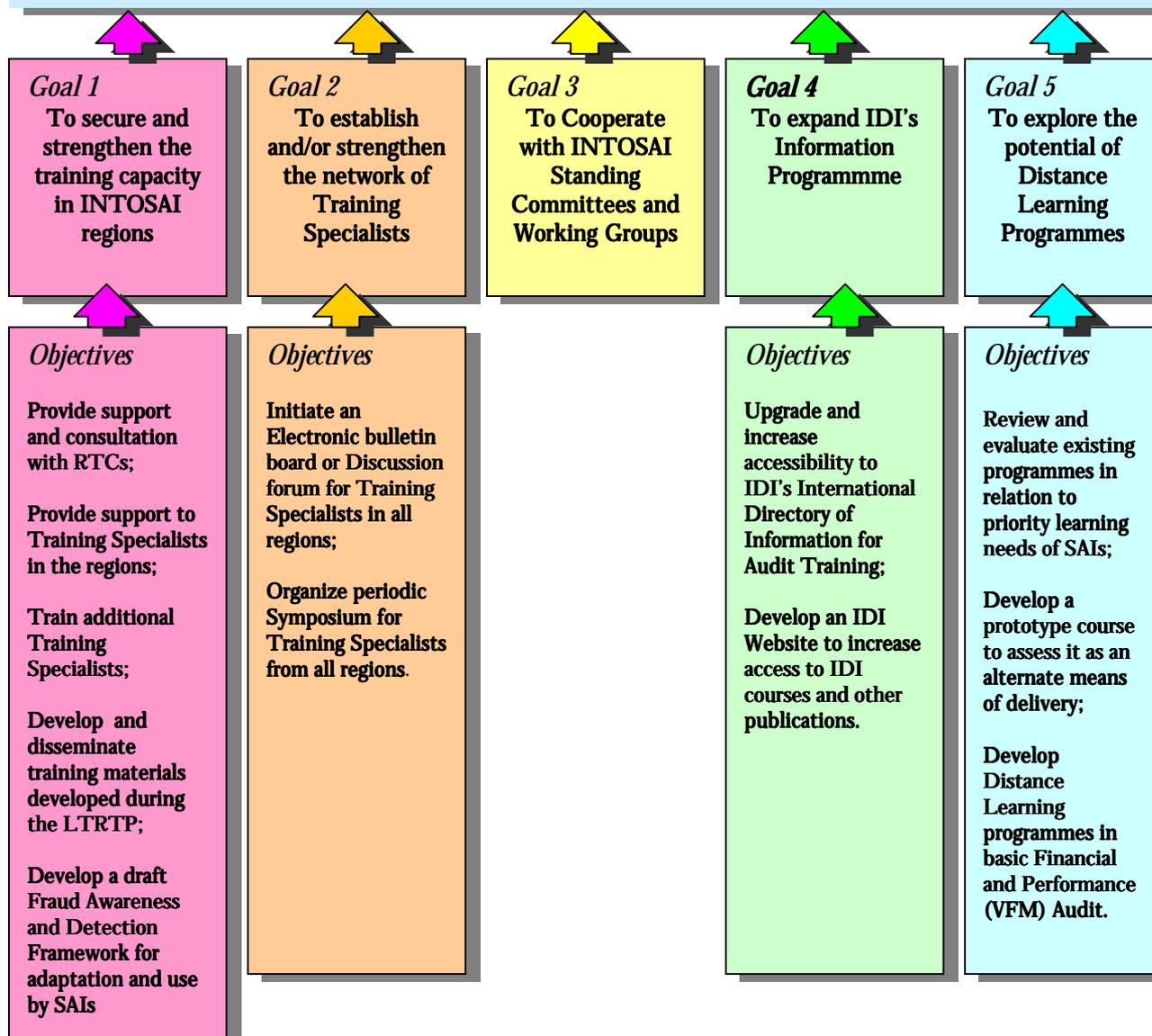
IDI's Strategic Plan – 2001 to 2006 Summary

IDI's Vision

is that greater accountability and increased transparency within the public sector is best achieved by enhancing capacity of individual SAIs to anticipate and respond proactively to emerging needs and priorities. A fundamental part of this vision is fostering an environment in which continuous learning and development opportunities for audit professionals are available and accessible, with priority given to developing and emerging nations.

IDI's Mission

is to help developing nations to improve their audit capacity and effectively address emerging audit issues through training, information sharing, and the provision of technical assistance to regions of INTOSAI.



INTOSAI Development Initiative (IDI)

Strategic Plan 2001 to 2006

1. Purpose

The purpose of this document is to present a proposal for IDI's long-term strategy for 2001 – 2006 in INTOSAI's regions.

2. Background

INTOSAI Development Initiative (IDI) has been the “training arm” of the International Organization of Supreme Audit Institutions (INTOSAI) since 1986. During this period the IDI Secretariat has been attached to the Office of the Auditor General of Canada. As of January 1, 2001 the Secretariat will be transferred to Norway (see Appendix 1).

INTOSAI members comprise around 183 Supreme Audit Institutions (SAIs), and the great majority of these countries are members of the World Bank. Approximately 135 of these SAIs are ‘developing’ or ‘emerging’ nations. Membership is granted upon request to SAIs of nations that are members of United Nations. INTOSAI is subdivided into seven regional groups, each served by a Secretariat attached to the office of a member SAI.

One of IDI's primary long-term goals has been to help strengthen INTOSAI regional groups of SAIs and enable them to upgrade the expertise of their staff through training and information exchange. The underlying principle to IDI's philosophy and approach is to offer practical training to audit practitioners and trainers who then train others, using materials provided by or through IDI. Training is focused at the regional level, and IDI works closely with the Secretariats of the INTOSAI regional groups to plan and run these courses.

Over the years IDI has changed its focus and shifted its emphasis in response to changing needs and circumstances. The overall thrust for the first nine years was to assist SAIs from developing nations to strengthen their training and audit capabilities through the direct provision of training programmes aimed primarily at Training Managers, to strengthen existing and introduce new audit techniques and tools, and to develop and distribute its *International Directory of Information for Audit Training*. With the Long-term Regional Training Program (LTRTP) launched in 1996, IDI's primary focus became one of strengthening training capacity in the INTOSAI regions through the establishment of a sustainable regional training infrastructure (defined as “all the resources dedicated to training”). An anticipated result of this capacity-building approach was that participating regions and their member SAIs, would increasingly assume responsibility for assessing regional and local training needs and priorities and for offering regional and local technical training workshops to meet those needs and priorities.

Norway has supported the IDI from the start, and the Office of the Auditor General of Norway, (NOAG) recognises the importance of enabling the IDI to continue its work of developing supreme audit institutions, especially in developing countries. Through the IDI's definition of needs and targeted investment in training efforts in INTOSAI's regions, valuable work has been done on a worldwide scale aimed at developing better public financial control and auditing. The results achieved in the form of enhanced competence

in many SAIs should be maintained and improved still further. The NOAG considers the continuation of the IDI's activities to be important to user countries and in accordance with the objectives of Norwegian development aid policy.

As of January 1, 2001 responsibility for the INTOSAI Development Initiative (IDI) will be transferred from Canada to Norway. In preparation for a smooth and successful transfer, **a Secretariat has been established in Norway, and an infrastructure is in place.** One of the first actions of the Secretariat was to administer a world wide survey as a basis for IDI's Strategic Plan 2001 to 2006 (see below).

3. IDI's Strategic Plan 2001 - 2006

3.1 IDI's Vision

It is IDI's vision that greater accountability and increased transparency within the public sector is best achieved by enhancing the capacity of individual SAIs to anticipate and respond proactively, to emerging needs and priorities. A fundamental part of this vision is fostering an environment in which continuous learning and development opportunities for audit professionals are available and accessible, with priority being given to developing and emerging nations.

Public sector audit is an important *“part of a regulatory system whose aim is to reveal deviation from accepted standards and violations of principles of legality, efficiency, effectiveness and economy of financial management (---)”* (INTOSAI, Lima Declaration). By promoting the principle of effective accountability and transparency for the collection and expenditure of public funds, SAIs make a vital contribution to good governance and can thus be regarded as the taxpayers' independent and professional watchdog. They draw attention to instances where money is not being well managed and used, and provide legislators with the information needed to enable them to effectively exercise the scrutiny they are expected to carry out.

Accountability involves holding public bodies and persons entrusted with public resources, responsible for their actions in managing and employing those resources. Accountability is recognised by the INTOSAI as an essential characteristic of good management in public sectors throughout the world.

Directly associated with the concept of accountability is the concept of *transparency*, which expresses the duty of those responsible to report openly and fully on their intended and actual use and management of public resources so that such use can be properly assessed.

We believe that human resource development for SAI staff is the most fundamental capacity-building activity, and a necessary ingredient for increased transparency and greater accountability of governments.

3.2 IDI's Mission

IDI's mission is to help developing nations to improve their audit capacity and effectively address emerging audit issues through training, information sharing and the provision of technical assistance to regions of INTOSAI.

in the developing and emerging nations. This dynamic and ever-changing environment demands that IDI maintain a global perspective in the accomplishment of its mission.

The new long-term plan (2001-2006) will seek to consolidate the results of the LTRTP (1996-2000) with continued support being provided to the Regional Training Committees (RTC) and to the expansion of IDI's information exchange programme. In addition, we will explore ways and means to develop and expand training initiatives in co-operation with INTOSAI bodies such as the INTOSAI Standing Committees and various working groups.

Included in our capacity-building activities is a continuation of the "train the trainers" approach established through the LTRTP. A cornerstone of this approach is the belief that the practice of audit is best enhanced through the provision of technical knowledge and skills and through the introduction of new audit methodologies and tools, and that the most cost-effective way to accomplish this is through the regional and local training infrastructure that currently exists. A key component of this infrastructure is the IDI-certified Training Specialists who are positioned to provide local and regional workshops to member SAIs in participating regions. One objective of this approach is to foster an environment in which continuous learning opportunities for audit professionals are readily available and fully utilised. It is therefore vital for the integration and sustainability of IDI programmes to forge and maintain strategic alliances with SAI management, regional secretariats, regional training committees and other key personnel in all regions of INTOSAI. This will be achieved through continuous multi-level consultation, to seek and maintain commitment, provide active support, and to maximise participation in all IDI programmes and activities.

3.3 IDI's Goals and objectives

In December, 1999, a worldwide survey was conducted by *Riksrevisjonen – The Office of the Auditor General of Norway*, and the *Secretariat for IDI 2001+*, in regions of INTOSAI, excluding EUROSAI. The questionnaire (see Appendix 3) was sent to **144 member-SAIs, six INTOSAI regions** (this number includes 8 SAIs which we were unable to reach). For the purposes of programmes and activities, IDI divides AFROSAI into two regions: AFROSAI (English-speaking), AFROSAI (French-speaking), ARABOSAI, ASOSAI, CAROSAI, OLACEFS and SPASAI.

The survey invited SAIs to *rate the importance of each of five proposed goals*. All but one of the goals lists a variety of objectives proposed as ways to achieve these goals in each region. In addition, the survey provided SAIs with the opportunity to *suggest additional goals and objectives* for consideration by IDI, and to offer comments regarding needs, concerns, and issues specific to the SAI or to the region.

110 SAIs (80.9%) responded to the survey, demonstrating a high degree of support and commitment to the work of IDI. This input provided a basis for establishing IDI's strategic goals and shaping its agenda for the coming years.

Responses to the IDI Survey			
Region	Total SAIs	# Responses	% Responses
AFROSAI-E	21	17	81.0%
AFROSAI-F	20	9	45.0
ARABOSAI	20	16	80.0
ASOSAI	27	26	96.3
CAROSAI	21	14	66.6
OLACEFS	20	15	75.0
SPASAI	15	13	86.7
ALL REGIONS	144 (-8)	110	80.9%

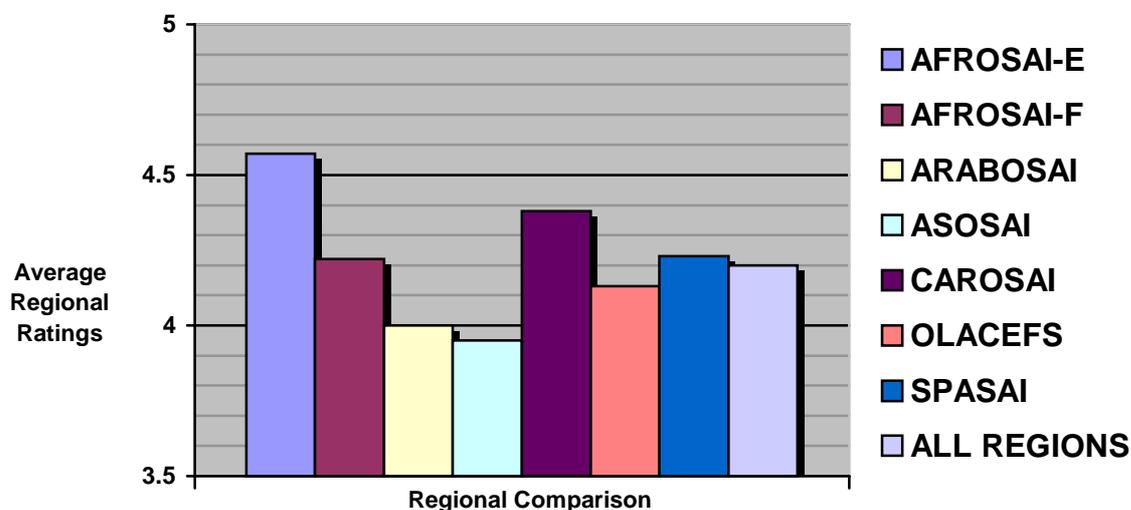
To determine the priority ranking for IDI goals and objectives, *average regional ratings*, representing the ratings assigned by responding member SAIs, were used to determine *average global ratings* for each goal and its subsequent objective(s). Overall, ratings were high for all proposed goals and objectives. While there are regional differences in the average regional ratings, these tell us more about the urgency rather than the strength of a need. Where regional priorities do not correspond to worldwide priorities, IDI will work with member SAIs and the Regional Training Committee to define an agenda that reflects priority needs and interests. A region-by-region Synopsis is attached to this report as **Appendix 4**.

IDI's mission for the next six years is to strengthen audit institutions and improve audit capacity in the INTOSAI regions. We believe that strengthening the training infrastructure at the local and regional levels will contribute most effectively towards that mission.

As a result of the IDI survey, the primary goals for IDI 2001 to 2006, in order of *average global ratings* are:

- Goal 1: To secure and strengthen the training capacity in the regions
- Goal 2: To establish or strengthen the network for IDI Training Specialists
- Goal 3: To cooperate with INTOSAI Standing Committees and Working Groups
- Goal 4: To expand IDI's Information Programme
- Goal 5: To explore the potential of Distance Learning Programmes

IDI Goal 1: To secure and strengthen the training capacity in the regions



As shown in the chart above comparing average ratings by region, strongest global support was given to ***following up the outcomes of the LTRTP*** by securing and strengthening the training infrastructure. This infrastructure includes a functioning Regional Training Committee, regional capacity-building plans, an evaluation framework, a core of highly skilled Training Specialists, and training materials produced by graduates during the programme.

IDI will continue to support regional efforts to establish “Satellite programmes”, following the ‘model’ established between English-speaking AFROSAI and the SAI from the Netherlands.

IDI will undertake activities to support and enhance the role and effectiveness of training within all regions. ***IDI will provide continued support to and consultation with the Regional Training Committees.*** These will play an increasingly important role as training within regions increases and greater cooperation and collaboration amongst SAIs becomes necessary. IDI will encourage greater communication and information exchange among committees, will provide technical assistance and advice where required, and will work closely with all committees in the implementation of their regional plan.

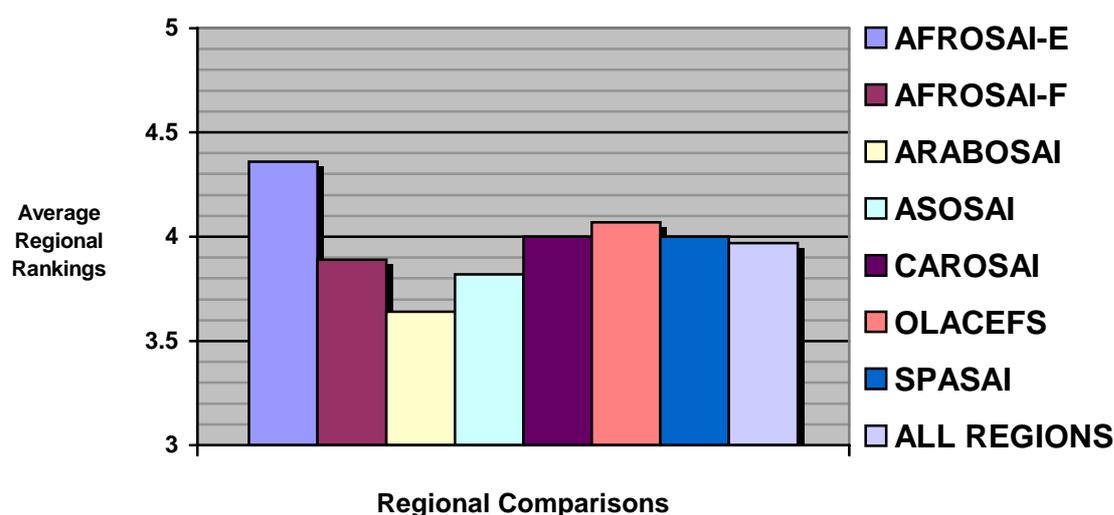
A priority expressed strongly in all regions was the need for ***continued support to graduate Training Specialists.*** Such support may vary from one region to another depending on changing needs and priorities, and will be determined in consultation with Regional Training Committees. Support might include the provision of ***additional training for graduate Training Specialists*** and others involved in providing training to SAI staff and fostering ***greater communication and exchange*** through various media. In addition, IDI will provide opportunities for on-going professional development in the field of training. Suggestions given in the survey include exchange programmes, research, conferences, and workshops.

Support will also include the *dissemination of audit training materials* produced by graduates of the LTRTP. Participants designed and developed a number of eight-day regional courses on Financial Audit and a range of two-day courses covering a variety of audit-related topics. These materials can be readily adapted for local and regional use, and strong support was shown from all regions to make these materials more widely available for their use.

Support for the training of *additional training specialists* varied from one region to another. In some regions a lower priority was given to this activity, member-SAIs favouring instead *the consolidation of and on-going support to existing training staff*. Other regions assigned a higher priority to this activity. Such variation may in part reflect the fact that in those regions mentioned, Phase 1 of the LTRTP was only completed in 1999. Over the duration of this plan, however, it is anticipated that the need for additional training specialists will increase in all regions. IDI therefore proposes to provide training for trainers to selected candidates on a region-by-region basis, reflecting the priority given by each region in order to strengthen and expand the regional pool.

All regions highlighted Fraud Awareness as a major concern and priority training need for audit practitioners. IDI will *disseminate a draft Fraud Awareness and Detection Framework* to all SAIs for their review, adaptation and eventual use. This will be supplemented by training materials on Fraud Awareness and Detection which will be made available to all regions.

IDI Goal 2: To establish and/or strengthen the network for IDI Training Specialists

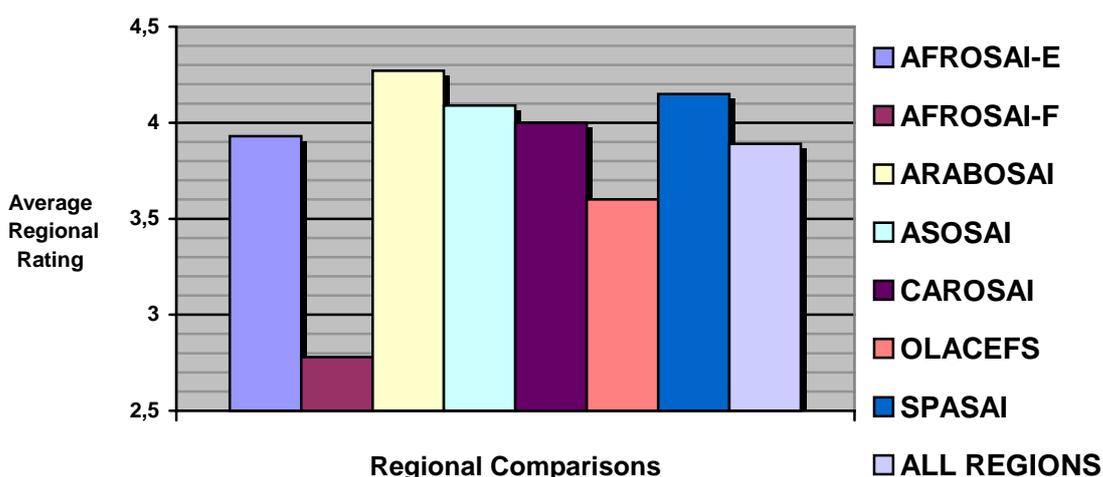


Graduate training specialists are not only a vital component of the regional training infrastructure; they also represent an important resource for IDI. As mentioned previously, some regions indicate a more *immediate need to strengthen the network* than is already in place before training additional training specialists. Support will be offered by IDI through the Regional Training Committees to strengthen the capacity of SAIs and

regions to deliver effective audit training by providing opportunities for exchange and professional development. IDI plans to initiate *an Internet-based electronic bulletin board* as a forum for trainers to exchange tools, techniques, and training resources. This activity, in addition to the establishment of an IDI website, will greatly strengthen the network that is so vital for effective training and information sharing.

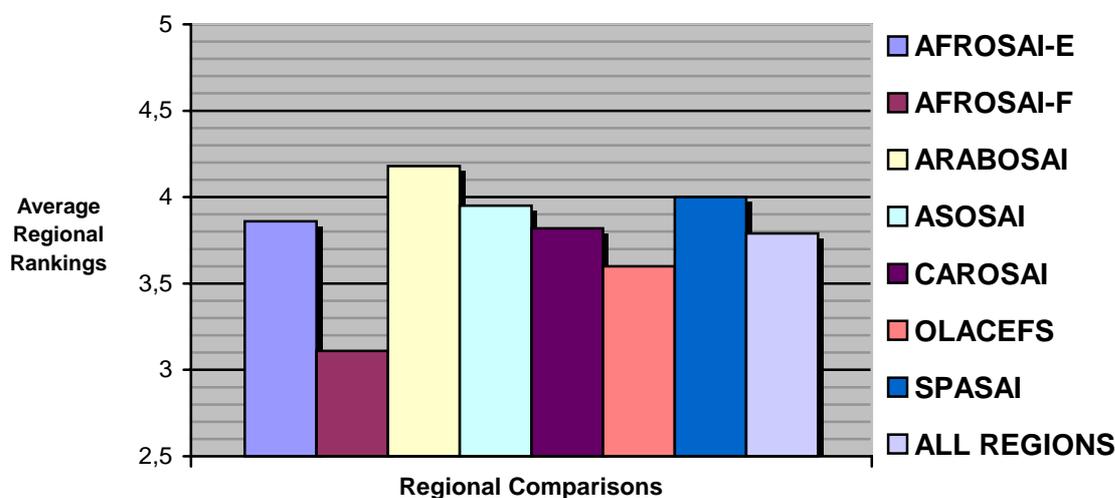
In addition, IDI plans to organise *an international symposium* to bring together all the graduates from the LTRTP from all regions. This symposium will add to the skills and knowledge of the Training Specialists and will provide an important forum in which needs and priorities can be identified and discussed as a basis for on-going planning by IDI and by the regions. This activity will also strengthen the network of training specialists.

IDI Goal 3: To cooperate with INTOSAI Standing Committees and Working Groups



All regions recognise the important work undertaken by INTOSAI Standing Committees and working groups. Responses in the survey highlight the need to *develop training strategies* in support of the work of INTOSAI committees as well as work groups to meet regional requirements. Suggestions were also made regarding *linking Training Specialists* more closely to specific committees to enable them to develop and deliver courses to SAIs in the region. The three areas mentioned most frequently are those concerned with *Audit Standards, Environmental Audit and Programme/Performance Audit*. Virtually every region highlighted their interest in these areas in particular, both in their ratings and in written comments in the survey. Strong support was given in most regions to IDI's *increased cooperation and collaboration* with them to transfer the results of their work to the operational levels.

IDI Goal 4: To expand IDI's Information Programme

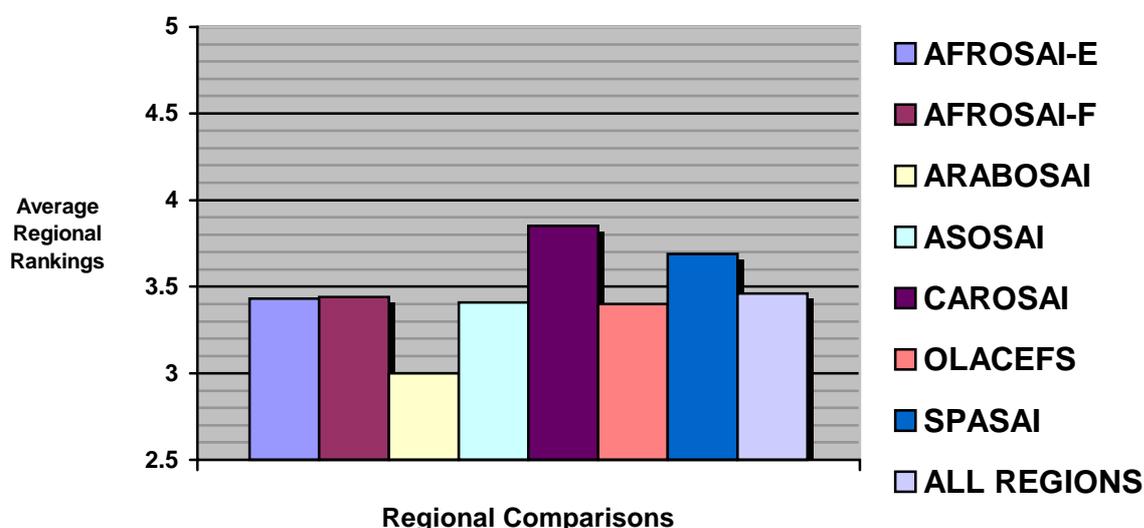


Information sharing and exchange amongst SAIs and among regions received strong support in the survey, as indicated in the chart above. The primary means of such exchange has been *IDI's International Directory of Information for Audit Training*. IDI intends to upgrade this Directory and to increase its accessibility and use. A wealth of training materials has been produced by SAIs in every region, addressing a broad range of audit-related tools and techniques. These can be readily adapted to suit local and regional needs and conditions and will further strengthen training capacity within each region. To be effective, SAIs (and in particular Training Specialists) must be willing to publicise and share their training resources with other SAIs and regions. It is IDI's intention to ***ensure broader distribution and use of the Directory*** by exploring other formats, including electronic formats. At the same time, additional course materials and potentially other publications of note to audit institutions will be catalogued in the Directory and on the web as the regions develop them.

Supplementary to this important activity, IDI will ***develop a website*** to increase access to IDI courses and other important publications of interest to SAIs. Internet offers a medium for global interaction and exchange and will increasingly be an important resource for audit professionals and for training specialists.

Results of the survey showed a strong desire for an increasingly diverse mix of information, from knowledge of the experiences of other SAIs when addressing technical audit issues to the dissemination of academic reports and research in advanced audit methodologies. Use of Internet by IDI will be very beneficial for greater information exchange and will add substantially to the regional training infrastructure that exists as a result of the Long-term Regional Training Program (L/TRTP).

IDI Goal 5: To explore the potential of Distance Learning Programmes



As the chart above shows, this goal was given a lower priority by most regions, although results indicate a strong recognition of the potential for distance learning in audit training. Use of instructional technology is still in its infancy throughout the world, especially in developing nations. However, much work is being done to increase its use to provide cost-effective and timely training.

IDI intends to ***review and evaluate existing distance learning programmes*** in order to assess their feasibility and applicability for audit training. There are numerous examples of distance learning programmes currently being tested throughout the world. These range from simple print-based programmes (i.e. self-directed learning programmes) to programmes utilising satellite technology to offer real-time learning opportunities for ‘students’ in all regions of the world. Such programmes require use and access to computer technologies but SAIs in all regions are embracing these technologies with greater frequency and it is expected that most, if not all, SAIs will have access to it in the very near future.

On the basis of its findings, IDI intends to ***develop and test a prototype Distance Learning programme*** to address a priority training need. Several suggestions for topic areas were given in the surveys and these will be discussed with the Regional Training Committees to determine the best use of such programmes.

Of particular importance to most SAIs are programmes aimed at ***Financial Audit, Performance or VFM Audit and Computer-based audit***. These topics will be given preference when planning the implementation of a prototype Distance Learning Programme in order to address the broadest priority need expressed by all regions.

4. Crucial success factors for IDI activities

It is crucial for IDI to work in close co-operation with the *INTOSAI regional bodies*. For maximum efficiency in the *use of the limited resources available*, IDI must focus its efforts on meeting the needs expressed by SAIs from a *regional perspective*. Widespread commitment and ownership of long-term regional projects is essential and will be promoted through *on-going information gathering and consultation with SAI management and staff*, and with existing *regional and international bodies*. In order to capitalise on the experience and expertise available within the regions, IDI will encourage the use, wherever possible, of *regional/local expertise* in the delivery of its programmes.

In co-operation with INTOSAI and the regions, IDI will give priority to *establishing a network of resource people* – technical audit specialists, consultants and others - and will develop and maintain multi-level contacts in each region.

To be successful, IDI will need access to financial resources from *a broad range of funding agencies and institutions*. Close contact with potential donors and contributors has already begun in preparation for the transfer of IDI responsibilities in accordance with a funding strategy largely based on successful approaches adapted in the past.

5. Programme Monitoring and Evaluation

A key component of the Long-term Regional Training Program (LTRTP) is a comprehensive *Evaluation Framework* that designates roles and responsibilities for data collection and analysis in order to evaluate the outputs and impacts of training offered to and within SAIs in each region. Although responsibilities are shared amongst IDI, the RTC, and Training Specialists, it is a primary responsibility of the Regional Training Committee to liaise with the Training Specialists to maintain pertinent and up-to-date information to monitor and evaluate regional and local training activities carried out as part of an annual Regional Training Plan. The Training Specialist will maintain a database to fully assess training provided to SAI staff. The Regional Training Committee will maintain a similar database to monitor regionally sponsored activities and to evaluate the impact of those activities. IDI will maintain a regional and a global database for a number of key performance indicators to monitor the inputs, outputs, and impacts for its activities in each region.

Typically, funding agencies implement their own evaluation for the activities and projects they provide support to. It is anticipated that a rigorous data-collection process by all parties concerned will facilitate their efforts and will provide useful and timely information to all stakeholders for the purposes of on-going planning.

Appendices

Appendix 1: A Proposal to Establish IDI in Norway

Appendix 2: IDI Training Activities by region 1986 to 1999

Appendix 3: IDI 2001+ Global Survey Questionnaire

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A Proposal to Establish IDI in Norway

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**A Proposal by the Office of the Auditor General of Norway
concerning the establishment of the INTOSAI Development
Initiative (IDI) in Norway**

Presented to the Norwegian Parliament 16 September 1998 as Document no.
3:14 (1997-98)

1 Introduction

In reply to an inquiry from the Governing Board of INTOSAI (International Organization of Supreme Audit Institutions), the Office of the Auditor General of Norway has declared itself willing to take over the role of host to the INTOSAI Development Initiative (IDI) with effect from 2001. The Office of the Auditor General (OAG) has made the reservation that this would be subject to the approval of the Storting (The Norwegian Parliament). Information on this matter was first given in the Office's report on its activities in 1996. When dealt with by the Storting, the Standing Committee on Scrutiny and Constitutional Affairs stated that it had noted the inquiry concerning the IDI, and viewed it as a sign of appreciation of the work of the OAG.

In its report on its activities for 1997, the OAG described how the preparations were progressing. The report stated that the OAG would return to the question of the establishment of the IDI in Norway as a separate matter when the necessary clarifications had been obtained. The Standing Committee on Scrutiny and Constitutional Affairs stated that it viewed with approval the concrete steps taken by the OAG to follow up the Committee's remarks of the preceding year concerning the establishment of the IDI in Norway.

A study has been made into how a new IDI in Norway can best be organized, and studies have been carried out of the IDI's present organization, administration, working methods and activities in general. In cooperation with the Ministry of Foreign Affairs, the ground has been prepared for the funding of the operations of a new secretariat in Norway. In cooperation with Canada's SAI and the INTOSAI executive, preparations are in hand for the final processing of INTOSAI's recommendation concerning the transfer of the IDI from Canada to Norway.

A separate question has been how the matter ought to be presented to the Storting. Following a meeting between the Head of the OAG and the Minister of International Development and Human Rights in April 1998, it was agreed that the Ministry of Foreign Affairs should include a brief presentation in its budget proposal for 1999 as a basis for an appropriation. In consultation with the Storting, the OAG has resolved to submit the proposal concerning the establishment of the IDI in Norway to the Storting as Document no. 3:14 (1997-98).

2 Summary

The Office of the Auditor General (OAG) proposes that the Storting agrees that the OAG can take over the role of host to the IDI. Since its establishment in 1986, the IDI has been located in Canada, and closely integrated with the Canadian SAI. Canada has asked to be relieved with effect from the year 2001; see also section 4.

Norway has supported the IDI from the start, and the OAG sees the importance of enabling the IDI to continue its work of developing supreme audit institutions, especially in developing countries. This is in accordance with the objectives of Norwegian development aid policies.

3 Establishment of the IDI in Norway

3.1 Assessment by the OAG of the work of the IDI

In public auditing, the problems confronting auditing bodies are often similar in nature. The auditing methods applied in solving the problems often have the same theoretical basis and include numerous comparable features. Many useful inputs can accordingly be obtained from international cooperation.

In its audits of Norwegian assistance to developing countries, the OAG has found that the SAIs of recipient countries in many cases had not been put in a position enabling them to carry out sufficient audits. Training, strengthening and improving the efficiency of SAIs in developing countries could clearly be important means of ensuring that grants really was put to its intended uses. This is thought also to be helpful to donors. There are many areas in which the OAG with its experience can contribute to the advancement of other SAIs. For this reason, the OAG has also in certain cases entered into bilateral development cooperation with the SAIs of other countries.

The OAG regards the IDI as an important instrument for the development of more professional and efficient SAIs in developing countries. Through the IDI's definition of needs and targeted investment in training efforts in INTOSAI's regions, valuable work has for several years been done on a worldwide scale aimed at developing better public financial control and auditing. The results achieved in the form of enhanced competence in many SAIs should be kept up and improved still further. The OAG considers the continuation of the IDI's activities to be important to user countries and in accordance with the objectives of Norwegian development aid policy.

Norway has made regular financial contributions to the IDI both through the OAG budget and through agreements between the Norwegian Agency for Development Cooperation (NORAD) and the IDI. The OAG has also contributed course plans and auditing guides to the IDI's information program, and instructors from the OAG have assisted with the

implementation of a number of the IDI's professional courses. As a supporter and contributor, the OAG has had a permanent seat in the IDI's Advisory Committee.

Subject to the consent of the Storting, the OAG has declared itself willing to take over the role of host to the IDI and to establish a secretariat in Norway.

3.2 Contacts between the OAG and the Ministry of Foreign Affairs 1996-98

In February 1996, the first meeting was held between the Head of the OAG and the then Minister of Development Cooperation concerning the possible establishment of an IDI secretariat in Norway from 2001. The OAG was seeking close cooperation with the Ministry of Foreign Affairs concerning the legal and financial aspects of the establishment. The Minister at the time took a favourable interest in the initiative and expressed willingness to support it. There have since been several meetings on the subject between the OAG and the Foreign Ministry, including a meeting in April 1998 with the Minister of International Development and Human Rights, who also favoured the establishment. Important questions relating to the establishment were clarified.

It should be noted that any financing of the operations of an IDI secretariat in Norway in the overseas development budget can be approved as overseas development aid (ODA) according to the current OECD guidelines. The Ministry of Foreign Affairs supports long-term financing of the IDI secretariat in the overseas development budget, and will return to the question in its budget proposal for 1999.

3.3 The IDI in Norway - objectives, organization and tasks

The objectives of the IDI in Norway can be described as follows:

- By raising the levels of competence of national supreme audit institutions, especially in developing countries, to contribute to democracy and good governance, transparency and accountability.
- To enable supreme audit institutions, especially in developing countries, to perform good audits in more efficient and economical ways through relevant competence-enhancement.

To enable the host role to be assumed in full from the beginning of 2001, the best practical solution is thought to be to establish an IDI secretariat in Norway as early as in the beginning of 1999. Establishment by then will leave time for the secretariat to be built up gradually, and an opportunity to cooperate with the Canadians for two years so as to learn as much as possible about the IDI's ongoing activities. What is more, the IDI's current long-term Strategic Plan terminates in the year 2000, and it will be a major task for the IDI in Norway in 1999-2000 to develop a new strategic plan.

In connection with its preparations, the OAG has assumed that the future IDI in Norway should have an organizational structure and mode of operation that closely resemble the Canadian model. This model has proved successful, and continued operations within a familiar organizational structure are likely to cause the fewest transitional difficulties for users and the IDI's other contacts.

At present, the IDI is registered in Ontario, Canada, as a not-for-profit organization. This form of organization leaves a relatively high degree of flexibility with regard to how the secretariat is run, but requires that certain formalities be observed (including a membership arrangement, and an annual meeting which approves the audited accounts etc., with reports to the Canadian authorities).

In consultation with the Ministry of Foreign Affairs, the OAG has considered how to organize the future IDI in Norway. One early conclusion was that it would not be appropriate to integrate such a secretariat within the OAG organization. To do so could result in unclear administrative conditions and problems in relation to Norwegian central government budgeting and accounting rules.

The two remaining alternatives, which have been given closer consideration, are to establish either an international organization or a foundation. In order to establish an international organization with a head office in Norway, one of the requirements is that the establishment must be based on an international agreement or as the case may be on a special law. However, neither INTOSAI nor the present IDI was established by an international agreement; and a special law to establish an international organization has only been used in very rare and exceptional cases. The international organization alternative has accordingly been set aside, while the foundation model has been studied in more detail.

A foundation would ensure the legal and financial autonomy that is essential not only for internal Norwegian conditions but also for the relations to INTOSAI. The parameters laid down in the legislation governing foundations are regarded as broad enough to enable a foundation with a board and a secretariat to deal efficiently with IDI affairs. The form of organization used in Canada since 1986 has a number of similarities to a foundation, and the Canadians have found their model satisfactory. A decision has accordingly been taken for the work from now on to aim at establishing a foundation.

The plan is for the Head of the OAG to be chairperson of the board. The OAG will also have other representatives and a majority on the board. The board will in addition comprise a relatively small number of members representing institutions with clear links to the IDI, for instance in the initial period the Canadian SAI.

The IDI Board at present has six members, all from the Canadian and American SAIs. The President is Canada's Auditor General, the First Vice President is the Comptroller General of the United States, and the Executive Vice President is the Assistant Auditor General in Canada's SAI responsible for international affairs and the day-to-day management of the IDI. Canadian rules require at least one Board meeting per year. This is usually held in connection with the organization's annual meeting. Through the year, the Board holds informal working meetings and telephone conferences. Operations are designed to enable the Board to function cheaply and efficiently, and the President and Executive Vice President have extensive powers. Similar procedures are envisaged for the IDI in Norway.

Present plans also assume that the IDI Advisory Committee, with representatives from INTOSAI, the regional bodies, and SAIs that regularly contribute to IDI activities, will continue to function. The Committee normally only meets prior to INTOSAI's triennial Congresses to deal with activity reports and activity plans. The IDI gives users plentiful opportunities to define their needs and discuss the IDI's program.

The secretariat will share a location in Oslo with the OAG, be staffed by specially recruited personnel, and be built up gradually up to 2001. The specialist areas which the staff must be competent to handle are public auditing and principles and of methods of training and development. The chief executive and other staff members in central posts will according to the plan be appointed on long-term contracts, while personnel recruited to specific professional activities will be engaged for limited periods according to the tasks to be carried out. It is presupposed that OAG personnel will be employed as instructors and in other capacities, but it will also be necessary to recruit and borrow personnel nationally and internationally.

The IDI secretariat has varied in size according to the scale of its activities. At present there are some 15 posts, of which roughly half are part-time. Management and administrative posts are permanent, whereas appointments linked to the implementation of program activities are temporary. The principle is that a permanent core staff deals with regular duties and ensures continuity. The fact that the present manager of the IDI also holds a senior executive post in the Canadian SAI has been of benefit to the IDI through the constant updating provided on work in the SAI and on international cooperation in the SAI field. This also simplifies the cooperation between the SAI and the IDI on such practical matters as access to premises, equipment, and human resources.

In the 1999 to 2000 interim period, the new secretariat will have to operate in close contact with users, the IDI in Canada, the INTOSAI environment, and donors. In addition to becoming familiar with current routines and procedures and building up the necessary network of international contacts, one main task will be to develop a new strategic long-term plan for the IDI

from 2001 and for an estimated further five years. In the first few years, cooperation on the development of that plan will be the most important assignment for the IDI in Norway. The plan is to continue the present practice of drawing up suitable programs for INTOSAI's regional bodies, supporting the regional training committees, and maintaining the information program.

3.4 Relations between the OAG and the IDI

The IDI in Norway will be legally and financially separate from the OAG. In practice cooperation will be extensive. As mentioned, the plan is for the IDI Board to be chaired by the Head of the OAG, and for the OAG also to have other representatives and a majority on the Board. It is further assumed that the IDI will share premises with the OAG. The IDI will need at all times to be up to date on developments in the international cooperation between SAIs, and will to some extent meet that need through its close contacts with the OAG. Several key members of the IDI staff will presumably need to be well acquainted with public auditing and developments in the field. Such knowledge will necessarily to a considerable extent derive from the OAG. It must be assumed that OAG staff will serve for shorter or longer terms in the IDI, and the OAG will plan flexible schemes for ensuring such exchanges of personnel, among other things giving the necessary leaves of absence to persons serving with the IDI.

The OAG is generally prepared to find suitable modes of cooperation which on the one hand meet the IDI's need for independence and on the other secure the good cooperative relations that will be essential.

3.5 Funding

3.5.1 Funding of the Secretariat

The capital required according to the Norwegian Foundation Act in order to establish the IDI as a foundation in Norway will according to present plans come out of the OAG's budget.

The OAG has as mentioned been in close contact with the Ministry of Foreign Affairs on this matter, and in May 1998 it drew up and sent to the Ministry an application for funding of the operation on the basis of what was then known. The Ministry has stated that it will include the relevant wording in its 1999 budget proposal. According to the principle adopted, the operation of the IDI secretariat will be funded in full by an annual grant in the overseas development budget. That will provide a platform for financially stable operations. The aim is for this funding to be long-term, and at present no terminal date can be given. On its transfer to Norway, the IDI will have been in Canada for 15 years, and it would not be logical to think in terms of any shorter period than 10 to 15 years in Norway.

The administration of the IDI has up to now been funded out of general grants and also by non-financial contributions from SAIs, especially the Canadian SAI, which has committed large resources to the IDI since 1986.

3.5.2 Funding of future program activities

The costs of the IDI's program activities have been met to date by contributions from the UN (especially UNDP), international development banks such as The World Bank, aid agencies, and a small number of donor countries, primarily Denmark, Finland, Canada and Norway. It has gradually proved increasingly difficult to obtain funding for regional initiatives. It must be assumed that the funding situation will continue and that there are at present few other likely sources. What this means for the IDI is that also after its transfer to Norway a great deal of work will have to be put into canvassing for funds from a variety of sources internationally, and that work planning will have to allow for extensive reporting to donors.

3.6 XVI INCOSAI in November 1998

The next INTOSAI Congress - XVI INCOSAI (International Congress of Supreme Audit Institutions) - will be held in Uruguay from the 7th to the 14th of November 1998. It will take the final decisions on the transfer of the IDI from Canada to Norway, which it is expected to approve.

The OAG is working with the IDI and the Canadian SAI on preparations for the Congress aimed at ensuring that all known questions have been sufficiently settled before the matter comes up for discussion. The present picture is that Norway is the only candidate country, and that other alternatives are unlikely to present themselves. The preparations include spreading advance information and contacting relevant groups to register and answer questions and meet objections, if any, so that the Congress will not in the end issue a conditional recommendation or postpone the matter to the next Congress to be held in three years' time. It will therefore be very helpful to know, before the Congress in November, whether the Storting has consented to the OAG's taking over the role of host to the IDI.

4 Background and development of the IDI

4.1 History of the IDI

In the first half of the 1980s, it was recognised that many countries needed to improve their public accounting and auditing. This was especially true of developing countries, but other countries, too, saw a need to introduce better systems of accounting and more modern auditing methods. Assistance was sought from countries that had progressed further. Both donor and recipient countries noted that there is a connection between the effects of aid to developing countries and their management and control systems: the better their financial management and the more efficient their auditing, the greater the chances are that aid will be really put to effective use and devoted to the intended purpose.

There were already frequent contacts between the SAIs of individual countries, most often after a SAI with a special need had made direct contact with a sister organization capable of helping. Such bilateral cooperation in individual cases was not enough, however, to meet the need for assistance that had come to light. An inquiry was undertaken under UN auspices into the possibility of establishing an international centre for public accounting and auditing, but this proved impracticable. The interest was there, but financing proved impossible to arrange.

In 1984, it was proposed to the Governing Board of INTOSAI that the organization's secretariat should undertake to organize such a centre. The proposal was rejected because the INTOSAI secretariat was not big enough to deal with such an assignment. In 1985, Canada's Auditor General proposed to the Governing Board of INTOSAI that a special body be established, to be known as the "INTOSAI Development Initiative (IDI)", to realise the intentions of the original UN proposal. The new proposal also entailed that the IDI would operate within INTOSAI's organizational structure, be funded mainly by contributions from national and international development aid agencies, and cooperate actively with the SAIs of contributing countries. The SAIs of Canada and the United States would jointly head a commission which would spend a year developing the IDI concept and preparing the ground for its realisation. The proposal was adopted by the Governing Board, and the two SAIs began preparations in cooperation with other SAIs and potential donors.

The IDI was established by resolution of the INTOSAI Congress in 1986, and the Canadian SAI undertook to host it. It was organized in accordance with Canadian corporation law, and had a board, a manager, its own secretariat and its own advisory committee. The IDI secretariat was located in the Canadian SAI, with which it has had close cooperative relations from the start. The secretariat has remained in Canada since 1986.

4.2 Activities, previous courses/seminars and current long-term programme of the IDI

Since its establishment the IDI has been responsible for the arrangement of a number of professional seminars and courses, chiefly in the field of public auditing. Having surveyed training needs in cooperation with its users, principally the SAIs of developing countries, the IDI has planned and carried out courses designed to meet the most urgent needs. The IDI works through and within each of INTOSAI's Regional Groups in preference to directing its efforts at particular countries. Until 1995, the courses held were generally single courses in auditing subjects for auditors and managers from the regions in question.

By means of a special information program, the IDI disseminates information on auditing methods, course programs, and training models to all the SAIs in INTOSAI. The main element of the program is a

comprehensive information catalogue. It contains descriptions of some 120 courses, about 40 case studies tailored to fit the courses, and likely procedures for surveying training needs and evaluating measures that have been implemented. On the basis of the information in the catalogue, any SAI that wishes to hold a course or the like may contact the SAI which developed the plans directly and be sent the materials. The IDI also publishes seminar reports and specialised articles.

Following an extensive evaluation in 1991-92 of activities in the first five years, a decision was taken to aim efforts in a different direction. Through a special regional training program for the 1996-2000 period, LTRTP ("long-term regional training program"), the aim is to enable INTOSAI's regions themselves to assume responsibility for their own training. The IDI strategy is to help the regions and individual SAIs to boost their own training capacity and extend their training and information activities. Cooperation between the IDI and the regions largely takes place through the regional training committees.

LTRTP consists of four main elements, in a particular order: workshops respectively on strategic planning for Heads of SAIs, on course design and development, on instruction methods and -techniques, and finally regional audit training workshops. The programs for these final workshops are developed and the instructors trained in earlier stages of the program. When the program has been completed in all the regions in question, the role of the IDI in arranging training will presumably diminish, giving way instead to coordination, support and advice to the regions in their development and training work and assistance in obtaining funds internationally. How realistic this assumption is will depend, however, on the ability of the regions and the individual SAIs to assume responsibility for training themselves. Implementation of the program so far has shown that regions vary somewhat in their progress, with delays in some of them.

4.3 Funding of the secretariat and program activities

Up to now the activities of the IDI have been funded by financial contributions and by support in kind in the form of services, materiel and other assistance from member SAIs.

Nearly all of the financial contributions are made by a small number of contributors who more or less regularly support the work of the IDI. They are the three international development agencies CIDA (Canada), DANIDA (Denmark) and NORAD (Norway), in addition to UN agencies (UNDP), the World Bank, and the regional Development Banks in Asia, Africa and Latin America. The IDI administration is heavily involved in efforts to secure financing for its activities. There is a distinction between general contributions which the IDI may dispose of freely, and earmarked contributions which must be used for particular purposes in specific areas. It has gradually become more difficult to obtain funds for regional measures,

since the development banks in particular have become subject to more stringent financial limits. Contributors generally require extensive reports on and documentation of expenditure, to which the IDI devotes a relatively large proportion of its human resources.

Support in kind for the IDI consists for one thing of services and contributions by the Canadian SAI, including some wages and premises. The remaining support of this kind is received from individual SAIs which undertake to host courses and seminars, translate information and course material, etc. The value of these contributions is considerable, and the IDI's ability to carry on its program activities within the limits of the available external funding is completely dependent on such support. Among other things, the fact that INTOSAI has five official languages entails a heavy translation and interpretation workload, often undertaken by SAIs at no expense to the IDI. A substantial effort is needed to maintain the networks of contacts which the IDI has built up and which between them constitute this support system.

The IDI's formal accounts show the money paid in to and expended by the IDI secretariat. Both revenues and expenses vary a good deal from year to year, but on the average revenues and expenses currently amount to about NOK 10-12 million (US\$ 1,5-2 million) per year. A distinction is made between general running costs (overheads) and the costs of programs in regional initiatives. An important accounting principle is to charge relevant costs incurred by the secretariat to the regional measures, thereby reducing the overheads.

Contributions in the form of support in kind are not entered in the accounts, but included where relevant in reports to donors, especially where restricted contributions are concerned. This type of support constitutes an important own contribution by users of the IDI program.

For the reasons mentioned, it is difficult to give a more accurate overall picture of IDI finances.

4.4 Relations between the IDI and Canada's Supreme Audit Institution

Although the IDI is formally a separate institution and independent of the Canadian SAI, there are close connections between them. The manager of the IDI is also in charge of the SAI's international activities, and accordingly has a dual part to play. Canada's SAI gives the IDI administrative support by making premises, equipment etc. available free of charge. The Canadian SAI has over the years transferred substantial amounts to the IDI by housing the secretariat and in practice undertaking much of its day-do-day operation. When the IDI holds courses and seminars, the Canadian SAI supports them by seconding instructors and other necessary staff.

Through the IDI secretariat, the Canadian SAI acquires a broad range of international contacts with other SAIs and international development

agencies. The IDI causes numerous visits to the Canadian SAI for study and observation purposes, and SAI personnel are deliberately trained in international work through participation in IDI activities.

In 1995, Canada's SAI indicated that it wished to see the role of host to the IDI transferred elsewhere from 2001, and assumed that after 15 years in Canada a new administration might introduce innovation and renewal into IDI activities.

5 Relations between the IDI and INTOSAI

5.1 INTOSAI

There has been worldwide organized cooperation between supreme audit institutions since 1953, when INTOSAI - the International Organization of Supreme Audit Institutions - was formed. Important aims have always been to exchange experience with and information on methods and contribute to the dissemination of knowledge and build-up of expertise. INTOSAI is open to the supreme audit institutions of UN member countries, currently numbers about 170 member institutions, and uses the official languages English, French, Spanish, German and Arabic. INTOSAI has a Governing Board which meets once a year. Day-to-day administration is in the hands of the Secretary General, the President of the Austrian Court of Audit. Austria's SAI undertakes the secretariat functions. Every third year, INTOSAI assembles its world congress (INCOSAI), which is its supreme governing body.

Supreme audit institutions in different geographical regions have organized cooperation along similar lines. INTOSAI has a total of seven such Regional Groups.

Legally and financially the IDI is formally independent of INTOSAI, so the world organization can not be held liable for any obligations which the IDI may incur. The IDI keeps in constant touch with the Secretary General of INTOSAI concerning the planning and coordination of meetings and other events. The IDI reports to each INTOSAI Congress on the work done in the preceding period and submits plans for the period up to or beyond the next Congress. Approval of these plans by the Congress are the basis of the IDI's ongoing activities.

At each meeting of the INTOSAI Governing Board, the IDI presents a report on the current status of its activities. The President of the IDI Board is also a member of the INTOSAI Governing Board.

5.2 XV INCOSAI and meetings of the INTOSAI Governing Board in 1996 and 1997

XV INCOSAI in 1995 took cognisance of Canada's wish to terminate its commitment to the management of the IDI. Following consultations with other SAIs concerning possible future solutions, Norway's OAG was

requested at INTOSAI's Governing Board meeting in June 1996 to initiate preparations with a view to taking over the secretariat function for the IDI. The preparations for Norway's take-over were discussed again at a Governing Board meeting in November 1997, at which Norway and Canada presented information on how far preparations had progressed.

6 Possible future developments

6.1 The need of development for SAIs

There is still an urgent need in many SAIs for professional development and greater auditing efficiency. This applies chiefly to SAIs in developing countries, but there are considerable needs for development in other parts of the world, too. Not least in Central and Eastern Europe many of the new states need urgently to develop democratic institutions, including effective supreme audit institutions. The question may arise of offering IDI programs also to those SAIs.

Functional and efficient SAIs are important elements in countries' democratic institutions, and can contribute to good administration.

6.2 Needs for coordination

Numerous players contribute to the SAIs of other countries. There is extensive bilateral cooperation between SAIs in every part of the world, partly in cooperation with and funded by a donor country's international development agency. The OAG and NORAD are for instance jointly engaged in carrying out development programs for the SAIs in Lithuania and Zambia. Norway is also supporting the development of the SAI in Nicaragua. Many SAIs in western countries have undertaken corresponding commitments. Such international organizations as the UN and the OECD are also working to develop SAIs and other agencies of public control.

There appears to be a need for better coordination of these efforts than there has been so far, in order to enhance their effects. Coordination to date has been based on direct contacts between individual aid donors, in which not all players have participated. The recipients of aid have done little work on coordination with a view to achieving optimum effects. The IDI may in future find itself concentrating more on the coordination of this type of activity.

6.3 The satellite program model

So-called satellite programs are a likely new development. In them, a SAI, as the case may be in cooperation with the country's international development agency or other sources of funding, undertakes to implement parts of the IDI's program activities or supplementary activities in an INTOSAI region. In one satellite program that has been launched, the Netherlands' SAI, financed by Dutch international development funds, is

assisting INTOSAI's English-speaking Africa Region with a complement to the IDI's current long-term program up to the year 2000. The IDI has more of a coordinating role, and is watching with interest how the program develops.

If this first satellite program proves satisfactory, the model may be found suitable for other regions, too. If so, one result would be a shift in the IDI to a more initiating, coordinating and fund-raising role.

6.4 International organization, in the event a body under the UN

The IDI has been and will in the foreseeable future continue to be rooted in the INTOSAI environment and in the SAI that has undertaken to host its secretariat. This organizational structure enables the IDI to work efficiently within the framework of the international SAI cooperation in INTOSAI. In the wider perspective of the international development of democracy, with large numbers of participants, it will be difficult for the IDI within its present parameters to be anything more than one among the many working towards the same objective. As an autonomous international organization, or in the event as a body under the UN, the IDI might have a wider scope and greater opportunities to exercise influence. Depending on how the IDI's present tasks unfold, the question may arise in a few years' time of considering such other forms of IDI organization more closely.

7 PROPOSAL BY THE OFFICE OF THE AUDITOR GENERAL

In the light of the presentation above, the Office of the Auditor General submits the following proposal:

The Storting agrees that the Office of the Auditor General can take over the role of host to the INTOSAI Development Initiative (IDI) from 2001 and make the necessary preparations, as these have been described.

Adopted at the meeting of the Board of Auditors General on 2 September 1998

Bjarne Mørk-Eidem

Eivind Eckbo

Tore Haugen

Helga Haugen

Brit Hoel

Björg Selås

IDI Training Activities in INTOSAI Regions 1986 to 1999

Regional Group	Year	Subject Matter
AFROSAI - Arabic	1995	<ul style="list-style-type: none"> • Computers in the Audit Process • Audit Management and Supervision
	1987	<ul style="list-style-type: none"> • Human Resource Management
AFROSAI-English (Non-SADCCOSAI)	1988	<ul style="list-style-type: none"> • Training Managers Workshop
	1989	<ul style="list-style-type: none"> • Computer Auditing
	1991	<ul style="list-style-type: none"> • Audit Testing
	1992	<ul style="list-style-type: none"> • Financial Audit Management and Supervision
	1993	<ul style="list-style-type: none"> • Computers in the Audit Process
	1994	<ul style="list-style-type: none"> • Performance Audit
	1995	<ul style="list-style-type: none"> • Auditing Foreign Aid Effectiveness and Accountability
	1996	<ul style="list-style-type: none"> • <u>LTRTP:</u> <i>Strategic Planning</i>
	1997	<ul style="list-style-type: none"> • <i>Course Design and Development</i>
	1998	<ul style="list-style-type: none"> • <i>Instructional Techniques</i>
AFROSAI-French	1988	<ul style="list-style-type: none"> • Regional Audit Workshop – Audit Programming and Documentation (Expenditures) and Training for Trainers
	1989	<ul style="list-style-type: none"> • Human Resource Management
	1991	<ul style="list-style-type: none"> • Contrôle juridictionnel et contrôle de la gestion
	1992	<ul style="list-style-type: none"> • Training Managers Workshop
	1993	<ul style="list-style-type: none"> • Performance Auditing
	1994	<ul style="list-style-type: none"> • Le Contrôle des organismes publics par les juridictions financiers
	1995	<ul style="list-style-type: none"> • Les ISC et l'Informatique
	1995	<ul style="list-style-type: none"> • Le contrôle des systèmes informatisés
	1997	<ul style="list-style-type: none"> • <u>LTRTP</u> <i>Atelier de planification stratégique</i>
	1998	<ul style="list-style-type: none"> • <i>Atelier de conception de d'élaboration de cours</i>
1999	<ul style="list-style-type: none"> • <i>Atelier de formation des instructeurs</i> 	
ARABOSAI	1987	<ul style="list-style-type: none"> • La verification des dépenses d'un ministère
	1987	<ul style="list-style-type: none"> • Human Resources Management
	1988	<ul style="list-style-type: none"> • Training Managers Workshop
	1989	<ul style="list-style-type: none"> • Comprehensive Audit of Educational Institutions
	1990	<ul style="list-style-type: none"> • Performance Audit
	1991	<ul style="list-style-type: none"> • Computer Auditing
	1994	<ul style="list-style-type: none"> • Performance Audit of Air Transportation
	1995	<ul style="list-style-type: none"> • Audit Testing
	1996	<ul style="list-style-type: none"> • <u>LTRTP:</u>
	1997	<ul style="list-style-type: none"> • <i>Strategic Planning</i>
1998	<ul style="list-style-type: none"> • <i>Course Design and Development Workshop</i> 	
1999	<ul style="list-style-type: none"> • <i>Instructional Techniques Workshop</i> 	
ASOSAI	1986	<ul style="list-style-type: none"> • Regional Audit Workshop and Training for Trainers
	1986	<ul style="list-style-type: none"> • Comprehensive Audit of Overseas Missions
	1987	<ul style="list-style-type: none"> • Human Resources Management Procurement of Supplies and Services
	1988	<ul style="list-style-type: none"> • Training Managers Workshop
1990	<ul style="list-style-type: none"> • Audit of Public Debt 	

ASOSAI (continued)	1991	• Computer Auditing
	1992	• Computers in the Audit Process
	1993	• Financial Audit Management and Supervision
	1994	• Auditing Foreign Aid Effectiveness and Accountability
	1995	• Performance Audit
	1997	• <u>LTRTP:</u>
	1998	• <i>Strategic Planning</i> • <i>Course Design and Development</i> • <i>Instructional Techniques</i> • <i>Regional Audit Workshop – Certification of Financial Statements – Audit Programming and Documentation Course, and Training for Trainers</i>
CAROSAI	1989	• Human Resource Management
	1990	• Training Managers Workshop
	1991	• Audit Testing
	1994	• Computers in the Audit Process
	1995	• Computer Auditing • Financial Audit Management and Supervision
	1996	• Performance Auditing
	1997	• <u>LTRTP: *</u> • <i>Strategic Planning</i>
	*The remainder of the LTRTP is scheduled for 2000	
EUROSAI	1987	• Micro computing and the SAI
	1990	• Micro computing Follow Up
	1991	• Eastern-European Seminar
OLACEFS	1988	• Human Resource Management
	1990	• Training Managers Workshop
	1991	• Training Managers Workshop • Computer Auditing • Financial Audit Management and Supervision
	1992	• Performance Audit
	1993	• Computers in the Audit Process
	1997	• Audit Testing
	1998	• <u>LTRTP:*</u> • <i>Strategic Planning</i> • <i>Course Design and Development</i>
	* The remainder of the LTRTP will be delivered in 2000	
SADCCOSAI	1987	• Human Resource Management
	1988	• Training Managers Workshop
	1989	• Audit Testing
	1990	• Computer Auditing
	1991	• Financial Audit Management and Supervision
	1992	• Computers in the Audit Process
	1993	• Audit Testing
	1995	• Computer Auditing

SPASAI	1989	• Human Resource Management
	1990	• Training Managers Workshop
	1991	• Audit Testing
	1992	• Computer Auditing
	1994	• Financial Audit Management and Supervision
	1995	• Computers in the Audit Process
	1998	• <u>LTRTP</u>: *
	1999	• <i>Strategic Planning</i>
		• <i>Course Design and Development</i>
		• <i>Instructional Techniques</i>
	* The Regional Audit Workshop – Audit Programming and Documentation is scheduled for April 2000	
GAO & OAG Fellows	1988	• Training Managers Workshop X 2
		• Training Managers Workshop X 2
		• Training Managers Workshop X 2
		• Training Managers Workshop X 2
		• Financial Audit Management and Supervision
		• Training Managers Workshop
		• Training Managers Workshop X 2
		• Training Managers Workshop X 2
		• Training Managers Workshop X 2
		• Training Managers Workshop X 2
		• Training Managers Workshop X 2
		• Training Managers Workshop X 2
		• Training Managers Workshop X 2

November 30, 1999

IDI 2001+ Global Survey Questionnaire

3.1: Letter from Mr. Bjarne Mørk-Eidem, Auditor General of Norway.

3.2: Letter from Mr. Denis Desautel, Auditor General of Canada and President of IDI.

3.3: The Survey Questionnaire sent to 144 SAIs in 6 INTOSAI Regions

To Heads of SAIs

December 15, 1999

Subject: IDI Program Plan for the period 2001 to 2006 – Survey questionnaire

Dear colleagues

It is with great pleasure and enthusiasm that I have accepted to take on the responsibility of the INTOSAI Development Initiative (IDI) as of January 2001.

In the process of determining what should be the nature of the IDI programs and activities after that date, there is a need for many discussions and consultations. We are now seeking your views on the matter and respectfully request your co-operation in filling the attached survey document. The information collected will be very useful in developing a Program Plan that will be presented to the INTOSAI Governing Board in May 2000 before being tabled in front of the general assembly at INCOSAI XVII.

Your co-operation in this matter will be very much appreciated.

Yours sincerely

Bjarne Mørk-Eidem

Auditor General

December, 1999

To Heads of SAIs

Subject: IDI Program Plan for the period 2001 to 2006 - Survey Questionnaire

Dear Colleagues

During the past 13 years, IDI has been able to rely on the close co-operation of regional group secretariats and of an impressive number of SAIs and individuals. IDI's successes have been due in great part to the support that it has received in this manner. I thus take this opportunity to express once again our gratitude for this proof of commitment and dedication.

As you know, the transfer of the IDI secretariat will become effective on January 1, 2001. Steps are now being taken to ensure that this transfer will be smooth while preserving the continuity of the role that IDI has played so far in helping to enhance the practice of audit among the INTOSAI membership.

I am confident that the contributions that you have made and the commitment that you have demonstrated in the past will continue as responsibility for IDI activities passes on from the SAI of Canada to that of Norway. For my part, I have pledged my office's continued support to IDI activities for 2001 and beyond.

The Office of the Auditor General of Norway is currently seeking your input, by means of the attached survey questionnaire in order to shape IDI's future programs and activities and develop a draft plan for the consideration of the INTOSAI Governing Board in May 2000 and eventual submission to INCOSAI XVII in 2001. Your participation in this important consultation is obviously essential to ensure that your needs are met in the most productive manner possible in the years ahead.

I would thus be grateful if you could give this survey your prompt attention.

Sincerely yours,

L. Denis Desautels, FCA
President

ADDITIONAL INFORMATION:

Retention of graduate Training Specialists (LTRTP)

We kindly ask you to confirm whether or not the following training specialists are still employed by your office:

Name: **YES** **NO**

Name: **YES** **NO**

If not, please indicate new position occupied by former employee (training specialist):

Public sector: **Position:**

Private sector:

Other:

Kindly indicate whether the recent certification as training specialist might have been an important contributory factor for his/her/their resignation from your Office:

YES

NO

DO NOT KNOW

Kindly return this completed questionnaire no later than January 31, 2000 to
IDI 2001+ C/O Office of the Auditor General of Norway
P.O. Box 8130 Dep.
N-0032 OSLO
Norway

Fax no.: 47-22-24-10-01

If you have any questions regarding the content of this questionnaire, please contact

Ms. Else Karin Kristensen at the address or fax above or on

e-mail: else-karin.kristensen@riksrevisjonen.no