

INTOSAI-Donor Cooperation

Working together to strengthen SAIs in developing countries

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UN Adopts Resolution on Strengthening SAIs

By INTOSAI General Secretariat

Efforts under the leadership of the Secretary General to anchor the important role of SAIs in the Post-2015 Sustainable Development Goals have been crowned by success. On 19 December, the UN General Assembly adopted the Resolution “Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions”. The resolution

- recognizes that SAIs can accomplish their tasks objectively and effectively only if independent of the audited entity and protected against outside influence



- recognises the important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration, to support achievement of national development objectives as well as internationally agreed development goals;
- takes note of the Lima and Mexico Declarations, and encourages Member States to apply their principles;
- encourages Member States to give due consideration to the independence and capacity-building of SAIs in a manner consistent with their national institutional structures as well as to the improvement of public accounting systems, in the context of the Post-2015 Development Agenda
- encourages Member States and relevant UN institutions to continue their cooperation and capacity-building with INTOSAI to promote good governance at all levels by ensuring efficiency, accountability, effectiveness and transparency through strengthened SAIs including the improvement of public accounting systems

- stresses the importance of continuing international cooperation to support developing countries in capacity-building, knowledge and best practices related to public accounting and auditing.

The adoption of the Resolution is therefore a further important step in the framework of INTOSAI’s intensive efforts to anchor the role of SAIs in the Post-2015 Development Agenda.

Consultation on SAI PMF Pilot Version

The formal consultation period on the SAI PMF pilot version was launched in December 2014. All SAIs and other stakeholders are invited to send comments by **31 March 2015**, in any of the official INTOSAI languages (Arabic, English, French, German and Spanish), to INTOSAI.Donor.Secretariat@idi.no. Consolidated comments will be published, as will the Task Team’s response to the comments. Any respondents that would like their comments to be anonymised, or not published, should state this.



The discussion forum *SAI PMF Virtual Community* may also be used for submitting comments on the SAI PMF during the consultation period. Comments submitted this way will be visible to all members of the SAI PMF community. The SAI PMF Community Portal can be accessed at: <http://www.idimoodle.org/virtualcampus/course/category.php?id=9>

Mutual Experience-sharing with Training for Donors and SAIs in Cairo

By [Matta Matta](#), USAID Regional Office, Egypt

In November 2014, the U.S. Agency for International Development (USAID) hosted two courses on Supreme Audit Institutions at the USAID Mission in Egypt. The training was attended by donor organizations, representatives Supreme Audit Institutions (SAIs), and USAID personnel from Egypt, Morocco, Jordan, West Bank/Gaza, Mozambique, and Uganda. It was a unique opportunity for the regional donor community to come together, establish new networks, and exchange knowledge from their diverse experience working with the external government audit community.

The first course, “Working with Supreme Audit Institutions”, was designed for the donor community to learn more about the way SAIs function and how INTOSAI can support donors in strengthening external audits. Through engaging group discussions, case studies and presentations, participants at the training learned how to better support SAIs and build their capacity to improve external audit systems, develop audit standards and methodologies, and adhere to international audit standards.

Feedback from participants indicated everyone enjoyed the course, including the opportunity to learn about different models of SAIs and the types of audits they conduct. Attendees said it was a good chance to share experiences and stay up-to-date on latest developments in the SAI community.

Members from nine SAIs in the region joined the attendance for the second course, on the SAI Performance Measurement Framework (PMF). The mix of participants between Government officials, the donor community and international organizations all contributed to robust discussions and presentations. This blend of background, experience and knowledge, together with trainers’ experience, all contributed to the success of the course; it is highly recommended that future INTOSAI trainings similarly include this type of diverse attendance.

One of the best parts of the course was the high level of participation among SAI’s regional representatives, who expressed their desire to implement the SAI PMF in their activities.



From USAID’s perspective, it was an extremely valuable experience hosting the INTOSAI training at one of our regional hubs, allowing USAID staff from a number of nearby countries to attend. Some staff had years of experience working with host country SAIs, while others were new to the field. Their mix of experience contributed to an engaging course, with participants sharing and learning about best practices and lessons learned with a variety of SAIs. Not only did participating USAID staff learn how to work with representative SAIs at the training, they also had the opportunity to work together to brainstorm ways to promote transparency, fight corruption and improve government performance across the board.

This training provided a great opportunity for USAID staff and other in the donor community who work with SAIs to share their successes and challenges with others in the region. Participants developed strategies for working with SAIs as a development partner, including encouraging other development and donor organizations to host similar trainings.

More SAI Representatives on the INTOSAI-Donor Steering Committee

During the 66th INTOSAI Governing Board Meeting it was agreed to increase the representation of SAI members in the INTOSAI-Donor Steering Committee. The success in expanding donor membership of the Cooperation had gradually created an imbalance in membership. The Chair and first Vice Chair of the INTOSAI Governing Board, SAIs of China and United Arab Emirates respectively, as well as the SAIs of Brazil and Norway, were thus appointed members of the Steering Committee.

CAROSAI SAIs on study tour to learn about audit management system options

By Debbie Spritzer and Lourdes Sanchez, IADB

In October 2014 representatives of CAROSAI, namely the Heads of the SAIs of Barbados, Bahamas, Guyana, Suriname and Antigua Barbuda as well as their relevant IT and professional staff, participated in a Study Tour sponsored by the IDB and hosted by the SAI of Chile. The Study Tour responds to existing opportunities for the strengthening of SAIs in the Caribbean Region, specifically as it relates to audit management reflected in the CAROSAI's request for assistance to the INTOSAI-Donor Cooperation. This activity is also aligned with an agreement signed between OLACEFS and CAROSAI, with the objective of increasing collaboration and cooperation, and an initial request by the Barbados Audit Office to conduct such specific visit.

The CAROSAI representation agreed with the SAI of Chile to conduct this study tour considering that the Chilean solution would respond to the current needs of the region. As a result they i) obtained an overview and general understanding of the solution developed in house called Integrated Audit Control System (SICA) both as a business model (policies, procedures, structure, etc.), and a software solution (platform and hardware requirements); and, ii) reviewed SICA as a possible IT and system solution to improve audit management and planning in the region.



The SAI of Chile expressed to the delegation their willingness to enter into an agreement with CAROSAI whereby the SICA software could be made available to the SAIs in the region as a public good through CAROSAI. The software could also be made available to individual members on a bilateral basis.

The IDB is currently assisting the SAI's of Barbados and Guyana in their strengthening process; hence there is ongoing discussion, regarding the adaption of SICA. The possibility of having SICA as a regional solution, through CAROSAI, needs to be determined based on internal discussions within CAROSAI. A very first step to be confirmed will be the SICA system translation into English. To translate and adapt Chile's system will potentially save millions of dollars rather than developing a completely new system for CAROSAI that has similar or the same functionalities.

Launch of the SAI PMF Virtual Community

The SAI PMF Virtual Community was launched in December 2014 on behalf of the Working Group on the Value and Benefits of SAIs. A virtual platform has been provided for certified assessors to be able to access relevant material for SAI PMF assessments, and raise questions about the tool and process through a dedicated discussion for a.

The platform will provide support to users, as well as feedback to developers of the SAI PMF. All assessors who have attended SAI-PMF training have been provided with user profiles to enable them to enter and use the virtual platform.

If you are a certified assessor and have not received e-mail with a user profile, please contact the INTOSAI.Donor.Secretariat@idi.no

SAI PMF Knowledge Sharing and Quality Assurance workshops

The INTOSAI-Donor Secretariat will deliver SAI PMF Knowledge Sharing and Quality Assurance workshops with interested SAIs during March-April 2015, as the SAI PMF piloting phase draws to a close. These events are designed to improve and expand the use of SAI PMF and develop the competency of experienced SAI PMF practitioners for future roles as team leaders and quality assurance reviewers. The workshop targets SAIs that have completed or are conducting a SAI PMF pilot.

The workshop for ASOSAI and PASAI members will be held in Nepal, 2-6 March. For other regions, information will be confirmed and provided shortly on the IDI website.

Effective Institutions Platform: Annual Meeting

In close cooperation with the Goal Chair for Capacity Building, the IDI represents INTOSAI in development fora. In this capacity, IDI participated in the Second Annual Meeting of the Effective Institutions Platform, hosted by the OECD, 28-29 October. The meeting focused on key outputs and progress made in the different Platform work-streams. One of these focuses on accountability institutions. The meeting also provided an opportunity to discuss and decide the next steps for each activity area. Participants agreed to (a) develop a strategic vision that clearly spells out the Platform’s mission statement and objectives, and (b) put forward a joint discussion paper for the Post-2015 Development Agenda.



Martha Acosta Zúñiga, Head of SAI Costa Rica, presenting citizen engagement strategies.

The items for presentation included the stock-take on SAIs’ citizen engagement strategies, which had recently been presented at the 7th INTOSAI-Donor Steering Committee meeting. The presentation of the report was held by SAI Brazil, while USAID gave an overview of the work to come. The IDI had been invited as discussant of the stock-take report. The plenary discussion revealed considerable interest in the topic, in particular from other attending SAIs, but also from Civil Society Organizations, think tanks and Parliamentarian networks. Another session focused on vertical and horizontal accountability.

Key issues discussed were roles and linkages of different accountability stakeholders, and possible contributions to the Post-2015 dialogue. Participants stressed the need for SAI independence, capacity building of oversight institutions, and functioning accounting systems.

In connection with the annual meeting, a workshop on SAIs’ citizen engagement strategies was held on 29th October. Participants included representatives from the SAIs of Brazil, Chile, Costa Rica, France, Philippines, South Africa and Zambia, as well as representatives from Civil Society Organizations. The next phase of the work on SAIs and citizen engagement will include the development of in-depth case studies and a checklist to assist SAIs in their decisions and management of engagement practices.

Forthcoming Events

Below is a selection of key events which may be of particular interest to stakeholders. For the complete INTOSAI calendar, see www.intosai.org.

- February 25-26:** Post-2015 Dialogue – Final Meeting on Building Effective Institutions, Chisinau, Moldova
- March 2-4:** UN INTOSAI Symposium, Vienna, Austria
- March 2-6:** SAI PMF Knowledge Sharing and Quality Assurance Workshop, Kathmandu, Nepal
- March 12-13:** IDI Board Meeting, Oslo, Norway
- May 4-8:** CRECER Conference, Quito, Ecuador
- May 11-15:** SAI PMF Task Team Meeting, Oslo, Norway
- May 25-26:** 3i Lessons Learned and Way Forward Workshop, Ottawa, Canada
- May 27-29:** INTOSAI Professional Standards Committee Meeting, Ottawa, Canada
- August (TBC):** INTOSAI Working Group on the Value and Benefits of SAIs, China
- September 8-10:** INTOSAI Capacity Building Committee Meeting, Stockholm, Sweden
- October 5-7:** 8th INTOSAI-Donor Steering Committee Meeting, Brasilia, Brazil
- October 26-30:** SAI PMF Task Team Meeting, Capetown, South Africa
- November 2-3:** INTOSAI Governing Board Meeting, Abu Dhabi, United Arab Emirates
- November 2-6:** SAI PMF Training for AFROSAI-E, Pretoria, South Africa

INTOSAI-Donor Steering Committee Leadership

Chair (INTOSAI): *Osama Faqeeh, General Auditing Bureau, Saudi Arabia*
 Chair (Donors): *Jennifer Thomson, World Bank*
 Vice-Chair (INTOSAI): *Gene Dodaro, U.S. Government Accountability Office*
 Vice-Chair (Donors): *Honor Flanagan, Department for International Development, UK*

INTOSAI-Donor Secretariat

INTOSAI Development Initiative, c/o Riksrevisjonen
 Pilestredet 42
 Postbox 8130 Dep
 N-0032 Oslo, Norway

INTOSAI-Donor Secretariat Contacts

intosai.donor.secretariat@idi.no
 Head: Martin.Aldcroft@idi.no
 Advisor: Meike.Patzold@idi.no
 Advisor: Cecilie.Thue.Hansen@idi.no
 Advisor: Camilla.Fredriksen@idi.no
 Co-ordinator: Marcela.Mora@idi.no
www.idi.no / www.SAIdevelopment.org