

# INTOSAI-Donor Cooperation

Working together to strengthen SAIs in developing countries

12<sup>th</sup> Quarterly Update  
April-June 2014

## Learning Lessons from the First Five Years: Evaluation of the INTOSAI-Donor Cooperation

The INTOSAI-Donor Steering Committee has decided to launch an independent evaluation of the INTOSAI-Donor Cooperation, to evaluate its performance and develop lessons learned to inform future decisions.

20<sup>th</sup> October 2014 will mark five years since the signing, in Brussels, of the Memorandum of Understanding (MoU) between the INTOSAI and Donor Communities. We have come along way since then, and it is now time to demonstrate our collective results in order to maintain momentum, and to learn lessons to improve our future collaboration.

Members of the Steering Committee met by teleconference on 23<sup>rd</sup> June to discuss a draft concept note for the evaluation. It was agreed that an evaluation of the Cooperation to date was necessary, and that development of a sound evaluation approach would enable the Cooperation to build upon this first evaluation. The scope of the evaluation is likely to cover three pillars:

1. Performance of the Cooperation against phase 1 and 2 work programs, its governance arrangements and functioning of the Secretariat
2. Success of the Cooperation in encouraging the INTOSAI and Donor communities to follow the principles of the MoU
3. Contribution of the Cooperation to improving performance of SAIs in developing countries

The evaluation will apply ‘well triangulated plausible association’ through testing a theory of change linking activities of the Cooperation to performance of SAIs. Evaluation of the global activities of the Cooperation will be supplemented by a number of country-case studies. These will seek to identify what characteristics need to be in place to deliver improvements in SAI performance. Synthesis of country findings will inform whether MoU principles are being followed and whether they are delivering results. (cont. page 4)

## Royal Audit Authority of Bhutan Uses Pilot SAI PMF Assessment as Basis for Future Capacity Building

On the initiative of Mr. Dasho Ugen Chewang, Auditor General of Bhutan, a pilot assessment of the Royal Audit Authority (RAA) based on the SAI PMF framework is being carried out by a team from the INTOSAI-Donor Secretariat and the Office of the Auditor General of Norway. The SAI PMF assessment demonstrates RAA's willingness to improve and benchmark itself against the ISSAIs.

The SAI PMF is designed to provide a comprehensive and integrated, evidence-based assessment of SAI performance. It is informed by an indicator-led analysis of performance domains covering SAI environment, SAI internal capability and SAI external performance. It also considers the SAI's reform process and the future prospects for reform.

The assessment agreement was initiated following a SAI PMF training course held in Bhutan in January 2014, hosted by the RAA. The RAA expressed an interest in being a part of the phase two pilots. The desired assessment approach was a peer review, as the RAA wanted an objective view on their performance that would be considered credible by external stakeholders. (cont. page 2)



Mr. Dasho Ugen Chewang, Auditor General of Bhutan and the assessment team at the opening meeting for the SAI PMF assessment of the RAA.

## AFROSAI WGEA Annual meeting – a Great Success

Co-organized by its Secretariat and the SAI of Kenya, the AFROSAI Working Group on Environmental Auditing (WGEA) held its 4th annual meeting from May 26 to 31, 2014 in Mombasa, Kenya.

The meeting brought together a hundred participants representing SAIs and other organizations of twenty-eight countries in Africa, Europe and Asia. The objective of the meeting was to improve participants' knowledge of best practices and standards applied in environmental audits and allow them, after discussions and exchanges, to share knowledge and experiences in the field of environmental auditing.

From the different speeches, remarks and presentations emerged the need to ensure socio-economic development in Africa, that takes into account the need for proper management and conservation of the environment. It was stressed that SAIs have an important role to play, through their oversight, advice and repressive role. Further, that they can be effective in doing so only after having good knowledge of standards, methodologies, tools and best environmental auditing practices.

To develop environmental auditing in Africa further, AFROSAI has submitted a concept note, under the 2013 Global Call for Proposals, to support Cooperative Environmental Audits on the Nile River and Congo Basin Forest resources.



H. E. Mr. Henri EYEBE AYISSI, Chairman of AFROSAI WGEA, delivering his opening remarks.

## The Royal Audit Authority of Bhutan Plans to Use Pilot SAI PMF assessment as Basis for Future Capacity Building (cont. from page 1)

To ensure that the assessment team understood issues correctly and due to a strong desire from the RAA to learn the most from this experience, a team from the RAA is taking part in the assessment as “shadow team members”. This gives invaluable input to the assessment team’s understanding of the organisation.

The RAA has gained a solid reputation in Bhutan because of its constant drive to scrutinize its own work and continuously improve its performance. Throughout the SAI PMF assessment the RAA has demonstrated a high level of openness, enthusiasm and engagement all through the organisation. Many healthy discussions have been held between the assessment team and the RAA shadow team members to arrive at conclusions that adequately reflect the SAI's actual performance.

A valuable output from the SAI PMF assessment is observations on how the framework can be improved. While it was felt in general that the SAI PMF framework is a relevant tool for capturing an SAI's performance, a number of issues will be communicated to the INTOSAI-Donor Secretariat for future revision. For RAA it currently serves the purpose of providing a sound and solid baseline for measuring progress. The assessment report, which is expected to be finalized in September 2014, will be used as basis for future capacity building by, amongst others, indicating RAA's performance against ISSAIs.

## Status Update - 2011 Global Call for Proposals

By July 1st 2014, 28 of the 55 proposals submitted under the 2011 Global Call for Proposals have started or have funding approved, including all six regional proposals. For eight country-level proposals dialogue with potential providers of support is ongoing. Two proposals, which have not received interest, are being updated by the applicants. Of the remaining 17 proposals, 12 have been replaced by proposals in the 2013 Global Call. These have now been removed from the SAI Capacity Development database, along with five proposals that applicants consider to be outdated.

### 2013 Global Call for Proposals: Matching

A summary of the 48 final concept notes received was shared with all potential providers of support in May. This includes donor agencies, Supreme Audit Institutions that provide support, INTOSAI Regions, Sub-Regions and Bodies (such as the IDI), the SAI Capacity Development Fund, and others. Providers were requested to confirm their indicative interest in providing support to applicants and to the INTOSAI-Donor Secretariat. The Secretariat is now endeavouring to provide support to enhance the effectiveness of coordination where requested and appropriate. To date, there have been 30 indicative expressions of interest in providing support, covering 24 of the 47 eligible proposals (51%).

At the Steering Committee teleconference 23<sup>rd</sup> June, indicative interest in concept notes was discussed. Progress in matching will be further discussed at the 7<sup>th</sup> INTOSAI-Donor Steering Committee meeting in Paris. Upon matching of concept notes with potential providers of support, applicants and providers are encouraged to work bilaterally to identify the appropriate actions and timetables to move forward.

In the event that of multiple expressions of interest in a concept note, applicants are to decide how and with whom to take forward the applications. The Secretariat will ensure effective coordination in these cases.

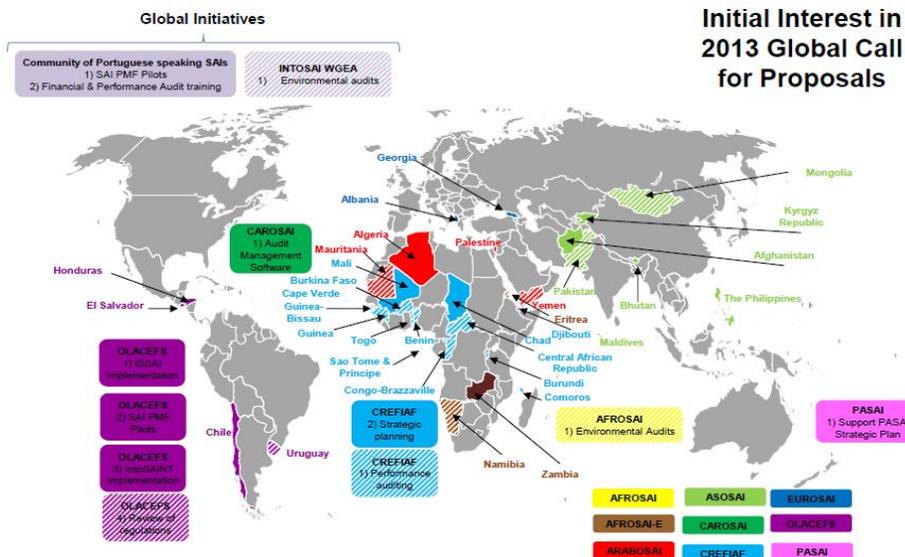
Applicants and potential providers of support should ensure effective coordination between potential providers and **with relevant ongoing initiatives**. Information in the SAI Capacity Development Database may be useful for this purpose.

### Remember to update the SAI Capacity Development Database!

The SAI Capacity Development Database, in place since January 2012, provides valuable information about capacity development initiatives targeting Supreme Audit Institutions (SAIs) at the INTOSAI global, INTOSAI regional and country levels. Up to date, 355 projects have been registered, either under completed, ongoing, planned or proposed status.



The site has had more than 2730 visitors from 178 countries and 266 registered users regularly using it. The database is an actively used tool that is allowing effective matching during the actual Global Call for Proposals 2013 project. Summaries of the 47 proposals received have already been registered as proposed projects. Donors and applicants can check status of concept notes as well as indicative expressions of interest. The INTOSAI-Donor Secretariat kindly asks providers and receivers of support to keep up to date their project entries in order to ensure coordination with other interested donors and with other planned and existing support.



### Initial Interest in 2013 Global Call for Proposals

For more information on the database, see [www.saidevelopment.org](http://www.saidevelopment.org); and contact the Secretariat if you have any questions.

- Interest in the global call for proposals:
- Projects with initial interest expressed shown in solid colours
  - Projects with no initial interest yet expressed shown in striped colours

## Learning Lessons from the First Five Years: Evaluation of the INTOSAI-Donor Cooperation

(cont. from page 1)

Terms of reference for the evaluation are now being drafted, and it is hoped to have an evaluator in place for the Paris Steering Committee meeting. The evaluation will be a major focus for the Cooperation for the next year, with a final report expected at the end of April 2015. The findings from the evaluation are then expected to provide a major input into decisions on the future of the Cooperation after the end of Phase 2 in December 2015.

## Martin Aldcroft appointed Head of the INTOSAI-Donor Secretariat

In June, Martin Aldcroft was appointed as the new permanent Head of the INTOSAI-Donor Secretariat, following a competitive recruitment process. The vacancy arose upon the appointment of the former Head, Einar Gørriksen, to the position of Director General of IDI. Martin had been an advisor in the INTOSAI-Donor Secretariat since May 2011.

Previously, Martin worked for the UK Department for International Development as a governance advisor in its Public Financial Management team, where he was also involved in the INTOSAI-Donor Cooperation. Martin qualified as a public sector auditor in the UK in 2002, before working as a public financial management consultant in developing countries for five years. He has worked across Africa, Asia and Eastern Europe, including as a long term advisor to the SAIs in Sierra Leone and Vietnam.

Martin looks forward to continuing the work of the Secretariat in supporting the INTOSAI-Donor Cooperation's work to strengthen SAIs in developing countries.

## 7<sup>th</sup> INTOSAI-Donor Secretariat Steering Committee Meeting

The 7<sup>th</sup> INTOSAI-Donor Steering Committee meeting will be held in Paris September 16-17, kindly hosted by the French Cour des Comptes.

Key objectives of the meeting include:

- Discussion on the Global Call for Proposals: organizations providing support to SAIs are kindly asked to inform the Steering Committee on their interest in various proposals, and progress made on supporting specific proposals.
- To review global progress in strengthening the performance of Supreme Audit Institutions, through discussion on the results of IDI's 2013 Global Survey and comparison to the 2010 INTOSAI Stocktaking.
- To share experiences from pilots of the SAI Performance Measurement Framework, and learn how this tool is assisting SAIs and donors in their mutual efforts to strengthen SAI performance.

## 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](http://www.intosai.org).

**September 9-11:** Meeting of the Capacity Building Committee, Lima, Peru

**September 10-12:** Meeting in the Working Group on Value and Benefits of SAI (WGVBS), Mexico City, Mexico

**September 16-17:** 7<sup>th</sup> INTOSAI-Donor Steering Committee Meeting, Paris

**September 18:** INTOSAI Finance and Administration Committee meeting, Paris

**September 16-19:** VIII General Assembly of the Community of Portuguese Speaking SAIs, Brasilia, Brazil

**October 14-15:** 6<sup>th</sup> Knowledge Services Committee (KSC) -Steering Committee meeting

**October 27-28:** AISCUF meeting

**November 5-7:** 66<sup>th</sup> INTOSAI Governing Board meeting

### 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*

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