

# INTOSAI-Donor Cooperation

Working together to strengthen SAIs in developing countries

11<sup>th</sup> Quarterly Update  
January-March 2014

## INTOSAI-Donor Cooperation successfully pilots course “Working with SAIs”

The Secretariat of the INTOSAI-Donor Cooperation has successfully piloted the course “Working with SAIs” for international development agency staff. The course was held in early March 2014 in Crystal City, Virginia, hosted by USAid. The twenty participants concluded that the course had fully met their objectives to exchange knowledge with their peers and learn more about working effectively with SAIs.



Participants of the first course “Working with SAIs”

In its 5<sup>th</sup> meeting in October 2012, the Steering Committee of the INTOSAI-Donor Cooperation recognized the need to support donor staff in continuing their learning about SAIs, and to inform Heads of Missions about the value and benefits of SAIs and the importance of their independence. The INTOSAI-Donor Secretariat was therefore tasked to lead the development of such a course. The UK National Audit Office (NAO) was commissioned to develop the training material in early 2013. For the first pilot, staff from UK NAO and the Office of the Auditor General of Norway were used as facilitators.

The first course “Working with SAIs” was conducted between 5 and 7 March 2014 in the USAid learning facilities outside of Washington, DC. The twenty participants included staff from Foreign Affairs, Trade and Development Canada, the Inter-American Development Bank, UNDESA, UNDP, USAid, and the World Bank. (cont. page 2)

## SAI PMF Pilot Assessment of the State Audit and Administrative Control Bureau of Palestine (SAACB)

Currently a pilot assessment of the SAACB based on the Supreme Audit Institutions Performance Measurement Framework (SAI PMF) is being carried out. The SAACB is one of the first SAIs to undergo a SAI PMF assessment. The assessment follows the hybrid approach, as it is led by the World Bank as an external partner, but also has elements of self-assessment and peer-assessment with team members from Office of the Auditor General of Norway and SAACB. This has contributed to a SAI PMF assessment process characterized by mutual learning, trust and good progress.

The SAACB has demonstrated a great level of openness and willingness to learn and improve, especially through the leadership of its President Dr. Samir Abuznaid. The SAI is regarded as having a great ability to capture emerging issues when designing its audits. This made the SAACB receptive to the idea of assessing its performance against the ISSAIs and SAACB proposed a SAI PMF assessment to be undertaken. (cont. page 2)

## Update of the SAI Capacity Development Database



The INTOSAI-Donor Secretariat asks all providers and receivers of support to update planned and on-going projects and insert new projects by 9<sup>th</sup> May. The SAI Capacity Development Database is an important tool to facilitate better coordination in the planning of support to SAIs. See [www.saidevelopment.org](http://www.saidevelopment.org)

**INTOSAI-Donor Cooperation successfully pilots course “Working with SAIs”** (cont. from page 1)

At the onset of the three day course, participants defined their objectives to join the event as possibility to “learn about tools, strategies and experience in working with SAIs; understand work of INTOSAI and how donors can better assist SAIs; interact with other development partners in this field, discuss related challenges and experiences; improve knowledge on best practices in working with SAIs and democratic oversight bodies as a whole, and explore opportunities for donor harmonization”.

The course covers a wide variety of topics, amongst these are roles of SAIs in different legal context and political economy; recent developments in public sector auditing; needs assessments and strategic priorities of SAIs; SAIs as auditors of development funds and programs; and donor agencies as advocates of SAIs’ value and benefits.

The structure of the three days was perceived as a high-quality blend of theory, case studies and discussion. Particular appreciation was expressed regarding the use of practical cases, and several participants were interested in even more practical references. Few comments noted that a revision of the sequencing of modules should be taken into consideration. One key aspect of the general feedback was based on participant’s regional background: while this pilot course was mostly based on the Westminster model, there was substantial demand for the course to focus on other models, particularly the judicial model, the board model, and the Latin American Contralorias.

Taking these remarks and the facilitators’ feedback into account, the facilitation material will be reviewed for further pilot courses. Dates and locations as well as further information will be updated regularly at <http://www.idi.no/artikkel.aspx?MId1=141&AId=1012>. In parallel to the piloting phase, the Secretariat is working on possibilities to make the course available as an online tool. Going forward, the training will be offered on a cost-recovery basis, both as an e-learning tool and an on-site course, and training material will be made available as a Global Public Good.

**SAI PMF Pilot assessment of the State Audit and Administrative Control Bureau of Palestine (SAACB)** (cont. from page 1)

To facilitate the SAI PMF assessment a planning workshop was held in December 2013. The SAI PMF framework was presented to the SAACB management and staff, and necessary preparations were made. This visit turned out to be critical for the successful accomplishment of the SAI PMF assessment. It was followed by two weeks of fieldwork in February 2014. In addition to score the set of indicators in the framework, a number of interviews were held with key external stakeholders. These stakeholders included The President's Office, Ministry of Finance, The Anti-Corruption Bureau and one of the leading Palestinian NGOs on combating fraud. The interviews gave a rich storyline on the role of SAACB in the Palestinian public financial management sector.

By being part of the 2<sup>nd</sup> round of pilots, the SAI PMF assessment of SAACB also gives useful input to the development of the SAI PMF. The framework is in a piloting phase and it is important to test and apply the framework in different SAI models and regions. While the SAI PMF worked well in Palestine, some specific comments will be communicated to the INTOSAI-Donor Secretariat in IDI, as coordinator of the Working Group on the Value and Benefits of SAIs’ task team. The Secretariat is responsible for consolidating experiences of applying the framework.



The SAI PMF Palestine: Assessment Team



## Welcome to Mr. Foss, New Chairman of IDI



In October 2013 Per-Kristian Foss was appointed Auditor General of Norway and following this, Chairman of the INTOSAI Development Initiative. He started his term 2<sup>nd</sup> January 2014. Previously, Per-Kristian Foss was a central politician in Norway. He was a Member of Parliament 1981-2013, Minister of Finance 2001-2005, and during 2005-2013 a member of the Parliament's Standing Committee on Scrutiny and Constitutional Affairs.

Mr. Foss has been a fulltime politician for most of his adult life, but has also been a journalist, journal editor and consultant.

## 2013 Global Survey

The IDI has received responses to the 2013 Global Survey from 125 SAIs and seven regional organizations. We kindly ask SAIs and regional organizations that have not yet responded to send their responses as soon as possible.

The Global Survey will provide a baseline for the IDI strategic plan 2014-18, and measure progress in SAI capacity development support by updating key data of the 2010 Stocktaking. In addition, it will inform future IDI programs, i.e. by identifying thematic preferences of SAIs. It will also provide the opportunity to collect data for research purposes. For further information, please contact [INTOSAI.donor.secretariat@idi.no](mailto:INTOSAI.donor.secretariat@idi.no)

## INTOSAI-Donor Secretariat Steering Committee teleconference

There will be a short INTOSAI-Donor Steering Committee meeting by teleconference June 23. The two agenda items are:

- 1) Interest in concept notes received under the GCP
- 2) Draft terms of reference for the planned impact assessment on the INTOSAI-Donor Cooperation.

To attend, participants should dial-in on +(1) 517-652-7797. Then dial "3886142 #" to join the teleconference when instructed to do so.

## Recruitment of the Head of the INTOSAI-Donor Secretariat

Following the appointment of Einar Gørrissen to Director General of IDI, a competitive recruitment process to appoint a new Head of the INTOSAI-Donor Secretariat will take place soon. Details of the position and application procedures will be posted on the IDI website, INTOSAI website and circulated through the INTOSAI-Donor Steering Committee and other appropriate channels.

## 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).

**April 28-May 2:** SAI PMF training, Fiji

**May 12-16:** SAI PMF training, Oslo

**May 19-22:** 11<sup>th</sup> PSC Steering Committee meeting, Bahrain

**TBC:** Meeting of the Capacity Building Sub-Committee on Peer reviews

**September 8-10:** Meeting of the Capacity Building Committee, Lima, Peru

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

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

### 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](mailto:intosai.donor.secretariat@idi.no)

Acting Head: [Martin.Aldcroft@idi.no](mailto:Martin.Aldcroft@idi.no)

Advisor: [Meike.Patzold@idi.no](mailto:Meike.Patzold@idi.no)

Advisor: [Cecilie.Thue.Hansen@idi.no](mailto:Cecilie.Thue.Hansen@idi.no)

Co-ordinator: [Marcela.Mora@idi.no](mailto:Marcela.Mora@idi.no)

[www.idi.no](http://www.idi.no) / [www.SAIdevelopment.org](http://www.SAIdevelopment.org)