

# INTOSAI-Donor Cooperation

Working together to strengthen SAIs in developing countries

17<sup>th</sup> Quarterly Update  
July – Oct 2015

## 8<sup>th</sup> INTOSAI-Donor Steering Committee Meeting: Relevance of the INTOSAI-Donor Cooperation Confirmed After First Five Years

By the INTOSAI-Donor Secretariat

*The 8th Steering Committee Meeting of the INTOSAI-Donor Cooperation took place in Brasilia, Brazil, on 6-7 October 2015.*

The meeting was hosted by the Minister President of the Federal Court of Accounts of Brazil, Aroldo Cedraz, and was attended by 50 representatives from INTOSAI and the international donor community. Five years after its establishment, the Cooperation assessed its achievements and discussed the strategic direction for a new three year period. The Steering Committee considered the results of a recent external evaluation of the INTOSAI-Donor Cooperation which it had commissioned. The evaluation confirmed the continued relevance of the partnership and highlighted that there have been positive changes in behavior among both Supreme Audit Institutions (SAIs) and donor organizations since the establishment of the Cooperation in 2010.

The Steering Committee acknowledged the positive developments and highlighted the added value of products that the Cooperation has contributed to, in particular the SAI Performance Measurement Framework (SAI PMF). It also highlighted that the Global Call for Proposals (GCP) and the SAI Capacity Development Database, together with the SAI PMF, continue to be the Cooperation's priority themes. It was however agreed to develop the Global Call for Proposals and the SAI Capacity Development Database further during 2016, to realize the potential to increase their effectiveness and efficiency. Work is now being carried out to develop a program document for the next three year period (2016-2018).

## IFAD signs the INTOSAI-Donor Memorandum of Understanding (MoU)

By the INTOSAI-Donor Secretariat

In October 2015, the International Fund for Agricultural Development (IFAD) became the 23<sup>rd</sup> donor signatory to the MoU of the Cooperation. The MoU was signed by the President of IFAD, Kanayo F. Nwanze. The IFAD has been involved in supporting

SAIs by funding an IDI/AFROSAI-E IFAD support programme on Audit of Externally Funded Projects in the Agricultural and Food Security Sector. Further, IFAD engages SAIs in a variety of countries to audit the projects and programmes it finances. Involvement with the INTOSAI-Donor Cooperation will assist IFAD to enhance the way in which it engages with SAIs, to combine meeting its own fiduciary responsibilities with the capacity development needs of SAIs.



*Participants at the 8th INTOSAI-Donor Steering Committee meeting in Brasilia.*

*Photo: TCU Brazil.*

## Direction for the Development of the SAI PMF Endorsement Version Approved by WGVBS

### By the INTOSAI-Donor Secretariat

At the 8th meeting of the Working Group on the Value and Benefits of SAIs (WGVBS) in Nanjing, China on 14-16 September 2015, the Working Group endorsed the SAI PMF Task Team's considerations regarding consultation comments and experiences from pilots. This included its recommendations for revision of the SAI PMF to develop the Endorsement Version which will be put forward for approval at the 2016 INCOSAI.

The SAI PMF task team is currently working on making the amendments to indicators. A first revised draft of the SAI PMF is planned to be ready by the end of 2015, and will then be subject to limited testing and feedback from stakeholders in early 2016. An important objective will be to make the framework somewhat lighter, while still giving the same depth and understanding of the SAI's performance. This will be sought to be achieved by ensuring that criteria remain at the level of principles of what should be done, rather than detailed prescriptions of how things should be done, and by removing duplication and overlap where ever possible.

### Planned SAI PMF Timetable, 2016

Jan-16 – Mar-16: Testing of version 3.2 of the SAI PMF in a limited number of SAIs  
 May-16 – Jul-16: 90 day re-exposure period (if required)  
 Aug-16: Endorsement version considered by WGVBS  
 Sep-16: Endorsement version considered by KSC  
 Dec-16: GB, INCOSAI consider endorsement version

## SAI PMF Reports Published

### By the INTOSAI-Donor Secretariat



Three SAIs have so far published their SAI PMF reports: Nepal, Bhutan and Costa Rica. The three SAIs have expressed that they are strongly committed to accountability and transparency. Additionally two SAIs in OLACEFS have informed that they will publish their reports in near future. The reports on the SAIs of Nepal, Bhutan and Costa Rica can be found on the SAIs' websites (see below). For more information about the Costa Rica report, see article on page 3. [www.oagnep.gov.np](http://www.oagnep.gov.np), <http://www.bhutanaudit.gov.bt>, [www.cgr.go.cr](http://www.cgr.go.cr)

## Updating the SAI Capacity Development Database

### By the INTOSAI-Donor Secretariat

The INTOSAI-Donor Steering Committee has on several occasions highlighted the importance of updating information in the SAI Capacity Development Database ([www.SAIdevelopment.org](http://www.SAIdevelopment.org)). The topic was most recently discussed at the 8<sup>th</sup> INTOSAI-Donor Steering Committee meeting in Brasilia in October. The database helps coordination and monitoring of SAI capacity development initiatives.

The Secretariat sends out requests for database updates twice a year, most recently in October. Users are reminded to enter new or missing projects, and update existing projects as necessary. The Secretariat checks the entries for consistency and accuracy before publishing them on the site.

To improve the quality and completeness of information, the Secretariat wishes to remind users of the following:

- Where support to a SAI is part of a broader PFM project and the value of SAI support can not be separately identified, users should mark the field "Type of support" as "Part of broader PFM reform programme". For the field "Total Budget", the budget for the whole PFM reform program should be inserted.
- As part of its quality control, the Secretariat will check that progress in matching projects under the GCP is properly reflected in the database.

### SAI Capacity Development Database

**Directory of Projects**  
 All Projects  
 INTOSAI Global Level Projects  
 INTOSAI Regional Level Projects  
 Country Level Projects  
 Proposed Projects

**Search and Analysis**  
 Project Search  
 Export Data for Analysis

**Enter data**  
 Add or update project (Sign in)  
 Register as New User

**Guidance**  
 About the Database  
 User Guide  
 Frequently Asked Questions  
 Contact Us

**Links**  
 INTOSAI  
 INTOSAI Capacity Building  
 Committee  
 INTOSAI Development Initiative  
 INTOSAI-Donor Cooperation



#### Welcome to the SAI Capacity Development Database

The database contains information on current capacity development initiatives (SAIs) at the INTOSAI global, INTOSAI regional and

The database also contains project proposals submitted under the INTOSAI for Proposals. If your organization is interested in supporting any of the contact the INTOSAI-Donor Secretariat at [intosai.donor@se](mailto:intosai.donor@se)

## Implementation of SAI PMF in Costa Rica

By Ronald Castro Chaverri, the Office of the Comptroller General of the Republic of Costa Rica.

*Translated and edited by the INTOSAI-Donor Secretariat*

The Comptroller General of the Republic of Costa Rica (CGR) has, amid its policies and institutional practices, focused on showing a proactive attitude towards transparency and accountability and enhancing the trust of Costa Rica's citizens in its performance. This is done through initiatives such as voluntary external assessments (peer reviews and financial audits) that generate independent professional opinions about the CGR's performance. The assessment results are available to all stakeholders through the CGR's official website. The assessment results are also included in the accounts rendered periodically to the Congress.

As decided by the Head of the CGR at the beginning of the project, the final Costa Rica SAI PMF report has been made available to the public through CGR's website [www.cgr.go.cr](http://www.cgr.go.cr). Furthermore, information about the conduct of the SAI PMF assessment was included in the annual accounts rendered by the Comptroller General to the Congress in 2015. Updated information about the conclusion and results of this project will be inserted in the accounts to be rendered in 2016.

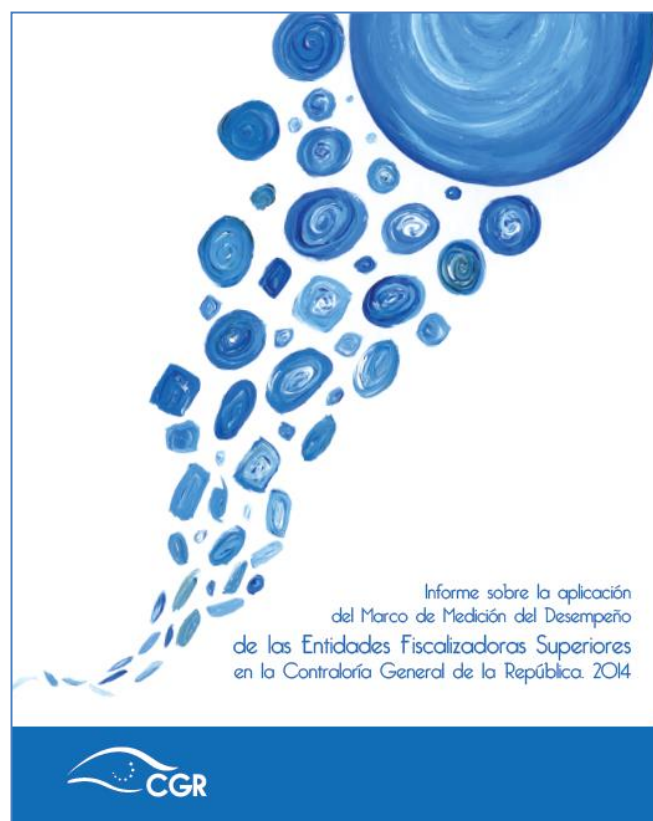
The SAI PMF assessment of Costa Rica had two main purposes. Firstly, to identify opportunities for improvement of the performance of the CGR that could be used as basis for developing improvement projects as part of organisational planning. Secondly, to take part in the pilot testing of SAI PMF in OLACEFS in the period of 2013-2015 and thereby test and give feedback on the SAI PMF and recommendations for improvement of the tool.

As one of the objectives for CGR's to carry out a SAI-PMF self assessment in 2014 was to strengthen institutional practice, an external review of the quality of the assessment was commissioned to enhance its credibility. The chosen approach was a peer review.

The quality assurance was conducted by the Brazilian Court of Accounts (*Tribunal de Contas da União-TCU*), with financial support from the Costa Rica country office of the Inter-American Development Bank (IDB). As an independent reviewer, TCU decided the scope of their review as they deemed necessary. TCU issued a clear and well founded quality statement, that was included in the final SAI PMF report.

The SAI PMF assessment results and the follow up of these have in particular raised the interest of the Internal Audit unit of the CGR.

The SAI PMF assessment has also resulted in interest from the IDB in support of capacity building activities that address the opportunities for improvement identified in the SAI PMF assessment.



*The front cover of the SAI PMF report of the Comptroller General of the Republic of Costa Rica*



## Independent Review of SAI PMF reports

By the INTOSAI-Donor Secretariat

To ensure that SAI PMF assessments are of an appropriate quality to meet the needs of users of the reports, and enhance the credibility of the tool, the Secretariat offers a function of **independent reviews** of SAI PMF reports' adherence to SAI PMF methodology. This has formerly been called Quality Assurance (QA) in the SAI PMF Pilot Version.

The Secretariat currently offers to undertake or arrange independent review of both draft ToRs and draft assessment reports. It will either carry out the review itself, or ask for the support of a member of the pool of reviewers that is under development. In the limited number of cases where the Secretariat is directly involved in the assessment team, measures are taken to ensure the objectivity and independence of the reviewer. To undertake an effective review, the reviewer should have an excellent understanding of SAI PMF, experience from attending SAI PMF training, been part of a SAI PMF assessment team, and have a detailed understanding of the QA approach, preferably achieved through participation in the knowledge sharing and QA workshops the Secretariat is offering.

To enable proper planning, the Secretariat seeks to stay in touch with assessment teams to get indications about the timing of upcoming requests for independent reviews. If you want the Secretariat to make arrangements for independent review of your SAI PMF assessment, please contact the Secretariat.



## Annual Meeting of the INTOSAI Capacity Building Committee held in Stockholm

By the INTOSAI-Donor Secretariat

The annual meeting of the INTOSAI Capacity Building Committee (CBC) took place in Stockholm on 8-10 September 2015. It was attended by representatives from all INTOSAI regions, INTOSAI's Goal Chairs, and representatives of donor organizations, among others. The Chairs of the INTOSAI-Donor Cooperation were among the participants at the meeting.

The meeting discussed how SAI capacity development efforts can be strengthened, including through innovative approaches. The Sustainable Development Goals and how SAIs can play a role in supporting their achievement was also a topic that attracted considerable attention at the meeting. Furthermore, the meeting recognized the synergies that can be attained through coordination of the work of different actors involved in SAI capacity development. The importance of strategic engagement with the wider development community in the interest of SAI capacity development was emphasized.

For more information on the CBC, please visit [www.intosaicbc.org](http://www.intosaicbc.org)

## 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).

**November 16-20:** SAI-PMF Training, the Hague, Netherlands.

**November 23-27:** OLACEFS General Assembly, Queretaro City, Mexico.

### 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): *Simon Whitfield, Department for International Development, UK*

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