

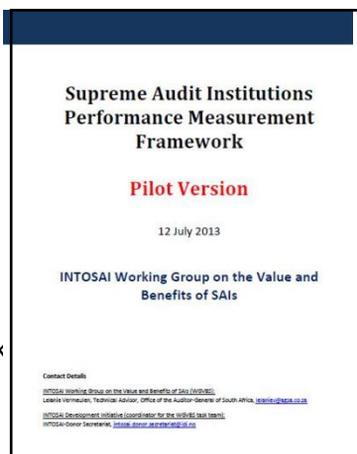
INTOSAI-Donor Cooperation

Working together to strengthen SAIs in developing countries

10th Quarterly Update
October-December 2013

SAI PMF Pilot in the Brazilian Federal Court of Accounts, written by The Brazilian Federal Court of Accounts, TCU

The Brazilian Federal Court of Accounts (Tribunal de Contas da União – TCU) is currently carrying out a pilot assessment of the Supreme Audit Institutions Performance Measurement Framework (SAI PMF). SAI PMF is an assessment tool that is being developed, coordinated by the INTOSAI Development Initiative (IDI), under the supervision of the Working Group of Value and Benefits of SAIs (WGVBS) (cont. page 2).



The Citizen’s Participatory Audit project (Philippines) won the Bright Spots competition 2013!

The Citizen’s Participatory Audit (CPA), a project initiated by the chair of the Commission on Audit in the Philippines, won the Bright Spots competition at the closing plenary of the Open Government Partnership (OGP) summit in London in November 2013. The project was launched in November 2012 as a joint venture of the Commission of Audit in the Philippines and the Affiliated Network for Social Accountability in East Asia and the Pacific (Ansa-EAP) with funding from the Australian Agency for International Development (AusAID).

The CPA project explores ways in which citizens can be directly engaged in the audit process for government projects and contribute to ensuring greater efficiency, accountability and transparency of the use of public funds. So far three audits with ordinary citizens participating in the audits have been initiated – the Camavan Flood project, the Solid Waste Management in Quezon City project, and the Barangay Health Services in Marikina City project. A fourth - the public-private partnership program on construction of school buildings - is underway.

2013 Global Survey distributed to all SAIs and INTOSAI Regions

To provide a baseline for measurement of successful implementation of the IDIs Strategic Plan, IDI has launched a triennial Global Survey. To minimize the burden on SAIs, the survey will also be used to follow-up on the first global stocktaking of the SAI community in 2010, to ascertain global and regional demand for capacity development initiatives, and to collect data for future research purposes.

The Global Survey 2013 was distributed in English, French, Spanish, Arabic and Russian to all INTOSAI member SAIs and INTOSAI Regions in December 2013 with a deadline **20 February 2014**. For English, French, Spanish and Arabic an online system, *Limesurvey*, is available, allowing for easy response and efficient analysis of data. Responses can in all cases be filled in manually and sent to intosai.donor.secretariat@idi.no.



The OGP Bright Spots Competition sets out to identify and showcase open government initiatives that improve government responsiveness and people’s lives. The Citizen’s Participatory Audit received the highest number of votes from over 1 000 summit participants and the general public.

SAI PMF Pilot in the Brazilian Federal Court of Accounts (cont. from page 1)

The approach chosen is a self assessment, and the quality assurance function is being done by internal specialists within the TCU. The main objectives in undertaking this assessment are to provide quality information to strategic planning, pointing out opportunities for improvement that will impact TCU's efficiency, and to give valuable feedback to IDI, focusing on how to improve the make SAI PMF further.

The assessment team consists of eight auditors, with expertise on different management and audit areas, three of them working on the assessment on a full time basis. Such diversity of knowledge and skills were needed because SAI PMF is an holistic assessment tool, which covers core activities (audits and judicial rulings), strategic planning and support services. All of the 24 SAI PMF indicators have been scored, and evidence to support the scores has been gathered. The preliminary version of the performance report is being written, and the quality assurance team is at present checking the scores and their corresponding evidence. Bilingual work papers (English and Portuguese) with embedded automatic formulas to calculate the scores should be available after the final report is approved.



The efforts needed to apply SAI PMF are of some significance, but the potential benefits far exceed the investment made. TCU's next strategic planning review will take place around April 2014, and will make full use of the results of SAI PMF assessment.

2013 Global Call for Proposals: Draft Concept Notes to be submitted by 31 Jan.

In the 2013 Global Call for Proposals all SAIs, INTOSAI Regions and INTOSAI bodies can put forward demand led proposals based on the needs of SAIs in developing countries. Applicants can submit draft concept notes for review and feedback by submitting draft concept notes to intosai.donor.secretariat@idi.no by **31 January**. Deadline for submitting final concept notes is **31 March 2014**. For more information: <http://www.idi.no/artikkel.aspx?MId1=98&AId=628>

Help us All Learn More from Evaluations

During 2014, the INTOSAI-Donor Cooperation will begin several pieces of work to improve the ability of our community to learn from evaluations. Following approval at the 6th Steering Committee meeting, the Secretariat will coordinate a project group to develop guidance for undertaking evaluations of SAI capacity development projects. This will build on, not replicate, existing evaluation guidance. In addition, the Secretariat will undertake a synthesis of existing SAI project evaluations. This will strengthen sharing of evidence and generate new evidence through synthesising country level findings.

The Secretariat invites:

- Evaluation experts to volunteer for the project group working on guidance on better evaluation of SAI capacity development projects.
- SAIs and donors to share completed evaluations (terms of reference (ToRs) and final reports) of SAI capacity development initiatives, from the past decade, for the synthesis.

These should be communicated to:

INTOSAI.Donor.Secretariat@idi.no

In addition, the Secretariat will start work on ToRs for an impact assessment of the INTOSAI-Donor Cooperation. The ToRs will be discussed by the Steering Committee by teleconference in June, and a service provider selected to carry out the assessment in late 2014.

Working with SAIs: Training for Donor Staff

Internationally there is a growing recognition of the important role Supreme Audit Institutions (SAIs) can play in promoting transparency and democracy, and in fighting corruption, waste and inefficiency. Development agencies play an important role in building the capacity of SAIs and encouraging governments, parliaments and others to support SAIs and act on their findings and recommendations. Their staff come from many different backgrounds and may not always be fully up-to-date on developments in the world of public sector external audit and how to best support SAIs.

A training course is planned for donors in **Washington, D.C 5-7 March 2014**. The content of the training will consist of several different modules:

- Making a difference: the values and benefits of SAIs
- INTOSAI landscape
- Practising what they preach: what a mature SAI looks like
- Assessing need: problem analysis and where to start
- Strengthening SAIs: current approaches
- International developments in external public audit
- Analyzing the political economy of an SAI
- Designing a support project for an SAI
- SAI Performance Measurement Framework
- Managing, monitoring and evaluating SAI capacity development support
- Donor agencies as advocates of SAIs
- Aligning support to SAI-owned proposals
- Using SAIs to obtain assurance on development projects

The course will be of interest to donor staff who are new to working with SAIs, and will also help more experienced staff stay up to date. It provides a high level overview of the topic in three days, and can be supplemented by more in depth courses in specific areas such as SAI PMF. A similar training is currently being planned for the Middle East and North Africa (MENA) Region. The training will be hosted by the World Bank and the exact date and location of the training will be announced shortly.

Staff of development agencies interested in joining the training are invited to contact INTOSAI.donor.secretariat@idi.no to register.

Workshop on strengthening SAI capacity in ARABOSAI to develop funding Proposals

A workshop was held in Tunis, Tunisia in December 2013 on developing funding proposals, aimed to strengthen the capacities of the ARABOSAI members in writing sound funding proposals. The training was hosted by the ARABOSAI Secretariat and was the first such training delivered in Arabic.



Participants at the training in Tunis.

The ability to develop funding applications which are need based and utilizes modern results framework is key for SAIs that have a perceived need for accessing external support to enhance their capacity development efforts. The workshop allowed participants to work on developing funding proposals, especially with regard to use and drafting results framework. 15 participants attended the training, representing 6 different SAIs in the region. The participants also practised the use of the templates for the 2013 Global Call for Proposals, which will strengthen their ability in preparing the concept notes for the 2013 Global Call for Proposals.



The weather conditions in the Middle East made some challenges for the trainers and participants to travel to the venue, but did not prevent a successful training. Photo taken by the trainer Sura Khuzai in Amman, Jordan, on route to the course.

Thanks and a Fond Farewell to Jørgen Kosmo

Jørgen Kosmo has now completed his term as the Auditor General of Norway and Chairman of the INTOSAI Development Initiative. Jørgen has been the chairman of IDI since he became the Auditor General of Norway in 2006 and has been vital for the IDI in helping set its strategic direction and being its leading advocate. (He has also kept all of us on our toes - Ed.) Within INTOSAI he has been an important figure as a member of the Financial and Administration Committee and Chair of the Compliance Audit Sub-committee. Jørgen has also been involved in the INTOSAI-Donor Cooperation since its infancy and has played a crucial role in the development of the cooperation.

He has been a great ambassador for the INTOSAI-Donor Cooperation, and on behalf of the Steering Committee, we would like to express our sincere gratitude to him for his tireless and valuable efforts to support the strengthening of public sector auditing in developing countries.



7th INTOSAI-Donor Steering Committee Meeting

We are pleased to announce that the 7th INTOSAI-Donor Steering Committee meeting will be kindly hosted by the French Cour des comptes in Paris, **16-17 September 2014**. Coordination meetings, by teleconference, will be scheduled in advance of the meeting.

All Change at the INTOSAI-Donor Secretariat

Einar Gørrissen has been appointed as the new Director General of the IDI following an international recruitment process, replacing Magnus Borge after his retirement on 6th December 2013. In the short term, Martin Aldcroft has been appointed as the Acting Head of the INTOSAI-Donor Secretariat.

As IDI is currently conducting an organizational review, there will follow a number of competitive, international recruitment processes to fill IDI's management positions, including the permanent Head of the INTOSAI-Donor Secretariat. In addition, Merethe Nordling, has completed her secondment from the Office of the Auditor General of Norway, and has been replaced by Cecilie Thue-Hansen.

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.

January 27-31: SAI PMF training, Bhutan

February 11-12: 10th PASAI Governing Board meeting, Kuta, Bali

February 2014: Training for donors working with SAIs, date and location TBC

March 4-5: IDI Board Meeting, Oslo, Norway

March 3-7: SAI PMF training, Nadi, Fiji

March 2-6: SAI PMF training, Saudi Arabia

March 5-7: Training for donors working with SAIs, Washington, D.C, USA

March 17-19: SAI PMF training, Washington, D.C, USA

March 24-27: 22nd Conference of Commonwealth Auditor-General, Floriana, Malta

May 19-22: 11th PSC Steering Committee meeting, Bahrian

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

September 16-17: 7th INTOSAI-Donor Steering Committee Meeting, Paris, France

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
Acting Head: Martin.Aldcroft@idi.no
Advisor: Silje.Maroy.Sandstad@idi.no
Advisor: Meike.Patzold@idi.no
Advisor: Cecilie.Thue.Hansen@idi.no
www.idi.no / www.SAIdevelopment.org