

# GLOBAL SAI STOCKTAKING REPORT 2020



06

REGIONS' PERFORMANCE

Regional organisations are responsive to members' needs



4 of 10 regions

had an increase in external funding since 2017

SAIs around the world are supported and organised through regional bodies, normally grouped according to either language or geography. A separate regional survey collected responses from ten INTOSAI regional and sub-regional bodies, notably AFROSAI, AFROSAI-E, ARABOSAI, ASEANSAI, ASOSAI, CAROSAI, CREFIAF, EUROSAI, OLACEFS and PASAI.<sup>33</sup> They support and represent SAIs in different ways, in accordance with their unique mandates, member composition and context.

This chapter is based on analysis of the regional responses. The survey sought information about the governance structure of these organisations, and about their practices benchmarked against the principles outlined in the INTOSAI Capacity Building Committee (CBC) Regional Professionalisation Framework. The framework identifies values added by regional organisations through four strategic dimensions.

These are (1) Governance, Organisation and Sustainability, (2) Strategic Management, (3) Advocacy and Communications, and (4) Capacity Development support. Each dimension is regarded as important, but the emphasis may vary depending on the circumstances in the region. The chapter aims to summarise what role regional bodies in INTOSAI currently have, and to identify where there are opportunities to explore more.

33. Seven of these regions are considered the official INTOSAI regions.

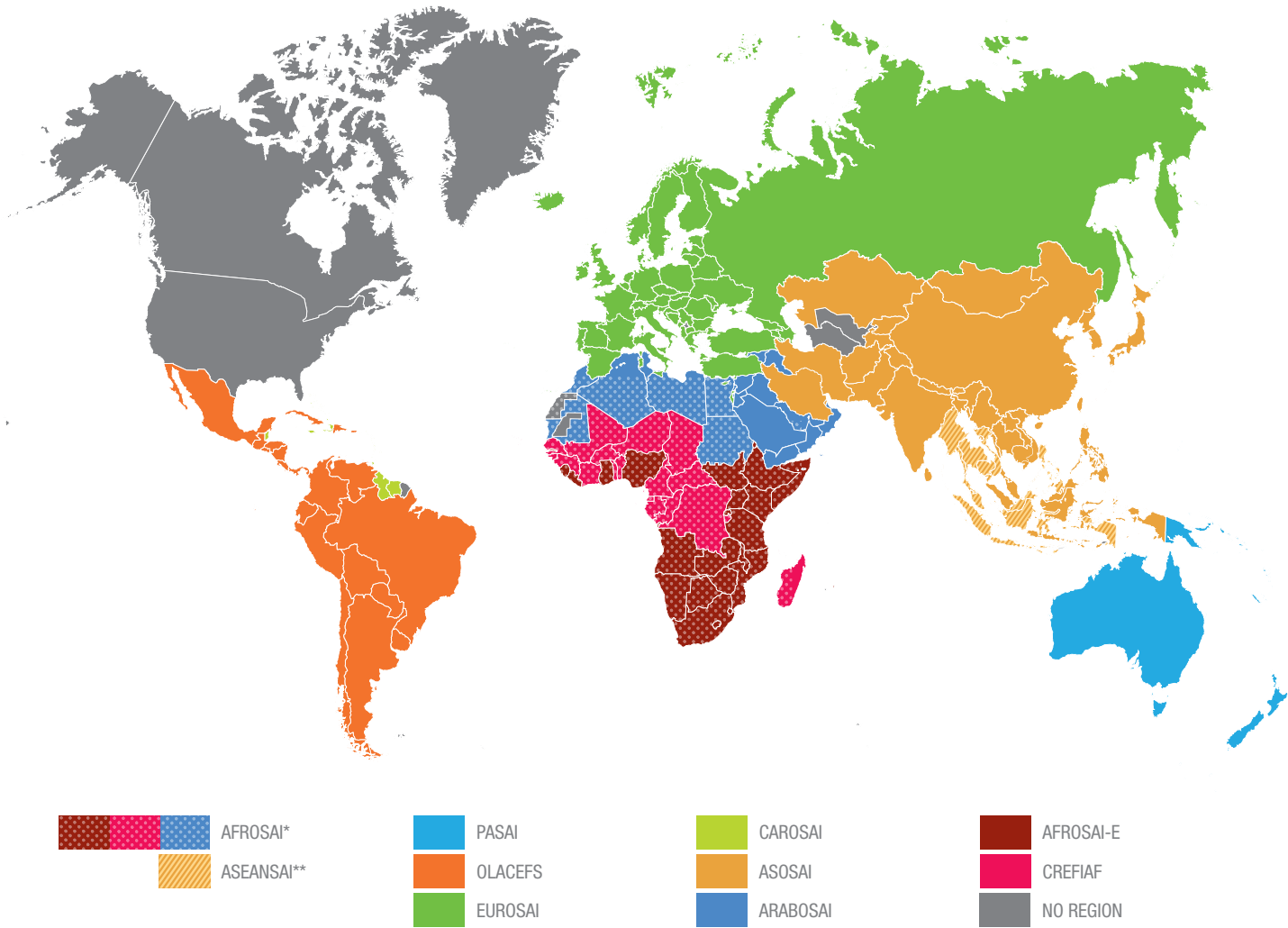
All INTOSAI regions have Strategic Plans, and across the regions, main strategic priorities include professionalisation of auditors and improving audit practices. Similarly, the technical support offered by regions to their members aligns with these strategic priorities and is focused on developing audit capacity. Regional Secretariats are small and quite diverse, yet all the organisations facilitate or provide technical support related to audits.

Most often they lead in implementation and adaptation of INTOSAI standards in their region. Regional strategic priorities appear to have been established on the needs expressed, and input provided by their member SAIs. The responses to the regional survey also show that the majority of regions rely on external financial support in addition to their membership fees, to finance capacity development to its members. Further, they often partner with other INTOSAI bodies or technical partner to provide support to their members.

6 regions

report to rely greatly on in-kind support.

FIGURE 76 MAP WITH REGIONS



\* AFROSAI covers the whole African continent  
\*\* ASEANSAI is a sub-group and members are also members of ASOSAI

6.1 GOVERNANCE ARRANGEMENTS AND RESOURCES

The first section presents the governance structures and profile of the different regions.

FIGURE 77 GOVERNANCE ARRANGEMENTS IN INTOSAI REGIONAL AND SUB-REGIONAL ORGANISATIONS

STRUCTURE	AFROSAI	AFROSAI-E	ARABOSAI	ASEANSAI	ASOSAI	CAROSAI	CREFIAF	EUROSAI	OLACEFS	PASAI
Executive Secretariat	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
General Assembly	✓		✓	✓	✓		✓	✓	✓	
Governing Board	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Knowledge Sharing Committee	✓			✓						
Capacity Building Committee	✓	✓	✓	✓	✓				✓	
Working Groups					✓			✓	✓	
Gender Focal Point	✓	✓							✓	
Technical Support Function		✓	✓							✓

Governance structures vary across regions, reflecting their uniqueness, members need and autonomy. Almost all regions have an Executive Secretariat. For seven regions, the Secretariat is the main implementer of the Strategic Plan, while all regions rely on the Secretariat to provide logistic and administrative support.

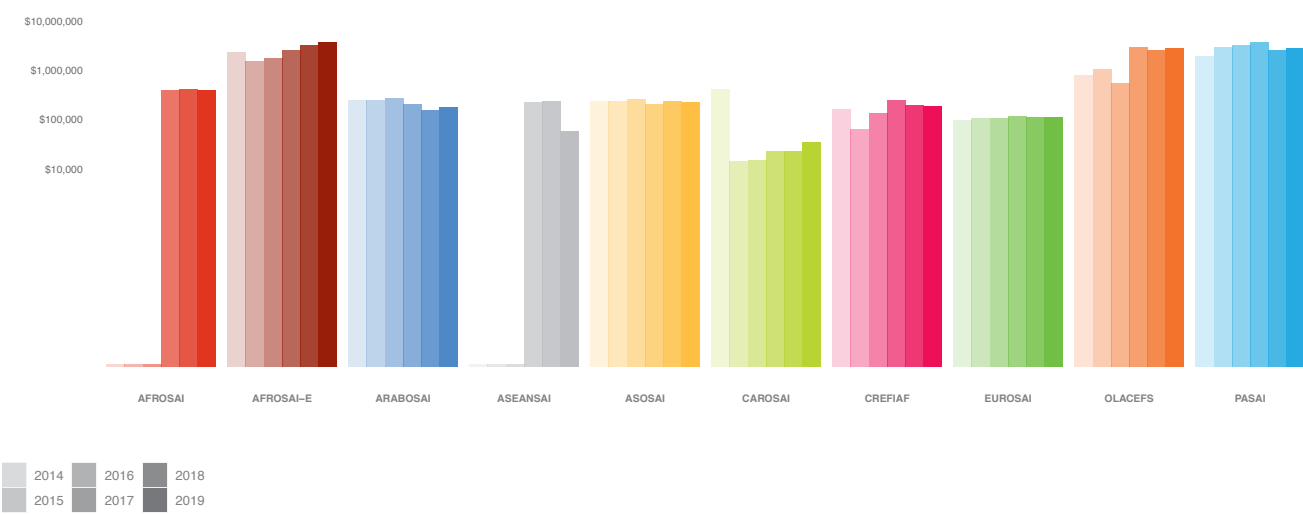
All regions have an entity equivalent of a Governing Board that is the decision-making entity which is the executive organ of the region. Almost all regions report to their members in a General Assembly.

6.1.1 BUDGETS DEPEND ON CORE FUNDING

Regions reported an overall increase in total budgets in seven out of ten regions since 2017. Reporting also suggests that only for four regions there was an increase in external funding that came from development partners or partner institutions, while six regions had increased their self-funded budgets. Reported budgets suggest variation in the composition of funding. Most funding is core funding (such as membership fees and budget shares covered by host SAI). In the period 2017-2019 there has been an increase in the proportion of earmarked funding from development partners, particularly for AFROSAI-E, PASAI and CREFIAF.

REGIONS' PERFORMANCE

FIGURE 78 BUDGET OF REGIONAL BODIES 2014-2019



Source: INTOSAI Global Survey 2020

Comparing funding over the last six years (2014-2019), the responses suggest that some regions have had a real increase in budget, while others have stayed at the same budget levels, with some fluctuations on a year-to-year basis. The fluctuations could be a result of factors such as the length of contracts with development partners and deadlines for submission of members fees. Comparison of the average of the budget for 2014-2016 and 2017-2019, suggests a marked increase for AFROSAI-E, CREFIAF and OLACEFS, with a smaller increase for PASAI, but a more than 20% decrease in total budget for ARABOSAI, ASOSAI and CAROSAI. For the latter it seems

that the decrease is particularly linked to project funds no longer figuring in the 2017-2019 budgets.

It's also worth noting that four regional Secretariats report that they need to fund the secretariat costs separately from the regional budget and obtain the main part of the budget for their activities themselves. Six regions also say they rely on in-kind support to a great extent to implement their planned activities. Half of the regions report that insufficient human and or financial resources is a challenge to implementation of their Strategic Plans.

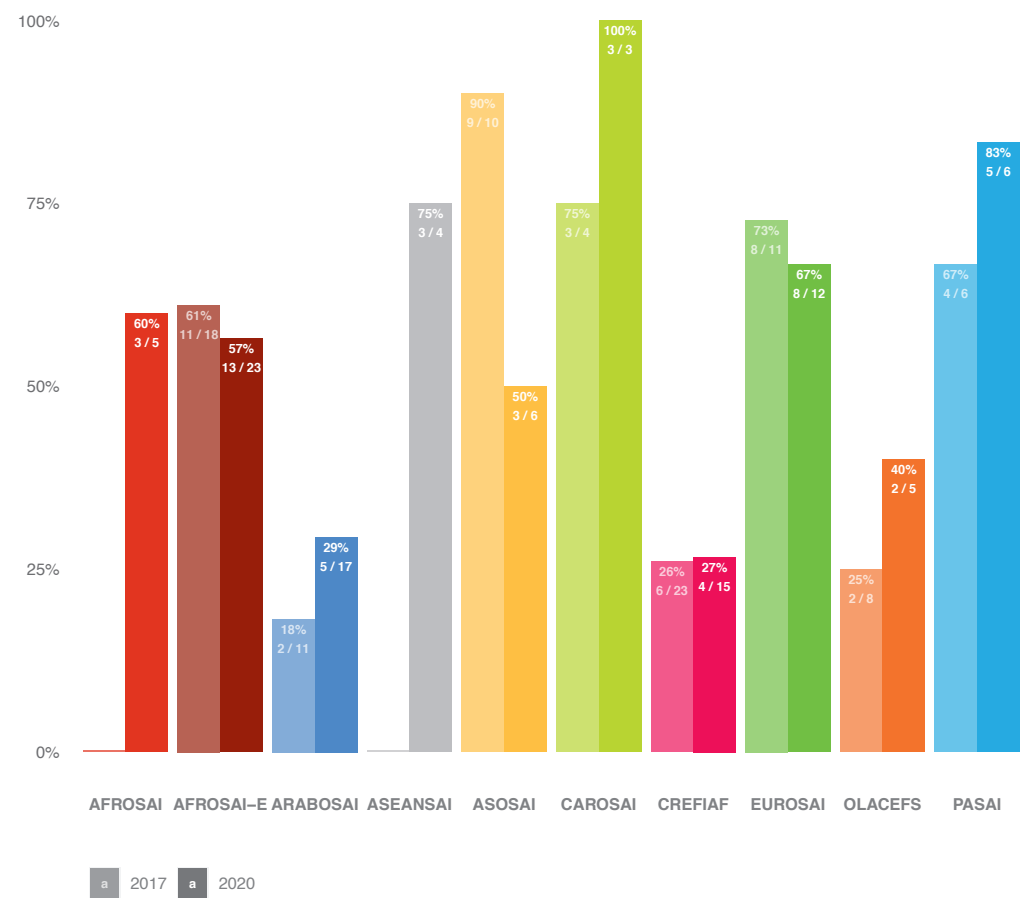
3-5

is average full-time staff for regions.

6.1.2 STAFF COMPETENCY PROFILE FOCUSED ON AUDITING

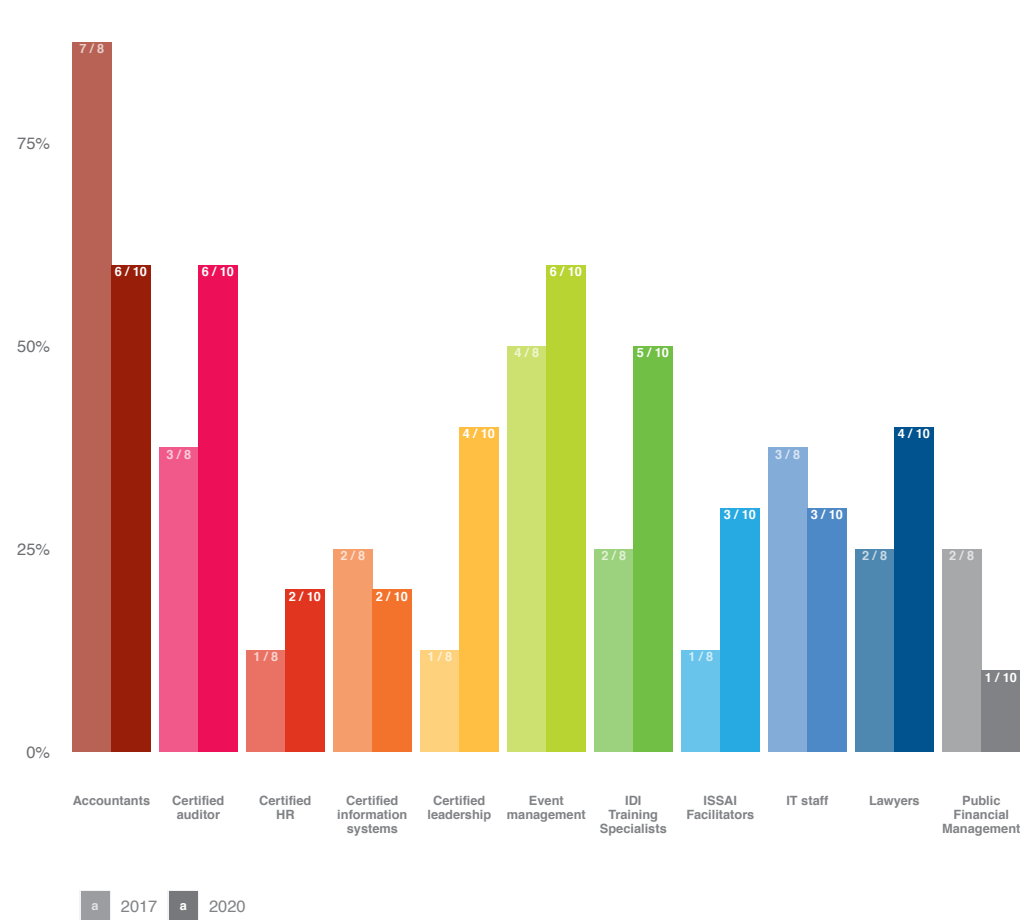
Reporting on staff numbers suggests that regional Secretariats remain fairly small entities, with up to 20 staff. With the exception of AFROSAI-E where all staff work full time, the number of full-time staff is equivalent to, on average, 3-5 people. In terms of gender composition, there have been minimal changes since the last Stocktake. CAROSAI, EUROSAI and PASAI are the regions with highest female representation among Secretariat staff.

FIGURE 79 STAFFING COMPOSITION OF REGIONAL ORGANISATIONS COMPARING 2017 AND 2020  
Labels show the percentage of female staff in each year as well as the fraction



Source: INTOSAI Global Survey 2020

FIGURE 80 COMPETENCY PROFILE OF REGIONAL BODIES' STAFF 2017 AND 2020  
Labels show how many of the eight (2017) or ten (2020) SAI regional bodies reported each competency



Source: INTOSAI Global Survey 2020

Regional Secretariats provide numerous services to their members, including facilitating capacity development support, advocacy and support to the organisation of regional events. Reported numbers from the regions suggest that the most Secretariat staff are accountants and/or certified auditors or event managers. It's notable that competencies related to IT, HR and law are least represented, but this also seems to be reflected in the activities of the regions, as can be seen below.

## 6.2 STRATEGIC MANAGEMENT PRACTICES OF REGIONS

Results of the regional survey confirm that all regions have a Strategic Plan, and that Operational Plans are developed and used to implement the Strategic Plans. The majority also report to monitor the implementation of its strategic plan.

### TOP 5 REPORTED ABOUT STRATEGIC PRIORITIES FOR THE REGIONS





It should also be noted that a large majority of regions indicate support for SAI independence and strategic management as strategic priorities.

Only half of the regions indicate that gender is a strategic priority. In their response, EUROSAI also state that rather than identifying specific priorities, their strategic goals are defined in a broader manner which covers both professional development and supporting institutional capacity development.

Almost all regions report that they have carried out needs assessments of members’ needs, surveying members and holding discussions to inform the development of Strategic Plans.

In CAROSAI and PASAI they don’t only use member’s input to inform their plan, but also to a greater extent link the plan to their member SAI’s Strategic Plans. Almost all regions report to have carried out needs assessment of members’ needs, surveying members and holding discussions to inform the development of Strategic Plans. Half of the regions also indicate that they have used SAI members’ own performance data to inform the planning.

Only three regions, CAROSAI, CREFIAF and PASAI, used gender analyses to inform their Strategic Plan.

When it comes to monitoring and reporting, there is more variation, but the tendency is that regions are focusing more on these aspects for internal reporting purposes. Nine out of ten regions report having mechanisms to monitor the Strategic Plan as well as the Operational Plans, but two regions also point out the need for monitoring and evaluation resources to better monitor performance against the Strategic Plan.

PASAI is the region reporting to have practices most in line with the principles identified by the CBC professional regions framework. PASAI reports that it has fully carried out resource planning for both human and financial resources for all activities, having projected and monitored costs for its strategy and using a cost-monitoring system that allows for reporting to stakeholders, in addition to comply largely with good practices in reporting. Overall, regions use information systems for their performance data to a limited extent, and only two regions have established a risk register.

For evaluating and reporting, practices are varied and there seems to be potential for more transparency. Regions report using

internal assessments, surveys to and dialogue with members to inform the implementation of their strategic and annual plan. Eight of the ten regions who responded say that they have conducted a formal assessment of their performance, and consistent with the evaluation approach, only three regions used external assessors to evaluate their plan.

While almost all regions report to have published some type of financial and accountability report annually, only one has developed a performance report that integrates those of all operational entities of the region. Only one region, PASAI, publishes results from peer-reviews and independent external assessments.

Low use and dissemination of performance information not only affects the strategic management of the regions, but more specifically limits the potential for good knowledge management, feeding existing information into related processes, and making existing knowledge useful in various projects.

50%

of the regions indicate that gender is a strategic priority. In their response

## 6.3 COMMUNICATION AND ADVOCACY VARY ACROSS REGIONS

It’s important for regional bodies both to communicate with their members, and to represent their members interest by communicating more broadly with multiple stakeholders. There isn’t a clear trend when it comes to communication and practices and general outreach varies across regions, both in form and frequency. Six regions report having a communications strategy which covers outreach to stakeholders, and which identifies objectives, stakeholders and key messages. Five of these six also state that the communications strategy is aligned with the strategic plan.

However, only EUROSAI and CREFIAF monitor the implementation of the communication strategy regularly, and only CREFIAF seeks feedback from stakeholders as a part of the monitoring.

All regions use websites to communicate with members SAI’s as well as the general public.

They also use social media for this purpose. Only three regions have dedicated staff responsible for

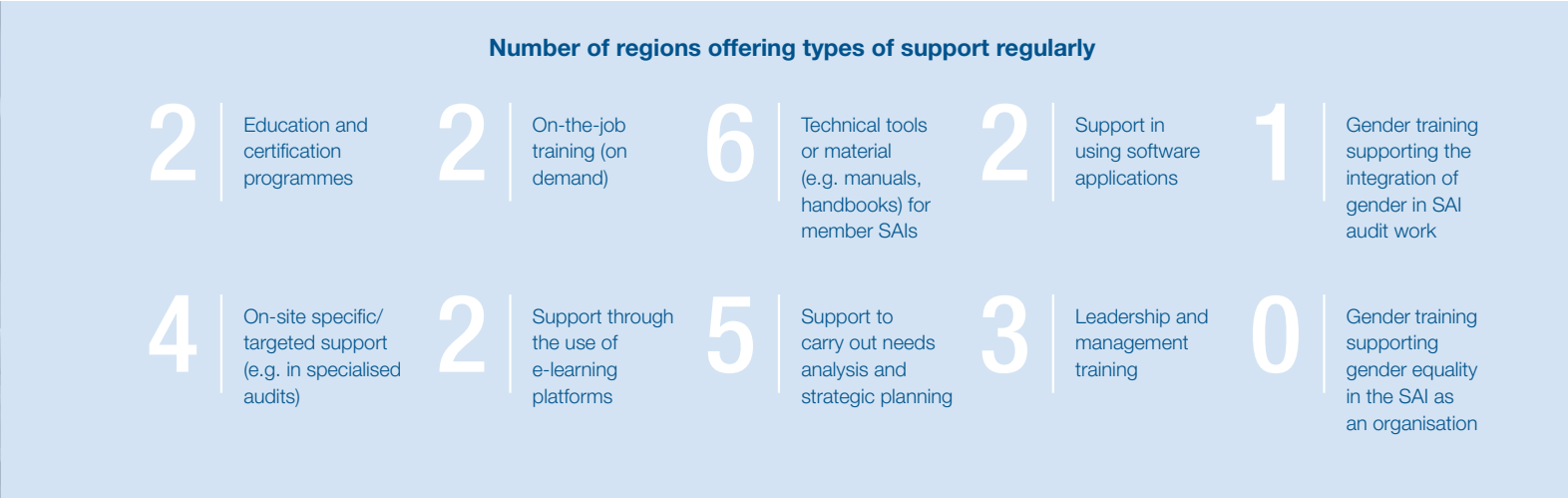
communication, and only two has a system to monitor media coverage for the region as well as member SAI’s. Based on the survey responses, a majority of regions have been active in promoting the role of SAI’s in external regional fora and advocating for institutional strengthening of members SAI’s. A majority also report being active in establishing partnerships on behalf of both the region and member SAI’s.

## 6.4 CAPACITY DEVELOPMENT SUPPORT

### 6.4.1 PARTNERING WITH INTOSAI BODIES AND DONORS IS NECESSARY TO PROVIDE BILATERAL SUPPORT

Eight regions state that they are direct providers of capacity development support to their members. Six also report to have provided additional support to members due to the COVID-19 pandemics, however, it is not specified which support this is. In the following, support provided in the period 2017-2019 is presented.

FIGURE 81 CHOICE OF MODALITIES AND PARTNERING FOR BILATERAL SUPPORT



Responses from the survey show that the most common type of support provided by regions is technical tools and materials. Half of regions say they regularly provide support on needs assessment and strategic planning.

Partnering with other global INTOSAI bodies seem to be important to facilitate the delivery of capacity development support. This can include working with IDI with targeted support or using technical experts from INTOSAI committees (such as PSC and its sub-committees) and can add value to work on relevant audit disciplines.

The survey shows that of only two regions who indicate to regularly provide on-the-job training, both indicate to do so in collaboration with an INTOSAI body.<sup>34</sup> Four regions regularly provide on-site specific support, three of them in collaboration with an INTOSAI body. This is not the case for those providing occasional support, suggesting that partnering is a necessity to establish more regular direct support to members. Three out of ten regions regularly provide leadership training, however, none in collaboration with INTOSAI

global bodies, reflecting the lack of focus on leadership training within INTOSAI, which was also seen for SAls responding to the SAI survey.

When it comes to factors leading to success of the intervention, most regions refer to good project management as the key.

This is closely followed by ensuring that the project is linked to the region's strategic priorities and having clear project objectives. Regions also indicate that it helps to have a good link between the region's own priorities and donor priorities, echoing the need for external collaboration to provide regular support to members. Amongst the reasons provided on factors leading to failures, the most common factor for failure indicated is lack of human resources. This experience also resonates with the small staff numbers in regions, together with most regions' dependency on in-kind support.

When it comes to the regional organisations' role as supporters for SAls in obtaining bilateral financial and technical support, only two regions report that they regularly support development of proposals for support, while three regions regularly broker solutions in response to a SAI's request to apply to support.

It's noteworthy that almost no regions provide support through e-learning or provide support on software application (2/10 on both). This suggests that electronic modalities for capacity development support are still lagging behind. This could be explained by the fact that few regional bodies have staff with specific ICT competencies, as suggested by staff reporting in section 1. Also, support on gender training either directed at the organisational level or for integration in audit work is very irregular.



6.4.2 SUPPORT FOCUSED ON AUDIT PROFESSIONALISATION

For audit professionalisation, the majority of regional organisations take on a role of providing support on application of ISSAIs (7 of 10) and support that is adapted to the region (8 of 10). They also provide technical updates (7 of 10) and respond to technical queries (7 of 10).

While six out of ten regions say they have established collaboration with standard-setters, less than half state they added to INTOSAI competency framework or provided input to INTOSAI development of methodology, conducted research and only two have established advisory boards with members outside INTOSAI, such as academia.

This reporting aligns well with the responses on topical areas where regions have offered support during 2017-2019. The majority of regional

bodies have provided support in the three main audit disciplines, Performance, Compliance and Financial Audit, as well as methodology for quality management.

Six regions offered support on SDGs, and five on digital governance. Again, support to gender audit was only offered by one region.

Regions were also asked to indicate which activities they have carried out to support institutional strengthening and professionalisation and methodology, in SAls. For supporting institutional strengthening, regions seem to be playing a role of initiator, coordinator and promoter. Seven out of ten regional organisations helped implement mechanisms to identify SAI needs, such as SAI PMF, and similarly coordinated sharing of resources based on SAls' needs. Six regions

report to have promoted the principles of ethics and integrity within SAls Only two have supported strategic planning. Four regions report to have supported or advised on strengthening of legal frameworks and independence.

Support on communications with external stakeholders was reported as a top five strategic priority across regional bodies. Still, only five of ten has offered capacity development on communications in the last three years.

While support to human resources and leadership isn't extensively covered in the CBC framework, it is usually considered as a part of organisational strengthening. When asked about topics offered pertaining to organisational capacities such as human resources and leadership skills, this was less often supported through regional initiatives.



34. Regions were asked whether they collaborated with an INTOSAI body, but was not asked to indicate which one.