



Summary of First Annual IDI-IDC Strategic Dialogue, 28 March 2019

Summary Outline

1. Opening remarks
2. Agenda Item 1: Independence of SAIs
3. Agenda Item 2: Working with SAIs in Challenged Contexts
4. Agenda Item 3: Strategic Approach Paper
5. Concluding remarks

Participants

INTOSAI Development Initiative (Board)	Organization/ Role
Ms. Helena Lindberg	Auditor General, Sweden (Session Chair, IDI Board)
Mr. Per-Kristian Foss	Auditor General, Norway, Chair of IDI Board
Ms. Lara Taylor-Pearce	Auditor General, Sierra Leone, Vice-Chair IDI Board
Ms. Kristin Amundsen	Deputy Director General, Office of the Auditor General of Norway
Ms. Pamela Monroe-Ellis	Auditor General, Jamaica and Secretary General CAROSAI
Mr. Vítor Manuel da Silva Caldeira	President, Portuguese Court of Audit
Ms. Monika González-Koss	Director, INTOSAI General Secretariat and Head International Department, Austrian Court of Audit, Representing IDI Board Member Dr. Margit Kraker
Mr. Kimi Makwetu	Auditor-General of South Africa, Chair CBC
Ms. Marta Acosta Zuniga	Auditor General, Costa Rica
Board Member Support Staff	
Mr. Jan Van Schalkwyk	Executive Director, Office of Auditor General of South Africa
Mr. Magnus Lindell	Advisor, Swedish National Audit Office
Ms. Johanna Gårdmark	Project Director, Swedish National Audit Office
Ms. Eleonora Pais de Almeida	Audit Director, Portuguese Court of Audit
INTOSAI Development Initiative (Staff)	
Mr. Einar Gørrissen	Director General
Ms. Archana Shirsat	Deputy Director General
Mr. Ola Hoem	Deputy Director General
Mr. Ole Schøyen	Deputy Director General
Mr. Martin Aldcroft	Strategic Advisor
Ms. Petra Schirnhöfer	Strategic Advisor
INTOSAI-Donor Cooperation	Organization/ Role
Mr. Edward Olowo-Okere	World Bank (Session Chair, INTOSAI-Donor Cooperation)



Mr. Arun Manuja	World Bank
Mr. Manuel Vargas	World Bank
Mr. Gene Dodaro	U.S. Government Accountability Office (GAO)
Mr. James-Christian Blockwood	U.S. Government Accountability Office (GAO)
Mr. Mike Hix	U.S. Government Accountability Office (GAO)
Mr. Darreisha Bates	U.S. Government Accountability Office (GAO)
Mr. Hussam Al-Angari	SAI Saudi Arabia
Mr. Mohammed Al-Habibi	SAI Saudi Arabia
Mr. Tahmeen Ahmad	Asian Development Bank
Mr. Srinivasan Janardanam	Asian Development Bank
Mr. Mathieu Lafrenière	Global Affairs Canada
Ms. Susanne Wille	European Commission
Ms. Léna Bonnemains	Ministry of Foreign Affairs (France)
Ms. Deborah Sprietzer	Inter-American Development Bank
Mr. Robert Creswell	International Fund for Agricultural Development
Ms. Ruth Farrant	International Fund for Agricultural Development
Ms. Anne Barry	Irish Aid
Ms. Natalie Bertsch	SECO (Switzerland)
Mr. Mirza Jahani	UK DFID
Mr. Reginald W. Mitchel	USAID
Ms. Dorothea Malloy	USAID
Ms. Julia Bastian	GIZ
Ms. Darlene Nzorubara	IFAC

INTOSAI Development Initiative (Other)

Ms. Marcela Hommefoss	Global Foundations Unit
Ms. Kerry Crawford	Global Foundations Unit
Mr. Matthew Price	Global Foundations Unit
Ms. Tracy Haslev	Administration

Apologies: African Development Bank, Australian Department of Foreign Affairs and Trade, Austria (Austrian Development Agency), Belgium (Belgian Ministry of Foreign Affairs, Foreign Trade, and Development Cooperation), GAVI Alliance, Global Fund, International Monetary Fund (IMF), Islamic Development Bank, Netherlands, OECD, SIDA



1. Opening Remarks

Roll-call by INTOSAI Development Initiative (IDI) Session Chair.

The IDI Session Chair provided background on the recent integration of the INTOSAI-Donor Secretariat into the IDI and the importance of the IDI's partnership with the INTOSAI-Donor Cooperation (IDC). Participants were reminded that not all topics were pertinent to this Dialogue, and that there will be other opportunities to take up other topics, such as the CBC/IDSC meeting in July 2019. The purpose of the Dialogue is meant to discuss some challenges faced by both development partners and IDI in their work, and to recommend solutions and approaches.

The IDC Session Chair noted that the meeting is an opportunity for donor partners to engage in strategic dialogue with the IDI Board to see how the two groups can work together to achieve the shared objective of strengthening SAIs across the globe.

2. Agenda Item 1: Independence of SAIs

The IDI Board Vice-Chair gave a presentation on the importance of SAI independence, the work of IDI in promoting SAI independence, and the challenges faced by SAIs in obtaining and maintaining their independence, including personal reflections on the usefulness of in-country donor support to strengthen independence.

The IDC Donor Chair noted the importance of this topic to donor partners. Previous work by donor partners on SAI independence was discussed, including areas which donor partners have found particularly challenging, such as financial independence and the publication of audit reports. The recent visit of the Secretary General of INTOSAI, Auditor General of Saudi Arabia and U.S. Comptroller General to the World Bank was noted as a positive development in raising awareness on the issue of SAI independence. Efforts to raise awareness and engagement with SAI independence at the country level were discussed. The World Bank also informed about an initiative to monitor independence more closely at the country level and integrate this into their policy dialogue. These efforts will also be Coordinated with IDI's data gathering on independence in the Global Stocktaking.

In the round-table discussion, coordination was noted as a major issue which should be addressed going forward. Country-level coordination was specifically identified as an area which required addition attention and efforts by all parties. Other ideas proposed were:

- Expanding the role of project support groups in the Accelerated Peer Partnership (PAP-APP) to include advocacy for independence, as a pilot initiative
- Finding a goodwill ambassador for SAI independence to help advocacy
- Providing country offices with tools and guidance to support independence
- Leveraging existing Coordination mechanism, such as PFM coordination groups, to advocate for independence



Participants discussed IDI's role and mechanisms for monitoring and supporting SAI independence. IDI can play a role in facilitating advocating for independence where SAIs request support, by facilitating contact between SAIs that need support and IDC members or in-country donor groups that can help.

The IDI Session Chair noted the apparent willingness to cooperate on the topic of SAI independence, and acknowledged the important questions being raised on coordination, information-sharing and country-level engagement.

3. Agenda Item 2: Working with SAIs in Challenged Contexts

The IDC Session Chair highlighted how working with SAIs in challenged contexts has been an important issue for both IDI and the IDC, and is currently being pursued by IDI, AFROSAI-E and CREFIAF through the PAP-APP programme. This session was meant to provide an opportunity to take stock of work on this topic, and strategies for moving forward.

A presentation was given on the PAP-APP programme by the IDI Director General. This presentation covered the programme's origins in Global Call for Proposals (GCP) Tier 2, the programme's current process, and plans for the programme's development in the future under Phase 2. The nine countries supported are Eritrea, the Gambia, Sierra Leone, Zimbabwe, Democratic Republic of Congo, Niger, Guinea Conakry, Togo and Madagascar. It is expected that they will all have proposals for broad-based on new or revised strategies by the second half of 2019.

A donor participant gave a presentation on their organisation's experience working with SAIs in challenged contexts. The challenges involved in supporting SAIs in these contexts was discussed, and potential strategies for improved coordination and engagement were outlined. The presentation pointed out that SAIs are an important component of any administrative system to be built up and it is always a fine line between support and 'too much'. This fine line is even more sensitive in the support to SAI where integrity and independence, as well as the trust of the society is crucial. The presentation also highlighted the challenges of the SAI-led principle, and the need for facilitation support through an impeccable and neutral party to enable the SAI to lead certain initial processes. This will then allow appropriate support from all development partners.

The engagement of IDC donor partners in the Tier 2 process was discussed by participants, and ideas for how to increase the effectiveness of PSGs were put forward. A question was raised concerning the support requirements for implementing the strategic plans of the SAIs in Tier 2, however attendees currently involved in the PAP-APP programme voiced their opinion that the process was still at too early a stage for accurate figures to be determined.

Other alternatives for focused support to SAIs in challenged contexts was also discussed, such as collective funding actions or the expansion of the Tier 2 programme. Concern over the Tier 2's focus on Africa in the current round was voiced, and IDC members agreed that the Cooperation should look into options for challenged SAIs in other regions.



The importance of integrating support to SAIs in wider public financial management support projects was noted by several participants. The session Chair concluded that the following would be discussed further at the meeting in Tokyo:

1. How to include more countries outside Africa in the GCP process
2. How to fund the current tier 2 countries in the next phase? There should also be brainstorming by the donors leading up to the Tokyo meeting on this topic
3. How to support Tier 2 at the country level to facilitate better project support group engagement. It was decided to take actions to ensure that this situation would be improved ahead of the IDSC meeting. IDI agreed to use its contact points in the PAP-APP programme to facilitate this and the World Bank offered its in-country resources to help facilitate this.

4. Agenda Item 3: Strategic Approach Paper

The IDI Session Chair noted that the current development of the IDC Strategy was an opportunity for the IDI Board to provide input and clarify roles and responsibilities. It was noted, though, that the IDC must ultimately finalize the strategy, and that the tight timetable of this process must be kept in mind.

A short presentation was given on the strategy task force, structure, and review process. The new strategy is to be developed and consulted on in May/June and presented for approval by the IDSC in July at annual meeting.

The IDC side voiced their hope that the IDC Strategy would complement the INTOSAI and IDI Strategies, and that presenting the developing IDC strategy at this Dialogue would give the IDI Board an opportunity to share their thought. As IDI now serves as the new operational arm of the IDC, there are likely opportunities for increased synergies between the two organisations.

The planned midterm review of the IDC Strategy was also noted, which would allow the IDC Strategy to adjust in response to the new INTOSAI and IDI Strategies that would be developed in the coming years.

The IDI Session Chair agreed with the potential positive benefits of aligning strategies, while noting that the strategic guidance and approach in the Strategic Approach Paper should be clear and specific in order to identify areas where IDC and IDI can work together and reduce transaction costs when collaborating. It was asked if the current paper remained open-ended in some areas due to its long-term outlook and limited timeframe for development, and if more detailed strategies would be developed in yearly operational plans.

The IDC side responded that the long-term outlook of the current paper was based on a goal to support and coordinate with other long-term initiatives such as Agenda 2030 and the Addis Ababa Action Agenda, and to consider how the issues discussed in the paper and at the Dialogue today could be considered in various contexts in the future, such as high-level political forums. The opportunity for adjustment of the strategy during the midterm review was again noted as well.



The importance of integrating support to SAIs in wider public financial management support projects was noted by several participants.

5. Concluding remarks

The IDC Session Chair thanked everyone for their participation and summarised the Dialogue.

SAI Independence has been identified as an important agenda item for INTOSAI, IDI, and the donor community, and it has been recognized that there is room for collaboration between these three groups on this issue. Such collaboration must take place at the global level and at the country level. Clarity and communication will be key in effective country-level collaboration. The donor community can also discuss internally various strategies for increased country-level coordination. The idea of a goodwill ambassador for SAI Independence will be considered further in the future, including at the upcoming IDSC meeting in Japan.

Strategies for expanding SAI support mechanisms such as GCP Tier 1 and Tier 2 should be discussed further, including the expansion of Tier 2 to other geographic regions. Provision of support through Tier 2 can be considered through plans which are developed jointly by participating SAIs and IDI. Donors should also explore additional coordination mechanisms for supporting SAIs under Tier 1.

The input from IDI on the Strategic Approach Paper is appreciated, and more inputs, if any, are welcome. The long-term goal of the IDC strategy is to line up with the Sustainable Development Goals, and the midterm review will allow the strategy to line up with the new IDI Strategic Plan.

The IDC and IDI Session Chairs thanked all participants for attending the Dialogue.