



# IDI FOCUS

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## Forthcoming Events

### 3i Programme

- September 11: CREFIAF Selection of participants for Certification Programme, Online
- September 15-25: OLACEFS Cooperative Audit of Fighting poverty - Design Meeting, Brasilia, Brazil
- October (6 weeks): OLACEFS Cooperative Audits Fighting Poverty eCourse delivery, Online
- October 12-16: EUROSAT iCAT Review Workshop, Albania
- November 23-27 : 3i Programme Phase-II, Upgradation Meeting , Bhutan
- October 26-November 13: CREFIAF ISSAI Implementation Workshop Performance Audit, Yaoundé, Cameroon
- November 16-27: ARABOSAT iCAT Review

## Sustaining Innovations in Capacity Development for SAIs

The article discusses innovative practices in terms of the design and delivery of capacity development initiatives that have become a mainstay in capacity development of SAIs, and how capacity development support can facilitate innovative SAIs practices. It also highlights the high level enablers needed for successful SAI innovation.

### Innovation in the SAI context:

The SAI community is continuously working to foster trust in governments and good governance by strengthening external financial control, ensuring government accountability, serving as reform agents, improving transparency, strengthening state-society relations and legitimacy, contributing to development and serving as in-country systems for managing fiduciary and developmental effectiveness risks. The importance of strong and independent SAIs has been recognised in terms of the 66th and 69th UN General Assembly Resolutions in 2011 and 2014 respectively, which talk about the importance of strengthening the SAIs for promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration. SAIs are also expected to work towards developing their capacities to serve the citizens in terms of ISSAI 12 on the "Value and Benefits of SAIs- making a difference to the lives of citizens". The Value and Benefits framework recognizes that SAIs serve their citizens through adhering to three broad principles: 1) Strengthening the accountability, transparency and integrity of governments and public sector entities, 2) Demonstrating ongoing relevance to citizens, Parliaments and other stakeholders and, 3) Being a model organization through leading by example. Many SAIs face challenges in meeting this benchmark and there is a strong demand for support to strengthen SAI capacity in terms of among others the quality and timeliness of audits, in the ability to identify opportunities and threats in its environment and being responsive to citizens, and in leading by example through for instance robust governance frameworks and measuring and reporting on SAI performance. Capacity development coupled with innovation are key mechanisms to balancing the resources at the disposal of the SAIs with the mandate of the SAIs and the expectations from them. This becomes all the more imperative in the context of changes in the audit universe of SAIs. Governance systems are changing the world over. The use of Information Technology, globalisation, liberalisation, public-

Workshop, KuwaitDI CBC Support Programme

- October: ASOSAI eLearning course on Cooperative Audit on Disaster Management, Online
- November: PASAI Workshop on Audit of Procurements, Auckland, New Zealand

Global IT Audit Programme

- August 31- September 11: Audit Review Meeting Group 2, Budapest, Hungary

Audit of Lending and Borrowing Frameworks

- September 7-11: Audit Review Meeting (Spanish), Colombia Audit of Externally Aided Projects in Agriculture and Food Security

- November 30-December 1, Design Meeting for FA and CA, Lusaka, Zambia

SAI Young Leaders Programme

- November 20-21, Planning Meeting for SAI Young Leaders Programme, Shimla, India

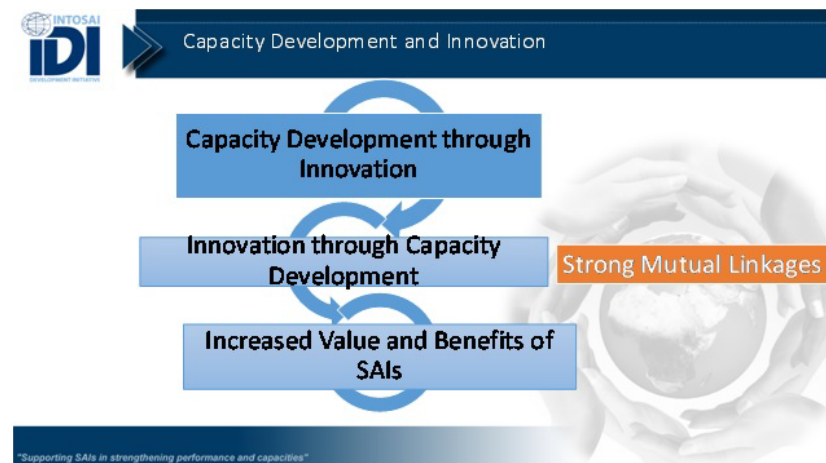
Support for Strengthening INTOSAI Regions

- September 14-16: Workshop for INTOSAI Regions, Strategy, Performance Measurement and Reporting, Oslo

Enhancing eLearning Capacity eLearning Pilot in SAI India

private partnerships present new challenges and opportunities for the SAIs as well.

## Capacity Development and Innovation



Capacity Development and Innovation go hand in hand. Delivery of capacity development support is shaped by innovation as also capacity development interventions can facilitate SAIs using innovative approaches to maximize the values and benefits of their work through the selection of audit types and how the SAI conducts and reports on its work.

### Capacity development through innovation:

The following represent some of the more recent and emerging approaches and identified good practices in providing support that will continue to shape the provision of SAI capacity development support going forward.

- Actively undertaking SAI Performance Measurement (SAI PMF) assessments and use of ISSAI Compliance Assessment Tools (iCATs) to identify SAI strengths and weaknesses to better identify and select capacity development interventions
- Increased recognition that ensuring SAI ownership is crucial for sustainability. Support is increasingly being based on strategic plans, seeking adequate involvement and ownership of SAI leadership, mutual commitments and exit strategies.
- More focus on a holistic approach to SAI capacity development, with support targeting professional staff development, the organizational capacity (the systems and procedures in place) as well as the institutional capacity, i.e. the ability of the SAI to scan the environment and to form partnerships which allows it to take advantage of opportunities and mitigate emerging risks.
- Move from class room training to developing skills and applying them in the work place.
- Use of e-learning permits a larger number of participants at lower costs, and enables the creation of critical masses of professional SAI staff.
- Evaluations are increasingly being used for learning. Similarly,

- September 14-25; Workshop for SAI India Learning Management System Administrators and eLearning Mentors, India

#### SAIs' Fighting Corruption

- September 18: Cooperation Meeting with Key Stakeholders, Norway
- September 28-30: Meeting with CREFIAF Heads of SAIs, Lome, Togo
- December 9-11 : Meeting with ASOSAI Heads of SAIs, Indonesia

#### SAI Stakeholder Relations

- September 17: Cooperation Meeting with Key Stakeholders, Norway
- September 28-30: Meeting with CREFIAF Heads of SAIs, Lome, Togo
- December 9-11 : Meeting with ASOSAI Heads of SAIs, Indonesia

#### Bilateral Support to SAI, Somalia and Afghanistan

- August 31 - September 4: Product adaptation meeting for iCATs workshop for SAI, Somalia and Afghanistan, Addis Ababa, Ethiopia
- September 7-11: iCATs workshop for SAI, Somalia, Addis Ababa, Ethiopia
- September 14-18: iCATs workshop for SAI, Afghanistan, Jaipur, India
- September 21-25: SAI PMF workshop for SAI, Afghanistan, Jaipur, India

providers increasingly recognize that “one size does not fit all” in their efforts and utilize political economy analysis to identify opportunities and decide the nature of interventions.

- Focus on better coordination of support. This includes the establishment of the INTOSAI-Donor Cooperation where INTOSAI and more than 20 donors work together to augment and strengthen the capacity development support to SAIs. The efforts also include the establishment of a database on SAI capacity development to support better coordination.
- The introduction of the ISSAIs entail that one has a global set of standards for SAIs. Support is increasingly being aligned to and geared towards implementation of the ISSAIs.
- Work has been initiated in INTOSAI on the development of a competency framework for public sector auditing and the development of a public sector certification programme. While still at an early development phase, this is likely to have a substantial long term impact on how SAI capacity development support is being provided.

#### Innovation through capacity development:

Having discussed innovations in the way support is being provided, attention turns to how capacity development support can serve as a vehicle for more innovative SAIs. The public sector auditing profession is undergoing rapid developments to respond to emerging needs of stakeholders, and to ensure improved credibility and quality of the audit work carried out. SAIs are increasingly expected to undertake new types of audits that can add value to citizens and changing the manner in which they do their audits. In doing so they are requesting support from IDI and others to develop the necessary skills and competencies needed to successfully embrace these changes. It is important to underline that capacity development support only can facilitate innovative approaches and SAI improvements. For sustainable and long-term development, the SAI must be in the driving seat and take the responsibility for its own performance.

The IDI, INTOSAI regions and other providers are responding to the demand by facilitating support in a broad portfolio of audit streams. While financial and compliance audit remains a priority for many SAIs, emerging audit areas include:

- Performance audit, hereunder environmental audits
- Specialized audits, e.g. public debt, disaster preparedness, IT, fraud and corruption, Sustainable Development Goals.
- More focus on the audit of key national sectors – e.g. agriculture and health
- SAIs are increasingly also looking at the revenue side and resource mobilization including the effectiveness of tax systems and the audit of extractive industries

Support is not limited to the different audit disciplines, but also in terms of promoting innovations in how the audits are carried out and reported on. Key developments here include interventions that:

- Support SAIs in implementing and using the ISSAIs
- Enhance stakeholder involvement including Civil Society Organisations and Citizens in the audit process
- Support SAIs in utilizing new technology (e.g. open data)

## SAI PMF

- SAI PMF Task Team Meeting, Capetown, South Africa
- October 19-23: SAI PMF Training(Spanish)-Part A&B, Asuncion, Paraguay
- October 20-22: SAI PMF Training (French)- Part A, N'Djamena, Chad
- November 2-6: SAI PMF Training ( English)-Part A&B, Pretoria, South Africa
- November 16-20: SAI PMF Training( English) -Part A&B, The Hague ,The Netherlands

## INTOSAI-Donor Cooperation

- October 5-7: 8th INTOSAI-Donor Steering Committee Meeting, Brasilia, Brazil
- November 5-6 (TBC): Working with SAIs training course, South Africa

## Other Events

- November 17-19, IDI Global Leadership Symposium, Shimla, India

## Stakeholder Communication through IDI's participation in meetings

The IDI participated in the annual meeting of the INTOSAI Working Group on Public Debt in Livingstone, Zambia from 22- 24 July 2015. The progress of IDI Global Programme on the Audit of Lending and Borrowing Frameworks was presented highlighting the

- Strengthen quality assurance functions
- Strengthen the impact of audit reports
- Utilizing cooperative audits for learning and impact
- Innovative and new means of measuring SAI performance and progress, as well as benchmarking against international good practices are introduced. These include the SAI Performance Measurement Framework, the ISSAI Compliance Assessment Tools and Peer Reviews.

## Enablers for successful innovation:

The IDI has identified high-level enablers needed for successful innovation by working in close partnership with the SAI community over time. They include the following:

- Adequate SAI mandate and independence. For an SAI to effectively work to improve the lives of citizens it needs to have the necessary de facto and de jure independence. This includes among others the mandate to carry out different types of audits, to freely select the types of audits, to have the necessary resources and to report freely and publicly on its findings. This is however a severe challenge in many countries, as highlighted in the recent IDI Global Survey which demonstrated the challenges in among other things financial independence and the ability to report publicly.
- Strong and inspirational SAI leadership is a critical success factor for innovative SAIs that serve their citizens effectively. Senior management sets the tone from the top and are pivotal for fostering organizations that encourage new ideas and innovations and have the ability to turn ideas into reality.
- SAIs that engage in effective communication with stakeholders and are responsive to change. This is linked to leadership, but also entails that SAIs must have effective systems in place to scan the environment, to identify emerging opportunities and threats and the ability to form partnerships with stakeholders.
- SAIs leading by example. Credibility among citizens, Parliaments and other stakeholders can enhance the opportunity for SAIs to successfully introduce new ways of working and new audit streams as part of their mandate. This entails that SAIs are seen to be leading by example in the public sector in terms of both prudence in the spending of public money, ethical behaviour, having sound governance structures, measuring and reporting on their performance and being subject to audits.

## News in Brief

### IDI Staff Meeting 2015 Held in Oslo

The Annual IDI Staff Meeting took place in Oslo, Norway on 18 and 19 August 2015. Discussions focused on internal communication, IDI policies, updates on the IDI capacity development programmes and the operations of the INTOSAI-Donor Secretariat

### New Staff join the IDI

The following new staff have joined the IDI during the last quarter:  
a. Maria Lucia Lima has joined as a Manager Capacity Development ,



cooperation received from the WGPD and UNCTAD. The presentation focused on the general review of the programme, the pilot audits, the lessons learned and challenges. In addition the members were also informed of the upcoming audit review meetings for the pilot audits for English and Spanish Groups.

## Acronyms

ASOSAI: Asian Organisation of Supreme Audit Institutions

AFROSAL-E: African Organisation of English Speaking Supreme Audit Institutions

CAROSAI: Caribbean Organization of Supreme Audit Institutions

CAS: Compliance audit Sub-Committee

CBC: INTOSAI Capacity Building Committee

CREFIAF: African Organisation of Francophone Supreme Audit Institutions

EUROSAL: European Organisation of Supreme Audit Institutions

FAS: Financial Audit Sub Committee

iCATs: ISSAI Compliance Assessment Tools

IDI: INTOSAI Development Initiative

INTOSAI: International Organisation of Supreme Audit Institutions

ISSAI: International Standards for Supreme Audit Institutions

KSC: INTOSAI Committee on Knowledge

3i Performance Audit. She is on secondment to the IDI from SAI Brazil.

b. George Phiri has joined as a Manager Capacity Development, AFROSAL-E. He is on secondment from SAI, Zambia.

c. Henry McGregor has joined as Manager Capacity Development, 3i Financial Audit. He is on secondment from SAI, South Africa.

d. Célestin Ankamtsene has joined as Manager Capacity Development, CREFIAF. He is on secondment from SAI Cameroon.

e. Karma Tenzin has joined as Manager Capacity Development, 3i Financial Audit. He comes from the SAI of Bhutan.

f. Horacio Vieira has joined the INTOSAI- Donor Secretariat in the IDI from SAI, Brazil. He will be involved in SAI PMF related work including SAI PMF assessments.

g. Following an internal process, Yngvild Herje-Arnesen has been appointed to fill a new position as deputy head of the INTOSAI-Donor Secretariat.

## DFAT, Australia comes on board as a donor to the IDI

The Department of Foreign Affairs and Trade, Commonwealth of Australia has signed an agreement with the INTOSAI-Donor Secretariat in the IDI for supporting SAI-PMF Assessments in PASAI region. This involves a one-time grant of AUD 130,000.

## OAG, Zambia sponsors staff position in the IDI

OAG, Zambia has sponsored one position of Manager, Capacity Development in the IDI through its own development grants provided by the Norwegian and Swedish governments.

## ISSAI Implementation Initiative (3i Programme)

### a. ISSAI Certification Programmes for ARABOSAI - 3i ARABOSAI Workshop on ISSAI Implementation

In the first part of ISSAI Certification Programmes ( Financial, Performance, Compliance Audit ), eighty-eight participants selected from sixteen SAIs in the ARABOSAI region have been trained in understanding ISSAI requirements, conducting iCATs and developing ISSAI Implementation strategies at a workshop in Morocco from 26 May-12 June 2015. The participants included 28 for Financial Audit and 30 each for Compliance and Performance Audits.

### b. 3i Lessons Learned meeting held in Ottawa

3i key stakeholders and partners met for a day ( before the PSC meeting) in Ottawa , Canada on 26 May 2015. Thirteen participants from PSC, PAS, CAS, FAS, CBC, KSC and the IDI discussed the 3i evaluation report, lessons learned and way forward for the next phase of the 3i programme.

### c. Workshop on INTOSAI Competency Framework for auditors conducted in Oslo

The IDI in cooperation with the CBC Chair, SAI South Africa conducted

Sharing and Knowledge  
Services

LMS: Learning  
Management System

OAG: Office of Auditor  
General

OLACEFS: Organization  
of Latin American and  
Caribbean Supreme Audit  
Institutions

PASAI: Pacific  
Association of Supreme  
Audit Institutions

PAS: Performance Audit  
Sub-Committee

PSC: INTOSAI  
Professional Standards  
Committee

SAI: Supreme Audit  
Institution

SAI-PMF: SAI-  
Performance  
Measurement Framework

a workshop on INTOSAI Competency Framework for auditors in Oslo from 17-19 June 2015. This workshop was held under the aegis of the Task Force on INTOSAI Auditor Certification. Twenty one participants from different INTOSAI regions e.g. AFROSAI, ASOSAI, OLACEFS, EUROSAI, CAROSAI, INTOSAI CBC, and INTOSAI General Secretariat attended the workshop. The workshop resulted in better understanding of the competency frameworks, models for development of a competency framework and conceptualization and initiation of development of an INTOSAI Auditor Certification framework.

#### **d. 3i CREFIAF Product Adaptation Meeting held in Senegal**

Resource material for the 3i Programme in CREFIAF region including the iCATs and ISSAI Implementation Handbooks in the three audit streams were adapted for being delivered in a face-to-face workshop for ISSAI Certification Programmes. Fifteen resource persons from Gabon, Senegal, Cameroon, Congo RDC, Uruguay, European Court of Auditors, Djibouti and Burundi worked on adapting the products for the three streams of audit.



Participants at the LMS Workshop design meeting

#### **Enhancing eLearning Capacity**

The IDI has launched a capacity development programme to support SAIs and regions in enhancing their eLearning capacities. The IDI eLearning model emphasizes the blended approach and uses the systematic approach to training (SAT).

##### **eLearning Pilot in SAI India**

The first SAI pilot under this programme is a pilot for SAI India. As a part of this pilot the IDI supported SAI India in developing its own eLearning platform, designed and developed two workshops for LMS administrators and eLearning mentors. The workshop was designed by a team of resource persons from Indonesia, Thailand, Philippines,

Anguilla, Malaysia and the IDI which met in Oslo from 10 to 14 August 2015.

### **Support for Strengthening INTOSAI Committees and Regions Development of KSC - IDI Knowledge Sharing Portal**

The KSC and IDI are working together to develop a Knowledge Sharing Portal to host INTOSAI communities of practice. The IDI has supported KSC by designing and developing the community portal. The portal will be hosted by the IDI, which will also provide technical support. The contents of the portal and the communities of practice will be managed by KSC Chair, SAI India. The portal is expected to be launched in November 2015.

### **SAI Strategy, Performance measurement and Reporting** **a. Product Development Meeting for alignment of existing Global Public Goods on strategy, performance measurement and reporting 20 to 31 July 2015**

Following discussions and agreements during a product development meeting, the IDI now has a first draft of a Strategic Management Framework for SAIs. The framework brings together IDI's Capacity Development Framework for SAIs and SAI PMF. The IDI has also initiated the process of aligning iCATs and SAI PMF and revising its strategic planning handbook to include new concepts of value creation by SAIs and platform approach to strategic planning. The revised handbook is also expected to provide guidance on regional strategic planning, performance measurement and reporting.

### **b. Workshop on Strategic Planning for SAI, Liberia**

IDI provided support to SAI Liberia in its strategic plan development process. The AG of Liberia, Ms Yusador Gaye and her senior management team met IDI team on 10-11 August 2015, in Oslo to discuss and work on SAI Liberia's strategic plan.

### **Audit of Lending and Borrowing Frameworks** **Audit Review Meeting for English Speaking regions held in Philippines**

From 27 July to 7 August 2015, the audit review meeting for the English speaking regions took place in Philippines. Guidance was provided on compilation of audit findings and report writing. Audit findings of the audits conducted so far were reviewed and discussed. Feedback was obtained on the use of UNCTAD principles and audit guidance. Audit teams from fourteen SAIs who are conducting the cooperative audit as part of this programme participated in the meeting.





Participants at the IT Audit Review Meeting

### **IT Audit Programme**

#### **Audit Review Meeting held in Malaysia**

Sixteen audit teams from SAls in ASOSAI and PASAI met in Malaysia from 8 to 12 June 2015. The draft audit reports were reviewed by a team of experts from SAls of India, Poland and the USA. Feedback was provided and revisions were suggested to the reports.

### **IDI CBC Support Programme**

#### **a. 3i Cooperative Performance Audit on Disaster Management in ASOSAI**

As part of the CBC programme, the IDI in cooperation with ASOSAI launched a 3i Cooperative Performance Audit Programme on Audit of Disaster Management. A product development meeting was held from May 11 to 22, 2015 in Paro, Bhutan to develop a five weeks eLearning course as one of the programme components. The eLearning course will be delivered to the participating SAI teams from October 5 to November 5 2015.

#### **b. 3i Cooperative Compliance Audit of Procurements in PASAI**

While ASOSAI prioritized Disaster Management, SAls in PASAI prioritized audit of procurement. The IDI and PASAI will together pilot an ISSAI based compliance audit methodology in this cooperative audit. In the product development meeting in Oslo from 22 June to 3 July 2015 development of two weeks face to face workshop material for the participating SAls on the Audit of Public Procurement took place. The workshop will be delivered in November 2015 for PASAI regional SAls. Eight resource persons from the region and compliance audit subcommittee participated in the product development meeting.

### **Audit of Externally Aided Projects in Agriculture and Food Security**

#### **Stakeholder Cooperation Meeting held in Oslo**

Seven SAls from AFROSAI-E region are participating in the IDI capacity development programme for audit of externally aided projects in agriculture and food security sector. As a part of this programme all participating SAls will be appointed auditors for financial and compliance audit of selected IFAD projects. The stakeholder's cooperation meeting for the programme was held in Oslo from 12-14 August 2015. Senior management including some Heads of SAls from the Gambia, Liberia, Malawi, Rwanda, Sierra Leone, Tanzania, Zambia



and representatives from the International Fund for Agricultural Development attended the meeting. The SAls presented their status including mandate and audits being conducted in the area, projects to be taken up for audit as part of the programme were discussed and the SAls signed the Statement of Commitments.



#### Participants from SAI, Somalia for SAI PMF Workshop

##### **IDI's Bilateral Support Programmes for SAls**

As mandated by the 2014-2018 IDI Strategic Plan, bilateral support programme was launched for the Office of Auditor General of Somalia (OAGS). An agreement was signed between the IDI and Auditor General, Somalia during his visit to Oslo in July 2015. Fifteen participants from the OAGS were trained in a SAI PMF training course from 14-18 June 2015 in Djibouti. The programme also includes the OAGS conducting a SAI PMF self assessment and an iCATs review leading to the development of their new Strategic Plan. IDI has also entered into an agreement with the Supreme Audit Office, Afghanistan to support them in conducting a SAIPMF assessment and an iCATs review.





## Discussions at SAI, Bangladesh

### Study on IDI Programmes

Since May 2015, the IDI has been conducting a study about how partner SAls have been using resources from a number of its programmes to deliver their own results. The study seeks to assess SAls' use of programme resources such as knowledge, tools and guidance developed under the IDI programmes; SAls' needs and expectations regarding these programmes; Contextual factors that enable and hinder SAls' use of above mentioned programmes; and Lessons learned for forthcoming IDI programmes. The primary data sources for the study comprises personal interviews with a wide range of IDI beneficiaries and stakeholders, including field visits to eight SAls. These include Palestine, Seychelles, Ethiopia, Bangladesh, Mongolia and Sudan. A review of documentation on IDI, IDS, INTOSAI regional bodies and SAls constitute the secondary data source.

### SAI Performance Measurement Framework

#### a. SAI PMF task team meets in Oslo

The SAI PMF Task Team held its 4th meeting in Oslo, Norway on 11-15 May 2015. The purpose of the meeting was to discuss the input received to the SAI PMF Pilot Version through the official consultation, the piloting and the SAI PMF Knowledge Sharing and Quality Assurance workshops that have been held in several regions. The meeting had fourteen participants, including representatives from the AFROSAI-E and CREFIAF secretariats, the Compliance Audit Sub-committee, and the INTOSAI Development Initiative.

#### b. SAI PMF assessment in the Court of Accounts of Burkina Faso

The second mission of the SAI PMF assessment of the Court of Accounts of Burkina Faso was carried out between June 22nd and July 3rd at the Court of Accounts of Burkina Faso, in Ouagadougou, Burkina Faso. The assessment is implemented by IDI, and was done by an external team, including in-kind support from the CREFIAF region, external expertise and a member of the IDI.

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