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IDI FOCUS

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Forthcoming Events

3i Programme

- February 15-March 4, CREFIAF CA and FA ISSAI Workshops, Cameroon
- February 15 – March 4, PA ISSAI Workshop Guinea, Cameroon
- April 18-29, ARABOSAI Product Adaptation Meeting on CA Topic, Khartoum, Sudan
- April 18-29, CREFIAF CA ISSAI Workshop Guinea, TBD
- April 25-29, OLACEFS Audit Planning Meeting Cooperative PA Poverty Alleviation, Quito, Ecuador
- April 18-29, CREFIAF iCAT PA Review Meeting and 3i Workshop on facilitating ISSAI Implementation, TBD

CBC Support Programme

- April 11-15, Audit Planning Meeting ASOSAI, Malaysia
- Auditing Sustainable**

IDI's Bilateral Support Programme

The IDI Strategic Plan 2014-2018 along with the revised IDI mandate talk about supporting the institutional capacity development of SAIs, implementation of international standards and good practices as well as knowledge sharing. The plan also provides the IDI with a mandate to provide limited bilateral support to SAIs on a needs basis.

Provision of such support is being considered on a case to case basis depending on the needs of the SAI, nature of requested support, IDI capacity to provide such support and availability of alternative providers.

SAIs operate in different political and economic environments and face varied constraints and opportunities. While the large majority of developing SAIs participate in, and benefit from, the IDI regional and global programmes, a substantial number of SAIs also require more extensive bilateral support to sustainably develop their capacity and performance. There are also SAIs, for instance in fragile countries, that currently are at a stage of development where they are not in a position to actively participate in and benefit from the regional and global programmes on offer.

INTOSAI has a strong tradition of bilateral peer-peer support, and a large number of SAIs are currently involved in bilateral capacity development programmes. There are also a large number of SAIs that receive donor support and support provided by private sector providers.



Development Goals

- March 15-16, Cooperation Meeting with Key Stakeholders, Vienna, Austria

Support for INTOSAI Regions, Networks and Communities

- April 12-14, IDI-OLACEFS Meeting with SAI Management & Key Stakeholders, Santiago, Chile

Bilateral Support to SAI, Somalia

- April 4-8, SAI PMF workshop for SAI, Somalia, Nairobi, Kenya
- SAI PMF
- March 7-11: SAI PMF Quality Assurance and Knowledge Sharing Workshop, Mexico City, Mexico.

Stakeholder Communication through IDI's participation in meetings

The IDI engaged with its stakeholders by participating in several meetings organized by its stakeholders.

The IDI attended the 50th ASOSAI Governing Board Meeting in Chiang Mai, Thailand on 15-16 February 2016. The IDI-ASOSAI cooperation during 2015 and the plans for 2016-2018 were showcased during this meeting. On the sidelines of the Governing Board, the IDI also participated in the ASOSAI Capacity Development Committee Meeting. A tripartite meeting was also held between the IDI, ASOSAI Secretariat-SAI, Korea and the ASOSAI Training Administrator-SAI, Japan where facilitation of capacity development support for ASOSAI region by the IDI was

Participants from SAI, Somalia at a training programme

While the IDI predominantly has worked through the clustered approach, there have been examples of support provided directly at the SAI level. The IDI receives many requests for bilateral support, predominantly from the SAIs, but also from the regions. Recognizing that support to SAIs needs to be tailored to the environment in which they operate in, and that access to bilateral capacity development support is constrained for some SAIs, the IDI has undertaken some support work at the bilateral level with SAIs in developing countries. During 2014, limited support was provided to the SAIs of Haiti and Iraq. During 2015, SAI Afghanistan was supported in conducting the iCATs and SAI PMF self-assessments. SAI Somalia is being supported during 2015-2016 to develop their new Strategic Plan with inputs from iCATs and SAI PMF self-assessments.

The IDI is currently developing its bilateral support policy, which will govern the bilateral engagements in future.

INTOSAI-Donor Cooperation Programme Document phase 3 approved

In February, the INTOSAI-Donor Steering Committee (SC) approved the Program Document for phase 3 of the Cooperation. It was developed by a working group established at the 8th SC meeting which consisted of the European Commission, SECO, IDI and the INTOSAI-Donor Secretariat.

Based on the achievements of the Cooperation to date, the findings of the external evaluation and the discussions at the 8th SC meeting, the Program Document presents the planned scope and strategic direction of the Cooperation in 2016-2018. The results of a number of working groups established at the 8th SC meeting will be incorporated into an updated Program Document for consideration by the SC at its 2016 Annual Meeting.

The Cooperation's program objective is to optimize the joint efforts of INTOSAI and Donor partners in enhancing the capacity of SAIs in developing countries. This will be sought achieved in phase 3 through the following key results:

1. Enhanced financial support for capacity development of SAIs in developing countries
2. Enhanced quality of knowledge on SAI development initiatives and performance
3. Enhanced tools and capacity development approaches
4. Increased awareness of the Cooperation and the needs of SAIs in developing countries
5. Strengthened donor and INTOSAI coordination and collaboration on SAI capacity development

The Program Document further presents a number of outputs which each comprise a number of activities. These will be defined in detail as

discussed. The IDI also worked with the ASOSAI Task Force for Strategic Planning. Implementation of the new ASOSAI Strategic Plan and development of Performance Measurement Indicators for the strategic plan were discussed.

As part of the centenary celebrations of SAI, Thailand organized an International Symposium on National Integrity System on 18-19 February. The IDI participated in the discussions along with several other organisations.

The IDI attended the INTOSAI Financial Audit Sub Committee Meeting in Abu Dhabi from 24-25 February 2016. The IDI presented its current initiatives, 3i Phase II Programme, updating of the Financial Audit ISSAI Implementation Handbook and the focus on cooperative audit and SAI level support for implementation of ISSAIs.

Acronyms

ASOSAI: Asian Organisation of Supreme Audit Institutions

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

CAROSAI: Caribbean Organization of Supreme Audit Institutions

CA: Compliance Audit

CAS: Compliance audit Sub-Committee

CBC: INTOSAI Capacity Building Committee

part of annual work programs. The full Program Document is available here (www.idi.no).

Support to SAIs is increasing

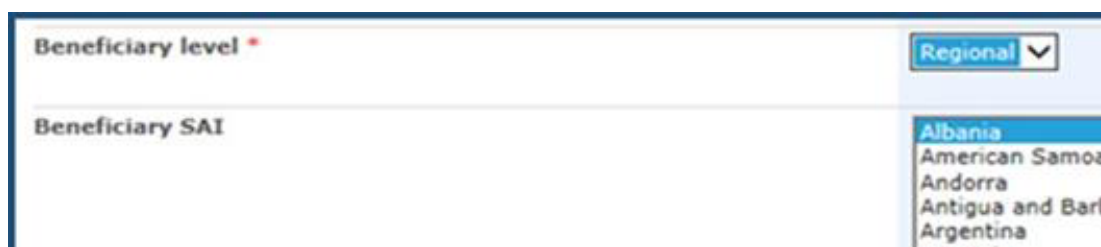
The INTOSAI-Donor Cooperation seeks to improve SAI performance through scaling-up and increasing the effectiveness of support to SAIs. Based on an analysis of the projects registered in the SAI Capacity Development Database (www.saidevelopment.org), the moving three year average annual financial support for the benefit of SAIs in ODA eligible countries has increased from US \$62 million in 2014 to US \$68 million in 2015. While there is some uncertainty attached to these figures, they give a strong indication that the support provided to SAIs globally is increasing.

To increase the completeness and accuracy of the data in the database, the INTOSAI-Donor Secretariat has worked on updating the information, including cross-checks with the 2014 Global Survey and donor databases. It is important for the accuracy of the information that users continue to check if the figures on the financial support to SAIs from their institutions are correctly registered in the database.

New functions in the database

New functions have been added to the database so that users can register/edit information as accurately as possible, such as:

- More descriptive options to register the status of a project
- Several beneficiaries can now be selected for one regional or global project as shown in the picture below
- Details on the global and regional initiatives in which the SAI is participating are displayed.



For regional and global programmes beneficiaries can now be selected when registering, and details of global and regional initiatives where this SAI is participating are displayed accordingly

News in Brief

INTOSAI-Donor Steering Committee Leadership teleconference conducted

The INTOSAI-Donor Steering Committee Leadership teleconference was held on 20 January 2016. The progress of development of the Programme Document for the INTOSAI-Donor Cooperation was reviewed. The post 2016 strategy for SAI PMF was also deliberated

CREFIAF: African
Organisation of
Francophone Supreme
Audit Institutions

EUROSAI: European
Organisation of Supreme
Audit Institutions

FA: Financial Audit

FAS: Financial Audit Sub
Committee

iCATs: ISSAI Compliance
Assessment Tools

IDI: INTOSAI
Development Initiative

IFAD: International Fund
for Agriculture
Development

INTOSAI: International
Organisation of Supreme
Audit Institutions

ISSAI: International
Standards for Supreme
Audit Institutions

KSC: INTOSAI
Committee on Knowledge
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

PA: Performance Audit

PAS: Performance Audit
Sub-Committee

PSC: INTOSAI
Professional Standards
Committee

SAI: Supreme Audit
Institution

upon. The leadership, and CBC as observers expressed their support for the approach involving establishing a SAI PMF function within the IDI. This would be further discussed and decided on at the March IDI Board meeting.

ISSAI Implementation Initiative (3i Programme) 26 iCATs reviewed in OLACEFS

At the iCAT review meeting held in the Dominican Republic from 7-11 December 2015, 26 iCATs from 11 SAIs were reviewed by experts and regional resource persons. The SAIs are now in the process of modifying their iCATs and formulating ISSAI implementation strategies.

Auditing Externally Funded Projects in Agricultural and Food Security Sector

a. Design Meeting for Financial and Compliance Audit conducted

This meeting was held in Zambia from 30 November to 11 December 2015. The meeting resulted in the development of guidance and structured courseware for supporting SAIs in conducting ISSAI based financial and compliance audits of externally funded (IFAD) programmes. Nine resource persons from the SAIs of Sierra Leone, Zambia, Tanzania, Rwanda, Namibia, Malawi, AFROSAI-E, IDI and an observer from IFAD participated in the meeting.



Participants at the Audit Planning Workshop

b. Training and Audit Planning Workshop for seven SAI teams

Seven SAI teams consisting of 21 participants were trained in conducting ISSAI based financial and compliance audits of externally aided projects. While SAIs of Sierra Leone, Malawi and Zambia have developed audit plans for financial and compliance audits, the other SAI teams will develop such plans after June 2016, as per their audit cycle.

4. Support for INTOSAI Regions, Networks and Communities

a. IDI-ASOSAI Meeting with SAI Management & key stakeholders



SAI Heads and senior management from 18 SAIs in ASOSAI met in Jakarta, Indonesia from 9-11 December 2015 to discuss IDI Portfolio of eight Programmes; SAI experiences; initiatives and challenges; and identify SAI's priorities. The IDI also organized a session on INTOSAI competency framework to update participating SAIs on the progress of work and thinking around INTOSAI Certification for Auditors. Representatives from the ASOSAI Secretariat and ASOSAI Training Administrator also participated in the discussions.

b. IDI-ARABOSAI Meeting with SAI Management & key stakeholders

The meeting for ARABOSAI region was held in Kuwait on 8-9 February 2016. The Heads and Senior Management from 15 SAIs in the region met to discuss IDI Portfolio of eight Programmes; SAI experiences; initiatives and challenges; and identify SAI's priorities. The IDI also organized a session on INTOSAI competency framework to update

participating SAIs on the progress of work and thinking around INTOSAI Certification for Auditors. Representatives from the World Bank, UNDP and ARABOSAI Secretariat also attended. The SAIs selected their prioritized programmes and agreed on the statement of commitments to be signed for the programmes that they will participate in.

5. IDI's Bilateral Support Programmes for SAIs

Bilateral Support to SAI Somalia: iCATs review workshop conducted

The draft iCATs developed by the SAI Somalia teams were reviewed from 1 to 5 February 2016 in Addis Ababa, Ethiopia. A team of resource persons from the SAIs of Namibia, Uganda and the IDI reviewed the iCATs in Compliance and Financial Audits. Discussions were also held on the development of the Study Design Matrix for the first Performance Audit being undertaken by SAI, Somalia.

6. SAI Performance Measurement Framework

SAI PMF version 3.1 tested in Cook Islands and Sierra Leone



SAI PMF Team, Cook Islands

In agreement with the plan for development of the SAI PMF Endorsement version, SAI PMF version 3.1 was tested, 25-29 January and 1-9 February, in the Cook Islands Audit Office, and Audit Service of Sierra Leone respectively. Both assessments were repeat assessments. The assessment teams consisted of members from the INTOSAI-Donor Secretariat, a staff member from PASAI and a staff member from SAI, Sierra Leone.

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