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IDI FOCUS

Volume 15, November 2016

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EUROSAI Innovations Volume IV

The Supreme Audit Office (SAO) of Hungary and the UK National Audit Office (NAO) have produced the fourth volume of the publication Innovations. This volume includes case studies on a range of innovations from nine EUROSAI member SAIs. At a time when modern technological developments and new approaches are changing the way SAIs and their auditors work, Innovations Volume IV captures examples of how SAIs are adapting to these changes across the EUROSAI community. According to EUROSAI's Strategic Plan, the main tasks of EUROSAI Goal 1, "Capacity Building", are developing skills, knowledge, structures and ways of working that make an organization more effective. EUROSAI is committed to facilitating the development of strong, independent and highly professional SAIs. The IDI are invited

New strategic direction for the INTOSAI-Donor Cooperation



Participants at the 9th INTOSAI-Donor Steering Committee meeting and annual meeting of INTOSAI's Capacity Building Committee in Cape Town

The ninth meeting of the INTOSAI-Donor Steering Committee (SC) was hosted in Cape Town on 5-6 October 2016 by the Auditor-General of South Africa, Mr. Kimi Makwetu. Participants welcomed the synergies from holding the meeting, for the first time together with the annual meeting of INTOSAI's Capacity Building Committee (CBC). Together, the meetings saw participation of over 100 representatives from SAIs and development partners.

The Steering Committee approved a new strategic direction for the INTOSAI-Donor Cooperation:

Global Call for Proposals

The Global Call for Proposals will continue to be the flagship activity of the Cooperation. It will take a two tier approach:

- Tier 1 will be an inclusive approach similar to the former version of GCP – the main difference is that it will be a rolling process, where applicants could send in draft concept notes at any time. There will be a stricter process for review of whether proposals are adhering to the principles of the IDC MoU.
- Tier 2 will be an approach targeting provision of support to the most

experts to the EUROSAL Goal Team 1 on Capacity Building and in this regard and on behalf of EUROSAL's GT 1 we would like to share the latest publication with colleagues in the INTOSAL and IDI community. This fourth volume is part of a range of initiatives to identify and disseminate innovation across the European community of SAls and we would also like to share such methods and practices with colleagues across the global community of SAls.

Volume IV of EUROSAL Innovations is now available on the EUROSAL website and is also accessible on the regional document library of the CBC website. The former volumes of the series can be found on the EUROSAL website under the section on capacity building.

Forthcoming Events

3i Programme

- October- December 2016: 3i ARABOSAL e-facilitation of Compliance Audit Plan Development
- November 21-25 November 3i ARABOSAL – Financial Audit Planning and Training Workshop, Rabat Morocco

SAI Independence

- November 14-18, 2016: Product Review Meeting- Guidance, Oslo Norway

Enhancing ELearning capacity

- December 11-16, 2016: LMS Administrators eLearning Course (ASOSA), Online
- December 2016: Set up

challenged SAls in attracting funding through GCP. It will target a smaller group of SAls, providing comprehensive support in developing sound capacity development projects and identifying partners for implementation of these.

An expanded working group has been established to refine the proposed strategy, consisting of the EC, NORAD and Global Affairs Canada in addition to the previous working group members (Irish Aid, GAO, USAID, the Asian Development Bank, SNAO and the Secretariat). The revised strategy is expected to be put forward for approval by the IDC leadership at its phone conference in December.

Communication strategy

The SC approved a communication strategy for the Cooperation, recognising that communicating with relevant stakeholders about SAI capacity development is required in order to achieve the objectives of the Cooperation. The main communications objectives is to maintain support for working with SAls by raising awareness of the value of the Cooperation as a strategic partnership between the INTOSAL and Donor communities in the interest of SAI development. And also to raise awareness of the Cooperation's work and contribution to results and successes in SAI capacity development and to the development of global public goods to strengthen SAls.

A key element of the communications strategy is to present SAI capacity development success stories as illustrations of how the principles of the INTOSAL-Donor MoU have contributed to results. The communications strategy will be available on the Cooperation's website shortly, following minor updates to reflect comments received at the SC meeting.

INTOSAL-Donor Cooperation Portal

To support the increased focus on communications, the Cooperation will also launch the INTOSAL-Donor Cooperation Portal – a new web-based platform which will integrate all activities of the Cooperation, and provide a common space for presenting information on SAls and capacity development projects worldwide. The three main features of the portal will be an upgraded version of the SAI Capacity Development Database, the IDC work streams and the SAI country sites. The working group believes there will be synergies through the exchange of information between the three main features of the portal, and that this will lead to more reliable and complete information in the Database.



eLearning Community of Practice

SAI Fighting Corruption
 • November 14-25, 2016:
 Global Product Development Meeting- Blended Learning Programme, Budapest Hungary

CBC Support Programme
 • December 8-16, 2016:
 PASAI Review Meeting Audit of Procurements, Samoa

Programme on Audit of Externally Funded Project in Agriculture and Food Security Sector

• November 21-23, 2016:
 Audit Review and Support Visit, Liberia
 Bilateral Support to SAI, Afghanistan
 • December 12-14, 2016:
 Follow up Seminar, Kabul Afghanistan

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 participated in an international meeting organized by the International Budgetary partnership in Washington DC, USA on the theme 'Making Audit Outcomes more Impactful'. The meeting was held in October 2016. The key expected outcome from this groundbreaking workshop was the generation of a set of ideas for enhancing government accountability through the conduct of audits.

At the OLACEFS



Results system

Stronger measurement of results will also be central to the Cooperation. The results system seeks to facilitate monitoring, reporting and evaluation of the INTOSAI-Donor Cooperation (the Cooperation), including its relevance and contribution to sustainable performance improvements in SAIs, and ultimately the contribution of SAIs to Sustainable Development Goal 16.6: Develop effective, accountable and transparent institutions at all levels.

The necessary components of the results system are indicators, baselines, milestones and targets. Results will be measured at different levels of the results chain, from SAI results down to results such as completion of IDC outputs.

2017-19 strategy for the SAI Performance Measurement Framework (SAI PMF)

Steering Committee members also expressed their support for the 2017-19 strategy for the SAI Performance Measurement Framework (SAI PMF). The overall purpose of the SAI PMF strategy is to guide the global roll out of SAI PMF to achieve sustainable improvement in SAI performance globally, through use of SAI PMF. From 2017, the INTOSAI Capacity Building Committee (CBC) will take on the role of strategic governance lead for SAI PMF, while the INTOSAI Development Initiative (IDI) takes the operational lead. The INTOSAI-Donor Cooperation will remain engaged in an advisory role and through partnering on implementation of assessments.

News in brief

1. IDI Board Meeting held in Oslo, Norway



Governing Board and Assembly held in November 2016, IDI presented the results of the programmes from December 2015 to October 2016. The new programme portfolio was discussed along with sessions on cooperative audits and the ISSAI based cooperative performance audit on poverty alleviation being supported by the IDI in the region.

IDI continued its strong cooperation with the INTOSAI Goal Committees. IDI participated in the 8th Meeting of the Steering Committee of INTOSAI Committee on Knowledge Sharing and Knowledge Services was held in Mexico City, Mexico in September 2016.

Cooperation with the different Working Groups and the KSC chair on different programmes including Auditing SDGs, SAI Fighting Corruption and the jointly developed IDI-KSC Community Portal were discussed.

At the INTOSAI Capacity Building Committee's 2016 meeting in Cape Town, South Africa discussions took place on wide ranging issues regarding capacity development of INTOSAI regions and SAIs including specific areas of cooperation between the IDI and CBC like SAI PMF and Auditor Certification.

IDI attended a seminar organised by the Austrian Development Agency in November 2016 to speak about the role SAIs can play in the audit of SDGs.

At the ARABOSAI General Assembly in Tunis, IDI made a presentation on the

Participants at the IDI Board Meeting

The IDI Board had its second meeting for 2016 in Oslo, Norway on 8 November 2016. The two outgoing members of the Board- Mr. Michael Ferguson, Auditor General of Canada and Ms. Mildred Chiri, Auditor General of Zimbabwe were thanked for their contribution. Ms. Pamela Monroe-Ellis, Auditor General of Jamaica and Ms. Lara Taylor-Pearce were welcomed to the Board as new members with effect from 1 January 2017. The Board approved the updated IDI Operational Plan 2016-2018 which focusses on 2017 events and targets along with the updated IDI Budget 2016-2018. Some of the other issues discussed included the approval of the updates to the Corporate Risk Register, updates on the follow up on the IDI Governance Review, working of the INTOSAI-Donor Cooperation and the SAI PMF Strategy 2017-2019.

2. ISSAI Implementation Initiative (3i Programme)



Participants at the IDI-ARABOSAI Workshop on Compliance Audit of Procurements

i. 3i Phase-I ARABOSAI

ISSAI based Compliance Audit of Procurements initiated

At a workshop held in Amman, Jordan from 18 to 29 September 2016, 25 participants from nine SAIs were trained in conducting ISSAI based Compliance Audit of Procurements. The courseware for conducting ISSAI based Compliance Audit of procurement was used during the workshop. After the workshop, IDI developed a community of practice. Audit teams from the participating SAIs will soon post their draft audit plans in the community and get feedback on the draft audit plans from resource persons. Six resource persons from Bahrain, Iraq (2), Morocco, Sudan and the IDI are involved in supporting the participants.

Certification of ISSAI Facilitators

80 participants of the ISSAI Certification Programme from 15 SAIs

ARABOSAI-IDI cooperation, plans for future cooperation as well as on the importance of SAIs leading by example and SAI leadership in terms of enhancing the impact of the work of SAIs.

have been certified as ISSAI facilitators during this quarter after the participants and the SAIs have completed all the components of the programme including the finalisation of their ISSAI Implementation Strategies. The break up of the number of ISSAI Facilitators for each SAI is presented in section 6 on country level updates.

ii. 3i Phase-I OLACEFS

Draft Audit reports reviewed: Cooperative Performance Audit on Poverty Alleviation

At a meeting held from 31 October to 4 November 2016 in Paraguay, the audit teams from eight SAIs came with their draft audit reports for peer review and obtaining feedback. All the participating SAIs except Nicaragua and El Salvador attended. There were five resource persons from the SAIs of Brazil, Colombia, Guatemala and the IDI. After obtaining peer and expert comments, the audit teams are now finalizing their audit reports. Quality assurance of the reports will be conducted in August 2017.

iii. 3i Phase-II

In light of heavy demand for support in implementing ISSAIs the IDI launched ISSAI Implementation Initiative – Phase II. The programme continues to aim at helping SAIs in becoming ISSAI compliant. To this end the IDI will in this phase – maintain 3i products, move from participation to competency based certification, provide ISSAI implementation support at SAI level, focus on quality assurance and continue with 3i cooperative audits and 3i community portal.

a. IDI Global Public Goods on Financial Audit ISSAIs updated

The ISSAI Implementation Handbook on Financial Audit and iCATs were updated at a meeting held from 17-21 October 2016 in Oslo, Norway. During the meeting, the iCATs were repositioned as a quality assurance tool. Resource persons joined from Namibia, Jamaica, Philippines, Georgia, Portugal, Bhutan and Fiji.

b. Ongoing 3i Phase-II Pilot in SAI Bhutan

The Statement of Commitments was signed between the IDI and the SAI, Bhutan regarding the pilot of 3i Phase-II in SAI Bhutan in April 2016. As part of 3i Phase-II the SAI is being supported in conducting ISSAI based audits as well as mapping their audit practices with the ISSAIs. In 2018, the position of SAI Bhutan with respect to the implementation of ISSAIs would be reviewed by the SAI through a second round of iCATs. During July-August 2016, 60 auditors from SAI Bhutan were trained to conduct ISSAI based audits in Compliance Audit, Financial Audit and Performance Audit. SAI Bhutan also conducted a mapping exercise of their current practices towards ISSAI compliance during August 2016.

IDI and SAI, Bhutan worked together to engage with stakeholders of the SAI between 24 to 27 October 2016. The seminars and meetings with stakeholders including the PAC, Parliament, executive advocated the role of the SAI in ensuring accountability in Public Financial Management and the responsibilities of the stakeholders in this regard.

3. Support to INTOSAI Regions, Networks and Communities

Discussion with INTOSAI Regions on Strategic Management Framework and other cooperation

Representatives from all INTOSAI regions, CBC, General Secretariat and incoming chair of INTOSAI attended the IDI Workshop with INTOSAI regions from 31 August to 2 September 2016. The Regional Strategic management Framework was discussed with the participants for further refining. Discussions also took place regarding ways in which the cooperation between IDI and regions could be further strengthened including in terms of follow up and monitoring of the IDI Programme outcomes.

4. Enhancing eLearning Capacity



Resource Team for Global Product Development Meeting

Global Product Development Meeting for Enhancing eLearning Capacity programme

A resource team from the IDI, SAI Indonesia, SAI Philippines and SAI Thailand met in Oslo , Norway from 20 June to 1 July 2016 to agree on the final version of the eLearning handbook, design and develop a programme for LMS Administrators of ASOSAI, agree on a competency framework for eLearning specialists and design and develop a certification programme for eLearning specialists of ASOSAI.

5. SAI Fighting Corruption Programme





Resource Persons at the Product Development Meeting in Budapest

Draft eCourse on Audit of Institutional Framework for Fighting Corruption being developed

A resource team from Cameroon, Hungary, Thailand, Zambia and the IDI worked on the Research Project for collecting background information from SAIs to contribute to the development of guidance for the two components of the SAI Fighting Corruption Programme- Audit of Institutional Framework for Fighting Corruption and SAI Leading by Example- Implementation of ISSAI 30. The resource team involved in the research project met in Oslo, Norway from 8-19 August 2016 to develop the guidance for audit of institutional framework for fighting corruption and SAIs implementing ISSAI 30. An expanded resource team comprising additional resource persons from Cayman Islands, Guam, Jamaica and Nepal along with the original team worked on refining the guidance on the audit of institutional framework for fighting corruption and drafting an ecourse on the subject at a meeting in Budapest, Hungary from 14-25 November 2016.

6. SAI Engaging with Stakeholders

Draft Blended Learning Programme developed for SAI Engaging with Stakeholders

A team of resource persons from Cameroon, Costa Rica, Philippines, South Africa and the IDI conducted research on SAIs' stakeholder engagement practices and mechanisms during May 2016. This research was used by the team to develop the draft guidance for SAIs engaging with Stakeholders at a product development meeting from 15-26 August 2016 in Oslo, Norway. This guidance will, as part of the programme support to the SAIs in enhancing their engagement with stakeholders. The team met again in Philippines from 10-21 October 2016. They reviewed the first draft of the guidance and developed the blended learning courseware for the programme.

7. Auditing Sustainable Development Goals (SDGs)

Guidance on Auditing Preparedness for implementation of SDGs

A resource team from INTOSAI KSC Chair (India), INTOSAI Working Group on Environment Audit Chair (Indonesia), PASAI Secretariat, SAI Brazil, SAI UAE, SAI USA, UNDESA and the IDI had met in July 2016 to agree on the focus and structure of a guidance on auditing preparedness for implementation of SDGs. The team agreed to base the audit model on the framework being used by HLPF. The team also agreed that the model would provide guidance on examining Agenda 2030 as a whole and focus attention on certain goal areas. The guidance will provide case studies for focus on Goal 5 – Gender Equality and Goal 16.5 on substantially reducing corruption. Development of the Guidance was taken forward at a meeting in New Delhi, India from 3 to 7 October 2016. The draft guidance will be open for user comments and questions on KSC-IDI community portal during INCOSAI 2016.

8. IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management



Participants at the Audit Review Meeting

Draft audit reports of cooperative audit reviewed

The audit teams from 17 SAIs presented their draft audit reports or audit findings for peer review and obtaining feedback. 50 participants from 17 SAIs met in Indonesia from 6-14 October 2016 to undertake this review. Seven resource persons from Bhutan, China, Indonesia, Pakistan and Philippines supported the audit teams. After obtaining the peer and expert comments, the SAI teams are now finalizing their audit reports.

9. Programme on Audit of Externally Funded Project in Agriculture and Food Security Sector

Onsite Support Visits conducted

As part of the implementation strategy, the IDI undertook onsite visit to selected SAls to support finalizing their audit plans and reports. This is in addition to the online support that the IDI has been providing to all the participating SAls through the IDI eLearning Portal. The support visits were held during the period 13- 22 September 2016 in Malawi and Rwanda. The resource persons were from IDI, AFROSAI-E, Malawi, Rwanda and Zambia. The draft pilot audit reports done by the two SAls were reviewed. The resource team also shared with the two SAls the lessons learned and feedback from the IFAD on the earlier reports done by SAls of Sierra Leone and Zambia.

10. Auditing Lending and Borrowing Frameworks



Participants at the Quality Assurance meeting for OLACEFS region





Participants at the Quality Assurance meeting for English Speaking Regions

a. Audit Reports Quality Assured

The Quality Assurance meeting for the English speaking region was held in Georgia from 26-30 September 2016. The reports from eight SAIs that attended the meeting were quality assured independently by representatives from the Working Group on Public Debt (WGPD). Reports of six SAIs in the OLACEFS region were quality assured from 24-28 October 2016 in Paraguay.

b. Finalisation of the transregional compendium and updated guidance

The team of resource persons from Argentina, Georgia, Maldives, Philippines, Sweden and the IDI met in Oslo, Norway from 7-11 November 2016 to work on finalizing the compendium of audit findings and updating the Guidance for Auditing Lending and Borrowing Frameworks based on the lessons learned from the completion of the audits.

11. SAI Young Leaders Programme

Experience sharing on Leadership tree for SYLs, syllabus and programme design

At a meeting in Oslo representatives from German funding agency (Deutsche Gesellschaft Für Internationale Zusammenarbeit (GIZ) GMBH), SAI Philippines, PASAI Secretariat, SAI Sweden and IDI shared experiences and discussed the leadership tree for SYL, syllabus and design for the SYL programme.

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