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# IDI FOCUS

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## Welcome to the new IDI Website



## Recruitments in the IDI

*The IDI will recruit suitable candidates to several positions during the first half of 2017. Please follow the announcements on [www.idi.no](http://www.idi.no).*

**Currently, the position of Head of Administration and INTOSAI-Donor Secretariat is open for applications up to 10 February 2017.**

## Forthcoming Events

3i Phase II

1-8 February, SAI Level Support for ISSAI Implementation pilot – Audit planning workshops for FA, PA, CA, Bhutan

The IDI has a new and exciting web interface for all its stakeholders beginning 2017. It is available at the same address as the previous website: [www.idi.no](http://www.idi.no).

The new website presents an interactive experience to the user where one can download different IDI publications including guidance materials, IDI plans and reports, previous issues of IDI & INTOSAI-Donor Cooperation newsletters and other global public goods. Information about IDI, different capacity development programmes and the INTOSAI-Donor Cooperation are available on the respective pages. The website is linked to the IDI eLearning portal, which provides the registered users access to the IDI's eLearning Courses offered as part of the IDI's comprehensive capacity development programmes offered as per a blended mix of eLearning and face to face modules. The registered users can also access the Communities of Practice on different subjects related to contemporary public sector auditing. The users will find the contact details for all IDI staff under 'IDI Staff' link.

We welcome your comments and suggestions for improving the website. Please use the 'Contact Us' link on the website. Also remember the 'News' section for updates on the IDI's activities. Happy surfing!

## SAI performance measurement framework (SAI PMF)

Auditing Externally  
Funded Projects in  
Agricultural and Food  
Security Sector

6-17 February, Lessons  
Learned Meeting and  
Planning Workshop for  
Second Round of Pilot  
Project Audits, Rwanda

Auditing SDGs

13 – 24 March, Mentor  
training workshop and  
eLearning design  
meeting, Kingston,  
Jamaica

Auditing Lending &  
Borrowing Frameworks

30-31 March, Lessons  
Learned and Exit  
Workshop, Oslo, Norway

Enhancing eLearning  
Capacity

27 February - 5 May, IDI-  
ASOSAI eLearning  
Specialist Certification  
Programme, Online

Bilateral Support  
Programme

1-2 February, Preliminary  
Discussions, South  
Sudan

SAI Engaging with  
Stakeholders

6-17 March, Product  
Development Meeting,  
Cameroon

SAI Performance  
Measurement Framework

### SAI PMF adopted at INTOSAI Congress

SAls gathered in Abu Dhabi on 5-11th December 2016 for the three-yearly INTOSAI Congress adopted the SAI Performance Measurement Framework (SAI PMF) as a voluntary, comprehensive tool for evidence-based assessment of SAI performance. The adoption of SAI PMF fits in with a wider agenda of strengthening the focus on professionalization of public external audit, as articulated in INTOSAI's new Strategic Plan 2017-22, which was also approved. The adoption at the Congress marks the end of the development phase of the SAI PMF, which the INTOSAI-Donor Cooperation has supported since 2010.

Magnus Lindell, Deputy Auditor General, Swedish National Audit Office, noted that "From a CBC (Vice Chair) perspective we were especially pleased with the Congress approval of the SAI PMF and the implementation strategy. In our view, the SAI PMF and the peer review approach are absolutely central to SAls leading by example – in general and within the context of Goal 16 of the SDGs. We look very much forward to working closely with the IDI in our new role as INTOSAI's strategic governance lead of the SAI PMF. We welcome our continued partnership and embrace the chance to, together, make the most of capacity development opportunities for INTOSAI, the regions and SAls." A **SAI PMF Video marked** its launch.

The INTOSAI Congress also gave its support to the SAI PMF Implementation Strategy for 2017-19, where a new SAI PMF unit within IDI is taking the role of the operational lead for the global implementation of the strategy. The Donor Community will remain involved through voluntary membership of a SAI PMF Independent Advisory Committee, as well as by supporting implementation efforts at the regional and country level.

### 1st phase of PASAI regional SAI PMF Programme successfully rolled out

Since February 2016, several SAls in the Pacific Association of Supreme Audit Institutions (PASAI) region were engaged in assessing their performance applying the SAI PMF, and using a regional coordinated approach. PASAI and IDI facilitated a workshop November 2016 focused on analyzing the results of these assessments with specific guidance on compiling the SAI performance report. The workshop completes the first phase of the regional SAI PMF programme in PASAI. The second phase will commence in January 2017 with performance assessment of five more SAls in the northern Pacific. This project is supported by Australian Department of Foreign Affairs, IDI and New Zealand Ministry of Foreign Affairs and Trade.

### New Strategic Direction for the INTOSAI-Donor Cooperation: New Global Call for Proposals and Enhanced Communications

The strategic redevelopment phase of the INTOSAI-Donor Cooperation (IDC) that took place during 2016 has been successfully completed, with strategies for each of the IDC's key activities developed and approved. The new strategic direction is illustrated in the diagram below.

23-27 January, SAI PMF  
Lite Planning Meeting –  
PASAI project, Guam

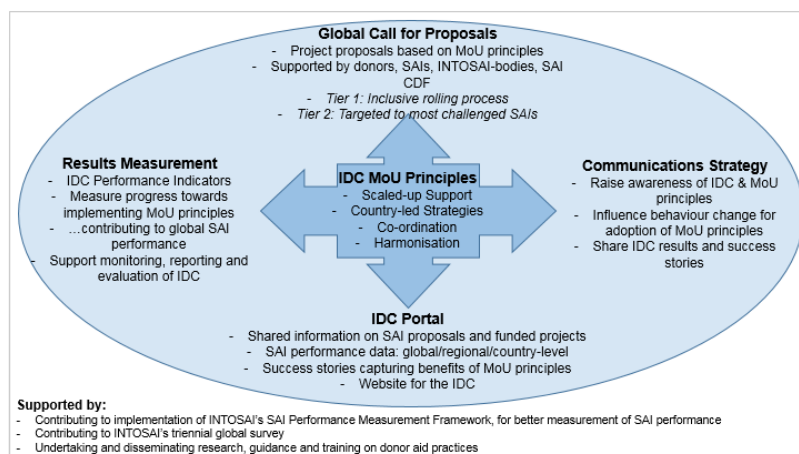
22-26 May, SAI PMF  
training, AFROSAI-E

IDI Board Meeting

28-29 March: IDI Board  
Meeting, Oslo, Norway

### Stakeholder communication through IDI's participation in meetings

The IDI participated at the XXII INCOSAI in Abu Dhabi in December 2016. Updates on the IDI's activities and performance were presented to the INTOSAI Governing Board and the Congress. In regards to INCOSAI Theme-I Sustainable Development Goals, IDI participated in parallel sessions on Approach one: "Auditing National Systems of follow-up" as well as Approach four: "Being models of transparency and accountability in their own operations, including auditing and reporting". The IDI also participated in KSC and CBC seminars. The IDI also presented its activities and products at the CBC-IDI-INTOSAI Donor Secretariat joint booth and the SAI PMF booth. The SAI PMF and the post 2016 SAI PMF Strategy were endorsed at the Congress. Going forward, IDI will function as the operational lead for SAI PMF with the CBC being the Strategic Governance lead. The IDI participated at the Asia Pacific Region Financial Management



In January 2017, IDC started the implementation phase. The work will commence with preparing the relaunch of the Global Call for Proposals and the development of communications materials. Development work will also start on the IDC Portal, and data gathering and reporting using the new results framework will begin.

### Relaunch of the Global Call for Proposals (GCP) 2017 – A two tier approach for better support

The GCP is a mechanism to facilitate matching between SAI-led proposals for capacity development projects and funding with support from donors and peers. The new GCP will be relaunched in a stronger format with several new features:

Tier one - Planned launched end of March 2017

Tier one will be an inclusive process as in previous years, accepting proposals from all SAIs, INTOSAI bodies and regions, for initiatives benefiting SAIs in developing countries.

New features:

- Proposals can be submitted at any time and will be shared with potential providers of support on a rolling basis. There will be stronger quality checks against the principles for capacity development in the INTOSAI-Donor MoU.

While being inclusive, managing the expectations of applicants will be important. Previously, around 50% of applications have been supported, and donor focus is increasingly shifting to low-income countries.

### Tier two – A new, targeted approach

Tier two will provide more intense support to a smaller group of the most challenged SAIs with a stronger need for scaled-up and strengthened support, particularly in fragile and conflict environments. Establishment of a Tier 2 committee will be a key feature in the implementation to identify relevant SAIs, and tasked with overseeing the GCP tier two approach.

### Capability statements

The new GCP also offers an increased role to SAIs and INTOSAI bodies as providers of country level support. A request to submit capability statements was distributed January 2017 to all INTOSAI regions and members to identify capable INTOSAI providers of support

Forum held in Bangkok, Thailand from 5-7 December 2016. The IDI presented a status update on the IDI/IFAD programme –audit of externally funded projects, and also provided an update on the ISSAI standards specifically focusing on the level 4 Compliance, Financial and Performance Audited standards.

From 7-9 December 2016, the IDI participated at the Open Government Partnership Global Summit 2016 in Paris, France. IDI presented on the value and benefits of SAIs and how can they make a difference in the lives of citizens; and the need for SAIs to engage with civil society and other external stakeholders.

From 2-3 February, IDI participated in the eighth meeting of the EUROSAT Task Force on Audit and Ethics in London.

and what kind of support they can provide.

Further information on the GCP will be published on [www.idi.no](http://www.idi.no) under INTOSAI-Donor Cooperation / Global Call for Proposals.

### Spotlight on success

A key element of the IDC's new communications strategy is to develop and disseminate country-level success stories that showcase successful SAI capacity development initiatives from across the INTOSAI and donor communities and how the MoU principles contributed to the success of the initiatives.

Three success stories, about SAI Bhutan, SAI Sierra Leone and PASAI, have already been developed by the Cooperation in collaboration with the SAIs in question and with support from US Government Accountability Office. The stories are now published on the Cooperation Webpage. The stories will also be published on the Cooperation's new LinkedIn page ("INTOSAI-Donor Cooperation").

## News in brief

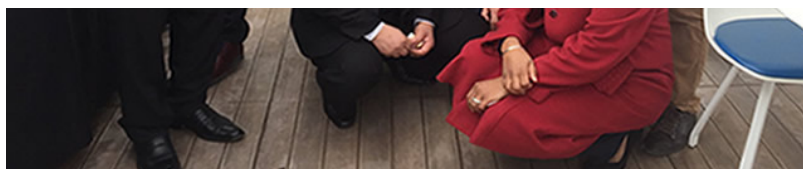
### New members on the IDI Board

As a follow up on the recommendations of the IDI Governance Review 2015, the IDI Board has been recast to include ten members, up from the previous composition of eight members and two observers. The increased strength coupled with a more representative Board brings together diverse perspectives to the functioning of the IDI Board and the IDI. Out of the ten members, two are supposed to be INTOSAI representatives. The XXII INCOSAI at Abu Dhabi endorsed the memberships to the IDI Board for a term of three years beginning 1 January 2017 for Dr. Margit Kraker, President of the Austrian Court of Audit and Secretary General of INTOSAI; and Mr. Kimi Makwetu, Auditor General of South Africa and Chair of the INTOSAI Capacity Development Committee. IDI welcomes the incoming Board members and extends heartfelt thanks to the outgoing members Mr. Michael Ferguson, Auditor General of Canada; and Ms. Mildred Chiri, Auditor General of Zimbabwe.

## 3i Programme (ISSAI Implementation Initiative)







### Participants at the Financial Audit Planning Workshop in Morocco

#### 3i Phase-I ARABOSAI

##### ISSAI Based Financial Audits Initiated

At the Financial Audit Planning Workshop held in Morocco from 21 to 25 November 2016, six participants from Iraq, Palestine and Sudan were introduced to the IDI draft audit planning methodology for financial audits. The participants learned to use the IDI draft audit planning methodology for planning their pilot audits. During January-March 2017, IDI is providing online support to the teams in planning their audits. Similar online support is also being provided in parallel to the teams planning the ISSAI based Cooperative Compliance Audit on Procurements.

#### 3i Phase-I CREFIAF

##### Certification of ISSAI Facilitators and Mentors

A total of 88 participants of the ISSAI Certification Programme from CREFIAF SAIs have been certified as ISSAI Facilitators during this quarter after the participants and their SAIs have completed all the components of the programme including the finalisation of their ISSAI Implementation Strategies. These include 30 facilitators for Performance Audit from 15 SAIs, 30 for Compliance Audit from 18 SAIs and 28 for Financial Audit from 17 SAIs. Besides, 12 ISSAI mentors, four for each stream were also certified. These mentors had served as resource persons for the programme.

## IDI-CBC Support Programme



### Participants at the Audit Review Meeting

#### Audit Review Meeting of IDI-PASAI 3i Cooperative Audit on Audit of Procurement

The IDI-PASAI 3i Cooperative Audit Programme on Audit of Procurement has reached its third and final stage. The participating SAI

teams have completed the audit and attended the audit review meeting in Samoa from 15 to 20 December 2016 to discuss their draft audit reports. Twenty-two auditors from 10 SAIs: Cook Islands, Fiji, Federated States of Micronesia, State of Pohnpei FSM, Papua New Guinea, Republic of Marshall Islands, Samoa, Solomon Islands, Tonga and Tuvalu participated in the review meeting to finalize their draft report. In the meeting the teams made presentations on their draft reports, reports were peer reviewed by other SAI member team members. Also SAI teams revised their reports following the guidance provided and discussions with the subject matter expert, resource persons, IDI and PASAI staff. Based on the review comments and discussion of the meeting the SAI teams will finalize their reports and submit it to the Head of SAI for approval by the end of January 2017.

## Auditing SDGs

### Product Development Meeting

The draft version 0 of the Guidance on Auditing Preparedness for implementation of SDGs was made available on KSC- IDI portal and in the documentation for XXII INTOSAI Congress at Abu Dhabi in December 2016. Resource persons from the IDI, US GAO and UNDESA met in Washington DC, USA from 23-27 January 2017 to finalise the guidance. A version of the guidance centered on an audit model based on whole of government approach will be available by April 2017.

## SAI Independence



### Resource Persons at the Product Development Meeting

### Product Review Meeting- Guidance on SAI Independence

Resource persons from Cameroon, Morocco, PASAI Secretariat and IDI compiled the chapters of the draft guidance on SAI Independence

and reviewed the document. The draft guidance is now out for external comments. The meeting took place in Oslo, Norway from 14-18 November 2016.

## IDI Bilateral Support Programme

### Strategic Management Seminar conducted in Kabul, Afghanistan

The IDI and the SAI, Afghanistan have had a bilateral partnership in 2015-16. The primary objective of the cooperation has been to conduct assessments of the performance of SAI, Afghanistan related to International Standards for Supreme Audit Institutions (ISSAIs). The IDI conducted the seminar with the senior management of SAI, Afghanistan in Kabul, Afghanistan from 11-15 December 2016. The seminar helped at arriving at a common understanding of the main areas of improvement for the SAI Afghanistan and identify the most important and feasible strategic actions to address these issues.

## 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 is undertaking onsite visits to selected SAIs to support the finalisation of their audit plans and reports. After conducting such visits in Malawi and Rwanda, support was provided to SAI Liberia from 21-23 November 2016. Resource persons from the IDI and Sierra Leone worked with the participants from SAI Liberia.

## INTOSAI-Donor Cooperation

### Steering Committee Leadership Teleconference

The INTOSAI-Donor Steering Committee Leadership teleconference took place on 25th of January 2017. Discussions were held regarding the relaunch of the Global Call for Proposals, Communication plan for 2017, the 2017 Steering Committee meeting and Recruitment of new Head of INTOSAI-Donor Secretariat.

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