



IDI FOCUS

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Global Call for Proposals Tier 2



The new round of the Global Call for proposals (GCP) has been launched in 2017. This new round has responded to the concerns noted in the GCP 2015 evaluation with the main change being that there will now be 2 tiers for the GCP. GCP Tier 1 will function as per prior GCPs, where SAIs are invited to send in concept notes for matching with a small change being that there are no longer any deadlines, but it will be a rolling process. GCP Tier 2 is intended to target a smaller group of the most challenged SAIs, which are most in need of scaled-up and strengthened support. This article will focus on GCP Tier 2... how it works, where are we now and what to expect. The new targeted approach aims to provide more intense support to a small group of the most challenged SAIs that struggle with developing strategic capacity development programs, particularly SAIs in fragile and conflict environments. This tier will aim to provide support across

programme on “Auditing SDGs”, implemented by IDI and the Knowledge Sharing Committee (KSC) of the International Organization of Supreme Audit Institutions (INTOSAI), in collaboration with UNDESA and other partners. The programme aims to support SAIs in conducting cooperative performance audits of preparedness for implementation of the SDGs in their national contexts per the International Standards of SAIs (ISSAIs). Such audits are one of the first responses of SAIs in contributing to SDG implementation, follow-up and review and will give SAIs a voice in the matter in their respective countries. The SAIs showed great interest in the programme and many participants in the meeting are from SAIs that are already in the programme.

The purpose of the Meeting

The meeting aimed to advance SAIs’ understanding of current trends and emerging practices in country-level preparations for the implementation of the SDGs and to strengthen the role of SAIs in SDG implementation, follow-up and review. Participants shared experiences and lessons learned regarding the opportunities and challenges for SAIs to contribute to the implementation and follow-up and review of the SDGs at different levels. The meeting also reflected on the capacities, knowledge, resources and tools SAIs need for conducting SDG-related audits, including on preparedness for SDG implementation.

Further information on the outcomes of the meeting are available [here](#).

3. 3i Programme (ISSAI Implementation Initiative) – Phase II



Resource persons at the financial audit quality assurance product development meeting, Manila, March 2017

Financial Audit QA Product Development Meeting

A week long meeting on development of Financial Audit Quality Assurance Product was held in Quezon City, Manila from 6-10 March 2017. The expected outputs of the meeting were draft Quality Assurance Guidance document and Quality Assurance Tool developed, which can be used and adapted by the SAIs to conduct

facilitates building capacity of QA reviewer, but also geared towards strengthening the existing QA function at the SAI.

iii. Quality Assurance Review of ISSAI based pilot financial audit in SAI Bhutan

Conducting a QA review of pilot audits is the last stage of the 3i Phase II SAI level support programme being delivered in SAI Bhutan. In line with the Statement of Commitment (SOC) signed between SAI of Bhutan and IDI in 2016, a week long onsite technical support (7-11 August 2017) was provided to three QA reviewers from SAI Bhutan who has been conducting the QA review of two ISSAI based pilot financial audits completed recently.

The resource person from the IDI provided this onsite technical support to the team in conducting the review consistently, applying the tool in an appropriate manner, and drafting the review report. Prior to visiting SAI Bhutan for this mission, the IDI resource person extended the support to the team online. The team conducted the QA review using the draft financial audit QA tool and guidance developed by the IDI. At the end of the week, the QA review team presented the progress made thus in this QA review, including the draft QA report of one audit engagement to the Auditor General and the SAI management. As envisaged in the SoC, the SAI management acknowledged the need to institutionalise the QA function. SAI Bhutan has already commenced the work of establishing a fully functional QA mechanism. Similar onsite support will be provided for performance and compliance audits in early 2018.



IDI and SAI Bhutan facilitators and participants during onsite support for ISSAI based pilot financial audit, Thimpu, April 2017

4. Auditing Sustainable Development Goals, and SAIs Fighting Corruption

5. Auditing the Sustainable Development Goals Programme



Participants at the SAI Leadership and Stakeholder Meetings, New York, 2017

SAI Leadership and stakeholder meeting

The INTOSAI Development Initiative (IDI) and the United Nations Department of Social and Economic Affairs (UNDESA) jointly organized a Supreme Audit Institution Leadership and Stakeholder Meeting on “Auditing preparedness for the implementation of the Sustainable Development Goals (SDGs)”, which was held from 20 to 21 July 2017, at the United Nations Headquarters, in New York.

The meeting objective was to generate discussions on critical issues related to preparedness for SDG implementation, including the integration of the 2030 Agenda in national contexts, securing means of implementation for the 2030 Agenda, and monitoring, follow-up, review and reporting on progress on the 2030 Agenda. Discussions highlighted some of the specific challenges SAIs face for auditing SDGs. It also revealed that SAIs are moving fast ahead and making significant progress in planning and conducting SDG-related audits and assessing the preparedness of governments for SDG implementation. Ideas about adopting new approaches and methodologies to audit, focusing on issues of inclusiveness, strengthening stakeholder engagement, and improving capacities were also discussed as part of the way forward.

The meeting was attended by around 100 participants from 39 SAIs (mostly represented by the AGs) and other relevant stakeholders like the Ambassador from Ireland and representatives from World Bank, International Budget Partnership (IBP), UN Women, UN Statistical Commission, CAAF (Canadian Audit and Accountability Foundation), Undersecretary General for the United Nations Office of Internal Oversight (OIOS) and Ministries of Finland, Sierra Leone and Sri Lanka.

The agreement was signed in Nairobi on 28th May. Funds for activities are sourced through the IDI core funds. Somalia has large development needs and there is a great need to strengthen the accountability mechanisms to promote better utilization of the limited resources available. The OAG can play an important role in improving Public Financial Management in the country.

7. From Challenged to Challenging

In the beginning of June 2017, Ole Schøyen started in his position as new head of the INTOSAI-Donor Secretariat. The Cooperation's main focus in the current program period is on the new round of the Global Call for Proposals. For the next year or so the main concentration will be on the tier 2 which is a specialized initiative to scale up support for the most challenged SAIs:

"In many countries, we see that SAIs are being challenged by their environments. The hope for our Global Call for Proposals, tier 2 support is that we can help the SAIs to such an extent that they are no longer challenged by their environment. We want them to turn the tables, so they are in position to challenge their environment. We want to see challenging SAIs, not challenged ones".

- Ole Schøyen, New head of the INTOSAI-Donor Secretariat

To read the full editorial see our [newsletter](#).

8. Spotlight on Success

The IDC is just starting the process of developing two new country-level success stories to communicate that working with Supreme Audit Institutions is important and is making a difference in the lives of citizens. The success stories 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.

To read the three success stories already developed about SAI Bhutan, SAI Sierra Leone and PASAI visit the [Cooperation Webpage](#).

9. INTOSAI-Donor Steering Committee Leadership Teleconference

The last INTOSAI-Donor Steering Committee Leadership teleconference took place on 19 July 2017. The Global Call for Proposals, implementation of the Communications plan and the upcoming INTOSAI Donor Cooperation Steering Committee meeting were some of the topics that were discussed.