



## IDI – KSC Cooperation 2018 - 2019

11<sup>th</sup> Meeting of the Steering Committee  
of INTOSAI Committee on Knowledge  
Sharing and Knowledge Services  
Philippines (12-14 June 2019)

*"Supporting SAls in strengthening performance and capacities"*



Cooperation with Working Groups and KSC

IDI's Performance Highlight 2018

IDI SP 2019-2023



# Cooperation with Working Groups

**WGPD**

Working Group on Public Debt



INTOSAI

Working Group on IT Audit

**WGFACML**

**WGVBS**

Working Group on Value and Benefits of SAIs

**Auditing Lending & Borrowing Frameworks – 24 SAIs supported, compendium published, Handbook on Auditing Public Debt Management in final stage.**

**WGITA – IDI Handbook on IT Audit to be revised based on surveyed SAI needs and IDI's Quality Protocol for GPGs**

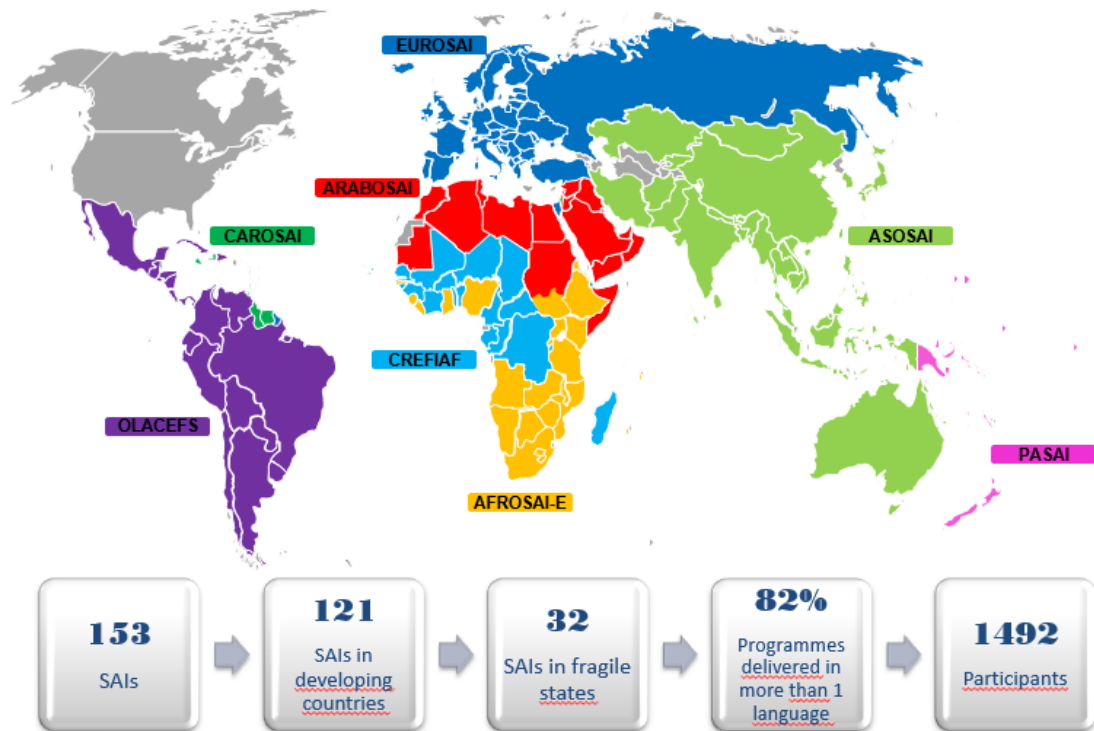
**IDI's Global Programme for SAIs Fighting Corruption**

**SAI PMF integrated in SPMR. Rollout in INTOSAI regions initiated.**

**Cooperation with WGKNI for Auditing SDGS programme**



## IDI OUTREACH 2018



## Effective SAI capacity development programmes and GPGs:

- ✓ 11 IDI Programmes delivered at different levels
- ✓ IDC Secretariat hosted
- ✓ 91% of IDI programmes → service delivery model
- ✓ SPMR pilot phase in PASAI and CAROSAI for 18 SAIs
- ✓ Support to ISSAI-based FA development in 8 South East Asian countries launched
- ✓ PESA pilot developed
- ✓ Strategic bilateral support in 9 SAIs (PAP-APP)
- ✓ 2 GPGs published following protocol: FA iCAT & Implementation Handbook, others drafted for exposure



# Performance Highlights 2018: SAI-Level Results from IDI Programmes



**20 SAI Young Leaders** in 16 SAIs supported  
New **draft audit Acts** submitted to Parliament in **Somalia & Gabon**

**40 EN SAIs** developed & approved **stakeholder engagement strategies** & action plans, 21 being finalized  
**15 SAIs in CREFIAF** submitted **draft stakeholder engagement strategies** & action plans to IDI

**50 SAIs completed SAI PMF assessments** (10 published, 2 repeat assessments)

**18 SAIs** completed audits of the **institutional framework for fighting corruption** and submitted to relevant authorities



**40 SAIs** completed **audits of national preparedness** for implementation of SDGs  
**11 SAIs & one sub national audit office** completed audits of **preparedness** for implementation of **SDG5**



7 SAIs in AFROSAI-E FA of Externally Aided projects in Agriculture & Food Security are ISSAIs compliant

SAI-level support:

SAI **Bhutan** → 6 pilot ISSAI-based audits submitted to authorities,

SAI **Tonga** → ISSAI-based FA, CA, PA



Long-term holistic support to **SAI Somalia** → conduct of FA and CA

Life-line support to **SAI South Sudan** → 2 PA reports drafted

**Status and needs reports** completed for three SAIs in challenged situations, and underway in four more



**STRATEGIC  
PLAN**  
2019 - 2023



**STRATEGIC  
PLAN**  
2019 - 2023

# Global State of SAI Capacity and Performance (2017)



## INDEPENDENCE

- Insufficient SAI resources
- Increasing executive interference in SAI budgets
- Inadequate laws to protect SAI independence
- Restrictions on publishing audit reports



## GOVERNANCE

- SAs have strategic plans – but need strengthening
- SAs have code of ethics – but implementation weak
- Increasing SAI use of performance assessments
- SAs not reporting publicly on their performance
- SAI external communications weak



## RELEVANCE

- Weak links between SAs and legislatures
- SAs strengthening selection of relevant audit topics
- SAs including SDG themes in their audit programmes
- SAs need to increase engagement with government plans around SDGs
- Few SAs using gender assessments in their audits

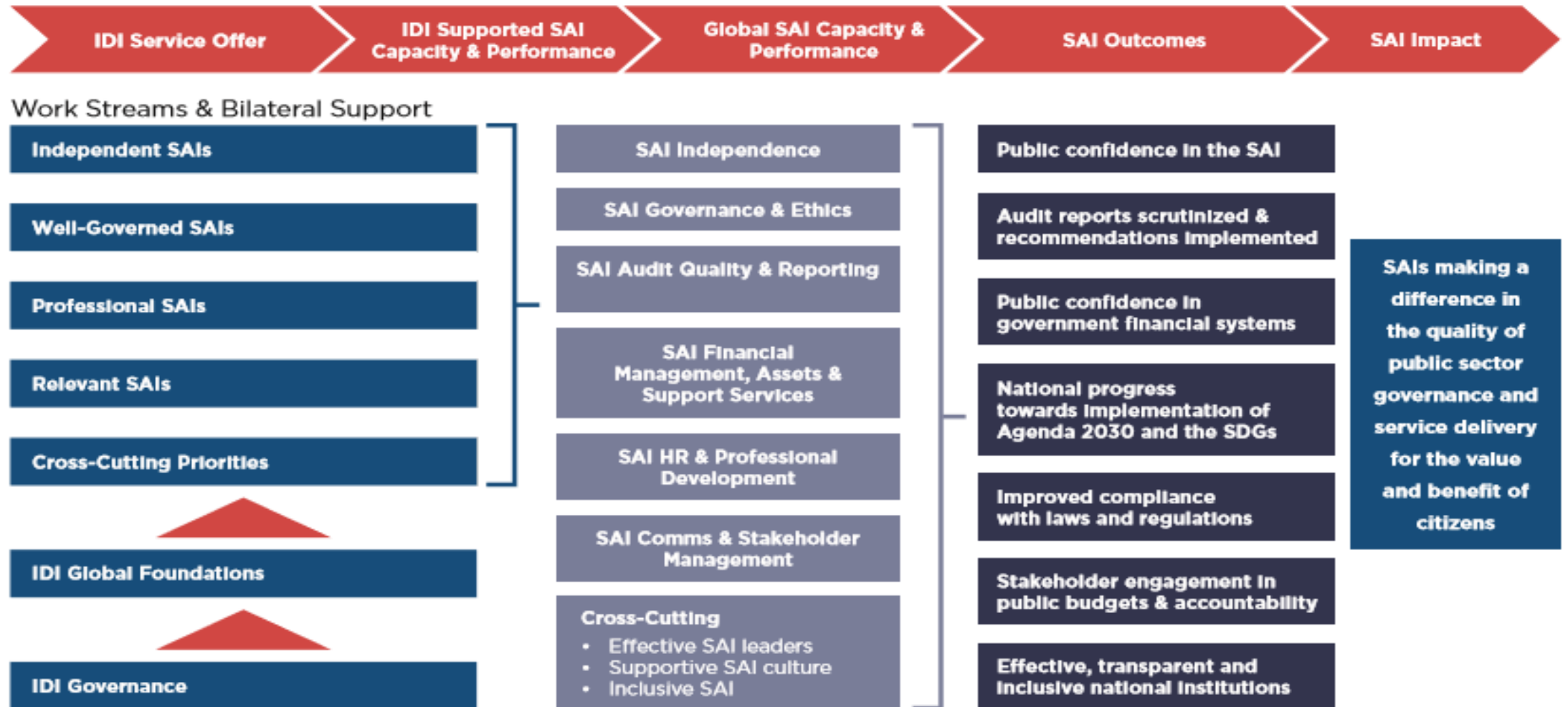


## PROFESSIONALISM

- Many SAs report they are adopting the ISSAIs
- Most SAs do not yet have ISSAI compliant standards
- Few SAs have fully implemented the ISSAIs
- SAs need better quality control & quality assurance systems to measure & strengthen their audit quality

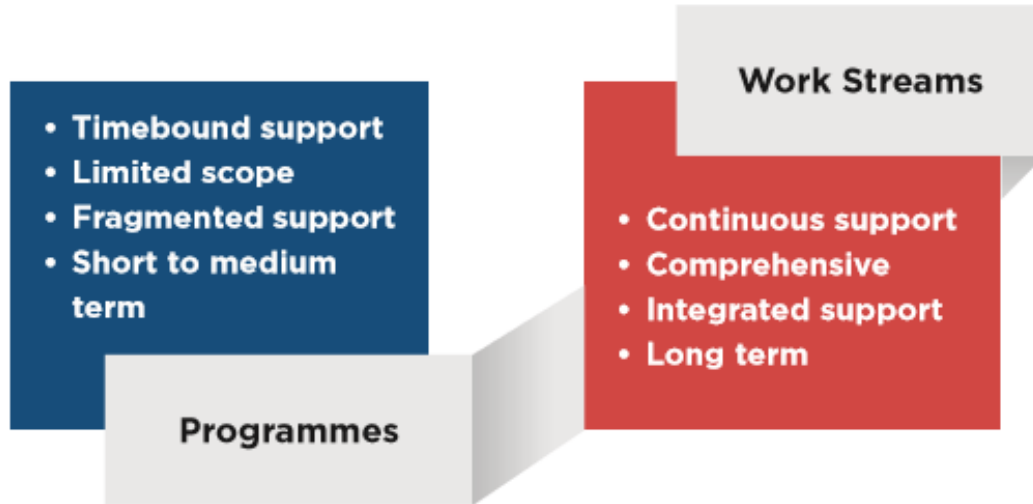


# IDI's Strategic Priorities





# Strategic Shift



**Integration of the  
Gender Perspective**



**Independent SAIs**  
WORK STREAM



**Well-Governed SAIs**  
WORK STREAM



**Professional SAIs**  
WORK STREAM



**Relevant SAIs**  
WORK STREAM

# Implications

**Growth**

**Balancing the  
roles of enabler  
and provider of  
support**

**Strategic  
Partnership**

**Targeting of SAI-  
level support**

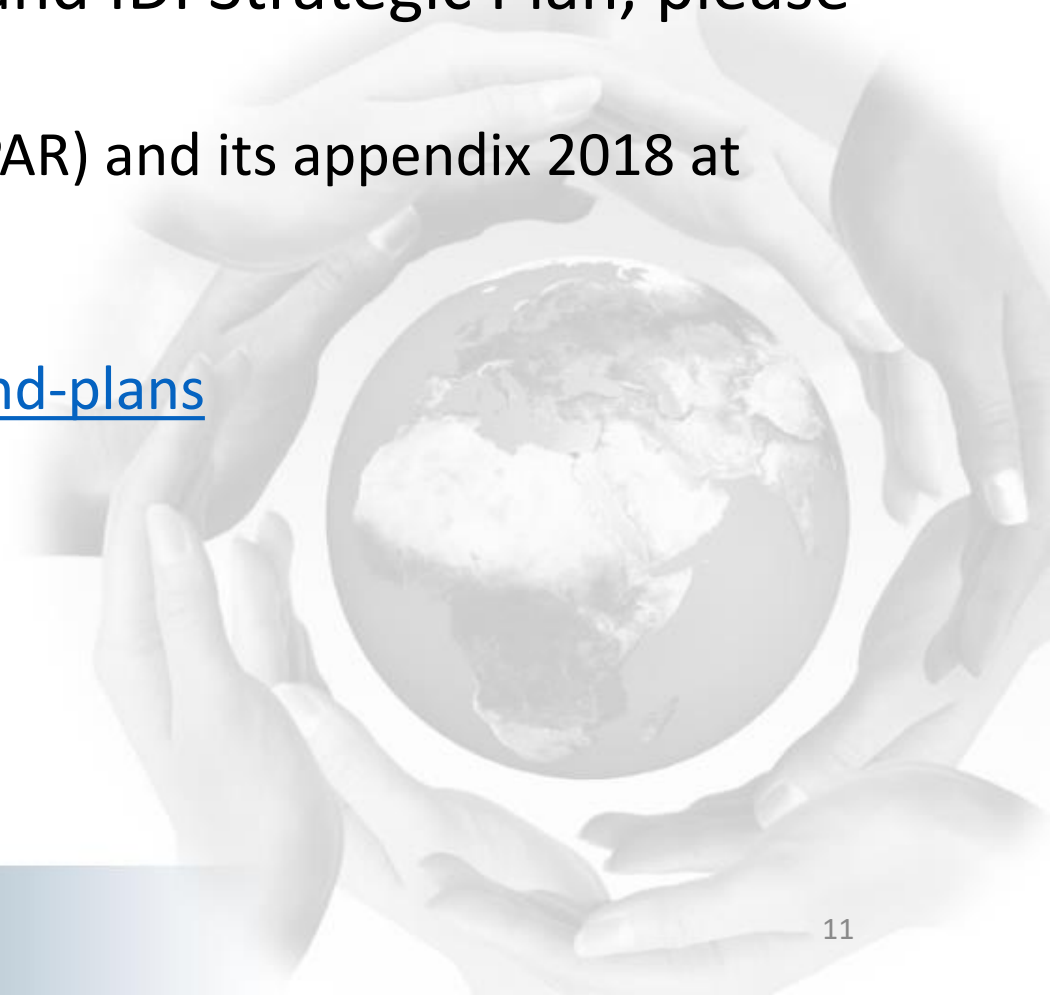
**Leaving No SAI  
behind**

**Ensuring  
resources are  
effectively  
targeted**



To read more about IDI Performance 2018 and IDI Strategic Plan, please use the following links:

- IDI Performance and Accountability Report (PAR) and its appendix 2018 at <http://www.idi.no/en/about-idi/reports>
- IDI Strategic Plan 2019 – 2023 at <http://www.idi.no/en/about-idi/strategies-and-plans>





THANK YOU

