

## IDI Global Summit for Professionalisation of SAI Auditors

14-15 November 2023

National Audit Office UK, London (with online participation)

Date/Time	Session
<p><b>14 Nov 2023</b> <b>09:00-10:20</b></p>	<p><b>Opening Ceremony</b></p> <ul style="list-style-type: none"> <li>• Welcome address by Archana Shirsat, Deputy Director General, INTOSAI Development Initiative (IDI)</li> <li>• Messages from Mr Bruno Dantas, Chair of INTOSAI Governing Board</li> <li>• Message from Dr Steiner Silke on behalf of Dr Margit Kraker, Secretary General, INTOSAI General Secretariat</li> <li>• Message from Mr Jan Van Schalkwyk on behalf of Ms Tsakani Maluleke, Auditor General of South Africa</li> <li>• Keynote Address by Gareth Davies, Comptroller and Auditor General of the UK</li> <li>• Overview of the Summit by Jade Quarrell, Senior Manager, Karma Tenzin, Senior Manager, INTOSAI Development Initiative (IDI)</li> </ul>
<p><b>10:20-10:40</b></p>	<p><b>HEALTH BREAK</b></p>
<p><b>10:40-12:30</b></p>	<p><b>Theme 1: Future SAI Audit</b></p> <p><b>1.1 Role of SAIs in providing external oversight on sustainability reporting in the public sector (10:40 – 12:00)</b></p> <ul style="list-style-type: none"> <li>- Release of ACCA/IDI/IFAC publication <i>‘Preparing for Sustainability Reporting and Assurance: An introduction for the public sector globally’</i></li> <li>- Mike Suffield, Director of Policy and Insights, Association of Chartered Certified Accountants (ACCA)</li>   <li>- Panel discussion on <i>‘Role of SAIs in providing oversight on Sustainability Reporting in the public sector’</i></li> </ul> <p><b>Panellists:</b></p> <ol style="list-style-type: none"> <li>1. Mike Suffield, Director of Policy and Insights, Association of Chartered Certified Accountants (ACCA)</li> <li>2. Bruce Vivian, Principal, International Federation of Accountants (IFAC)</li> <li>3. Archana Shirsat, Deputy Director General, INTOSAI Development Initiative (IDI)</li> <li>4. Jan Van Schalkwyk, Executive in Auditor General’s Office, SAI South Africa</li> </ol> <p><b>Facilitator:</b> Alex Metcalfe, Head of Public Sector, Association of Chartered Certified Accountants (ACCA)</p> <p><b>1.2 Use of Behavioural Insights for better audit design and follow-up (12:00 – 12:30)</b></p> <ul style="list-style-type: none"> <li>- Presentation by Veronica Cerdas Benavides, SYL and PESA graduate from SAI Costa Rica</li> </ul> <p><i>Note: Sub-theme 1.3 An Innovative SAI Auditor is moved to Day 2</i></p>
<p><b>12:30-13:30</b></p>	<p><b>LUNCH BREAK</b></p>

Date/Time	Session
13:30-15:00	<p><b>Theme 2: Professional Certification of SAI Auditors</b></p> <p><b>Facilitators:</b></p> <ol style="list-style-type: none"> <li>1. Jade Quarrell, Senior Manager, INTOSAI Development Initiative (IDI)</li> <li>2. Martin Aldcroft, Senior Manager, INTOSAI Development Initiative (IDI)</li> </ol> <p><b>2.1 Vision of professional SAI Auditors (13:30 to 13:50)</b></p> <ul style="list-style-type: none"> <li>- What is the vision? - Jan Van Schalkwyk, Chair of Task Force on INTOSAI Auditor Professionalisation (TFIAP)</li> <li>- How does PESA lead to the vision? Archana Shirsat, Deputy Director General, INTOSAI Development Initiative (IDI)</li> </ul> <p><b>2.2 My experience with PESA (13:50 to 15:00)</b></p> <p>Experience sharing by PESA graduates, PESA Coaches, INTOSAI region, Head of SAI and the audience</p>
15:00-15:20	<p><b>HEALTH BREAK</b></p>
15:20-17:00	<p><b>2.3 What does future PESA look like? (15:20 to 16:40)</b></p> <ul style="list-style-type: none"> <li>- Lessons learned - Results of the internal review of PESA-P by Martin Aldcroft, Senior Manager, INTOSAI Development Initiative (IDI)</li> <li>- Scaling up PESA for everyone (language, systems, recognition by SAIs, laddering) - Experience sharing by:             <ol style="list-style-type: none"> <li>1. Rachel Norman, Specialist Solutions Lead, Professional Qualifications, Association of Chartered Certified Accountants (ACCA)</li> <li>2. Khalid Hamid, International Director, Chartered Institute of Public Finance and Accountancy (CIPFA)</li> <li>3. Jan Van Schalkwyk, Executive in Auditor General's Office, SAI South Africa</li> <li>4. Pearson VUE</li> </ol> </li> </ul> <p><b>Plenary discussion (16:40 to 17:00)</b></p>

Date/Time	Session
<p>15 Nov 2023 09:00-10:20</p>	<p><b>Theme 3: Sustainable Audit Practices (09:00 to 10:20)</b></p> <p><b>Setting the context:</b> Sustainable audit practices – why they should be on the priority list of every SAI? Introduction to the IDI/ADB Sustainable Performance Auditing Pilot Initiative</p> <ul style="list-style-type: none"> <li>- Marita Salgrave, Manager, INTOSAI Development Initiative (IDI)</li> </ul> <p>How can SAIs strengthen Sustainable Audit Practices? - A Panel Discussion (Panellists will discuss - what are sustainable audit practices, challenges, and opportunities, and partnering for Sustainable audit practices)</p> <p><b>Panellists:</b></p> <ol style="list-style-type: none"> <li>1. Dasho Tashi, Auditor General, SAI Bhutan</li> <li>2. Tserenbayar Sodnomtseren, Chief of Staff, SAI Mongolia</li> <li>3. Mike Hix, Director, International Relations/President, INTOSAI Journal of Government Auditing, SAI USA</li> <li>4. Archana Shirsat, Deputy Director General, INTOSAI Development Initiative (IDI)</li> <li>5. Ms Meegan Reinhard, SAI Australia, on assignment from SAI Australia to SAI Papua New Guinea (recorded video)</li> <li>6. Aman Trana, Director General, Procurement, Portfolio and Financial Management/Chief Financial Management Officer, Asian Development Bank (recorded video)</li> </ol> <p><b>Facilitator:</b> Marita Salgrave, Manager, INTOSAI Development Initiative (IDI)</p> <p><i>Plenary Discussion</i></p>
<p>10:20-10:40</p>	<p><b>HEALTH BREAK</b></p>
<p>10:40-12:30</p>	<p><b>Theme 3: Sustainable Audit Practices – A SIDS Perspective (10:40 to 12:00)</b></p> <p>How can SAIs in Small Island Development States strengthen sustainable audit practices? – A panel discussion</p> <p><b>Panellists:</b></p> <ol style="list-style-type: none"> <li>1. Pamela Monroe Ellis, Auditor General, SAI Jamaica &amp; Secretary General of CAROSAI</li> <li>2. Esther Lameko-Poutoa, Chief Executive of PASAI Secretariat</li> <li>3. Hussain Niyazy, Auditor General, SAI Maldives</li> <li>4. Yvonne James, Director of Audit, SAI St. Lucia</li> </ol> <p>Followed by plenary discussion</p> <p><b>Facilitator:</b> – Einar Gørrissen, Director General, INTOSAI Development Initiative (IDI)</p>

**Theme 1: Future SAI Audit (contd.)**

**1.3 An Innovative SAI Auditor (12:00 to 12:30)**

A fireside chat between Mike Hix, Director, International Relations, SAI USA and Dr Piret Tonurist, Senior Project Manager, Organisation of Economic Cooperation and Development (OECD) Observatory for Public Sector Innovation

5. What does an innovative SAI Auditor look like? (competencies for innovation)
6. How to create an environment in which future SAI Auditors can thrive?

**12:30-13:30**

**LUNCH BREAK**

**13:30-15:00**

**Theme 4: System of Audit Quality Management (SoAQM)**

**Facilitators:**

1. Karma Tenzin, Senior Manager, INTOSAI Development Initiative (IDI)
2. Mark Anthony Flores, Manager, INTOSAI Development Initiative (IDI)

**Setting the context** - a new approach to audit quality management – what does it mean for SAIs?

- Dr Andy Fisher, Head of International Relations, National Audit Office, UK (13:30 to 13:40)

**4.1. Transitioning to the new System of Audit Quality Management – what does it take? (13:40 to 14:30)**

A Roundtable discussion:

**Participants:**

1. Jamie Patterson, Head of Audit Methodology, National Audit Office, UK
2. Solly Segooa, Chief Risk Officer, SAI South Africa (online)
3. Reflection by SAI Eritrea (video), IDI SoAQM pilot participant
4. Reflection by SAI Cyprus (video), IDI SoAQM pilot participant

**4.2 How can IDI, INTOSAI regions and partners work together to help SAIs set up and maintain the SoAQM? (14:30 to 15:00)**

Reflections from IDI, CAROSAI and PASAI

## IDI Global Summit for Professionalisation of SAI Auditors

14-15 November 2023

National Audit Office UK, London (with online participation)

### **Participants:**

1. Yvonne James, Director of Audit, SAI St. Lucia
2. Esther Lameko-Poutoa, Chief Executive, PASAI Secretariat
3. Nonhlanhla Ndaba, Technical Manager, AFROSAI-E

Followed by plenary discussion.

**15:00-15:20**

**HEALTH BREAK**

**15:20-17:00**

**Launch of The Centre for SAI Audit Professionals (15:20 to 16:00)**

- Key Takeaways and Future Plans (16:00 to 16:45)
- Closing Remarks by Einar Gorrissen, Director General, INTOSAI Development Initiative (IDI) (16:45 to 17:00)