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INTOSAI Congress Strengthens Professionalization and Focuses on the Sustainable Development Goals

By the INTOSAI-Donor Secretariat

Over 190 SAIs gathered in Abu Dhabi 5-11 December 2016 for the three-yearly INTOSAI Congress. They approved INTOSAI’s new Strategic Plan 2017-22, which brings a strengthened focus on professionalization of public external audit and contribution towards implementing the Sustainable Development Goals (SDGs). To enhance professionalization, Congress adopted the SAI Performance Measurement Framework (SAI PMF) as a voluntary, comprehensive tool for evidence-based assessment of SAI performance, as well as a new INTOSAI Framework for Professional Pronouncements (IFPP), which contains INTOSAI’s Principles, Standards and Guidance. Congress decisions and outcomes were formalized in the [Abu Dhabi Declaration](#).

Participants, including SAI Heads, staff and donors, were unanimous in their praise for the efforts of the hosts, SAI United Arab Emirates. They also welcomed steps taken to build on lessons from previous Congresses. Einar Gørrissen, Director

“It was so great to meet over 700 members of the INTOSAI community coming from almost 200 countries in one place, witnessing the approval of the updated INTOSAI Strategic Plan, amendments made to the INTOSAI Statutes, and discussing two very important contemporary themes; while enjoying the perfection of the organizing role played by the UAE State Audit Institution, as well as their unforgettable generosity.”

Dr Hussam Alangari, President, General Auditing Bureau, Kingdom of Saudi Arabia

General of IDI, observed that “Congress sought to foster networking and engagement among participants and other stakeholders through opening up an excellent exhibition area for information booths and setting aside time for participants to visit these, and by introducing breakout sessions at both the Governing Board meeting and Congress”, as well as noting for the future that “there is room to reduce the time set aside for formal reporting”.

(Article continued on page 5)



Participants at the XXIInd INCOSAI, Abu Dhabi, 5-11 December 2016



New strategic direction for the INTOSAI-Donor Cooperation

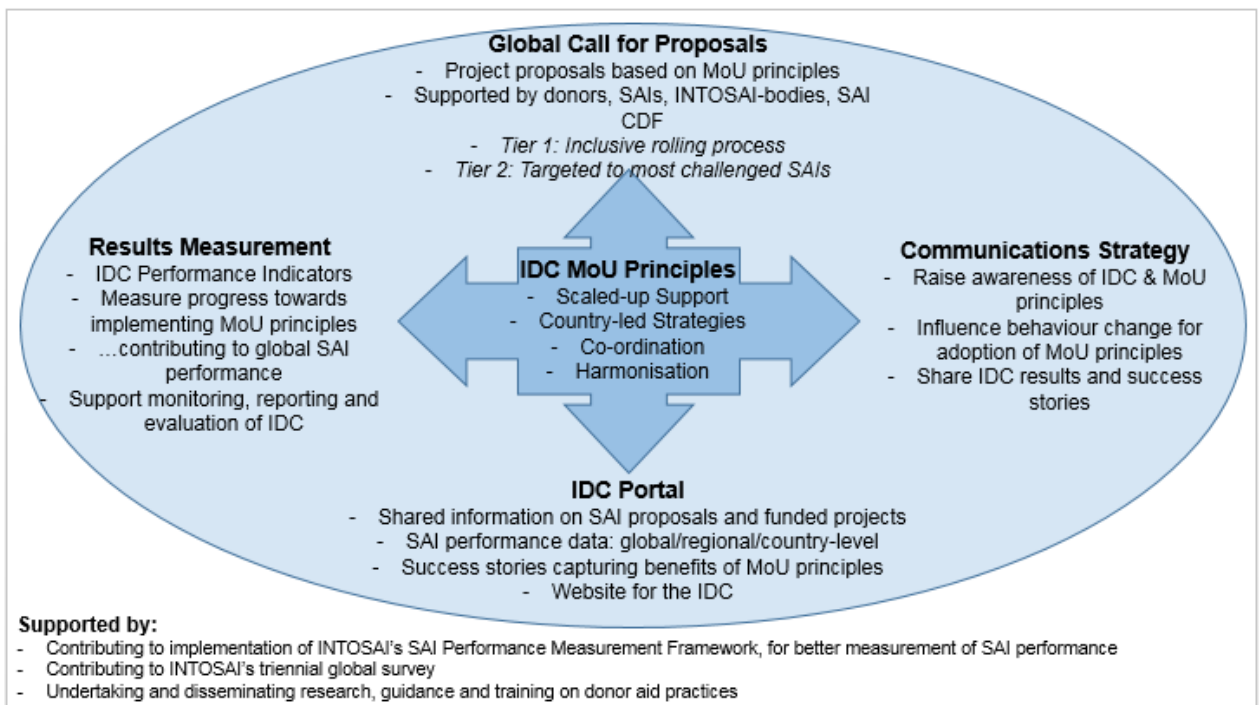
By the INTOSAI-Donor Secretariat

As we enter 2017, 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. The strategic work was carried out by six SC working groups to consider the future of the IDC in light of the 2015 independent evaluation. In early 2016, the [IDC Program Document 2016-2018](#) was approved. At the 10th SC meeting in Cape Town in October, the SC approved the overall strategic direction of the IDC, and provided feedback on the individual strategies. This feedback was considered by the working groups, and the SC leadership approved the revised strategies in December 2016.

The strategic documents guiding the Cooperation's work in 2017-18 are thus as follows:

- IDC Program Document 2016-18
- IDC Synthesis Paper – overall vision for the Cooperation and summary of how the different strategies fit together
- Global Call for Proposals Strategy
- IDC Communications Strategy
- IDC Portal Strategy
- IDC Results System

Implementation of the new phase of the IDC started in January 2017. The work will commence with preparing the relaunch of the Global Call for Proposals (see separate article), the development of initial communications materials (see separate article) and the first annual communications plan. Development work will also start on the IDC Portal, and data gathering and reporting using the new results framework will begin. In line with the Program Document, the INTOSAI-Donor Secretariat team will be restructured and downsized, to facilitate the separation of SAI PMF operational support into a new unit within IDI.





Relaunch of the Global Call for Proposals 2017 – A two tier approach for better support

By the INTOSAI-Donor Secretariat

The GCP will be relaunched in a stronger format with several new features. The GCP is a mechanism to facilitate the matching between SAI-led proposals for capacity development projects with funding and support from donors and peers. The GCP consciously switches the dynamics from proposals being developed by providers of support, to proposals being developed by recipients. The mechanism seeks to secure SAI ownership to the projects. The new GCP is characterized by three features:

Tier one – an inclusive, rolling GCP

A new feature is that this will now be a rolling process where applicants can submit proposals at any time. Final concept notes will be shared with potential providers of support on a rolling basis, complemented by batching and circulation twice a year. The rolling process allows SAIs to submit proposals according to their own strategic cycles. They may also consider the funding cycles of donor partners in their country when deciding when to put forward proposals. Tier one is planned for launch by the end of March.

Tier one will still be an inclusive process as in previous years, accepting proposals from all SAIs, INTOSAI bodies and regions, for initiatives benefiting SAIs in developing countries. Applicants can receive feedback on draft concept notes from the INTOSAI-Donor Secretariat. 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 – targeting challenged SAIs

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, such as those in fragile and conflict environments. Support provided under Tier 2 will be geared around the whole strategic management cycle. Establishment of a Tier 2 committee will be a key feature in the implementation of this tier, in particular to identify relevant recipient SAIs.

Capability statements

Recognizing that SAIs have unique roles best understood by other SAIs, the new GCP also offers an increased role to INTOSAI bodies as providers of support, by facilitating a call for capability statements to identify capable INTOSAI providers of support and what kind of support they can provide. A request to submit capability statements was distributed to all INTOSAI regions and members in January 2017.

Further information on the GCP will be published on www.idi.no/intosai-donor-cooperation under Global Call for Proposals.

Communicating results and successes

By the INTOSAI-Donor Secretariat

A key element of the new IDC 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 principles described in the INTOSAI-Donor MoU 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 the US Government Accountability Office. The stories were disseminated at the INTOSAI Congress in

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Communicating results and successes (continued from page 3)

December 2016 and are now published on the new [Cooperation Webpage](#). The Sierra Leone story is also published on the Cooperation [LinkedIn page](#).

In the new phase the Cooperation will have an increased focus on results measurement and communications. The main communication objectives are to maintain support for the Cooperation by raising awareness of the value of the Cooperation, and to influence behavior change to ensure that the objectives of the INTOSAI-Donor MoU are achieved. The work is closely related to the results measurement where the Cooperation seeks to objectively measure changes in SAI performance over time.

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

By the INTOSAI-Donor Secretariat

The Pacific Association of Supreme Audit Institutions (PASAI) and the INTOSAI Development Initiative (IDI) facilitated a regional workshop in November 2016 on implementing SAI PMF in Pacific SAIs. The workshop completes the first phase of a regional SAI PMF programme. Thirteen auditors and three Auditors General from seven SAIs, namely Cook Islands, New Zealand, Papua New Guinea (PNG), Samoa, Solomon Islands, Tonga and Tuvalu, participated in the workshop, which was arranged in Tonga. The workshop was opened by His Excellency Mr. Andrew Ford, Australian High Commissioner to Tonga.

Since February 2016, these SAIs were engaged in assessing their performance applying SAI PMF,

and using a regional coordinated approach. While New Zealand and PNG conducted self-assessments, the other five SAIs used a hybrid approach, combining self-assessment and peer review. The workshop focused on analyzing the results of these assessments, with specific guidance on compiling the SAI performance report. The assessment results have identified areas where the SAIs require further improvements in order to conduct audits effectively and fulfil their mandated responsibilities, and highlighted the enabling factors for and constraints to effective performance.

Use of SAI PMF is aligned with one of PASAI's strategic goals, to develop SAI performance measurement frameworks to assist with improving the delivery of SAIs' audit responsibilities. The second phase of this project will commence in January 2017 with performance assessment of five SAIs in the northern Pacific. The project is supported by the Australian Department of Foreign Affairs, IDI and the New Zealand Ministry of Foreign Affairs and Trade.



The workshop facilitators, advisors and participants

[Link to PASAI media release](#)



INTOSAI Congress (continued from page 1)

The first Congress theme was the contribution and role of SAIs with regard to reviewing and monitoring the implementation of the **Sustainable Development Goals (SDGs)**. Congress identified the importance of, and interest in, undertaking audit and review work on the SDGs. INTOSAI plans to provide regular feedback to its community on SDG-related audit issues, such as approaches, methodologies and results, in order to engage with, inform and encourage SAIs to do effective work in this area. “The Congress also contributed to pillar two of ISSAI 12 related to SAIs remaining relevant to stakeholders and citizens through making a contribution to the SDGs. Similarly the challenges facing many SAIs in terms of independence was a recurring issue discussed at the various meetings.” – Einar Gørrissen, Director General of IDI.

According to the Chair of the Finance and Administration Committee and INTOSAI Chair of the INTOSAI-Donor Cooperation, Dr Al-Angari, one of the highlights of Congress was the endorsement of the [INTOSAI Strategic Plan 2017–2022](#).

The plan puts into practice, in a comprehensive and transparent way, the contribution of SAIs to enhancing accountability and transparency in public administration for the benefit of citizens worldwide. The new strategy will

guide the activities and priorities of INTOSAI over the next six years. The INTOSAI Governing Board, with the assistance of the Standing Committee on Emerging Issues, will monitor progress in achieving the strategic plan. It will also deliver an accountability report to Congress in 2019 on the extent to which INTOSAI is fulfilling the intention and spirit of the cross-cutting priorities, goal and objectives established in the strategic plan.

As its second theme, Congress made a decisive contribution to improving **professionalization**, through a commitment from all parts of INTOSAI to grow the professional support available to all SAIs and their staff, thereby enabling them to deliver timely, relevant high-quality products. INTOSAI is addressing this through three major initiatives: enhancing INTOSAI’s standard setting; professionalization at global, regional and SAI levels; and rolling-out SAI PMF. Practitioners welcomed the endorsement of the [INTOSAI Framework for Professional Pronouncements](#) (IFPP), which comprises all INTOSAI products broken down by three categories: 1. INTOSAI Principles, 2. INTOSAI Standards and 3. INTOSAI Guidelines.

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 SAI PMF** and the implementation strategy. In our view, SAI PMF and the peer review approach are absolutely central to SAIs leading by example – in general and within the context of Goal 16 of the SDGs. We very much look forward to working closely with the IDI in our new role as INTOSAI’s strategic governance lead of 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 SAIs.” A [SAI PMF Video](#) marked its launch and clearly set down the role of SAI PMF as a fundamental anchor to assist SAIs in delivering on the Professionalization agenda.





SAI PMF strategy 2017-19

By the INTOSAI-Donor Secretariat

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

Background

The SAI PMF is a holistic and evidence-based framework for voluntary assessments of SAI performance against the Principles, Standards and Guidance in the IFPP, in addition to other established international good practices for external public auditing. SAI PMF can be applied in all types of SAIs, regardless of governance structure, mandate, national context and development level.

The development of SAI PMF represented a successful partnership effort between INTOSAI and the donor community. The SAI PMF was developed under the auspices of the INTOSAI Working Group on the Value and Benefits of SAIs (WGVBS),

by a task team of volunteer SAIs and Donors. The INTOSAI-Donor Cooperation has provided significant funding for the development phase through the INTOSAI-Donor Secretariat, which has coordinated the development, consultation and piloting of SAI PMF. The INTOSAI-Donor Cooperation has also supported the development of SAI PMF by giving strategic advice. Individual assessments in different countries have been resourced by combinations of SAI's own resources, in-kind support from peer SAIs, and donor funding.

IDI recruiting a Head of Administration and INTOSAI Donor Secretariat



[For more information, see this link](#)

Application deadline: 10 February

Forthcoming events

Below is a selection of key events which may be of particular interest to stakeholders. For the complete INTOSAI calendar, see www.intosai.org.

- January 23-27:** Planning meeting, phase 2 – Performance Measurement in PASAI project, Guam
- March 28-29:** IDI Board Meeting, Oslo, Norway
- May 14-19:** ICGFM Annual International Training Conference, Miami, USA
- May 22-26:** SAI PMF training, AFROSAI-E
- May 31- June 2:** 24th UN/INTOSAI Symposium, Vienna, Austria
- August 23 - 25:** SAI PMF advanced training, AFROSAI-E
- September 18-22:** Contiguous INTOSAI-Donor Steering Committee and CBC meetings, Washington DC, US

INTOSAI-Donor Steering Committee Leadership

Chair (INTOSAI): *Dr. Hussam Al-Angari, General Auditing Bureau, Saudi Arabia*
 Chair (Donors): *Jennifer Thomson, World Bank*
 Vice-Chair (INTOSAI): *Gene Dodaro, U.S. Government Accountability Office*
 Vice-Chair (Donors): *Kathy Ford, Department for International Development, UK*

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