Collaboration between the PAS and the IDI for supporting ISSAI implementation

PAS 11th Annual Meeting, Budapest,

19 April 2018

PRESENTATION PLAN

IDI support for implementation of PA ISSAIs

IDI-PAS COOPERATION

TOR between IDI and PAS

Supports SAIs in developing countries, in their effort to sustainably enhance performance, independence & professionalism

Implementation of international standards including ISSAIs

Knowledge sharing & implementation of good practices

Facilitate

mandate

Facilitate

Development of institutional, organizational and professional staff capacities

Scaled up & more effective support to SAIs through partnership with stakeholders

INTOSAI Development Initiative(IDI)

Governance
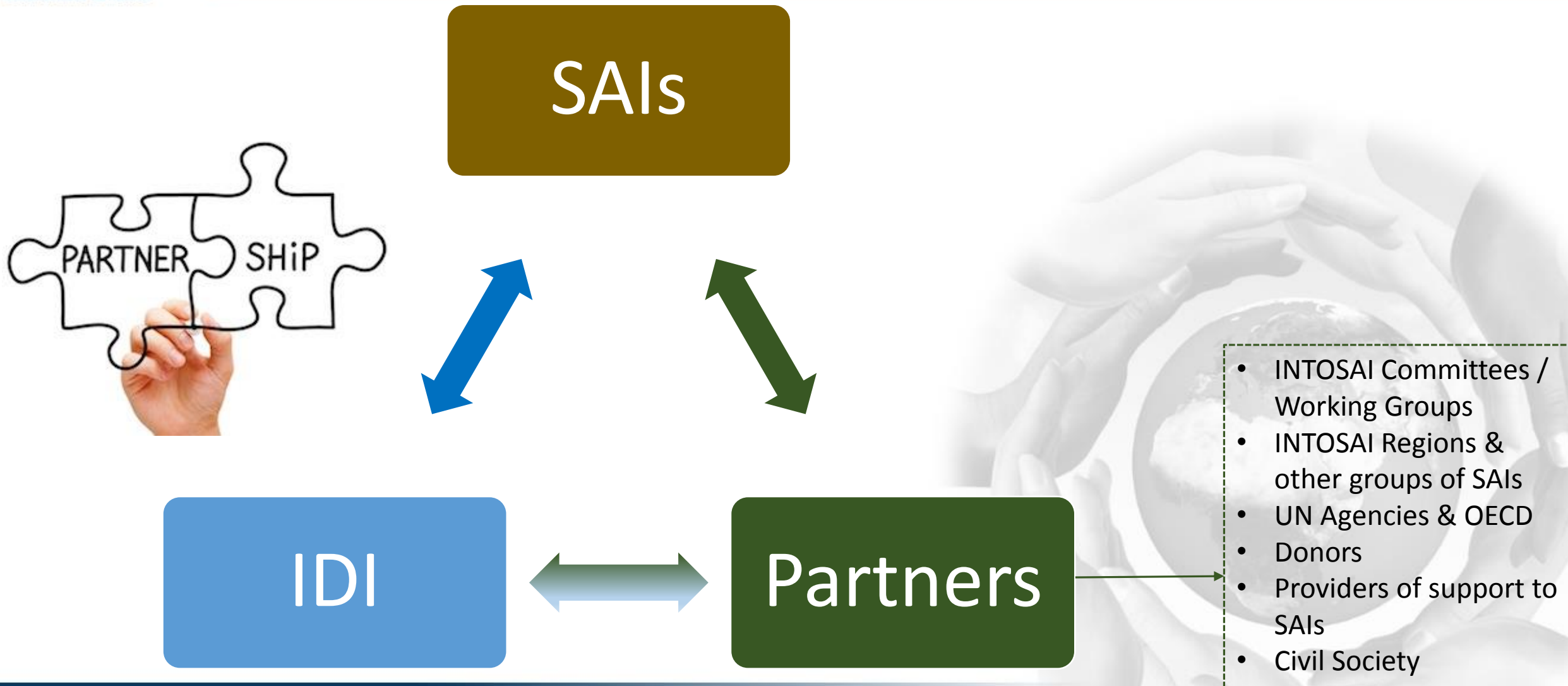
IDI Board
(Chair+9 Board members)

IDI Secretariat
Oslo, Norway

IDI Regional Staff

Board of Directors

3 from SAI Norway, 1 each Sweden, UK, Austria, South Africa, Sierra Leone, Jamaica, Costa Rica

Established in 1986, hosted by SAI Canada

PAST PRESENT

Hosted by SAI, Norway since 2001

SAIs

PARTNER SHiP

IDI

Partners

- INTOSAI Committees / Working Groups
- INTOSAI Regions & other groups of SAIs
- UN Agencies & OECD
- Donors
- Providers of support to SAIs
- Civil Society

'SAIs move towards ISSAI compliant audit practices'.

3i Programme Objective

3i programme implementation strategy

1. **3i Product Portfolio - Maintenance & Development**

2. **SAI Audit Professional's Certification Pilot**

3. **Quality Assurance Programme**

4. **Cooperative/Pilot Audits**

5. **3i Community of Practice**

6. **SAI Level ISSAI implementation support**

IDI - PAS Cooperation for 3i Programme

The ToR signed in Brasilia 2017

Product development and maintenance

Quality Assurance

Blended Learning Programme

Certification Pilot

Application Guidance

3i Community of Practice

① 3i Product Portfolio - Maintenance & Development

- ISSAI Implementation Handbook for Performance Audit – Version 0 for comments
- iCAT tool & Guidance
- Quality Assurance Tool & Guidance

Performance Audit GPGs

① 3i Product Portfolio - Maintenance & Development

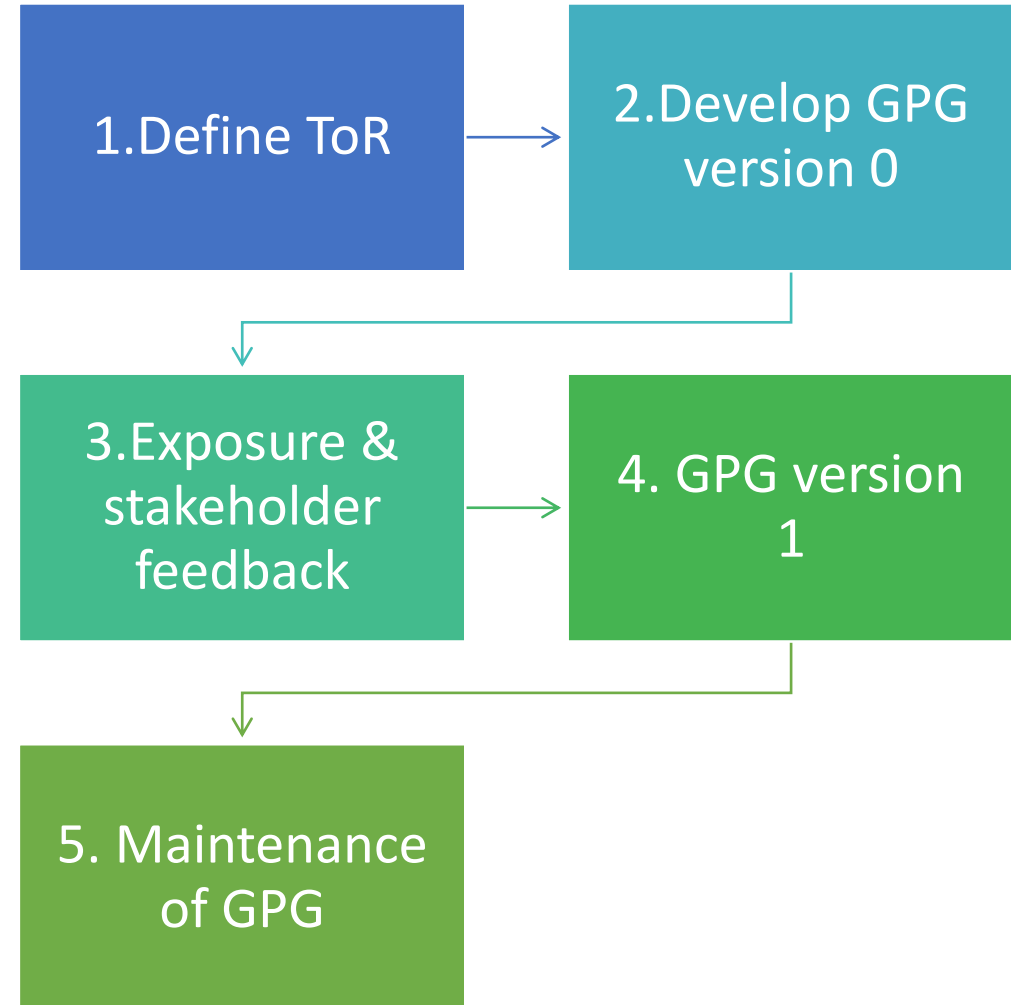**INTOSAI IDI** DEVELOPMENT INITIATIVE

Protocol for Quality Assurance of IDI's Global Public Goods

Definition

IDI's Global Public Goods (GPGs) are products and tools created by the IDI for contributing to global knowledge creation, capacity development and enhanced performance of SAIs. These products and tools are freely available to SAIs, all other stakeholders involved in supporting SAIs, and members of the public at large, such that the use by one party does not preclude the use by another.

http://www.idi.no/en/idi-library

1.Define ToR → 2.Develop GPG version 0

3.Exposure & stakeholder feedback → 4. GPG version 1

5. Maintenance of GPG

SAI Audit Professional's Certification Pilot

Purpose

- to obtain experience in using the competency framework for certification

- to develop and pilot three IDI certification programmes for SAI Audit Professionals (financial, performance and compliance audit) with a common element covering the cross-cutting competencies

- to assess the feasibility of scaling the pilot up into a regular programme.

Credible | Scalable

Inclusive | Relevant
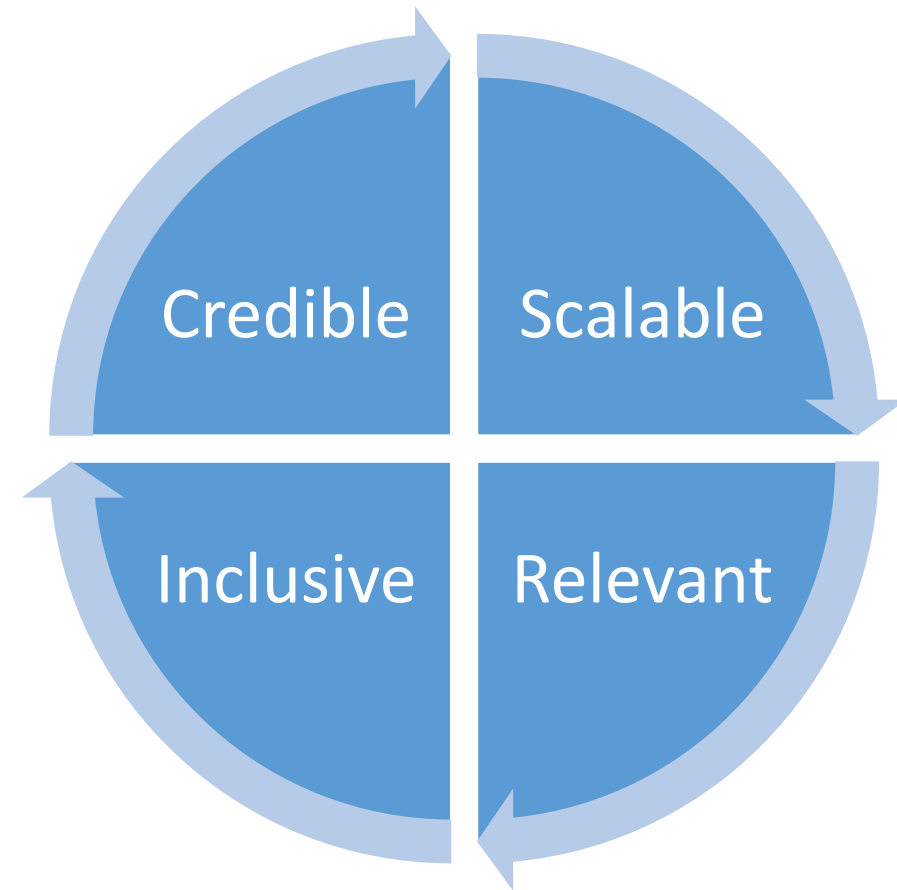
Strategic Considerations

- Certification of Competencies
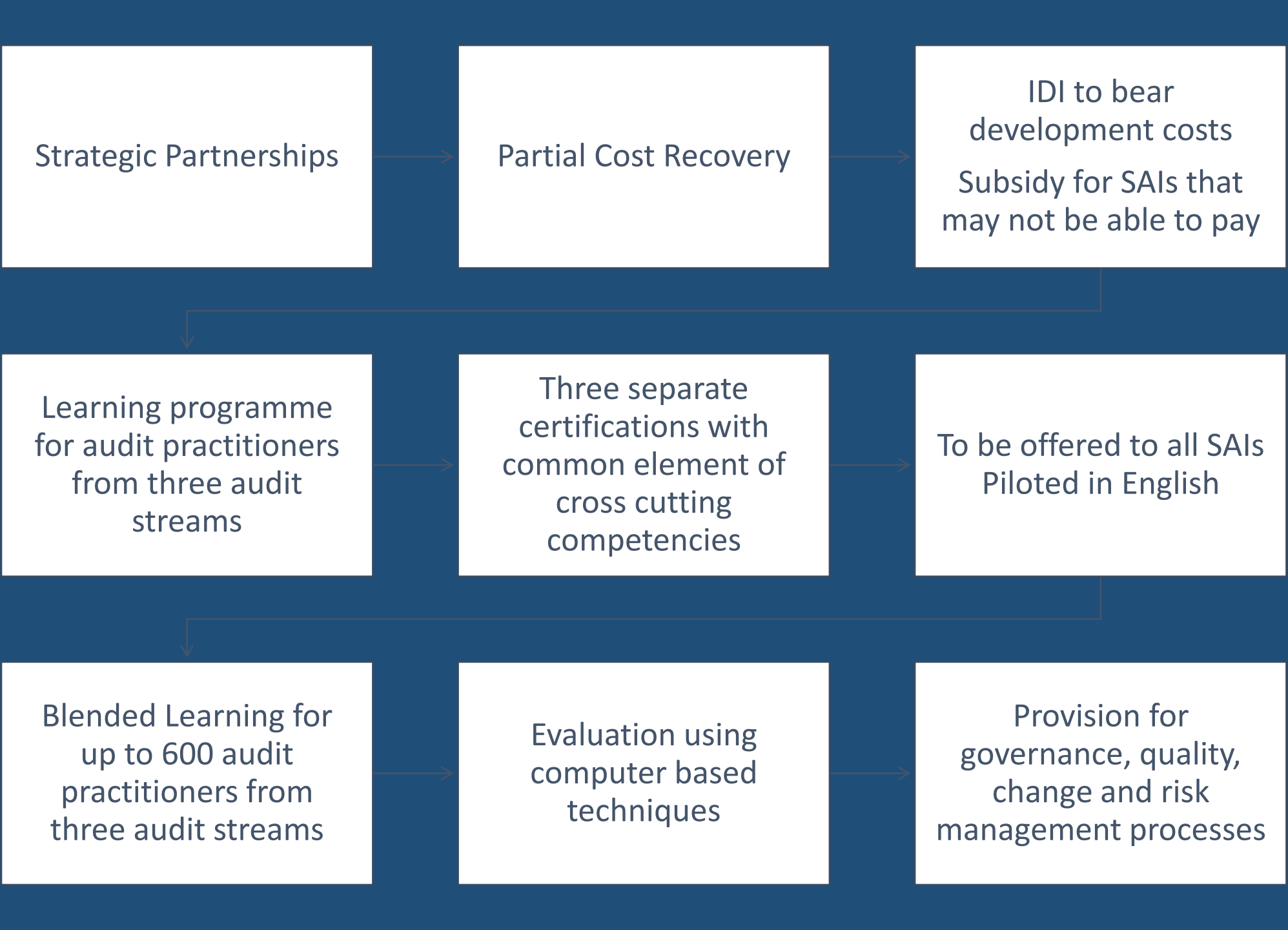- Learning not licensing
- Focus on both learning and evaluation
- Global competencies for implementing ISSAIs
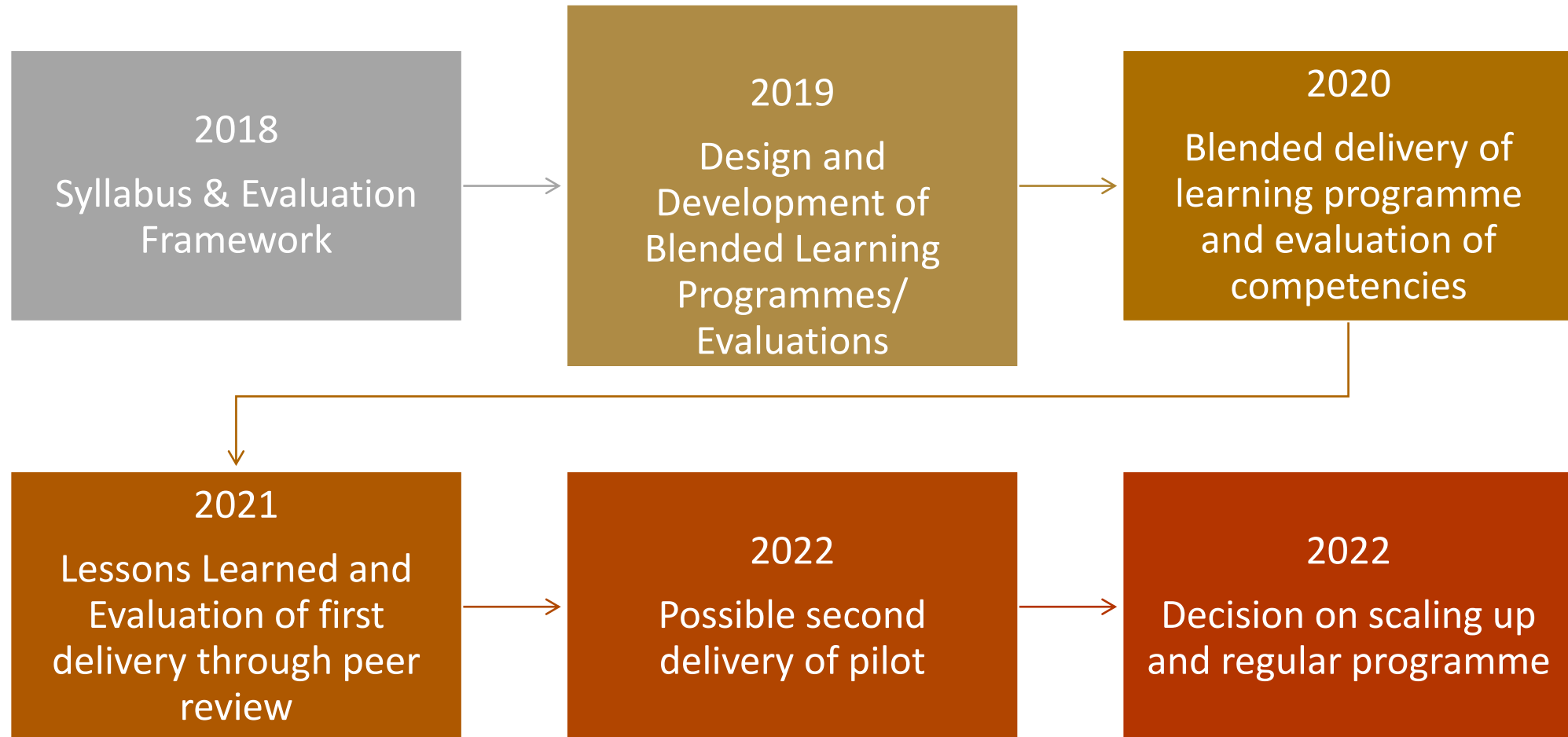- Need to add local specificities and work experience

Implementation Strategy

Strategic Partnerships	Partial Cost Recovery	IDI to bear development costs Subsidy for SAIs that may not be able to pay
Learning programme for audit practitioners from three audit streams	Three separate certifications with common element of cross cutting competencies	To be offered to all SAIs Piloted in English
Blended Learning for up to 600 audit practitioners from three audit streams	Evaluation using computer based techniques	Provision for governance, quality, change and risk management processes

Timelines

2018
Syllabus & Evaluation Framework

2019
Design and Development of Blended Learning Programmes/ Evaluations

2020
Blended delivery of learning programme and evaluation of competencies

2021
Lessons Learned and Evaluation of first delivery through peer review

2022
Possible second delivery of pilot

2022
Decision on scaling up and regular programme

INTOSAI IDI
DEVELOPMENT INITIATIVE
IDI 3i IDC 3i Implementation Initiative

SAI AUDIT PROFESSIONALS
CERTIFICATION PILOT

- Pool of QA reviewers for performance audit (2017)
- Pool of QA reviewers for PASAI (2018)
- SAI level support for setting up QA function for three SAIs (2018-2019)
- SAI level ISSAI Implementation Support - Phase III (2018-2019)
- IDI QA system for cooperative audits

④ Cooperative/Pilot Audits

1. Ascertain SAI readiness and commitment

2. Mentor training / Design and Development of Blended programme

3. Blended learning programme for audit teams & supervisors covering methodology and subject matter

4. Audit Plan Review Meetings

5. Support and monitoring while conducting audit

6. Audit Report Review Meeting

7. SAIs finalise audits

8. SAIs issue audit reports as per legal requirements

9. Quality Assurance of audits

AUDITING SUSTAINABLE DEVELOPMENT GOALS

Performance Audit of Preparedness for Implementation of SDGs

56 SAIs in English speaking regions & OLACEFS, 16 SAIs in CREFIAF participating, 13 SAIs in ARABOSAI interested

EUROSAI: 3 SAIs

ASOSAI : 14 SAIs

ARABOSAI (*)

CAROSAI: 2 SAIs

CREFIAF(16)

OLACEFS: 15 SAIs + SAI Spain
Auditing Prep for implementation of SDG 5

AFROSAI-E: 8 SAIs

PASAI : 13 SAIs

(*) 13 SAIs in ARABOSAI indicated interest in participate in the programme in 2018.

3i Community of Practice

- Integration and Streamlining of 3i Community of Practice
- IDI-KSC paper on 'Fostering Robust Communities of Practice'
- Separate CoP for performance auditors ?
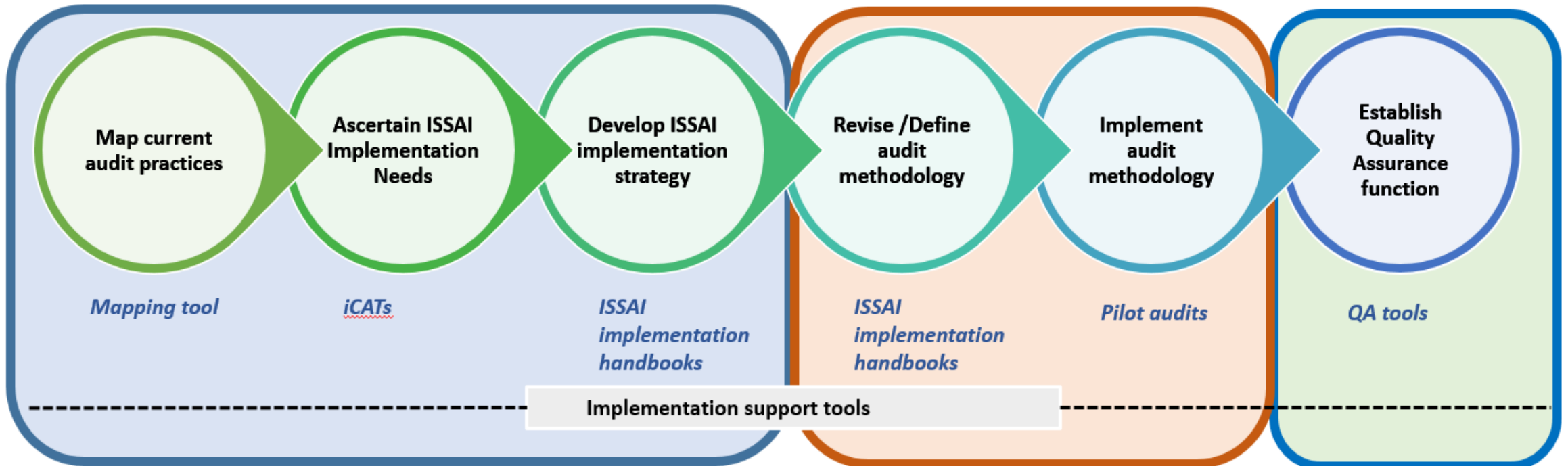
SAI Level ISSAI implementation support

- Pilot being conducted in SAI Bhutan and SAI Tonga
- Plans to offer support to 3 SAIs starting 2018

Thank you