

INTOSAI Capacity Building Committee: Good practice notes:

Building capacity in Supreme Audit Institutions: A Guide.

Who is this Guide for:

Internationally there is growing recognition of the important role that SAIs play in helping strengthen transparency, accountability and democracy. But equally there is a recognition that many SAIs face major challenges in adopting modern approaches to audits, in managing their own internal operations efficiently and effectively and building strong external relations so that their findings and recommendations are used to effect beneficial and sustainable change.

This Guide seeks to outline some of the key steps SAIs can take to deal with the challenges they face. It is the product of the experience of capacity building of a range of SAIs from around the world.

The primary audience for this Guide are SAIs themselves but it also has relevance for those in the donor and consultancy world who are keen to help support the development of SAIs.

This Guide was first produced in 2007 and the INTOSAI Capacity Building Committee plan to revise and update it in 2017 so that it gives greater recognition to such initiatives as:

- The adoption by INTOSAI of the International Standards for Supreme Audit Institutions (ISSAIs); and
- The SAI Performance Measurement Framework;

However, many of the ideas encompassed in this Guide still underpin efforts to strengthen SAIs globally and merit consideration and application.

The Guide stresses the importance of taking a planned approach to the process of capacity building and focusing on five key stages:

- Assessment of current capacity and constraints;
- Development of a strategy for building capacity;
- Implementation of that strategy;
- Learning the lessons from the implementation; and
- Sustaining improvements.

Part 1 of the Guide provides advice on:

- The key internal and external factors that directly affect how a SAI operates;
- Different approaches to assessing a SAI's strengths and weaknesses and translating the results into strategic modernisation objectives;
- Implementation challenges, in particular the need to ensure senior manager buy in; and
- Dealing with external constraints – particularly a lack of independence.

Part 2 of the Guide examines three key aspects of capacity building for a SAI:

- professional audit capacity;
- organisational capacity; and,
- the capacity to deal with the external environment.

Where can this guide be found?

This guide is available on the website of the INTOSAI Capacity Building Committee: www.intosaicbc.org

Prepared for INCOSAI XX Abu Dhabi
December 2016

