Modern Challenges for SAIs' Capacity Development

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Presentation Outline

1
- **SAIs' objectives and challenges**

2
- **IDI's framework for developing SAIs' capacity**

3
- **Examples of IDI's Capacity Development programmes**

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SAI's objectives :

The extent to which SAIs are able to make a difference to the lives of citizens depends on SAIs:

1. **Strengthening the accountability, integrity, and transparency of government and public entities**

2. **Demonstrating ongoing relevance to citizens and other stakeholders**

3. **Being model organizations through leading by example**

To play their expected role and reach their objectives, SAIs should comply with ISSAIs :

- **The development of the ISSAIs was the focus of INTOSAI during its first strategic plan**

- **The ISSAIs framework is composed of four levels**

- **The implementation of the ISSAIs is a demanding task.**

Level 1 - Founding Principles

Level 2 - Prerequisites for the Functioning of SAI

Level 3 - Fundamental Auditing Principles

Level 4 - Auditing Guidelines

To play their expected role and reach their objectives, SAIs' should have a capacity development approach that takes into consideration all 3 dimensions of SAI's capacity.

1. Institutional Capacity Development

2. Professional Staff Capacity Development

3. Organisational Systems Capacity Development

Presentation Outline

1
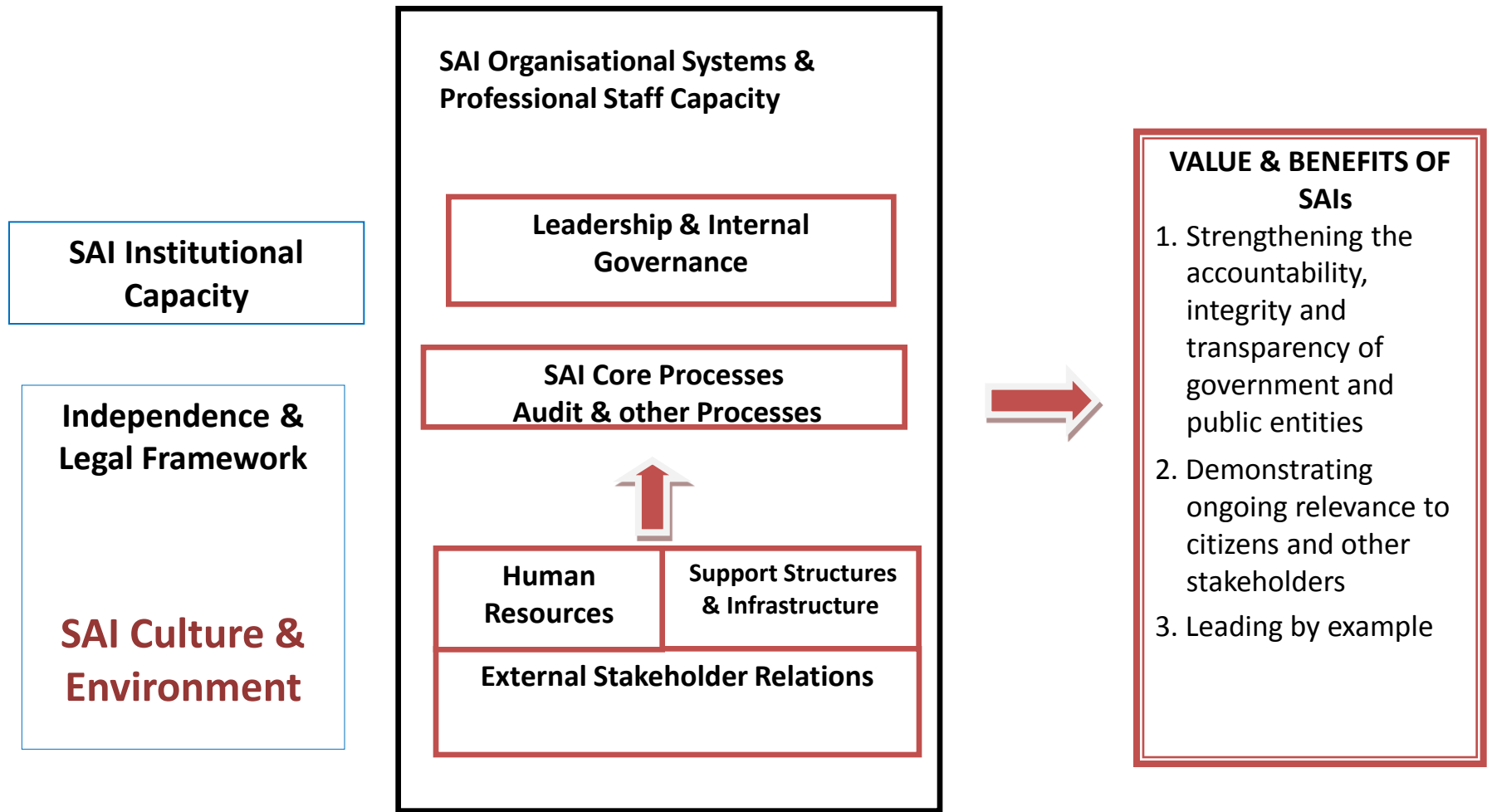- **SAIs' objectives and challenges**

2
- **IDI's framework for developing SAIs' capacity**

3
- **Examples of IDI's Capacity Development programmes**

IDI's Capacity Development Framework for SAIs

SAI Organisational Systems & Professional Staff Capacity

Leadership & Internal Governance

SAI Core Processes Audit & other Processes

Human Resources | **Support Structures & Infrastructure**

External Stakeholder Relations

SAI Institutional Capacity

Independence & Legal Framework

SAI Culture & Environment

VALUE & BENEFITS OF SAIs
1. Strengthening the accountability, integrity and transparency of government and public entities
2. Demonstrating ongoing relevance to citizens and other stakeholders
3. Leading by example

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3i Programme

Objectives of ISSAI implementation initiative

> **Assist the SAIs in identifying implementation needs**

> **Create capacity for ISSAI implementation**

> **Facilitate start up of SAI level ISSAI implementation**

> **Create an active knowledge community**

Why ISSAI implementation Initiative?

Vast majority of 190 INTOSAI member SAIs are located in developing countries	**Considerable resource, capacity and skills constraints in implementing ISSAIs**	**INTOSAI gave IDI the mandate to support ISSAI Implementation in SAIs of developing countries**	**Need expressed by SAIs and regions**

3i Programme

Outcomes of the Programme

iCAT Compliance Audit — A mapping tool for ISSAI Implementation	*ISSAI Compliance Assessment Tools (iCAT)*
180	*ISSAI Facilitators*
Handbook	*ISSAI Implementation Handbook*
30	*SAIs carried out iCAT*
Knowledge Community	***Knowledge sharing on ISSAI implementation*** **3i Community Portal**

3i Programme

Plans for 2013/14

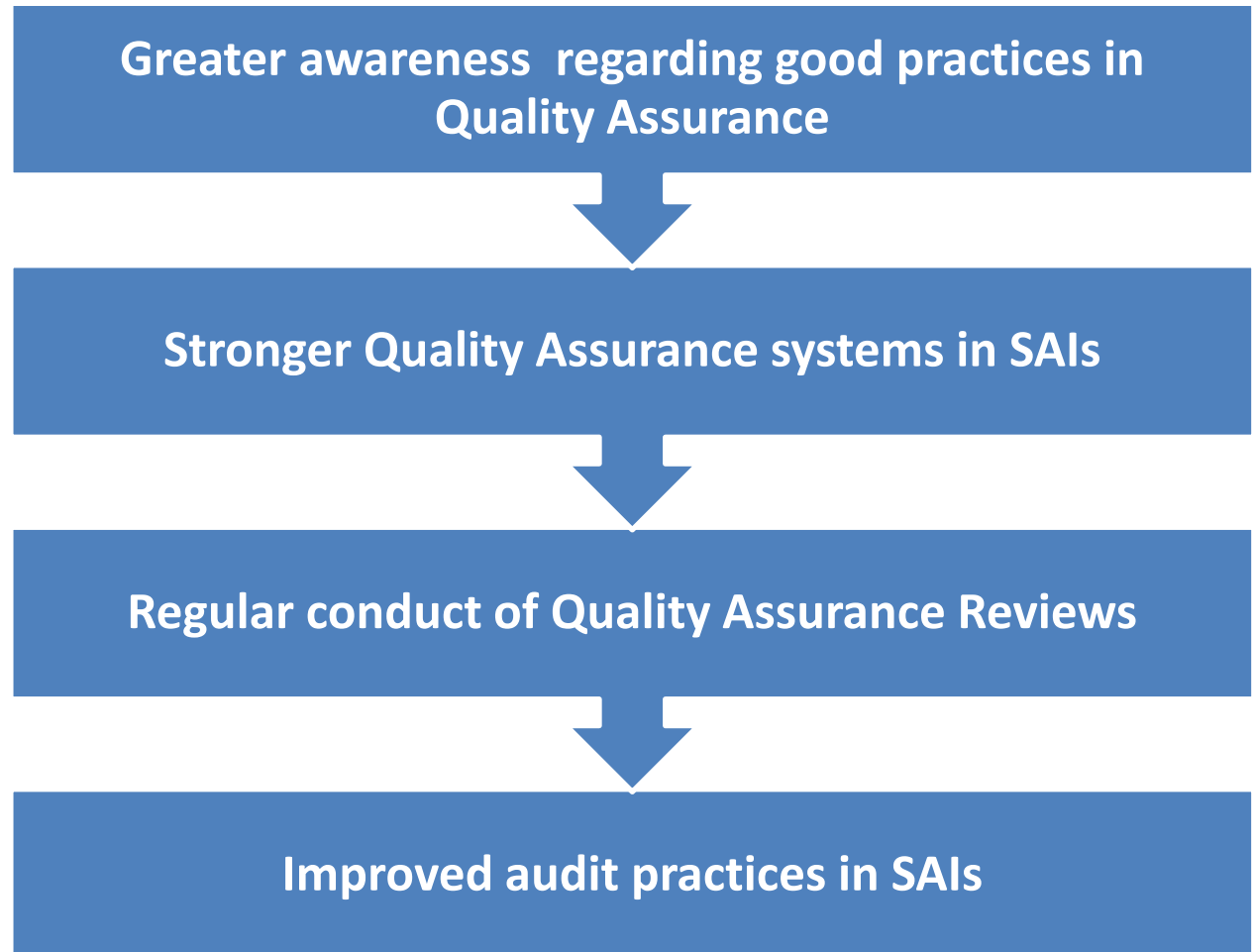| **E-learning Courses** on Financial and Performance Audit ISSAI Implementation Handbooks	**Facilitation Skills Workshop** for Financial and Performance Audit	**E-learning Course** on Compliance Audit ISSAI Implementation Handbook	**The programme will be launched in Arabic, French and Spanich**
• August /September 2013	• October /November 2013	• First Quarter, 2014	2013

3i Programme

Long Term Strategy

- **First Phase (2012-2014) – Cooperation with 5 INTOSAI regions**
- **Long Term Strategy:**

ISSAI Implementation will form an integral part of IDI Strategic Plan 2014-2018

Some Long Term Issues
- **Professionalisation of SAIs**
- **Electronic Working papers**
- **Leadership and Internal Governance**
- **Communication and Stakeholder Management**
- **Performance, Transparency and Accountability of SAIs**

IDI/ARABOSAI Quality Assurance Programme

Programme expected results

Greater awareness regarding good practices in Quality Assurance

Stronger Quality Assurance systems in SAIs

Regular conduct of Quality Assurance Reviews

Improved audit practices in SAIs

IDI/ARABOSAI Quality Assurance Programme

Programme components

Planning meeting		Training in Quality Assurance		Conduct of pilot QA reviews		Post programme activities
• Cooperation agreements signed with 8 SAIs	→	• 8 teams trained in conducting QA reviews at SAI level and at financial and performance audit levels	→	• QA reviews conducted at SAI level and at financial and performance audit levels • QA guide adapted to each SAI environment	→	• SAIs should adopt QA manuals • SAIs should train more staff in conducting QA reviews
November 2011		**May 2012**		**June to September 2012**		**June 2013**

Thank you