Modern Challenges for SAIs’ Capacity Development

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Presentation Outline

1. SAI's objectives and challenges
2. IDI's framework for developing SAI's 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.
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IDI’s Capacity Development Framework for 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

VALUE & BENEFITS OF SAIs
Presentation Outline

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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
Outcomes of the Programme

**ISSAI Compliance Assessment Tools (iCAT)**

180

**ISSAI Facilitators**

Handbook

**ISSAI Implementation Handbook**

30

**SAIs carried out iCAT**

Knowledge sharing on ISSAI implementation

**Knowledge Community**

3i Community Portal
Plans for 2013/14

- **E-learning Courses on Financial and Performance Audit ISSAI Implementation Handbooks**
  - August/September 2013

- **Facilitation Skills Workshop for Financial and Performance Audit**
  - October/November 2013

- **E-learning Course on Compliance Audit ISSAI Implementation Handbook**
  - First Quarter, 2014

- **The programme will be launched in Arabic, French and Spanish**
  - 2013
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**
  - Cooperation agreements signed with 8 SAIs
  - November 2011

- **Training in Quality Assurance**
  - 8 teams trained in conducting QA reviews at SAI level and at financial and performance audit levels
  - May 2012

- **Conduct of pilot QA reviews**
  - QA reviews conducted at SAI level and at financial and performance audit levels
  - QA guide adapted to each SAI environment
  - June to September 2012

- **Post programme activities**
  - SAIs should adopt QA manuals
  - SAIs should train more staff in conducting QA reviews
  - June 2013
Thank you