ISSAI IMPLEMENTATION INITIATIVE

10th Annual Meeting of INTOSAI Compliance Audit Subcommittee

20 September 2012, Vilnius, Lithuania

Programme
Presentation Plan

• About the ISSAI Implementation Initiative (3i Programme)
  – IDI capacity building framework
  – 3i Pilot Programme
  – Long Term Strategy
• Cooperation with CAS
• Support required from CAS
IDI Mandate

• INTOSAI’s Strategic Plan envisages “the role of the IDI will be to take forward the implementation of the ISSAIs”.

• ISSAI Rollout Model
IDI’s Capacity Building Framework For SAIs

SAI Institutional Capacity

SAI Organisational Systems & Professional Staff Capacity
- Leadership & Internal Governance
- SAI Core Processes
  - Audit & Other Processes
- Human Resources
- Support Structures & Infrastructure
- External Stakeholder Relations

SAI Impact
Contribution to Good Governance

VALUE GENERATED BY SAI
(Key Audit Results – Audit Outputs & Outcomes)
Capacity Development for ISSAI Implementation

1. Institutional Capacity Development

2. Professional Staff Capacity Development

3. Organisational Systems Capacity Development

ISSAI Implementation People, Process & Products
Pilot Run and Long Term Strategy

• Pilot run 2012 – 2014
• Long term strategy
Pilot run - Programme Objective

- To facilitate implementation of ISSAIs by SAIs of developing countries, with a comprehensive capacity building programme for level 2 ISSAIs and level 4 financial audit, compliance audit and performance audit ISSAIs.
Implementation Partners

- INTOSAI Professional Standards Committee,
  - Subcommittee on Financial Audit,
  - Subcommittee on Performance Audit,
  - Subcommittee on Compliance Audit,
- INTOSAI Capacity Building Committee,
- Regional bodies
- Participating SAIs
- Financing Partner – World Bank
- E-learning Partner - UNITAR
Eligible SAIs in English Speaking Regions

- AFROSAI-E
- ASOSAI
- CAROSAI
- EUROSAI
- PASAI

Programme Announcement

Compliance Audit List
Implementation Strategy for Pilot run

- Assess needs at regional and SAI level
- Create capacity for ISSAI implementation
- Facilitate ISSAI Implementation Rollout at Regional & SAI level
- Develop knowledge sharing forum on 3i
Role – ISSAI Experts

• To represent the PSC subcommittee
• To provide contents for product development
• To ensure alignment with sub committee views
• To quality assure contents
• To mentor resource team and participants
• To participate actively on the knowledge forum and be a driver for sustaining the ISSAI knowledge network and community of practice
• To provide expert advise and support to participants and SAIs
Cooperation with CAS

3i Programme Activities

1. Development of iCATs – ISSAI Compliance Assessment Tools are needs assessment tools for level 2 and Level 4 ISSAI.
   • They help in explaining ISSAI requirements, mapping current status to requirements and ascertaining the causes for SAI inability to meet ISSAI requirements

CAS Support Required

• Two ISSAI experts from SAI Tunisia present at 3 week Product Development Meeting in Oslo
• iCAT reviewed by CAS Secretariat
• Communication with ISSAI mentors
Cooperation with CAS

3i Programme Activities

2. Development of e-course on iCATs

CAS Support Required

• Two ISSAI experts from SAI Tunisia present at 3 week Product Development Meeting in Oslo
• E-course reviewed by CAS Secretariat
• Communication with ISSAI mentors
Cooperation with CAS

3i Programme Activities

3. ISSAI Certification Programme Delivery of e-course on iCATs to about 70 participants – 22 October to 7 December 2012

CAS Support Required

- One expert who will act as the authoritative voice of CAS.
- ISSAI expert who will have an overview of activities in different mentor groups and will advise mentors on answering queries or examining participant responses.
- On an average 2 hours per day on the e-learning platform for six weeks from 22 October to 7 December 2012.
# Cooperation with CAS

<table>
<thead>
<tr>
<th>3i Programme Activities</th>
<th>CAS Support Required</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>4. Development of Audit Template Manual and Model Audit File and course material - 2013</strong></td>
<td>• Contents for developing audit template manuals and model audit file.</td>
</tr>
<tr>
<td></td>
<td>• One CAS expert to work with the product team developing the products</td>
</tr>
<tr>
<td></td>
<td>• 3 weeks in the first half of 2013.</td>
</tr>
</tbody>
</table>
## Cooperation with CAS

### 3i Programme Activities

**5. Delivery of course on Audit Template Manual and Model Audit File - 2013**

### CAS Support Required

- One expert who will act as the authoritative voice of CAS.
- 2 weeks full time if face to face or 2 hours per day for six weeks if online course.
# Cooperation with CAS

<table>
<thead>
<tr>
<th>3i Programme Activities</th>
<th>CAS Support Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>6. Implementation of iCAT in the SAIs of various INTOSAI regions</td>
<td>• Possible support visits by experts (one week) to help SAIs conduct iCATs.</td>
</tr>
</tbody>
</table>
Cooperation with CAS

<table>
<thead>
<tr>
<th>3i Programme Activities</th>
<th>CAS Support Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. <strong>3i Knowledge Forum</strong> - Web based forum for interaction, support, product access and knowledge sharing (2013)</td>
<td>• Knowledge Sharing</td>
</tr>
<tr>
<td></td>
<td>• Expert support</td>
</tr>
<tr>
<td></td>
<td>• Discussion Forums</td>
</tr>
<tr>
<td></td>
<td>• Webcasts and webinars</td>
</tr>
<tr>
<td></td>
<td>• Expert Talk</td>
</tr>
</tbody>
</table>
Cooperation with CAS

3i Programme Activities

8. Programme Rollout in Arabic, French and Spanish

CAS Support Required

• Similar activities and time frame as the English rollout.
• One Arabic speaking expert
• One French speaking expert
• One Spanish speaking expert
• 2013/2014
3i Long Term Strategy

• Greater coverage
  – To develop critical mass for ISSAI Implementation at SAI level
  – Product Development
  – ISSAI coverage

• Maintenance of products

• Sustained support for all capacity development aspects

• Monitoring and evaluation mechanism

• Communities of Practice
Thank You!