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

TOR between IDI and PAS

IDI-PAS COOPERATION
IDI Mandate

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

- Implementation of international standards including ISSAIs
- Development of institutional, organizational and professional staff capacities
- Knowledge sharing & implementation of good practices
- Scaled up & more effective support to SAIs through partnership with stakeholders

"Supporting SAIs in strengthening performance and capacities"
INTOSAI Development Initiative (IDI)

IDI Board
(Chair+9 Board members)

IDI Secretariat
Oslo, Norway

IDI Regional Staff

Established in 1986, hosted by SAI Canada
Hosted by SAI, Norway since 2001

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

"Supporting SAIs in strengthening performance and capacities"
IDI Service Delivery Model

SAIs

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

IDI

Partners

“Supporting SAIs in strengthening performance and capacities”
'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
Performance Audit GPGs

- ISSAI Implementation Handbook for Performance Audit – Version 0 for comments
- iCAT tool & Guidance
- Quality Assurance Tool & Guidance
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
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.
Scalable Relevant Inclusive Credible

Credible Scalable
Inclusive Relevant
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
Quality Assurance Programme

- 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
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

ASOSAI: 14 SAIs
PASAI: 13 SAIs
EUROSAI: 3 SAIs
CAROSAI: 2 SAIs
OLACEFS: 15 SAIs + SAI Spain
Auditing Prep for implementation of SDG 5
AFROSAI-E: 8 SAIs
ARABOSAI (*)

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

SAI level support implementation process

Phase I: Setting Up

Phase II: Acting

Phase III: Assuring

Leadership, Advocacy, change management
• Pilot being conducted in SAI Bhutan and SAI Tonga
• Plans to offer support to 3 SAIs starting 2018