

The INTOSAI Technical Support Function – Mid-term evaluation

June 2022



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A DISCUSSION PAPER FROM THE PSC SECRETARIAT

Technical Support Function – mid-term evaluation

INTRODUCTION

One of the strategic objectives for Goal 1 (Professional Standards) in the INTOSAI Strategic Plan 2017-2022 was to,

“... provide a strong organisational framework to support INTOSAI’s standard setting, including ... a technical-support function ...”.

The main benefit of establishing a Technical Support Function (TSF) was to help make the standard setting process more efficient and effective, and enable better planning and use of resources. By making dedicated staff available to work on standard setting activities, the TSF was designed to reduce reliance on voluntary contributions from SAIs, and allow these resources to focus where they can best add value.

SCOPE OF THE INTERMEDIATE EVALUATION

After extensive discussions in the PSC-SC, the Governing Board approved in 2019 a five year proof-of-concept exercise to set up a virtual TSF including an intermediate evaluation by the PSC chair in 2022. The mid-term review would also propose a motion on whether to move to a permanent physical location, with fully-funded (rather than seconded) employees if and when circumstances allow.

The creation and the majority of the TSF accomplishments to date have been concurrent with the worldwide Covid pandemic. This has prevented the PSC secretariat meeting physically with the TSF team, helping them to learn to work with each other in different situations, and gaining familiarity with the wider INTOSAI diaspora. Any evaluation has to be seen in this light. This evaluation considers TSF management, staffing and structure, and activities and workload since its inception. Based on the constraints shown, the report proposes an interim solution for reflection.

MANAGEMENT

The PSC Steering Committee is responsible for the broader governance of the TSF, which includes issuing strategic guidance, developing strategy, establishing goals / priorities / initiatives, and monitoring its functioning.

On a day-to-day level, the PSC Chair is responsible for the management of the TSF and establishes (in conjunction with the TSF manager in fortnightly meetings) its priorities and select the tasks on which the TSF staff will work.

TSF STAFFING AND STRUCTURE

The original model provided for three staff members (one of whom would be the TSF manager), all on full- or part-time secondment from their employer. If the workload so required, this number could be increased to five staff members.

We required candidates who had knowledge of and experience in the three audit streams, a good understanding of the IFPP and of due process, experience of standard setting, fluency in English, and strong skills in communication and teamwork. Employers would continue to pay for all salaries and associated costs for TSF staff.

The PSC launched the initial open call for expressions of interest in 2019 targeting all SAIs and INTOSAI regional organisations. Seven candidates applied for the posts and all were interviewed. After careful consideration of their relative merits, the Goal Chairs selected three candidates whose terms of engagement were formalised with the PSC through memoranda of understanding.

The PSC secretariat felt at the time that the number of applicants was disappointingly low, and reasoned that the financial burden on employers may have been considered too great by many to simply to place highly qualified staff on permanent secondment. Subsequently, when one of the original TSF staff retired in January 2021, the PSC secretariat tailored the new call for expression of interest to positively highlight that part-time applicants were also welcomed. There was only one candidate who applied and who subsequently obtained the post.

Given the nature of the secondment model, it is inevitable that only those SAIs with sufficient resources are likely to be able to participate. This brings the inherent risk that TSF membership can no longer represent the full range and diversity of SAIs.

TSF ACTIVITIES AND WORKLOAD

The TSF will assist the PSC Chair in its role of oversight over the due process, and it will help to manage and maintain the IFPP more generally. The PSC Chair has defined in detail the activities which the TSF may undertake based around broad principles with the aim of guaranteeing the continuity and timeliness of projects and to facilitate project management (FIGURE 1).

FIGURE 1: TSF STANDARD ACTIVITIES

Work Process	Activities	Products
SDP Process	Receive and structure input from the INTOSAI community for the SDP process	Presentation of the input received in a structured manner
	Technical support on the formulation of suggestions of projects for the SDP	initial assessment and project proposal for a specific projects in the SDP
Project proposals	Conduct research and technical analyses to support the presentation of the project proposals to the FIPP	Quality control check list of the project proposal before submitting it to the FIPP
	Participation in the FIPP meetings to help address the FIPP feedback when project proposals are discussed	Support the project group with suggestions to improve the project proposal based on the FIPP feedback
Exposure draft	Review the exposure version in accordance with drafting conventions, whilst ensuring consistency and avoiding overlaps with existing pronouncements	Review the exposure version in accordance with drafting conventions, whilst ensuring consistency and avoiding overlaps with existing pronouncements
	Conduct research and technical analyses to support presentation of the exposure draft to the FIPP	Analysis of the Exposure draft before submitting it to the FIPP
	Participation at FIPP meetings to help address FIPP feedback when exposure drafts are discussed	Support the project group with suggestions to improve the exposure draft based on the FIPP feedback
Exposure period	Make an evaluation whether comments were analysed appropriately by the project group to support the presentation of the endorsement version by FIPP	Evaluation of the analysis of the exposure comments and the answers given by the project group
Endorsement version	Provide language and consistency revision to the drafts produced in English	The translation network should include English language revisors – the TSF should coordinate the English revision through the network
Administration	Manage communications and communication tools	Websites, newsletters and community fora
	Manage the day-to-day business of FIPP	Drafting agendas, preparing decisions, taking minutes, advising the Chair on rules and procedures, maintaining the corporate memory

Since the launch of the TSF, the PSC secretariat has emphasised that it is a resource open to the whole INTOSAI community involved in standard setting, and have publicised the service in many communications. The TSF has been fully functional since June 2020, and until the end of March 2022, the TSF colleagues have contributed to the tasks outlined in **FIGURE 2**, all of which fall within its original remit.

FIGURE 2: TASKS COMPLETED OR ONGOING BY THE TSF

ISSAI 140: exploring the scope of a possible project aimed at providing clear, consistent and adequate standards for the organisation of quality control within SAIs, taking into account different organisational models and ensuring consistent use of terminology;
Draft GUID in Public-Private –Partnerships : respecting the FIPP drafting conventions, moving materiel from the main body of the text to the annexes, removing or reducing materiel in the annexes where we found it to be duplicated or incomplete and streamlining the English
Providing comments on GUID 5160 – Guidance on using the work of internal auditors
SDGs: how the existing ISSAIs and GUIDs are used in auditing the SDGs, and if there are further needs arising from this
Contribution to the Component 1 initial report and consultation sessions.
Fraud and Corruption: how the IFPP might provide improved support to SAIs in addressing fraud and corruption. In this respect the TSF carried out an extensive survey covering inter alia the extent to which the IFPP and the ISSAIs provide sufficient guidance on what are the SAI’s role and tasks in fight against irregularities, as well as on future needs
Evaluation of the project proposal for guidance on Combined Audit
Analysis of the exposure draft of GUID 5320 (Audit of privatisation)
Analysis of the exposure draft of GUID 5280 (Audit of public procurement)

Despite active publicity, the TSF is not being used to its full potential. For the period, June 2020 to March 2022 the TSF has made available to INTOSAI around 183 auditor weeks. The above tasks, along with administration and associated meetings, account for around 40 weeks. This indicates that the TSF is operating at around 20% of its potential capacity.

MID-TERM CONCLUSIONS

The PSC secretariat set up and managed the TSF according to the initial decisions by the PSC-SC. This mid-term review allows the PSC-SC to reassess the evolution of the TSF and take action as necessary to address the two main challenges:

- i. The TSF is over resourced for its current workload;
- ii. Recruitment of colleagues for the TSF is, and will likely remain, a challenge if we need to replace colleagues for whatever reason.

As such, there is no merit at this stage in considering a further resolution on whether to move the TSF to a permanent physical location, with fully-funded (rather than seconded) employees.

The question is rather if and how the proof-of concept exercise could be modified to allow it to proceed successfully, or whether it should be discontinued.

PROPOSAL

Against the background of the slow start of the TSF due to the Covid pandemic and the gradual uptake of its services, we believe that a 12 month extension of the mid-term review is necessary to have more data to make a proper judgement about the future of the facility.

Of the two conclusions from the mid-term review, the recruitment issue is not critical at present but may perhaps be addressed if SAIs could be convinced that the TSF offers an attractive and worthwhile service. To do this, and thereby also address the first of the mid-term review conclusions, we propose to further raise awareness of the TSF through the ISLO network, via the Goal Chairs and regional meetings, and during the INCOSAI meeting.

The PSC-SC is invited to take note of this course of action.