



ISSAI Awareness Raising - Progress Report

Introduction

This is the second progress report presented to the PSC Steering Committee since the ISSAI Awareness-Raising Task Force was established in Copenhagen in June 2010. The purpose of the task force is to convert the PSC Strategy for ISSAI Awareness Raising into concrete actions and support the implementation of the ISSAI Roll-Out Model.

The current members of the task force represent most of the INTOSAI regions, the Capacity Building Committee, the INTOSAI Development Initiative and the PSC secretariat. A complete list of members is attached in appendix 1.

It has not been possible for the task force to meet yet this year, which means that the future activities referred to in this report are tentative and have not been discussed nor planned in any detail by the task force members at this point.

1. Follow-up on the 2011 PSC Steering Committee meeting

At its meeting in Wellington in June 2011, the PSC Steering Committee discussed ISSAI awareness raising and agreed on a number of action points, which will be addressed in this progress report:

1. speed up the work and include aspects of ISSAI implementation support;
2. focus on all levels of the framework;
3. gather experience on ISSAI implementation progress in the PSC Secretariat and promote knowledge sharing via the PSC website. Pass on knowledge and experience to the INTOSAI regional secretariats;
4. translate the awareness-raising material into the official INTOSAI languages;
5. ensure linkage to the work on "Value and benefits of SAIs".

Ad 1 and 2 - ISSAI Roll-Out Model

In an effort to further support and hopefully also speed up activities aiming to facilitate the adoption and implementation of the ISSAI framework, the PSC Chair, the Capacity Building Committee (CBC) Chair and the IDI agreed on an ISSAI Roll-Out Model that was presented for approval by the INTOSAI Governing Board in October 2011. The model defines the roles and responsibilities of the three parties mentioned above and emphasizes in particular the need to focus on awareness-raising activities in CAROSAI, CREFIAF and ASOSAI, incorporating level 2 as well as level 4 of the ISSAI framework in strategic plan programmes, effective knowledge sharing on the implementation process and providing guidance on the strategic considerations preceding a possible decision to implement/adopt the ISSAIs.

Ad 3 – Gather experience on ISSAI implementation progress

Gathering experience and sharing knowledge on ISSAI implementation activities is essential, and the Task Force will consider how best to pool this information. Obstacles are, however, foreseen as the term "implementation" in connection with the ISSAIs seems to be interpreted in many different ways.

In accordance with the ISSAI Roll-Out Model, a joint survey (CBC, IDI, PSC) will be launched to collect knowledge of progress and lessons learnt on ISSAI implementation.

EUROSAI Goal 2 on professional standards forwarded a survey to its membership in February 2012 to gauge the application of the ISSAIs, and the experience derived from this exercise will be incorporated into the planning of the PSC survey.

Ad 4 - Translation of awareness-raising material

With the assistance of the SAIs of Bahrain, France, Mexico and Germany the following material has now been translated:

- PowerPoint presentation of the ISSAIs directed at top-management is now, in addition to English, available also in Arabic, French and Spanish;
- folder presenting a complete overview of the ISSAI framework is now available in English, French, German and Spanish.

Ad 5 – Value and Benefits of SAIs

This pending new ISSAI is being developed by a working group under the Knowledge Sharing Committee (KSC).

According to the INTOSAI Due Process, an exposure draft of the document is to be presented to the KSC for approval, and the KSC will also be called upon to consider and approve the future endorsement version of the document.

The working group is aiming for exposure of the document on www.issai.org in the last quarter of 2012.

An initial draft of the Value and benefits of SAIs document will be presented at the 2012 PSC Steering Committee meeting for information.

2. Awareness-raising activities in 2011/2012

Measuring whether the awareness of the ISSAIs has increased as a result of the various activities that have been implemented is difficult, but the following facts and figures are believed to provide some sort of indication of performance.

Presentations

The PSC has in the past twelve months pursued its original demand-driven strategy and strived to be perceived as a willing assistant and active participant in awareness-raising activities planned and organised by members of the INTOSAI family.

Activities are, however, not restricted to targeting INTOSAI members; In February and May of 2012, two presentations have been made to the World Bank; one was a video presentation made in collaboration with the IDI and AFROSAI-E Secretariat and the other was a presentation to the financial management specialists of the World Bank. The latter was made in collaboration with the IDI and GAO in Washington DC.

Members of the PSC have in 2011 delivered around 20 presentations on the ISSAIs. For a complete overview, please see appendix 2.

Folders/brochures distributed

Since March 2011 a total of 1.050 top level folders, 700 ISSAI overview folders and approximately 100 posters have been distributed at relevant events held within and outside the INTOSAI community.

Articles

The annual EUROSAI Magazine (no. 17) featured a four-page article on the ISSAIs and INTOSAI GOVs by Ane Elmoose, the former head of the PSC Secretariat.

The PSC Secretariat has since May 2011 had three articles published in the International Journal of Government Auditing: two providing more general information on the ISSAIs and one dealing specifically with the progress of the Harmonisation Project.

www.psc-intosai.org

A new page "Facilitating ISSAI implementation" has been added to the website. It is meant to provide access to information that can be helpful for SAIs that are considering adopting and implementing the ISSAIs. As of yet, contents are very limited and include only a "Level 2 compliance check-list" and a link to AFROSAI-E where interested parties upon request can obtain a copy of the Audit Manual developed by this organization.

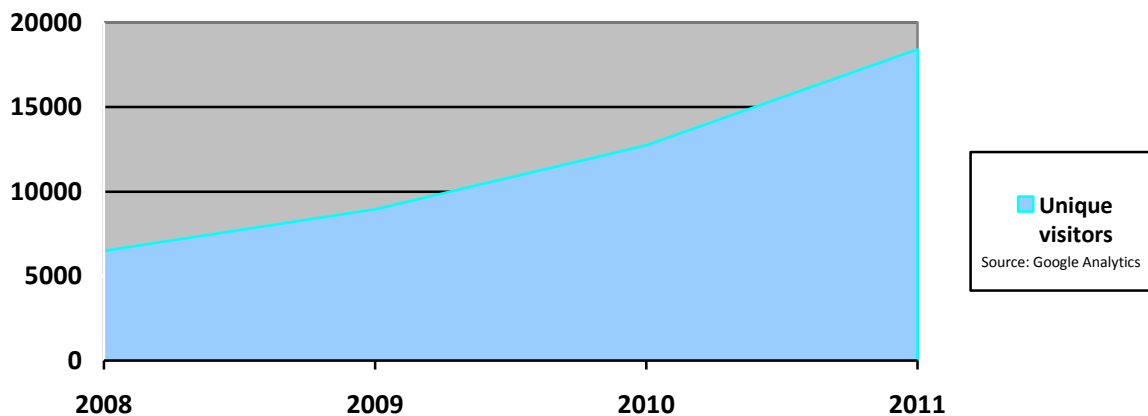
In time, also information on experiences gained by SAIs that have adopted and implemented the ISSAIs should be made available on intosai-psc.org.

www.issai.org

Traffic on issai.org has been monitored through Google Analytics since 2008. This service provides information on number of visits, time spend on the website, pages visited, etc.

Keeping track of the development in the number of unique visitors (visitors who return) is essential as it is an indication of how well the PSC has managed to disseminate the knowledge of the ISSAI framework.

Figure 1



It appears from figure 1 that the number of unique visitors has increased from 6,495 in 2008 to 18,402 in 2011, i.e. an increase of approximately 183 per cent.

Year-on-year growth in number of unique visitors in the period 2008 – 2011 looks as follows:

Figure 2 – Growth rate unique visitors

2008	2009	% growth	2009	2010	% growth	2010	2011	% growth
6,495	8,947	37.7%	8,947	12,729	42.3%	12,729	18,402	44,6%

In 2011 the unique visitors came from 192 different countries against 177 in 2008. Western and Eastern Europe are well represented and visiting the website regularly, as is North America. The African countries, Asian countries, the Caribbean and South America are, with very few exceptions – notably the countries that are heavily involved in the INTOSAI committees - hardly visible in the statistics.

Other events

The PSC Secretariat was in September 2011 invited by the chair of EUROSAI Goal 2 – Professional Standards to participate in the inaugural and subsequent meetings of the goal team as an expert member. The Financial Audit Subcommittee is also represented at the meetings of Goal 2 by Jonas Hällström. The objective of EUROSAI’s Goal 2 is to “promote and facilitate the implementation of the ISSAIs and contribute to their further development”.

As mentioned under *Ad 3*, the experience gained in connection with the EUROSAI survey is expected to provide valuable input to the planning of the PSC/CBC/IDI survey.

3. Activities in 2012/2013

The ISSAI Awareness-Raising Task Force has not had its annual meeting in 2012 at the time of the PSC Steering Committee meeting and an action plan for 2012/13 has therefore not been elaborated at this point.

Yet, some of the activities of the task force are already laid down in the ISSAI Roll-Out Model, some will follow from the outcome of the IDI Planning Meeting that is scheduled for 28 and 29 May 2012 in South Africa, and some should be coordinated with the activities of the Capacity Building Committee.

On the basis of the above, the action plan for 2012/13 is expected to include, but not be limited to, the following tasks of which some overlap with the actions laid down in the ISSAI Roll-Out Model:

- continue current efforts to raise awareness of the ISSAI framework in relevant fora;
- translate the check-list developed by the SAI of New Zealand for checking compliance with the ISSAIs on level 2 of the ISSAI framework into French, Spanish and Arabic;

- ensure effective knowledge sharing on how to implement/adopt/use the ISSAIs (major challenge);
- look into the possibilities of arranging a CAROSAI awareness-raising event/seminar together with the IDI;
- look into the need for ISSAI awareness-raising activities in AFROSAI-F;
- awareness-raising and other activities in the OLACEFS region
- conduct survey on progress and lessons learned on ISSAI implementation (late 2012/early 2013);
- develop brief presentation/folder on strategic considerations before implementing the ISSAIs (target group: auditor generals and top level management);
- disseminate the *CBC Guide on strategic considerations before implementing the ISSAIs* (scheduled to be ratified at the CBC Goal 1 meeting on 14 and 15 June 2012 in Tokyo, Japan).

May 2012

Members of the Awareness-raising Task Force:

FAS:

Liezl Schalkwyk
SAI of Namibia
E-mail: lvanschalkwyk@oag.gov.na
Phone: +264 61 23 74 43
Fax: +264 22 43 01

Camilla Brodén
SAI of Sweden
E-mail: Camilla.broden@riksrevisionen.se
Phone : +46 8 5171 4358
Fax : +46 8 5171 4111

PAS

Luciano Dos Santos
SAI of Brazil
E-mail : LucianoDS@tcu.gov.br

CAS

Prakash K. Narismulu
SAI of South Africa
Email: prakashn@agsa.co.za
Phone: +27(0)12 422 9816
Fax: +27(0)12 422 9822 •

Erna Lea Jørgensen
SAI of Norway
E-mail : erna.lea@Riksrevisjonen.no
Phone: + 47 22 24 10 70
Fax: + 47 22 24 10 01

SAI of Bahrain

Qasim Almadhoob
E-mail: q.almadhoop@nac.gov.bh

Capacity Building Committee:

Kamal Daoudi
SAI of Morocco
E-mail: kamal.daoudi@courdescomptes.ma
Phone: +212 537576757 - Mobile: +212 668969312
Fax: +212 537 11865 or 11908

IDI

Einar Gørrissen
E-mail: einar.gorrissen@idi.no
Phone: +47 469 48 090

Archana P. Shirsat
E-mail: archana.shirsat@idi.no
Mobile: +47 4682 0740
Phone: +4721540815

PSC Secretariat

Mette E. Matthiasen
SAI of Denmark
E-mail: mem@riksrevisionen.dk
Phone : +45 33 92 85 73

May 2012

ISSAI roll out model

Roll out model for the implementation of the ISSAIs in the INTOSAI family.

Implementation of the ISSAI framework is one of the strategic priorities for INTOSAI in the years 2011-2016. With the successful XX INCOSAI in Johannesburg and the adoption of the South Africa declaration on the International Standards for Supreme Audit Institutions it is now time to establish an ISSAI roll out model that can ensure a sustainable and successful implementation of the ISSAIs.

In order not to lose momentum and clearly define the roles and expectations to all relevant ISSAI implementation partners, the PSC together with the CBC and the IDI present this ISSAI roll out model to the INTOSAI Governing Board for approval, October 2011. The model is based on the description of tasks under Goal 1 and Goal 2 in the INTOSAI strategic plan. The ISSAI roll out model is to be implemented immediately after the Governing Board approval. Progress on the ISSAI roll out model will be reported annually to the INTOSAI Governing Board by the Chairman of the PSC based on a consolidated report with inputs from IDI, CBC and PSC and potentially the different INTOSAI regions.

The INTOSAI regions will play an important role in facilitating and supporting the implementation of the ISSAIs and the donor community will play an important role in providing donor support for the ISSAI implementation activities.

1. Purpose of the ISSAI roll out model

The purpose of the ISSAI roll out model is to gain a common understanding and approach as to how the ISSAIs can be implemented in SAIs. The model describes the three stages that the ISSAI implementation will follow in each INTOSAI region with a particular focus on the actual implementation activities. The use of the model and the content of the three stages should be targeted to the special characteristics of the INTOSAI regions.

2. ISSAI roll out model

The ISSAI roll out model consists of 3 stages

- Stage 1. ISSAI Awareness raising
- Stage 2. Facilitate decision-making on ISSAI implementation
- Stage 3. Support ISSAI Implementation

These three stages illustrate the full ISSAI implementation process.

Stage 1. ISSAI Awareness raising

Based on the ISSAI Awareness Raising Strategy of the PSC, targeted ISSAI awareness raising activities will be/have been conducted in EUROSAI, OLACEFS, PASAI, AFROSAI-E and ARABOSAI.

The ISSAI Awareness Raising Strategy and progress report can be found on www.psc-intosai.org

Actions:

- Look into the possibilities of a 2-day ISSAI Awareness raising seminar in CAROSAI – together with the IDI.
- Look into the need for ISSAI Awareness Raising activities in AFROSAI-F and ASOSAI.
- Update the ISSAI Awareness Raising presentations and include stakeholder presentations.
- Follow-up on ISSAI Awareness Raising activities.

Responsibility:

The PSC.

Stage 2. Facilitate decision-making on ISSAI implementation

A CBC subgroup is developing a guide on strategic considerations regarding adoption and future implementation of ISSAIs, including the various ways of introducing the ISSAIs in an SAI. The guide primarily focuses on the ISSAIs on level 4. Such strategic considerations may include – but are not limited to:

- any limitations to the implementation of the ISSAIs due to the SAI mandate and legislation;
- any national/historical factors and auditing methods that limits the extent to which the ISSAIs can be implemented;
- lack of maturity of the SAI which prevents implementation of the ISSAIs;
- financial accounts and financial information in place and auditable in order for the ISSAIs to be implemented;

These considerations and reflections may result in a decision to implement the ISSAIs, which then again leads to the next decision to be made: How should the ISSAIs be implemented?

Some SAIs may choose a “big bang” approach where existing manuals and standards are replaced by the ISSAIs and reference is made directly to the ISSAIs in the audit work. Even in such cases it will probably be necessary to make additional guidelines or audit manuals that translate the ISSAIs into the national settings and circumstances. Other SAIs may chose to implement the ISSAIs by making sure that existing guidelines and standards meet the requirements in the ISSAIs. Finally, some SAIs – for instance those with a lack of organizational maturity or lack of auditable financial information – may chose to focus primarily on level 1 and 2 in the ISSAI framework leaving the level 4 ISSAIs for later implementation.

It is up to each SAI to decide how to implement and work with the ISSAIs. It is however of vital importance to the successful implementation of the ISSAIs that SAIs share their reflections and experience on ISSAI implementation.

The paper on strategic considerations regarding adoption and future implementation of ISSAIs can be found on: <http://cbc.courdescomptes.ma>

Actions:

- A brief presentation/folder on strategic considerations before implementing the ISSAIs and targeted at Auditor Generals and Top level Management.
- Kindly ask the regional Governing Boards to discuss the topic at their annual meetings based on the presentation/folder and report back to the CBC.
- Facilitate knowledge-sharing on ISSAI implementation in the INTOSAI family.

Responsibility:

The CBC

Stage 3. Support ISSAI Implementation

Once an SAI has decided to implement the ISSAIs, it is important that sufficient support in relation to the implementation is available. IDI will play a crucial role in this, together with the INTOSAI regions but also SAI-to-SAI cooperation and bilateral support should facilitate ISSAI implementation.

The IDI will work to support ISSAI implementation in the following ways:

Actions:

- integration of the ISSAIs into existing IDI capacity building programmes
- an ISSAI implementation project on financial audit and compliance audit ISSAIs with a trans-regional approach (to the extent that funding from the World Bank is received)
- include primarily level 2 ISSAIs in strategic plan programmes

These actions are still being considered by the IDI and the World Bank.

The implementation activities of the IDI depends on contribution from PSC and other experts on the various ISSAIs.

Actions:

In addition to these actions, the INTOSAI regions may consider:

- Regional seminars on the implementation of level 1 and 2 in the ISSAI framework.
- Regional or sub-regional seminars on the implementation of level 4 in the ISSAI framework.
- Regional, sub-regional or individual training courses in the implementation of specific level 4 guidelines (primarily financial, performance and compliance audits).
- Support to the development of regional audit manuals based on the ISSAIs on level 4 in the ISSAI framework
- Targeted implementation activities based on regional SAI needs and requests (INTOSAI GOVs, environmental auditing etc.)

Finally, a survey will be conducted early 2013 by the PSC, CBC and IDI in cooperation, in order to gain knowledge of progress and lessons learned on ISSAI implementation.

Responsibility:

The IDI

The INTOSAI regions

SAIs involved in bilateral support to other SAIs and SAI-to-SAI cooperation.