

ISSAI IMPLEMENTATION INITIATIVE

10th Annual Meeting of

INTOSAI Compliance Audit Subcommittee

20 September 2012, Vilnius, Lithuania

3i Programme

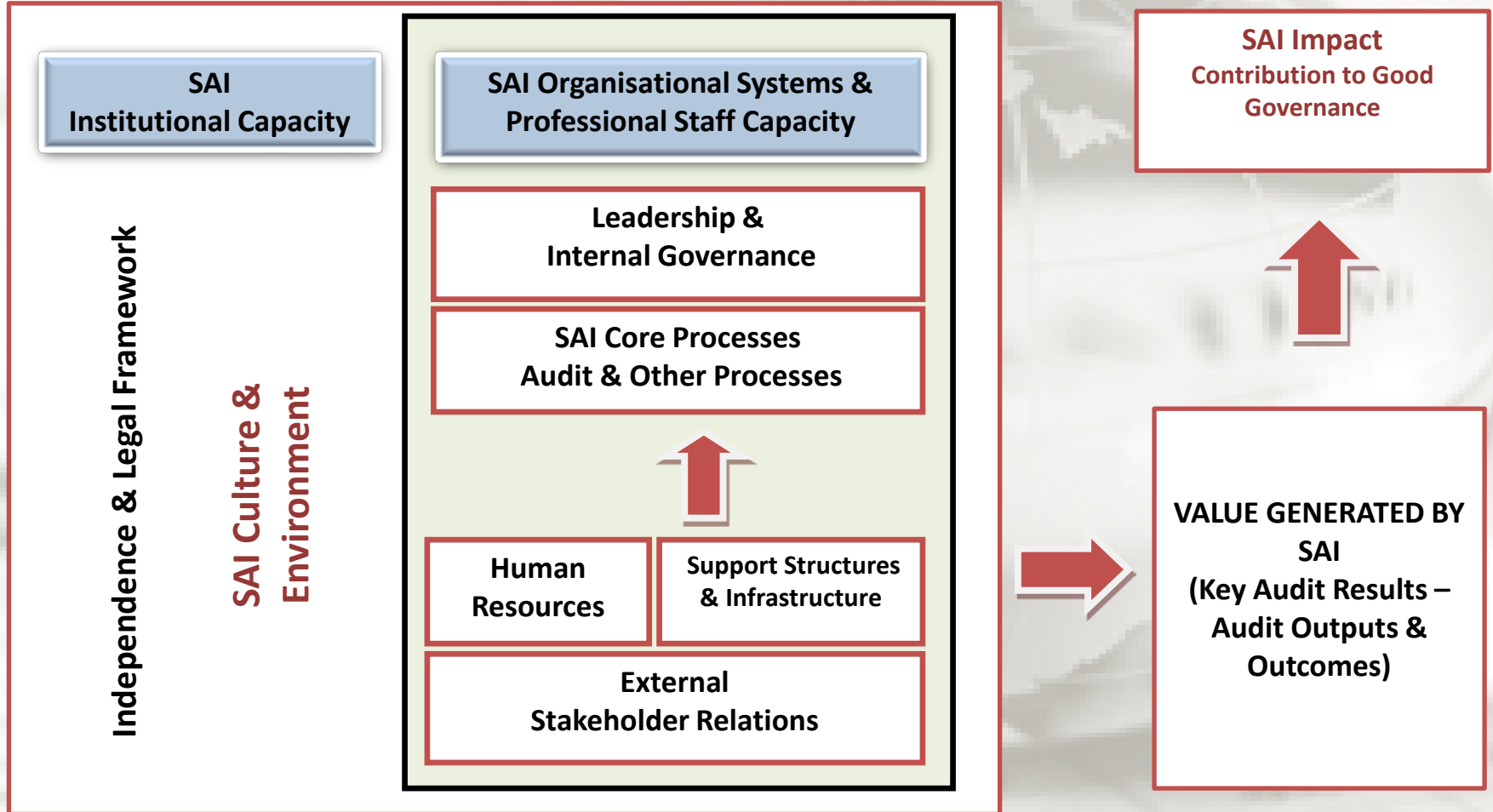
Presentation Plan

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

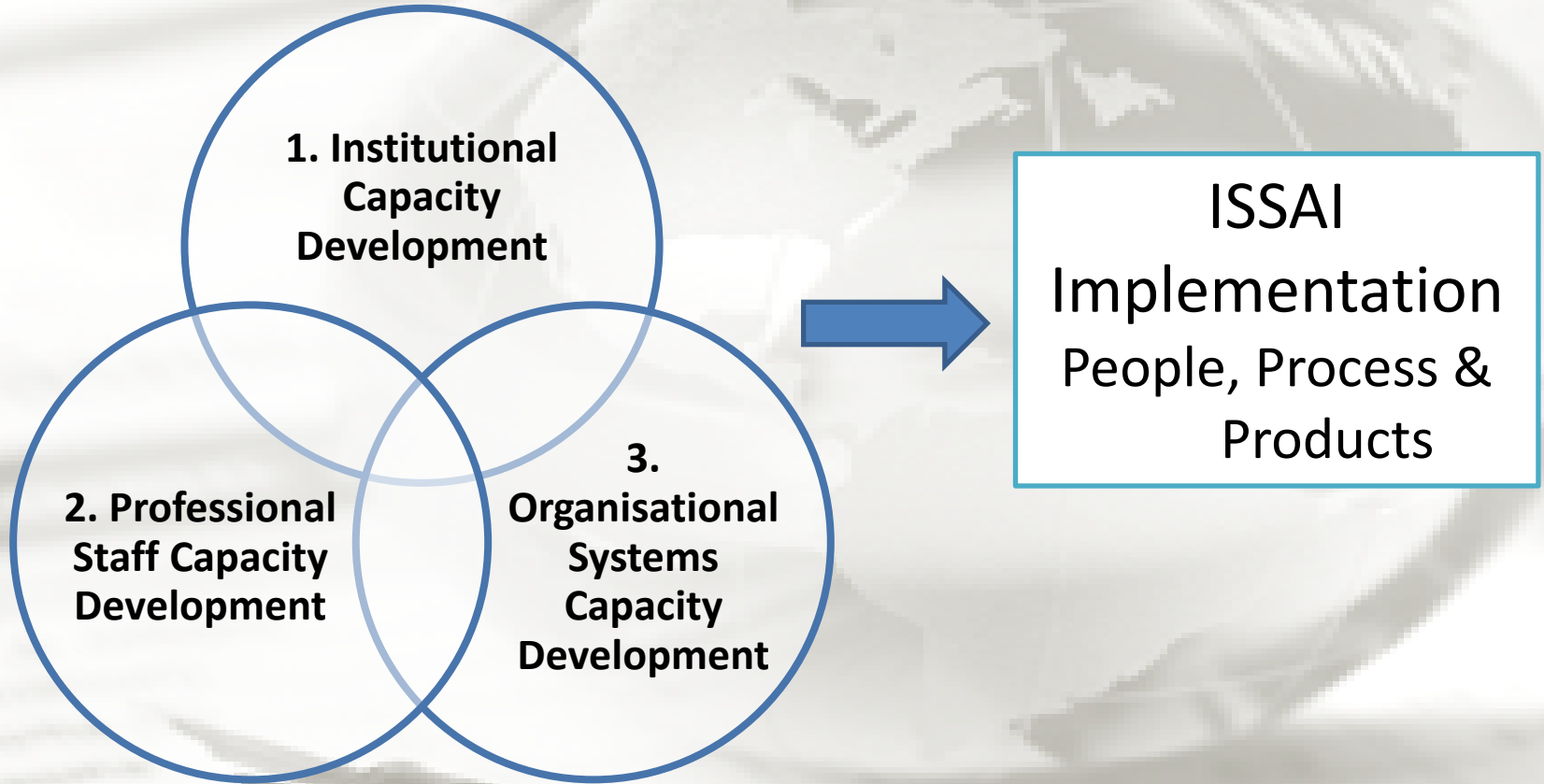
IDI Mandate

- 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



Capacity Development for ISSAI Implementation



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](#)

3i Programme

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 knowldege 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 ISSAIs .
 - 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

3i Programme Activities

4. Development of Audit Template Manual and Model Audit File and course material - 2013

CAS Support Required

- Contents for developing audit template manuals and model audit file.
- One CAS expert to work with the product team developing the products
- 3 weeks in the first half of 2013.

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

3i Programme Activities

6. Implementation of iCAT in the SAIs of various INTOSAI regions

CAS Support Required

- Possible support visits by experts (one week) to help SAIs conduct iCATs.

Cooperation with CAS

3i Programme Activities

7. 3i Knowledge Forum - Web based forum for interaction, support, product access and knowledge sharing (2013)

CAS Support Required

- Knowledge Sharing
- Expert support
- Discussion Forums
- Webcasts and webinars
- Expert Talk

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!

3i Programme