



**SAI PMF Endorsement Version Approved by Working Group on the Value and Benefits of SAIs**

By the INTOSAI-Donor Secretariat

The SAI PMF Endorsement Version was approved by the Working Group on the Value and Benefits of SAIs (WGVBS) at its 9th meeting in Arusha, Tanzania on 29-31 August 2016. SAI PMF will now be forwarded for endorsement by the INTOSAI Knowledge Sharing Committee and the Governing Board before final endorsement at XXII INCOSAI in Abu Dhabi in December 2016.

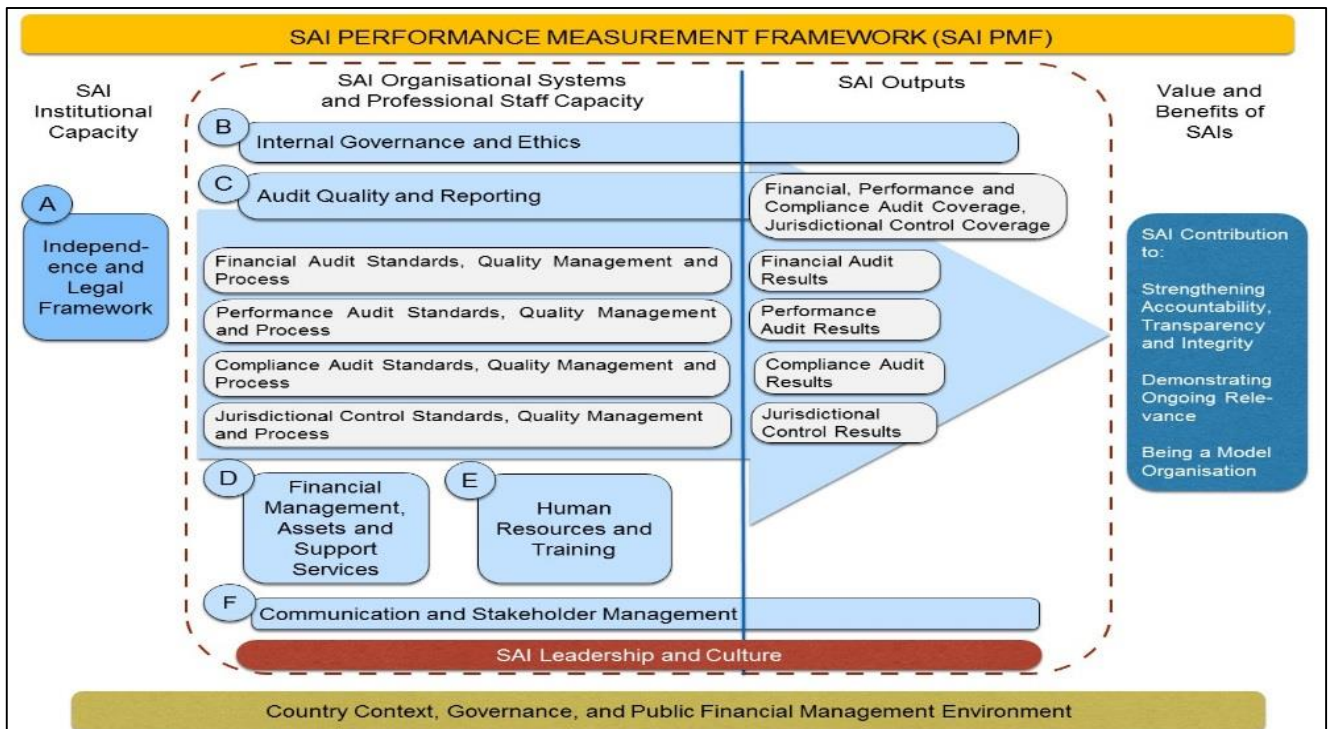
The SAI PMF Endorsement Version has been developed on the basis of the experiences gained through the Pilot Version, which underwent substantial testing and consultations during 2013-2015.

The amendments are not of a significant nature, but entail that:

- a) the indicator for SAIs with jurisdictional functions has been revised and expanded, following specific input from SAIs of that model
- b) merge of the former domain A *SAI Results* and the domain on *Audit Quality and Reporting (now domain C)*, better integrating the quality of audit work and the use of audit outputs
- c) the new domain B on *Internal Governance and Ethics* has been expanded, aiming to measure the SAI’s organizational processes and systems in a more holistic manner
- d) guidance text in the framework has been expanded
- e) issues with calibration scales, criteria, scoring, overlaps or consistency have been addressed.

The structure of the SAI PMF Endorsement Version is as shown below:

(Article continued on page 2)





## SAI PMF Endorsement Version Approved by Working Group on the Value and Benefits of SAIs (continued from page 1)

With valuable in-kind support from SAIs and donor organisations, the Endorsement Version is being translated into Arabic, French, German, Spanish and Portuguese.

The WGVBS also expressed its support for the SAI PMF strategy for 2017-19, which is being elaborated by an INTOSAI working group. From 2017 onwards, the Capacity Building Committee (CBC) will take over as strategic governance lead for SAI PMF, with IDI as operational lead. The strategy highlights the importance of establishing SAI PMF as the preferred SAI performance measurement tool in both the INTOSAI and donor communities, and identifies factors that are crucial for this to happen. It further highlights the importance of SAI PMF assessments being of high quality, found credible and relevant by all users, and identifies support and facilitation activities that are necessary to ensure this. The strategy will be put forward for endorsement at the KSC meeting in September, and for approval at the CBC annual meeting in October 2016. The strategy will be submitted jointly with the SAI PMF Endorsement Version to INCOSAI in December 2016.

### SAI PMF Timetable, 2016

Aug-16: SAI PMF Endorsement Version approved by WGVBS, SAI PMF strategy endorsed

Sep-16: SAI PMF Endorsement Version and strategy endorsed by KSC

Oct-16: INTOSAI-Donor SC consider SAI PMF strategy

Oct-16: CBC SC approve SAI PMF strategy

Dec-16: GB, INCOSAI consider SAI PMF Endorsement Version and strategy

## Adoption of the Rabat Declaration political advocacy for the interests of SAIs

By the AISCCUF Secretariat

The West African Economic and Monetary Union (UEMOA) and the Central African Economic and Monetary Community (CEMAC) have adopted, respectively in 2009 and in 2011, standards relating to public finances which commit the contracting members to structurally reforming the framework of public finances. Regarding external control, these standards unequivocally prescribe the implementation of an independent and efficient SAI, having an impact on the life of citizens.

The Cour des Comptes of the kingdom of Morocco welcomed the members of the Association of the Supreme Audit Institutions (SAIs) having in common the use of the French language (AISCCUFF), May 30-June 3 2016, in Rabat, Morocco. More than 90 people gathered (representing 22 SAIs<sup>1</sup>) at the event, which aimed to provide training on strengthening of SAI independence, capacity building and communication strategy. The occasion was a joint effort among the French and Moroccan SAI and the UNPD/France "Pôle de Dakar".

Beyond the audit of public accounts, the Community directives aim at providing SAIs with jurisdictional function with additional skills, such as evaluating public policies, evaluating performance of public administration, and certifying of public accounts. In this context, the conference made it possible to assess the present state of affairs of Central and Western African SAIs.

(Article continued on page 3)

<sup>1</sup>In presence of the SAIs of : Benin, Burkina Faso, Burundi, Cameroon, Cape Verde, CEMAC, Congo, Ivory Coast, France, Gabon, Haiti, Mali, Morocco, Mauritania, Niger, Central African Republic, Senegal, Chad, Togo, Tunisia, UEMOA, Union of the Comoros.



## Adoption of the Rabat Declaration political advocacy for the interests of SAIs

(continued from page 2)

At the end of the workshops and mutually beneficial networking exchanges, a common declaration was adopted by all the present members of the AISCCUF.

Two regional road maps were written in support of it. The declaration is now the basis of a political advocacy to promote SAI interests in their respective countries and within international bodies.

The regional economic Commissions, the Supranational SAIs of both zones' member States and each of the participant SAIs pledged to support the implementation of the guidelines to ensure the independence and autonomy of SAIs, to elaborate Human Resources Management Strategies in order to attract the necessary talents and to improve the visibility of their publications to reinforce the acknowledgement of SAIs and the impact of their works on the lives of citizens.

AISCCUF Worldwide:



Source: <http://www.aisccuf.org/>

## SAI CDF Update

By Katrin Ochsenbein (SECO), Arun Manuja and Sanjay Vani (WB)

In support of the objectives of the INTOSAI-Donor Cooperation MoU, a SAI Capacity Development Fund (CDF) - a Multi Donor Trust Fund (MDTF) administered by the World Bank - was established on April 11<sup>th</sup>, 2014. The State Secretariat for Economic Affairs (SECO), Switzerland became the first donor to the MDTF with a contribution of Swiss Francs 5 millions. The purpose of the SAI CDF is to strengthen governance and public financial management in low income and fragile countries, through exclusive support to SAIs and to INTOSAI global and regional bodies. A Funding Board (FB), comprising representatives from SECO and the World Bank serves as the governance body of the fund.

About two dozen proposals have been received by the FB. Nine proposals were approved for funding based on pre-determined criteria that includes ownership, strategic plan alignment, results framework, and sustainability.

The nine proposals and some focus areas of the projects are as follows:

1. Georgia: IT-Audit Information Systems and Development of Staff Capacity in IT audits
2. Gabon: Modernization of organizational Structure, scaling up Value-for Money Audit in social sectors, Strengthening relationship between the SAI and external stakeholders
3. Philippines: ISSAI implementation and specialized audit in disaster related funds
4. Bhutan: Training of Expert Trainers and ISSAIs Training
5. Mongolia: Peer Review, Training Needs Assessment, Staff Professional Development Strategy, Training Material Development
6. Mozambique: e-Learning, Professional Certification
7. ASEAN-SAI: ISSAIs implementation through network of peer-experts
8. Nicaragua: Training strategy, quality control system
9. Sierra Leone: Capacity in specialized audit and stakeholder relations

(Article continued on page 4)



### SAI CDF Update (Continued from page 3)

The approved funding for each projects range from 270 000 USD and 500 000 USD.

The FB is likely to consider two more proposals in September 2016 – one from a regional INTOSAI body and another from a country SAI.

Some observations from the first two years of operation of the SAI CDF:

There is still substantial unmet demand from SAIs in low income and fragile countries – the SAI CDF has been able to provide only limited funding to a few countries – each proposal is limited to only US\$500,000. Second, to ensure appropriate independence, mandate, and enabling framework for the SAIs, it is important to ensure that capacity development efforts are supplemented by policy level dialogue with governments. Country-based financial management staff of the World Bank are able to engage with the authorities through policy-based instruments such as budgetary support operations. Third, dealing with regional proposals is a challenge – regional proposals require substantive time lag between approval and grant agreement signing as approval process within member countries is time consuming.

Early results from project implementation indicate achieving important milestones in building IT audit capacity (Georgia) and value for money audit capacity (Gabon). However, the main constraint for the success of the SAI CDF remains that no other donor - other than SECO - has come forward yet to support the instrument. Supporting capacity development in a coordinated and harmonized manner is the basic tenet of the INTOSAI-Donor Cooperation MoU. To achieve results on a larger scale, the SAI CDF needs to have substantial resources for supporting SAIs in poor and fragile countries. Therefore, we invite all signatories to the MoU to contribute to the SAI CDF and hope that other donors join in, while the CDF instrument is still alive.

### GAO's new Center for Audit Excellence

By John Hutton, Center for Audit Excellence

To help bolster the capacity and effectiveness of accountability organizations, the U.S. Government Accountability Office (GAO) launched a new Center for Audit Excellence (CAE) in October 2015 that will expand upon GAO's longstanding collaboration with other accountability organizations. The Center's mission is to promote good governance and build the institutional capacity of accountability organizations by providing high quality training, technical assistance and related products and services. During its initial years of operation, the Center plans to undertake projects primarily in response to specific requests from domestic and international accountability organizations for customized training, peer-to-peer mentoring, and other technical assistance services. The Center envisions working with other Supreme Audit Institutions (SAIs) and donors to plan and implement capacity building programs using a collaborative approach.

The Center's core services include organizational capacity building, performance and financial auditing, and enhancing supervision and leadership skills in effectively overseeing the planning and implementation of audits. For example, to help build organizational capacity, the Center can assist audit organizations in developing or updating strategic plans, enhancing quality control processes, implementing recommendation follow-up systems, and preparing for peer reviews. The Center can also support capacity building by providing training and mentoring on a variety of specialized audit topics such as internal controls, information technology, and procurement. In all cases, the Center will strive to keep fees at an affordable level by working collaboratively with organizations to identify the most efficient and cost-effective way to provide services. For example, Center staff can travel to other locations, host courses at GAO, and/or provide remote coaching and services.

Since its opening in October 2015, the Center has provided training and finalized agreements with other organizations to provide capacity building assistance on a variety of topics ranging from performance (Article continued on page 5)



## 9<sup>th</sup> INTOSAI-Donor Steering Committee Meeting

By the INTOSAI-Donor Secretariat

### GAO's new Center for Audit Excellence (Continued from page 4)

auditing to statistical sampling and analysis. On April 25, 2016, GAO's Center and the U.S. Agency for International Development (USAID) signed a Memorandum of Understanding that established a framework for collaboration on training and technical assistance efforts to improve the capabilities of audit organizations in developing countries.



GAO's Managing Director James-Christian Blockwood and USAID Deputy Administrator Alfonso E. Lenhardt sign the MOU.

Looking on from left to right: Janet St. Laurent CAE Director; and Comptroller General Gene Dodaro.

Representatives from both organizations are currently working together to identify potential opportunities for collaboration and develop processes for working together to build the capacity of SAIs and internal audit organizations in developing countries.

For more information on GAO's Center for Audit Excellence services, visit the Center's website at <http://www.gao.gov/resources/centerforauditexcellence/overview> or contact the Center at [centerforauditexcellence@gao.gov](mailto:centerforauditexcellence@gao.gov) or 202-512-7100.



The 9th INTOSAI-Donor Steering Committee (IDSC) Meeting will be held in Cape Town, South Africa, on 5-6 October, 2016.

The meeting is kindly hosted by the Auditor-General of South Africa and Chair of the INTOSAI Capacity Building Committee, Kimi Makwetu. This year, the meeting will be integrated with the annual meeting of the INTOSAI Capacity Building Committee (CBC).

To get the final updates and see the agenda for the meetings: <http://www.intosaicbc.org/programme/>

### Forthcoming Events

Below is a selection of key events which may be of particular interest to stakeholders. For the complete INTOSAI calendar, see [www.intosai.org](http://www.intosai.org).

**August 29-31:** Meeting of the Working Group for Value and Benefits of SAIs, Arusha, Tanzania.

**September 7-9:** Meeting of the INTOSAI Knowledge Sharing Committee, Mexico City, Mexico.

**October 3-6:** INTOSAI-Donor Cooperation and Capacity Building Committee contiguous meetings, Cape Town, South Africa.

**October 17-21:** OLACEFS General Assembly, Punta Cana, Dominican Republic.

**December 8-11:** XXII INCOSAI, Abu Dhabi, United Arab Emirates.

#### INTOSAI-Donor Steering Committee Leadership

Chair (INTOSAI): *Dr. Hussam Al-Angari, General Auditing Bureau, Saudi Arabia*  
 Chair (Donors): *Jennifer Thomson, World Bank*  
 Vice-Chair (INTOSAI): *Gene Dodaro, U.S. Government Accountability Office*  
 Vice-Chair (Donors): *Laura Leyser, Department for International Development, UK*

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