INTOSAI

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of GOVERNMENT AUDITING

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The International *Journal of Government Auditing* is published quarterly (January, April, July, October) in Arabic, English, French, German, and Spanish on behalf of INTOSAI (International Organization of Supreme Audit Institutions). The *Journal*, which is the official organ of INTOSAI, is dedicated to the advancement of government auditing procedures and techniques. Opinions and beliefs expressed are those of editors or individual contributors and do not necessarily reflect the views or policies of the organization.

The editors invite submissions of articles, special reports, and news items, which should be sent to the editorial offices at:

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Given the *Journal's* use as a teaching tool, articles most likely to be accepted are those that deal with pragmatic aspects of public sector auditing. These include case studies, ideas on new audit methodologies, or details on audit training programs. Articles that deal primarily with theory would not be appropriate.

The *Journal* is distributed electronically to INTOSAI members and other interested parties at no cost. It is also available electronically at *http://www.intosaijournal.org* or *http://www.intosai.org* and by contacting the Journal at *intosaijournal@gao.gov*.

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http://www.intosaijournal.org

Institutional Strengthening Project in Samoa

by Fuimaono Camillo Afele
Controller and Auditor General, Samoa

When the International Journal of Government Auditing invited me to contribute an editorial for the Winter issue I thought long about what it is that will convey a story or message. I determined that it would have to be a story or message that describes the SAI Samoa's progress. Our inspiration has come from the Lima and Mexico City Declarations, various UN Resolutions, and INTOSAI's Principles of Independence. I'd like to share the story of recent developments at the SAI Samoa as a testament to the progress that can be made over a relatively short timeframe through institution strengthening, capacity building, and knowledge sharing. This is a story of the SAI Samoa's achievements in partnership with the broader INTOSAI Community and donors. It is a testament to the INTOSAI motto – Mutual Experience Benefits All.

I joined SAI Samoa in 1996 at a time when there were only nine professional staff. The average backlog in audits and accounts at that time was between 5 and 10 years while reports to parliament had a 4 year backlog.

Ten years later, in 2006, I was appointed the Deputy Controller and Chief Auditor and given the responsibility of coordinating our Institutional Strengthening Project (ISP) which ran from 2006 until 2011. The project was designed to review and modify project management and major technical components of SAI Samoa. These included targets related to:

1. Overhaul and Implementation of Audit Office Management & Governance Systems
2. Rebuilding / Strengthening of Financial Auditing Capability
3. Establishment of an IT Auditing Function
4. Establishment of a Performance Audit Function
5. Revision and updating of the Legislative Framework governing the Audit Office
6. Strengthening of Human Resources / Organisational Structure
7. Implementation of Audit Office computer network and IT Infrastructure.
8. Project Management

For each of these technical components, SAI Samoa identified and carried-out tasks to achieve the objective. Examples of tasks included developing new procedure manuals for office operations, developing and building new IT systems, updating our audit manual for financial audits, developing communication plans for our stakeholders, and creating processes for our new IT and performance audit functions.
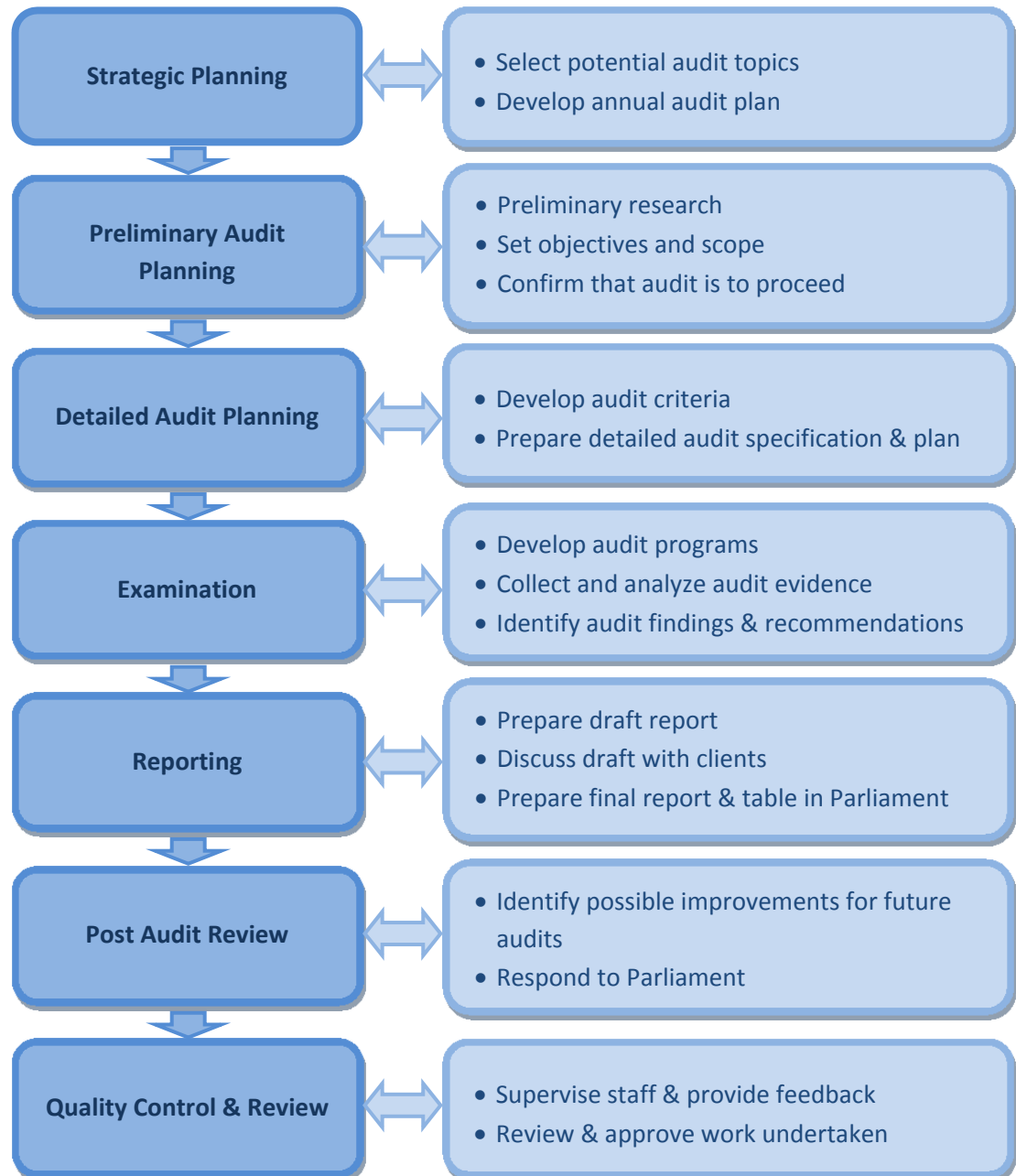
Within the performance audit area, we had to work from the ground up to set up the capability. We developed a new audit manual based on global best practices to cover stages of a performance audit for our office. Figure 1 illustrates the stages we identified in our new performance audit manual. Aside from the performance audit manual, we standardized work **»**

papers and templates for all stages of our audits, developed a methodology for selection of topics to cover in our performance audits, created new positions within our office and developed appropriate job descriptions for those positions, and trained current staff in the new audit manual and methodologies.

We also developed two additional manuals that encompass work done in performance audits. These included the Performance Measures Audit Manual and the Fraud Investigation Manual. With the Performance Measures Audit Manual, we documented the processes we would use when carrying out audits of performance measures. It includes criteria for assessing good performance measures and auditing those measurements. The Fraud Investigation Manual established our methodology for carrying out fraud investigation audits. The manual covers all aspects of an investigation.

Figure 1:   New Performance Audit Process at SAI Samoa

Strategic Planning	• Select potential audit topics • Develop annual audit plan
Preliminary Audit Planning	• Preliminary research • Set objectives and scope • Confirm that audit is to proceed
Detailed Audit Planning	• Develop audit criteria • Prepare detailed audit specification & plan
Examination	• Develop audit programs • Collect and analyze audit evidence • Identify audit findings & recommendations
Reporting	• Prepare draft report • Discuss draft with clients • Prepare final report & table in Parliament
Post Audit Review	• Identify possible improvements for future audits • Respond to Parliament
Quality Control & Review	• Supervise staff & provide feedback • Review & approve work undertaken

SAI Samoa's Vision: "To be a leader in delivering independent public sector audit services and promoting improvement in public sector administration."

As a result of the ISP, SAI Samoa added many new skills. Our office now conducts a range of performance, environmental and information technology audits. We also enhanced tools and existing skills and knowledge in the traditional disciplines of compliance and financial auditing.

Perhaps the most significant achievement of the ISP was review and improvements to the legislative and policy framework for SAI Samoa. These were passed and enacted in January 2014 as the Constitutional Amendment No. 2 Act 2014 and the Audit Act 2013. This new framework provided additional mandates and core functions of the Audit Office.

The ISP also brought significant changes to our human resource management. The Public Service Commission approved the revised organisational structure of SAI Samoa in February 2011 and the Ministry of Finance provided additional resources over the next three years. Now we have 50 professional staff and we have reduced our backlog in audits and accounts. SAI Samoa has also now set up the platform for quarterly reporting to Parliament commencing with the first quarter of the Financial Year 2013/2014.

The major reforms and accomplishments continue. SAI Samoa now operates under 10 Year Strategic Plan that is aligned with the 10 Year Strategy of PASAI. Our strategic plan covers the 10 year period from 1 July 2014 to 30 June 2024. Our plan will be regularly reviewed and updated, as necessary, to ensure we account for changes in circumstances.

This follows and observes the Samoan age old concept that principles and foundations will remain but practices do change in accordance with the circumstances of the day.

SAI Samoa's vision remains the same in the 10 year strategic plan for July 2014 to June 2024 as in the 2009-2012 Strategic Plan –

"To be a leader in delivering independent public sector audit services and promoting improvement in public sector administration".

Farewell Letter

When the International Journal of Government Auditing was created in 1974, it was designed as a publication where INTOSAI members could share both the challenges they encountered and the best practices they developed. The Journal's printed pages have evolved into an online presence, but its mission remains the same: to promote meaningful communication among the public auditing community.

It has been my privilege, over the past several years, to serve as the Journal's assistant editor. During this time, I discovered the value of public auditing. By reading and reviewing articles that examined topics such as regaining public trust in the Netherlands, increasing the impact of environmental audits in Canada, and creating cooperative audits on climate change adaptation in the Pacific region, I learned how vital the work of SAIs is to good governance. And good governance impacts the lives of citizens in ways that may not always be publicly acknowledged, but is always crucial to enhancing society's well-being.

Those who have contributed to the Journal while I have been here have been reliably gracious in working with me to ensure that their work appeared in a way that would engage and assist our readers. These writers have written their articles with one aim: to present their experiences in order to help their colleagues. This spirit of camaraderie and collaboration is one that benefits all of us, and one that will continue to inform the work of the Journal.

As of the Winter 2016 issue, I will be leaving the Journal and beginning my work with the United States Agency for International Development. However, I have appreciated the assistance, support and feedback I have received from the INTOSAI community while I have worked on the Journal. And I thank everyone who has submitted their articles to this publication, and everyone who has read them. While I will no longer be working for the Journal, I look forward to continuing to read it in the years to come!

Amy Condra

News
from SAIs around the world

Bulgaria celebrates 135th anniverary

In honor of the 135 years since the BNAO's establishment, BNAO President Tzvetan Tzvetkov awarded anniversary medals to Arno Visser, President of EUROSAI and the Netherlands Court of Audit; Victor Caldeira, President of the European Court of Auditors; the Bulgarian member of the European Court of Auditors, Iliana Ivanova; Igor Šoltes, Deputy Chair of the Committee on Budgetary Control of the European Parliament; Manfred Kraff, Deputy Director General of DG Budget, European Commission; and Lidia Roumenova, former president of the BNAO in 2014-2015.

2015 was a remarkable year for the Bulgarian National Audit Office (BNAO). The BNAO celebrates two important anniversaries: 135 years since its establishment, and 20 years since the reestablishment of the budgetary control traditions in Bulgaria.

The annals of the BNAO begin with the first Act on the Supreme Court of Accounts passed in 1880 by the Second Ordinary National Assembly. In 1885 the third Act on the Supreme Court of Accounts was adopted and remained in effect for the next 40 years. The Court was obliged to carry out ex-ante control and issue permissions for all payment orders under the state budget.

With the amendment of the Act in 1934, regional offices were set up. The Supreme Court of Accounts and the regional offices were authorized to control the total execution of the state budget; the budgets of all city and village municipalities; the regional permanent commissions; the city and village school boards of governors; church and religious institutions; and all state autonomous and public organizations and charities. In addition to the ex-ante and ex-post control, they conducted substantive tests and on-the-spot checks.

On the eve of World War II in March 1939, the Bulgarian Parliament adopted the Law on the incurence, discharge and control of army »

BNAO President Tzvetan Tzvetkov addresses participants at an international conference on the role of external audit for effective public sector management. The conference was organized to coincide with the 135th anniversary of the establishment of the BNAO, and was held in Sofia on November 19, 2015.

expenditure in the time of war. The Supreme Court of Accounts functioned until the end of 1947 when it was dissolved. The regional offices were closed down in 1948.

On July 27, 1995, the 37th National Assembly adopted the National Audit Office Act with which the traditions of budgetary control in Bulgaria were reinstated.

To mark both anniversaries the BNAO organized a conference on the role of external audit for effective public sector management on November 19, 2015.

Among the distinguished participants were Arno Visser, President of the European Organization of Supreme Audit Institutions (EUROSAI) and the Netherlands Court of Audit; Victor Caldeira, President of the European Court of Auditors; the Bulgarian member of the ECA, Iliana Ivanova; Igor Šoltes, Deputy Chair of the Committee on Budgetary Control of the European Parliament; Manfred Kraff, Deputy Director General of DG Budget. European Commission; and Diana Yordanova, Chair of the Public Sector Accountability Subcommittee of the National Assembly. The conference was attended by members of Parliament, as well as representatives of the government and professional organizations.

The National Audit Office will look at the most socially sensitive topics and issues and will audit the most problematic areas that need reform. In this way, we would be able to support to a much greater degree the government and all government bodies in their efforts to implement their programs and policies, said BNAO President Tzvetan Tzvetkov during the opening of the conference.

The BNAO president pointed out that during the 20-year period which coincides with a time of democratic changes in Bulgaria, the institution has established itself as a Supreme Audit Institution (SAI) of the parliamentary type, has developed into a modern institution which implements the international auditing standards and applies software in its audit work, and has joined the European and international family of SAIs

During this time, its work has been directed toward improving public finance management rather than on sanctions and penalties.

The BNAO has produced more than 8,500 reports in which it has outlined problems both on the organizational and national level, and for which it has recommended relevant solutions.

For additional information, contact the Bulgarian National Audit Office:

Email: intrel@bulnao.government.bg
Website: www.bulnao.government.bg

President of SAI Germany elected to United Nations Board of Auditors

Kay Scheller, the President of Germany's SAI, was elected as a member of the United Nations Board of Auditors by the UN National Assembly on November 13, 2015. His six-year term will begin on July 1, 2016.

Mr. Scheller will succeed Sir Amyas Morse, Auditor General of the United Kingdom.

The UN Board of Auditors' mandate is to audit the accounts of more than 20 UN organizations and of UN peacekeeping missions. In addition, the Board reports on economic issues emerging in the UN context.

As of July 1, 2016, Kay Scheller will be working with the other Board members: Shashi Kant Sharma (term expires June 30, 2020), the Comptroller and Auditor General of India, and Mussa Juma Assad (term expires June 30, 2018), the Controller and Auditor General of the United Republic of Tanzania.

For additional information, contact the SAI of Germany:

Email: international@brh.bund.de
Website: www.bundesrechnungshof.de

SAI Japan issues annual report

On November 6, 2015, Teruhiko Kawato, President of the Board of Audit of Japan (the Board), submitted the annual report for fiscal year 2014 to Prime Minister Shinzo Abe.

The report contains the results of audits the Board conducted in 2014-2015 on the final accounts of the annual expenditures and revenues of the State and government-affiliated institutions for fiscal year 2014 and on other matters.

After the submission to the Cabinet, the Cabinet will submit the report to the next session of the Diet together with the audited final accounts of the expenditures and revenues of the State.

The Board seeks to respond to matters deliberated at the Diet or reported by the media, or high public interests in a timely and appropriate manner by conducting audits agilely and flexibly.

In the latest annual report, the Board reported issues on those matters, among others:

- recovery from the Great East Japan Earthquake;
- securing the safety of people's well-being;
- proper execution of budget and appropriate management of public accounts;
- assets, funds and other stock;
- efficient use of administrative expenses and the effectiveness of projects;
- social security;
- environment and energy; and
- information technology.

The Board is able to report to the Diet and the Cabinet at any time on the presented opinions, demanded measures and matters which the Board finds particularly necessary to report even prior to the completion of the Audit Report for that fiscal year. In 2014-2015, six cases were reported.

The Diet is also able to request the Board to conduct audits upon specific matters and report the results. The Board reported two cases to the Diet in 2014-2015.

For additional information, contact the Board of Audit of Japan:

E-mail: liaison@jbaudit.go.jp
Website: www.baudit.go.jp/english/

SAI Kazakhstan endowed with new functions and responsibilities

Law on public audit and financial control aims to implement concrete steps to carry out institutional reforms

The law on public audit and financial control, signed by the President of the Republic of Kazakhstan, aims to implement the Nation Plan, which discusses 100 concrete steps to carry out institutional reforms.

The law also defines the authorities and organization of public audit and financial control. The law provides legally delineated public audit functions for external and internal audits.

The supreme audit institution (SAI) of Kazakhstan is endowed with new features such as the audit of the financial statements of the republican budget according to the ISSAIs, the efficiency of the public planning system's documents' implementation in terms of effective budget spending and the management of public assets, and the formation and use of funds of the National Bank of the Republic of Kazakhstan.

According to the law, the Accounts Committee of the Republic of Kazakhstan is authorized to provide a preliminary assessment of spending in the draft budget. Also, in order to conduct high-quality audits, SAI Kazakhstan has developed a public auditors' certification system.

For more information contact the Supreme Audit Institution of Kazakhstan

Email: int.rel@esep.gov.kz
Website: www.esep.kz

News from the State Audit Bureau of Kuwait

SAB Kuwait hosts several workshops in cooperation with IDI

The State Audit Bureau of Kuwait organized a scientific forum, "Audit Organizations Strategic Planning - ARABOSAI Experience in Strategic Planning," and a seminar on "The Shift from Cash Basis to Accrual Basis," held October 27-28, 2015.

The State Audit Bureau also recently participated in the first meeting of the ISO International Standards project committee on TC 295, regarding "Audit Data Collection." The meeting was held November 3-4, 2015, in Beijing, China.

On November 15-26, 2015, the State Audit Bureau hosted two workshops, on "iCAT Review" and "INTOSAI Standards Application Facilitation," in cooperation with IDI.

In Geneva, Switzerland, the State Audit Bureau participated in the tenth UNCTDA Debt Management Conference of the United Nations Conference on Trade and Development, held November 23-25.

The State Audit Bureau participated in XXV OLACEFS General Assembly, which was held November 23-25, 2015, in Mexico. The State Audit Bureau also is participating in the 11th ASOSAI research project, "Methods for Developing Risk-Based Audit Plans" and "the Audit of Public-Private Partnership Arrangements."

For more information contact the State Audit Bureau of Kuwait:

E-mail: president@sabq8.org
Website: www.sabq8.org

News of GAB of Saudi Arabia

Mr. Gene L. Dodaro, the Comptroller General of the United States, made a visit to the General Auditing Bureau of Saudi Arabia. During this visit, Mr. Dodaro meet the Custodian of the Two Holy Mosques, King Salman bin Abdulaziz. Mr. Dodaro conducted in-depth discussions with H.E. Mr. Osama J. Faquih, the President of General Auditing Bureau of Saudi Arabia, that included the coordination of cooperation between the two SAIs.

GAB participated in INTOSAI general assemblies and governing boards, and task forces of international organizations.

H. E. Mr. Faquih headed a delegation to attend the 8th INTOSAI-Donor Cooperation Steering Committee Meeting held in Brasilia, Brazil, October 6-7, 2015.

H.E Mr. Faquih also led a delegation to attend the Scientific Forum on Audit Organizations Strategic Planning at the ARABOSAI Experience in Strategic Planning held in the State of Kuwait held October 27-28, 2015.

Finally, H.E Mr. Faquih headed GAB's delegation that attended the 14th Meeting of their Excellencies, the Presidents of GCC SAIs, that was held in Doha, Qatar, on October 13-14, 2015.

For more information contact the General Auditing Bureau of the Kingdom of Saudi Arabia

Email: gab@gab.gov.sa
Website: www.gab.gov.sa

News from Turkish Court of Accounts

A training seminar by the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophe was held October 20-21, 2015, at the TCA's training facilities.

EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (WGAFADC) Training Seminar

The training seminar by the European Organization of Supreme Audit Institutions (EUROSAI) Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (WGAFADC)—with the theme of "Experience of development and possibility for Supreme Audit Institutions to implement ISSAI 5500 Guidelines on Audit of Disaster-related Aid"—was held October 20-21, 2015. The seminar took place at the Gölbaşı Training Facilities of the Turkish Court of Accounts (TCA), with TCA acting as the host and the Ukrainian SAI acting as the chair. The President of the TCA, Associate Professor Dr. Recai Akyel and the President of Disaster and Emergency Management Authority, Dr. Fuat Oktay each gave a speech at the seminar held October 21, 2015.

In addition to the TCA, the SAIs of Ukraine, Albania, Latvia, Moldova, Poland, Romania and Serbia participated in the program. »

TCA Audit Reports for 2014 were submitted to the Turkish Grand National Assembly

Associate Professor Dr. Recai Akyel, President of the Turkish Court of Accounts (TCA), visited İsmet Yilmaz, the Speaker of the Turkish Grand National Assembly (TGNA), on September 10, 2015, to talk about the TCA audits for 2014. He also submitted the Statement of General Conformity for 2014.

In addition to the Statement of General Conformity for 2014, the External Audit General Evaluation Report, the General Evaluation Report on Activity, the Financial Statistics Evaluation Report and the Development Agencies General Evaluation Report, audit reports of 208 public institutions were prepared as a result of the audit work conducted in 2014. These were submitted to the Presidency of the TGNA.

The TCA completed the audits for 2014 as per the Articles 160, 164 and 165 of the Constitution of the Republic of Turkey, and according to the Public Finance Management and Control Law numbered 5018 and the TCA Law numbered 6085. Subsequently, audit reports concerning the results of the audits conducted in 2014 were prepared. These reports were submitted to relevant parties as well as to the TGNA.

The reports prepared by the TCA will be made public on the TCA website, as per the provisions of the Article 44 of the Law numbered 6085, after their submission to the TGNA and/or the relevant parties.

Performance Audit Training for the Auditors of SAI of Mongolia

Performance Audit Training was organized for 11 auditors from Mongolian National Audit Office in Istanbul October 18-25, 2015. This training was made possible by the contributions of the Turkish Cooperation and Coordination Agency (TİKA), within the framework of the Memorandum of Understanding signed between the Turkish Court of Accounts and the Mongolian SAI. Heads of numerous regional SAIs of Mongolia participated in the training program.

The training program was based on subgroup works, methodology and practices of performance audit, which were explained interactively to the participants. Exercises, animations and case studies were used, and practices with respect to audit processes were included in the training. Training materials were translated into Mongolian by the locals working in TİKA's Ulaanbaatar Coordinatorship.

At the end of the training, participants were awarded certificates prepared by TCA's Audit Development and Training Centre (DEGEM).

For more information contact the Turkish Court of Accounts:

Email: int.relations@sayistay.gov.tr
Website: www.sayistay.gov.tr

News from SAV of Viet Nam

Ms. Ha Thi My Dzung, Director General of the ICD, SAV, sitting, left, and Ms. Agustina Musa, sitting on right, Senior Financial Management Specialist, ADB.

State Audit Office of Viet Nam and ADB sign MoU on capacity building project

The State Audit Office of Vietnam (SAV) and the Asian Development Bank (ADB) have signed a Memorandum of Understanding (MoU) for the project "Enhancing roles of Supreme Audit Institutions in selected ASEAN countries."

The project is funded by the Japan Fund for Poverty Reduction to support SAV (as well as three other members of ASEANSAI, including The State Audit Organization of Lao P.D.R, the Office of the Auditor General of the Union of Myanmar and the Commission on Audit of the Republic of Philippines) in improving the compliance of financial audit with the international standards of Supreme Audit Institutions (SAIs). ADB takes part in the project as the project coordinator.

SAV and ADB agreed on the expected outputs of the project encompassing the following:
- Assessment report of guidelines and capacity of SAV;
- Revised country guidelines on financial audit based on SAV's audit standards in compliance with ISSAI; and
- Revised financial audit guidelines of SAV shared with other ASEANSAI members.

The project started in November 2015 and will end in November 2017.

SAV establishes new Environmental Auditing Unit

On October 2, 2015, an Environmental Auditing Unit was set up under the Department of International Cooperation (ICD) by the SAV.

The new unit is in charge of giving consultation to the Auditor General on SAV's international integration in the field of environmental audit (EA); developing strategies and action plans for EA; and organizing the implementation of environmental audit activities in line with SAV's annual audit plan.

The unit is mandated to assist the Director General of the ICD in carrying out the following tasks:
- Submit proposals to the Auditor General on the development and issuance of regulations, policies and audit manuals on EA;
- Consult the Auditor General on a strategic plan and annual plan of EA;
- Lead the engagement of SAV in international working groups and research projects, and cooperative environmental audits, in the framework of INTOSAI;
- Prepare and carry out an annual environmental audit plan; and
- Conduct other duties as required by the Director General of the ICD and the Auditor General.

The foundation of the unit presents SAV's commitment to executing the new audit area in alignment with the international integration roadmap.

For additional information, contact the State Audit Office of Viet Nam:

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SDGs Audit Results Framework

by Paula Hebling Dutra, Federal Court of Accounts - Brazil

THE NEW SUSTAINABLE Development Goals (SDGs) were negotiated as a result of a global commitment made at Rio+20 to be implemented from 2016 until 2030. The SDGs will be at the center of the post-2015 development agenda. The goals will pose many challenges for national development strategies of all countries, with important implications for domestic policies in a wide range of areas.

The issues presented to us by the new set of goals are not new to the international community. Some of them were already considered by the Millennium Development Goals (MDGs), others were present as the main issue or as subsidiary issues in a multitude of other international agreements and UN resolutions adopted over past years. This is because the SDGs are bringing together issues that are basic development priorities. Issues that, in some measure, are relevant for all countries.

Due to their position on national systems, their mandate over all areas of governmental expenditure, and their active cooperation in global and regional organizations, Supreme Audit Institutions (SAIs) can positively work toward the successful achievement of the SDGs. SAIs, for example, can be instrumental in ensuring that national governments are placing these international commitments in their agendas and pursuing them with transparency and accountability.

A careful look at all objectives and targets from the adopted documents will show that SAIs are already familiar with many, if not all, of these issues. They are recognized as essential development issues in which government action is traditional in all countries, and therefore, SAIs have also come across them.

In order to collect all this knowledge and experience already in place in SAIs worldwide, a framework was developed to gather, in a structured way, results from audits that were already carried out by SAIs on the many issues covered by the SDGs. The four-step approach builds on findings from the INTOSAI Working Group on Environmental Auditing (WGEA) and are described below.

Step 1: Succinctly describe the audit conducted

In order to give readers the necessary context and basic information regarding the audit conducted, start with a concise description of the audit. The description should contain at least the following information: 1) background and importance of the topic; 2) objective and scope of the audit; and 3) approach and methodology.

Step 2: Identify which objective or target was the subject of the audit

The SDGs comprise a list of 17 goals, 169 specific targets and a set of indicators associated with each of the targets as a means for follow-up and review of their implementation. The task then would be to read carefully through these goals and targets to identify which topics were addressed by the audit.

Step 3: Analyze audit conclusions through defined risk factors

In 2011, in order to prepare a submission to the United Nations Conference on Sustainable

Development (Rio+20), the WGEA conducted a survey to identify the main observations that SAIs around the world consistently find when conducting environmental audits. The 52 respondent SAIs identified 10 top issues (http://www.environmental-auditing.org/LinkClick.aspx?fileticket=zooJfbJMX2E%3d&tabid=261).

Even though the focus of the survey was environmental auditing, the issues identified can easily be adapted to the context of sustainable development and the topics covered by the SDGs. These issues can be used to conduct a sort of "risk assessment" describing factors that contribute to the poor performance of public policy addressing sustainable development areas. The main conclusions from the audit report can be summarized in one sentence and categorized into one or more factors from this list below:

1) Unclear/overlapping responsibilities

Due to the nature of the issues related to sustainable development, in many cases the institutional framework for sustainable development is cross-governmental and requires more work from governments in order to integrate economic, social, and environmental aspects. Governments have adapted to this new reality by creating more integration among ministries, departments and agencies, and programs and projects. However, there is a lack of clarity regarding the specific role each of these entities plays and what they are responsible for, resulting in overlapping responsibilities across agencies and departments.

These overlaps compromise the effectiveness of policy coordination and duplicate efforts.

2) Lack of coordination between main stakeholders at sub-national levels and the national level/different ministries or government bodies/civil society/private sector, and so forth

The cross-governmental nature of the issues related to sustainable development described above requires not only clear definition of responsibilities, but also a high level of coordination between all those involved. Many of the issues encompassed by the SDGs are not solely the responsibility of one specific ministry or even only of national governments. They occur at all levels, from local to global, and involve municipal, regional, and national governments. They also increasingly involve the active participation of civil society and business in the decision-making process through, for example, participatory councils. Governments need good integration and coordination of the work at all these different levels in order to implement policies and achieve intended results.

3) Absent or deficient policies or strategies

Some governments have not yet created effective policy tools and systems to govern sustainable development. Some have not improved public policy tools and processes as recommended. Targets, objectives, or commitments may be in place for some policies, but they are not always supported by comprehensive and specific national, regional, or sectoral strategies, plans, and adequate means of »

In order to collect the knowledge and experience already in place at SAIs worldwide, a framework was developed to gather, in a structured way, results from audits that were already carried out by SAIs on the many issues covered by the SDGs.

implementation. Without the involvement of all affected levels of government, an overall policy or strategy cannot be well implemented and cannot achieve the desired national results.

4) Insufficient assessment of the environmental/ social effects of governmental policies and programs
Some governments are not using policy tools to ensure more timely consideration of environmental or social aspects before large sums are committed to a policy, program, or project. High-level regulatory impact assessment or strategic social environmental assessment is not a concern for many governments, which can lead to undesirable consequences that set back the sustainable development agenda.

5) Lack of analysis (economic, social and environmental) supporting decisions
Some policy makers do not take into account the three pillars of sustainable development— economic, social, and environmental aspects— when making decisions. Sustainable development governance requires better integration of economic, social, and environmental policies, particularly within the broader development planning frameworks. Trade-offs and unintended consequences of policies should be taken into consideration as well when deciding on a policy approach.

6) Lack of long-term planning to implement policies and programs
Issues requiring long-term planning, such as climate change adaptation, sometimes do not have corresponding planning processes or plans in place. Sustainable development is about the future as much as it is about the present. Many times an issue might not be a problem now, but if not addressed it can have serious consequences in the future.

7) Inadequate financial management of policies and programs
Financial management problems can be caused by insufficient planning, resulting in unanticipated costs of implementing intended policies and programs. Other problems include the absence of an appropriate financial management framework to support the implementation of policies and programs, the lack of financial management skills, and the misuse of funds.

8) Lack of enforcement of domestic legislation
Many laws are not self-executing, and governments must ensure compliance with domestic environmental

legislation by taking appropriate, effective, and proportionate policy measures. Compliance requires administrative capacities and strong government commitments to implement and enforce the regulatory framework.

9) Deficient monitoring and reporting systems
High-quality accountability and reporting systems are often lacking. Evaluations of key policy choices and instruments are not always in place. In the absence of a good evaluation, it is difficult for governments to report and measure their progress toward sustainable development or to identify where further policy action is required.

10) Lack of data for decision-making
Many government bodies do not have sufficient and robust data to support their decisions and to evaluate their performance. There are problems in data availability, timeliness, quality, and accuracy. Overall, there is a lack of knowledge and information and a failure to adequately use the existing information to support management decisions.

Step 4: Considerations regarding audit conclusions and the achievement of the identified targets

Since the objective of the framework is to gather information of audits already carried out by SAIs regarding topics contained in the SDGs, this last step is intended to conclude this effort by going back to the targets identified before and, in light of the conclusions and factors from step 3, reflecting on what can be identified as important findings regarding the implementation of the related goals and targets.

Way Forward

This framework was applied to three audits carried out by the Federal Court of Acconts – Brazil (TCU) and a "proof of concept" report, with further application of the framework in audits conducted by other SAIs, is currently being planned and should be completed for INCOSAI XXII.

Using Geographic Information Systems:

Audit techniques to detect occupation-without-permission structures in national and public-owned land

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With the spread of Information Technology (IT) in government activities, Supreme Audit Institutions (SAIs) have been increasingly implementing Computer Assisted Auditing Techniques (CAATs). Among the CAATs, Geographic Information System (GIS), which can depict, overlay and analyze geospatial information based on location, can be of value for every step of audit.

The GIS can efficiently depict and analyze attribute data, as well as image information. Furthermore, many central and local governments have recently begun using geospatial information to conduct their work more efficiently. For example, the Korean government invested an estimated 1.3 billion U.S. dollars to develop and maintain National Geospatial Information Systems (NGIS) to support their efforts from 2008 to 2012.

This article presents an overview of how GIS, using geospatial data, assists auditing by detecting Occupation Without Permission (OWP) buildings and vinyl greenhouses in Korea's National and Public-Owned Land (NPOL).

Background

There have been many criticisms that the NPOL, which occupies 32.4 percent of lands across the whole extent of Korea, has been poorly managed. There have also been complaints about excessive auditing in terms of frequency and intensity, and a strong demand for IT-based audit. Therefore, this research focuses on developing the audit model utilizing GIS to overcome spatiotemporal barriers and to work toward minimizing the resistance of auditees.

Among the various models that can be used in NPOL management-related audits, this research specifies the detailed procedure of how OWP in the NPOL can be detected, as OWP has been considered to be the main problem in the NPOL management in Korea.

Moreover, after developing and applying the models in real life scenarios, public officials in charge of managing NPOL in the local governments checked the accuracy of developed models to learn how reliable these models would be in auditing.

The regional scope of this research is composed of three cities in Gyeonggi Province. Suwon (area: 121km2), the capital of Gyeonggi Province, contains urban characteristics, while Goyang (area: 268km2) has combined characteristics of urban and rural regions. Yeoju (area: 608km2) is characterized by rural and mountainous regions. With respect to time, the various spatial and NPOL-related administration data were collected in early 2014.

Figure 1 shows the locations of the three cities, along with Gyeonggi Province, in Korea. »

Figure 1: Location of the three cities
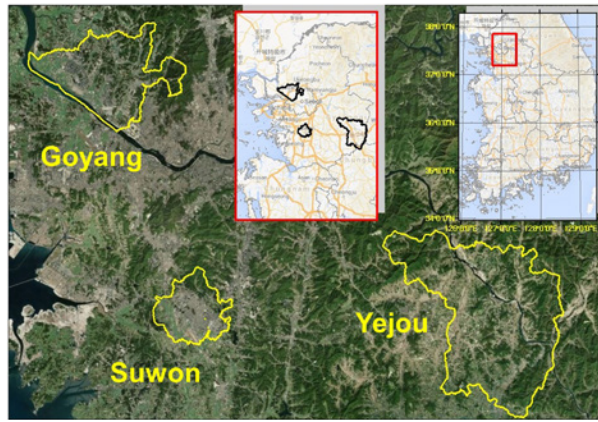
There are a total 146,584 NPOL parcels in the three cities, with 60,477 NPOL parcels being in Yeoju, 50,324 in Goyang and 35,783 in Suwon. The average area of NPOL parcels is similar among the three cities, and in the respect of Individual Public Notification Price of Land (IPNPL), the price of NPOL parcels in Suwon is the highest. Table 1 shows the main characteristics of NPOL parcels in the three cities.

Table 1: Characteristics of NPOL in the three cities

	Suwon	Goyang	Yeoju	Total
Number of NPOL parcels	35,783	50,324	60,477	146,584
Average area of NPOL parcels (m²)	1,702	2,082	2,074	2,004
Average price of IPNPL (US dollar/m²)	330	212	21	140

Notice:
While 'total' refers to the sum of the three cities in the 'Number of NPOL parcels', in the case of 'Average area of NPOL parcels' and 'Average price of IPNPL, 'total' means the average of the three cities.

In respect of ownership based on organization, the Ministry of Land, Infrastructure and Transport (MLIT) occupies 31 percent of the total NPOL parcels; the three local governments, in total, have 43.8 percent. Table 2 shows the present conditions of possession based on the organization, which has over 1,000 NPOL parcels, and Figure 2 shows the distribution of NPOL parcels based on the ownership in Suwon.

Table 2: Organizations having over 1,000 NPOL parcels

Organization	MLIT	Suwon	Goyang	Yeoju	Gyeonggi Province
Number of parcels	46,200	20,821	17,237	11,035	15,179
Organization	MAFRA[1]	MSF[2]	MND[3]	KFS[4]	-
Number of parcels	16,608	10,994	3,474	1,589	-

1. *Ministry of Agriculture, Food and Rural Affairs*
2. *Ministry of Strategy and Finance*
3. *Ministry of National Defense*
4. *Korea Forest Service*

Figure 2: NPOL serial cadastral digital map based on ownership in Suwon
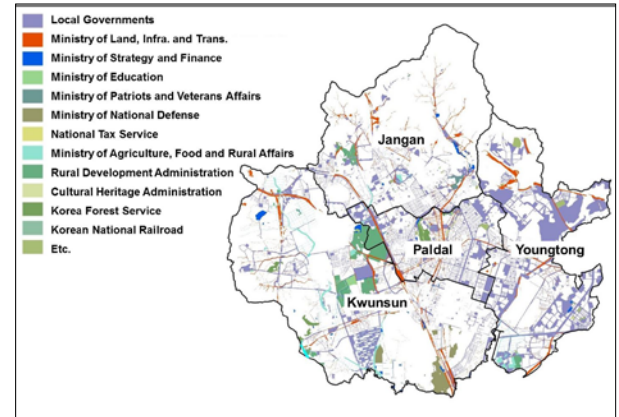
Data and Methodology

Data

The data can be divided into spatial and public administrative data. Spatial data is composed of orthophotos (51cm resolution), serial cadastral digital maps containing information of the cadastral number, area, and other factors, and digital maps, which contain information such as the characteristics of buildings and roads.

Meanwhile, public administrative data is composed of the NPOL management register based on the cadastral number, ownership, area, land category, and information about whether the government imposes dues and charges for compelling compliance when illegal activities for each NPOL parcel are conducted. Additionally, the Sae-Um-Tur system, which maintains information about almost all the buildings in Korea, was used to get information about public buildings and their ownership.

Methodology

To detect OWP in NPOL parcels, this article focuses on two main representative structures: buildings and vinyl greenhouses.

Building

The NPOL serial cadastral digital map, shown in Figure 1, was initially created using a cadastral number, which commonly exists in the serial cadastral digital map and management register. Then, a documentarily-used NPOL serial cadastral digital map was made, which shows the location on which occupation permission, dues, charges, etc., are imposed. After making a documentarily-used NPOL serial cadastral digital map, a documentarily-unused NPOL serial cadastral digital map was created by eliminating the NPOL parcels of the documentarily-used NPOL serial cadastral digital map from those

of the NPOL serial cadastral digital map. Figure 3 shows the documentarily-unused NPOL serial cadastral digital map of Suwon.

Figure 3: Documentarily-unused NPOL serial cadastral digital map of Suwon
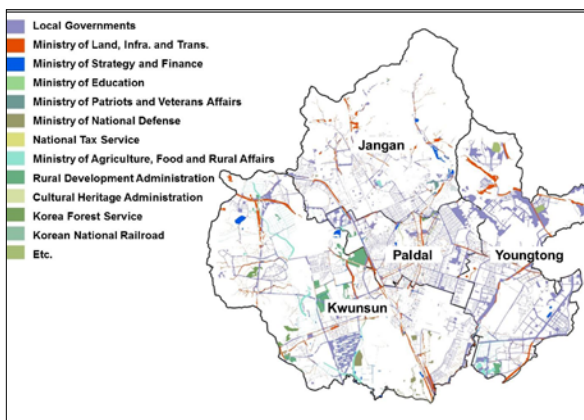
The building layer of the digital map was then laid over the documentarily-unused NPOL serial cadastral digital map, and if the center of a building is located inside the NPOL parcel of a documentarily-unused NPOL serial cadastral digital map, it was assumed that the building could be considered an OWP building.

However, when checking for the model's fit by applying it to real life, various phenomena which had not been previously anticipated, were discovered. Therefore, additional criteria were developed to increase the accuracy of the model. Table 3 shows the additional criteria for detecting OWP buildings.

Table 3: Additional criteria for detecting OWP buildings

1	• If 'usage' attribute information of the building layer indicates any of the following buildings, they should be excluded: - Education/Research buildings - Buildings for seniors/minors - Cemetery buildings - Culture/Congregation Affiliated buildings - Human waste/Waste management buildings - Training buildings - Public business buildings - Sports/Transportation buildings
2	• Buildings which are indicated as 'apartment' or 'row house' in 'type' attribute information, and 'house' in 'usage' attribute information, should be excluded
3	• Buildings considered as 'other facilities' in 'usage' attribute information should be excluded
4	• Buildings whose ownership is under 'national intelligence service' or 'MND' should be excluded
5	• Buildings whose land category is 'road', 'park', 'water reservoir', 'marsh', 'historical site', 'sporting facilities site', 'bank', 'parking lot' should be excluded
6	• Buildings where the area is less than $50m^2$ should be excluded
7	• Buildings whose 'main function' attribute information can be assumed as 'public' should be excluded

Among these criteria, numbers 1 to 3 are for excluding the NPOL parcels, in which many errors

can occur when drawing OWP buildings. Number 4 is applied because there is very limited information of a building available if the building is under the ownership of these organizations. Number 5 is set up because a building in these land categories is likely to be public. Number 6 is derived because there are so many buildings whose area is less than 50m2 and it is difficult to check every building during an audit. Finally, the last criterion is derived because a building which can be assumed to be public in the 'main function' attribute information of a building layer should be excluded. Numbers 1 to 6 are objective, while number 7 is subjective.

Vinyl greenhouses

In the case of vinyl greenhouses, land parcels which include dry paddies and rice paddies among the NPOL parcels in the documentarily-unused NPOL serial cadastral digital map were extracted, and the documentarily-unused dry paddy-rice paddy NPOL serial cadastral digital map was made.

However, while the building layer of the digital map could be directly used for detecting OWP buildings, related information in the case of vinyl greenhouses is very limited. So vinyl greenhouse information was made by applying the image segmentation and individual object extraction method to orthophoto images. Figure 4 shows one example obtained through the image segmentation and individual object extraction method.

Figure 4: Example of applying the image segmentation and individual object extraction method to orthophoto image

An image object extracted by the segmentation method is a group of pixels with similar spectral, spatial and texture attributes. Thus, the segmentation method divides whole images into image objects, which correspond to real-life entities (i.e. buildings, vinyl greenhouses, roads, etc.). By applying the criteria in Table 4, image objects corresponding to white or black vinyl greenhouses are distinguished from those corresponding to other real-life entities. **»**

Table 4: Criteria for detecting white and black vinyl greenhouses

Geometric Characteristics	"ELONGATION"> 4 AND "RECT_FIT"> 0.6 AND 2<"MINAXISLEN"<10 AND "AREA">20
Spectrum Characteristics	(White vinyl greenhouses): "SATURATION"> 0.02 AND "AVGBAND_B"> 160 (Black vinyl greenhouses): "SATURATION"> 0.02 AND "AVGBAND_R"+ "AVGBAND_G"+"AVGBAND_B"< 180
Overlay Condition	The object should not be overlaid with "road" in the digital map

Notice:

ELONGATION: The measure of a shape that indicates the ratio of the major axis to the minor axis of the polygon. The major and minor axes are derived from an oriented bounding box containing the polygon.

RECT_FIT: The measure of a shape that indicates how well the shape is described by a rectangle. This attribute compares the area of the polygon to the area of the oriented bounding box enclosing the polygon.

MINAXISLEN: The length of the minor axis of an oriented bounding box enclosing the polygon (m).

AREA: The area of the polygon (m2).

SATURATION: The average color intensity value of the pixels. When color is fully saturated, the color is considered in its truest version.

AVGBAND_R(G, B): Mean value of the pixel values comprising the region in a red(Green, Blue) band.

Then, these vinyl greenhouse objects were overlaid with documentarily-unused dry paddy · rice paddy NPOL cadastral digital map to detect the OWP vinyl greenhouses. Figure 5 shows one example of applying the criterion in Table 4 to Goyang.

Figure 5: Example of detecting vinyl greenhouses in Goyang
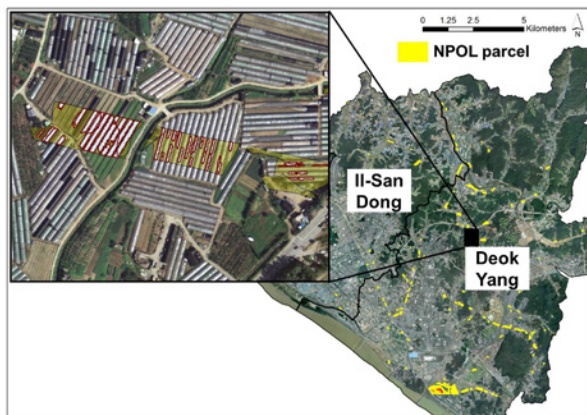
However, when applying the above algorithm, a problem occurs where other objects are also occasionally extracted. That is, the shadow of building in the orthophoto image is also extracted, as it sometimes has the same geometric spectrum characteristics as black vinyl greenhouses. Figure 6 shows an example where the shadow of building is extracted.

Figure 6: Example of detecting vinyl greenhouses in Goyang

Results

As shown in Table 5, the total number of NPOL parcels at which OWP building is assumed to be located is 536. Figure 7 shows two examples of OWP buildings in Suwon and Yeoju.

Table 5: Characteristics of the final NPOL parcels at where OWP buildings are assumed to be located

	Suwon	Goyang	Yeoju	Total
Number of NPOL parcels	123	226	187	536
Average Area(m²)	1,616	3,895	8,892	4,987
Average price of IPNPL(US dollar/m²)	695,678	561,240	88,575	440,168

Notice:

While 'total' refers to the sum of the three cities in 'Number of NPOL parcels', in the case of 'Average area of NPOL parcel' and 'Average price of IPNPL, 'total' refers to the average of the three cities.

Figure 7: Examples of an OWP building in Suwon and Yeoju

With 207 NPOL parcels being extracted for vinyl greenhouses, there were 142 cases where vinyl greenhouses did exist, demonstrating an estimated

70 percent accuracy.

Table 6 shows the results based on the organization. There are 59 NPOL parcels correctly extracted in Goyang and 44 NPOL parcels in Yeoju, while there were none extracted in Suwon. And although 39 NPOL parcels were correctly detected, those NPOL parcels are not included in Table 6, as it was not possible to collect information on the ownership of the NPOL parcels.

Table 6: Characteristics of NPOL parcels where vinyl greenhouses are located

		Organization						Total
		Goyang	Yeoju	Gyeonggi	MND	MLIT	MSF	
City	Goyang	33	0	9	2	12	3	59
	Yeoju	0	2	2	0	30	10	44
Total		33	2	11	2	42	13	103

It is a basic precondition that the CAAT should be developed with sufficient accuracy. Therefore, this research verifies the accuracy of the developed model by requesting the local government officials to verify the model's accuracy, as mentioned earlier.

For testing accuracy, 20 NPOL parcels, which are building sites, are selected from each city and local government officials visited each NPOL parcel to confirm the OWP buildings' existence. Based on the field tests, 58 OWP buildings for 60 NPOL parcels existed, showing a 97 percent accuracy rate.

Figure 8: OWP building verified through a field trip to Goyang

Figure 8 shows one example found in Goyang.

Conclusions

It is shown that GIS can be a useful tool to detect OWP buildings and vinyl greenhouses by using spatial information of real life structures, along with the administration data related to the NPOL parcel in a more comprehensive and systematic approach. This research may have the following limitations:

15,509 NPOL parcels are excluded in this research, as there is a difference in the information between the serial cadastral digital map and the management register; and it is not possible for us to assure that the extracted 536 NPOL parcels have all the problems of OWP, although it is confirmed that the model shows a high level of accuracy based on field tests for the 60 NPOL parcels.

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Inside INTOSAI

Revision of ISSAI 30 INTOSAI Code of Ethics

Background

The INTOSAI Code of Ethics – ISSAI 30 was adopted by the XVI INTOSAI Congress in Montevideo in 1998. In Stockholm in June 2013, the Steering Committee of the INTOSAI Professional Standards Committee (PSC) established a team to carry out an initial assessment of whether the extant ISSAI 30 needed to be revised to ensure its relevance in the current public sector auditing environment. The ISSAI 30 Review Team was established and comprised the Supreme Audit Institutions (SAIs) of Indonesia, Poland (project leader), Portugal, the United Kingdom and the United States.

Initial Assessment

To determine whether the Code of Ethics needed a revision, input was sought from the whole INTOSAI community, through an online survey distributed in February 2014. According to the respondents, ISSAI 30 needed a revision that should focus on, among others, shifting from the perspective of an individual auditor to the SAI perspective, with due consideration to stakeholders; emphasising the importance of ethical culture; reviewing fundamental principles and core values; considering monitoring compliance with ethical requirements, and including ethics management and control; and improving clarity of the document. The survey also indicated the need for additional guidance and examples. Based on these results, a project proposal was then submitted and approved by the PSC Steering Committee in May 2014.

Development of the Revised Document

To deal with the actual revision of ISSAI 30, and to provide for a broader regional representation, the team was enlarged to include also representatives from the SAIs of Albania, Chile, Hungary, Kuwait, Mexico, Namibia, the Netherlands, New Zealand and South Africa, with a representation of the International Ethics Standards Board for Accountants (IESBA). The

Team have developed, through meetings and correspondence, the revised version of ISSAI 30, always keeping in mind the conclusions of the survey. In autumn 2015, the document was sent to the PSC Steering for approval and for exposure on www.issai.org.

What Has Changed in the Revised ISSAI 30

The main change in comparison with the present version of the INTOSAI Code of Ethics is the new wording of the fundamental values that underpin ethical behaviour. These values, along with a summarised explanation of each value, follow:

- **Integrity** – to act honestly, reliably, in good faith and in the public interest,
- **Independence and objectivity** – to act in an impartial and unbiased manner,
- **Competence** – to maintain knowledge and skills appropriate for the role, and to act consistently with applicable standards,
- **Professional behavior** – to comply with applicable laws, regulations and conventions, and to avoid any activities that may discredit the SAI,
- **Confidentiality** – to appropriately protect information.

Another fundamental change is that ISSAI 30 is now intended to be applicable to SAIs and all their staff. This includes the Head of the SAI, any management positions and all individuals directly employed by, or contracted to conduct business on behalf of, a SAI. All these individuals should consider the stated values in their professional activity and, as adequate, in their private life.

A novelty introduced in the revised ISSAI 30 is a section dedicated to overall responsibilities of Supreme Audit Institutions in the area of ethics promotion and management. This has been done with a view to encouraging SAIs to provide their staff with conditions and incentives to cherish ethical values, rather than leaving them alone while facing ethical dilemmas.

Structure of the Document

The revised ISSAI 30 follows a new structure, including a Preamble, a section with an Overall approach to ethical behaviour, a section dedicated to Overall responsibilities of SAIs and five sections to explore each fundamental value individually.

The proposal clearly differentiates requirements and guidance. All requirements should be complied with, either by SAIs or their staff. This is intended to clarify the initiatives, controls and behaviours that are prerequisites to ensure trust and credibility.

Separately, application guidance is provided to assist both SAIs and staff in meeting the requirements, as had been requested by respondents to the survey. The requirements and application guidance can be clearly differentiated in the revised ISSAI 30 through the visual presentation and through the language used.

Present status and the Due Process

In October 2015, the Steering Committee of the Professional Standards Committee approved of the exposure draft of the revised ISSAI 30. The exposure draft has been placed on the ISSAI website www.issai.org and was open for commenting until February 1, 2016.

Once amended following comments, and after going through the Due Process for INTOSAI Professional Standards, the revised ISSAI 30 will be submitted for approval to the INTOSAI Congress in December 2016.

Any questions related to the project can be addressed at: ISSAI30.Review@nik.gov.pl.

OLACEFS

25th Assmbly: Citizen participation in the work of SAIs; strengthening IT and communications security, and the use of databases in efficient auditing

President Enrique Peña Nieto of the United Mexican States spoke to delegates of the XXVth OLACEFS Assembly on the importance of public sector accountability and the role SAIs play in ensuring the public's trust in their government.

On November 23, 2015, the President of the United Mexican States, Enrique Peña Nieto, welcomed delegates from across the Americas to Querétaro, Mexico for the XXVth Assembly of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS). Hundreds of delegates from 23 countries attended the Assembly.

President Nieto was joined by, among others, the Governor of the State of Querétaro, Mr. Francisco Dominguez Servién; the Secretary of Public Affairs, Mr. Virgilio Andrade Martinez; and the President of the Oversight Commission of the Auditoria Superior da la Federación de México, Luis Maldonado Venegas. INTOSAI colleagues such as Ms. Monika Gonzalez-Garcia-Koss, the INTOSAI Director of Strategic Planning; Mr. Freddy Ndjemba, Chief of Operations for African Organization of Supreme Audit Institutions (AFROSAI); and Mr. Horacio Saboai Viera of the INTOSAI Development Initiative (IDI); were also in attendance to show support for OLACEFS and its partners in the region.

The Auditor General of Mexico, Mr. Juan Manuel Portal, and the President of the Brazilian Court of Accounts, Minister Aroldo Cedraz de Oliviera, inaugurated the 25th OLACEFS Assembly.

The next day the delegations began intense discussions on the first theme of the Assembly: Citizen Participation in the Work of Supreme Audit Institutions. The Assembly agreed that it is impossible to ignore the role society plays as a stakeholder in the accountability of public funds.

In fact, society's engagement is translated as support for the work of the Supreme Audit Institutions (SAIs).

The Assembly noted there were a number of questions related to citizen engagement. Delegates found there is a need to advance this discussion around two key questions: what exactly does citizen engagement mean, and what are its implications.

Other questions that arose during discussions included those related to ensuring the quality of the inputs from citizens in audit work; defining the legal, institutional, and organizational frameworks of SAIs; and developing a common language for participatory audits.

Assembly participants also noted a number of benefits arising from citizen engagement. Specifically, they noted that increasing citizen engagement in audit work can lead to more effective communication with society at large.

Such engagement can also contribute to the creation of a culture of accountability, better access to official information, and public acceptance of audit reports.

The Assembly also discussed a second theme: Strengthening Information Technology and Communications Security and the Use of Databases for Efficient Auditing. The Assembly noted that Information Technology (IT) resources are an essential element in making audit offices more efficient and increasing the impact of their work. The use of IT resources presents many advantages, such as the optimization of resources, cost reduction, and corroboration and integration of diverse data sets.

The Assembly also noted that IT and communications issues present a number of challenges for SAIs in the region. Participants expressed concerns about information security breaches, the rapid advancement of key technologies that could present a risk that some SAIs could be left behind, limitations to access of information from some sectors of society and government, and systems compatibility concerns among some public sector entities and SAIs.

In addition to the discussions surrounding the themes of the conference, a number of dignitaries from international organizations presented information on their respective projects, many of which are designed to support the development of SAIs around the region. Leaders from the Organization for Economic Cooperation and Development, UNDP, the UN's Food and Agricultural Organizations Inspector General, and the GIZ made presentations.

Professional Standards Committee

Common forum of technical experts

At its meeting in 2014 in Vienna, the Governing Board gave the goal chairs of the Professional Standards Committee (PSC), Capacity Building Committee (CBC) and Knowledge Sharing Committee (KSC) joint responsibility for assembling a forum of technical experts to address standard-setting issues in INTOSAI. The need to get the ISSAI framework "sorted" had become increasingly apparent in pace with the growing number of ISSAIs being developed, and the forum's initial task would therefore be to provide clearer distinctions between auditing standards, other standards (requirements), guidelines and best practice documents in regard to auditing, ethics, independence and capacity development.

The common forum has now been established and the 15 members are ready to start work under the leadership of Ms. Ganga Kapavarapu from SAI India, who has been appointed chair of the forum.

The members convened for the first time in December 2015 for a kick-off meeting, which included meetings with the International Federation of Accountants (IFAC) and the Institute of Internal Auditors (IIA), a visit to the United Nations - where the Sustainable Development Goals (SDGs) were on the agenda -and a session with the World Bank.

For a list of members of the common forum, please visit www.psc-intosai.org.

How was the forum assembled?

Ensuring that the composition of the common forum reflected the membership of INTOSAI in terms of regional representation, SAI models, audit types and audit/capacity-developing expertise was of vital importance to both the Governing Board and the goal chairs, and this requirement guided the selection process from start to finish.

In March 2015, the members of INTOSAI received a letter from the three goal chairs encouraging them to nominate candidates for the common forum.

Two months later, 30 SAIs – representing six of INTOSAI's seven regions - had come forward and expressed their massive interest in participating in strengthening INTOSAI's standard setting by nominating 82 candidates for the forum. During the months of May, June and July, the three goal chairs scrutinized the applications and subsequently the field was narrowed down to a short list of 20 nominees, which was further reduced to 16 (including a chair) after personal interviews had been conducted with the candidates over the phone.

Next steps

The forum will report on progress made at the PSC, CBC and KSC steering committee meetings in 2016 and prepare a final project report for the Governing Board meeting in 2016 with its recommendations to enhance the ISSAI framework. On this occasion, the members of the Governing Board will also decide whether the common forum should become a permanent body in INTOSAI after 2016.

In that event, the forum may be required to assume further responsibilities for the approval of the content of INTOSAI's standards, which will require a revision of the current version of the Due Process for INTOSAI's Professional Standards. During the first or second quarter of 2016, the INTOSAI community will be consulted on a revised version of the Due Process that addresses this potential development.

Next PSC Steering Committee meeting

Scheduled for May 26 – 27 , 2016, in Copenhagen.

WGEA

Malta welcomes the EUROSAI WGEA for its 13th Annual Meeting

The 13th EUROSAI WGEA Annual Meeting was held in Malta, between 6 and 8 October 2015. The main environmental topic for the meeting was auditing issues related to industrial waste and chemicals. The crosscutting audit topic was Reaching the Stakeholders of Supreme Audit Institutions. A training seminar in relation to Auditing Environmental Impacts of Agricultural preceded the Annual Meeting on 5 October 2015.

Seventy-one delegates from 30 state audit institutions, including representations from the WGEAs of the International Organization of Supreme Audit Institutions (INTOSAI) as well as the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) participated in the Annual Meeting.

The training seminar focused on adverse environmental impacts of agriculture as well as measures for managing such impact and supporting EU agricultural schemes. The seminar also encompassed presentations and discussion on SAIs' experiences relating to the conduct of environmental audits concerning the agriculture

sector. Ms. Sylwia Gawronska (European Environmental Agency), Mr. Jérémie Crespin (European Commission, Directorate-General for Environment) and Ms. Christina Borchmann (European Commission, Directorate-General for Agriculture and Rural Development) delivered keynote speeches.

Mr. Anthony C. Mifsud, Auditor General of Malta, as the host and Dr. Alar Karis, the Auditor General of Estonia, as the Chair of EUROSAI WGEA, formally welcomed the delegates to the 13th EUROSAI WGEA Annual Meeting. The main theme addressed the topic: Auditing Issues related to Industrial Waste and Chemicals. Keynote speeches were delivered by Dr. Cathy Maguire (European Environmental Agency), Mr. Kevin Gatt (University of Malta) and Ms. Marie Dollhofer (BiPRO GmbH).

The theme relating to industrial waste and chemicals was further explored through SAI presentations, as well as plenary and group discussions. Discussion in relation to this topic mainly focused on treating industrial waste, hazardous

waste management, medical waste treatment, regulating the management and disposal of solid waste as well as air pollution and climate change policy.

The second theme of the Annual Meeting, Reaching the Stakeholders was introduced through keynote speech by Dr Åge Johnsen, (Oslo and Akershus University College of Applied Sciences). A number of SAIs presented the methods and approaches adopted to ascertain that findings as well as conclusions arising through audit work reach stakeholders.

A businesses meeting concluded the Event where EUROSAI WGEA Secretariat presented a progress report and the work-plan for the forthcoming period. INTOSAI WGEA also presented a progress report and introduced its forthcoming initiatives. Additionally, OLACEF WGEA discussed the findings and conclusions of the Coordinated Audits of Water Resources.

The business meeting also entailed progress reports on the status of cooperative audits, namely Audit of Funds Allocated to Disasters and Catastrophes as well as the audit on the Protection of the Bug River drainage basin waters against pollution. This session also incorporated a plenary discussion on ongoing EUROSAI WGEA activities, including the potential for further cooperative audits, as well as continuous cooperation between SAIs.

More information on the event is available on EUROSAI WGEA's portal at http://www.euro-saiwgea.org/meetings/Pages/13th-Annual-meeting.aspx

IDI Update

IDI Board Meeting held in Oslo

The IDI Board met in Oslo on November 3, 2015, for its second meeting of the year. The IDI Operational Plan for 2016-2018 and Budget 2016-2018 were approved by the Board. Eight new programs have been approved in the new Operational Plan.

These include SAI Independence; 3i Phase-II; SAI Strategy, Performance Measurement & Reporting; SAI fighting Corruption; SAI Engagement with Stakeholders; Enhancing eLearning Capacity; SAI Young Leaders; and Auditing Sustainable Development Goals.

The Board also deliberated on other issues including the IDI Corporate Risk Register, capacity development support to SAIs in CREFIAF region, INTOSAI-Donor Cooperation and implementation of the recommendations from the IDI Governance Review.

The IDI Board papers are available at www.idi.no.

Partnership between IDI and SAI Turkey

On 13 October 13, 2015, the IDI and Turkish Court of Accounts signed an MoU for cooperation in the field of capacity development of SAIs. This would involve the support from the TCA in printing IDI's resource materials, hosting of IDI events and secondment of staff.

MoFA, Hungary comes on board as a donor to the IDI

The Government of Hungary has approved a grant of 128,000,000 HUF for part financing of the IDI Program on SAI Fighting Corruption. The agreement between the IDI and the Ministry of Foreign Affairs of Hungary will be signed in January 2016.

Delegates at the IDI Board Meeting, November 2015

8th Meeting of the INTOSAI-Donor Steering Committee held in Brazil

The meeting was held on October 6-7, 2015, and was attended by 50 representatives from INTOSAI and the international donor community. Five years after its establishment, the Cooperation assessed its achievements and discussed the strategic direction for a new three-year period. The Steering Committee considered the results of a recent external evaluation of the INTOSAI-Donor Cooperation, which it had commissioned. The evaluation confirmed the continued relevance of the partnership and highlighted that since the establishment of the Cooperation in 2010 there have been positive changes in behavior among both Supreme Audit Institutions (SAIs) and donor organizations. Work is now being carried out to develop a program document for the next three-year period (2016-2018).

ISSAI Implementation Initiative (3i Program)

3i Phase-II initiated

The 3i Phase II meeting was held in Bhutan November 23-27, 2015. The meeting aimed to define a results framework for 3i Phase II, get expert feedback on the draft INTOSAI competency framework, agree on the structure of the basic guidance for intial consideration in implementing ISSAIs, and agree on the update of the 3i products. Nine resource persons from different INTOSAI regions and the subcommittees of INTOSAI PSC met to work on the above objectives.

IDI-ARABOSAI 3i Workshop on review of iCATs and facilitating ISSAIs

iCAT review workshops for financial, performance and compliance audits were held in Kuwait November 16-21, 2015. The objective of the iCAT review workshops was to provide expert and peer feedback on the iCATs conducted. Forty-three iCAT reports were reviewed (15 compliance reports, 14 financial reports and 14 performance audits). During the following week, three ISSAI facilitation workshops (compliance, financial and performance audits) were held at the same venue. These workshops mark the last phase of the ISSAI Certification Programs in ARABOSAI. Eighty-two participants from 16 SAIs were trained in facilitating ISSAI implementation (25 financial, 28 performance and 29 compliance).

IDI – OLACEFS 3i Cooperative Performance Audit of Poverty Alleviation Programs

As a part of the 3i program in OLACEFS the IDI and OLACEFS are facilitating a Cooperative Performance Audit of Poverty Alleviation Programs for eight SAIs. In addition to trying out the IDI's new cooperative audit model, this audit will also help test concepts of risk and assurance in a performance audit. Six resource persons from the SAIs of Argentina, Brazil, Colombia, El Salvador and Guatemala met in Brazil September 15-25, 2015, for the design meeting to design and develop the blended learning program for supporting SAIs in conducting this audit. This e-course was delivered to participants from eight SAIs for six weeks during October- December 2015. After completion of the e-course, they will take up the cooperative audit in their respective SAIs.

IDI-CREFIAF 3i Program: ISSAI Certification Program

Participants selected for 3i Certification Program

The online selection process was conducted using the IDI's eLearning portal. Selection of the participants was done from 183 candidates with due regard to SAI representation, gender balance and managerial position. A total of 96 participants from 19 SAIs were selected including 32 in each of the three streams of compliance, financial and performance audits. The selection was done on September 11, 2015.

ISSAI Implementation Workshop for Performance Audit

The workshop was held November 2-20, 2015, in Cameroon to train the selected participants on the ISSAI approach in PA and on how to use iCATs (level 2 and 4) to map the needs of their SAIs and develop ISSAI implementation strategies for PA based on the needs, and implement PA ISSAIs. Thirty-one participants attended along with seven resource persons from Cameroon, Canada, Burundi, Djibouti and Senegal.

IDI- EUROSAI 3i Program

iCAT review workshop conducted for SAI Bosnia and Herzegovina

IDI's originally planned regional review workshop was converted into a review workshop for SAI Bosnia and Herzegovina due to non-submissions of iCATs by participating SAIs in EUROSAI region. During the week of October 12, 2015, the IDI engaged with SAI Bosnia and Herzegovina »

The IDI Global Leadership Symposium was held last November in Shimla, India. Each meeting participant identified what they would do to bring about leadership change in themselves, their SAIs and their regions.

to provide SAI-level support to review the iCAT documents for the SAI's performance, compliance and financial audit. The workshop was attended by 12 staff members from SAI Bosnia and Herzegovina, the Federation of Bosnia and representatives from the Republika Srpska.

The output of the meeting was completed iCAT documents by all three audit authorities. The audit authorities will now work on implementation strategies.

Enhancing eLearning Capacity

Support to SAIs and regions in setting up their own eLearning is one of elements of the IDI's results framework for the enhancing eLearning capacity program. The first SAI to be supported in eLearning is the SAI of India.

eLearning pilot for SAI India

The IDI and SAI India agreed to conduct an eLearning pilot in SAI India. The pilot aims at using IDI's eLearning methodology and platform in assisting SAI India to establish its own eLearning function. Under the pilot the IDI supported SAI India in setting up its own LMS. The IDI also trained 25 officials from SAI India in LMS administration, while 21 officials were trained as eLearning mentors. Both the workshops were held simultaneously September 14-25, 2015, in New Delhi, India.

In the following week, the IDI team supported SAI India team in design and development of an ISSAI Awareness e-course. This will be the first e-course to be deployed by SAI India on its new platform to about 100 participants from the SAI. SAI India is also expected to take up eLearning on a regular basis.

Support for strengthening INTOSAI regions

IDI workshop with INTOSAI regions will be a regular annual feature. While the IDI engaged with the regions in a planning and priortization workshop in 2014, in 2015 the IDI invited both INTOSAI regions and three main committees to discuss regional strategy, performance measurement and reporting. This workshop was held immediately after the CBC meeting in Sweden.

Workshop for INTOSAI regions: strategy, performance measurement and reporting

This workshop was held in Oslo, Norway, September 14-16, 2015. The workshop was conducted to discuss the strategic planning and management cycle, solicit feedback from the regions and provide guidance and support to those regions that have requested IDI's support on performance measurement and reporting. Discussions also took place regarding the alignment and revision of IDI guidance on strategy, performance measurement and reporting. Representatives from the INTOSAI

regions and subregions, including AFROSAI-E, CREFIAF and ASEANSAI, INTOSAI CBC and PSC attended the workshop. CAROSAI was not able to attend.

SAI Young Leaders Program

In view of the critical significance of leadership, the IDI has launched the SAI Young Leaders Program. The program works on the premise of 'transforming tomorrow" by nurturing and grooming potential future leaders today. The program was kicked off on a global platform at the IDI's Global Leadership Symposium.

IDI Global Leadership Symposium

The symposium was conducted November 16-19, 2015, in Shimla, India. The objective of the symposium was to brainstorm the qualities that a SAI leader should have in order to realize the value proposition of SAIs, as per ISSAI 12 on the value and benefits of SAIs. There were 36 participants from 19 countries, including the heads of the SAIs of Estonia, Liberia, Samoa, Guam, Suriname and Zimbabwe. Young leaders from the SAIs provided their inputs to the discussions.

The leaders at the meeting shaped a leadership framework based on intense discussions on the qualities of an SAI leader. This framework was used during the SAI Young Leaders Program planning meeting. SAI leaders also discussed leadership development initiatives taken up at both the SAI and regional level. Other topics discussed included the role of, and challenges faced by women in leadership positions. The participants discussed the "glass ceiling" faced by women. The women leaders also shared valuable lessons and advised on initiatives to increase the representation of women. Each meeting participant identified what they would do to bring about leadership change in themselves, their SAIs and their regions.

SAI Young Leaders Program planning meeting

This meeting followed the Global Leadership Symposium on November 20-21, 2015, in Shimla, India. After intense discussions and deliberations on the qualities of SAI leaders, 18 INTOSAI and regional representatives were tasked with suggesting possible interventions to effect the desired change embodied in the SAI leaders' framework developed during the symposium. The participants provided valuable input to the structure of the program. The key program principles were agreed to, and it was also agreed that 25 SAI young leaders would be selected globally on a competitive basis to participate in this comprehensive nine-month program,

which is designed to change hearts and minds! Advocacy for SAI leadership, creating a platform for interaction of leaders, may also form a part of IDI's wider leadership initiative.

Audit of lending and borrowing frameworks

Audit Review meeting for OLACEFS region held in Colombia

From September 7-11, 2015, the audit review meeting for the OLACEFS region took place in Colombia. Regional and external experts reviewed and provided feedback to eight SAI teams on their draft audit reports based on audits that the SAIs have undertaken under this program.

IT Audit Program

Audit Review Meeting held in Hungary

Forty-four participants from 18 SAIs of AFROSAI-E, CAROSAI and EUROSAI attended the review meeting held September 7-11, 2015, in Budapest, Hungary. The objective of the meeting was to review the draft audit reports that the teams have prepared after conducting the audit that was supported by the IDI through an eLearning course and an audit planning meeting.

Teams received detailed feedback from the experts on their reports in the meeting, and based on that they will finalize the report and submit in their respective SAIs for approval.

IDI CBC Support Program

IDI-ASOSAI Cooperative Audit of Disaster Management

One of the first support activities in the IDI-ASOSAI 3i Cooperative Audit Program on Audit of Disaster Management was a five-week eLearning course from October 5 to November 6, 2015. Fifty-four participants from 18 SAIs participated in the eLearning course. The e-course was mentored by a team of regional resource persons from ASOSAI and the WGEA Chair, SAI of Indonesia.

The course aimed to impart knowledge on disaster management issues and ISSAI-based performance audit methodology. The SAI teams will follow the methodology in preparing their audit plan and conduct the audit. After the completion of the course the SAI audit teams are now preparing their draft audit plans. An audit planning meeting is scheduled for March/April 2016, during which teams will present their draft audit plans and finalize those with feedback from the resource persons. »

IDI- PASAI 3i Cooperative Compliance Audit of Procurements

Taking a different approach to providing support, in PASAI the IDI organized a face-to-face workshop rather than an eLearning course as one of the first activities of the cooperative audit program.

It is the first time that the IDI and PASAI are testing out a compliance audit methodology. As part of the IDI-PASAI ISSAI-based cooperative audit program on audit of procurement, the Workshop on Audit of Procurement was held in Auckland, New Zealand, November 9-20, 2015. Twenty-six participants from 11 SAIs participated at the workshop. The workshop covered the procurement process and the compliance audit methodology which the SAI teams will follow for their audit.

The workshop covered detailed concepts on audit of procurement and ISSAI-based compliance audit methodology. The SAI teams will follow the compliance audit methodology in preparing their audit plan and conduct the audit. After the workshop the SAI teams are preparing their draft audit plans which will be an online activity supported by the IDI community portal (lms.idielearning.org) with the assistance of the resource persons.

SAI Fighting Corruption

Stakeholder Cooperation Meeting held in Oslo

The stakeholders' cooperation meeting for the program was held in September 18, 2015. Representatives of INTOSAI regions, Department of Foreign Affairs, Trade and Development Canada, INTOSAI Working Group on Fight against Corruption and Money Laundering, INTOSAINT (Self Assessment Integrity Tool), EUROSAI Task Force on Audit and Ethics, INTOSAI Capacity Building Committee, SAI Poland and SAI Hungary participated in the discussions.

The objective of the meeting was to discuss and agree on the program design and delivery details for the program on "SAI Fighting Corruption." The program structure was discussed and agreed to during the meeting. This comprises three components, including implementation of ISSAI 30- code of ethics; audit of institutional frameworks for fighting corruption using GAIN program's assessment methodology, and supporting SAIs in establishing SAI-stakeholder platforms at the SAI level. These will contribute to achieving the program objective of "greater effectiveness of SAIs in fighting corruption."

SAI Engaging with Stakeholders

Stakeholder Cooperation Meeting held in Oslo

The stakeholder's cooperation meeting for the program was held September 17, 2015.

The program is being launched with the objective of "greater audit impact through enhanced SAI stakeholder engagement."

The program results framework includes research and development of guidance on stakeholder engagement, supporting SAIs in developing SAI – stakeholder engagement strategies through a blended solution, and helping selected SAIs in implementing their strategies to enhance stakeholder engagement. The program strategy was agreed to in the meeting, which involved INTOSAI regions, DFATD, Canada, INTOSAI CBC and the Effective Institutions Platform of the OECD which participated through video conference.

Heads of SAI Meeting held for CREFIAF region

The meeting was held in Lomé, Togo September 28-30, 2015. The meeting was held as a combined event for launching the two new IDI programs on SAI fighting corruption and SAI engaging with stakeholders. The objectives of the meeting were to share information, experiences and challenges related to practices of SAIs engagement with their stakeholders and fight against corruption; agree on the commitments of SAIs, the IDI, the CREFIAF and their roles and responsibilities with regard to the expected results of these programs; and follow-up on other IDI- CREFIAF ongoing programs.

Fifty-one participants including senior management and heads of SAIs from 21 SAIs in the CREFIAF region attended the meeting. The program structure and components for both the new programs, timelines and responsibilities of the IDI, CREFIAF and the SAIs were discussed. The individual tripartite Statement of Commitments detailing the responsibilities were signed by the IDI, CREFIAF and all of the 21 participating SAIs.

IDI's Bilateral Support Programs for SAIs

Bilateral Support to SAI Afghanistan

Twelve officials from SAI Afghanistan were trained in conducting the iCATs in all three streams (Compliance Audit, Financial Audit and Performance Audit) and an SAI PMF self assessment in

their SAI. Two one-week workshops took place September 14-26, 2015, in Jaipur, India. Resource persons from Bangladesh, Nepal, India and the IDI supported the workshops. SAI Afghanistan has attempted the iCATs which were reviewed by the resource persons during a subsequent workshop in Jaipur, India, November 30- December 4, 2015. The SAI-PMF self assessment is also being reviewed by the resource persons November 30-December 11, 2015. The iCATs and SAI PMF reports are expected to be completed in early 2016.

Bilateral Support to SAI Serbia

September 23-24, 2015, the IDI engaged with SAI Serbia for discussions on the development of their strategic plan. The engagement is likely to continue in 2016.

SAI Performance Measurement Framework

SAI PMF task team meets in Cape Town

The SAI PMF Task Team held its 5th meeting October 26-30, 2015. The purpose of the meeting was to discuss draft revised indicators for non-audit activities; discuss and begin revision of audit indicators in light of input received on SAI PMF, including in regard to alignment between SAI PMF and iCATs (ISSAI Compliance Assessment Tools) and the court model indicators; and agree on the next steps of the task team in the further development of the SAI PMF until the finalization of a fully revised draft by the end of 2015 and endorsement at INCOSAI in 2016. This includes considerations on testing of the revised version in Q1, 2016. The meeting had eleven participants, including representatives from the AFROSAI-E secretariat, the Inter-American Development Bank, and the INTOSAI Development Initiative.

SAI PMF trainings conducted

Two SAI PMF training courses were conducted in English in The Hague, Netherlands, and Pretoria, South Africa. The course in Pretoria November 2-6, 2015, was attended by 48 participants and the course in The Hague was attended by 31 participants November 16-20, 2015. A training in Spanish was conducted for 36 participants in Asuncion, Paraguay October 19-23, 2015. For the CREFIAF region a training in French took place for 18 participants October 20-24, 2015 in N'Djamena, Chad.

Stakeholder communication through IDI's participation in meetings

The IDI engaged with its stakeholders by participating in several meetings organized by its stakeholders.

At the 8th meeting of the Working Group on the Value and Benefits of SAIs (WGVBS) in Nanjing, China, held September14-16, 2015, the Working Group endorsed the SAI PMF Task Team's considerations regarding consultation comments and experiences from pilots.

The 18th PASAI Congress was held October 13-16, 2015, in Port Vila Vanuatu and the 7th CREFIAF General Assembly was held in N'Djamena, Chad October 20-23, 2015. The IDI's program portfolio was presented in these meetings and IDI's cooperation with the respective regions were discussed.

The 8th Meeting of EUROSAI Goal Team 1 Capacity Building took place in Budapest (Hungary) October 29-30, 2015. Capacity Development issues, IDI's partnership with the region and results of the 2014 IDI Global Survey were discussed.

The annual meeting of the INTOSAI Capacity Building Committee (CBC) took place in Stockholm September 8-10, 2015. The 7th Meeting of the Steering Committee of INTOSAI Committee on Knowledge Sharing and Knowledge Services (KSC) took place in Washington, D.C., USA October 15-16, 2015. The IDI's cooperation with these INTOSAI bodies was discussed in these meetings. The areas discussed included INTOSAI Auditor Certification, Knowledge Sharing Portal, Programs on Audit of SDGs, Auditing Lending and Borrowing Frameworks, IT Audit, SAI Fighting corruption.

Updates were provided on the IDI and the INTOSAI Donor Secretariat's activities to the INTOSAI Governing Board at its 67th Meeting at Abu Dhabi, UAE on November 10, 2015. The IDI also participated in the INTOSAI Finance and Administration Committee Teleconference on September 14, 2015, where financial matters regarding the INTOSAI bodies were discussed.

From October 26-27, 2015, the IDI participated in a forum on Strategic Planning for SAIs in Kuwait.

Contacting IDI

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INTOSAI-Donor
Cooperation Update

Evaluation of the INTOSAI-Donor Cooperation – an experience of learning for future improvement

Five years after the signing of the Memorandum of Understanding (MoU) between INTOSAI and the donor community, and the establishment of the INTO-SAI-Donor Cooperation, the Steering Committee arranged an external evaluation of the results of the Cooperation against the principles of the MoU. The Cooperation works to strengthen capacity development efforts directed towards Supreme Audit Institutions (SAIs). The findings of the evaluation will now be used to strengthen the Cooperation in the future – in order to make an even stronger contribution to SAI capacity development worldwide.

Decision to undertake an evaluation

The Cooperation has been operational since 2010, after the signing of the MoU in 2009. It is a partnership between INTOSAI and 23 donor organizations, with an overall aim "to optimize the joint efforts of these partners in enhancing the capacity of SAIs in developing countries."

In 2014, the Steering Committee commissioned an external evaluation, with the purpose of evaluating performance and identifying lessons learnt. In the evaluation, the Cooperation's activities were assessed using a recognized combination of standard and specific evaluation criteria, specifically:

- Relevance
- Adequacy of governance arrangements
- Behavior change in donors
- Behavior change in INTOSAI
- Effectiveness
- Efficiency

As the period since the start of the Cooperation was less than five years, the main focus of the evaluation was on learning. The evaluation team applied different methods to assess the operations and results of the Cooperation against the evaluation criteria, including desk review, Theory of Change analysis, interviews and an online survey. In addition, country case studies were a major part of the team's approach. Four country case studies were conducted in Burkina Faso, Dominican Republic, Nepal and Zambia. Additionally, four desk studies were carried out to assess activities and results in Bangladesh, El Salvador, Paraguay and Uganda.

Results: A highly relevant initiative

The evaluation concluded that the design and set-up of the INTOSAI-Donor Cooperation remains relevant in view of the evolving context. SAIs play an important role as independent professional bodies that support accountability to the public. Their capacity and capability vary considerably and need further enhancement. It is also important to better coordinate capacity development support to SAIs in partner developing countries, despite progress made. It was recognized that to achieve this, there is a need for efforts at the regional and country level, while in practice the Cooperation has so far paid more attention to the global level.

The evaluation highlighted the success of the development, piloting and roll-out of the SAI Performance Measurement Framework (SAI PMF), which has taken place with the crucial support of the Cooperation and its Secretariat. Other key activities of the Cooperation, such as the Global Call for Proposals and the SAI Capacity Development Database, while facing some implementation challenges, were also considered as highly relevant activities. The evaluation recommended a stronger

	Donor Lead	INTOSAI Lead	Other Participants
Global Call for Proposals	Irish Aid	U.S. GAO	Asian Development Bank; US AID; Sweden-Riksrevisionen
SAI Capacity Development Database	World Bank	Mexico	Canada DFATD
SAI PMF	IADB	Brazil TCU	NORAD, U.S. GAO
Results Framework and Cooperation Indicators	World Bank	U.S. GAO	U.K. NAO
Communications	World Bank	U.S. GAO	AGSA South Africa

prioritization of activities and better alignment with the MOU principles, citing a potential shift to gathering good practices and sharing these in order to contribute significantly to the enhanced performance of SAIs.

The evaluation noted that the governance arrangements for the Cooperation continue to be appropriate, while identifying a continuing need to reflect on this area. The adequacy of representation of the interests of SAIs in developing countries at the Steering Committee is important. INTOSAI's regional bodies play a vital role in linking global and country level activities, and therefore their active participation in the Cooperation is important and will be promoted. Strengthening the linkages to other INTOSAI bodies, especially the Capacity Building Committee (CBC), is also in order and has begun. The evaluation also found that there is a need to further increase the visibility of the Cooperation, highlighting the importance of activities at the regional and country levels.

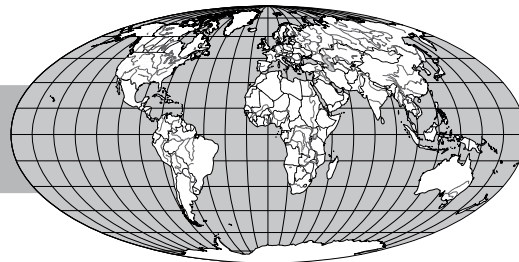## Response: A welcome input to the future direction of the Cooperation

The evaluation was presented and discussed at the 8th Steering Committee Meeting of the Cooperation, which was hosted by the SAI of Brazil in Brasilia in October 2015. The Steering Committee welcomed the evaluation report as a strategic input into the future direction and strengthening of the Cooperation. It broadly supported the report's conclusions and recommendations. The evidence of behavior change towards more effective support by both SAIs and donors noted by the evaluation is welcomed by the Steering Committee as an indicator of the positive impact of the Cooperation. The INTOSAI-Donor Cooperation is committed to optimizing the joint efforts of INTOSAI and the donor communities to enhance the capacity of SAIs in developing countries. It considers the evaluation report a useful tool for reflection and discussion to meet this goal.

The Steering Committee has established five working groups in response to the evaluation, with a lead representative from the Donor and INTOSAI communities, respectively. The working groups will look to the MOU principles in making their assessments in their respective areas. The outcomes of the working groups' deliberations will be considered by the Steering Committee in supporting decisions on the future direction of the Cooperation, which will also include the development of a communications strategy and results framework. The table above reflects the current organization and membership of the working groups.

The evaluation report and the response from the Steering Committee are available on IDI's website (www.idi.no), as is the summary from the 8th Steering Committee meeting in Brazil, and links to all Cooperation activities.

INTOSAI 2016 Events

February

8-12 2nd Meeting of the Common Forum of Technical Experts, Pretoria, South Africa

15-16 50th ASOSAI Governing Board Meeting, Chiang Mai, Thailand

March

10 IDI Board Meeting, Oslo, Norway

15-16 PAS-9th Meeting of the Performance Audit Subcommittee, Lima, Peru

April

26-28 KNI- 9th Meeting of the INTOSAI Working Group on Key National Indicators, Yerevan, Armenai

26-29 WGITA- 25th Meeting of the Working Group on IT Audit, Brasilia, Brazil

May

11-12 FMRR- 3rd Meeting of the Working Group on Financial Modernization and Regulatory Reform, Washington, D.C., United States of America

25-27 PSC- 13th Meeting of the Steering Committee of the Professional Standards Committee, Copenhagen, Denmark

June

13-14 44th EUROSAI Governing Board Meeting, ECA, Luxembourg

July

4-6 PD-Meeting of the Working Group on Public Debt Nanjing, China

21-22 FAC- 13th Meeting of the Finance and Administration Committee, Washington, D.C., United States of America

August

September

7-9 KSC- 8th Meeting of the Steering Committee of the Committee on Knowledge Sharing and Knowledge Services, Mexico City, Mexico

October

2-6 CBC- Capacity Building Committee Annual Meeting, Cape Town, South Africa

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Editor's Note: This calendar is published in support of INTOSAI's communications strategy and as a way of helping INTOSAI members plan and coordinate schedules. Included in this regular *Journal* feature will be INTOSAI-wide events and regionwide events such as congresses, general assemblies, and board meetings. Because of limited space, the many training courses and other professional meetings offered by the regions will be included according to space available. For additional information, contact the Secretary General of each regional working group.
For contact information visit *http://www.intosai.org/regional-working-groups.html*

INTOSAI