Approach to implementing the INTOSAI Framework for Regional Professionalism:
The ARABOSAI overview

ARABOSAI General Secretariat

This paper is aimed at sharing the experience of the ARABOSAI General Secretariat in implementing the INTOSAI Framework for Regional Professionalism in order to provide the region's member SAIs with more effective and high quality support services.

It is increasingly recognized that improving the performance of INTOSAI regions designed to support SAI's members is influenced as much by their time and cost-efficiency as by their capacities to effectively deliver services in a satisfactory way with regard SAI's expectations. It is also of a common agreement that when regions act as services providers, they need to manage quality and measure clients or users' satisfaction. Regions improve their reputation and visibility when they prove to be effective in delivering services of good quality.

Shortly after the appointment of the current ARABOSAI General Secretary in May 2017 a new business model was designed and changes have been made to business processes in order to cope with what the Organization has been facing for decades. The lack of visibility has been by far the most challenging ARABOSAI's problem. Despite a great amount of efforts and a large number of outputs and events, little was known about the progress that the Organization has made.

It goes without saying that in 2017 ARABOSAI general Secretariat did not start from scratch. A short and informal baseline study was conducted which revealed that real progresses have been made that needed to be shared among the region and of course among the very professional INTOSAI community.

In his first appearance in the INTOSAI community, the General Secretary, stood before the 2017 IDI-regions meeting attendants and addressed the challenges facing ARABOSAI. He presented a vision to achieve a brighter future for Arab SAI's. He outlined that the first thing to do was to reshape the ARABOSAI General Secretariat Only by making this core body both time and cost efficient, could a real change be made to the overall performance of the region.

Not knowing exactly what to do and how to get things going, the ARABOSAI GS explored different ways of thinking and strived to figure out what frameworks, standards or best practices should be

chosen as references to design activities and measure progress. Following a deep and profound analysis and benchmarking process, the ARABOSAI GS made the decision to implement the INTOSAI Framework for Regional Professionalism. This strategic shift turned to be a good decision as it appears that ARABOSAI has already made real progress which needs to be sustained.

In less than two years, the ARABOSAI SG has accomplished more than almost any in the history of the organization. In other words, the ARABOSAI administration is getting more efficient, more effective and more visible than it was two years ago.

In this paper, we explore the main features of the ARABOSAI experience in implementing the INTOSAI Framework for Regional Professionalism.

In the first section, we explain how the ARABOSAI managed to cope with methodological issues associated with informing the framework. In the second section, we examine the phased approach followed by ARABOSAI in order to manage change resistance and facilitate progress.

SECTION ONE: APPROACH TO INFORMING THE FRAMEWORK

When a project team was first set up in 2017, no clear approach was defined. The team started initially to work on introducing CBC professionalism framework at ARABOSAI GS in informal manner. In particular, we have focused on increasing the team's understanding of the framework as well as increasing clarity with regard to its design and its purposes as guidance for strategic development.

Using a generic Framework designed to be applied to different contexts and region's business models didn't look attractive as it was not an easy thing to do. All the project team's members agreed upon one basic principle. There is a clear need to get the Framework internalized, customized and completed.

1- Forgetting about scaling maturity and benchmarking regions' business models

It is of common agreement that international frameworks include in general a capability models designed to help mangers map their maturity or capabilities levels. Unlike most of frameworks, the INTOSAI regional professionalism does not include a capability model.

Not setting a capability model was obviously deliberate. As clearly stated in the framework itself, the framework recognizes the autonomy and unique nature of regional organizations. The framework is not intended to be mandatory, but to be applied with flexibility in terms of the strategic priorities and particular needs of member SAIs in each region. Regional organizations have the natural advantage of having a depth of knowledge about the challenges facing their member SAIs – when applying the framework they should select the elements most relevant to the needs and circumstances of their member SAIs and that require priority attention at any given time.

Based on a non-formal review of INTOSAI regions' business models, ARABOSAI project team came to the conclusion that it is really challenging to draw a specific capability model for those regions. The business model varies widely from one region to the next.

Ultimately, it is up to the regions to decide what kind of business models they want for themselves and their SAI's members. For that reason, the project team has forgotten about benchmarking regions business models. Being ahead of other regions or in contrary lag behind, is not as much associated with business model as with performance.

In addition the ARABOSAI view was that the team needed to forget the capability rating scale. The regional professionalism framework doesn't map to the SAI-PFM attributes and it was absolutely unnecessary to get into this road.

It would have been confusing to scale maturity prior to implementation process. Like assessing risks and defining mitigations measure, scaling capability would have required a considerable time and effort to be spend informing and communicating the rates and scales to the governing bodies, which is not an easy thing to advocate as the large number of ARABOSAI bodies were not yet familiar with what regional professionalism exactly means.

However, despite not having a formal rating scale, the project team strived to define the main features that characterize ARABOSAI as an INTOSAI region. Not being primarily services provider, being largely involved with IDI, and including a number of SAI's operating in complex and challenging context and having at the very same time well-resources SAI's are amongst the main ARABOSAI features. In addition, unlike other regions, ARABOSAI does not have a devoted permanent technical staff.

Besides, even though most of the members opt for ARABOSAI as a home organization, they still operate in a second INTOSAI region for instance AFROSAI and ASOSAI. Therefore, the four strategic dimensions have to be analyzed having in mind that ARABOSAI is not the unique channel through which its members' SAI can keep in touch with the INTOSAI community.

2- Translating the Framework into an operational management tool

As per the paragraph 2 of the INTOSAI RPF, the purpose of this framework is to assist regional organizations to attain the highest levels of professionalism by providing a reference guide that they can use as the foundation for their strategic planning. It is envisaged that the framework would be used as the basis for the IDI Strategic Management Model for INTOSAI Regional Organizations, an appropriate model to guide the strategic management planning, implementation, monitoring and assessment processes of regional organizations.

Designed as a foundation for facilitating progress towards professionalism, this framework was due to be generic and a high level output. To be effectively implemented, the framework had to be primarily translated into a more operational tool and it had to be customized specifically to the context of ARABOSAI environment.

To do so, ARABOSAI identified the relevant activities on a programmatic and organizational level. The project team identified areas of success and areas for improvement in the Organization itself.

The project team took another significant step forward in translating every strategic dimension into operational actions and in identifying two different levels: The programmatic level which coincide with these 4 strategic dimensions and an organizational level. The added level includes both Inputs/resources considerations and the monitoring and evaluation issues.

The below figure contains a detailed framework/matrix which was informed by the project team based on desk research in an initial phase. Upon completing data collection, the project team has scored on each dimension based on review questions / indicators finalized. The performance has then rated as high, medium or low and be substantiated with findings.

The overall scoring had then fed in to a set of concise lessons learned and recommendations.

			Primary focus				
		Institutional support to SAIs	Professionalization and methodology support	Advocacy and influence	Governance, organisation and sustainability		Lessons learned
Programmatic level	The 4 strategic dimensions						
Organisational level	Inputs/resources						Recommendations
	Monitoring and evaluation						

3- Customizing the Framework in the context of ARABOSAI

The need of the framework's customization flows from the principle that working through the 4 strategic dimensions defined in the framework required identifying ways to make them work for the ARABOSAI's context.

However, despite following a flexible approach interpreting the framework, the project team was clearly said not to stray too far away from the framework's base requirements. No other dimension or activities were added to the Framework. No real changes were brought to the framework descriptions of activities. As a rule, the project team was put on the impression that rewriting activities would have reduced the value of aligning and measuring ARABOSAI's capability against a recognized framework.

It is also worth noting that the customization process was not totally informal. Of course the project team made sure that changes brought to the framework were based on informed

discussion and were signed off at the appropriate level. In addition, the project team got in touch with some interesting groups including staff from the INTOSAI technical committees where they got advice and "food for thought."

Moreover, customization included also deciding which of the 4 strategic dimensions needed to be focussed on in the initial wave of effort.

We had to take a very pragmatic approach based on our understanding of the strategic goals as indicated in the ARABOSAI strategic plan. The alignment of the framework's 4 strategic dimensions and the 2018-2022 ARABOSAI strategic plan were scored based on the perceived gap between description of activities and the extent to which description of activities are converging in both documents.

4- Defining indicators to measure progress

Used as an impacts logical diagram, the above mentioned matrix connects the overall goal to daily activities. The ARABOSAI GS is to report subsequently on the extent to which the goal has been met and presents the actions needed to achieve unmet goals.

However, the project team found that the Framework set no impact relationships linking project inputs and outputs to objectives and outcomes. The design defines solely activities without setting out outcomes related indicators.

The specific objectives mentioned in the framework seemed appropriate and adequately formulated.

The project team was tasked to set specific quantifiable objectives for what it hopes to achieve through the implementation of the activities described in the framework.

By translating the high-level objectives into specific measures for success, the project team has made it less challenging to assess the value for money of the activities implementation with a clear idea of what it was sought to be achieved through these activities.

Given all considerations related to methodological issues in informing the INTOSAI regional professionalism, ARABOSAI has set out in close coordination and support with the INTOSAI CBC secretariat to a more detailed matrix that translates the two above described levels (programmatic level and organizational level) in a more comprehensive ways. This matrix includes the following elements:

- Service dimension,
- Code
- Key activity
- ARABOSAI aim
- Alignment with ARABOSAI Strategic Plan
- Level of Alignment
- Expected year of implementation
- Explanation of priority
- Notes On resources

- Progress
- Risks
- Designed IMPACT
- GAPS

SECTION TWO: A PHASED APPROACH TO IMPLEMENTING THE FRAMEWORK

The process of implementing audit standards and frameworks is often complex and challenging. Implementing effectively a standard or a framework requires following a phased approach. In looking across multiple models we can easily notice that there is a tendency to divide the process of implementation into several phases. These phases are designed and described differently from one model to the next but consensus exist around the fact that a formal division of a process of implementation implies four separate phases. Exploration, preparation, implementation and maintenance are expected to be the four key phases.

There is a recognition among ARABOSAI that dividing the implementation of the INTOSAI regional professionalism into four phases sounds logical and relevant. The main reason contributing to such conviction has been the fear not to be on the right way. Getting started immediately with the implementation phase without exploring and preparing activities prior to any action to be undertaken was considered to be highly risky and would have been costly for the Organization's efficiency.

Based on ARABOSAI's previous experiences, many efforts were put into the implementation of international standards or frameworks designed to improve the quality of services provided. These implementation processes have not reached their full potential due to a variety of challenges inherent in the implementation process.

ARABOSAI has come to the conclusion that it needs to strive to comply with a catalog of factors that may affect the success of frameworks to practice translation efforts.

1- The exploration phase

It is important to notice that there was no formal process for the implementation of the framework in the ARABOSAI. However, the main activities derived from the framework had to be submitted to SAI's for inputs and to the Governing board for approval.

However, as ARABOSAI does not have strong expertise in producing frameworks or standards, the adoption of the framework could not easily be separated from the process of adopting new audit standard. These processes tend to be similar and face almost the very same challenges.
The exploration phase involves creating awareness that a change needs to be brought to the Organization.

At the early stage of the exploration phase, ARABOSAI was not fully connected to updates of the INTOSAI technical committees. No formal process was set up to bring SAI's members up-to-date with technical news produced inside the INTOSAI community. Little was known about what was being produced or what is on the process of being produced. Reasons behind such disconnection were not formally identified or studied.

But the most important reason contributing to such state of affairs should have been the insufficient level of awareness.

The exploration process coincided with a number of events. The first one was of course the process of the development of the INTOSAI framework for regional professionalism. ARABOSAI representatives participated in this process.

This includes attending the first meeting of the Regional Forum for Capacity Development (RFCD) held during the 2015 annual CBC meeting in Stockholm. During this meeting, the key elements of a strong and professional regional organization were extensively explored.

Like other INTOSAI regions, ARABOSAI received the draft framework at the end of 2015, when the CBC secretariat circulated the draft for comment.

At this point , ARABOSAI took notes of the Framework content and purposes but was not considering having it implemented. Late in 2015, regional professionalism was not an ARABOSAI priority.

Since 2016 the Landscape of ARABOSAI then shifted increasing risks to all. This was the first justification why ARABOSAI decided to better cooperate with IDI and with other regions to move towards professionalism.

Signing a memorandum of understanding with AFROSAI-E was very helpful to get things goings, as ARABOSAI key leaders had the possibility to observe how regional professionalism can be useful and fruitful for an INTOSAI region.

As a matter of facts, ARABOSAI and AFROSAI–E signed in 2016 a memorandum of understanding which was adopted as a framework of launching, developing and following up on their cooperation.

The two organizations expressed their willingness to develop a cooperation through the implementation of a multiple activities in the area of training, capacities building, cooperative planning, cooperative audit initiatives, peer review initiatives, exchange of information and experiences, networks and experts and other cooperative audits issues and initiatives, as well as any activity which could contribute to the development and strengthening of cooperation between the member SAIs of both Organizations.

Among a wide range of joint activities, a study visit was conducted late 2017. As a matter of fact, during the study visit fundamental questions were raised about the capacity of the ARABOSAI to manage its workload associated with its willing to be in line with INTOSAI strategic objectives and crosscutting priorities. This includes basically the ARABOSAI own technical ability to set standards and its capacity to manage human and budgetary resources and to cope with fundraising challenges. Following the study visit, ARABOSAI came to the conclusion that some changes were to be brought to the ARABOSAI business model basically regarding the statute, capacity development, standard setting process and strategic planning. This resulted in a new way of working for ARABOSAI.

In addition in being inspired by the AFROSAI-E experience in terms of regional professionalism, ARABOSAI explored possibilities in coordination with IDI which has a long and fruitful coo-

- peration with ARABOSAI. The large number of joint activities implemented since IDI inception translate the great amount of support that IDI provided ARABOSAI with.

Such can be easily drawn based on the framework implementation outputs as described with the progress report that can be found on ARABOSAI website. In this report, any reader would notice that a major part of the activities identified by ARABOSAI as answers to description of the four strategic dimensions are initiated and funded by IDI .

The exploration phase would have not been effective without the support provided by INTOSAI CBC secretariat that has been always available to give clarifications and support to ARABOSAI project team in interpreting the framework content. This was true for both initiatives related to the framework which assessing the region professionalism and implementing the framework. Correspondence through e-mail and discussions during informal meetings on the sideline of INTOSAI events was very helpful for ARABOSAI project team.

2- The preparation phase: the internalisation of the Framework

When we began to translate the framework into operational actions, we faced a first challenge. We had to bring clear answers to a basic issue: How to move away from a viewpoint of auditors or evaluators to a viewpoint of a project managers or coordinators. We had to get our heads around how the four strategic dimensions work and interrelate. We had to assess whether these four domains are not duplicating or overlapping. We had to interpret correctly their meaning to drive improved management processes, rather than to examine them from an evaluator's viewpoint which focuses on measuring gaps and progress.

A key second step has to be effectively taken. To increase awareness about the extent to which this framework can be useful and fruitful for the region. A kick-off meeting was held and the idea was pitched to the all the team's members.

Given the fact that the program was designed in the first place to contribute to the improvement of the advocacy of the ARABOSAI General Secretariat for moving towards professionalism, the immediate step was to be assessed based on the capability of the GS to internalize the regional professionalism concept over the ARABOSAI staff prior to any advocacy process with the regional technical committees was to be engaged.

The team has been focusing for the entire timeframe of the implementation process on the dissemination of the outputs related to the regional professionalism (studies, trainings, best practices). Without the numerous dissemination events to which were invited members of the ARABOSAI's staff, the expected key impact would have not been achieved.

By increasing awareness of the ARABOSAI staff, the project team succeeded to have the implementation process approved and operationalized.

This has contributed to dissipate resistance or fears of the staff regarding moving away from an exclusive logistical and operational process to a more strategic and broader concept related to professionalism.

As regards advocacy for regional professionalism during the technical committees meetings, the project team displayed a clear and convincing advocacy messages. The text analysis of minutes and reports of these committees showed a good quality of advocacy displayed by the project team.   The team's messages were consistent and were referring to the main conclusions of the 4 strategic dimensions.

Therefore, the internalization of the framework by the project's team, the ARABOSAI GS staff and then by technical committees was an inevitable step without which the whole process would have fallen apart.

3- The Implementation phase

ARABOSAI is currently in the middle of the implementation phase which was governed by the principle and assumptions in line which the framework was developed

The framework was developed in line with the following principles and assumptions:

♣ Recognition of the autonomy and unique nature of regional organizations;

♣ Based on member SAIs needs assessment ARBOSAI opted for the specific role of facilitating ("promote", "facilitate", "disseminate")

♣ ARABOSAI has actively participated first to the Regional Forum for Capacity Building and next to the INTOSAI-Region Coordination Platform which provides a forum to coordinate, consult, explore synergies and align INTOSAI efforts.

♣ ARABOSAI has strived to avoid duplication of effort which a key principle of INTOSAI that regional organizations can greatly support and reduce instances of overlap and duplication of effort.

With regard to these principles and assumptions, the organization has designed and begun to implement a number of initiatives that fall into the following projects:

1.   Update of the organ
2.   Improvement of the reporting process;
3.   Conducting of a regional assessment;
4.   Progress regarding moving towards professionalization
5.   Leveraging partnership and cooperation
6.   Enhancement of sharing information activities.

Given the fact ARABOSAI opted for a role of more of a facilitator, the main activities identified for the framework relate more to dissemination, advocacy, promotion and influence. As a result, the main important outputs relate to communication and reporting (the issue of Newsletter, the issue of INTOSAI technical updates report, the dissemination of guidance and standards, the revamping of the website, and the elaboration of state of the region reports).

ARABOSAI has focused also on advocacy activities that relate mostly to informal meeting and exchanges.

In addition to those activities, the implementation phase included the design of the region of SDG's work plan. As a matter of fact, ARABOSAI based the work plan design on the INTOSAI regional professionalism framework's requirements. ARABOSAI has applied the 4 strategic dimensions specifically on SDG activities and identified activities formulated in a work plan divided based on the very same 4 strategic dimensions. For further clarifications regarding this specific matter, readers can examine the ARABOSAI state of the region report related to meeting the expectations resulting from the agenda 2030. An appendix to this report describes ARABOSAI's SDG's work plan.

4- the Maintenance phase: Designing the catalog of the success factors

Based on ARABOSAI experience, it is to derive a significant conclusion. We should advances a catalog of factors that are most likely to have a strong influence on the implementation and the maintenance of the INTOSAI regional professionalism in ARABOSAI's context.

Based on a desk review, the project team divided discussion into factors likely to have the greatest potential impact on maintenance of the Framework implementation. Outer and inner factors are also to be identified.

As regards outer factors, the ARABOSAI was sensible to the fact that implementing the framework as part of a more complete project aiming at improving its day-to day management has to be in line with a number of the outer context. This includes primary SAI's advocacy, INTOSAI's bodies' networks.

SAI's members can be powerful advocates for system change through both their demands for services of good quality and through their advocacy efforts with the ARABOSAI's governing bodies. As a matter of facts without the SAI's being aware that improving the regional professionalism can generate a significant impact on their own performance, the initiative would have been stopped in early phase.

ARABOSAI's members used to be receptive to all the four strategic dimensions with variations among sub-regions and among dimensions. They can also very demanding regarding a number of key issues. Technical and logistical issues are subject to short notices from SAI's. Minutes of the Congresses and governing board meetings, of workshops and technical committees meetings might provide evidence of such advocacy.

In addition to SAI's individual advocacy, A key extra-organizational feature that may encourage the implementation of the framework is the network of INTOSAI's bodies including of course regions. When ARABOSAI begun to better interact with other INTOSAI organizations, this has contributed to increase its own likelihood of exploring or adopting INTOSAI frameworks.

Being constantly connected with the INTOSAI's network proved to be a key success factor. This connection provided ARABOSAI on time with clarification and insightful information when needed. The large number of questions formulated got quick and clear answers which made it possible for ARABOSAI GS for example to keep up with technical changes and updates.

The ARABOSAI is used to make practice change in response to SAI's concerns over issues in capacities development, such ISSAI's implementation.

AS regards funding institutions, ARABOSAI had to advocate for its initiatives related to moving towards professionalism. As limited resources are yearly allocated to a number of core ARABOSAI function such as advocacy and influence and communication, ARABOSAI explored possibilities to get funding. Funding Institutions may use their resources in the form of special allocations to encourage projects and initiatives designed to build capacities or improve professionalism.

This turned to be a key success factor as severe budget restrictions discourages the exploration since exploration demands staff time and financial resources. Despite many attempts, ARABOSAI could not introduce funding requests and get timeliness approval in a way that generates impact. However, ARABOSAI is on the process of getting engaged with a couple of funding institutions.

Therefore, ARABOSAI has experienced that implementing the framework is depending heavily on a number of outer factors. SAI's advocacy, INTOSAI's networks and support from funding institutions are particularly important.

As regards inner context, three broad areas appear to be especially important in the early stage of implementation. This includes primary readiness for change, leadership and culture and climate.

Whether or not the whole origination was ready for change is a question that needed to be assessed against a number of criteria including, inter alia, the pace of initiatives concept notes approval and the quality of feedbacks and comments provided by SAI's members and technical committees.

Based on an initial risk assessment, ARABOSAI has taken steps to mitigate a high risk that a high level of inertia may stifle change. Hopefully, analysis has revealed that this risk was initially overrated.

Leadership was a success factor in the context of ARABOSAI. Leadership was subject to specific focus from the project team and was helpful at multiple levels. In addition to general secretary active involvement in designing an phasing the implementation process the chair of the governing board and his two vice chairs were very receptive and show a good level of ownership and fully commit to the project. They drew a great attention and accepted that the required resources were to be given to preparing for active implementation through planning and development activities.

APPENDIX: ARABOSAI'S PROGRESS REPORT REGARDING IMPLEMENTATION OF THE CBC REGIONAL PROFESSIONALISM FRAMEWORK

SERVICE DIMENSION	CODE	KEY ACTIVITY	Alignment with ARABOSAI Strategic Plan	Level Of Alignment	expected year of implementation	Explanation of priority	Notes On resources	Progress :	Risks / GAP	Designed IMPACT
Institutional support to SAIs – The advisory and support role of the regional organization regarding the strengthening of key organizational aspects of its member SAIs	1.1	Provides advice and/or support regarding the strengthening of the independence and legal frameworks (mandates) of the member SAIs	partly aligned	1	No time frame is defined	The 2018-2022 SP includes independence related issues and identifies actions in this regard.	No resources devoted to this activity	No visible impact is identified	Insufficient level of awareness among the region as regards independence requirements	No impact was generated
	1.2	Supports SAIs with regard to their own strategic planning, development action planning, as well as progress monitoring and evaluation	totally aligned	3	Focus is being put on strategic planning as a number of workshops related to this issue was planned and implemented	Despite putting specific focus on the regional strategic planning process from a regional perspective, ARABOSAI is still facing challenges as regards monitoring and evaluation	The ARABOSAI allocated sufficient resources for the strategic planning activity	A number of IDI programs have been organized		A significant improvement in the strategic planning process. Outputs are quality assured and templates were developed
The strategic plan was translated into an operational plan

	1.3	Promotes the principles of ethics and integrity within SAIs(especially through tools such as INTOSAINT)	totally aligned	3	Non time frame was defined	A number of Arab SAI's have been active in the INTOSAINT. This includes Iraq, Tunisia and Kuwait. A sharing knowledge and experiences initiative regarding implementing INTOSAINT was submitted to the ARABOSAI governing board	No resources is yet allocated top this topic at a regional level. However some SAI's are getting support from funding institutions or have used their own resources to finance INTOSAINT' related activities	The ARABOSAI GB has discussed this question and given the SAI's members the choice to engage within a regional INTO Saint sharing experiences initiative	- Lack of use of INTOSAINT - each SAI is free to use or not that tool / GB decision	A significant improvement of awareness regarding INTOSAINT for those SAI's who are actively involved in this initiative
	1.4	Creates and/or supports mechanisms to identify SAI needs, and facilitates or brokers solutions in response, including coordinating capacity development interventions and sharing of existing resources within the region	totally aligned	3	No specific time frame is defined	- ARABOSAI is on the process of establishing a new needs-driven capacities building interventions, via different tools such as QAR, INTOSAI technical updates ISSUE , SAI PMF gaps.- -ARABOSAI SDP was drawn taken into consideration SAI's need and expectations through questionnaire	No specific resources is allocated		A relatively low rate of responses to questionnaires - lack of accuracy regarding needs assessment	-a new needs-driven capacities building interventions To respond to SAIs expectations and real needs,
	1.5	Facilitates sound communication and cooperation between the member SAIs and committees, working groups, and task teams of the regional organization	totally aligned	3	The ARABOSAI has designed and begun to implement a communication package which Includes inter alia, Website upgrading, the issue of an INTOSAI technical update report and the efficient use of the IDI-KSC portal. In addition, the region has lately begun to issue an English version of a newsletter		No specific resources is allocated	The ARBOSAI GS has adopted a new communication policy The revamping of the Website is in progress ' Sharing experiences initiatives were launched and operationalized	No written process has been implemented	The region succeeded to improve its reputation and visibility positively, most respondents stated that the region work had benefited their SAI's and that ARABOSAI was a reliable source of objective information

	1.6	Fosters different forms of knowledge sharing								
	a-	Among the SAI members of the regional organization, including knowledge sharing seminars, facilitating access to communities of practice, and…	totally aligned	3	For the past number of years, sharing experiences and knowledge has been a key talking point in the ARABOSAI community.	A permanent activity as sharing knowledge is designed to be a permanent work stream	A sharing information project manager was assigned within the ARABOSAI GS task-force team	- ARABOSAI website-- sharing of best practices via website- Publishing INTOSAI technical updates report- each SAI who want to share its product ,guide, reports or best practice , GS can publish it on website .	Insufficient capacities as regards technical support services related to translation, editing.	Awareness is increasing among the region
	b-	Between the region and other regions, e.g. inter-regional staff exchanges…	totally aligned	3	Sharing information is a key joint activity with other regions for instance AFROSAI-E, EUROSAI and ASOSAI	This coincides with the MOA's timeframe	A sharing information project manager was assigned within the ARABOSAI GS task-force team	- A cop in "intosai community" between ARABOSAI and AFROSAI-E was also created to share information , - some CN with AFROSAI-E and ASOSAI have been agreed in this regard.	Lack of institutional ownerships Language issues Technical difficulties related to sharing knowledge activities -	Best practices derived from the sharing of information initiatives with other regions
	1.7	Initiates and/or facilitates collaborative audits (e.g. by identifying topics of mutual interest or common concern and, on a voluntary basis, joint audit efforts and assisting SAIs to connect with one another)	totally aligned	3	Collaborative audits were identified to be relevant mechanism which is expected to enable SAI's to enhance professionalism. in terms of ISSAI's implementation. The 2018-2022 Strategic plan sets for achievement to foster collaborative audits	The 2018-2022 strategic plan timeframe	The region is relying on the participating SAI's to the collaborative audits to bring resources	A collaborative audit is in progress. This is the first collaborative in the region's history ever.	-but we have not identified topics of common interest,	- enhance SAIs professionalization

	1.8	Promotes or coordinates SAI assessments (e.g. SAI PMF, peer reviews, and/or quality assurance reviews) on a voluntary basis, and where possible monitoring regional assessment results	totally aligned	3	As it is stated in the 2018-2022 Strategic plan, ARABOSAI endeavours to achieve the following results for its member SAIs through implementing the assessment mechanism: Identifying the strengths and weaknesses within these SAIs. • Reporting on performance of the management and the gouvernance mechanisms. • Facilitating reporting to stakeholders that are taking advantage of SAIs works. • Measuring the progress in performance. • Demonstrating the values and benefits of these SAIs to the citizens. • Providing opportunities for external support to develop institutional and professional capacities within member SAIs.	The 2018-2022 SDP framework	In this regard, ARABOSAI is seeking donor support in implementing the learning programme that would enable SAIs to facilitate the implementation of this framework.	-9 SAI's members have already performed SAI-PMF A QA program is implemented , it aims to set up a regional group of expert to support SAIs in QA and to perform QA review within ARAB SAIs -also Arabosai is considering SAI PMF review to support SAIs in this regard.	As compared to other region, no state of the region report is set out.	- transparent and accountable SAIs.
	1.9	Coordinates efforts of regional goal teams or working groups, and organizations with similar objectives (e.g. EU contact committee) to avoid duplication	Lowly aligned	1	Workshops and meeting are being held with outputs shared with the relevant regional bodies including technical committees.	Permanent activity	The region has allocated funds to organize coordination meeting	1- regarding coordination efforts of regional committee , a monitoring committee was created to do that ,	Coordination efforts are not fully operationalized	

Professionalization and methodology support – supporting the qualifications, skills, and continuing professional development of the staff within member SAIs	2.1	Facilitates, supports and/or coordinates the development of public sector auditing and the implementation of ISSAIs, for example through –								
	a	Programmes for learning to apply ISSAIs	totally aligned	3	It is stated in the 2018-2022 strategic plan that « ARABOSAI has devoted a great deal of attention to implementing these standards with a view to performing audit works professionally. Implementation of standards would contribute to strengthening the role of SAI and provide an opportunity to enhance professionalism of the government's auditor. This will be achieved through training a number of employees on modern methodologies for standard-based auditing, as well as performing ideal audit tasks, sharing knowledge and experience on implementation of these standards with other regions and highlighting the importance of audit works documentation.	Coincide with the 2018-2022 SDP	In addition to a capacity development committee a relatively high percentage of member SAIs is allocated to training	IDI- 3I PROGRAM	Lack of feedback regarding impact of this program at regional and SAI's levels. Based on SAI-PMF performed in the region, SAI's are facing challenges related to ISSAI implementations	Awareness SAI compliance to ISSAI
	b	Training that is tailored to the key needs of the region	totally aligned	3	ARABOSAI's Strategic Plan (2018-2022) was developed as part of its keenness to improve the quality of audit works, capture SAIs needs, and in order to continue its efforts towards institutional excellence in performing the various tasks and activities that would help member SAIs to keep pace with the latest developments and best practices in financial audit and professional standards.	Permanent work stream	No specific resources is allocated to this process as it is included in the core work of the Capacity development committee	-ARABOSAI is on the process of establishing a new needs-driven capacities building interventions to Identify SAI's needs through several tools such as : QAR-SAI PMF Review-technical updates. - Needs assessment is currently done based on questionnaires sent out to SAI's on three years basis to collect their needs.	-Insufficient level of commitment by SAIs	A more clear linkage between trainings design and needs assessment

(c)	Technical updates (e.g. updates on the latest changes to ISSAIs, audit methodology, other developments, and their practical application)	totally aligned	3	SAI's are not equally informed about the updates on the latest changes to ISSAIs, audit methodology, other developments, and their practical application. It appears that the level of SAI's ownership and awareness as regards ISSAi's implementation is heavily depending on the quality and timeliness of the information shared among the region related to technical updates.	Permanent activity	The ARABOSAI GS task force devoted time and effort to produce a report related to INTOSAI technical updates	- ARABOSAI GS has published a newsletter about INTOSAI technical updates which contains latest changes in ISSAIs and new developments. - SAI's are better informed about the technical updates	- insufficient level of awareness and ownership	Increase awareness regarding ISSAi's implementation
(d)	Technical support (e.g. supporting ISSAI implementation, providing auditing manuals, development of audit methodology, handling technical queries)	totally aligned	3	A number of planned activities set for achievement in the 2018-2022 strategic plan include manuals and guidance development	A permanent activity	Resources are allocated from SAI's members and the region to developing of guidance and manuals.	-A guide on QAR is in progress to be prepared , via customizing the AFROSAI-E QA manual, --IDI 3I program - Progress is being accomplished as a number of guidelines, and standards are being developed	- insufficient level of awareness and ownership -	-enhancing SAI's Professionalization,

	#	Description	Alignment	Score						
	2.2	Facilitates and/or supports regional education, certification and/or other qualification options	not aligned	0	This activity was not mentioned within the 2018-2022 strategic plan. However, this question has been lately a talking point in the capacities development meetings.	No timeframe is defined	No resource is allocated	Not yet	implementation of regional certification for specific skills within the region	-
	2.3	Participate in INTOSAI initiatives to develop public sector competency standards and guidelines, including leadership and other management skills	not aligned	0	Developing a public sector competency standards is being pointed out as a basic need but the process is still in the early phase.	No timeframe is defined	No resource is allocated	Discussions are engaged within the region and with other region to plan developing public sector standards related activities.	- taking into consideration needs of the region in different INTOSAI development	- enhancing AR professionalization
	2.4	Expands on / adds to the INTOSAI competency framework in order to reflect and accommodate regional requirements	not aligned	0	Interrelated with 2.3	Interrelated with 2.3	Interrelated with 2.3	Not yet	- taking into consideration needs of the region in different INTOSAI development	- enhancing Arabosai and SAIs professionalization- improving skills and competency of Staff
	2.5	Provides input to INTOSAI's development of audit methodologies based on the needs of the member SAIs	partly aligned	1	The region's operational plan includes activity related to providing input to INTOSAI's development of audit methodologies based on the needs of the member SAIs.	A permanent activity	Providing comments is part of the ARABOSAI-task force job descriptions.	The region has made a progress in providing comments and inputs to that Framework,-ARABOSAI GS respond to call of comments to different INTOSAI -IDI development	- taking into consideration needs of the region in different INTOSAI development	Improve the region reputation and visibility .
	2.6	Facilitates learning and skills development through joint or cooperative audits (and other similar approaches).	totally aligned	3	Joint activities including collaborative audits were designed to contribute to improving the SAI's professionalization.	A collaborative audits is in progress and is planned to be performed in 2 years.	Interrelated with 2.3	One cooperative audit engagement is now in progress,		- enhancing AR professionalization

Advocacy and influence – being the voice on topics of relevance to member SAIs, and connecting with and having influence on key stakeholders	3.1	Establishes effective stakeholder relations, including initiating or being an intermediary to help build partnership between and on behalf of member SAIs	totally aligned	3	The 2018-2022 ARABOSAI Strategic Plan identifies a cross-cutting priority related to « Strengthening Communication between SAIs and Stakeholders » It is stated within the 2018-2022- SP that ARABOSAI believes that an effective SAI should be a good partner and in tune with all those involved in its work. To ensure integration with target stakeholders, ARABOSAI must be effectively involved. This includes empowering SAIs to develop proper mechanisms for setting and activating their communication strategy, as well as identifying the priority parties for their communication. Additionally, communication must be utilized to support SAIs independence, thereby promoting their added value.	Time frame coincides with the 2018-2022 SP	In addition to resources allocated by IDI, ARABOSAI devoted logistical resources	- The region is involved in implementing the IDI program related to engaging with stakeholders. - Engaging with stakeholders program's outputs are disseminated among the region	- SAI capable of communication with stakeholders according to certain methodology,
	3.2	Promotes the importance of work done by SAIs among external regional stakeholders, for example by gaining access to key regional forums and promoting active SAI involvement in regional activities, and coordinating regional SAI advocacy	totally aligned	3	Interrelated with 3.1	The 2018-2022 SP timeframe	No specific resources	- planning workshop on SDG involving SAIs and government officials,	- SAIs able to identify the importance of their independence for increasing the values and benefits they contribute to society and the difference they made in citizens lives,

3.3	Promotes agendas relevant to member SAIs and acts as the recognised voice on topics such as the important role of SAIs, good governance, SDG implementation, the fight against corruption, the need for appropriate public sector accounting standards, etc	totally aligned	3	The operational plan related to the 5th crosscutting priority « improving the region's governance » incudes activities that focuses on promoting agendas relevant to member SAIs	A permanent activity	The General Secretariat devoted a project manager on communication issues which covers promoting SAI's members agendas	-a scientific joint event has been organised on the side-line of 2018 GB , in collaboration with AFROSAI-E , the event was an opportunity to discuss important issues such as professionalization and SDGs- '- Another event was organized on the side-line of 2019 GB , it was in collaboration with IDI and it aims to share experience and discuss Arabosai's state of the region report action plan. - A progress has been made since the appointment of a communication project manager and the revamping of the ARABOSAI website -		The ARABOSAI's members agendas are being shared in the INTOSAI community. SAI's news and initiatives are reported in the ARABOSAI's newsletter.
3.4	Conducts, coordinates and/or contributes to research on key regional issues of relevance to SAIs and good governance	barely aligned	1	The ARABOSAI has recently begun to promote and advocate for the development of research projects	No time frame was defined	General Secretariat and professional standards committee are coordinating efforts to develop research	- GS has set out state of the region reports and the Professional standards committee is publishing research papers. - A progress has been made as the region proved to be active	- - insuffici ent level of researc h implem entation	SAI's reputation is improved internally

	3.5	Identifies, prioritises and brings to the core regional emerging issues at INTOSAI level, and represents all the region's interests at INTOSAI level by participating actively in the Regional Forum for Capacity Building and the activities of the Goal Committees, IDI, and the INTOSAI-Donor Cooperation	totally aligned	3	The operational plan related to the 5th crosscutting priority « improving the region's governance » incudes activities that focuses on represents all the region's interests at INTOSAI level by participating actively in the Regional Forum for Capacity Building and the activities of the Goal Committees, IDI, and the INTOSAI-Donor Cooperation.	A permanent activity	The General Secretariat devoted a project manager on communication issues which covers promoting SAI's members agendas	- ARABOSAI GS participated in the regional forum for capacity building - on 2018 cbc annual meeting in Kuwait- ARABOSAI shared its experience in moving towards regional professionalism and explained its perspective in this regard with participants, - A progress has been made since the appointment of a communication project manager and the revamping of the ARA BOSAI website.	- insufficient level ownership –	The ARABOSAI's members agendas are being shared in the INTOSAI community. SAI's news and initiatives are reported in the ARABOSAI's newsletter.
	3.6	Contributes to facilitating effective communication and knowledge sharing among regions and broadly within INTOSAI to benefit the whole of the community	totally aligned	3	The operational plan related to the 5th crosscutting priority « improving the region's governance » incudes activities that focuses on facilitating effective communication and knowledge sharing among regions and broadly within INTOSAI to benefit the whole of the community	A permanent activity	The General Secretariat devoted a project manager on communication issues which covers promoting SAI's members agendas	- ARABOSAI has recently redrafted its communication policy which is showcased on the revamping of the website and the issue of newsletter and the use of the social media. - A progress has been made since the appointment of a communication project manager and the revamping of the ARABOSAI website -		The ARABOSAI's members agendas are being shared in the INTOSAI community. SAI's news and initiatives are reported in the ARABOSAI's newsletter.

Governance, organization and sustainability –the oversight, direction and control arrangements of the regional organization itself, and its long-term viability	4.1	Leads by example through effective governance of the regional organisation, for example by –								
	(a)	Conducting regular strategic planning that is informed by the needs and priorities of the member SAIs, that is results-based, and that sets a clear purpose for the regional organization (as far as practical aligned with INTOSAI's goals and objectives)	totally aligned	3	The 2018-2022 SP states that ARABOSAI has decided to prioritize establishing the concepts of strategic management based on analysis of the work environment and in line with the rapid changes of the external Environment. It has also decided to establish an organizational structure and To complement the first item of this priority, ARABOSAI would endeavor to train a number of staff within member SAIs on IDI Strategic Planning Manual an open and extensive working mechanism that attach great importance to the issue of internal governance and competency within SAIs, as well as the efficiency of their operations.	Operational plans are updated on annual basis.	The SG and technical committees are developing operational plan based on the IDI manual	- ARABOSAI 2018-2022 was developed based on IDI manual and take into consideration SAIs needs and expectations, - A progress was accomplished as an operational plan for each strategic priority -		A better planning activity would contribute to monitoring of the projects' implementation.
	(b)	Carrying out effective resource planning to ensure financial stability, including securing sustainable development partners;	totally aligned	3	Resources planning is being subject to focus from ARABOSAI as relationships with funding institutions	A permanent activity	GS dedicated time and human resources to funding and establish viable relationship with partners	- ARABOSAI is engaging with funding institutions and	- The region is facing difficulties in raising funds and engaging with funding institutions.	ARABOSAI will ensure financial stability, including securing sustainable development partners;

(c)	Ensuring proper financial and performance management, as well as transparent reporting and evaluation in order to remain focused on the strategic purpose of the regional organization	partly aligned	2	Not specifically indicated in the planning documents	Annual activity	Funds are allocated to audit of ARABOSAI's financial statements	- ARABOSAI financial statements are audited annually and a report is submitted to the Board for approval- Monitoring committee was created in 2018	No significant and material risk is defined	- remain focused on the strategic purpose of the regional organization
(d)	Implementing the necessary information systems required to support the strategy of the regional organization	partly aligned	2	Not specifically indicated in the planning documents	Annual activity	Funds are allocated to the development of information system with support from funding institutions	An Information system was developed and installed. The system produces a reliable data on regular basis	The system is not totally operational	A more timeliness and reliable data will be .
(e)	Having effective decision-making mechanisms based on quality and timely information, and that clearly separates between governance and management, and that takes into account of the key risks faced by the regional organization	partly aligned	2	Not specifically indicated in the planning documents	Permanent activity	No specific resources are allocated	-ARABOSAI has developed a risk assessment on the crosscutting priorities of INTOSAI's SDP from the perspective of the region. Decision making process are not totally effective There is no clear separation between governance and management	Insufficient level of ownership as regards the need to separates between governance and management	Effective decision-making mechanisms based on quality and timely information,

	(f)	Communicating regularly and effectively with its SAI members, where possible through interactive communication platforms, and with INTOSAI's global structures	totally aligned	3	The operational plan related to the 5th crosscutting priority « improving the region's governance » includes activities that focuses on facilitating effective communication and knowledge sharing among regions and broadly within INTOSAI to benefit the whole of the community	A permanent activity	The General Secretariat devoted a project manager on communication issues which covers promoting SAI's members agendas	- ARABOSAI has recently redrafted its communication policy which is showcased on the revamping of the website and the issue of newsletter and the use of the social media . - A progress has been made since the appointment of a communication project manager and the revamping of the ARA BOSAI website -	
	4.2	Establishes an effective, efficient and flexible organizational structure, including committees, working groups, and project teams able to support the strategy of the regional organization, and clarifying the role and responsibilities of each structure	totally aligned	3	Following the endorsement of the reviewed INTOSAI Statutes during INCOSAI 22 held in 2016 in Abu Dhabi, ARABOSAI has begun to review its own statute. Revision was based on the same core principle than INTOSAI. The revision process still underway is expected to bring about a closer alignment with the current structure, strategy and objectives of the region in order to better meet the needs of its members and stakeholders. For this purpose a working group dedicated to complete the revision process of the ARABOSAI statutes.	A time frame of three years	A specific working group chaired by Saudi Arabia was set up	- An ARABOSAI working group is reviewing the statutes of the organization	Insufficient level of ownership

	4.3	Establishes and maintains an effective Secretariat able to provide the level of support required by the vision of the regional organization	totally aligned	3	A significant update has been brought to the ARABOSAI General Secretariat organizational chart since August 2017. A task force was set up within the executive body of the region. The members of this tasks-force were selected from SAI Tunisia and appointed on partial time basis.	No timeframe is defined	Resources from the SAI of Tunisia are dedicated (members of the task-force are recruited among the members of the Tunisian Court of accounts.	-ARABOSAI GS is now moving from GS which afford only Administrative tasks to afford technical support as well,	The task-force members are appointed on part-time basis.	The GS will be more effective in delivering services of good quality
	4.4	Collaborates with sub-regional or sub-language groups in a structured manner and based on agreed protocols, including considering the role of sub-regional groups as delivery mechanisms	totally aligned	3	The strategic plan focuses on collaborating with sub-regional or sub-language groups in a structured manner and based on agreed protocols .	Three years	Funds and human resources are allocated to the implementation of the joint-activities with other regional organizations	ARABOSAI signed in 2016 a MOA with AFROSAI-E and signed in july 2019 a MOA which is expected to be implemented during 2020-2022	Insufficient funds and duplication with other INTOSAI bodies activities and projects	Best practices and sharing information are disseminated among the region.
	4.5	Conducts cost-effective monitoring and evaluation of professionalization, capacity development, and knowledge sharing initiatives in the region (in order to monitor progress)	totally aligned	3	Professionalism evaluation is designed in line with the 2018-2022- Strategic plan. The operational plan includes performing .	2019-2020	Funds are allocated to the assignment	-ARABOSAI Professionalization evaluation inception report is already approved, the engagement is now on progress, the evaluation work is based on CBC framework, --- monitoring is not yet	Delay in performing the evaluation	-enhance ARABOSAI PROFESSIONALISM will be improved .