

# INTOSAI-Donor Cooperation

Working together to strengthen SAIs in developing countries

15<sup>th</sup> Quarterly Update  
April - June 2015

## 4th SAI PMF Task Team Meeting in Oslo 11-15 May

By INTOSAI-Donor Secretariat

The SAI PMF Task Team held its 4th meeting in Oslo, Norway on 11-15 May 2015. The purpose of the meeting was to discuss the input received to the SAI PMF Pilot Version through the official consultation, the piloting and the SAI PMF Knowledge Sharing and Quality Assurance workshops that have been held in several regions.

The Task Team discussed several issues that had come up through the feedback received. The team was pleased to note that the SAI PMF is being used in an increasing number of countries, and that the SAIs that have applied it overall have found that it is a strong tool for measuring the performance of a SAI. It is considered to provide a solid basis for improvement of the governance of a SAI, and for further development and capacity building. The comprehensiveness, and the holistic assessment of the SAI's main activities that the tool enables, are features of the tool that are appreciated by the SAIs.

While the feedback shows that the SAI PMF overall meets its intended purposes, there are still suggestions for improvement, and these were discussed in detail by the Task Team. Some of the elaborated topics were the level of detail of the tool, the possibilities for flexibility in use, the need to strengthen the linkages between the SAI PMF and the iCATs, and the need for further guidance material. More detailed input to specific indicators was also discussed.

The Task Team will prepare a paper with responses to the feedback from the consultations and the lessons learned from the pilot assessments. This paper will be presented to the Working Group on the Value and Benefits of SAIs and made available on the IDI website.

The Task Team will meet again in October to prepare suggestions for necessary amendments to the tool. When revising the tool, the Task Team is paying due consideration to striking the right balance between



*Participants at the Task Team Meeting in Oslo*

making necessary improvements and maintaining consistency.

The meeting had 14 participants, including representatives from the AFROSAI-E and CREFIAP secretariats, the Compliance Audit Sub-committee, and the INTOSAI Development Initiative.

### Planned SAI PMF Timetable, 2015-16

Aug-15: Proposed response to consultation comments & experiences submitted to WGVBS  
Oct 2015: SAI PMF Task Team Meeting (South Africa)  
Apr-16: SAI PMF endorsement version to WGVBS  
May-16 – Jul-16: 90 day re-exposure period (if required)  
Aug-16: Endorsement version considered by WGVBS  
Sep-16: Endorsement version considered by KSC  
Dec-16: GB, INCOSAI consider endorsement version

## SAI PMF in ACP Portuguese Countries – the contribution of Pro PALOP-TL SAI

By Ricardo Godinho Gomes

Project Manager, Pro PALOP-TL SAI

In the past year, the project [Pro PALOP-TL SAI](#) supported 2 capacity development training courses for auditors working for Supreme Audit Institutions (SAI) in ACP Portuguese speaking countries, fully delivered in the Portuguese Language. The training courses enabled and accredited more than 30 professionals from those institutions to use SAI PMF.

The first Portuguese SAI PMF training course was a pilot version endorsed by the Brazilian Federal Court of Accounts in collaboration with IDI. It took place in May 2014, in Brazil, and was attended by 12 representatives from SAIs from the Portuguese-speaking African Countries (PALOP) and Timor-Leste sponsored by the project to be trained as trainers. The training also generated feedback to improve and customize the SAI PMF modules to the reality of the PALOP and Timor-Leste. The second training took place in Mozambique, from 8 to 12 June 2015, back-to-back with the IV OISC/CPLP General Assembly (GA). 20 auditors attended the training aimed to enhance training skills and develop a pool of Portuguese SAI PMF trainers able to train other professionals. The course resources were translated with Pro PALOP-TL SAI funding.



Representatives at the IV OISC/CPLP General Assembly.

The dynamics and outcomes of the 5 days of training and exchanges fed into the IV OISC/CPLP GA through a participative methodology structured on the basis of working groups. Working sessions and round-tables were facilitated by recently accredited SAI PMF trainees, discussions and deliverables of previous week served as a vehicle to familiarize high-level representatives and decision makers at the OISC/CPLP GA on the role of SAI PMF.

The project saw this event as a unique opportunity to foster synergies among PALOP and Timor-Leste SAI community, which effectively resulted in intense and rich group discussions and knowledge exchange from their diverse, though similar experience. It was also a winning strategy to advocate on behalf of the use of the SAI PMF. Hosted by the Mozambique SAI under the theme “*The implementation of SAI PMF by the SAI: concepts, benefits and challenges*”, this high level gathering brought together representatives from all Portuguese Speaking SAI, including Macau (as observer).

You can access some of the videos realized during the Maputo SAI PMF training @ [Pro PALOP TL SAI YouTube Channel](#).

ProPALOP-TL SAI is a UNDP project fully funded by the European Union for a period of 3 years, ending in December 2016. The project aims to support Supreme Audit Institutions (SAI), Parliaments, Parliamentarians & Civil Society Organizations in the PALOP and Timor-Leste in the domain of external control of public expenditure and accounts.

## SAI PMF training courses in Portuguese – a success story from the 2013 Global Call for Proposals

By INTOSAI-Donor Secretariat

The project of training auditors from Portuguese speaking developing countries on SAI PMF was proposed in the 2013 Global Call for Proposals (GCP) by the Organization of Supreme Audit Institutions of the Community of Portuguese Language (OISC/CPLP). The proposal was rapidly picked up by UNDP and the European Commission, and forms one of the success stories from the 2013 GCP.

See page 4 of the newsletter for an update on progress of the 2013 GCP.



## SAI PMF Virtual Community NEWS

### By INTOSAI-Donor Secretariat

The SAI PMF Virtual Community is a virtual network accessible to everyone completing SAI PMF training courses or otherwise involved in SAI PMF work. It provides access to SAI PMF resources, including training material, and a place to discuss SAI PMF topics with practitioners from around the world. It currently operates in English and Spanish, with French under development and Arabic planned.

The INTOSAI-Donor Secretariat is pleased to announce that the Virtual Community has moved to the new IDI e-learning platform (<http://www.idilearning.org/en/>) which offers more modern and user-friendly solutions. You can find the SAI PMF VC in "Communities of Practice" <http://www.idilearning.org/en/communities-of-practice>

In order to enjoy of the new platform, the system requires you to reset your password (<http://lms.idilearning.org/login/index.php>). To do so you must:

1. Enter your user name and password
2. The system will take you to a new page/platform where you can select the SAI PMF VC and enter your user details. If you get a message saying the account is invalid please click on "forgotten password"
3. After 4 min you will get an email with a link. You should click on it and then reset your password. Passwords can be the same or a new one.
4. After this you should be able to navigate again through the SAI PMF Virtual Community.

Further, the new platform includes a SAI PMF VC phone application available to all members. This phone app will let you to conveniently keep up with news and discussions being held at the VC and participate when it suits you. We hope you find these new tools useful to further develop your SAI PMF skills and conveniently contact other SAI PMF specialists when needed.

## 8th INTOSAI-Donor Steering Committee Meeting

### By INTOSAI-Donor Secretariat

The 8th INTOSAI-Donor Steering Committee meeting will be held in Brasilia on October 5-7, kindly hosted by the Brazilian Tribunal de Contas da União.

Following the decisions made at the previous meeting in Paris, France, in September 2014, key objectives of the meeting will include:

- To discuss the results of the Evaluation of the INTOSAI-Donor Cooperation
- To agree the future strategy for the INTOSAI-Donor Cooperation
- To review progress on the 2013 Global Call for Proposal, and agree the nature and timing of any subsequent Call for Proposals
- To share experiences from pilots and consultations on the SAI Performance Measurement Framework, and update participants on efforts to finalize the framework for consideration at INCOSAI 2016

There will also be updates on significant INTOSAI initiatives that are likely to inform the future strategic direction of the INTOSAI-Donor Cooperation.

## SAI Performance Measurement in PASAI

### By INTOSAI-Donor Secretariat

In June, the Department of Foreign Affairs and Trade (DFAT), Australia, signed a grant to support strengthening of SAI performance measurement in PASAI, through the INTOSAI-Donor Cooperation. PASAI has previously adopted the SAI PMF as an integral part of its Strategic Plan and Monitoring, Evaluation and Reporting (MER) framework. Yet early experiences of SAIs in the region found that the small size of PASAI members prevents them from using the framework in the comprehensive manner for which it was designed. As part of the project, a team from PASAI and the INTOSAI-Donor Secretariat will develop and facilitate a pragmatic and appropriate approach to applying SAI PMF in the region. The approach, to be developed, may include a regionally coordinated, modular approach to SAI PMF, as well as guidance on a lighter application of SAI PMF.

## Great progress for 2013 Global Call for Proposals – funding approved for half of the proposed interventions

### By the INTOSAI-Donor Secretariat

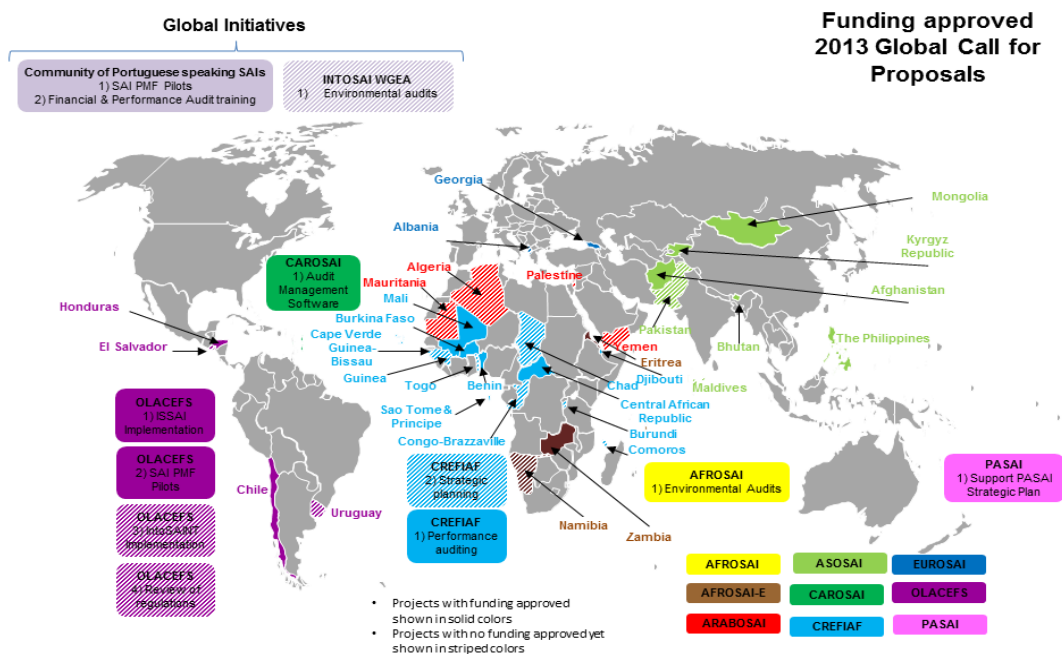
The 2013 Global Call for Proposals (GCP) was launched during XXI INCOSAI in October 2013 as an opportunity for SAIs, INTOSAI Regions and INTOSAI bodies to put forward demand led proposals based on the needs of SAIs in developing countries. 47 proposals were received, including three global initiatives, nine initiatives from INTOSAI regions and sub-regions, and 35 country-level initiatives. To monitor the progress of the 2013 GCP, the INTOSAI-Donor Secretariat sent out a survey in May 2015 to all applicants as well as to organizations that have communicated indicative interest in providing support. An email was also sent out to the donor community asking for potential new interest in concept notes.

The survey shows great progress in support matching. For about half of the proposed interventions (23 of 47) funding has been approved, some of these projects are already in progress. To compare, only 33 percent of the proposals had received approved funding at this time in the process of support matching in the 2011 GCP.

The map below shows the geographic distribution of all proposals received in 2013 GCP, and for which of these that funding have been approved.

The response rate to the monitoring survey was however low, about half of the applicant SAIs responded to the survey providing information about the status of their proposed projects. The response rate from donors was higher – almost 75 percent of the donors that had earlier expressed indicative interest (18 of 25 in total) responded.

In total, the INTOSAI-Donor Secretariat has received responses regarding 34 of the 47 proposals received. The Secretariat will continue its efforts to gather information and monitor the 2013 GCP, to provide a more detailed monitoring report that includes updated information about all proposals at the INTOSAI-Donor Steering Committee meeting in Brazil in October.



## SAI PMF in the Court of Accounts of Burkina Faso By the INTOSAI-Donor Secretariat

The second mission of the SAI PMF assessment of the Court of Accounts of Burkina Faso was carried out between June 22nd and July 3rd at the Court of Accounts of Burkina Faso, in Ouagadougou, Burkina Faso.

The SAI PMF assessment is sponsored by the Swiss Development Partner SECO, who is one of 5 partners working with the Court of Accounts through a common financing agreement with the objective of strengthening the capacity of the SAI.

The assessment is implemented by IDI, and was done by an external team, including in-kind support from the CREFIAF region, external expertise and a member of the IDI. The motivation of IDI to assist in implementing this assessment was to increase the exposure of the tool in court model SAIs.

As the Cour des comptes of Burkina Faso represents a SAI with a judicial model, this assessment will also contribute to gain more insight in to the application of the court specific indicators of the SAI PMF.



*The assessment team together with head of SAI, le Premier Président Mr. Noumoutié Herbert TRAORE*

## Congratulations to Yngvild Arnesen – Appointed Deputy Head of the INTOSAI-Donor Secretariat

Following an internal process, Yngvild Arnesen has been appointed to fill a new position as deputy head of the INTOSAI-Donor Secretariat. Yngvild will therefore be acting head when the current head is absent. This will likely include the 7<sup>th</sup> Steering Committee meeting, and the period June-July 2016, when the current head expects to be on paternity leave.

Yngvild first joined the Secretariat in May 2011 from the Office of the Auditor General of Norway, and in 2012 led the first SAI PMF pilot. In early 2013 she undertook a secondment to the World Bank's Egypt office, working across the MENA region on SAI capacity development and PFM reform initiatives. She returned to IDI in March 2015. We wish Yngvild great success in her new role.

## Forthcoming Events

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

**September 8-10:** INTOSAI Capacity Building Committee Meeting, Stockholm, Sweden

**September 14-16:** INTOSAI Working Group on the Value and Benefits of SAIs, China

**October 5-7:** 8<sup>th</sup> INTOSAI-Donor Steering Committee Meeting, Brasilia, Brazil

**October 26-30:** SAI PMF Task Team Meeting, Capetown, South Africa

**November 2-4:** SAI PMF Training (Part A), South Africa

**November 5-6:** SAI PMF Training (Part B), South Africa

**November 5-6 (TBC):** Working with SAIs training course, South Africa

**November 10-11:** INTOSAI Governing Board Meeting, Abu Dhabi, United Arab Emirates

**November 16-20:** SAI-PMF Training (Part A) The Hague, Netherlands

### INTOSAI-Donor Steering Committee Leadership

Chair (INTOSAI): *Osama Faqeeh, General Auditing Bureau, Saudi Arabia*  
Chair (Donors): *Jennifer Thomson, World Bank*  
Vice-Chair (INTOSAI): *Gene Dodaro, U.S. Government Accountability Office*  
Vice-Chair (Donors): *Honor Flanagan, Department for International Development, UK*

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