INTOSAI-DONOR COOPERATION
Stocktaking Report 2010

Annex A: List of SAI population, Secretariats responsible for distribution of questionnaires, and World Bank WDI-classification

SAI	INTOSAI REGIONAL/SUB-REGIONAL SECRETARIAT	WDI CLASSIFICATION
Afghanistan	ASOSAI	LI
Albania	EUROSAI	LMI
Algeria	ARABOSAI	UMI
American Samoa	PASAI	UMI
Andorra	EUROSAI	HI
Angola	AFROSAI-E	LMI
Anguilla	CAROSAI	—
Antigua and Barbuda	CAROSAI	HI
Argentina	OLACEFS	UMI
Armenia	EUROSAI	LMI
Aruba	CAROSAI	HI
Australia	ASOSAI	HI
Austria	EUROSAI	HI
Azerbaijan	EUROSAI	LMI
Bahamas	CAROSAI	HI
Bahrain	ARABOSAI	HI
Bangladesh	ASOSAI	LI
Barbados	CAROSAI	HI
Belarus	EUROSAI	UMI
Belgium	EUROSAI	HI
Belize	CAROSAI	LMI
Benin	CREFIAF	LI
Bermuda	CAROSAI	HI
Bhutan	ASOSAI	LMI
Bolivia	OLACEFS	LMI
Bosnia and Herzegovina	EUROSAI	UMI
Botswana	AFROSAI-E	UMI
Brazil	OLACEFS	UMI
British Virgin Islands	CAROSAI	—
Brunei Darussalam	ASOSAI	HI

Bulgaria	EUROSAI	UMI
Burkina Faso	CREFIAF	LI
Burundi	CREFIAF	LI
Cambodia	ASOSAI	LI
Cameroon	CREFIAF	LMI
Canada	No regional membership	HI
Cape Verde	CREFIAF	LMI
Cayman Islands	CAROSAI	HI
Central African Republic	CREFIAF	LI
Chad	CREFIAF	LI
Chile	OLACEFS	UMI
China	ASOSAI	LMI
Colombia	OLACEFS	UMI
Comoros	ARABOSAI	LI
Congo	CREFIAF	LMI
Congo, Democratic Republic of the	CREFIAF	LI
Cook Islands	PASAI	—
Costa Rica	OLACEFS	UMI
Côte d'Ivoire	CREFIAF	LMI
Croatia	EUROSAI	HI
Cuba	OLACEFS	UMI
Cyprus	EUROSAI	HI
Czech Republic	EUROSAI	HI
Denmark	EUROSAI	HI
Djibouti	ARABOSAI	LMI
Dominica	CAROSAI	UMI
Dominican Republic	OLACEFS	UMI
Ecuador	OLACEFS	LMI
Egypt	ARABOSAI	LMI
El Salvador	OLACEFS	LMI
Equatorial Guinea	CREFIAF	HI
Eritrea	AFROSAI-E	LI
Estonia	EUROSAI	HI
Ethiopia	AFROSAI-E	LI
European Court of Auditors	EUROSAI	—
Fiji	PASAI	UMI
Finland	EUROSAI	HI
France	EUROSAI	HI
Gabon	CREFIAF	UMI

Gambia	AFROSAI-E	LI
Georgia	EUROSAI	LMI
Germany	EUROSAI	HI
Ghana	AFROSAI-E	LI
Greece	EUROSAI	HI
Grenada	CAROSAI	UMI
Guam	PASAI	HI
Guatemala	OLACEFS	LMI
Guinea	CREFIAF	LI
Guinea-Bissau	CREFIAF	LI
Guyana	CAROSAI	LMI
Haiti	CAROSAI	LI
Holy See / Vatican City State	No regional membership	—
Honduras	OLACEFS	LMI
Hungary	EUROSAI	HI
Iceland	EUROSAI	HI
India	ASOSAI	LMI
Indonesia	ASOSAI	LMI
Iran (Islamic Republic of)	ASOSAI	LMI
Iraq	ARABOSAI	LMI
Ireland	EUROSAI	HI
Israel	ASOSAI	HI
Italy	EUROSAI	HI
Jamaica	CAROSAI	UMI
Japan	ASOSAI	HI
Jordan	ARABOSAI	LMI
Kazakhstan	EUROSAI	UMI
Kenya	AFROSAI-E	LI
Kiribati	PASAI	LMI
Korea (Republic of)	ASOSAI	HI
Kuwait	ARABOSAI	HI
Kyrgyzstan	ASOSAI	LI
Lao Peoples Democratic Republic	ASOSAI	LI
Latvia	EUROSAI	UMI
Lebanon	ARABOSAI	UMI
Lesotho	AFROSAI-E	LMI
Liberia	AFROSAI-E	LI
Libyan Arab Jamahiriya	ARABOSAI	UMI
Liechtenstein	EUROSAI	HI

Lithuania	EUROSAI	UMI
Luxembourg	EUROSAI	HI
Macedonia (The former Yugoslav Republic of)	EUROSAI	UMI
Madagascar	CREFIAF	LI
Malawi	AFROSAI-E	LI
Malaysia	ASOSAI	UMI
Maldives	ASOSAI	LMI
Mali	CREFIAF	LI
Malta	EUROSAI	HI
Marshall Islands	PASAI	LMI
Mauritania	ARABOSAI	LI
Mauritius	ASOSAI	UMI
Mexico	OLACEFS	UMI
Micronesia (Federated States of Micronesia)	PASAI	LMI
Moldova	EUROSAI	LMI
Monaco	EUROSAI	HI
Mongolia	ASOSAI	LMI
Montenegro	EUROSAI	UMI
Montserrat	CAROSAI	
Morocco	ARABOSAI	LMI
Mozambique	AFROSAI-E	LI
Myanmar	ASOSAI	LI
Namibia	AFROSAI-E	UMI
Nauru	PASAI	—
Nepal	ASOSAI	LI
Netherlands	EUROSAI	HI
Netherlands Antilles	OLACEFS	HI
New Zealand	ASOSAI	HI
Nicaragua	OLACEFS	LMI
Niger	CREFIAF	LI
Nigeria	AFROSAI-E	LMI
Northern Mariana Islands	PASAI	HI
Norway	EUROSAI	HI
Oman	ARABOSAI	HI
Pakistan	ASOSAI	LMI
Palau	PASAI	UMI
Palestine	ARABOSAI	LMI
Panama	OLACEFS	UMI

Papua New Guinea	PASAI	LMI
Paraguay	OLACEFS	LMI
Peru	OLACEFS	UMI
Philippines	ASOSAI	LMI
Poland	EUROSAI	UMI
Portugal	EUROSAI	HI
Puerto Rico	OLACEFS	HI
Qatar	ARABOSAI	HI
Romania	EUROSAI	UMI
Russian Federation	EUROSAI	UMI
Rwanda	CREFIAF	LI
Saint Kitts and Nevis	CAROSAI	UMI
Saint Lucia	CAROSAI	UMI
Saint Vincent and the Grenadines	CAROSAI	UMI
Samoa	PASAI	LMI
Sao Tome and Principe	CREFIAF	LMI
Saudi Arabia	ARABOSAI	HI
Senegal	CREFIAF	LI
Serbia	EUROSAI	UMI
Seychelles	AFROSAI-E	UMI
Sierra Leone	CREFIAF	LI
Singapore	ASOSAI	HI
Slovak Republic	EUROSAI	HI
Slovenia	EUROSAI	HI
Solomon Islands	PASAI	LMI
Somalia	ARABOSAI	LI
South Africa	AFROSAI-E	UMI
Spain	EUROSAI	HI
Sri Lanka	ASOSAI	LMI
St. Thomas Virgin Islands	CAROSAI	HI
Sudan	ARABOSAI	LMI
Suriname	CAROSAI	UMI
Swaziland	AFROSAI-E	LMI
Sweden	EUROSAI	HI
Switzerland	EUROSAI	HI
Syrian Arab Republic	ARABOSAI	LMI
Tanzania	AFROSAI-E	LI
Thailand	ASOSAI	LMI
Timor-Leste	No regional membership	LI

Togo	CREFIAF	LI
Tonga	PASAI	LMI
Trinidad and Tobago	CAROSAI	HI
Tunisia	ARABOSAI	LMI
Turkey	EUROSAI	UMI
Turks and Caicos Islands	CAROSAI	—
Tuvalu	PASAI	—
Uganda	AFROSAI-E	LI
Ukraine	EUROSAI	LMI
United Arab Emirates	ARABOSAI	HI
United Kingdom	EUROSAI	HI
United States of America	No regional membership	HI
Uruguay	OLACEFS	UMI
Vanuatu	PASAI	LMI
Venezuela	OLACEFS	UMI
Viet Nam	ASOSAI	LI
Yemen	ARABOSAI	LI
Zambia	AFROSAI-E	LI
Zimbabwe	AFROSAI-E	LI

Annex B: SAI Questionnaire

INTOSAI-DONOR – COOPERATION: SAI STOCKTAKING QUESTIONNAIRE

Name of SAI	
Name and title of person responding	
Contact telephone	
Contact Email	

Key terms

Administrative services: E.g. human resources, registry, building- and cleaning services, IT services, training function, accounts, information.

Capacity development: The process by which SAIs develop, enhance and organise their systems, resources and knowledge; all reflected in their capacity to perform functions, solve problems and achieve objectives.

Development Action Plan: Sets out how the Strategic Plan will be implemented. Indicates who will do what when. Concerned with development of the organization, rather than with the annual plan of audit work to be carried out.

Estimated funding need: The estimated additional funds (expressed in US dollars) over and above funds already available, which are needed to carry out the project activities. In estimating needs, the issue of absorption capacity should be taken into account.

External stakeholder relation: E.g. reporting, media management, public relations, communication with Parliament and Public Accounts Committee, communication with other stakeholders.

Funding source: Refers to whether the project/programme is funded by SAI's own budget and/or is donor funded (if donor funded, include name of donors and funding modality: e.g. bilateral funding, pooled funding or budget support).

Impact: Refers to the changes at organizational or broader level that can be attributed to a particular project/program or policy, both intended and unintended. E.g. increased audit coverage, increased number of audit reports produced, improved quality and timeliness of audit reports, improved Parliamentary follow up of audit reports.

Implementing partner: Organisation(s) supporting and executing the implementation of programs/projects based on agreements concluded by the interested parties. E.g. other SAIs, IDI, private audit firms.

IT audit: Information Technology (IT) audit.

Management positions: Top management, senior management and operational management (audit and administrative services).

Organizational capacity: Refers to the legal framework within which the SAI operates, to the competencies (both technical and managerial) of individuals within the SAI, and to the assets, systems and external relationships; all of which will determine the degree to which the SAI can operate effectively. E.g. management development, strategic plans, strategic development, annual planning, financial resources, professional staff development, ability to manage outsourcing of audit work, ability to manage inward capacity development assistance, quality control systems, internal controls, infrastructure.

Other service providers: E.g. private audit firms, consultancy firms with audit expertise.

Other specialized audits: E.g. environmental audit, assessments of internal control, investigation of fraud and corruption/forensic audit.

Parastatal companies/agencies: A company/agency owned or controlled wholly or partly by the Government.

Performance audit: The audit of economy, efficiency and effectiveness (as defined by the International Standards of Supreme Audit Institutions (ISSAIs)).

Project activity: Refers to activities within a support category. E.g. on the job training, developing new SAI legislation, improving IT infrastructure, carrying out a peer review.

Regularity audit: Encompasses financial audit (including financial statement audits) and compliance audit, (as defined by the International Standards of Supreme Audit Institutions (ISSAIs)).

SAI models:

- *Westminster Model:* typically a National Audit Office with a single head, often called the Auditor General, who may be an officer of Parliament. Rights, powers and responsibilities are vested in the Auditor General personally, rather than in the SAI as an institution. The office serves no judicial function.

- *Board/Collegial Model*: similar to the Westminister Model, but differs in the internal structure of the organisation. Under this model the SAI, has a number of members who form its college or governing board and take decisions jointly. Collegiate audit bodies normally are part of a parliamentary system of accountability, and do not have judicial functions.

- *Court/Judicial model:* refers to SAIs that are an integral part of the judicial system operating independently of the executive and legislative branches. They are usually self standing courts dealing only with financial matters, but may also be part of the Supreme Court.

- *Part of Ministry of Finance* refers to SAI that is part of the executive rather than independent of government. Typically an audit body of this type is located in the Ministry of Finance. The degree of operational independence of an executive based SAI can vary.

Strategic Plan: Consist of a vision, mission and values statement that establishes the strategic direction of the SAI, and determines strategic goals and objectives on how the SAI intends to achieve and consolidate its vision and fulfil its mission.

Support category: E.g. organizational capacity, financial audit, compliance audit, performance audit, administrative services.

Sustainability: Refers to the ability of a project/program to maintain an acceptable level of benefit flows through its economic life. E.g. SAI ownership to project/programme, projects/programmes being needs based, relevance in terms of consistency with national priorities and policies.

Timeframe: Time interval, from (year, month) – to (year, month).

Guidance: How to fill in questionnaire

Click ☒ in the these boxes

Fill in your own text [abc] in these boxes
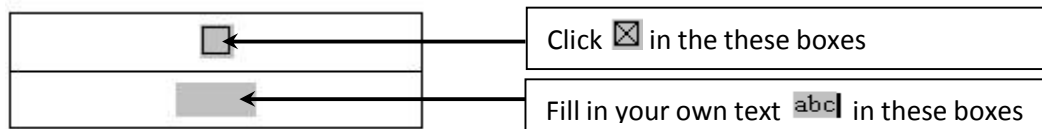
Please complete each of the following six sections of the questionnaire:
- 1. Institutional facts
- 2. Strategic and Development Action Plans
- 3. Receipt of Capacity Development Support
- 4. Indicative Needs Assessment and Funding Gaps
- 5. Provision of Capacity Development Support
- 6. Additional information

If you require further information or assistance, please contact:
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- Halvor Bjornsrud, E-mail: halvor.bjornsrud@idi.no, Phone: +47 21 54 08 37 /+47 97 61 64 07
- Trygve Christiansen, E-mail: trygve.christiansen@idi.no, Phone+ 47 21 54 08 37 /+47 97 61 60 12

1. Institutional facts

1.1 Which of these SAI models correspond to your SAI?		
SAI Models		**Further information**
Westminster Model	☐	
Board/Collegial Model	☐	
Court/Judicial Model	☐	
Part of Ministry of Finance	☐	
Other, please specify		

1.2 Does your SAI form part of the Constitution?			
Yes ☐	No ☐	Other, please specify	

1.3 Is there a specific national law on public sector auditing?			
Yes ☐	No ☐	Other, please specify	

1.4 Does your SAI have a legal mandate to carry out audit of:	**Further information**
Central Government ☐	

Regional Government	☐	
Local Government	☐	
Parastatal companies/agencies	☐	
Other(s), please specify		

1.5 Does your SAI have a legal mandate to outsource audits to other service providers:				
Yes ☐		No ☐		Other , please specify
1.5.1 If yes on 1.5: Please specify current percentage of audit work outsourced %				

1.6 Does your SAI have a legal mandate to carry out:		
Audits discipline		**Further information**
Financial audit (as part of regularity audit)	☐	
Compliance audit (as part of regularity audit)	☐	
Performance audit	☐	
IT audit	☐	
Other specialized audits	☐	
Other, please specify		

1.7 To what extent does your SAI currently carry out its legal mandate for:	**% carried out**	**Further information**
Financial audit (percentage of SAIs audit clients which during the last financial year was subject to a financial audit by the SAI within the stipulated legal timeframe)	%	
Compliance audit (percentage of SAIs audit clients which during the last financial year was subject to a compliance audit by the SAI within the stipulated legal timeframe)	%	
Performance audit (the degree, expressed in percentage, to which the SAI during the last financial year, in its view, met demands, expectations and its plans in terms of conducting and reporting on performance auditing)	%	

1.8 When was the latest consolidated annual audit report from your SAI issued to Parliament (or other recipients of the audit report as determined by law)?	
Within the stipulated legal time limit	☐
Within one year after stipulated legal time limit	☐

More than one year after stipulated legal time limit	☐	
Other, please specify		

1.9 Staffing (number)	Male	Female	Total
How many employees are currently employed by the SAI?			
How many employees are in management positions?			
How many employees work as auditors?			
How many employees work as regularity auditors?			
How many employees work as performance auditors?			
How many employees work as IT auditors?			
How many employees work as administrative staff?			
How many employees hold a University degree?			
How many employees have an accountancy qualification to full professional level (e.g. chartered or certified public accountant)?			
How many employees have accounting qualifications at lower level (e.g. accounting technician or part-professional qualification)?			

2. Strategic and Development Action Plans

2.1 Does your SAI have a Strategic Plan and a Development Action Plan?
Strategic Plan: Yes ☐ No ☐   Development Action Plan: Yes ☐ No ☐
If yes, please attach the Strategic Plan and Development Action Plans in your response.
2.1.1 If yes on 2.1: Please share additional information on the plans (e.g. which period does it cover, how often is it updated, how is achievement of its objectives monitored)
Strategic Plan:
Development Action Plan:
2.1.2 If yes on 2.1: Does the Strategic Plan include a budget?
Yes ☐   No ☐   Other , please specify
2.1.3 If yes on 2.1.2: Please provide information on how the budget for the Strategic Plan is financed (e.g. internally through budget allocation, externally or through a combination).

2.2 If no on 2.1: Do you have a need or intention to develop a Strategic Plan and/or a Development Action Plan within the next three year period?
Other, please specify
2.2.1 If yes on 2.2: Please share information on whether your SAI has the ability and resources to develop such plans in-house, or if your SAI needs support in developing Strategic and Development Action Plans.

3. Receipt of Capacity Development Support

3.1 Does your SAI currently receive any capacity development support?							
Yes ☐		No ☐		Other, please specify			
3.1.1 If yes on 3.1: Please provide information on the current capacity development support below *(if several projects in a support category, please link project and project information in each cell)*							
Support category		Imple-menting partner(s)	Support is linked to strategic plan (yes/no)	Funding source(s)	Time -frame(s)	Project amount(s) (USD $)	Project name, project activities, other information
Organizational capacity	☐						
Financial audit (as part of regularity audit)	☐						
Compliance audit (as part of regularity audit)	☐						
Performance audit	☐						
IT audit	☐						
Other specialized audits	☐						
Administrative	☐						

services							
External stakeholder relations	☐						
Other							

3.2 Has your SAI been the recipient of any <u>completed</u> capacity development support during the past five years?			
Yes ☐	No ☐	Other, please specify	

3.2.1 If yes on 3.2: Please provide information on the completed capacity development support below *(if several projects in a support category, please link project and project information in each cell)*

Support category		Imple-menting partner(s)	Support is linked to strategic plan (yes/no)	Funding source(s)	Time - frame(s)	Project amount(s) (USD $)	Project name, project activities, other information
Organizational capacity	☐						
Financial audit (as part of regularity audit)	☐						
Compliance audit (as part of regularity audit)	☐						
Performance audit	☐						
IT audit	☐						
Other specialized audits	☐						
Administrative services	☐						
External stakeholder relations	☐						

Other							

3.3 Has any of the completed projects/programs been object to an evaluation?	
Yes ☐ No ☐	
3.3.1 If yes on 3.3: Please provide information on the evaluations below	
Type of evaluation	**Further information (e.g. project name, evaluator, themes covered)**
External evaluation ☐	
Internal evaluation ☐	

3.4 If yes on 3.1 <u>or</u> 3.2: Do you (or/and the evaluation) regard any of the current and completed capacity development projects/programs as successful in terms of impact and sustainability?
Yes ☐ No ☐
3.4.1 If yes on 3.4: Which capacity development projects/programs are regarded as <u>most</u> successful?
Please elaborate
3.4.2 If yes on 3.4: Which main factors contributed to the success? *(please provide an account of how and why impact and sustainability was achieved)*
Please elaborate
3.4.3 If no on 3.4: Which main factors contributed to this, and what are the lessons learned? *(please provide an account of how and why impact and sustainability was not achieved)*
Please elaborate

3.5 Is your SAI in dialogue with any partners regarding receipt of <u>additional</u> capacity development support within the next three years?						
Yes ☐ No ☐		Other, please specify				
3.5.1 If yes on 3.5: Please provide information on the planned capacity development support below *(if several projects in a support category, please link project and project information in each cell)*						
Support category	**Imple-menting partner(s)**	**Support is linked to strategic plan (yes/no)**	**Funding source(s)**	**Time-frame(s)**	**Estimated project amount(s) (USD $)**	**Project name, project activities, other information**
Organizational ☐						

capacity						
Financial audit (as part of regularity audit)	☐					
Compliance audit (as part of regularity audit)	☐					
Performance audit	☐					
IT audit	☐					
Other specialized audits	☐					
Administrative services	☐					
External stakeholder relations	☐					
Other						

4. Indicative Needs Assessment and Funding Gaps

4.1 Organizational Capacity Needs				
4.1.1 Does the development of Organizational Capacity constitute one of the strategic goals in your SAI's Strategic Plan?				
Yes ☐	No ☐	Other, please specify		
4.1.2 Regardless of your answer on 4.1.1: How do you define your need for capacity development <u>support</u> to strengthen Organizational Capacity?				
High ☐	Medium ☐	Low ☐		
4.1.3 If high or medium on 4.1.2: What kind of support is needed?				
Project activity (please elaborate)	**Timeframe**	**SAI has sufficient funding for this activity**	**If no, estimated funding need**	**Additional information (include information on how funding need was calculated)**

			(USD $)	
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		

4.2 Financial Audit Capacity Needs (as part of Regularity Audit)

4.2.1 Does the development of Financial Audit Capacity constitute one of the strategic goals in your SAI's Strategic Plan?

Yes ☐	No ☐	Other, please specify

4.2.2 Regardless of your answer on 4.2.1: How do you define your need for capacity development <u>support</u> to strengthen Financial Audit Capacity?

High ☐	Medium ☐	Low ☐

4.2.3 If high or medium on 4.2.2: What kind of support is needed?

Project activity (please elaborate)	Timeframe	SAI has sufficient funding for this activity	If no, estimated funding need (USD $)	Additional information (include information on how funding need was calculated)
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		

4.3 Compliance Audit Capacity Needs (as part of Regularity Audit)

4.3.1 Does the development of Compliance Audit Capacity constitute one of the strategic goals in your SAI's Strategic Plan?

Yes ☐	No ☐	Other, please specify

4.3.2 Regardless of your answer on 4.3.1: How do you define your need for capacity development <u>support</u> to strengthen Compliance Audit Capacity?

High ☐	Medium ☐	Low ☐

4.3.3 If high or medium on 4.3.2: What kind of support is needed?				
Project activity (please elaborate)	**Timeframe**	**SAI has sufficient funding for this activity**	**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated)**
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		

4.4 Performance Audit Capacity Needs

4.4.1 Does the development of Performance Audit Capacity constitute one of the strategic goals in your SAI's Strategic Plan?		
Yes ☐	No ☐	Other, please specify

4.4.2 Regardless of your answer on 4.4.1: How do you define your need for capacity development support to strengthen Performance Audit Capacity?

High ☐	Medium ☐	Low ☐

4.4.3 If high or medium on 4.4.2: What kind of support is needed?				
Project activity (please elaborate)	**Timeframe**	**SAI has sufficient funding for this activity**	**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated)**
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		

4.5 IT Audit Capacity Needs

4.5.1 Does the development of IT Audit Capacity constitute one of the strategic goals in your SAI's Strategic Plan?					
Yes ☐	No ☐		Other, please specify		
4.5.2 Regardless of your answer on 4.5.1: How do you define your need for capacity development <u>support</u> to strengthen IT Audit Capacity?					
High ☐	Medium ☐	Low ☐			
4.5.3 If high or medium on 4.5.2: What kind of support is needed?					
Project activity (please elaborate)	**Timeframe**	**SAI has sufficient funding for this activity**		**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated)**
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		

4.6 Other Specialized Audit Capacity Needs					
4.6.1 Does the development of Other Specialized Audit Capacity constitute one of the strategic goals in your SAI's Strategic Plan?					
Yes ☐	No ☐		Other, please specify		
4.6.2 Regardless of your answer on 4.6.1: How do you define your need for capacity development <u>support</u> to strengthen Other Specialized Audit Capacity?					
High ☐	Medium ☐	Low ☐			
4.6.3 If high or medium on 4.6.2: What kind of support is needed?					
Project activity (please elaborate)	**Timeframe**	**SAI has sufficient funding for this activity**		**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated)**
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		

	Yes ☐	No ☐		
	Yes ☐	No ☐		

4.7 Administrative Services Capacity Needs
4.7.1 Does the development of Administrative Services Capacity constitute one of the strategic goals in your SAI's Strategic Plan?

Yes ☐	No ☐	Other, please specify

4.7.2 Regardless of your answer on 4.7.1: How do you define your need for capacity development <u>support</u> to strengthen Administrative Services Capacity?

High ☐	Medium ☐	Low ☐

4.7.3 If high or medium on 4.7.2: What kind of support is needed?

Project activity (please elaborate)	**Timeframe**	**SAI has sufficient funding for this activity**		**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated)**
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		

4.8 External Stakeholder Relation Capacity Needs
4.8.1 Does the development of External Stakeholder Relations Capacity constitute one of the strategic goals in your SAI's Strategic Plan?

Yes ☐	No ☐	Other, please specify

4.8.2 Regardless of your answer on 4.8.1: How do you define your need for capacity development <u>support</u> to strengthen External Stakeholder Relations?

High ☐	Medium ☐	Low ☐

4.8.3 If high or medium on 4.8.2: What kind of support is needed?

Project activity (please elaborate)	**Timeframe**	**SAI has sufficient funding for this activity**	**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated)**

		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		

4.9 If you have identified support categories where capacity development support is needed, pleased rank them in prioritized order (with 1 being the highest priority, 2 the second highest priority and so on).	
Support Category	**Prioritization (fill in ranking number)**
Organizational capacity	Priority
Financial audit (as part of regularity audit)	Priority
Compliance audit (as part of regularity audit)	Priority
Performance audit	Priority
IT audit	Priority
Other specialized audits	Priority
Administrative services	Priority
External stakeholder relations	Priority

4.10 Capacity Development Support Service Providers			
4.10.1 If you are a recipient, or wish to be a recipient, of capacity development support: **Please provide information on whether capacity development support can be best provided by another SAI, INTOSAI Region or IDI, or if it could be equally well provided by other service providers.**			
Support Category	**Best provided by a SAI, INTOSAI Region or IDI**	**Can be equally well provided by other service providers**	**Please elaborate on your choice**
Organizational capacity	☐	☐	
Financial audit (as part of regularity audit)	☐	☐	
Compliance audit (as part of regularity audit)	☐	☐	

Performance audit	☐	☐
IT audit	☐	☐
Other specialized audits	☐	☐
Administrative services	☐	☐
External stakeholder relations	☐	☐

5. Provision of Capacity Development Support

5.1. Is your SAI <u>currently</u> engaged in provision of capacity development support to other SAIs?

Yes ☐	No ☐	Other, please specify

5.1.1 If yes on 5.1: Please provide information on current capacity development support to other SAIs below *(if several projects in a support category, please link project and project information in each cell)*

Support category		Recipient SAI(s)	Is support linked to recipient's strategic plan (yes/no)	Funding source(s)	Time – frame(s)	Project amount(s) (USD $)	Project name, project activities, other information
Organizational capacity	☐						
Financial audit (as part of regularity audit)	☐						
Compliance audit (as part of regularity audit)	☐						
Performance audit	☐						
IT audit	☐						
Other specialized audits	☐						
Administrative	☐						

services							
External stakeholder relations	☐						
Other							

5.2 Has your SAI <u>completed</u> provision of any capacity development support to other SAIs during the past five years?							
Yes ☐		No ☐		Other, please specify			
5.2.1 If yes on 5.2: Please provide information on past provision of capacity development support to other SAIs below *(if several projects in a support category, please link project and project information in each cell)*							

Support category		**Recipient SAI(s)**	**Is support linked to recipient's strategic plan (yes/no)**	**Funding source(s)**	**Time – frame(s)**	**Project amount(s) (USD $)**	**Project name, project activities, other information**
Organizational capacity	☐						
Financial audit (as part of regularity audit)	☐						
Compliance audit (as part of regularity audit)	☐						
Performance audit	☐						
IT audit	☐						
Other specialized audits	☐						
Administrative services	☐						
External stakeholder relations	☐						

Other						

5.3 If no on 5.1 **and** 5.2: Which factors prevent your SAI from providing capacity development support?		
Factor		**Further information**
Legal mandate constraints	☐	
Technical/ skills constraints (including constraints in terms of skills and experience from providing capacity development)	☐	
Capacity constraints (including financial, staffing or other resource constraints)	☐	
Other, please specify		
5.3.1 Are there any plans to address the constraints identified in 5.3, and to become a provider of capacity development support to other SAIs within the next three year period?		
Yes ☐ No ☐		Other, please specify

5.4 If yes on 5.1 **or** 5.2: Does your SAI consider increasing the volume of provision of capacity development support within the next three years?		
Yes ☐ No ☐		Other, please specify
5.4.1 If yes on 5.1 **or** 5.2: Which measures can contribute to increase the volume of capacity development provision of your SAI?		
Please elaborate		

5.5 Has any of the completed projects/programs been object to an evaluation?	
Yes ☐ No ☐	
5.5.1 If yes on 5.5: Please provide information on the conducted evaluations below	
Type of evaluation	**Further information (e.g. project name, evaluator, themes covered)**
External evaluation ☐	
Internal evaluation ☐	

5.6 If yes on 5.1 **or** 5.2: Do you (or/and the evaluation) regard any of the current or completed capacity development projects/programs provided to other SAIs as successful in terms of impact and sustainability?

Yes ☐	No ☐	

5.6.1 If yes on 5.6: Which capacity development projects/programs are regarded as <u>most</u> successful?

Please elaborate	

5.6.2 If yes on 5.6: Which main factors contributed to the success? *(please provide an account of how and why impact and sustainability was achieved)*

Please elaborate	

5.6.3 If no on 5.6: Which main factors contributed to this, and what are the lessons learned? *(please provide an account of how and why impact and sustainability was not achieved)*

Please elaborate	

5.7 Is your SAI in dialogue with any partners about providing capacity development support to other SAI's within the next three years?

Yes ☐	No ☐	Other, please specify

5.7.1 If yes on 5.7: Please provide information on planned capacity development support to other SAIs below *(if several projects in a support category, please link project and project information in each cell)*

Support category		Recipient SAI(s)	Is support linked to recipient's strategic plan (yes/no)	Funding source(s)	Time – frame(s)	Project amount(s) (USD $)	Project name, project activities, other information
Organizational capacity	☐						
Financial audit (as part of regularity audit)	☐						
Compliance audit (as part of regularity audit)	☐						
Performance audit	☐						
IT audit	☐						
Other	☐						

specialized audits						
Administrative services	☐					
External stakeholder relations	☐					
Other						

6. Additional information

6.1 Please indicate, drawing on any past experience, whether to be effective, you think that capacity development support to the SAI should take the form of a stand-alone project with the SAI, or whether it could equally be part of a wider programme of public financial management reform programme, coordinated by the Ministry of Finance.

6.2 If there is any additional information you would like to share regarding the topics handled in this questionnaire, please elaborate below.

Annex C: INTOSAI Regional Questionnaire

INTOSAI-DONOR – COOPERATION: INTOSAI REGIONAL STOCKTAKING QUESTIONNAIRE

Name of INTOSAI region	
Name and title of person responding	
Contact telephone	
Contact Email	

Key terms

Administrative services: E.g. human resources, registry, building- and cleaning services, IT services, training function, accounts, information.

Capacity development: The process by which SAIs and Regional Organizations develop, enhance and organise their systems, resources and knowledge; all reflected in their capacity to perform functions, solve problems and achieve objectives.

Development Action Plan: Sets out how the Strategic Plan will be implemented. Indicates who will do what when. Concerned with development of the organisation, rather than with the annual plan of audit work to be carried out.

Estimated funding need: The estimated additional funds (expressed in US dollars) over and above funds already available, which are needed to carry out the project activities. In estimating needs, the issue of absorption capacity should be taken into account.

External stakeholder relation: E.g. reporting, media management, public relations, communication with Parliament and Public Accounts Committee, communication with other stakeholders.

Funding source: Refers to whether the project/programme is funded by SAI's/Region's own budget and/or is donor funded (if donor funded, include name of donors and funding modality: e.g. bilateral funding, pooled funding or budget support).

Impact: Refers to the changes at organizational or broader level that can be attributed to a particular project/program or policy, both intended and unintended. E.g. increased audit coverage, increased number of audit reports produced, improved quality and timeliness of audit reports, improved Parliamentary follow up of audit reports.

Implementing partner: Organisation(s) supporting and executing the implementation of programs/projects based on agreements concluded by the interested parties. E.g. SAIs, IDI, private audit firms.

IT audit: Information Technology (IT) audit.

Management positions: Top management, senior management and operational management (audit and administrative services).

Organisational capacity: Encompasses to capacity at the regional level and at the SAI level. Refers to the legal framework within which the organisation operates, to the competencies (both technical and managerial) of individuals within the SAI/Region, and to the assets, systems and external

relationships; all of which will determine the degree to which the SAI/Region can operate effectively. E.g. management development, strategic plans, strategic development, annual planning, financial resources, professional staff development, ability to manage outsourcing of audit work, ability to manage inward capacity development assistance, quality control systems, internal controls, infrastructure.

Other service providers: E.g. private audit firms, consultancy firms with audit expertise.

Other specialized audits: E.g. environmental audit, assessments of internal control, investigation of fraud and corruption/forensic audit.

Performance audit: The audit of economy, efficiency and effectiveness (as defined by the international Standards of Supreme Audit Institutions (ISSAIs)).

Project activity: Refers to activities within a support category. E.g. on the job training, developing new SAI legislation, improving IT infrastructure, carrying out a peer review.

Regional Organisation: Refers to the bodies established by the various INTOSAI Regions and Sub Regions including the Regional Secretariats and the Regional Capacity Building/Institutional Strengthening/Training Committees.

Regularity audit: Encompasses financial audit (including financial statement audits) and compliance audit, (as defined by the International Standards of Supreme Audit Institutions (ISSAIs)).

Strategic Plan: Encompasses regional and SAI strategic plans. Consists of a vision, mission and values statement that establishes the strategic direction of the organisation, and determines strategic goals and objectives on how the SAI/Region intends to achieve and consolidate its vision and fulfil its mission.

Support category: E.g. organizational capacity, financial audit, compliance audit, performance audit, administrative services.

Sustainability: Refers to the ability of a project/program to maintain an acceptable level of benefit flows through its economic life. E.g. SAI/Regional ownership to projects/programmes, projects/programmes being needs based, relevance in terms of consistency with national priorities and policies.

Timeframe: Time interval, from (year, month) – to (year, month).

Guidance: How to fill in questionnaire

☐	Click ☒ in these boxes
▆	Fill in your own text abc in these boxes

Please complete each of the following seven sections of the questionnaire:

- 1. Institutional facts
- 2. Strategic and Development Action Plans
- 3. Receipt of Capacity Development Support to Regional Secretariat
- 4. Indicative Needs Assessment and Funding Gaps regarding Regional Secretariat
- 5. Provision of Capacity Development Support to SAIs in the region
- 6. Indicative Needs Assessment and Funding Gaps regarding SAIs in the Region
- 7. Additional information

If you require further information or assistance, please contact:

 - Einar Gorrissen, E-mail: einar.gorrissen@idi.no, Phone: +47 21 54 08 13/+47 46 94 80 90
 - Halvor Bjornsrud, E-mail: halvor.bjornsrud@idi.no, Phone: +47 21 54 08 37 /+47 97 61 64 07
 - Trygve Christiansen, E-mail: trygve.christiansen@idi.no, Phone+ 47 21 54 08 37 /+47 97 61 60 12

1. Institutional facts

1.1 Does your Regional Organisation have a Capacity Building/Institutional Strengthening/ Training Committee?
Yes ☐   No ☐   Other, please specify

1.2 Does your Regional Organisation have one or several Regional Secretariats?
One ☐   Several ☐   Other, please specify
1.2.1: Please provide details on the location and responsibilities of the Regional Secretariat(s)?

1.3 Staffing of Regional Secretariat (number)	Male	Female	Total
How many employees does the Regional Secretariat have?			
How many employees are in managerial positions?			
How many employees work with audit related issues and/or capacity development?			
How many staff members work as administrative staff?			
How many employees hold a University degree?			
How many employees have an accountancy qualification to full professional level (e.g. chartered or certified public accountant)?			
How many employees have accounting qualifications at lower level (e.g. accounting technician or part-professional qualification)?			

2. Strategic and Development Action Plans

2.1 Does your Regional Organisation have a Strategic Plan and a Development Action Plan?
Strategic Plan: Yes ☐   No ☐   Development Action Plan: Yes ☐   No ☐
If yes, please attach the Strategic Plan and Development Action Plans in your response.

2.1.1 If yes on 2.1: Please share additional information on the plans (e.g. which period does it cover, how often is it updated, how is achievement of its objectives monitored).	
Strategic Plan:	
Development Action Plan:	

2.1.2 If yes on 2.1: Does the Strategic Plan include a budget?

Yes ☐	No ☐	Other , please specify

2.1.3 If yes on 2.1.2: Please provide information on how the budget for the Strategic Plan is financed (e.g. internally through budget allocation, externally or through a combination).

2.2 If no on 2.1: Do you have a need or intention to develop a Strategic Plan and/or a Development Action Plan within the next three year period?

Yes ☐	No ☐	Other, please specify

2.2.1 If yes on 2.2: Please share information on whether your Regional Organisation has the ability and resources to develop such plans in-house, or if your Regional Organisation needs support in developing Strategic and Development Action Plans.

3. Receipt of Capacity Development Support to Regional Secretariat

3.1 Does the Regional Secretariat <u>currently</u> receive any capacity development support?

Yes ☐	No ☐	Other, please specify

3.1.1 If yes on 3.1: Please provide information on the current receipt of capacity development support to your Regional Secretariat below *(if several projects in a support category, please link project and project information in each cell)*

Support category		Imple- menting partner(s)	Support is linked to regional strategic plan (yes/no)	Funding source(s)	Time - frame(s)	Project amount(s) (USD $)	Project name, project activities, other information
Organizational capacity	☐						
Financial audit (as part of	☐						

regularity audit)							
Compliance audit (as part of regularity audit)	☐						
Performance audit	☐						
IT audit	☐						
Other specialized audits	☐						
Administrativ e services	☐						
External stakeholder relations	☐						
Other							

3.2 Has your Regional Secretariat been the recipient of any <u>completed</u> capacity development projects during the past five years?							
Yes ☐	No ☐	Other, please specify					

3.2.1 If yes on 3.2: Please provide information on completed capacity development support to your Regional Secretariat below *(if several projects in each support category, please link project and project information in each cell)*

Support category		Imple-menting partner(s)	Support is linked to regional strategic plan (yes/no)	Funding source(s)	Time - frame(s)	Project amount(s) (USD $)	Project name, project activities, other information
Organizational capacity	☐						
Financial audit (as part of regularity audit)	☐						

Compliance audit (as part of regularity audit)	☐						
Performance audit	☐						
IT audit	☐						
Other specialized audits	☐						
Administrative services	☐						
External stakeholder relations	☐						
Other							

3.3 Has any of the completed projects/programs been object to an evaluation?			
Yes ☐	No ☐		
3.3.1 If yes on 3.3: Please provide information on the evaluations below			
Type of evaluation		**Further information (e.g. project name, evaluator, themes covered)**	
External evaluation	☐		
Internal evaluation	☐		

3.4 If yes on 3.1 or 3.2: Do you (or/and the evaluation) regard any of the current and completed capacity development projects/programs to your Regional Secretariat as successful in terms of impact and sustainability?	
Yes ☐ No ☐	
3.4.1 If yes on 3.4: Which capacity development projects/programs to your Regional Secretariat are regarded as <u>most</u> successful?	
Please elaborate	
3.4.2 If yes on 3.4: Which main factors contributed to the success? *(please provide an account of how and why impact and sustainability was achieved)*	
Please elaborate	
3.4.3 If no on 3.4: Which main factors contributed to this, and what are the lessons learned? *(please provide an account of how and why impact*	

and sustainability was not achieved)		
Please elaborate		

3.5 Is your Regional Secretariat in dialogue with any parties regarding receipt of <u>additional</u> capacity development support within the next three years?

Yes ☐	No ☐	Other, please specify

3.5.1 If yes on 3.5: Please provide information on the planned capacity development support below *(if several projects in each support category, please link project and project information in each cell)*

Support category		Imple-menting partner(s)	Support is linked to strategic plan (yes/no)	Funding source(s)	Time -frame(s)	Estimated project amount(s) (USD $)	Project name, project activities, other information
Organizational capacity	☐						
Financial audit (as part of regularity audit)	☐						
Compliance audit (as part of regularity audit)	☐						
Performance audit	☐						
IT audit	☐						
Other specialized audits	☐						
Administrative services	☐						
External stakeholder relations	☐						
Other							

4. Indicative Needs Assessment and Funding Gaps regarding Regional Secretariat

4.1 Organizational Capacity Needs				
4.1.1 Does the development of Organizational Capacity in your Regional Secretariat constitute one of the strategic goals in your Strategic Plan?				
Yes ☐ No ☐		Other, please specify		
4.1.2 Regardless of your answer on 4.1.1: How do you define the need for capacity development support to strengthen Organizational Capacity in your Regional Secretariat?				
High ☐ Medium ☐		Low ☐		
4.1.3 If high or medium on 4.1.2: What kind of support is needed?				
Project activity (please elaborate)	**Timeframe**	**Regional Secretariat has sufficient funding for this activity**	**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated)**
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		

4.2 Financial Audit Capacity Needs (as part of Regularity Audit)				
4.2.1 Does the development of Financial Audit Capacity in your Regional Secretariat constitute one of the strategic goals in your Strategic Plan?				
Yes ☐ No ☐		Other, please specify		
4.2.2 Regardless of your answer on 4.2.1: How do you define your need for capacity development support to strengthen Financial Audit Capacity in your Regional Secretariat?				
High ☐ Medium ☐		Low ☐		
4.2.3 If high or medium on 4.2.2: What kind of support is needed?				
Project activity (please elaborate)	**Timeframe**	**Regional Secretariat has sufficient**	**If no, estimated**	**Additional information (include information on how funding need was calculated)**

		funding for this activity		funding need (USD $)	
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		

4.3 Compliance Audit Capacity Needs (as part of Regularity Audit)
4.3.1 Does the development of Compliance Audit Capacity in your Regional Secretariat constitute one of the strategic goals in your Strategic Plan?

Yes ☐	No ☐	Other, please specify

4.3.2 Regardless of your answer on 4.3.1: How do you define your need for capacity development <u>support</u> to strengthen Compliance Audit Capacity in your Regional Secretariat?

High ☐	Medium ☐	Low ☐

4.3.3 If high or medium on 4.3.2: What kind of support is needed?

Project activity (please elaborate)	**Timeframe**	**Regional Secretariat has sufficient funding for this activity**		**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated)**
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		

4.4 Performance Audit Capacity Needs

4.4.1 Does the development of Performance Audit Capacity in your Regional Secretariat constitute one of the strategic goals in your Strategic Plan?				
Yes ☐	No ☐	Other, please specify			
4.4.2 Regardless of your answer on 4.4.1: How do you define your need for capacity development <u>support</u> to strengthen Performance Audit Capacity in your Regional Secretariat?				
High ☐	Medium ☐	Low ☐		
4.4.3 If high or medium on 4.4.2: What kind of support is needed?				
Project activity (please elaborate)	**Timeframe**	**Regional Secretariat has sufficient funding for this activity**	**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated)**
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		

4.5 IT Audit Capacity Needs				
4.5.1 Does the development of IT Audit Capacity in your Regional Secretariat constitute one of the strategic goals in your Strategic Plan?				
Yes ☐	No ☐	Other, please specify			
4.5.2 Regardless of your answer on 4.5.1: How do you define your need for capacity development <u>support</u> to strengthen IT Audit Capacity in your Regional Secretariat?				
High ☐	Medium ☐	Low ☐		
4.5.3 If high or medium on 4.5.2: What kind of support is needed?				
Project activity (please elaborate)	**Timeframe**	**Regional Secretariat has sufficient funding for this activity**	**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated)**
		Yes ☐ No ☐		

		Yes ☐	No ☐	
		Yes ☐	No ☐	
		Yes ☐	No ☐	
		Yes ☐	No ☐	
		Yes ☐	No ☐	

4.6 Other Specialized Audit Capacity Needs

4.6.1 Does the development of Other Specialized Audit Capacity in your Regional Secretariat constitute one of the strategic goals in your Strategic Plan?

Yes ☐	No ☐	Other, please specify

4.6.2 Regardless of your answer on 4.6.1: How do you define the need for capacity development <u>support</u> to strengthen Other Specialized Audit Capacity in your Regional Secretariat?

High ☐	Medium ☐	Low ☐

4.6.3 If high or medium on 4.6.2: What kind of support is needed?

Project activity (please elaborate)	Timeframe	Regional Secretariat has sufficient funding for this activity		If no, estimated funding need (USD $)	Additional information (include information on how funding need was calculated)
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		

4.7 Administrative Services Capacity Needs

4.7.1 Does the development of Administrative Services Capacity in your Regional Secretariat constitute one of the strategic goals in your Strategic Plan?

Yes ☐	No ☐	Other, please specify

4.7.2 Regardless of your answer on 4.7.1: How do you define your need for capacity development <u>support</u> to strengthen Administrative Services Capacity in your Regional Secretariat?					
High ☐	Medium ☐	Low ☐			
4.7.3 If high or medium on 4.7.2: What kind of support is needed?					
Project activity (please elaborate)	**Timeframe**	**Regional Secretariat has sufficient funding for this activity**		**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated)**
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		

4.8 External Stakeholder Relation Capacity Needs					
4.8.1 Does the development of External Stakeholder Relation Capacity in your Regional Secretariat constitute one of the strategic goals in your Strategic Plan?					
Yes ☐	No ☐		Other, please specify		
4.8.2 Regardless of your answer on 4.8.1: How do you define your need for capacity development <u>support</u> to strengthen External Stakeholder Relations in your Regional Secretariat?					
High ☐	Medium ☐	Low ☐			
4.8.3 If high or medium on 4.8.2: What kind of support is needed?					
Project activity (please elaborate)	**Timeframe**	**Regional Secretariat has sufficient funding for this activity**		**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated)**
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		

		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		

4.9 If you have identified support categories where capacity development support to the Regional Secretariat is needed, pleased rank them in prioritized order (with 1 being the highest priority, 2 the second highest priority and so on).	
Support Category	**Prioritization (fill in ranking number)**
Organizational capacity	Priority
Financial audit (as part of regularity audit)	Priority
Compliance audit (as part of regularity audit)	Priority
Performance audit	Priority
IT audit	Priority
Other specialized audits	Priority
Administrative services	Priority
External stakeholder relations	Priority

4.10 Capacity Development Support Service Providers			
4.10.1 If you are a recipient, or wish to be a recipient, of capacity development support: Please provide information on whether capacity development support can be best provided by another SAI, or IDI, or if it could be equally well provided by other service providers			
Support Category	**Best provided by a SAI or IDI**	**Can be equally well provided by other service providers**	**Please elaborate on your choice**
Organizational capacity	☐	☐	
Financial audit (as part of regularity audit)	☐	☐	
Compliance audit (as part of regularity audit)	☐	☐	
Performance audit	☐	☐	
IT audit	☐	☐	

Other specialized audits	☐	☐	
Administrative services	☐	☐	
External stakeholder relations	☐	☐	

5. Provision of Capacity Development Support to SAIs in the region

5.1 Does your Regional Organisation <u>currently</u> provide capacity development support to SAIs in the region (provided by the Regional Organisation itself, or together with the IDI or other service providers)?

Yes ☐   No ☐   Other, please specify

5.1.1 If yes on 5.1: Please provide information on current capacity development support to SAIs in your region below *(if several projects in a support category, please link project and project information in each cell)*

Support category		Imple-menting partner(s)	Support is linked to regional strategic plan (yes/no)	Funding source(s)	Time - frame(s)	Project amount(s) (USD $)	Project name, project activities, other information
Organizational capacity	☐						
Financial audit (as part of regularity audit)	☐						
Compliance audit (as part of regularity audit)	☐						
Performance audit	☐						
IT audit	☐						
Other specialized audits	☐						
Administrativ	☐						

e services							
External stakeholder relations	☐						
Other							

5.2 Has your Regional Organisation <u>completed</u> any capacity development projects to SAIs in the region in the past five years (provided by the Regional Organisation itself, or together with the IDI or other service providers)?							

Yes	☐	No	☐	Other, please specify			

5.2.1 If yes on 5.2: Please provide information on your completed capacity development projects to SAIs in the region below *(if several projects in each support category, please link project and project information in each cell)*

Support category		Imple-menting partner(s)	Support is linked to regional strategic plan (yes/no)	Funding source(s)	Time - frame(s)	Project amount(s) (USD $)	Project name, project activities, other information
Organizational capacity	☐						
Financial audit (as part of regularity audit)	☐						
Compliance audit (as part of regularity audit)	☐						
Performance audit	☐						
IT audit	☐						
Other specialized audits	☐						
Administrative services	☐						
External	☐						

stakeholder relations						
Other						

5.3 If yes on 5.1 or 5.2: Does your Regional Organisation consider it necessary to scale up capacity development support to SAIs in the region within the next three years?

Yes ☐	No ☐	Other, please specify

5.3.1 If yes on 5.3: Why do you consider this necessary?

Please elaborate	

5.3.2 If yes on 5.3: Which measures are required for your Regional Organisation to scale up support in an effective and efficient manner while ensuring the maximum impact of interventions?

Please elaborate	

5.4 Has any of the completed projects/programs been object to an evaluation?

Yes ☐	No ☐	

5.4.1 If yes on 5.4: Please provide information on the conducted evaluations below

Type of evaluation		Further information (e.g. project name, evaluator, themes covered)
External evaluation	☐	
Internal evaluation	☐	

5.5 If yes on 5.1 or 5.2: Do you (or/and the evaluation) regard any of your current and completed capacity development projects/programs to SAIs in the region as successful in terms of impact and sustainability?

Yes ☐	No ☐	

5.5.1 If yes on 5.5: Which capacity development projects/programs to SAIs in the region are regarded as most successful?

Please elaborate	

5.5.2 If yes on 5.5: Which main factors contributed to the success? *(please provide an account of how and why impact and sustainability was achieved)*

Please elaborate	

5.5.3 If no on 5.5: Which main factors contributed to this, and what are the lessons learned? *(please provide an account of how and why impact and sustainability was not achieved)*

Please elaborate	

5.6 Is your Regional Organisation in dialogue with any partners regarding provision of <u>additional</u> capacity development support to SAIs in the region, within the next three years?

Yes ☐	No ☐	Other, please specify

5.6.1 If yes on 5.6: Please provide information on the planned capacity development support to SAIs in the region below *(if several projects in each support category, please link project and project information in each cell)*

Support category		Imple-menting partner(s)	Support is linked to strategic plan (yes/no)	Funding source(s)	Time - frame(s)	Estimated project amount(s) (USD $)	Project name, project activities, other information
Organizational capacity	☐						
Financial audit (as part of regularity audit)	☐						
Compliance audit (as part of regularity audit)	☐						
Performance audit	☐						
IT audit	☐						
Other specialized audits	☐						
Administrative services	☐						
External stakeholder relations	☐						
Other							

6. Indicative Needs Assessment and Funding Gaps regarding SAIs in the Region

Based on your close cooperation and communication with the member SAIs in your Region and your current knowledge of their needs, please indicate possible <u>regional</u> capacity development initiatives that can be used to address identified needs.

6.1 Organizational Capacity Needs				
6.1.1 Does the development of Organizational Capacity of SAIs in the region constitute one of the strategic goals in the Regional Organisation's Strategic Plan?				
Yes ☐	No ☐	Other, please specify		
6.1.2 Does your Regional Organisation have knowledge of the need for strengthening Organizational Capacity of SAIs in your region?				
Yes ☐	No ☐	Other, please specify		
6.1.3 If yes on 6.1.2: How do you define the need for capacity development <u>support</u> to strengthen Organizational Capacity of SAIs in your region?				
High ☐	Medium ☐	Low ☐		
6.1.4 If high or medium on 6.1.3: What kind of support is needed that can be provided through the Regional Organisation (alone or in cooperation with other service providers and/or implementing partners)?				
Project activity (please elaborate)	**Timeframe**	**Regional Organisation has sufficient funding for this activity**	**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated)**
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		

6.2 Financial Audit Capacity Needs (as part of Regularity Audit)		
6.2.1 Does the development of Financial Audit Capacity constitute one of the strategic goals in the Regional Organisation's Strategic Plan?		
Yes ☐	No ☐	Other, please specify
6.2.2 Does your Regional Organisation have knowledge of the need for strengthening Financial Audit Capacity of SAIs in your region?		

Yes ☐	No ☐	Other, please specify

6.2.3 If yes on 6.2.2: How do you define the need for capacity development <u>support</u> to strengthen Financial Audit Capacity of SAIs in your region?

High ☐	Medium ☐	Low ☐

6.2.4 If high or medium on 6.2.3: What kind of support is needed that can be provided through the Regional Organisation (alone or in cooperation with other service providers and/or implementing partners)?

Project activity (please elaborate)	Timeframe	Regional Organisation has sufficient funding for this activity	If no, estimated funding need (USD $)	Additional information (include information on how funding need was calculated)
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		

6.3 Compliance Audit Capacity Needs (as part of Regularity Audit)

6.3.1 Does the development of Compliance Audit Capacity constitute one of the strategic goals in the Regional Organisation's Strategic Plan?

Yes ☐	No ☐	Other, please specify

6.3.2 Does your Regional Organisation have knowledge of the need for strengthening Compliance Audit Capacity of SAIs in your region?

Yes ☐	No ☐	Other, please specify

6.3.3 If yes on 6.3.2: How do you define the need for capacity development <u>support</u> to strengthen Compliance Audit Capacity of SAIs in your region?

High ☐	Medium ☐	Low ☐

6.3.4 If high or medium on 6.3.3: What kind of support is needed that can be provided through the Regional Organisation (alone or in cooperation with other service providers and/or implementing partners)?

Project activity (please elaborate)	Timeframe	Regional Organisation has sufficient funding for this activity	If no, estimated funding need (USD $)	Additional information (include information on how funding need was calculated)
		Yes ☐ No ☐		

		Yes ☐	No ☐	
		Yes ☐	No ☐	
		Yes ☐	No ☐	
		Yes ☐	No ☐	
		Yes ☐	No ☐	

6.4 Performance Audit Capacity Needs
6.4.1 Does the development of Performance Audit Capacity of SAIs in the region constitute one of the strategic goals in the Regional Organisation's Strategic Plan?

Yes ☐	No ☐	Other, please specify

6.4.2 Does your Regional Organisation have knowledge of the need for strengthening Performance Audit Capacity of SAIs in your region?

Yes ☐	No ☐	Other, please specify

6.4.3 If yes on 6.4.2: How do you define the need for capacity development <u>support</u> to strengthen Performance Audit Capacity of SAIs in your region?

High ☐	Medium ☐	Low ☐

6.4.4 If high or medium on 6.4.3: What kind of support is needed that can be provided through the Regional Organisation (alone or in cooperation with other service providers and/or implementing partners)?

Project activity (please elaborate)	**Timeframe**	**Regional Organisation has sufficient funding for this activity**		**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated)**
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		
		Yes ☐	No ☐		

6.5 IT Audit Capacity Needs
6.5.1 Does the development of IT Audit Capacity of SAIs in the region constitute one of the strategic goals in the Regional Organisation's Strategic Plan?

Yes ☐	No ☐	Other, please specify

6.5.2 Does your Regional Organisation have knowledge of the need for strengthening IT Audit Capacity of SAIs in your region?

Yes ☐	No ☐	Other, please specify

6.5.3 If yes on 6.5.2: How do you define the need for capacity development <u>support</u> to strengthen IT Audit Capacity of SAIs in your region?

High ☐	Medium ☐	Low ☐

6.5.4 If high or medium on 6.5.3: What kind of support is needed that can be provided through the Regional Organisation (alone or in cooperation with other service providers and/or implementing partners)?

Project activity (please elaborate)	Timeframe	Regional Organisation has sufficient funding for this activity	If no, estimated funding need (USD $)	Additional information (include information on how funding need was calculated)
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		

6.6 Other Specialized Audit Capacity Needs

6.6.1 Does the development of Other Specialized Audit Capacity of SAIs in the region constitute one of the strategic goals in the regional organisation's Strategic Plan?

Yes ☐	No ☐	Other, please specify

6.6.2 Does your Regional Organisation have knowledge of the need for strengthening Other Specialized Audit Capacity of SAIs in your region?

Yes ☐	No ☐	Other, please specify

6.6.3 If yes on 6.6.2: How do you define the need for capacity development <u>support</u> to strengthen Other Specialized Audit Capacity of SAIs in your region?

High ☐	Medium ☐	Low ☐

6.6.4 If high or medium on 6.6.3: What kind of support is needed that can be provided through the Regional Organisation (alone or in cooperation with other service providers and/or implementing partners)?

Project activity (please elaborate)	Timeframe	Regional Organisation has sufficient funding	If no, estimated funding need	Additional information (include information on how funding need was calculated)

		for this activity	(USD $)	
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		

6.7 Administrative Services Capacity Needs
6.7.1 Does the development of Administrative Services Capacity of SAIs in the region constitute one of the strategic goals in the Regional Organisation's Strategic Plan?

Yes ☐	No ☐	Other, please specify

6.7.2 Does your Regional Organisation have knowledge of the need for strengthening Administrative Services Capacity of SAIs in your region?

Yes ☐	No ☐	Other, please specify

6.7.3 If yes on 6.7.2: How do you define the need for capacity development support to strengthen Administrative Services Capacity of SAIs in your region?

High ☐	Medium ☐	Low ☐

6.7.4 If high or medium on 6.7.3: What kind of support is needed that can be provided through the Regional Organisation (alone or in cooperation with other service providers and/or implementing partners)?

Project activity (please elaborate)	Timeframe	Regional Organisation has sufficient funding for this activity	If no, estimated funding need (USD $)	Additional information (include information on how funding need was calculated)
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		
		Yes ☐ No ☐		

6.8 External Stakeholder Relation Capacity Needs

6.8.1 Does the development of External Stakeholder Relation Capacity of SAIs in the region constitute one of the strategic goals in the Regional Organisation's Strategic Plan?						
Yes ☐		No ☐		Other, please specify		
6.8.2 Does your Regional Organisation body have knowledge of the need for strengthening External Stakeholder Relation Capacity of SAIs in your region?						
Yes ☐		No ☐		Other, please specify		
6.8.3 If yes on 6.8.2: How do you define the need for capacity development support to strengthen External Stakeholder Relations of SAIs in your region?						
High ☐		Medium ☐		Low ☐		
6.8.4 If high or medium on 6.8.3: What kind of support is needed that can be provided through the Regional Organisation (alone or in cooperation with other service providers and/or implementing partners)?						
Project activity (please elaborate)	Timeframe	Regional Organisation has sufficient funding for this activity		If no, estimated funding need (USD $)	Additional information (include information on how funding need was calculated)	
		Yes ☐	No ☐			
		Yes ☐	No ☐			
		Yes ☐	No ☐			
		Yes ☐	No ☐			
		Yes ☐	No ☐			
		Yes ☐	No ☐			

6.9 If you have identified support categories where capacity development support to SAIs in the region is needed, pleased rank them in prioritized order (with 1 being the highest priority, 2 the second highest priority and so on).	
Support Category	Prioritization (fill in ranking number)
Organizational capacity	Priority
Financial audit (as part of regularity audit)	Priority
Compliance audit (as part of regularity audit)	Priority
Performance audit	Priority
IT audit	Priority
Other specialized audits	Priority

Administrative services	Priority
External stakeholder relations	Priority

7. Additional information

7.1 Please indicate, drawing on any past experience, whether to be effective, you think that capacity development support to the SAIs in your region should take the form of a stand-alone project with the SAI, or whether it could equally be part of a wider programme of public financial management reform programme, coordinated by the Ministry of Finance.

7.2 If there is any additional information you would like to share regarding the topics handled in this questionnaire, please elaborate below.

Annex D: Background and Methodology

Background

SAIs play a key role in strengthening accountability and governance. SAIs help improve government performance, enhance transparency, ensure accountability, fight corruption, promote public trust, and foster the efficient and effective receipt and use of public resources for the benefit of the people. The work of SAIs to reduce waste and abuse of public resources can also indirectly impact the availability of funds for important efforts including poverty reduction programmes.

While a number of donors provide technical and financial support to SAIs in partner countries, PEFA assessments and other diagnostics have consistently revealed the need for strengthening SAIs in many countries. Too frequently efforts to strengthen SAIs are less effective because of fragmentation and lack of coordination. In particular, financial support to the strengthening of SAIs can be augmented and provided in a more cohesive way. Recognizing the importance of well functioning and independent SAIs, and that progress with donor support to SAIs so far has been varied, a MoU between INTOSAI and the Donor Community was signed in October 2009 by INTOSAI and the following 15 Donors: African Development Bank, Austrian Development Agency, Belgium Ministry of Foreign Affairs, Canada, European Commission, Inter-American Development Bank, International Monetary Fund, Ireland, Netherlands Ministry of Foreign Affairs, Norwegian Agency for Development Cooperation, Switzerland, Sweden, United Kingdom, United States of America, and the World Bank.

The MoU brings together the INTOSAI and Donor Communities with the objective of providing a common approach towards increased strategic focus and coordination for Donors and the SAI community in strengthening SAI capacity in partner countries, and a variety of mechanisms for facilitating donor funding and support in line with donor mandates, priorities and requirements. SAIs of partner developing countries constitute the target group for this initiative. Support will be provided through a hierarchy of activities, principally at the country, and then at the regional and INTOSAI global levels. Within the framework of the MoU, donors will endeavour to mobilise additional funding to complement existing capacity building efforts, and to provide support in a more strategic, coordinated and harmonized manner. The capacity development shall be demand driven and sustainable, hereunder the requirement that support should be based on SAI-owned Strategic and Development Action Plans.

The Cooperation is consistent with the international principles on aid effectiveness expressed by the Paris Declaration and Accra Agenda for Action. Good governance is increasingly recognized as a major aspect of poverty reduction and in the achievement of the United Nations Millennium Development Goals. Strong, independent and well functioning SAIs can make an important contribution to strengthening domestic accountability, transparency and increased reliance on country financial, accounting and legal systems.

The MoU provides for a governance structure consisting of a Steering Committee (SC) assisted by a Secretariat. The SC meets semi-annually, works on consensus basis and comprises all Donor signatories to the MoU and proportional INTOSAI representation. SC Leadership is provided through joint chairs and vice-chairs from the Donor and INTOSAI communities respectively. The World Bank and the SAI of Saudi Arabia serve as chairs, with DFID and the SAI of USA as vice-chairs. The INTOSAI Development Initiative (IDI) serves as the INTOSAI-Donor Secretariat.

An interim Work Programme was adopted at the inaugural SC meeting, hosted by the SAI of Morocco in February 2010. A key tasks under the approved work programme is a global SAI stocktaking of needs including: i) Inventory of country owned strategic and development action plans, ii) Overview of capacity building projects undertaken with and without donor support, iii) Identified needs and funding gaps with indications of amounts needed, iv) assembling of information and examples of good practices of capacity building of the INTOSAI community. The SC emphasised that the stocktaking should be at a high level and that a full mapping is not expected. The Secretariat was asked to carry out the stocktaking, in close consultation and collaboration with the SC Leadership and the INTOSAI regions.

The results of the stocktaking are summarized in this Stocktaking Report which will serve as a central input into the Joint Steering Committee Work Programme to be decided at the second SC Meeting in Johannesburg, South Africa, on 18-19 November 2010.

Methodology

Choice of methodological tool
Given the areas to be covered by the stocktaking, the Secretariat concluded that a survey questionnaire would be the most appropriate and effective methodological tool for data collection. With regard to the analysis of good practices in SAI capacity development, the survey questionnaire has been complemented by an in-depth interview with the Swedish National Audit Office[1].

Determining the stocktaking population
The original mandate from the SC was that the stocktaking would target INTOSAI members in partner countries. Based on subsequent discussions among the SC Leadership, the survey population was expanded to encompass all SAIs that are members of INTOSAI and/or the INTOSAI Regions, other identified SAIs, as well as the INTOSAI Regions and Sub Regions.

The rationale for expanding the population is that there are a number of SAIs that are members of INTOSAI's Regional Working Groups, but may not belong to INTOSAI, as well as other SAIs that are neither members of INTOSAI nor any INTOSAI Regional Working Group. These SAIs may however face the same development challenges as their INTOSAI peers, and some of them are also based in countries/territories with considerable Donor presence. In the interest of promoting inclusiveness, and obtaining as complete a picture as possible, the stocktaking population was thus expanded to INTOSAI non-member SAIs.

INTOSAI has a long tradition of peer to peer cooperation, and a number of SAIs have over the years provided support to peers in partner countries through capacity development support.[2] Bearing in mind that SAIs often are unique in providing public sector auditing services in their countries, peer to peer cooperation is highly valued by many SAIs. The conclusion was reached to include all SAIs, regardless of their development levels, and to analyze the possibility for increasing the volume of capacity development support that could be provided by SAIs to their peers. While it was decided to include all

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[1] The Swedish National Audit Office has the responsibility within INTOSAI for a Capacity Building Directory Database and is also a major provider of capacity development support assistance.
[2] Through for instance twinning programmes, peer reviews and the hosting of fellowship programmes.

SAIs in the survey population, the SC Leadership asked the Secretariat to prioritize the regions where a high proportion of countries are within the LI or LMI categories of the WDI database of the World Bank.[3]

The MoU states that support will be provided through a hierarchy of activities, principally at the country, and then at the *regional* and INTOSAI global levels. The INTOSAI Regions serve as important vehicles for regional capacity development and maintain close ties to their membership. Based on the volume and importance of regional capacity development programmes, the SC Leadership concluded that there would be an added value in including the INTOSAI Regions and Sub Regions in the survey population. While the IDI has an important role in terms of carrying out regional capacity development projects in cooperation with the INTOSAI Regions, the IDI does not form part of the survey population.

As a consequence of these considerations, the survey population encompassed a total of 204 SAIs and 8 INTOSAI Regions and Sub Regions.

Questionnaire design

Separate questionnaires regarding SAIs and the INTOSAI Regional and Sub Regional Secretariats were developed by the Secretariat. Both questionnaires contain an introduction with key terms, guidance material, contact information, and a number of thematic chapters. The table below contains information on the structure of the two questionnaires.

Table: Structure of SAI and Regional questionnaires

SAI Questionnaire Structure	INTOSAI Regional Questionnaire Structure
1. Institutional Facts	1. Institutional Facts
2. Strategic and Development Action Plans	2. Strategic and Development Action Plans
3. Receipt of Capacity Development Support	3. Receipt of Capacity Development Support to Regional Secretariat
4. Indicative Needs Assessment and Funding Gaps	4. Indicative Needs Assessment and Funding Gaps regarding Regional Secretariat
5. Provision of Capacity Development Support	5. Provision of Capacity Development Support to SAIs in the Region
6. Additional Information	6. Indicative Needs Assessment and Funding Gaps regarding SAIs in the Region
	7. Additional Information

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[3] http://databank.worldbank.org/ddp/home.do

The survey questionnaire contains eight *support categories*. The following provides an overview of the support categories with definitions and examples of activities.

Text box: Description of questionnaire support categories

Support category:	Definition:	Examples of activities:
Organizational capacity	Refers to the legal framework within which the SAI operates, to the competencies (both technical and managerial) of individuals within the SAI/Region, and to the assets, systems and external relationships; all of which will determine the degree to which the SAI/Region can operate effectively.	E.g. management development, Strategic Plans, strategic development, annual planning, financial resources, professional staff development, ability to manage outsourcing of audit work, ability to manage inward capacity development assistance, quality control systems, internal controls, infrastructure.
Financial audit capacity	An independent assessment, resulting in a reasonable assurance opinion, of whether an entity's reported financial condition, results, and use of resources are presented fairly in accordance with the financial reporting framework.	E.g. adoption of ISSAIs on financial auditing, on the job training in financial auditing, training programmes, implementation of computerized audit tools, joint audits.
Compliance audit capacity	Compliance audit deals with the degree to which the audited entity follows rules, laws and regulation, policies, established codes, or agreed upon terms and conditions etc. Compliance auditing may cover a wide range of subject matters. In general, the purpose of a compliance audit is to provide assurance to intended users about the outcome of the evaluation or measurement of a subject matter against suitable criteria.	E.g. adoption of ISSAIs on compliance auditing, training programs, development of SAI specific compliance audit guidance material, pilot audits.
Performance audit capacity	An audit of the economy, efficiency and effectiveness with which the audited entity uses its resources in carrying out its responsibilities. Also known as Value for Money audit.	E.g. development of standards and guidance material on performance auditing, training in data analysis and report writing, peer reviews on performance auditing.
IT audit capacity	IT Audit is the process of collecting and evaluating evidence to determine whether a computer system has been designed to maintain data integrity, safeguard assets, allows organisational goals to be achieved effectively, and uses resources efficiently.	E.g. development of guidance material/standards on IT audit, SAI training on IT audit, professional qualifications in IT auditing.
Other specialized audit capacity	In this context this refers to all audits carried out other than financial, compliance, performance and IT audit.	E.g. environmental audit, assessments of internal control, investigation of fraud and corruption/forensic audit.
Administrative services capacity	Defined as all tasks, other than auditing, that contributes to the day-to-day operations of the SAI.	E.g. human resources, registry, building- and cleaning services, IT services, training function, accounts, information.
External stakeholders relation capacity	The practice of managing communication between a SAI and its stakeholders.	E.g. reporting, media management, public relations, communication with Parliament and Public Accounts Committee, communication with civil society and other stakeholders.

In addition to the eight support categories, the questionnaires requested information on *project activities.* These refer to specific capacity development activities within the support categories.

The questionnaires were circulated to the SC for comments, and were piloted on two SAIs that are recipients of capacity development support, one provider of capacity development support and one Sub Regional Secretariat[4]. A number of inputs were received, which were duly incorporated to the extent possible in the final questionnaires.

To facilitate a high response rate, questionnaires were translated and distributed in Arabic, English, French and Spanish. The SAI questionnaire was also distributed in Russian.

Distribution and collection of questionnaires

During the design phase, arrangements were made with the INTOSAI Regional and Sub Regional Secretariats to place them in charge of distribution and collection of the questionnaires. Due to the large number of AFROSAI members, the high volume of activities in the AFROSAI Sub Regions, and the close contact between the Sub Regional Secretariats and their membership, it was decided to divide the AFROSAI members among the three Sub Regional groups, namely AFROSAI E, ARABOSAI and CREFIAF.

The Secretariat distributed the questionnaire electronically to the INTOSAI Regional Secretariats, as well as to SAIs who are not INTOSAI members or members of an INTOSAI Regional organization. The Regional Secretariats of AFROSAI-E, ARABOSAI, ASOSAI, CAROSAI, CREFIAF, EUROSAI, OLACEFS and PASAI respectively, forwarded the questionnaire to their membership. The respondents were requested to return their completed answers electronically through their Regional Secretariats within one month. Reminder e-mails were sent to the survey population one week ahead of the deadline.

The questionnaires were designed and distributed in Word-Office 2003-format, instead of using specialized survey software. The Word-Office 2003-format was chosen because it was believed that most SAI would be able to receive and work on this format electronically, and because the risk of being blocked by firewalls was considered higher with the use of specialized survey software. The choice of software also took into account that a number of SAIs have challenges in terms of IT infrastructure, skills, and internet connectivity reliability. The latter was considered particularly important as the scope of the survey meant that it had to be circulated internally in the respective SAIs to solicit adequate information.

After the deadline, an extensive follow up phase targeting non-responding SAIs was initiated. This included e-mail reminders, follow up calls and presentations at regional forums. The IDI regional staff members were also utilized extensively in this process. The follow up procedures were successful, and resulted in the attainment of a high response rate.

Data analysis

Respondent's surveys were translated into English on an ongoing basis, and transmitted manually into Excel-spreadsheets for quantitative and qualitative analysis. The data received varied considerably in terms of quality, completeness and levels of detail. On some of the questions, it became necessary to group answers in different capacity support categories to be able to carry out meaningful analysis of the data. It also became necessary to move data between capacity development support categories, in accordance with the defined key terms in the questionnaires. During the analysis phase, the Secretariat

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[4] The SAIs of Serbia and Malawi piloted as recipients, the SAI of United Kingdom as service provider, and AFROSAI E.

sent follow-up questions to several SAIs on missing answers, inadequate data or concerning the interpretation of answers. A number of SAIs have updated their responses on the basis of the requests.

Data validity

There are several factors that pose a risk in terms of data validity. Questionnaires responses have been received in Spanish, French, Arabic and Russian and then translated into English, posing a risk that there could be differences in the understanding and perception of the terms and meaning of the content.

There may be differences in how the respondents have organized the process of replying to the survey. Some SAIs may have had a system of quality assurance, while other SAIs have given the task of filling in the questionnaire to one or a few persons. These variances in process may affect the reliability and accuracy of the data.

Some of the topics in the survey may be perceived as sensitive by the respondents. The cover letter to the questionnaire assured the respondents that their replies would be treated with confidentiality, and that individual SAIs would not be identified in the report. Specific project information and needs of the individual Regional Secretariats are however identified and included in this report.

Two methods for improving data validity have been applied during the analysis. First, information from respondents that was obviously misplaced has been transferred to the right location. Secondly, the Secretariat followed up with a number of SAIs that provided incomplete answers to get clarifications and additional information.

Annex E: SAI Characteristics

SAI models

SAIs are often categorized as being organized according to the *Westminster, Board or Court* model. There are however differences across the SAIs within each of these categories, and a number of SAIs that are hybrids of the three models or organized according to other models. A description of the most common SAI models is provided below.

Text Box: SAI models

- *Westminster Model:* typically a National Audit Office with a single head, often called the Auditor General, who may be an officer of Parliament. Rights, powers and responsibilities are vested in the Auditor General position, rather than in the SAI as an institution.
The office serves no judicial function.

- *Board/Collegial Model:* similar to the Westminster Model, but differs in the internal structure of the organisation. Under this model the SAI has a number of members who form its college or governing board and take decisions jointly. Collegiate audit bodies are normally part of a parliamentary system of accountability, and do not have judicial functions.

- *Court/Judicial model:* refers to SAIs that are an integral part of the judicial system operating independently of the executive and legislative branches. They are usually self standing courts dealing only with financial matters, but may also be part of the Supreme Court.

- *Part of Ministry of Finance (or other Ministry):* refers to a SAI that is part of the executive, and typically resides in the Ministry of Finance. The degree of operational independence of an executive based SAI can vary.

All but one of the 183 SAI respondents answered the question concerning SAI model. As the Table below illustrates, the Westminster model is most common, attributable to approximately 50 percent of the responding SAIs. The Westminster model is the only model that is used in all the INTOSAI regions, and is the predominant model among SAIs in AFROSAI-E, CAROSAI and PASAI, and also widespread within ARABOSAI, ASOSAI, EUROSAI and OLACEFS.

The Board/Collegial Model is most frequently found among SAIs in EUROSAI, and is also fairly common in OLACEFS. The Court/Judicial Model is the predominant model among the SAIs of CREFIAF, and is also common in the ARABOSAI and EUROSAI regions. Only four SAIs, located in four different INTOSAI Regions, report that they form part of the Ministry of Finance. SAIs included in the "Other Model"-category, frequently form part of the Offices of the President or Prime Minister, or state that they are a mixture of the Westminster/Court/Board model.

Table: SAI models, total and per INTOSAI Region (N=183)

INTOSAI Region/ Sub-Region	Board/ Collegial Model	Court/ Judicial Model	Part of Ministry of Finance	Westminster Model	Other Model	Total
AFROSAI-E	-	1	-	18	1	20
ARABOSAI	2	6	-	7	2	17
ASOSAI	5	1	-	14	2	22
CAROSAI	-	1	1	14	-	16
CREFIAF	1	12	1	2	5	21
EUROSAI	18	8	1	20	1	47
OLACEFS	6	2	-	5	7	20
PASAI	-	-	1	9	6	16
No regional membership	-	-	-	2	1	3
Total	**32**	**31**	**4**	**90**	**25**	**183**

SAI Legal Frameworks

145 SAIs, or 80 percent, reported that their SAI forms part of their national Constitution. Altogether 152 SAIs have confirmed that there is a specific national law on public sector auditing in place. The situation within each INTOSAI Region is displayed in the Tablebelow.

Only three SAIs do not form part of Constitution or have a specific national law on public sector auditing in place. These SAIs have however reported that they still form part of their national legal framework.

While a high proportion of SAIs forms part of the Constitution and have specific national laws on public sector auditing, the needs assessment reveals that a number of SAIs have a perceived need for revising and updating their legal frameworks to ensure compliance with international best practice for public sector auditing.

Table: Legal frameworks, total and per INTOSAI Region

INTOSAI Region/ Sub-Region	SAI is part of the Constitution (N=179)	Has specific national law on public sector auditing (N=177)
AFROSAI-E	100 %	83 %
ARABOSAI	82 %	94 %
ASOSAI	73 %	95 %
CAROSAI	81 %	69 %
CREFIAF	75 %	79 %
EUROSAI	89 %	89 %
OLACEFS	90 %	85 %
PASAI	69 %	88 %
No regional membership	0 %	100 %
Total	**82 %**	**86 %**

Mandate to audit different governmental levels

All responding SAIs answered the question on their legal mandate to audit Central Government, Regional Government, Local Government and Parastatal organizations, as displayed in the Tablebelow.

Table: SAIs mandate to audit different governmental levels, total and per INTOSAI Region (N=183)

INTOSAI Region/ Sub-Region	Central Government	Regional Government	Local Government	Parastatal companies/agencies	Other(s)
AFROSAI-E	19	12	18	18	8
ARABOSAI	18	11	15	17	8
ASOSAI	22	16	17	18	3
CAROSAI	16	2	6	15	3
CREFIAF	20	16	18	18	6
EUROSAI	46	26	34	40	22
OLACEFS	18	13	16	16	14
PASAI	16	8	14	13	6
No regional membership	3	-	-	2	1
Total	**178**	**104**	**138**	**157**	**71**

As expected, almost all SAIs have a legal mandate to carry out audits of the central government level. Only five SAIs have not confirmed that they have this mandate. 86 percent of SAIs have the legal mandate to audit Parastatal companies[5], while 76 percent have a mandate to audit local government. 88 SAIs have confirmed that they have the mandate to audit *all* the listed governmental levels. A number of SAIs have also included information on additional entities that fall within the jurisdiction of their SAI.

Mandate to carry out the different audit disciplines

174 SAIs have confirmed that they have a legal mandate to conduct both financial-and compliance audit. This amounts to approximately 97 percent of the respondents. A total of 164 (91percent) SAIs state that they have a legal mandate to carry out performance audit, while 137 SAIs have the mandate to undertake IT audits. Altogether 117 SAIs have responded that they have the mandate to conduct one or more specialized audit disciplines, where environmental and forensic auditing is most frequent.

The mandate to carry out the different audit disciplines within each INTOSAI Region is illustrated in the table below.

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[5] A company/agency owned or controlled wholly or partly by the Government.

Table : SAIs with legal mandate to carry out the different audit disciplines, per INTOSAI Region/Sub-Region (N=180)

INTOSAI Region/ Sub-Region	Financial audit	Compliance audit	Performance audit	IT audit	Other specialized audits	Other
AFROSAI-E	19	20	19	15	16	-
ARABOSAI	17	17	16	16	14	3
ASOSAI	22	21	22	17	13	1
CAROSAI	15	15	13	10	7	1
CREFIAF	21	21	17	15	13	-
EUROSAI	44	43	43	38	27	4
OLACEFS	18	20	17	17	19	10
PASAI	15	15	15	7	7	3
No regional membership	3	2	2	2	1	-
Total	**174**	**174**	**164**	**137**	**117**	**22**

Outsourcing of audits

In response to the question regarding legal mandate to outsource audits to other service providers, 111 of 180 SAIs, or 62 percent confirmed that they have the mandate to do so. In AFROSAI-E and PASAI almost 90 percent of SAIs have the legal mandate to outsource audits, while the number is around 50 percent in the other INTOSAI Regions.

Out of the 111 SAIs with a mandate, 60 SAIs have specified the current percentage of audit work outsourced as displayed in the **Error! Reference source not found.** below. The three SAIs that outsource more than 50 percent of their audit work are based in ARABOSAI, OLACEFS and PASAI. Most SAIs in the interval 6-20 percent outsources around 10 percent of their audit work, while most SAIs in the interval 21-50 percent outsources less than 30 percent.

Table: Current percentage of audit work outsourced, intervals (N=111)

% outsourced	Number of SAIs
0 %	11
1-5%	17
6-20%	19
21-50%	10
51-75%	2
75% -	1
Total	**60**

Staffing levels and gender distribution

158 SAIs have provided information on staffing levels. If the two SAIs with well over 10 000 employees are omitted, the average number of SAI employees is 580. Approximately 45 percent of the respondents have 100-1000 employees. 18 SAIs have less than 20 employees. Eight of these SAIs are members of PASAI, and five are members of CAROSAI.

The 158 respondents also submitted information on gender. The table below displays the proportion of female employees as a percent of the total number of employees. 101 (64 percent) SAIs have between 31 and 70 percent female employees, while. 20 SAIs (13 percent) have between 71and 90 percent female employees. One SAI has no female staff members.

Table: Female staff as percentage of total number of employees, divided in intervals (N=158)

INTOSAI Region/ Sub-Region	0 %	1-10%	11-30%	31-50%	51-70%	71-90%	91-100%	Total
AFROSAI-E	-	-	6	7	3	2	-	18
ARABOSAI	1	1	5	7	1	-	-	15
ASOSAI	-	2	7	2	5	2	-	18
CAROSAI	-	-	-	1	6	8	1	16
CREFIAF	-	1	12	3	2	-	-	18
EUROSAI	-	-	4	15	14	7	-	40
OLACEFS	-	-	-	10	7	-	-	17
PASAI	-	-	-	6	9	1	-	16
No regional membership	-	-	-	1	2	-	-	3
Total	**1**	**4**	**34**	**52**	**49**	**20**	**1**	**158**

Annex F: Receipt of Development Support

Receipt of Completed Capacity Development Support

SAI capacity development support: Status and comparative analysis
Organisational capacity has been the most targeted category for completed support. This is followed by financial and performance audit. In AFROSAI E and CAROSAI, support for the strengthening of SAIs performance audit capacity has constituted the most frequent support category. The comparatively low reported figure on compliance audit capacity support may be a result of the fact that many SAIs do not separate between compliance and financial audit, and instead treat them combined as regularity audit in their responses.

Table: Summary of completed receipt of capacity development support, per INTOSAI Region (N=248)[6]

Support Category	AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFIAF	EUROSAI	OLACEFS	PASAI	Total
Organizational capacity	9	6	6	5	5	12	9	5	**56**
Financial audit capacity	8	8	6	8	3	9	2	4	**47**
Compliance audit capacity	6	3	1	4	-	4	1	4	**22**
Performance audit capacity	11	5	3	9	-	7	1	4	**39**
IT audit capacity	5	6	2	4	-	4	2	-	**23**
Other specialized audits capacity	5	2	3	1	1	4	2	1	**18**
Administrative services capacity	5	2	1	2	1	4	3	-	**18**
External stakeholder relations capacity	2	1	-	-	2	3	3	-	**10**
Other	3	-	2	1	1	4	3	1	**15**
Total	**54**	**33**	**24**	**34**	**13**	**51**	**26**	**19**	

The volume of performance audit capacity support initiatives varies greatly, with the SAIs of AFROSAI-E and CAROSAI reporting the highest numbers. No SAIs in CREFIAF have received completed support in terms of performance audit, compliance audit or IT audit. There are also considerable variations in terms of completed financial audit support activities, with comparatively low figures reported by the SAIs in CREFIAF and OLACEFS.

Regional Secretariat capacity development support: Status and comparative analysis
Four of the eight Regional Secretariats responded that they did not receive any completed capacity development support during the past five years. These are the Secretariats of ASOSAI, CAROSAI, EUROSAI and OLACEFS. Support for organizational strengthening of the Regional Secretariat and financial audit has been the predominant support category for the four Secretariats that have received completed capacity development support.

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[6] None of the SAIs that are not members of any INTOSAI Region have received completed support.

Receipt of Current Capacity Development Support

SAI capacity development support: Status and comparative analysis
The responses to the question on current capacity development support to SAIs indicate that organizational capacity remains the most common support category. Performance audit has overtaken financial audit as the second most frequent support category. In terms of regional distribution, many initiatives seem to be clustered in the AFROSAI-E region. SAIs in AFROSAI-E have the highest number of reported ongoing capacity development support initiatives within all support categories except external stakeholder relations.

Table: Summary of current receipt of capacity development support, per INTOSAI Region (N=310) [7]

Support Category	AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFIAF	EUROSAI	OLACEFS	PASAI	Total
Organizational capacity	13	4	8	3	7	9	7	10	**61**
Financial audit capacity	11	6	6	8	5	5	4	6	**51**
Compliance audit capacity	10	3	4	4	2	4	1	4	**32**
Performance audit capacity	11	4	4	9	4	9	1	10	**52**
IT audit capacity	9	5	4	2	4	4	2	1	**31**
Other specialized audits capacity	9	1	3	1	2	1	3	1	**21**
Administrative services capacity	7	4	2	3	3	2	3	2	**26**
External stake-holder relations capacity	4	3	2	3	1	5	4	-	**22**
Other	1	1	3	-	2	2	5	-	**14**
Total	**75**	**31**	**36**	**33**	**30**	**41**	**30**	**34**	

The trend in terms of significant variances on receipt of performance audit capacity support continues, with only one identified project for SAIs in the OLACEFS region and 11 identified projects for SAIs in AFROSAI-E and 10 for SAIs in PASAI respectively. The comparatively high frequency of performance audit projects in the AFROSAI-E and PASAI regions can at least partly be explained by regional capacity development programmes. The AFROSAI-E Secretariat has developed its own performance audit unit, and there are ongoing cooperative audits on the management of solid waste among SAIs in the PASAI Region.[8]

Regional Secretariat capacity development support: Status and comparative analysis
6 out the 8 Regional Secretariats responded that they currently are recipients of capacity development support. This represents a 25 percent increase as compared to completed capacity development support projects. Only the Secretariats of EUROSAI and ASOSAI reported that they currently do not receive any capacity development support.

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[7] None of the SAIs that are not members of any INTOSAI Region currently receive support.
[8] Carried out in cooperation with the IDI.

AFROSAI-E and CREFIAF indicated that receive capacity development support that encompasses all the eight support categories with the exception of compliance audit. AFROSAI-E does however state in their response, that compliance audit is covered by the support received on financial audit.

When comparing current receipt of support to SAIs, and to the Regions, there seems to be an increasing convergence of support. For instance, the PASAI Regional Secretariat receives support on organizational, financial audit, and performance audit capacity, which also constitute the three main support areas for SAIs in the region. ARABOSAI is however an exception, where financial audit capacity is the most common support category for SAIs, while no financial audit capacity development support is provided to the Region.

Planned Receipt of Capacity Development Support

SAI capacity development support: Status and comparative analysis

As pointed out in the report , the number of identified planned capacity development support initiatives is considerably lower than the figures for both current and completed support. This is applicable to the SAIs in all eight INTOSAI Regions. The tendency is however the same as that in completed and current support, with organizational capacity projects being identified most frequently, followed by support in terms of strengthening performance and financial auditing. The *proportion* of capacity development support activities targeting performance auditing does however increase steadily from 15 percent for completed projects to 16 percent for current projects and 17 percent for planned projects.

The highest numbers of planned future capacity development support initiatives can again be found among SAIs in AFROSAI-E, followed by SAIs in PASAI and ARABOSAI. The lowest numbers of identified initiatives under planning pertain to SAIs in OLACEFS, CREFIAF and CAROSAI.

Table: Summary of planned receipt of capacity development support, per INTOSAI Region (N=163) [9]

Support Category	AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFIAF	EUROSAI	OLACEFS	PASAI	Total
Organizational capacity	8	8	4	5	4	5	3	6	**43**
Financial audit capacity	7	3	-	1	1	4	2	6	**24**
Compliance audit capacity	4	2	-	-	1	2	-	7	**16**
Performance audit capacity	6	3	1	5	2	4	1	6	**28**
IT audit capacity	6	2	-	-	2	2		1	**13**
Other specialized audits capacity	5	2	1	-	1	1	2	1	**13**
Administrative services capacity	2	2	-	-	1	1	1	-	**7**
External stakeholder relations capacity	3	2	1	-	1	-	3	-	**10**
Other	2	2	2	1	-	-	2	-	**9**
Total	**43**	**26**	**9**	**12**	**13**	**19**	**14**	**27**	

[9] None of the SAIs that are not members of any INTOSAI Region plan to receive capacity development support

Regional Secretariat capacity development support: Status and comparative analysis
Four Regional Secretariats, ASOSAI, CAROSAI, EUROSAI and OLACEFS, have responded that they are not in dialogue with development partners pertaining to receipt of additional capacity development support for the next three year period. The number of support categories identified by the four other Regional Secretariats is fairly low, with for instance only AFROSAI-E expecting to receive additional support on organization capacity. The PASAI Secretariat has included the highest number of support categories which they plan to have covered under the auspices of the Pacific Regional Audit Initiative (PRAI).

Annex G: Provision of Development Support

Provision of Completed Capacity Development Support

SAI provision of capacity development support: Status and Comparative analysis

SAI providers of capacity building support have in total identified 101 completed initiatives across the eight categories over the last five years. [10] Organizational, financial audit, and performance audit capacity support rank highest in terms of numbers. This corresponds to the data on received completed support. SAIs that are based in EUROSAI report having completed capacity development support initiatives within all support categories, with organizational capacity, financial audit, compliance audit and performance audit most frequently targeted.

Several European SAIs are involved in broad and long term institutional twinning arrangements with SAIs within EUROSAI and in other Regions. It is thus not unexpected that European SAIs more frequently have provided completed capacity development support, and also have had the broadest focus in terms of support categories. The data shows for instance that only SAIs in EUROSAI have provided support to peers in the development of external stakeholder relations capacity.

The data collected also illustrates that few completed initiatives have targeted IT and other specialized audits capacity.

Table: Summary of completed provision of capacity development support, total and per INTOSAI Region (N=101)

Support Category	AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFIAF	EUROSAI	OLACEFS	PASAI	No region	Total
Organizational capacity	2	2	2	1	-	11	2	1	-	**21**
Financial audit capacity	2	3	2	1	1	9	2	-	-	**20**
Compliance audit capacity	-	3	1	-	-	6	1	-	-	**11**
Performance audit capacity	3	4	2	-	-	6	-	-	-	**15**
IT audit capacity	-	2	1	-	-	1	1	-	-	**5**
Other specialized audits capacity	-	2	-	-	-	2	1	1	-	**6**
Administrative services capacity	1	1	-	-	-	4	1	-	-	**7**
External stakeholder relations capacity	-	-	-	-	-	3	-	-	-	**3**
Other	1	--	2	-	1	5	3		1	**13**
Total	**9**	**17**	**10**	**2**	**2**	**47**	**11**	**2**	**1**	**101**

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[10] There may be several identified activities that target the same SAI, so this does not provide a figure on the number of SAIs that are subject to SAI to SAI cooperation.

Regional Secretariat provision of capacity development support: Status and comparative analysis
In terms of completed regional capacity development support under the auspices of the Regional Secretariats, organizational, financial audit, and performance audit capacity again stand out as the three most commonly addressed support categories.

The AFROSAI-E Secretariat seems to have had the broadest focus in the provision of support to their members, reporting on completed programmes within all the support domains with the exception of IT audit and other specialized audit capacity. No clear correlation can be established between the provision of completed capacity development support on the SAI and Regional levels within a region.

Provision of Current Capacity Development Support

SAI provision of capacity development support: Status and Comparative analysis
The analysis of current capacity development support provided by SAIs shows some deviations from the data on completed support. While the provision of organizational capacity development support remains most frequent, the number of performance audit projects has increased significantly while the number of financial audit projects has decreased. Provision of support to strengthen IT audit, other specialized audits, administrative services and external stakeholder relations capacities remains relatively low.

Table: Summary of current provision of capacity development support, total and per INTOSAI Region (N=96)

Support Category	AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFIAF	EUROSAI	OLACEFS	PASAI	No region	Total
Organizational capacity	-	3	5	-	-	9	5	1	-	**23**
Financial audit capacity	1	2	1	-	-	9		-	1	**14**
Compliance audit capacity	-	1	1	-		4	1	-		**7**
Performance audit capacity	3	4	3	-	1	8	-	-	1	**20**
IT audit capacity	-	1	1	-		4	-	-	-	**6**
Other specialized audits capacity	-	-	1	-	1	1	-	1	-	**4**
Administrative services capacity	-	1	-		-	3	1	-	-	**5**
External stakeholder relations capacity	-	-	-	-	-	1	1	-	-	**2**
Other	-	1	2	-	-	5	4	1	2	**15**
Total	**4**	**13**	**14**	**-**	**2**	**44**	**12**	**3**	**4**	

As for completed support projects, the SAIs of EUROSAI remain the biggest providers of current capacity development support. There does however appear to be an increase in the number of SAIs from the ASOSAI and OLACEFS Regions that provide support to their peers, particularly pertaining to the strengthening of organizational capacity.

Regional Secretariat provision of capacity development support: Status and comparative analysis
Five of the Regional Secretariats indicated that they currently provide support to their members through regional programmes on organizational capacity, while four regions responded that they provide support to their members for both financial and performance audits.

AFROSAI-E appears to be the only Secretariat that currently provides regional support on compliance audit, administrative services and external stakeholder relations. The CREFIAF and ASOSAI Secretariats report that they provide regional support within all support categories with the exception of compliance audit, administrative services and external stakeholder relations.

While the EUROSAI Secretariat is not conducting any regional capacity development programmes, they have in their response stated that their activities are centred on information and knowledge sharing, and on providing a framework that facilitates institutional development of its member SAIs. This is done by for instance financing the participation of EUROSAI members that participate in the IDI's Trans-regional Capacity Building Programme for Audit of Public Debt Management.

Planned *Provision* of Capacity Development Support

SAI provision of capacity development support: Status and Comparative analysis
As was the case for planned receipt of capacity development support, only limited data has been forthcoming with regard to planned provision of capacity development support. Only 26 activities have been identified. 25 SAIs have however responded that they expect to provide additional capacity development support over the next three-year period, but without providing further details.

Out of the 26 identified activities, 11 refer to the strengthening of organizational capacity. No information has been received on planned interventions concerning administrative services and external stakeholder relations.

Table: Summary of planned provision of capacity development support

Support Category	ASOSAI	CREFIAF	EUROSAI	OLACEFS	PASAI	Total
Organizational capacity	3	1	3	3	1	**11**
Financial audit capacity	-	-	3	-	-	**3**
Compliance audit capacity	1	-	2	-	-	**2**
Performance audit capacity	1	-	2		-	**3**
IT audit capacity	-	-	2	-	-	**2**
Other specialized audits capacity	-	-	1	-	1	**2**
Administrative services capacity	-	-	-	-	-	**-**
External stakeholder relations capacity	-	-	-	-	-	**-**
Other	-	-	-	2	-	**2**
Total	**5**	**1**	**13**	**5**	**2**	**26**

SAIs in AFROSAI-E, CAROSAI and ARABOSAI have been omitted from the table above, as no SAIs from these regions have specified any planned future support in their answers.

Regional Secretariat provision of capacity development support: Status and comparative analysis
There is little available data regarding planned future regional capacity development support programmes. Only the PASAI and ASOSAI Secretariats have been specific in their responses by including support categories that they plan to address in the next three year period. The PASAI Secretariat plans to provide regional capacity development support on financial audit, performance audit and IT audit, while the ASOSAI-E Secretariat is planning regional support under the organizational capacity category. The EUROSAI Secretariat has responded that they plan to provide additional capacity development support activities targeting their members, but have not indicated any support categories.

Annex H: Needs Assessment and Indicative Funding Gaps per Support Category

SAI Organisational Capacity Development Needs

Organisational Capacity development support is a broad category, and all SAIs that have identified high or medium capacity development needs in the questionnaire have included high or medium needs within this domain. A total of 316 specific activities have been identified, where 228 require additional funding. The respondents have indicated that 78 percent of these activities are based on existing Strategic Plans. This is the highest percentage for any support category.

Table: Summary of SAIs with needs for organisational capacity development support, total and per INTOSAI Region (N=129)

INTOSAI Region/ Sub-Region	SAIs with identified needs	Activities identified	% of activities based on Strategic Plan	Activities in need of funds	SAIs with estimated funding need	Funding needs ($) based on SAI estimate	Average estimated funding need per SAI with estimated funding need ($)
AFROSAI-E	17	45	100 %	31	10	30 342 250	3 034 225
ARABOSAI	16	37	73 %	26	6	5 962 500	993 750
ASOSAI	14	37	95 %	32	6	9 474 900	1 579 150
CAROSAI	16	37	49 %	19	5	475 685	95 137
CREFIAF	17	45	43 %	38	8	5 319 744	664 968
EUROSAI	16	39	95 %	15	1	150 000	150 000
OLACEFS	17	31	77 %	26	8	19 994 000	2 499 250
PASAI	15	37	84 %	35	13	6 018 600	462 969
No region	1	2	-	0	0	-	-
Total	**129**	**316**	**78 %**	**228**	**57**	**77 737 679**	**1 363 819**
Total estimated funding gap						**116 000 000**	

The scope of identified activities is wide, but frequently include the development of Strategic and Development Action Plans, revision of legal framework, development of human resource capacity and skills, construction or refurbishment of office facilities, acquisition of IT hardware, development or update of operational manuals, introduction of SAI risk management systems, development of quality control systems, development and maintenance of website and intranet, managerial training and various forms of professional staff development.

A total of 57 SAIs have included estimates of their funding needs for the activities outlined, amounting to a total of approximately US$ 78 million.

As described in Chapter 4 of the report, the funding needs based on SAI estimates increase sharply if capital investments regarding office premises are included. The funding needs regarding office premises

amount to approximately US$ 76 million, and refers to the estimates of four SAIs from AFROSAI-E(US$ 50 million) , two SAIs from CREFIAF (US$ 22 million) and one SAI from OLACEFS (US$ 4 million) . The total funding needs based on SAI estimates then increase to US$ 154 Million, while the average estimated funding need per SAI increase to approximately US$ 2,7 Million.

Estimate of additional organisational capacity development funding gaps
25 SAIs listed as LI or LMI have defined their need for organisational capacity development support as high or medium, but have not completed the questions in this category fully. 17 of the 25 SAIs have however included activities for capacity support and identified that these activities require additional external funding.

The additional funding need for organisational capacity development for the 25 Low or Lower Middle Income countries, and the three SAIs that did not complete any of the needs assessment parts of the questionnaire, has been calculated on the basis of on the total *average estimated funding need per SAI with estimated funding need* (US$ 1 363 819). This entails that US$ 38,2 million has to be added, resulting in a total funding gap for organizational capacity development of US$ 116 million.

If the capital investments for SAI premises are included, the additional funding gap increases to approximately US$ 76 million, while the total estimated funding gap regarding organisational capacity would amount to approximately US$ 230 million.[11]

Regional organisational capacity needs identified by regional secretariats
The Regional Secretariats of AFROSAI-E, ASOSAI, ARABOSAI, CAROSAI and PASAI have defined the needs for regional organization capacity development programmes for their members as high or medium. Identified regional activities/programmes include: Strategic Planning programmes, peer reviews and various regional seminars. Organisational capacity is also the support category where the INTOSAI Regional Secretariats estimated the largest funding need for regional activities. The estimated need for regional activities is in total US$ 4,1 million, but this figure only encompasses the five regions that have provided information.

SAI Financial Audit Capacity Development Needs

177 respondents have confirmed that their SAI has a legal mandate to carry out financial audit.[12] Altogether 101 SAIs have identified a high or medium need for the development of their financial audit capacity. Out of the total of 181 identified activities, 74 % are based on the SAIs strategic goals, and 137 activities are in need of external funding. The most commonly identified activities refer to assistance and training of auditors in financial auditing, development of financial audit manuals, guidelines and handbooks, peer reviews, and acquisition of audit software.

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[11] Based on an unadjusted total funding need of approximately US$ 154 million, and an average estimated funding need per SAI with estimated funding need of US$ 2,7 million.
[12] See Annex E.

54 SAIs have included estimated funding gaps, that when aggregated amount to approximately US$ 19,3 million[13]. No members of EUROSAI have provided any estimated funding needs for this support category, but four activities that necessitate external funding have been identified.

Table: Summary of SAIs with needs for financial audit capacity development support, total and per INTOSAI Region (N=101)

INTOSAI Region/ Sub-Region	SAIs with identified needs	Activities identified	% of activities based on Strategic Plan	Activities in need of funds	SAIs with estimated funding need	Funding needs ($) based on SAI estimate	Average estimated funding need per SAI with estimated funding need ($)
AFROSAI-E	11	38	100 %	28	10	9 748 170	974 817
ARABOSAI	13	22	57%	11	6	1 562 310	260 385
ASOSAI	13	29	100 %	26	8	3 185 000	398 125
CAROSAI	13	14	43 %	10	6	182 500	30 417
CREFIAF	17	28	32 %	25	8	1 858 500	232 313
EUROSAI	9	13	77 %	4	0	-	-
OLACEFS	13	14	86 %	12	5	528 000	105 600
PASAI	15	18	78 %	18	11	2 255 400	205 036
No region	1	2	100 %	-	0	-	-
Total	**101**	**184**	**74 %**	**137**	**54**	**19 319 880**	**357 776**
Total estimated funding gap						**29 000 000**	

Estimate of additional Financial Audit Capacity Development Funding Gaps
24 SAIs listed as LI or LMI have defined their need for financial audit capacity development support as high or medium, but have not fully completed the rest of the questions in this category. 13 of these have however included activities for capacity development support and stated that these activities require external funding. The additional funding need for this support category is estimated to approximately US$ 9,7 million, and the total estimated funding gap amount to approximately US$ 29 million.[14] If outlier estimates from the SAI from ARABOSAI was not excluded, this would result in an additional funding gap of approximately US$ 19,7 million, and a total estimated funding gap regarding financial audit capacity of approximately US$ 59 million.

Regional financial audit capacity needs identified by Regional Secretariats
The Regional Secretariats of AFROSAI-E, ASOSAI, CAROSAI and PASAI have defined the needs for regional financial audit capacity development initiatives for their members as high. The proposed activities are similar to those identified by their member SAIs, including technical training of auditors (workshops, seminars and courses), development of technical material, and regional peer reviews. The four

[13] The estimates from one member of ARABOSAI, of US$ 20 million related to six identified activities, is excluded because it significantly skews the financial figures. If these activities are included, the total figure for this support category increase to US$ 39,3 million and the average to US$ 728 146.
[14] Based an adjusted total funding need of approximately US$ 19,3 Million, an average estimated funding need per SAI with estimated funding need of US$ 357 776, and 27 (24+3) SAIs from LI or LMI countries in need of funding.

secretariats have estimated a funding need for this capacity support category of approximately US$ 2,4 Million in total.

SAI Compliance Audit Capacity Development Needs

As for financial audit, 177 respondents have confirmed that their SAI has the legal mandate to conduct compliance audit. The table below displays the Regional distribution of these SAI. A comparatively low number of only 86 SAIs have identified a high or medium need for support in the development of their compliance audit capacity.

74% of the identified activities regarding compliance auditing are based on the Strategic Plans of the respondents. A total of 113 activities have been identified, where 80 currently are unfunded. The most frequently identified activities are identical to those identified for financial auditing, and include technical assistance and training of auditors, as well as development and implementation of audit manuals, guidelines or handbooks.

33 SAIs have included estimated funding gaps in their answers, adding up to a total funding gap for compliance audit support of approximately US$ 9,3 Million. The most significant funding gaps appear to be among SAIs in AFROSAI E followed by SAIs in ARABOSAI and PASAI. There also appears to be a considerable difference in the estimated average cost for each activity between the regions. As for the financial audit capacity domain, no members of EUROSAI have calculated their estimated funding needs for the compliance audit activities.

Table: Summary of SAIs with needs for compliance audit capacity development support, total and per INTOSAI Region (N=86)

INTOSAI Region/ Sub-Region	SAIs with identified needs	Activities identified	% of activities based on Strategic Plan	Activities in need of funds	SAIs with estimated funding need	Funding needs ($) based on SAI estimate	Average estimated funding need per SAI with estimated funding need ($)
AFROSAI-E	12	17	94 %	13	5	3 324 000	664 800
ARABOSAI	12	19	58 %	11	5	2 371 310	474 262
ASOSAI	7	10	100 %	8	3	500 000	166 667
CAROSAI	8	10	80 %	7	2	16 500	8 250
CREFIAF	13	21	48 %	12	6	591 500	98 583
EUROSAI	11	7	71 %	3	0	-	-
OLACEFS	11	13	92 %	13	5	984 500	196 900
PASAI	10	14	71%	13	7	1 521 200	217 314
No region	1	2	100 %	-	0	-	-
Total	**86**	**113**	**74 %**	**80**	**33**	**9 309 010**	**282 091**
Total estimated funding gap						**17 000 000**	

Estimate of additional Compliance Audit Capacity Development Funding Gaps
25 SAIs listed as LI or LMI *have* defined their need for compliance audit capacity development support as high or medium, but have not fully completed the rest of the questions in this category. Nine of these have however included activities for capacity development support and identified that these activities require additional external funding. The additional funding gap is estimated to approximately US$ 7,9 Million, and a total estimated funding gap pertaining to compliance audit capacity of approximately US$ 17 Million. [15]

Regional compliance audit capacity needs identified by regional secretariats
Two of the Regional Secretariats, AFROSAI-E and ASOSAI, have defined the need for their members in terms of regional compliance audit capacity development support as high. The AFROSAI-E Secretariat has identified technical training of auditors (workshops, seminars and courses), development of technical material, and peer reviews as prioritized regional activities for its member SAIs.

SAI Performance Audit Capacity Development Needs

Of the total number of respondents, 167 SAIs have stated that their SAI has a legal mandate to carry out performance audit. This is slightly lower than the number of SAIs with the mandate to carry out financial and compliance audit, but indicates that the vast majority of SAIs is in a position where there are no legal constraints with regard to conducting performance auditing. The table below displays the Regional and Sub-Regional membership of these SAI.

124 SAIs have identified high or medium needs in terms of support for the capacity development of their performance audit functions. This is the second highest number across the domains. The respondents have in total identified 195 activities, the highest number for any of the four audit categories, and of these 151 (77 percent) are in need of external financing. A total of 76 percent of the identified activities is based on SAI owned Strategic Plans.

With regard to identified performance audit activities, the most frequently requested activities encompass assistance in the development and update of performance audit manuals, guidelines and handbooks, technical support/on the job training in the conduct of performance audits, and training of performance auditors. Other activities include support in establishing performance audit units, recruitment of additional performance audit staff, and procurement of special software for use in performance audits.

54 SAIs have included estimated funding gaps in their responses, totaling approximately US$ 13,6 million. By far the highest funding needs are identified in AFROSAI E with US$ 4,3 million. Members of ARABOSAI, ASOSAI, OLACEFS and PASAI also have expressed funding gaps exceeding US$ 1 Million.

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[15] Based on a total funding need of approximately US$ 9,3 Million, an average estimated funding need per SAI with estimated funding need of US$ 282 091, and 28 (25+3) SAIs from LI or LMI countries in need of funding.

Table: Summary of SAIs with needs for performance audit capacity development support, total and per INTOSAI Region (N=124)

INTOSAI Region/ Sub-Region	SAIs with identified needs	Activities identified	% of activities based on Strategic Plan	Activities in need of funds	SAIs with estimated funding need	Funding needs ($) based on SAI estimate	Average estimated funding need per SAI with estimated funding need ($)
AFROSAI-E	18	37	95 %	31	12	4 292 175	357 681
ARABOSAI	16	29	72%	21	6	2 371 310	395 218
ASOSAI	14	31	94 %	25	7	1 849 000	264 143
CAROSAI	14	16	37 %	11	4	604 500	151 125
CREFIAF	15	25	40 %	24	9	769 500	85 500
EUROSAI	15	14	86 %	2	1	30 000	30 000
OLACEFS	16	22	82 %	21	6	1 040 200	173 367
PASAI	15	19	79 %	16	9	2 680 500	297 833
No region	1	2	100 %	0	0	-	-
Total	**124**	**195**	**76%**	**151**	**54**	**13 637 185**	**252 540**
Total estimated funding gap						**21 000 000**	

Estimate of additional Performance Audit Capacity Development Funding Gaps

28 SAIs listed as LI or LMI have defined their need for performance audit capacity development support as high or medium, but have not completed fully the rest of the questions. 18 of these have however included activities for capacity development support and identified that these activities require additional external funding.

The additional funding gap is estimated to approximately US$ 7,8 million, and a total estimated funding need of approximately US$ 21 million.[16]

Regional performance audit capacity needs identified by regional secretariats

The Regional Secretariats of AFROSAI-E, ARABOSAI, ASOSAI and CAROSAI have defined the needs for regional performance audit capacity development initiatives for their memberships as high. The identified regional activities are similar to those identified by their SAIs, including training of auditors (through workshops, seminars and courses) and development of technical material. The four Secretariats have in total estimated a funding need for regional performance capacity development activities amounting to approximately US$ 2,4 million. Around 60 percent of this amount relates to the funding needs identified by AFROSAI E (US$ 1,4 million).

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[16] Based on a total funding need of approximately US$ 13,6 million, an average estimated funding need per SAI with estimated funding need of US$ 252 540, and 31 (28+3) SAIs from LI or LMI countries in need of funding.

SAI IT Audit Capacity Development Needs

Altogether 139 SAIs have confirmed that their SAI has a legal mandate to carry out IT audit. The table below shows the distribution in terms of Regions. Support for the development of IT audit capacity is identified as high or medium by 116 SAIs. This entails that support for IT capacity development is the third most sought after support category. The 116 SAIs have identified a total of 170 activities, where 75 percent are based on Strategic Plans, and where 138 activities currently are unfunded. The most commonly identified activities are technical support in carrying out IT audits, training and certification of IT auditors, staff recruitment, purchase of audit software and development of IT audit manuals, guidelines or handbooks.

55 SAIs have included estimated funding gaps in their responses, which when aggregated adds up to approximately US$ 13,7 million. Just as for performance auditing, the perceived funding gaps are highest in AFROSAI-E, who has a combined funding gap for IT audit capacity development of US$ 5,4 million. Approximately US$ 2 Million of this is required by two SAIs for the establishment of IT audit as an integrated audit discipline in their SAI. Members of ARABOSAI, ASOSAI, OLACEFS and PASAI have also estimated funding gaps exceeding US$ 1 million.

Table: Summary of SAIs with needs for IT audit capacity development support, total and per INTOSAI Region (N=116)

INTOSAI Region/ Sub-Region	SAIs with identified needs	Activities identified	% of activities based on Strategic Plan	Activities in need of funds	SAIs with estimated funding need	Funding needs ($) based on SAI estimate	Average estimated funding need per SAI with estimated funding need ($)
AFROSAI-E	18	42	100 %	35	12	5 413 500	451 125
ARABOSAI	16	25	60 %	19	7	1 791 310	255 901
ASOSAI	13	20	100 %	17	8	1 748 000	218 500
CAROSAI	13	14	36 %	12	5	362 500	72 500
CREFIAF	15	22	27 %	19	7	740 000	105 714
EUROSAI	14	15	100 %	4	1	230 000	230 000
OLACEFS	16	21	86 %	21	7	2 180 000	311 429
PASAI	10	11	55 %	11	8	1 265 200	158 150
No region	1	0	-	0	0	-	-
Total	**116**	**170**	**75 %**	**138**	**55**	**13 730 510**	**249 646**
Total estimated funding gap						**21 000 000**	

Estimate of additional IT Audit Capacity Development Funding Gaps
26 SAIs listed as LI or LMI have defined their need for IT audit capacity development support as high or medium, but have not fully completed the rest of the questions in this category. 14 of these have however identified activities for capacity development support and stated that these activities require additional external funding.

The additional funding gap is estimated to approximately US$ 7,2 million, which result in a total estimated funding need of approximately US$ 21 million. [17]

Regional IT audit capacity needs identified by regional secretariats
The AFROSAI-E, ARABOSAI, ASOSAI, CAROSAI and PASAI Secretariats have defined the needs for regional IT audit capacity development for their members as high or medium. The pattern of identified activities are again closely correlated to those of the member SAIs, including regional IT audit training programmes, and the development and update of technical material.

Only three secretariats (AFROSAI-E, ASOSAI and CAROSAI) have estimated the funding needs for regional activities in this field. The total amount is US$ 160 000.

SAI Other Specialized Audits Capacity Development Needs

119 respondents have indicated that their SAI has the legal mandate to carry out other specialized audits (e.g. forensic and environmental auditing). In their responses, 83 SAIs have stated that they have a high or medium need for support in developing their capacity to perform specialized audits. These 83 SAIs have identified altogether 152 development activities, where 130 require funding support. Only 66 percent of these activities are based on the SAIs' Strategic Plans, which is the lowest number across the eight domains.

Most of the identified needs in this support category are related to the establishment and development of environmental audit, forensic audit, public debt audit and the audit of Parastatal companies. The most common activities identified are again related to the development of technical manuals, guidelines or handbooks, as well as technical assistance in carrying out audits and training of auditors.

Only 40 SAIs have included estimated funding gaps in their responses, totaling approximately US$ 10,8 million. As for performance and IT audit, the reported funding gaps are highest among SAIs in AFROSAI E with a total of US$ 5,4 million. The ARABOSAI member SAIs also has a combined funding gap above US$ 1 million.

This is the only capacity development category where a SAI without regional membership has included an estimate for their funding need. The SAI in question is located in a Low Income Country, and requests support and funding for the strengthening of its environmental audit capacity through the procurement of IT software (GIS) and technical training.

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[17] Based on a total funding need of approximately US$ 13,7 million, an average estimated funding need per SAI with estimated funding need of US$ 249 646 and 29 (26+3) SAIs from LI and LMI countries in need of funding.

Table: Summary of SAIs with needs for other specialized audit capacity development support, total and per INTOSAI Region (N=83)

INTOSAI Region/ Sub-Region	SAIs with identified needs	Activities identified	% of activities based on Strategic Plan	Activities in need of funds	SAIs with estimated funding need	Funding needs ($) based on SAI estimate	Average estimated funding need per SAI with estimated funding need ($)
AFROSAI-E	12	23	91 %	21	10	5 451 700	545 170
ARABOSAI	13	28	57 %	18	4	1 726 310	431 578
ASOSAI	8	22	100 %	18	3	985 000	328 333
CAROSAI	8	17	29 %	16	4	270 000	67 500
CREFIAF	11	23	30 %	23	6	796 000	132 667
EUROSAI	8	5	60 %	1	0	-	-
OLACEFS	13	25	80%	24	5	624 500	124 900
PASAI	9	7	86 %	7	7	901 700	128 814
No region	1	2	0%	2	1	45 000	45 000
Total	**83**	**152**	**66 %**	**130**	**40**	**10 800 210**	**270 005**
Total estimated funding gap						**18 000 000**	

Estimate of additional Other Specialized Audits Capacity Development Funding Gaps
22 SAIs listed as LI or LMI have defined their need for other specialized audits capacity development support as high or medium, but have not fully completed the rest of the questions in this category. 14 of these have however identified activities for capacity development support and stated that these activities require additional external funding.

The additional funding gap is estimated to approximately US$ 6,8 million, which results in a total estimated funding need of approximately US$ 18 million. [18]

Regional other specialized audits capacity needs identified by regional secretariats
No Regional Secretariats have defined the regional capacity development in terms of other specialized audits for their members as high, but the AFROSAI-E and ASOSAI Secretariats have estimated the need as medium. The rest of the Regional Secretariats have indicated that they do not have sufficient knowledge of their members needs for regional activities in this field. The AFROSAI-E and ASOSAI Secretariats have a combined estimated funding need of US$ 310 000. For AFROSAI-E, the activities solely relate to the development of environmental auditing, while the ASOSAI Secretariat intends to arrange seminars on environmental and forensic auditing.

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[18] Based on a total funding need of approximately US$ 10,8 million, an average estimated funding need per SAI with estimated funding need of US$ 270 005, and 25 (22+3) SAIs from LI and LMI countries in need of funding.

SAI Administrative Services Capacity Development Needs

The data analysis shows that 80 SAIs have identified the development of administrative services capacity as a high or medium priority. The respondents have included a total of 129 activities, where 75 percent of the identified activities are based on the strategic goals of the SAIs, and where 101 activities need funding support. The most frequently identified activities cover the setting up and strengthening of various administrative support functions (e.g. human resources, registry, IT services, training function, accounts, information), development of in-house plans, manuals, guidelines or handbooks for the administrative functions, and education and training of support staff.

33 SAIs have included estimated funding gaps for the specific activities. This adds up to approximately US$ 23,7 million. Capacity strengthening of the internal IT service functions makes up a considerable part of this amount. The SAIs of AFROSAI-E and CAROSAI have estimated funding gaps exceeding US$ 5 million.[19]

Table: Summary of SAIs with needs for administrative services capacity development support, total and per INTOSAI Region (N=80)

INTOSAI Region/ Sub-Region	SAIs with identified needs	Activities identified	% of activities based on Strategic Plan	Activities in need of funds	SAIs with estimated funding need	Funding needs ($) based on SAI estimate	Average estimated funding need per SAI with estimated funding need ($)
AFROSAI-E	13	28	86 %	22	8	7 501 000	937 625
ARABOSAI	9	12	100 %	9	2	425 000	212 500
ASOSAI	11	16	100 %	14	6	2 060 000	343 333
CAROSAI	7	10	50 %	4	2	5 145 000	2 572 500
CREFIAF	13	23	48 %	22	6	395 200	65 867
EUROSAI	8	10	60 %	0	0	-	-
OLACEFS	12	18	83 %	17	3	310 000	103 333
PASAI	7	12	77 %	10	5	1 895 800	379 160
No region	0	0	-	0	0	-	-
Total	**80**	**129**	**75 %**	**101**	**32**	**17 732 000**	**554 125**
Total estimated funding gap						**31 600 000**	

Estimate of additional Administrative Services Capacity Development Funding Gaps
22 SAIs listed as LI or LMI have defined their need for administrative services capacity development support as high or medium, but have not fully completed the rest of the questions in this category. 15 of

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[19] One member of EUROSAI has estimated a funding need of US$ 6 million. Because it significantly skews the financial figures, this estimate is excluded from the total amount. If included, the total funding need for this support category would increase to US$ 23,7 million and the average to US$ 719 239.

these have however identified activities for capacity development support and stated that these activities require additional external funding.

The additional funding need for this support category is estimated to approximately US$ 13,9 million, and the total estimated funding gap amount to approximately US$ 31,6 million.[20] If outlier estimates from the SAI from EUROSAI was not excluded, this would result in an additional funding gap of approximately US$ 20 million, and a total estimated funding gap regarding administrative services capacity of approximately US$ 44 million.

Regional administrative services capacity needs identified by regional secretariats
Just as for the other specialized audits category, only the Regional Secretariats of AFROSAI-E and ASOSAI have defined the needs for regional administrative services capacity development activities as high or medium. The PASAI Secretariat has defined the need for support on this category as low in their region. Both the AFROSAI E and ASOSAI Secretariats identify the development of human resource functions and training of human resource staff as significant support activities to be carried out regionally. The ASOSAI Secretariat has included a funding need of US$ 50 000 to host a regional workshop on this topic.

SAI External Stakeholders Relations Capacity Development Needs

Overall, 95 SAIs have identified the needs for support in the development of their external stakeholders relations capacity as high or medium. 77 percent of the 127 identified activities are reportedly based on SAIs Strategic Plans. The respondents report that 96 activities (76 percent) are unfunded.

Table: Summary of SAIs with needs for external stakeholder relations capacity development support, total and per INTOSAI Region (N=95)

INTOSAI Region/ Sub-Region	SAIs with identified needs	Activities identified	% of activities based on Strategic Plan	Activities in need of funds	SAIs with estimated funding need	Funding needs ($) based on SAI estimate	Average estimated funding need per SAI with estimated funding need ($)
AFROSAI-E	15	22	95 %	17	9	2 815 500	165 618
ARABOSAI	11	17	59 %	12	4	2 302 000	191 833
ASOSAI	12	21	100 %	16	4	2 172 000	135 750
CAROSAI	6	6	33 %	2	1	33 000	16 500
CREFIAF	14	21	57 %	20	7	326 500	16 325
EUROSAI	14	9	100 %	3	1	35 000	11 667
OLACEFS	13	22	91 %	21	6	3 540 000	168 571
PASAI	9	9	33 %	5	6	734 200	146 840
No region	1	0	-	0	0	-	-
Total	**95**	**127**	**77%**	**96**	**38**	**11 958 200**	**124 565**
Total estimated funding gap						**15 000 000**	

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[20] Based on an adjusted total funding need of approximately US$ 17,7 million, an average estimated funding need per SAI with estimated funding need of US$ 554 125, and 25 (22+3) SAIs from LI and LMI countries in need of funding.

The tendency is that most activities concern awareness raising on SAI's activities and role in society, improved relations and communication with Parliament and/or Public Accounts Committees (PAC), conducting workshops together with PAC-members, and improving the SAIs external communication skills through for instance facilitation of skills in media management, and improvements in the design and publication of audit reports.

38 SAIs have included funding gaps regarding external stakeholder's relations capacity development, which aggregated amount to approximately US$ 12 million. The identified funding needs are highest among the OLACEFS members with US$ 3,5 million, but the needs also exceed US$ 2 million for the SAIs in AFROSAI-E, ARABOSAI and ASOSAI respectively.

Estimate of additional External Stakeholders Relations Capacity Development Funding Gaps
24 SAIs listed as LI or LMI have defined their need for external stakeholders relations capacity development support as high or medium, but have not fully completed the rest of the questions in this category. 12 of these have however identified activities for capacity development support and stated that these activities require additional external funding.

The additional funding gap is estimated to approximately US$ 3,4 million, which results in a total estimated funding need of approximately US$ 15 million. [21] This is the lowest aggregate funding gap for any of the eight support categories.

Regional external stakeholder relations capacity needs identified by regional secretariats
The Regional Secretariats of AFROSAI-E, ASOSAI, CAROSAI and PASAI have defined the needs for regional interventions targeting external stakeholders relations capacity development as high or medium. The four Secretariats have estimated a total funding need for category of approximately US$ 800 000. Proposed activities include joint SAI-PAC workshops to improve cooperation between these two mutually dependent parties in the accountability chain. The funding gap of the PASAI Secretariat constitute 75 % (US$ 600 000) of the total estimate for regional activities, and aims at advocating for increased transparency and accountability in the PASAI region.

Regional Secretariats Capacity Development Needs per Support Category

Organisational Capacity Development Needs
Six Secretariats have defined the need for strengthening of organisational capacity as high.[22] The Secretariats of AFROSAI-E, ARABOSAI, CAROSAI, CREFIAF, OLACEFS and PASAI have in total identified 16 specific activities based on their Regional Strategic Plans. 14 of these activities require funding support with a total estimated funding gap of approximately US$ 1,8 million.

Activities identified encompass staff recruitment, update of Strategic Plans, and purchase of IT software for administrative management, office equipment and supplies.

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[21] Based on a total funding need of approximately US$ 11,9 million, an average estimated funding need per SAI with estimated funding need of US$ 124 565, and 27 (24+3) SAIs from LI or LMI countries in need of funding.
[22] Estimates from the AFROSAI-E Secretariat are both based on identified funding gaps and budget figures in their *Corporate Plan 2010-14.*

Financial and Compliance Audit Capacity Development Needs
The capacity development needs of the INTOSAI Regional Secretariats in terms of financial and compliance audit capacity are discussed as one category as only AFROSAI-E and PASAI have defined their need for strengthening of compliance audit capacity as high or medium. Both these Secretariats have included their single identified activity and funding need under the financial audit category.

The AFROSAI-E, ARABOSAI, CAROSAI, CREFIAF and PASAI Secretariats have defined the need for strengthening of their financial audit capacity as high or medium. These Secretariats have each identified one activity, with an aggregated funding need of approximately US$ 1,9 million. 47 percent of this amount concern funding for financial and compliance audit technical capacity training identified in the AFROSAI-E Corporate Plan. The Secretariats of CAROSAI and CREFIAF have also identified funding gaps related to technical training. The ARABOSAI Secretariat has an identified a need to procure financial audit software, while the PASAI Secretariats activity refers to staff recruitment.

Performance Audit Capacity Development Needs
The five Secretariats of AFROSAI-E, ARABOSAI, CAROSAI, CREFIAF and PASAI have defined their need for strengthening of performance audit capacity as high or medium. These Secretariats have in total identified seven activities that are based on the Regional Strategic Plans and require external funding. The total estimated funding gap is approximately US$ 3,1 million. Around 50 percent of this amount is identified by the AFROSAI-E Secretariat, for the funding of performance audit training activities identified in their Corporate Plan.

As for financial and compliance audit capacity development needs, the Secretariats of CAROSAI and CREFIAF have identified a need of technical performance audit training. The ARABOSAI Secretariat has included the purchase of performance audit software, while the PASAI Secretariat has identified recruitment of a technical advisor as an important funding need.

IT Audit Capacity Development Needs
The AFROSAI-E, ARABOSAI, CAROSAI, CREFIAF and PASAI Secretariats have defined the need for strengthening of IT audit capacity as high or medium. Five activities have been identified that are based on existing Strategic Plans and that require additional funding. This adds up to a total funding gap on IT capacity of US$ 1,4 million . US$ 600 000 of this amount is identified by the PASAI Secretariat for the recruitment of an IT-specialist.

The AFROSAI-E, CAROSAI and CREFIAF Secretariats have all defined needs for technical IT audit training. The CREFIAF Secretariat has also included an activity on development of a guide on IT auditing.

Other Specialized Audits Capacity Development Needs
Only the Secretariats of AFROSAI-E and CREFIAF have defined their need for strengthening of this category as high or medium. They have in total identified eight activities, which all are based on goals in their Strategic Plans. 89 percent of the activities require additional funding, with a corresponding estimated funding need of approximately US$ 2 million.

70 percent of this amount is identified by the AFROSAI-E Secretariat. They have identified five activities, hereunder training in forensic auditing, environmental auditing, and auditing of local government. The CREFIAF Secretariat also specifies needs for technical training in environmental auditing and the development of a handbook for this audit discipline.

Administrative Services Capacity Development Needs
The need for strengthening of administrative services is perceived as high or medium by the AFROSAI-E, ARABOSAI, CAROSAI, CREFIAF and PASAI Secretariats. The total funding gap is estimated at approximately US$ 2,4 million .

Of this amount, 73 percent refer to the AFROSAI-E Secretariat, that requires funding for staff recruitment and administrative services activities identified in their Corporate Plan. The Secretariats of CAROSAI and PASAI also require funding for the employment of additional administrative staff. The ARABOSAI Secretariat has identified one activity related to the establishment of an intranet.

External Stakeholders Relations Capacity Development Needs
The AFROSAI-E, ARABOSAI and CREFIAF Secretariats have defined their need as high or medium, and AFROSAI-E and CREFIAF have identified activities in need of funding. They have in total an estimated funding gap of US$ 136 000.

The AFROSAI-E Secretariat seeks funding of activities related to communication and stakeholder management identified in their Corporate Plan, while the CREFIAF Secretariat is in need of funding to renew internships for their members of staff.

Annex I: Case Study Examples of Good Practices

Needs Based Capacity Development Support

Case study of support to the State Audit of Vietnam to produce a Development Action Plan

Operationalising the INTOSAI-Donor Cooperation:

Case Study of SAI to SAI Assistance to Produce a Development Action Plan

The Problem

The INTOSAI-Donor MoU acknowledges the importance of country owned strategies and realistic and prioritised development action plans to guide the reform process. Producing such strategies and plans is a vital but challenging process for many developing country SAIs. Traditional approaches to assistance in this area struggle to balance the need for strong country ownership and technical quality.

DFID and UK National Audit Office Support to the State Audit of Vietnam

DFID and the UK NAO are helping the State Audit of Vietnam (SAV) to turn strategy into action. The SAV's strategic plan to 2020 (below) was recently approved by the Vietnamese National Assembly. The SAV requested support from another Supreme Audit Institute to translate this vision into a development action plan. This will form the basis for implementing and monitoring reforms, and allow donors and other SAIs to harmonize future support to the SAV.

State Audit of Vietnam:

Strategic Plan to 2020

Overall objectives: operational capacity, audit efficiency and audit effectiveness are improved to strengthen the role of SAV in public financial control as follows

• Audit quality and quantity is improved, focusing on audit quality.

• Audit quality is raised to the level of advanced countries in the region and to comply with international standards.

• Financial and compliance audit are prioritized, while performance audit is initiated and gradually developed.

Goal 1: Comprehensive Legal Framework

Goal 2: Organizational Development and Restructuring

Goal 3: Human Resource Development

Goal 4: Improved Audit Quality

Goal 5: Infrastructure, Communications and Technology Development

Goal 6: International Integration and Cooperation

DFID's Vietnam country office and central Public Financial Management team worked with the SAV and UK National Audit Office (NAO) to design a programme responding to SAV's needs.

Designing Support to Suit SAV Needs

Previous experience of working with the SAV showed a very strong ownership of its reform efforts, a preference for incremental reforms, and a strong capacity to implement reforms once empowered in the legal framework. But it also revealed the lack of detailed regulations and guidance to implement the State Audit Law, gaps between current audit practice and practice of others in the region, poor harmonisation of assistance and difficulties in providing assistance resulting from language and bureaucratic systems. In response, NAO support was structured to maximise SAV ownership of its development action plan and utilise ways of working SAV had found to be effective.

Role of the UK NAO

The NAO's role is that of 'critical friend', helping SAV work through its reform plans and providing advice on strategic issues. In late 2009, SAV held the first set of a series of seven thematic events to explore change management processes and issues relating to its strategy. SAV has scheduled further events throughout 2010, culminating with discussions on SAV's draft development action plan. The events include:

• Large scale workshops to discuss international experiences of tackling the issues in the SAV strategy, with contributions from SAV officers, other Vietnamese organisations, experts from the NAO and representatives from ASOSAI and SAIs in the region.

• Detailed working sessions between SAV senior management and the NAO.

• Awareness raising sessions with key stakeholders such as the National Assembly Budgetary Affairs Committee.

Following each event, SAV will draft the relevant section of its development action plan, and use a critical review by the NAO to help improve each section, identify the linkages between its different strategic goals, and cost its reform plan.

Learning Lessons for INTOSAI

On completion of the project, the NAO (as a member of the INTOSAI Capacity Building Committee) will use the experience to develop a case study on supporting an SAI to produce a Development Action Plan. It is hoped that this, and other case studies, will be useful to INTOSAI in developing guidance to support implementation of the INTOSAI-Donor MoU.

Leadership and Management Commitment

Case study of capacity development of the Mongolian National Audit Office

Development of performance audit management skills in the Mongolian National Audit Office

Scope of cooperation

In 2007 the Mongolian National Audit Office (MNAO) requested support from the Office of the Auditor General of Norway to assist in their "Management development" project, in line with the MNAO's strategic goal "*To develop and maintain audit quality management system*" through strengthening the capacity of the MNAO management.

•The two sides met in September 2008 to discuss the possibilities, and agreed that the framework of the project would be:

• Develop training materials and conduct training for audit managers and potential audit managers who supervise performance audit

• Strengthen the relations between MNAO and the Parliament

• Assist/facilitate in a Peer Review

In March 2009, staff from OAGN visited MNAO on a fact-finding mission to obtain updated and relevant information on the areas included in the objectives of the Project proposal, and to assess the form and content of support. The information was collected through meetings and interviews with the Auditor General of Mongolia and his staff, a focus group with six Auditors General from regional offices and three directors from MNAO headquarters, in addition to short visits to two of the regional offices.

Seminar on Performance Audit Management

It was decided to conduct a two-week seminar on the management of Performance Audit for all of the management of MNAO and the regional offices that are involved with this activity. As part of the planning for the seminar, representatives from MNAO and OAGN were gathered in Oslo, to agree on the objectives, the overall framework and form of the seminar. A frame-plan for the seminar was developed and agreed upon, which served as a basis for the further development of lectures, group work assignments and other seminar material.

Different methodological approaches were discussed. It was decided to go for a model with active participation and considerable participant involvement. The Norwegian instructors had 1-2 presentations a day with themes from Performance Audit methodology, general management theory, and examples from OAGN. These presentations were followed by presentations of cases and best practice on the theme from MNAO, and group work and presentations of the group work. The main outcomes from the sessions with group work were check lists for the managers to use in the follow up of the audits and audit teams.

There were 51 seminar participants. The State audit organization of Mongolia consists of the central and 22 local audit offices headed by an Auditor General. The Auditor General and audit manager from the all local audit offices participated in the training

The seminar was very well prepared from MNAOs side. The choice of approach with active participation proved to be successful. The participants were very active in the group work, and willingly shared their experiences. The Mongolian staff were also active in facilitating and summing up the discussions.

The material was sent to MNAO well in advance for translation. Few people in MNAO speak English, and the Norwegian instructors were therefore dependent on interpretation and translation by the MNAO staff, who spoke English. The presentations from OAGN were run in parallel in English and Mongolian, with interpretation. The MNAO presentations were run solely in Mongolian, but the staff were conveying the main message to the Norwegian instructors.

Results/follow up

The evaluation of the seminar shows that the participant's expectations were met. There were many additional positive comments about the form of the seminar, with active participation and sharing of knowledge and experience, and they emphasised that they had benefited considerably from sharing experiences.

Other activities as part of the cooperation

In March 2010 a delegation from the Mongolian Parliament, the State Great Khural, and the Auditor General of Mongolia with some staff visited OAGN and the Norwegian Parliament, the Storting. They had a programme focusing on the sharing of experiences and learning about the relations between OAGN and the Storting.

Currently a peer review of MNAO is undertaken, led by the Swedish National Audit Office assisted by OAGN.

Lessons learned/success factors

• It is important to base this kind of training on the institutions actual needs. Here MNAO was active in defining their needs for training. In addition, the training was part of an ongoing project in MNAO and in line with MNAOs strategic plan.

• Active participation in the planning as well as in the execution of the training creates ownership. One of the main reasons for the success of this seminar was that MNAO was actively involved in the planning and facilitation of the training.

• It is important that sufficient time is set aside for planning and preparations.

• The training was to a large extent adapted to MNAO circumstances, with only limited use of examples from OAGN

• A formal learning-contract was signed between the staff and the participants at the beginning of the seminar, which was motivating for the effort and contribution.

• It is important to involve the management, to ensure priority in the institution. In this case, it was a big advantage that the Deputy Auditor General of Mongolia participated actively through the whole process of planning and conducting the seminar.

• SAIs are often faced with similar challenges, and their unique position in the government structure entails that peer to peer cooperation and training can be effective.

Predictable and Long Term Support

Case study of capacity development support of the Office of the Auditor General in Zambia

Capacity Development of the Office of the Auditor General in Zambia

Lessons Learned Note, Norwegian Embassy in Zambia, February 2010

How was the Capacity Development undertaken from 1997-2008

Principles for support:

• Project document, budgets and work plan based on multi annual strategic plans and annual audit plans developed by the Office of the Auditor General in Zambia (OAG-Z), with some technical advice from the Office of the Auditor General in Norway (OAG-N)

• Gradual increase in Government treasury commitments towards the institution

• No project implementation unit. All dialogue on support managed through the regular organizational set up and coordinated by the Department of Planning

• No technical advisor working full time in a regular organizational line position/function

• Partnerships at professional leader and management level, initially with annual meetings in Oslo hosted by the Norwegian Auditor General, but in later years in Lusaka

Modality of support:

• Bilateral programs from 1997 to 2009, with delegated cooperation between Norway and Netherlands for the period from 2003-2009

• Institutional cooperation agreements directly between OAG-N and the OAG-Z, with direct financing for this from OAG-N from 2008 onwards

• Focus on institutional development and capacity building in the bilateral programs and the institutional cooperation agreements, whereas the multi donor support to the OAG-Z provided through the Public Expenditure Management and Financial Accountability Program (PEMFA) from 2006, provided increased infrastructure support (office buildings, vehicles, IT)

• Institutional cooperation through (mainly short and medium term) technical advisors from OAGN, working in core teams with OAG-Z staff over many years

• Focus on institutional development, restructuring, capacity building and training in the subsequent bilateral programs, whereas the multi donor effort through the Public Expenditure Management and Financial Accountability Program (PEMFA) focused on infrastructure support

Time and sustainability:

• Capacity development is not normally done in one program period of 2-3-5 years. The experience is that a minimum engagement of 10 years might be required

• Graduation strategy and joint ownership with Government, evidenced through increased financing, staffing and support, must be actively sought out and delivered

• The leadership of the organization is a make or break factor in building and retaining capacity at an institution like the OAG and not the least in creating impact

B. What were the results of the Capacity Development at the OAG from 1997-2008/10?

Norway has supported capacity development of the Office of the Auditor General (OAG) since 1997.

Whereas improvements were made in the areas of audit methodology, staff training and submission of reports, overall the progress from 1997 to 2003 was limited. There was a zero real growth in budget and the levels of

staffing only changed gradually from the low level of below 100, in a situation where the expenditure and revenues to audit grew gradually throughout the period.

It was in the period from 2003 to date, when Norway and the Netherlands provided bilateral coordinated support that the capacity, coverage and results of the audits of the OAG made the greatest leap forward. This was facilitated by a combination of increased support and funding from the Government in partnership and close cooperation with the bilateral coordinated effort of the cooperating partners of Norway and the Netherlands, intensified institutional cooperation between the supreme audit institutions of Norway and the Netherlands, as well as the multi donor efforts through the Public Expenditure Management and Financial Accountability Program (PEMFA).

From 2003 to date (and in particular up to 2008) the following operational changes were noticeable:

• Increase in staff from below 250 to 450, with treasury authority of up to 570

• Increase in the number of qualified accountants/auditors, from a few to 65-70

• Increases in real total budgets of close to 300% from 2003 to 2010 (mostly up to 2008)

• Operational offices in all 9 provinces of the Republic of Zambia

• Established specialized audit department covering performance, forensic, environment and IT

• Modern audit methodologies, manuals and working papers introduced in all work areas

• OAG is providing south-south cooperation to Liberia to build the capacity of their Supreme Audit

In terms of impact of this increase in capacity, there were clear improvements in different indicators:

• Audit report submitted to parliament within 12 months of the end of the fiscal year (compared to up to 2-3 years delays prior to 2003)

• Increase in audit coverage from 20-30% to 70-75% of all expenditures

• Reduction in the relative observed mismanagement of public funds as documented by the annual OAG audit report to parliament, calculated to the equivalent of 2% of GDP/year from 2004-2007 compared to the earlier period of 1998-2003

C. Lessons learned from Capacity Development of the OAG

• Sustainable capacity development is often not possible in 2-3-5 years. It may take 10 years or longer, and requires continuity in many areas

• Institutional cooperation has proven that it can be very effective when closely coordinated with strong national strategic plans and program support frameworks, either bilateral and/or multi donor

• Project implementation and coordination should as much as possible be done through the regular organizational functions and line of communications

• Technical assistance, whether short-medium or longer term, should as much as possible not take on regular organizational line-functions

• Capacity building should take place as much as possible through joint working team efforts, solving on a pilot basis or within the regular work plan, specific assignments

• Core institutional development and capacity building of impartiality enhancing institutions such as the OAG is perhaps more effectively undertaken with few and longer term committed cooperating partners than through large multi-donor initiatives

• Graduation strategies must be built into the design of the support to capacity development of public institutions, and for independent public institutions like the OAG, their increased financial and political independence must be actively promoted through the program and the associated policy dialogue and advocacy

Case study of capacity development support to the three Audit Offices of Bosnia and Herzegovina

Institutional Capacity Development Cooperation between the Three Audit offices in Bosnia and Herzegovina (BiH) and the Swedish National Audit Office

A How was the capacity development cooperation undertaken from 2000-2009?

Principles for support
• The institutional cooperation has been undertaken in three phases. The establishing phase for the three supreme audit institutions 2000-2002, the development phase 2003-2006 and the consolidation phase 2007-2009.

• Project documents, budget and work plans were based on needs assessments and evaluation of the results achieved during the former phases.

• The Project document and annual plans for the last project phase (2007-2009) were based on the Strategic Development Plan 2007-2012 for the three Supreme Audit Institutions (SAI) in BiH.

• A project team consisting of long term and short term experts from the Swedish NAO as well as auditors from the three BiH SAIs was formed.

•A Steering Committee (SC) composed of the Auditors General and the Deputy Auditors General of the three BiH SAIs as well as one senior manager and an international coordinator from the Swedish NAO was formed. The SC was meeting twice a year to carry out the follow up of the project plan.

•A Project unit was formed and a local project assistant contracted. This was necessary due to the need to translate all documents from Bosnian into English and vice-versa.

• A project manager was working on a long term basis in BiH during certain periods of time. In the last project phase one project manager, who was an expert in financial audit, and a performance audit expert were working on a long term basis.

•A team of experts from the Swedish NAO were assigned to give support in different areas of the project on a short term basis.

Modality of Support
• Bilateral partnership from 2000-2009.

• During the period 2008-2009, some short term technical support in the area of quality assurance from Audit Scotland worked on the basis of an agreement between Audit Scotland and the Swedish NAO.

•During the period 2000-2004 the Institutional Cooperation was financed by the Swedish International Development Agency (Sida). From 2004-2009 a cooperation agreement was signed by the project partners and financed by the Swedish NAO´s own budget appropriation for development cooperation.

• Through all the partnership focus was given on the institutional strengthening and professional building of the BiH SAIs.

• During the period 2002-2006 the aim was: (1) to achieve self-sustainability and work in accordance with the three E´s (economy, efficiency and effectiveness); (2) to produce a sufficient number of audit reports of high quality and in a timely manner; (3) to perform the work in accordance with the national legislation and the international audit standards; (4) The BiH SAI to be able to interact in a constructive way with their parliaments, media, auditees and other relevant stakeholders.

•During the period 2007-2009 the aim of the project was to achieve the goal of being a well performing SAI.

• The activities focused on the development of platforms and tools in the areas of strategic management, financial audit, Performance audit, Quality Assurance, HR management and training and Communication with Parliament.

• The development work was carried out by working groups composed by experienced auditors from the three BiH SAIs. The documents, manuals and guidelines that were developed where approved by the Coordination Board of the three BiH SAI (composed by the three AGs and their DAG) and implemented at each SAI.

•Pilot audits were conducted with coaching from the Swedish NAO experts.

B What were the results of the Capacity Development partnership with the BiH SAI 2000-2009?

• The capacity development cooperation started directly after the creation of the independent audit institutions in the first years of peace. The financial system had been dismantled by the civil war and there was in place a climate of high corruption and misuse of the financial resources. It was expected by the donors and international stakeholders that the audit institutions would be able to create a climate of confidence in the government and a sound use of public funds. The partnership has enabled the BiH SAIs to change their audit methods from a view of "control" to a view of modern auditing using risk and materiality as a basis for auditing.

• The BiH SAIs have been able to develop their skills and performance in such a way that the audit reports have high quality and are issued in a timely manner.

• In 2006 the three audit institutions were carrying out audits covering approximately 90% of the budget and the audit recommendations were accepted by the auditees.

• The media was publishing the audit findings and the parliaments were reviewing the audit reports and calling the auditees to hearings.

• Procedures for the review of the audit reports submitted by the SAIs have been created and are in place in all three jurisdictions.

• There is a general opinion that the work of the SAIs has contributed to improve fiscal discipline.

• The BiH SAIs have during the third project phase been able to improve their skills and methods in the area of financial audit

• A new financial audit manual following the International Auditing Standards have been developed and implemented

• A Quality Assurance manual has been developed and the system is in implementation

• Guidelines for IT audit have been developed and the staff trained on its use

• The three audit institutions have build up a performance audit function and eight performance audit reports have been published.

• Both the media and the Parliaments are requesting the BiH SAIs to come up with more performance audits.

C Lessons learnt from the Capacity Development partnership with the BiH SAI from 2000-2009

• Sustainable development requires continuity and takes time and resources.

• It is important to build a climate of trust between the partner institutions.

• Awareness about cultural differences between the partner institutions is vital for the partnership.

• Periodic dialog with the top management in what relates to change management issues and leadership as well as follow-up and discussion about the goals achieved and the constraints faced are essential for the success.

• Internal communication about the process of change must be in place

• Working groups appointed by the SAIs to develop the new guidelines and new methods are of key importance for the success of the partnership.

• It is important that the SAI management timely adopts and implements the new policies, strategies, methods, guidelines and processes that are developed during the partnership and that they become part of the internal process at the SAI.

• Changes in the political environment can have a negative impact (or a positive impact) for the SAIs in what concerns the independence of the SAIs and the recommendations issued by the SAIs.

• Regular external communication with the parliaments, government agencies and media about the role of the SAI are crucial for the achievement of impact at the society.

Holistic Approach to SAI Capacity Development

Case study of capacity development support to the Office of the Auditor General of Rwanda

Case study: Support to the Office of the Auditor General (OAG) Rwanda
Donor: Netherlands Embassy Kigali, SIDA
Period: 2001-2007
Funding approx: € 1,3 mln
Co-operation at execution between SAI Sweden (SNAO) and Netherlands Court of Audit (NCA)

Input per theme	Outputs	Outcome	Prospected impact
Financial auditing • Audit coaching • Development of Audit Manual • Training • Technical assistance	OAG mandate mapped out • Own audit manual • Trained staff • Increased number of audits	Better quantitative and qualitative coverage of SAI mandate	The OAG is listened to; the OAG has made an important contribution to the reform of public financial management; the OAG's annual report addresses all

			state finances; donor confidence is higher, leading to more budget support.
Performance auditing • Introductory course • Coaching via pilot audits • Regional cooperation • Advanced course and study visit	• First two OAG performance audits • Core performance audit team established	OAG has gained positive experience in performance auditing and can build further on its experience	Importance and use of performance audits is recognized; substantial interest in first two audits from parliament, donors and civil society organizations.
Communications and Audit Environment • Training for communications staff • Coaching at a distance • Promoting OAG's contacts with external stakeholders, in particular media and parliament	Network analysis • Communication considered in audits • Internal newsletter and website • OAG workshop with and for the media • Joint study visits and participation of OAG/MPs in SADCOPAC meetings	OAG's environment and stakeholders identified • OAG more prominent • Stronger ties between OAG and external partners, especially parliament and media	OAG's function and input are clear to outsiders; OAG's reputation as an expert and professional organization attracts high quality staff; media reports on OAG and its findings are becoming more accurate; fertile institutional cooperation between OAG and parliament; improved internal communication and strong sense of belonging among the staff.
IT strategy • Assistance developing IT strategy • Technical support • Purchasing computers, software • Training courses	OAG IT strategy • Installation of internal network and auditors equipped with computers • Trained staff	OAG has an efficient IT environment appropriate for its activities	IT support makes auditing quicker and easier; use of IT in public financial management, including audit, widely acknowledged.
HRM policy • Strategic advice • Technical assistance • Cooperation at a distance on policy development • Financing training courses	HRM-needs assessment • Staff satisfaction survey • OAG HRM policy • 40 members of staff training to be accountants	OAG's HRM policy enables it to operate effectively in a constantly changing environment	Clear HRM agreements within OAG; SAI support to staff seeking professional qualifications is an example to government; the OAG is seen as an attractive employer.

Case study of capacity development support to the State Audit Office in the Republic of Macedonia

Case Study: Support State Audit Office (SAO), Republic of Macedonia
Donor: Netherlands Embassy, Skopje
Period: August 1, 2005, December 31, 2008
Funding: Approx. € 900.000
Executed by Netherlands Court of Audit (NCA)

Input per Theme	Outputs	Outcome	Prospected Impact

Legal Framework • Advice on draft legislation; • Training on the job; • Study visit lawmakers in Netherlands.	• Recommendations on improvement of Legal independence; • Recommendations on adaptation SAI legislation; • Plan for better coverage audit mandate; • Plan for cooperation with internal audit.	• Stronger position of SAO within Public Finance Management Macedonia State; • SAO legislation more in line with Intosai standards	Audit institute with recognized authority that promotes better transparency and accountability Public Finds
Organizational and Administrative Capacity • Advice; • Training on the job	• Recommendations improvement development strategy; • Recommendations on organization structure; • Plan for external communication; • Recommendations new Quality Assurance policies	• SAO strategy 2005-2009 and implementation plan; • Communication policy; • HRM policy; • Quality Assurance policy.	Manageable development strategy with visible measurable outcomes. Improved communication with external stakeholders. Modern Employer. Improved quality of products.
Auditor Skills enhancement • Methodology training; • Pilot audits and on the job; guidance; • Study visits Netherlands institutions;	• 6-7 financial audits including system based approach; • 3 Performance audits; • Lessons learned documents; • Membership Intosai/Eurosai bodies	• Lessons learned implemented within SAO methodologies and manuals; • Auditor skills more up to date according to standards	More system based audits and better coverage of audit mandate. Better efficiency and effectiveness of Macedonian Government. Full participation of SAO within SAI community
IT and IT Audit • Advice; • Training; • Study tours	• IT self assessment report; • IT strategy and plan; • Trained IT specialists; • Introduction of CAAT's for audit; • Membership Eurosai-IT	• Professional IT infrastructure for modern SAI; • Support Audit processes.	Better efficiency and quality of Audit work supported by IT tools. Improvement of operational management

Case studies of capacity development support provided by NAO UK

1. Support to the Albanian Supreme Audit Institution

The NAO carried out a 20 month, EU funded, twinning project with the Albanian Supreme Audit Institution. A full-time NAO staff member was based in country with support from a range of short-term expert, including the Netherlands Audit Office as junior partner. The partnership helped strengthen financial audit and also led to the introduction of performance audits. The improved audit reports were welcomed by both the clients and Parliament.

2. Support to the Ghana Audit Service (GAS).

Over a ten year period the Ghana Audit Service worked in a partnership with the NAO and the Swedish National Audit Office as well as the Wales Audit Office and private sector consultants, Ernst and Young. Over the period the main support was provided by the EU with both DFID and DANIDA helping at times and the NAO based four-staff full-time with the GAS.

The GAS achieved major progress. New networked IT systems were installed along with systems for tracking the use of staff time. Substantial progress was made in bringing financial audit up towards international standards and substantial numbers of high quality Value for Money audits were produced. Modern Human Resource Management systems were introduced and relationships with the Parliament strengthened.

3. National Audit Office of Mauritius

The National Audit Office of Mauritius invited the NAO to help strengthen performance audit. The Technical Assistance project was funded by the Mauritius Ministry of Finance. The project was very successful and the Audit Office published 10 performance audit reports using new methodologies. The five teams of Audit Office staff then became performance audit champions and a separate performance audit unit was set up to take forward performance quality framework

Peer to Peer Cooperation and Use of IDI and INTOSAI Regions

Case study of IDI capacity building programme in financial audit quality assurance for ASOSAI members

Strengthening quality assurance in financial audits

ASOSAI needs assessment conducted in 2007 revealed that several SAIs in the region could benefit from a strengthening of their audit quality assurance systems. Based on the results of the needs assessment, a cluster of ten SAIs were targeted. A planning meeting, involving the Heads, or authorized representatives, of the target SAIs, was held in cooperation with the region. The meeting ended with the signing of a cooperation agreement outlining the programme design and roles and responsibilities of the different players. The following provides a brief overview of the programmes objectives, outputs and strategies to secure successful programme execution.

Objectives: 1) To strengthen target SAIs' systems relating to quality assurance in financial audits. 2) To make available the QA Handbooks to each SAI in its official language and thereby promote its use.

Outputs: 1) 9 QAFA trained SAI teams, 2) QAFA course material 3) 18 QAFA reviews in 9 SAIs, 4) Printed and distributed generic Handbook in Quality Assurance in Financial Audits, 5) 8 SAI specific QAFA Handbooks translated into local language, 6) List of lessons learned during programme by the participating teams

Strategies: Multiple strategies were adopted: (a) obtain written commitment of Heads of target SAIs to fulfil their part of the requirements for success; (b) create teams of SAI staff with knowledge and skills in quality assurance (QA) in financial audits, (c) develop QA handbook adapted to the needs of each target SAIs, (d) pilot test of the handbook in target SAIs by the QA teams created during the programme, (e) peer and expert review of the results of the pilot tests to accelerate learning through knowledge sharing, (f) adapt the QA handbook to the needs of each SAIs and officially adopt and use the same by the SAIs.

The major parts of the comprehensive capacity building programme in quality assurance in financial audits were delivered in 2008. All outputs were achieved. One of the critical outputs was a Handbook on quality assurance in financial auditing prepared in English. By the end of the programme, the participating Quality Assurance teams took back the Handbook after adapting it to the specific needs of the respective SAIs. However, of the nine participating SAIs, the official language in seven SAIs was not English and so a need was expressed by the participants for translation of the handbook to the respective local languages. The IDI contributed to the translation and printing of the Handbook for 7 SAI. The SAI of China has reported back that they have not only translated the Handbook, but all materials generated from the programme into Chinese.

Programme Evaluation: The programme will be evaluated by the end of 2010 in accordance with the Log frame developed. Focus for the programme evaluation will be on whether:
- ✓ The target SAIs regularly conduct quality assurance reviews of at least selected financial audits, based on the processed laid down the handbook introduced during the programme
- ✓ Results of the QA reviews feed back into improving the financial audit process of the SAIs
- ✓ The QA handbook is available in each participating SAI in the local language
- ✓ The QA handbook in local language is used for regular conduct of QA reviews

Case Study on International Legislative Audit Office Assistance Program

The Fellowship Program of the Canadian Comprehensive Auditing Foundation (CCAF) was established in 1980 to strengthen performance auditing in national audit offices. Funded by the Canadian International Development Agency, the program brings auditors from other national audit offices to Canada for 10 months of training in performance auditing, accountability, and governance. Training is provided by the Office of the Auditor General of Canada and by three Canadian provincial legislative audit offices. Since 1980, more than 200 Fellows from over 50 developing countries have graduated.

During their 10 months in Canada, the Fellows follow a professional development program consisting of the following elements:

- several weeks of in-class training on such topics as project management, performance auditing, communications, transfer of knowledge, and leadership and management skills;
- on-the-job training by participating as full-time team members on selected performance audits for most of the 10 months;
- learning about the working relationship between the Canadian host offices and their respective legislatures, and participating as observers when audit reports are presented to the legislature and when they are debated during hearings with committees of the legislatures; and
- developing a strategy paper.

In consultation with their national audit offices and with guidance from mentors at their Canadian host offices, the Fellows develop the strategy papers to describe how they will implement a new initiative once they return to their audit office. Strategy papers can include such topics as implementing a quality management system, gathering and documenting audit evidence, and integrating a risk-based approach to performance auditing.

As a result of the Fellowship Program, some of the graduates, in turn, have been able to contribute to capacity building as regional trainers. Others have progressively taken on senior positions within their audit offices, with some becoming the head of their audit offices.

The Fellows receive continuing support from the CCAF and their Canadian mentors. Their offices' partnerships with CCAF will also continue through other capacity building activities, such as in-country and regional workshops, long distance education, technical support and mentoring with Canadian provincial legislative audit offices, and ongoing communication with CCAF.