



Global Call for Proposals

Call for Submission of Capability Statements from SAIs and INTOSAI Bodies as Providers of Capacity Development Support

Introduction

The Global Call for Proposals (GCP) is a mechanism to enable SAIs and INTOSAI bodies to put forward proposals to strengthen the capacity and performance of SAIs in developing countries. Reflecting on the results of the 2010 Global Stocktaking, indicative priorities set for the 2011 and 2013 GCPs included supporting initiatives that encourage peer-to-peer support.

At the 9th INTOSAI-Donor Steering Committee (SC) meeting¹ participants endorsed a revised strategic direction for the GCP, including a two tier approach. Tier 2 is to provide more intensive support to the most challenged SAIs. Participants noted that INTOSAI bodies had not only the necessary skills and the credibility to provide support, but also that peer-to-peer support posed less of a threat to SAI independence, and that some donors felt uncomfortable providing or overseeing provision of support in such areas. The unique role of SAIs, with some of their activities having no parallel in the private sector, also meant there were limitations to the effectiveness of support provided by none INTOSAI providers. The SC therefore requested the GCP working group to further elaborate the GCP strategy, and to examine ways to enhance INTOSAI's role in the delivery of country level support under the GCP, especially under tier 2. E.g. in needs assessments, supporting the development of strategic plans, developing support projects, implementing projects and monitoring, reporting and evaluation.

INTOSAI Providers of Support

The 2010 Global Stocktaking report identified around 50 INTOSAI bodies (e.g. SAIs, INTOSAI regions and IDI) that considered themselves as active providers of support. However, many face restrictions in their mandate and operating procedures which limit their provision of support. They further differ regarding resources. Some receive direct funding for development activities. Some are able to mobilize in-kind staff support but require others to fund non-staff costs. Some are obliged to ensure provision of such services are done only on a full cost recovery basis. Some are allowed to bid for work against other potential service providers. Some can bid for work, but are prohibited for bidding against private sector providers. Some can work only in specific countries or regions. Many are limited to provision of support in specific languages, or to supporting SAIs that share a similar administrative heritage.

¹ Cape Town, October 2016

The experience and capability of INTOSAI bodies in the provision of capacity development support also varies. Of the 50 or so bodies, some 'Mature' providers are set up with dedicated international departments with many years of experience in providing organizational support through long term partnerships, often funded by donors and subject to formal monitoring and evaluation processes. Other providers may be classed as 'Emerging': moving into the provision of organizational support through long term partnerships, but with more limited experience. A final category could be called 'Ad hoc': those that operate on a more ad hoc basis, such as the provision of individuals to deliver training courses or conduct assessments, rather than as part of a broader organizational support program. In the long term, it will be important to expand the quantity and quality of INTOSAI providers of support, for example by emerging providers partnering with mature providers.

Call for Capability Statements

The purpose of this call for capability statements is to identify capable INTOSAI providers of support and identify what support they can provide, and what restrictions they face when entering into such support arrangements. These capability statements will then be made available to donors² wishing to contract an INTOSAI body to deliver support under the GCP. INTOSAI will not review, assess, rank or otherwise prioritise amongst those INTOSAI bodies submitting capability statements. Nor will INTOSAI involve itself in donor decisions regarding the selection of service providers.

SAls and INTOSAI bodies are hereby invited to submit their capability statements to the INTOSAI-Donor Secretariat (INTOSAI.Donor.Secretariat@IDI.no) initially by **28 February 2017**, for inclusion on the GCP webpages upon its launch. Capability Statements received after this date will be added to the GCP webpages upon receipt. Guidance on INTOSAI Capability Statements is included below.

² E.g. under the GCP section of the INTOSAI-Donor Cooperation webpages / future IDC Portal



INTOSAI Capability Statement: Guidance

A. Specifics of the SAI / INTOSAI Body as a Provider of Support

Please complete and include the following table to provide donors with an overview of issues relating to potential funding and contractual arrangements.

1. <i>Is the body a legal entity capable of entering into contracts?</i>	YES		
2. <i>Does the body receive core funding (i.e. not linked to specific projects) that it <u>could</u> utilise to support activities under the GCP? (If so, provide details)</i>	YES the French SAI “Cour des comptes” (CDC) receives a global budget appropriation. CDC has the right to decide by itself on its expenditures.		
3. <i>Is the body able to provide its staff to support GCP activities as in-kind support? If so, please indicate possible volumes and whether short or long term.</i>	YES CDC does it yearly. Days of expertise provided in 2016 : 600 m/d short term + 100 m/d long term + 96 missions abroad + 240 foreign visitors welcomed		
4. <i>Is the body able to provide any other forms of in-kind support, e.g. provision of training facilities? (If so, provide details)</i>	YES, 100 days of training to foreign auditors or SAI support staff		
5. <i>Is the body required to operate on a full cost recovery basis?³</i>	NO		
6. <i>Does the body have the mandate to compete for service delivery contracts against other INTOSAI providers of support?</i>	YES		
7. <i>Does the body have the mandate to compete for service delivery contracts against private sector providers of support?</i>	CDC avoids this situation		
8. <i>Is the body restricted to work in specific countries or regions, or does it have specific focus countries or regions? (If so, provide details)</i>	NO		
9. <i>Does the body have any preference for providing support under tier 1 or tier 2?</i>	Under tier 2 CDC has many projects underway with Ivory Coast, Mali, Tchad, Haiti or RCA for example.		
10. <i>Does the body restrict its support to countries with a specific administrative heritage or type of SAI (E.g. Court model SAIs, Parliamentary model SAIs)</i>	NO. CDC has just more requests from Court model SAIs but is currently engaged in a project in Vietnam (audit office) for example.		
11. <i>Does the body have a dedicated department responsible for coordinating and implementing peer-to-peer capacity development support?</i>	YES		
12. <i>In what languages can the body provide comprehensive support (i.e. respond to demand for support in a wide variety</i>		Comprehensive	Ad Hoc
	Arabic		

³ Defined as covering full staff costs, reimbursables and a reasonable allocation / apportionment of the organisation’s overheads and indirect costs.



<i>of subject areas, with a pool of possible experts in each area) or ad hoc support?</i>	English	x	
	French	x	
	Portuguese	x	
	Russian		
	Spanish	x	
	Other: (Please state)		
<i>13. Would the body be willing to act as the lead responsible body for provision of long-term support under the GCP?</i>	YES, past and current experience in multi-year twinning		
<i>14. Would the body be interested in taking on a supporting role for provision of support, in partnership with another SAI / INTOSAI body which acts as the lead responsible body? (E.g. an emerging provider partnering with a mature provider).</i>	YES on a case by case basis		
<i>15. In order to support a capacity building project in a peer SAI, how long in advance does this need to be planned to incorporate it into the SAI's annual work plan?</i>	More or less 6 months		
<i>16. Please include any additional information relating to the body as a potential provider of support to initiatives under the GCP.</i>	Within past 2 years, main support provided : <ul style="list-style-type: none"> - Twinnings - Ad hoc supports - Training initiatives - Study visits 		

B. Generic Contents of a Capability Statement

Where available, SAIs and INTOSAI bodies should submit their existing capability statements (with the table in section A above either included or attached). For bodies which do not yet have a capability statement, such documents usually include the following:

- a) **Short description of the organisation** (often entitled 'About Us'), with a specific focus on its role as a provider of capacity development support

The Cour des comptes is the supreme body in charge of auditing the use of public funds in France. It is a concrete expression of the Article 15 of the French Declaration of Human Rights: "Society has the right to ask any public official for an accounting of his administration."

Since the constitutional revision of July 23, 2008, the Cour des comptes has four main responsibilities: judging, controlling, assessing and certifying

- The Cour judges the accounts of public accountants by verifying the accuracy of income and expenditure
- The Cour audits the management and proper use of public funds ensuring the compliance, economy, efficiency and effectiveness of this management
- The Cour evaluates public policy
- The Cour audits the financial statements of the State and those of the social security (financial audit) to ensure that the accounts of public administrations give a true and fair view of the results of their management, their assets and liabilities and their financial position.

According to Art. 47-2 of the Constitution: "The Cour des comptes shall assist Parliament in monitoring Government action. It shall assist Parliament and the Government in monitoring the implementation of Finance Acts and Social Security Financing Acts, as well in assessing public policies. By means of its public reports, it shall contribute to informing citizens."

Our work is made public through :

- The annual public report
- The annual Report on the fiscal balance and enforcement of finance laws, the annual Report on the situation and prospects of public finance, the annual audit opinion on the States account ("certification")
- The thematic public reports (a dozen per year)
- The reports on bodies calling on public generosity
- The reports written at the request of Parliament (Article 58-2 of the Constitutional Bylaw Governing Finance Acts- "LOLF")
- Letters addressed to Ministers regarding specific issues

The Constitution, Art. 47-2, states that the Cour des comptes "contributes to keeping the Public informed, by means of its public reports". Each citizen have access to its reports either in the media or on its website. The Cour des comptes publishes its reports on the French website: www.ccomptes.fr (an English version is also available) and announces it on Twitter: @Courdescomptes.

Who makes the request?

- The Finance Committee President (of the National Assembly or Senate)
- Within the remit of the Cour des comptes (the State, its agents, Social Security, Public Sector Enterprises and private organizations benefiting from the public purse and from tax relief).

What is the outcome?

- Passed on to the Committee President, who made the request, by a mandatory deadline of 8 months following the request.
- Hearing before the Committee of the ministerial and administrative authorities concerned in the presence of the auditors who prepared the report.
- Drafting of recommendations or advice by the Cour, then by the competent committee.
- Publication either as an appendix to the Public Parliamentary Report, or by the Cour at its own initiative.

Concerning our role as a provider of capacity development support, as previously explained, it takes many different forms.

- Pluriannual Twinnings : between the Cour des comptes and other SAIs (Morocco, Tunisia, Algeria) but also twinings concerning the Regional and Territorial Chambers of Accounts and similar organization
- Bilateral assistance to some SAIs and ad hoc support
- Training Actions : seminars of the AISCCUF (organization of French speaking SAIs), study visits of foreign delegations, internship for some auditors, Participation of SAIs foreign auditors in the "general training session" that is set up, twice a year, by the Cour for its new staff...

b) **Core areas of capacity development support offered**, including both technical areas as well as generic and soft skills, e.g.

Technical Areas	Generic and Soft Skills
Independence and Legal Framework Yes Examples : Assistance to Mali, Tunisia throw advocacy and official visits ...	Facilitation Techniques
Internal governance and ethics (including strategic planning) Yes Examples : Project with Algeria, Tunisia and throw trainings ...	Change Management
SAI PMF or other Organisational Level Performance Assessments	Organisational Reviews
ISSAI Implementation*	IT project implementation
<ul style="list-style-type: none"> • Financial Audit Yes	Hand books / Guidelines



Example : Project with Morocco	Coaching
<ul style="list-style-type: none"> • Performance Audit Yes: Example : Project with Vietnam	
<ul style="list-style-type: none"> • Compliance Audit Yes : Example : Project with Algeria	
Jurisdictional Controls Yes : Example : Projects with the SAIs from Haiti, Mali, Niger, Ivory Coast, Tchad throw trainings, AISCCUF seminar and assistance missions ...	
Other specialised audit areas (e.g. IT audit, environmental audit, public debt audit) Example : for IT audit, Algeria	
Financial Management, Assets and Support Services Yes : Example : Project with Algeria, Tunisia, Morocco, Senegal and throw trainings ...	
Human Resources and Training Yes : Example : Project with Vietnam and throw trainings and AISCCUF seminar	
Communication and Stakeholder Management Yes : Example : Project with Algeria, Tunisia and throw trainings and AISCCUF seminar ...	

* Regarding ISSAI implementation, the capability statement should indicate whether the organisation and its staff have experience from conducting ISSAI based audits in each audit discipline, and from supporting others to adopt and implement ISSAI based audits.

This should be illustrated with examples of support previously provided in these areas by the organisation and/or its employees.

- c) **Project History**, including references/testimonies⁴ where available, describing the most relevant recent projects delivered by the organisation. Summarised in 1-2 paragraphs per project.

Please find attached an example of reference.

- d) **Core Team**, providing brief descriptions (often called ‘pen portraits’) of the core staff involved in managing, coordinating and delivering capacity development support. This usually explains the

⁴ E.g. from the recipient SAI and/or funding donor, expressing their view on the delivery of the project.

staff's background, education, training, experience, focus areas and significant roles in previous projects. This may be supplemented by a description of the organisation's ability to call on a

The French SAI has an international relation department dedicated to managing, coordinating and delivery capacity development. This department is composed of both experience magistrates (4 senior auditors managers, 1 senior auditor) and 2 high level coordinators with post graduate background in international relation/public finances.

- e) wider pool of resources from within, and potentially outside, the organisation as required.

As part of the French SAI involvement in international activities, the full ranch of staff, from auditors belonging to senior management and senior auditor, IT support administrative staff can be mobilized on capacity building with in the partner SAIs.



Renforcement des capacités institutionnelles de la Cour des Comptes de Tunisie

Projet de jumelage entre la Tunisie, la France et le Portugal

Séminaire de clôture

Vendredi 12 décembre 2014 – Hôtel AFRICA

Communiqué de presse

Un séminaire de clôture du programme de jumelage entre la Cour des comptes de Tunisie et les Institutions supérieures de contrôle de la France, du Portugal et du Royaume-Uni portant sur le renforcement des capacités institutionnelles de la Cour des Comptes tunisienne s'est tenu à Tunis, le vendredi 12 Décembre 2014, en présence du **Ministre des Finances Monsieur Hakim BEN HAMOUDA**, de **S.E Madame Laura BAEZA, Ambassadrice de l'Union européenne en Tunisie**, de **S.E. Monsieur François GOUYETTE, Ambassadeur de France en Tunisie**, de **S.E. Monsieur Luis FARO RAMOS, Ambassadeur du Portugal en Tunisie**, de **S.E. Monsieur Hamish COWELL, Ambassadeur du Royaume-Uni en Tunisie** ainsi que des hauts responsables des Cours des comptes de la Tunisie et de la France, du Tribunal de Contas du Portugal et du National Audit Office (NAO) britannique.

Le projet de jumelage, qui s'inscrit dans le cadre de la mise en œuvre du **Programme d'Appui à l'Accord d'Association et du Plan d'Action Voisinage « P3A- II »** financé par l'UE, a débuté en Février 2012 et prendra fin le 31 Décembre 2014. Il a été réalisé avec l'appui des trois institutions supérieures de contrôle partenaires : la Cour des comptes française (Chef de file), le Tribunal de Contas du Portugal et le National Audit Office (NAO) britannique.

A l'occasion de la clôture du jumelage, les parties impliquées dans cette coopération institutionnelle ont dressé le bilan des actions menées durant les 34 mois du projet et ont enregistré avec satisfaction la contribution effective de ce jumelage à la **diffusion des méthodes et pratiques de contrôle des organismes publics auprès de la Cour des comptes tunisienne**, conformément aux standards internationaux, pour renforcer la **performance de l'action publique** à travers l'amélioration de l'**efficacité** et de l'**efficience** du contrôle des finances publiques.

Les principaux résultats à porter au crédit des actions conduites au niveau des six composantes du jumelage peuvent se résumer comme suit :

1. La rationalisation du contrôle juridictionnel des comptes publics



- **Un projet de texte** réformant les modalités du jugement des comptes des comptables publics a été élaboré en concertation avec le Ministère des Finances;
- **Une étude de faisabilité** pour un processus progressif de dématérialisation des données budgétaires et comptables a été conduite avec le Ministère des finances;
- **Un projet d’instruction générale** pour la mise en état d’examen des comptes des comptables publics a été finalisé;
- **Une grille de diligences minimales** pour la conduite des contrôles juridictionnels et **de rapports-types** pour la restitution des travaux de contrôle ont été conçus;
- **Un projet d’arrêté** portant création d’un comité de relance de l’activité juridictionnelle à la Cour a été préparé;
- **Un guide du contrôle et des notes de procédures juridictionnelles** à la Cour ont été rédigés.

2. Refonte des textes en matière de discipline financière

- **Un rapport de diagnostic** sur l’état des lieux en matière de sanction de la faute de gestion;
- **Un plan de travail** comportant les différents niveaux et axes de la réforme à entreprendre a été dressé;
- **Un projet de réforme des textes** régissant la CDF a été préparé ;

3. L’audit de performance et l’évaluation des programmes publics

- **Un diagnostic préalable** de l’état des lieux en matière d’audit et d’évaluation des programmes publics a été réalisé;
- **Un plan d’actions** pour moderniser la mise en œuvre des audits de la performance a été préconisé;
- **Une formation approfondie** aux techniques et méthodes de l’audit de performance a été assurée par les experts du NAO;
- **Un guide d’audit de la performance** a été élaboré par l’équipe tunisienne de pilotage de l’axe « B » avec l’appui du NAO et validé par l’Assemblée plénière de la Cour;
- **Des visites d’études** ont été effectuées auprès des trois institutions supérieures de contrôle partenaires ;



- **Les acquis ont été expérimentés** à travers un audit de performance pilote réalisé auprès d'un ministère tunisien;

4. Le développement de l'audit informatique et le recours aux techniques informatisées de contrôle

- **Un diagnostic des capacités techniques** des personnels de la Cour dans le domaine des outils informatiques d'aide au contrôle a été effectué;
- **Un plan de formation de formateurs** pour acquérir et disséminer les techniques d'audit informatisées a été dressé;
- **Un manuel des techniques d'audit informatisées** a été rédigé;
- **Une visite d'étude** de consolidation des acquis a été faite auprès du Tribunal de contas (Portugal).

5. La redéfinition des missions de la Cour des comptes, l'amélioration de son organisation et de la gestion de ses services:

- **Un projet d'article relatif à la Cour des Comptes** a été préparé et communiqué à l'ANC en vue de son insertion dans la Constitution tunisienne;
- **Un projet de texte réformant l'organisation** de la Cour a été élaboré ;
- **Un diagnostic des fonctions support** au sein du Secrétariat général de la Cour a été effectué ;
- **Une esquisse de réorganisation** des structures internes et du dispositif de gouvernance de la Cour des comptes a été élaborée ;
- **Une assistance à la programmation et à la publication des travaux** de la Cour a été apportée ;
- **Des visites d'études** des responsables de la Cour tunisienne ont été effectuées auprès de la Cour française ;

6. La conception d'un système d'information approprié à la Cour des Comptes

- **Un diagnostic** de l'existant et des carences à traiter en priorité a été dressé;
- **Un projet de Système d'Information adapté** a été élaboré;
- **Une acquisition de matériels et logiciels à destination des personnels de contrôle** de la Cour sur financement européen de coopération technique (hors jumelage).

- **Des visites d'études** comparatives des dispositifs en place ont été faites auprès de la Cour des comptes française et du Tribunal de contas portugais.

Le programme de jumelage en chiffres :



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