

Office of the Auditor General of Norway (OAGN)

INTOSAI provider of support Fact sheet



Developed by the INTOSAI-Donor Cooperation with support from OAGN

Background

The INTOSAI-Donor Cooperation (Cooperation) has taken the initiative to develop fact sheets for the purpose of increasing knowledge of member practices in supporting Supreme Audit Institutions (SAIs). Fact sheets have been developed for donor members who can provide financial support for capacity development. In addition, fact sheets have been developed for some INTOSAI members who can support capacity development for SAIs through their programme implementation.

This fact sheet is for information purposes only and does not constitute an offer for support.

About OAGN

OAGN carry out the external audit of the Norwegian Government/public sector bodies. The Norwegian Parliament has determined that OAGN can undertake international assistance work. In-kind support is the main modality of development cooperation for OAGN. OAGN place great emphasis on the importance of combining theoretical knowledge with practical experience, and use methods such as "on the job-training" and mentoring on audits, rather than traditional course activity.

OAGN can support SAIs through different types of projects, see table 1 for an overview.

Table 1: What types of projects can OAGN provide support for when working with SAIs:

Type of projects:	Can OAGN provide support:
Short-term projects	Yes, under certain conditions and modalities.
Long-term programs	Yes (3-5 years and more)
Bilateral support	Yes
Regional support	Yes
Global support	No
Funding for peer to peer support	No direct monetary funding for P2P support. OAGN can provide in kind funding using our own human resources.
Funding for projects to be implemented by the SAI itself	No
Funding for projects with a third-party implementer	No direct monetary funding, but under certain conditions, OAGN can supply human resources in form of Short Term and Long Term Advisers to third party implementer. An example is AFROSAI-E, where OAGN supply trainers and Long Term Advisers for AFROSAI-E's courses and secretariat.
Projects where SAI Capacity Development is part of a broader PFM programme	Yes

Support cycle and decision making

OAGN support cycle is normally 3-5 years. The decision on support to SAIs are taken at headquarters by the head of OAGN. The support cycle is based on the international development cooperation strategy, which is aligned with the overall strategic plan. The support cycle is currently not locked to the overall strategic plan for OAGN. OAGN can consider support to new SAI Capacity Development Programs at the time OAGN see fit and when there are resources available within the organization. The decision to support new programmes is thus not time/cycle specific, but resource specific.

Strategic priorities – countries and areas

Selecting partners

The OAGN has limited access to resources for development assistance assignments. Therefore, the criteria for selecting cooperation partners are based on where the OAGN assesses that the preconditions for achieving goals and sustainability are best. Cooperation is prioritized in countries and regions where:

- Public financial management reforms are ongoing
- The Auditor General is a resolute and active agent of change
- Norwegian authorities are already in place and have established cooperation with the country's authorities
- There is an opportunity for synergies between OAGN's other projects
- OAGN possesses expertise that is particularly relevant
- The working language is mainly English
- The safety of its staff is safeguarded

Areas of expertise¹:

OAGN is at present working actively with capacity building on the following topics:

- Financial Audit
- Audit of Extractive Industries
- IT-Audit (Security & Financial)
- Performance audit
- Environmental audit
- Quality Assurance
- IT infrastructure
- SAI-PMF
- Legal Framework
- Stakeholder management

¹ Information is from the OAGN Capability statement

Other relevant informationPrinciples of OAGN International Development Cooperation

OAGN aim to follow a set of overarching principles in the international development cooperation.

1. Long-term institutional cooperation:
 - a. The majority of the OAGN's development assistance work shall be long-term institutional cooperation with SAIs in developing countries (so called DAC countries). Cooperation activities of shorter duration and more precisely defined nature can also be carried out, if such isolated activities or measures can contribute to strengthen the SAIs' ability and opportunity to exercise effective control.
2. Partners' ownership of own development:
 - a. An important principle of development assistance work is that partners shall take ownership of their own development. The OAGN's support shall always be based on demand, and shall take its starting point from local needs and preconditions, as well as national and regional audit standards. The point of departure for any evaluation of cooperation shall be a request from the partner country's SAI.
3. Sister organization:
 - a. The OAGN wants to be a sister organization for the partners. Among other things, this means that OAGN are colleagues and discussion partners rather than experts or consultants. Expertise is OAGNs paramount resource in this cooperation. The OAGN's own employees shall generally staff the projects, and transparency and competition shall characterize recruitment of advisors to bilateral projects. To a limited extent, the OAGN can also contribute financial resources if necessary to ensure that a planned project is implemented. Presence and continuity are important for establishing the necessary trust, developing good organizational and cultural knowledge, gaining insight into political and economic contexts, and enhancing our relevance as partner. OAGN use both short-term and long-term OAGN advisors.
4. Harmonization and coordination:
 - a. A growing number of actors in international development assistance work also give rise to a need for more harmonization and coordination. The OAGN's development cooperation projects shall be carried out in close interaction with other partners, donors and relevant actors in the partner country to ensure a coordinated effort in the particular context.

About the INTOSAI-Donor Cooperation

THE INTOSAI-DONOR COOPERATION

The INTOSAI-Donor Cooperation is a strategic partnership between donors and the Supreme Audit Institution (SAI) community.

Purpose: to improve SAI performance in developing countries through scaled-up and more effective support.

Guiding Principles: development of country-led strategic plans; donors respecting SAI country leadership; and improved coordination of support.

Members: To date, 23 donor organizations and INTOSAI (who comprise the INTOSAI-Donor Steering Committee) have signed the Memorandum of Understanding.

For more information, visit us online at www.idi.no/intosai-donor-cooperation