



Summary of Second Annual IDI-IDC Strategic Dialogue, 2 December 2020

Summary Outline

1. Opening remarks
2. Agenda Item 1: IDI's support for SAIs in light of COVID 19
3. Agenda Item 2: Auditing 2030 Agenda
4. Concluding remarks

Participants

INTOSAI Development Initiative (Board)	Organization/ Role
Ms. Helena Lindberg	Auditor General, Sweden National Audit Office (Session Chair, IDI Board)
Ms. Kristin Amundsen	Deputy Director General, Office of the Auditor General of Norway
Ms. Åse Kristin Hemsén	Deputy Director General, Office of the Auditor General of Norway
Ms. Pamela Monroe-Ellis	Auditor General, Auditor General's Department Jamaica and Secretary General CAROSAI
Mr. Vítor Manuel da Silva Caldeira	Former President, Portuguese Court of Audit
Ms. Silke Steiner	Director, INTOSAI General Secretariat and Head International Department, Austrian Court of Audit
Mr. Herbert Baumgartner	Deputy Director, INTOSAI General Secretariat and International Department, Austrian Court of Audit
Mr. Agus Pramono	Vice Chairman, Audit Board of Indonesia
Mr. Bernardus Dwita Pradana	Inspector of Audit QA, Audit Board of Indonesia
Ms. Selvia Vivi Devianti	Director, Audit Board of Indonesia
Mr. Jan Van Schalkwyk	Executive Director, Office of Auditor General of South Africa
Mr. Cobus Botes	Senior Manager, Office of Auditor General of South Africa
Ms. Johanna Gårdmark	Project Director, Swedish National Audit Office and CBC Secretariat
Ms. Eleonora Pais de Almeida	Audit Director, Portuguese Court of Audit
Mr. Einar Gørissen	Director General, IDI
Ms. Archana Shirsat	Deputy Director General, IDI
Mr. Ola Hoem	Deputy Director General, IDI
Mr. Brynjar Wiersholm	Deputy Director General, IDI
Mr. Martin Aldcroft	Senior Manager, IDI
Ms. Petra Schirnhöfer	Senior Manager, IDI



INTOSAI-Donor Cooperation

Mr. Edward Olowo-Okere

Mr. Arun Manuja

Mr. Gene Dodaro

Mr. Mike Hix

Mr. Mark Keenan

Mr. Hussam Al-Angari

Mr. Sultan Alotaibi

Mr. Mohammed Al-Habib

Ms. Manal Alduhaimi

Ms. Maria Kaizeler

Mr. Günter Engelits

Mr. Mathieu Lafrenière

Ms. Susanne Wille

Ms. Léna Bonnemains

Ms. Claire Schouten

Ms. Alice French

Ms. Allizon Milicich

Ms. Lourdes Sanchez

Mr. Robert Creswell

Ms. Anne Barry

Mr. Håkon Mundal

Mr. Gavin Ugale

Ms. Natalie Bertsch

Mr. Oskar Karnebäck

Mr. Mirza Jahani

Ms. Julia Bastian

Ms. Nora Keck

Organization/ Role

Global Director, World Bank (Session Chair, INTOSAI-Donor Cooperation)

Senior Financial Management Specialist , World Bank
Comptroller General, U.S. Government Accountability Office (GAO)

Director International Relations, U.S. Government
Accountability Office (GAO)

Program Manager, U.S. Government Accountability Office (GAO)

President, Saudi Arabia General Court of Audit (GCA)

Director General, Saudi Arabia General Court of Audit (GCA)

Director General, Saudi Arabia General Court of Audit (GCA)

International Relations Officer, Saudi Arabia General Court of Audit (GCA)

Senior Financial Management Specialist, Asian Development Bank

Program Manager, Austrian Development Agency
Public Financial Management specialist, Global Affairs
Canada

Senior Expert, European Commission

Policy Advisor, Ministry of Foreign Affairs (France)

Senior Program Officer, International Budget Partnership

Financial Sector Expert, IMF

Financial Management Specialist, Inter-American
Development Bank

Senior Financial Management Specialist, Inter-American
Development Bank

Senior Finance Officer, International Fund for Agricultural
Development

Deputy Director of Audit, Irish Aid

Senior Adviser, NORAD (Norway)

Policy Analyst, OECD

Program Manager, SECO (Switzerland)

Programme Specialist, Sida (Sweden)

Senior Governance Advisor, FCDO (UK)

Advisor, GIZ (Germany)

Planning Expert, GIZ (Germany)

INTOSAI Development Initiative (Other)

Ms. Marcela Hommefoss

Ms. Kerry Crawford

Ms. Camilla Fredriksen

Manager, Global Foundations Unit

Manager, Global Foundations Unit

Manager, Global Foundations Unit



Apologies: African Development Bank, Australian Department of Foreign Affairs and Trade, Belgian Ministry of Foreign Affairs, Foreign Trade, and Development Cooperation, GAVI Alliance, Global Fund, Islamic Development Bank, Netherlands Ministry of Foreign Affairs, USAID

1. Opening Remarks

Einar Gørrissen, IDI provided brief background on the purpose of the Dialogue which is meant to discuss challenges faced by both development partners and IDI in their work, and to recommend solutions and approaches. He noted that the first meeting was held in March in 2019 and that the second meeting, was originally planned for March this year, but was postponed due to the pandemic.

2. Agenda Item 1: IDI's support for SAIs in light of COVID 19

The IDC Session Chair, Edward Olowo-Okere noted that countries around the world have responded to the COVID-19 pandemic and the ongoing economic crisis by expending trillions of dollars to support their economies and provide relief to their populations. He pointed to the key role of Supreme Audit Institutions (SAIs) being responsible for providing independent assurance on the effective and lawful use of government monies, improvement in public service delivery, and response to disasters. He added that IDI's role in capacity development of SAI's was more important than ever.

Einar Gørrissen, IDI gave an update on the effect the pandemic is having on SAIs ability to carry out their mandate as well as the current initiatives being implemented or supported by IDI in response to the COVID-19 pandemic. It was highlighted that around 2/3 of SAIs report that their operations have been seriously affected by COVID 19. Many have been torn between the challenges of maintaining staff safety and business continuity and public calls for SAIs to scrutinize the massive levels of emergency financing and contribute to ensuring accountability in crises. It was noted that a significant challenge the SAIs now faced was to remotely carry out their functions which had a direct correlation with the lack of or insufficient ICT tools. IDI had launched a number of initiatives in light of the crises including TAI audits, 3d audits, elimination of violence against partners and the cooperation with IMF. It was also highlighted that the focus on SAIs independence has increased as there are perceived increased threats to the SAIs Independence. All attendees agreed that there is a need to respond quickly in supporting these SAIs to continue operations and that the role SAIs play in an emergency is becoming increasingly important. It was noted that there needs to be greater flexibility and coordination amongst IDC members to be able to maximise available synergies as well as ensure support is effective. The current responses by SAI Saudi Arabia and the INTOSAI PFAC towards improving SAIs resilience through ICT support were highlighted. It was recommended that a gap analysis on the ICT needs of all SAIs be conducted and that partnerships with the private sector could be explored in order to assist with support SAIs' ICT needs.



IDC members expressed their appreciation for how the IDI has adapted their portfolio and delivery methods to the crises, and their willingness to collaborate with IDI on initiatives that helps SAIs to navigate the new normal but also noted that they face some challenge as it relates to providing an immediate response to support SAIs.

The IDC Session Chair was pleased to note donor members stated that they do not see any forthcoming reductions in development funding towards SAI development from their respective organisations. He further noted general endorsement for the IDI strategic priorities and programs, the initiative with IMF and further cooperation in specific countries and initiatives.

3. Agenda Item 2: Auditing 2030 Agenda

The IDI Session Chair, Helena Lindberg introduced the session highlighting that IDC strategy for the next ten years is centered around eight high-level principles, where principle 5 puts focus on “partners supporting SAI efforts to assess preparedness and implementation of the 2030 Agenda for Sustainable Development and commitments adopted in the 2015 Addis Ababa Action Agenda.” She further pointed to that these principles are operationalized in a number of IDC goals, including one relating to Agenda 2030 and achievement of the Sustainable Development Goals which focuses on :

1. Supporting SAI efforts to assess preparedness and implementation of the SDGs
2. Advancing progress toward certain relevant sub-goals (SDG 16.6 (effective, accountable, and transparent institutions) and SDG 17.9 (international support for effective and targeted capacity building in support of SDGs))
3. Raising awareness of relevant SAI reports that can inform voluntary national review of SDG preparedness and implementation

Archana Shirsat, IDI presented on the SAIs contribution to the implementation of 2030 Agenda. It was noted that SAIs, who started by seeking a seat at the table, have contributed valuably to the preparedness for implementation of SDGs. The relevance of SDGs was further highlighted since the COVID-19 pandemic as critical to assisting countries to ‘Build Back Better’ after this pandemic. It was noted that the IDI SDG Audit Model (ISAM) follows SDG principles and ISSAIs to provide practical support to SAIs in auditing implementation of SDGs. This model would be able to support SAIs in contributing to the recovery phase through forward looking audits of national targets linked to SDG targets. A key lesson learnt was that SAIs needed support to develop capacities to take a whole of government approach and engage with multiple stakeholders, including state and non-state actors. It was also highlighted that the use of DATA analytics and the SAIs ability to use this in conducting their audits should be explored further as we move to enabling more SAIs to Audit SDGs. It was further noted that the quality of, as well as level of synchronisation in, data management at the country level contributed greatly to the SAI being able to audit SDGs. The attendees agreed that the recent pandemic has placed the spotlight on the need to have the SDGs audited so that Governments are able to be in a better position to respond to emergencies. Some representatives highlighted that improving and increasing the partnership with civil society is an ideal path to be able to further the audit of the 2030 agenda. The importance of integrating support to SAIs in wider public financial management support projects was noted by several participants.



It was proposed that the cooperation explores the capacity of the SAIs in using technology (hardware, software, data analytics and policy) in their audits as this would further enhance this agenda. It was also proposed that this gap analysis occurs at both macro and micro levels and that all key stakeholders coordinate and create a strategy to address any gaps.

The IDI session Chair noted great willingness to promote and support the SAI role in the implementation at both global and national level. She commended the positive engagement and awareness of the challenges facing SAI's in auditing the implementation of SGD's. She underlined that in addition to data analytics, the development of mindset of whole government, and break down of SDGs down to national targets were key in meeting these challenges.

4. Concluding remarks

The IDC and IDI Session Chairs thanked all participants for attending the Dialogue.

The IDC session Chair reiterated that coordination amongst development partners would be important in individual countries or initiatives including to promote and support SAI contribution to the implementation of the 2030 Agenda. It was thus proposed that the IDC explores a framework for coordination at the country level as it relates to capacity strengthening and promoting the role and importance of the SAIs. Finally he highlighted the importance of broader reflection of the audit challenges beyond the digital solutions highlighted due to the pandemic.