



Highlights from the IDC Annual Meeting Series of the 14th IDC SC meeting 20-27 September 2021

This paper shortly summarises some of the key take-aways from the five IDC webinars held over the period of 20-27 September 2021. As such it should be noted that it does not intend to neither highlight nor fully cover input of every speaker of the meetings, but rather share some key messages that are relevant for the discussions of the Steering Committee. The key messages are presented per session.

Session 1 – GCP Tier 2: Recipe for Success- Cultivating an environment for SAI Capacity Development in states in a complex and challenging context.

The objective of the session was to identify key factor and conditions necessary to increase probability of success of the GCP Tier 2. The discussions were based on experiences from the current round of GCP Tier 2, which aims as providing support to SAIs operating in challenging environments.

The session was moderated by IDI GFU Manager Kerry Crawford and featured the following speakers:

- Seiko Keita – Manager Fiduciary and Inspection Department, African Development Bank, Ivory Coast
- Ahamadou Lamine Kebe – Magistrate – Cour des comptes, Senegal
- Rakotondramihamina Jean de Dieu – President of the Cour of Accounts of Madagascar
- Meisie Nkai – CEO – AFROSAI-E
- Jostein Tellnes – Senior Manager – Bilateral Support Unit, IDI

Key take-aways

- It was confirmed that the success of support to countries under the GCP Tier 2 PAP-APP was closely linked to SAI Leadership Commitment
- Successful peer-support was achieved by the establishment of relationships and trust between peer providers and recipient SAIs
- It was also important to factor in aspects from outside the SAI's control and be flexible, given the context SAIs operate within. The flexibility should ideally extend to the donors' procedures
- Speakers recognised it as important not to under-estimate the timeframe necessary to implement activities as they were outlined under the PAP-APP. The SAI's absorption capacity is a key element to factor in when planning for the support
- While the physical presence remains important to build and maintain trust and relationships, the COVID-19 pandemics has shown there are opportunities for tailoring interventions in a way that could combine online interaction and training with in-person meetings to increase impact. Yet, digitalisation should not come at the expense of in-country support, also because of the necessity to ensure understanding of the SAI and its' context and establish trust and good relationships
- Coordination is necessary internally in the SAI as well as between donors, to make sure interventions are effective, and the capacity development can achieve intended outcomes
- When developing the support scheme to SAIs in challenging contexts one should also consider the value added of the SAI on the country level



Session 2 – Leaving no SAIs behind

The objective of the session was to explore opportunities for the IDC to improve the likelihood of all SAIs having the opportunity to strengthen their capacity. The session addressed what could have led to this situation and what steps all stakeholders could take to make sure no SAIs are without support.

The session was moderated by IDI Manager Kerry Crawford and featured the following speakers:

- Esther Lameko-Poutoa - Chief Executive of the PASAI Secretariat
- Ola Hoem - Deputy Director General, IDI
- Susanne Wille - European Commission
- Camilla Fredriksen, IDI

Key take-aways

- The Global Stocktaking Report 2020 suggests that while most SAIs are reporting to receive support, some are reporting to be left behind. Furthermore, SAIs in certain INTOSAI regions get less support, both in number of projects and monetary value. Furthermore, SAIs in developing countries seeking support, experience it to be difficult to obtain support, if they are seeking support where the SAI will be the implementer of support, rather than a third-party agent.
- It was recognized that some SAIs may not be able to reach out to donors, due to lack of visibility in the PFM system of the country. At the same time donors could be limited in their ability to work with certain countries due to priorities from central level. Panelists noted that SAIs may not always have the capacity to develop concept notes due to lack of experience. The IDC needs to continue to support the SAIs who needs support on this.
- Panelists pointed out that SAIs who are seeking support need to make sure they are very clear on the objectives of the intervention, and to show donors how they think the support will improve their performance as an institution. SAIs also need to frame their support needs more around their role in the PFM system.
- SAIs were encouraged to be open and transparent about their own operations and focus on organisational accountability to easier attract donors
- Both the regional representative and donors emphasised that one strategy to ensure SAIs with less capacity to obtain support is the regional approach. By organizing themselves regionally SAIs can make a stronger case towards donors, and they can use the leverage of the regional organisations. Donors could be more likely to support if the demand is based on a common need. This has been proven successful for example in PASAI. SAIs could also try to look for peer-support as a way of establishing support.



Session 3: How can we improve support to SAIs based on findings from the 2020 Global SAI Stocktaking Report?

Session led and facilitated by IDI's Director General Einar Gørrissen and IDI GFU Manager Camilla Fredriksen

The objective of the session was to explore how to provide better support to SAIs based on the Global Stocktaking Results.

According to The Global Stocktaking Report

- SAIs are meeting challenges such as insufficiency of resources and staff, which seems to affect their performance
- SAI Independence Remains a Risk
- SAIs have opportunities to be more responsive to emerging issues
- SAIs can be more transparent and accountable
- More focus could be directed towards HR and professionalisation
- ISSAI Implementation is slowly progressing
- SAIs could take a more holistic approach to audit
- There's a need to interact more with stakeholders to have impact
- It's positive to note the SAIs wishes to strengthen capacities in areas such as communication with stakeholders, professionalization, gender and digitalisation
- Support to SAI Capacity Development has stagnated
- Peer-support is the preferred support modality, but funding is needed to enable peer-SAIs to provide support
- Regions are responsive to SAI needs

Following the presentation participants at the webinar discussed four questions on how to improve support.

Key take-aways

1. CD support has stagnated. How can we as donors and SAIs revert that trend?
 - The group underlined that demands for support has to be clearly needs-based and to have clear objectives for the support provided. SAIs need to be more transparent. However, SAIs do not always have the proper capacity and skills to develop concept notes and donors need to be flexible when consider supporting SAIs
 - There could be new ways of providing support by combining what is already available. There is a lot of good global public tools available, but support and guidance to apply these are still necessary for SAIs. Using support from peers could be one way to make use of these tools. Donors could support such initiatives.
2. How can we ensure a more geographical equal spread of support to SAIs?
 - It was pointed out that Region can provide donors with the view of the needs of the SAIs in the region, and donors considering support to SAIs, should approach regions.
 - When providing support to SAIs with challenges providers need to consider their starting capacity and absorption capacity, and strike a balance between the support offered and the demands to the



SAIs, which allows the provider to meet the most critical needs the SAI, but allows SAIs to receive the support in a good way, so they can achieve results, and gradually build up competencies

- Providers must find a good way to align their support to the context of the SAIs, notably to SAI models. Lack of understanding of context, as well as language barriers can be important reasons for failed projects and lack of willingness to support
3. How can we mobilise more SAIs to provide support, and how can donors help?
- The COVID-19 pandemic has opened opportunities to provide peer support digitally, and donors could support to establish infrastructure to allow for more digital exchange
 - At the same time reports from the group underlined that SAIs who want to provide peer support have to have to a certain level of capacity in delivering support to do so well, and the decision to provide peer support should be a part of its' Strategic Plan
 - A proposal brought up is to establish a mechanism to match providers of peer support with SAIs with needs, based on the same model as the Global Call for Proposals
4. What should be the most critical areas for SAI CD support going forward?
- In light of the pandemic, it was suggested that emerging and critical areas to focus on is support to help SAIs do their work in the wake of the pandemic, including remote auditing and software and supporting SAIs to take a more risk-based approach to help clear backlogs that are building up after the pandemic.
 - Similarly, the group suggested support to permit SAIs to create a good working environment and support their staff, following the pandemic
 - Another important area that came up was Engagement with Stakeholders. For example, there is potential in supporting SAIs in communicating more strategically with the Executive in order to ensure their independence,
 - Support to SAIs could also be provided on Strategic foresight, to help SAIs become more agile and flexible
 - Support on professionalization should continue to be a focus. Global initiatives can help narrow the gap and improve mutual understanding of what it entails to implement the ISSAIs



Session 4- Coordination – key pillar in building resilient SAIs

The objective of the session was to highlight the importance of coordination and to look at practical techniques applied by IDC members in capacity development.

The session was moderated by IDI Manager Matthew Price and featured the following speakers:

- Michael Hix - Director of International Relations in GAO's Office of Strategic Planning and External Liaison
- Freddy Yves Ndjemba - Senior Manager - SAI Governance Department, IDI
- Jostein Tellnes - Senior Manager - Bilateral Support Unit, IDI
- Yangchen Karma - Program Officer - Royal Audit Authority, the Supreme Audit Institution of Bhutan

Key take-aways

- A presentation of findings from The Global Stocktaking Report that suggested that around half of SAIs interacting with more than one donor have some kind of coordination mechanism for support, and that the lack of coordination was one of the top five reasons for failure of SAI CD (according to SAIs). When asked for what success factors for coordination are, understanding of country context and SAI procedures was highlighted along with regular communication.
- Speakers agreed that the SAI's Strategic Plan should be reviewed carefully by the donor and should play a central role in the planning process for any support and cooperation. Likewise, the SAI should familiarize itself with the plans and goals of the provider of support.
- The panelists confirmed that like suggested by the Global Stocktaking Report, regular communication, including regular meetings, is key to SAI-donor coordination
- It was also noted that there needs to be coordination not only at the financial support level, but also at the technical level
- Recent efforts have shown that coordination can produce a strong multiplier effect on promotion and advocacy for SAI Independence. However, it was also noted that SAI-Donor coordination is especially important when issues could be sensitive for the SAI. While the guiding principle is SAI-led coordination, in some cases, especially in challenging circumstances, it may be up to the donors to lead coordination efforts if they are to succeed
- Finally, it was pointed out that there are many good opportunities for INTOSAI and donors to coordinate with like-minded organizations at the international level



Session 5: Responsive SAIs – Auditing of the Emergency Funds during the COVID-19 Pandemics

The session explored the role of SAIs in auditing the use of emergency funding, with a particular focus on IMF financing. It was the first session organised under the IDC umbrella “Responsive SAIs”, a forum created to discuss emerging issues for SAIs. It also marked the publication and launch of an IDI paper, cowritten with IMF staff, on [The Role of SAIs in Auditing the Domestic Budget Support of IMF Emergency Financing](#).

The session was chaired by IDI Deputy Director General Brynjar Wiersholm and moderated by IDI GFU Manager Camilla Fredriksen. It featured the following speakers:

- Emmanuel Mathias - Deputy Unit Chief, Legal Department, IMF
- Martin Aldcroft - Senior Manager - Strategic Support Unit, IDI
- Joel A. Turkewitz - Senior Counsel, IMF Legal Department
- Tamba Momoh - Deputy Auditor-General, Audit Service Sierra Leone
- Gerald Pute - Director of Regularity Audit, National Audit Office Malawi
- Jostein Tellnes - Senior Manager - Bilateral Support Unit, IDI
- Shofiqul Islam - Senior Manager - Professional and Relevant SAIs Department, IDI
- Michael Hix - Director of International Relations in GAO’s Office of Strategic Planning and External Liaison

Key take-aways from the session:

- IMF and IDI explained why the response to the COVID pandemic has generated an increased IMF interest in the core role of SAIs, and IMF recognition of the need to strengthen SAI’s ability to audit the use of all public emergency funds.
- The IMF emphasised that its financing is domestic budget support to help finance the national response to COVID-19, rather than intended for specific projects or initiatives, hence the IMF is looking for sound audits of the use of all emergency funds, not audits of IMF funding.
- The session explored how SAI independence and SAI responsiveness are both fundamental to an effective SAI response to the pandemic, and how these could be reconciled through closer engagement between SAIs and the IMF around short-term emergency financing and in the longer term through policy dialogue, capacity development and article IV monitoring.
- SAI Malawi and SAI Sierra Leone provided country perspectives on IMF-SAI engagement, and reported on the challenges, findings and impact of audits on the use of emergency funding. They noted the mixed reactions to the audit reports: positive impact in taking forward misuse of funds and suspicions of corruption, as well as attempts to undermine and discredit the work of the SAIs, especially on social media.
- Presenters illustrated some of the different initiatives being taken to build SAI capacity and capability to audit the use of emergency funding. This included IDI’s Transparency, Accountability and Inclusiveness audit initiative; the IMF’s Capacity Development programme ‘Check the Receipts’; and INTOSAI initiatives including the SAI Continuity of Operations grant and GAO webinar series on Auditing for Fraud and Real-time auditing of COVID-19 activities.