

INTOSAI



INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS  
ORGANISATION INTERNATIONALE DES INSTITUTIONS  
SUPERIEURES DE CONTROLE DES FINANCES PUBLIQUES  
INTERNATIONALE ORGANISATION DER  
OBERSTEN RECHNUNGSKONTROLLBEHÖRDEN  
ORGANIZACIÓN INTERNACIONAL DE LAS  
ENTIDADES FISCALIZADORAS SUPERIORES  
*المنظمة الدولية للاجهزة العليا للرقابة والمحاسبة*

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**66<sup>nd</sup> Meeting of the Governing Board of INTOSAI**

Austrian Parliament  
Vienna, Austria

**6 – 7 November 2014**

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**INTOSAI Cooperation with Development  
Organisations**

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## INTOSAI Cooperation with Development Organisations

The INTOSAI Capacity Building Committee (CBC) and the INTOSAI Development Initiative (IDI) have been mandated by the INTOSAI Governing Board to take forward INTOSAI's cooperation with the wider development community. Since the last Governing Board meeting activities have concentrated on creating synergies with the efforts by the INTOSAI General Secretariat to increase awareness for, and promote, SAI independence.

Engagements with the Effective Institutions Platform (EIP), as a contributor to the Post-2015 Dialogue on "Helping to Strengthen Capacities and Build Effective Institutions", have focused on bringing the importance of independent SAIs, public sector auditing, accountability and the use of country systems to the fore in the discussions on the Post-2015 Global Development Agenda.

In addition, support to key pillars of the platform, e.g. on "Supreme Audit Institutions and citizen engagement strategies", highlighted ways in which SAIs can contribute to transparency and increase civil society participation beyond traditional engagement mechanisms.

It is envisaged that continued engagement with the EIP by the IDI and CBC will be twofold:

- further cooperation under the *Accountable and Inclusive Institutions* pillar in its second phase, and
- participating in activities of the *Change Management and Making Reform Happen* pillar. This pillar relates specifically to peer networks and aims to develop a manual that reformers can use in fostering peer learning initiatives.

INTOSAI structures and member SAIs had the following the key engagements with development organisations during the past year:

- In November 2013 the IDI, together with the World Bank Institute, the UNDP and the Anti-Corruption Think Tank U4, facilitated a panel at the Open Government Summit in London. The SAIs of South Africa, Brazil, Montenegro and Philippines participated in the discussions on *Audit Systems and Open Government: SAIs engagement with citizens and other actors*.
- In February 2014, SAI Philippines contributed to a webinar on "citizen engagement with Supreme Audit Institutions", hosted by the World Bank. The webinar took forward the discussion from the 2013 Open Government Summit and included stakeholders from both governmental and non-governmental organizations. From INTOSAI, SAI Brazil and the IDI participated and highlighted recent developments in public sector auditing as well as citizen engagement strategies
- In keeping with past commitments to include INTOSAI members and create synergies where possible, while at the same time savings costs, SAI Mexico represented INTOSAI at the First Meeting of the *Global Partnership on Effective Development Cooperation* in Mexico City in April 2014. Discussion items included "More and Better Development Cooperation for Domestic Resource Mobilization" and "Using Country Systems and Measuring their Strength: What's next?"
- The General Secretariat, the IDI, and SAIs from Asia and Latin America and North America attended the United Nations' *Public Service Day and Awards Ceremony* (UNPSA) in June 2014 in South Korea, where the value and benefits of SAIs in enhancing public service delivery and combatting fraud and corruption were discussed among other agenda items. Within the overall theme of the 2014 "Innovating Governance for Sustainable Development and Well-being of the People" the workshop included discussions on "Engaging Citizens in Governance for Transparency and Accountability and Responsiveness in Service Delivery" and "Innovations in Public Accountability: the Role of Supreme

*Audit Institutions and Citizens*". Participants considered tools and resources for assisting SAIs to engage with citizens and prevent corruption.

- The IDI and the SAIs of South Africa, Brazil, Costa Rica, Chile, the PASAI secretariat supported the ongoing work to examine the extent of SAIs' engagement with external stakeholders. Recently, a working paper on "*Supreme Audit Institutions and Citizens Engagement Strategies: a Stocktake*" was published as first output under the Effective Institutions Platform's pillar on accountable and inclusive institutions. The key findings of the paper were presented at the 7<sup>th</sup> INTOSAI-Donor Steering Committee meeting in Paris in September 2014.
- South Africa and a number of other SAIs are participating in an OECD international study on the role of SAIs in supporting and enhancing good governance. The first phase of the project entailed the development of an analytical framework on the topic. The objective of this study is to facilitate ongoing and spark new dialogues within SAIs, and between SAIs and the executive branch of government, in order to identify how SAIs can contribute to the government's delivery of more efficient, effective and economical programmes and services.
- The Governments of Germany and Moldova, together with the International Labour Organization and the United Nations Development Program hosted a conference on the topic of the Post-2015 Global Development Agenda, which was attended by the IDI. The aim of the conference was to ensure a call for effective, accountable and transparent institutions in the Sustainable Development Goals (SDGs).
- The IDI was engaged in the review and update of the Public Expenditure and Financial Accountability (PEFA) framework. The engagement was specifically focused on coordinating the redrafting of Performance Indicator 26, Scope, nature and follow-up of external audit. Currently, the updated draft PEFA indicator set is put forward for public consultation until 31 October 2014. Following the consultation period, the draft Framework will be modified as necessary to reflect the comments and to ensure that it remains applicable across a wide range of country contexts and administrative heritages. The updated PEFA Framework is expected to be released in 2015 and can be commented on until 31 October 2014 (use the following link on the CBC website to access the relevant PEFA exposure drafts: <http://www.intosaicbc.org/sais-encouraged-to-respond-to-pefa-consultation/> )
- The IDI participated in a panel discussion on the role of SAIs and accountability for development, hosted by the World Bank in March 2014. The panel discussed inter alia the value and benefits of SAIs, SAI capacity development and measuring SAI performance. Other panellists included SAI Austria, GIZ, Inter-American Development Bank and the World Bank, based on their contributions to the INTOSAI/GIZ reader "*Supreme Audit Institutions – accountability for development*".

**END**