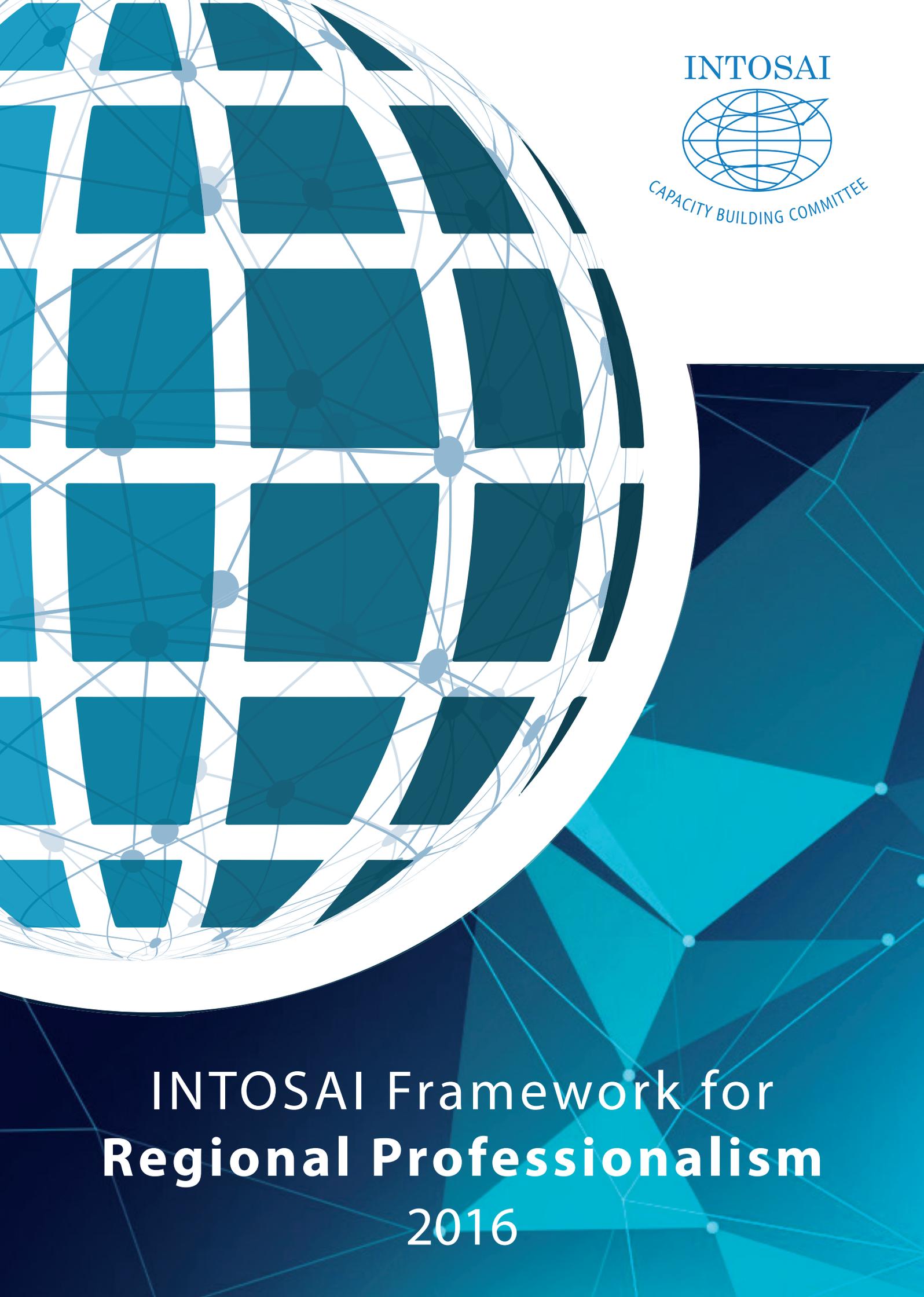


INTOSAI



CAPACITY BUILDING COMMITTEE



# INTOSAI Framework for **Regional Professionalism** 2016

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# 1. Background

In 2013 XXI INCOSAI charged the Capacity Building Committee (CBC) with emphasising the role of INTOSAI's regional organisations and strengthening interregional cooperation (the regional organisations are all members of the CBC Steering Committee). At the 2014 CBC meeting in Lima, Peru, one of the points of deliberation was the value of well-functioning and professional INTOSAI regional organisations and it was agreed that a regional organisation was a key strategic enabler of successful Supreme Audit Institutions (SAIs).

As work progressed into 2015, especially in the Task Group of INTOSAI Auditor Certification, and in the CBC's submissions to the Task Force on Strategic Planning, it was abundantly clear that an investment in the regional organisations of INTOSAI should be a key priority for the CBC and INTOSAI beyond 2016. This was a view shared by both the IDI and the INTOSAI-Donor Secretariat. The need to include the role of well-functioning, professional INTOSAI regional organisations in the professionalization theme discussion at XXII INCOSAI in 2016 was also agreed to by the theme chair, SAI New Zealand, and SAI UAE as the host SAI.

With this in mind, the first meeting of the Regional Forum for Capacity Development (RFCD) held during the 2015 annual CBC meeting in Stockholm, extensively explored the key elements of a strong and professional regional organisation. The deliberations were informed by the outcomes of a survey conducted among the regions by SAI UAE and SAI New Zealand.

Another important development took place at an IDI workshop held immediately after the 2015 CBC meeting when the first steps in the development of a regional strategic management guide were taken. Used in combination with this framework, the guide would enable the prioritisation of elements of regional strength and professionalism to suit the needs of the members SAIs of any particular region.

The wealth of perspectives that became available during these processes, enabled the CBC Secretariat to develop a first draft framework, which at the end of 2015 was circulated to all INTOSAI regional organisations and other stakeholders for comment. The many comments received, enabled the production of this revised and enhanced framework.

## 2. Purpose

As autonomous entities, established for the purpose of promoting the professional and technical cooperation of its members, INTOSAI's regional organisations are challenged to create maximum value for their member SAs by supporting their members' needs.

The purpose of this framework is to assist regional organisations to attain the highest levels of professionalism by providing a reference guide that they can use as foundation for their strategic planning.

It is envisaged that the framework would also be used as the basis for the IDI Strategic Management Model for INTOSAI Regional Organisations, an appropriate model to guide the strategic management planning, implementation, monitoring and assessment processes of regional organisations.

## 3. Key principles and assumptions

The framework was developed in line with the following principles and assumptions:

- The framework recognises the autonomy and unique nature of regional organisations. The framework is not intended to be mandatory, but to be applied with flexibility in terms of the strategic priorities and particular needs of member SAs in each region. Regional organisations have the natural advantage of having a depth of knowledge about the challenges facing their member SAs – when applying the framework they should select the elements most relevant to the needs and circumstances of their member SAs and that require priority attention at any given time.
- Depending on the needs and circumstances in the region, the role that the regional organisation will adopt can range from interventionist (e.g. “provide”, “present”, “organise”) to more of a facilitating role (“promote”, “facilitate”, “disseminate”) depending on its circumstances and the needs of its member SAs.
- Regular dialogues among the regions and with global INTOSAI structures are needed on the journey towards a more professional INTOSAI and more capable SAs. The CBC has created the Regional Forum for Capacity Building for this purpose.

- In cases where regional organisations identify similar needs and interests, they should strive to align their efforts so that they can mutually benefit, and also enable INTOSAI to build on their successes – avoiding duplication of effort is a key INTOSAI principle, regional organisations should strive to support and reduce instances of overlap and duplication of effort.
- Where there is a need among the regional organisations for which a global solution is required / justified and which cannot be solved through the RFCD, the RFCD may approach an appropriate INTOSAI organ for the development of a solution, in which case regional organisations would be expected to contribute to the development.

## 4. Framework for regional professionalism

The framework identifies the following four strategic dimensions characterising the essence of a value-adding regional organisation striving to support the strengthening of its members SAIs and of the regional body itself. Each of these dimensions are regarded as important, but as already indicated, the emphasis may vary depending on the circumstances in the region.



- **Institutional support** deals with the advisory and support role that the regional organisation can play with regard to the strengthening of the mandate and key organisational aspects of its member SAIs.
- **Professionalisation and methodology support** is concerned with the qualifications, skills, and continuing professional development of the staff within member SAIs.
- **Advocacy and influence** relates to the regional organisation's role as the voice on topics of relevance to member SAIs, advancing the value of SAIs through interconnectedness with and the influencing of key regional stakeholders.
- **Governance, organisation and sustainability** concerns the oversight, direction and control arrangements of the regional organisation itself, as well as its long-term viability

# 4.1 Institutional support to SAIs

Table 1: Dimensions of professionalism for INTOSAI Regional Organisations

SERVICE DIMENSION	KEY ACTIVITY
<b>Institutional support to SAIs</b> – The advisory and support role of the regional organisation regarding the strengthening of key organisational aspects of its member SAIs	1.1 Provides advice and/or support regarding the strengthening of the independence and legal frameworks (mandates) of the member SAIs
	1.2 Supports SAIs with regard to their own strategic planning, development action planning, as well as progress-monitoring and evaluation
	1.3 Promotes the principles of ethics and integrity within SAIs (especially through tools such as IntoSAINT)
	1.4 Creates and/or supports mechanisms to identify SAI needs, and in response facilitates or brokers solutions, including coordinating capacity development interventions and coordinates the sharing of existing resources within the region
	1.5 Facilitates sound communication and cooperation between the member SAIs and committees, working groups, and task teams of the regional organisation
	1.6 Fosters different forms of knowledge sharing – <ul style="list-style-type: none"> <li>(a) Among the SAI members of the regional organisation, including knowledge sharing seminars, facilitating access to communities of practice, and</li> <li>(b) Between the region and other regions, e.g. inter-regional staff exchanges</li> </ul>
	1.7 Initiates and/or facilitates collaborative audits (e.g. by identifying topics of mutual interest or common concern and, on a voluntary basis, join audit efforts and assisting SAIs to connect with one another)
	1.8 Promotes or coordinates SAI assessments (e.g. SAI PMF, peer reviews, and/or quality assurance reviews) on a voluntary basis, and where possible monitoring regional assessment results
	1.9 Coordinates efforts of regional goal teams or working groups, and organisations with similar objectives

## 4.2 Professionalisation and methodology support

SERVICE DIMENSION	KEY ACTIVITY
<p><b>Professionalisation and methodology support</b> – supporting the qualifications, skills, and continuing professional development of the staff within member SAIs</p>	<p>2.1 Facilitates, supports and/or coordinates the development of public sector auditing and the implementation of ISSAIs, for example through –</p> <ul style="list-style-type: none"> <li>(a) Programmes for learning in order to be able to implement ISSAIs</li> <li>(b) Training that is tailored to the key needs of the region</li> <li>(c) Technical updates (e.g. updates on the latest changes to ISSAIs, audit methodology, other developments, and their practical application)</li> <li>(d) Technical support (e.g. supporting ISSAI implementation, providing auditing manuals, development of audit methodology, handling technical queries)</li> </ul>
	<p>2.2 Facilitates and/or supports regional education, certification and/or other qualification options</p>
	<p>2.3 Participate in INTOSAI initiatives to develop public sector competency standards and guidelines, including leadership and other management skills</p>
	<p>2.4 Expands on / adds to the INTOSAI competency framework in order to reflect and accommodate regional requirements</p>
	<p>2.5 Provides input to INTOSAI's development of audit methodologies based on the needs of the member SAIs</p>
	<p>2.6 Facilitates learning and skills development through cooperative audits (and other similar approaches)</p>

## 4.3 Advocacy and influence

SERVICE DIMENSION	KEY ACTIVITY
<p><b>Advocacy and influence</b> – being the voice on topics of relevance to member SAIs, and connecting with and having an influence on key stakeholders</p>	<p>3.1 Establishes effective stakeholder relations, including initiating or being an intermediary to help build partnerships between and on behalf of member SAIs</p>
	<p>3.2 Promotes the importance of the work done by SAIs among external regional stakeholders, for example by gaining access to key regional forums and promoting active SAI involvement in regional activities, and coordinating regional SAI advocacy</p>
	<p>3.3 Promotes agendas relevant to member SAIs and acts as the recognised voice on topics such as the important role of SAIs, good governance, SDG implementation, the fight against corruption, the need for appropriate public sector accounting standards, etc.</p>
	<p>3.4 Conducts, coordinates and/or contributes to research on key regional issues of relevance to SAIs and good governance</p>
	<p>3.5 Identifies, prioritises and brings to the fore regional emerging issues at INTOSAI level, and represents all the region's interests at INTOSAI level by participating actively in the Regional Forum for Capacity Building and the activities of the Goal Committees, IDI, and the INTOSAI-Donor Cooperation</p>
	<p>3.6 Contributes to facilitating effective communication and knowledge sharing among regions and broadly within INTOSAI to the benefit the whole of the community</p>

## 4.4 Governance, organisation and sustainability

SERVICE DIMENSION	KEY ACTIVITY
<p><b>Governance, organisation and sustainability</b> – the oversight, direction and control arrangements of the regional organisation itself, and its long-term viability</p>	<p>4.1 Leads by example through effective governance of the regional organisation, for example by –</p> <ul style="list-style-type: none"> <li>(a) Conducting regular strategic planning that is informed by the needs and priorities of the member SAIs, that is results-based, and that sets a clear purpose for the regional organisation (as far as possibly aligned with INTOSAI’s goals and objectives)</li> <li>(b) Carrying out effective resource planning to ensure financial stability, including securing sustainable development partners</li> <li>(c) Ensuring proper financial and performance management, as well as transparent reporting and evaluation in order to remain focused on the strategic purpose of the regional organisation</li> <li>(d) Implementing the necessary information systems required to support the strategy of the regional organisation</li> <li>(e) Having effective decision-making mechanisms based on quality and timely information, and that clearly separates between governance and management, and that takes into account of the key risks faced by the regional organisation</li> <li>(f) Communicating regularly and effectively with its SAI members, where possible through interactive communication platforms, and with INTOSAI’s global structures</li> </ul>

SERVICE DIMENSION	KEY ACTIVITY
<b>Governance, organisation and sustainability</b> – the oversight, direction and control arrangements of the regional organisation itself, and its long-term viability	4.2 Establishes an effective, efficient and flexible organisational structure, including committees, working groups, and project teams able to support the strategy of the regional organisation, and clarifying the role and responsibilities of each structure
	4.3 Establishes and maintains an effective permanent Secretariat able to provide the level of support required by the vision of the regional organisation
	4.4 Collaborates with sub-regional or sub-language groups in a structured manner and based on agreed protocols, including considering the role of sub-regional groups as delivery mechanisms
	4.5 Conducts cost-effective monitoring and evaluation of professionalization, capacity development, and knowledge sharing initiatives in the region (in order to monitor progress)



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