

PARTNERING FOR PROGRESS—WORKING TOGETHER TO
STRENGTHEN

Supreme Audit Institutions (SAIs)



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Public Financial Management
Working Party on Aid Effectiveness
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International Organization of Supreme Audit Institutions (INTOSAI)

- 188 national audit offices dedicated to fighting corruption, improving governance, and public accountability and transparency
- Our motto: “Mutual experience benefits all”

INTOSAI Mission

- INTOSAI is an Independent, Autonomous, Professional and Non-political Organization, Affiliated with the UN, that:
 - Provides mutual support for all member SAIs;
 - Fosters exchange of ideas, knowledge, and experience;
 - Promotes continuous improvement among SAIs; and
 - Serves as the recognized voice of SAIs.

INTOSAI Strategic Plan



INTOSAI STRATEGIC PLAN FRAMEWORK 2005 - 2010

MISSION

INTOSAI is an autonomous, independent, professional, and nonpolitical organization established to provide mutual support; foster the exchange of ideas, knowledge, and experiences; act as a recognized voice of supreme audit institutions (SAIs) within the international community; and promote continuous improvement among diverse member SAIs.

VISION

Promote good government by enabling SAIs to help their respective governments improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption, promote public trust, and foster the efficient and effective receipt and use of public resources for the benefit of their peoples.

STRATEGIC GOALS

■ **Goal 1: Accountability and Professional Standards**

Promote strong, independent, and multidisciplinary SAIs by (1) encouraging SAIs to lead by example and (2) contributing to the development and adoption of appropriate and effective professional standards.

■ **Goal 2: Institutional Capacity Building**

Build the capabilities and professional capacities of SAIs through training, technical assistance, and other development activities.

■ **Goal 3: Knowledge Sharing and Knowledge Services**

Encourage SAI cooperation, collaboration, and continuous improvement through knowledge sharing, including providing benchmarks, conducting best practice studies, and performing research on issues of mutual interest and concern.

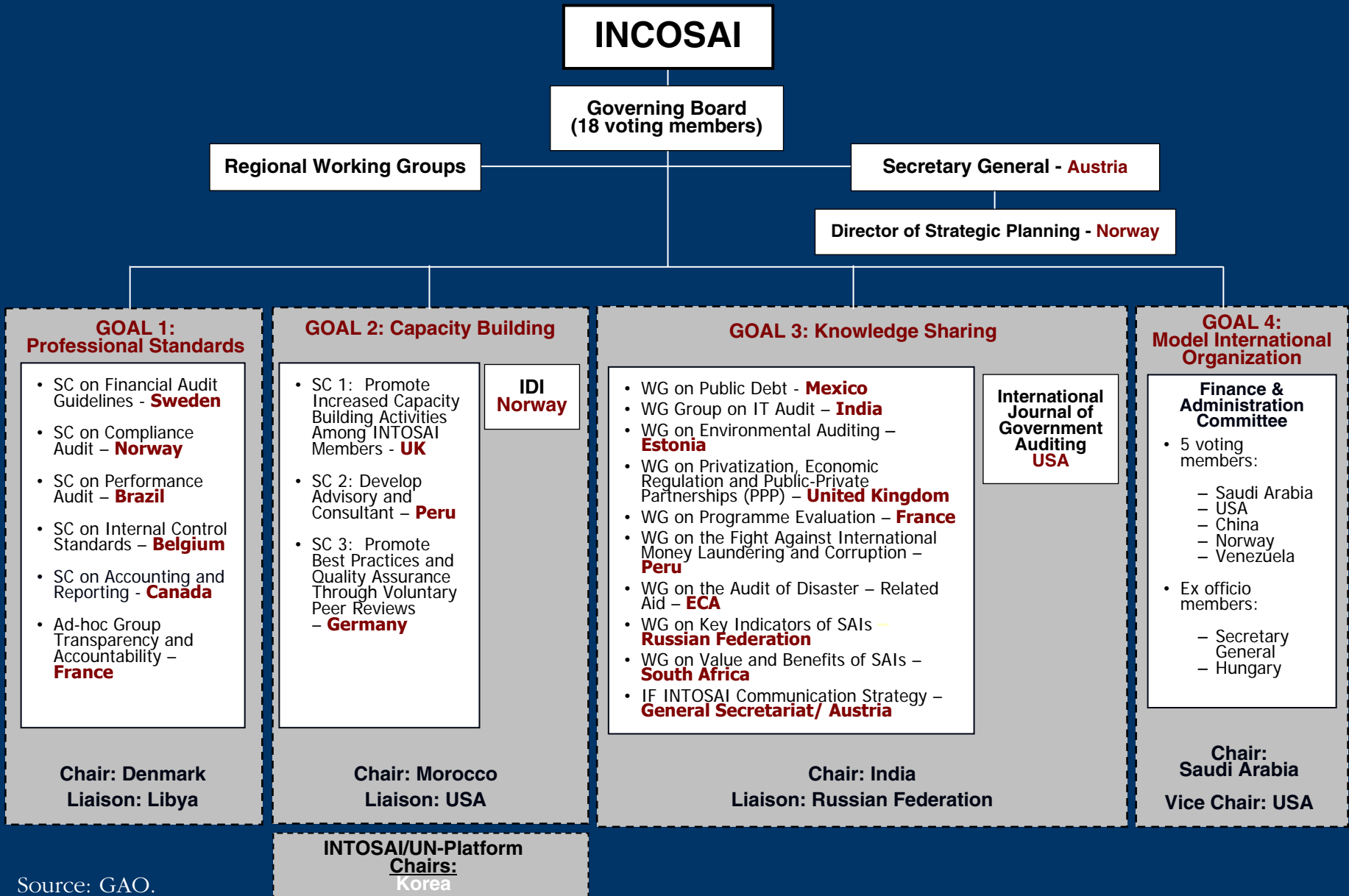
■ **Goal 4: Model International Organization**

Organize and govern INTOSAI in ways which promote economical, efficient, and effective working practices, timely decision-making, and effective governance practices while maintaining due regard for regional balance and the different models and approaches of member SAIs

CORE VALUES

INDEPENDENCE	INTEGRITY	PROFESSIONALISM	CREDIBILITY
INCLUSIVENESS	COOPERATION	INNOVATION	

INTOSAI Organization



Source: GAO.

Recent Accomplishments

XIX INTOSAI Congress Adopted Standards, Guidelines and Best Practices

- Accords of Mexico – Two Major Themes:
 - Management, Accountability and Audit of Public Debt
 - Performance Assessment Systems Based on Key Indicators
- Mexican Declaration on SAI Independence
- Guidelines Related to SAI Independence
- 9 Financial Audit Guidelines (with IAASB)
- Best Practice on Audit of Privatizations
- Guidance for Conducting a Public Debt Audit
- Guide to Building Capacity in SAIs

Accountability Organization Maturity Model



Source: GAO.

An Effective SAI:

People, Processes, Technology

- Leadership
- Independence
- Financial
Autonomy and
Adequacy
- Access Authority
- Scope of Mandate
- Human Capital
- Methodologies
- Technology
- Audit Quality/Risk Mgt
- Strategic Alliances

INTOSAI and Donors: Common Vision, Shared Goals

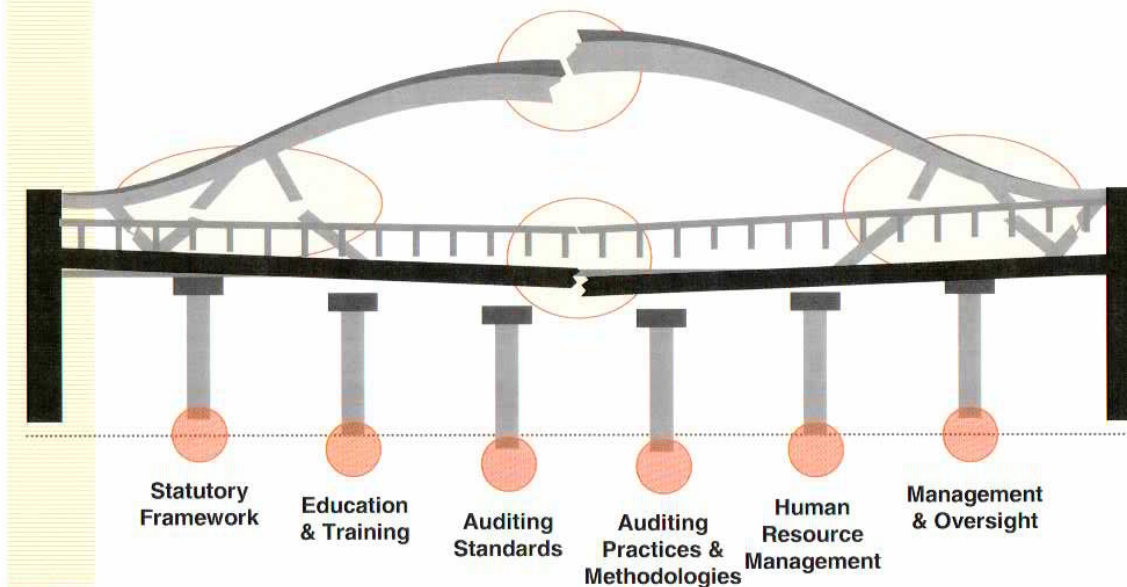
- In 2004 World Bank published, “Supporting and Strengthening Supreme Audit Institutions: a World Bank Strategy”
- Focus: SAI independence, capacity to perform audits, and impact
- Key Factors for good governance and achieving development goals:
 - Sound public financial management
 - Accountability

INTOSAI Task Force on Donor Funding

- USA – Chair
- Denmark – Goal 1 (Professional Standards)
- Morocco – Goal 2 (Capacity Building)
- India – Goal 3 (Knowledge Sharing)
- Norway – IDI
- Austria – General Secretariat
- Task Force Coordinates with Regional Working Groups and the Governing Board

An Effective SAI: Action Plan

Integrated Capacity Development Action Plan



Source: World Bank

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Goal 1: Professional Standards

- Promote strong, independent, and multidisciplinary SAIs by:
 - Encouraging SAIs to lead by example;
 - Contributing to the development and adoption of appropriate and effective professional standards; and
 - Developing standards that address audits, internal controls, and accounting and performance reporting.

Goal 2: Capacity Building

- Builds capabilities and professional capacities of SAIs through:
 - Training;
 - Technical assistance; and
 - Other development activities.
- Consists of the steering committee and 3 sub-committees
- Includes IDI and current bilateral cooperative projects

Goal 2: Subcommittee 1

(chaired by United Kingdom, NAO)

- Promote increased capacity-building activities among INTOSAI's most needy members through:
 - Strengthening institutional capacities;
 - Facilitating SAI capacity-building projects;
 - Disseminating best practices on SAI development; and
 - Coordinating these projects.

Goal 2: Capacity Building - A Guide



Building capacity in Supreme Audit Institutions

A Guide



Source: INTOSAI.

Goal 2: Subcommittee 2

(chaired by Peru, Office of the Comptroller General)

- Develop advisory and consultancy services by:
 - Making available experts and investigators in public finance field to participate in auditing programs;
 - Encouraging coordinated or parallel auditing programs; and
 - Encouraging internship and visit programs.

Goal 2: Subcommittee 3

(chaired by Germany, Bundesrechnungshof)

- Promote best practices and quality assurance through voluntary peer reviews by:
 - Assessing peer review in the INTOSAI community:
 - Fostering an environment where voluntary reviews are seen as beneficial; and
 - Developing best practices for voluntary peer reviews.

Goal 3: Knowledge Sharing

- Encourage SAI cooperation, collaboration, and continuous improvement through:
 - Providing benchmarks, best practice studies, and research;
 - Working groups that address common issues and find joint solutions;
 - Developing a global communication policy and strategy; and
 - Publishing INTOSAI Journal.

Goal 4: Model International Organization

- Organize and govern INTOSAI in ways that promote economical, efficient, and effective working practices, timely decision-making, and effective governance practices, by:
 - Improving focus on strategic goals;
 - Strengthening capacity to address strategic issues; and
 - Increasing partnerships.

Global Donor Framework



Source: GAO.

Common Vision and Goals

- Create a synergistic partnership and collaborative relationship between INTOSAI and the international donor community, while maintaining SAI independence, to:
 - Develop a sustained, strategic, and integrated approach to strengthening SAIs;
 - Strengthen and use country systems;
 - Help developing countries establish an environment conducive to sustained development; and
 - Ensure effective and efficient use of public and donor funds.

Discussion

- What are donor goals and concerns?
- Would a Donor Trust Fund make sense? If not, what alternatives should be considered?
- How can we work together to achieve our mutual goals?

Partnering for Progress: Working Together to Strengthen Supreme Audit Institutions (SAIs)

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