ISSAI IMPLEMENTATION INITIATIVE – 3i Programme

3i Programme

Statement of Commitments

INTOSAI IDI DEVELOPMENT INITIATIVE | EUROSAI

BACKGROUND

The 20th INTOSAI Congress adopted a comprehensive set of International Standards of Supreme Audit Institutions (ISSAIs) that covers the core audit disciplines of financial, compliance and performance audits. The adoption of the ISSAIs represents a milestone in the strengthening of the global public sector audit profession, and will serve as a key tool for securing greater uniformity in the way public sector auditing is conducted. This will in turn contribute to improving audit quality; facilitate benchmarking of current practices against internationally recognized best practices, and for ensuring increased credibility of SAI audit reports.

For the ISSAIs to fulfil their potential they need to be applied globally by the SAI community. Most SAIs will face challenges in the successful implementation of the voluminous ISSAI framework. The ISSAIs are frequently technical and complex, and may represent challenges in terms of for instance changing audit approaches, securing coherence between national manuals and standards and the ISSAIs, and in building staff capacity to ensure successful implementation. They pose a particular challenge for the numerous SAIs in developing countries. The vast majority of INTOSAI members, 144 out of 189 SAIs, are located in developing countries, many of which face considerable resource, capacity and skills constraints. While many SAIs have started ISSAI implementation they need support in the process of implementation.

INTOSAI's Strategic Plan envisages "the role of the IDI will be to take forward the implementation of the ISSAIs". Moreover the SAIs themselves have also expressed a need to become more professional in their work, as reflected in the 2010 INTOSAI-Donor Stocktaking Report. The INTOSAI Regional Secretariats have also emphasized the need to strengthen the quality of audit work in their regions.

The IDI has initiated support for implementation of ISSAIs with a comprehensive capacity building programme called the ISSAI Implementation Initiative or 3i Programme. The 3i Programme has a first phase from 2012 to 2014 and a long term strategy.

PROGRAMME DESCRIPTION

Objectives for the 3i Programme – Phase I

The first phase of the 3i Programme covers level 2 ISSAIs and level 4 ISSAIs in financial, performance and compliance audit and aims to

1. Assist SAIs in identifying implementation needs
2. Contribute to capacity development for implementation of level 2 and level 4 ISSAIs in financial, performance and compliance audit through global public goods and ISSAI facilitators at global, regional and SAI level.
3. Facilitate startup of SAI level implementation by providing support for assessing implementation needs at SAI level to develop ISSAI Implementation strategies, ISSAI based cooperative audits and other startup activities that SAIs may undertake based on their strategy.

4. Create an active knowledge community through a web based knowledge forum for wider outreach

Results Framework for 3i Programme implementation – Phase 1

These objectives of Phase 1 of the 3i Programme will be achieved through a results framework that consists of five elements at the global, regional and SAI level. While the same results framework will be used for all INTOSAI regions, the scope and programme activities may vary depending on the needs of the region.

1. **Development of Global Public Goods** – The 3i programme will develop a set of global public goods i.e. ISSAI Compliance Assessment Tools (iCATs) for Financial, Performance and Compliance Audit and audit template manuals and model audit files for the three audit streams.

2. **ISSAI Certification Programmes** – Three ISSAI Certification Programmes will be available in Financial, Performance and Compliance audit. Each programme will consist of three components i) E-learning Course on iCATs ii) E-learning Course on Audit Template Manuals and Model Audit Files and iii) Facilitation Skills Workshop. SAIs will be requested to nominate participants to the programme on the basis of eligibility criteria. The nominated participants will be required to go through a selection process. All selected participants that successfully complete all three programme components will be certified as ISSAI Facilitators by the IDI and PSC. They will be the pool of resource persons and champions for ISSAI Implementation in their SAIs, regions and at international level.
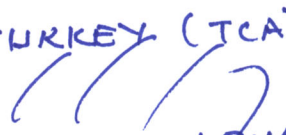
3. **ISSAI Knowledge Network/Community of Practice** – The pool of ISSAI facilitators created across the regions will form the basis of the ISSAI knowledge network and community of practice. A web based knowledge forum will be created to consolidate this pool and widen the network to include other SAI professionals, experts and stakeholders. The web based knowledge forum will also provide for outreach for global public goods and other products developed through the programme.

4. **ISSAI Based Cooperative Audits** – SAIs that are ready to take up ISSAI based cooperative audits will be grouped together as per audit topics and methodology of common interest. It is envisaged that these ISSAI based cooperative audits will provide SAIs an opportunity to pilot test the audit manual and start ISSAI implementation at the individual audit level.

5. **SAI Level ISSAI implementation startup** – Every participating SAI will be encouraged to use the iCATs and develop ISSAI implementation strategies based on their needs. 3i Management workshops held in each region will create ISSAI awareness and obtain SAI commitments for ISSAI

implementation. During the first phase of the programme support can be provided for some of the startup activities identified in the ISSAI implementation strategies of some of the SAIs.

The IDI and EUROSAI will sign a cooperation agreement for partnering to support eligible SAIs in EUROSAI in ISSAI implementation. While IDI and EUROSAI can provide support for ISSAI Implementation, the implementation of ISSAIs is the responsibility of SAIs. This Statement of Commitments details the commitments of each SAI, EUROSAI and IDI commit to in ISSAI implementation at SAI level. The statement of commitments is placed at Annexe 1.

As partners of the ISSAI Implementation Initiative – 3i Programme we agree to fulfil our commitments to the best of our ability to ensure that all programme activities are carried out successfully and the programme outputs and outcomes are achieved.

Date: 12 March 2013

1. **SAI** (Name and Country)   TURKEY (TCA)

   Signature,

   Name in Capital letter   EROL ALBULUT

   Position   VICE PRESIDENT

2. **INTOSAI Development Initiative(IDI)**   A P. Shirsat 12/3/2013

   ARCHANA P. SHIRSAT
   (ASST. DIRECTOR GENERAL)

3. **EUROSAI**

   KAREN ORTIZ
   DIRECTOR OF THE EUROSAI SECRETARIAT

INTOSAI IDI | **EUR⊕SAI**

Annexe 1

Statement of Commitments

Partner	Commitments
SAI	• Define roles and responsibilities of ISSAI Facilitators by April 2013 and reserve the facilitators for facilitating ISSAI interventions at SAI and regional level(in those SAIs which have ISSAI Facilitators) • Carry out ISSAI compliance assessments with the help of ISSAI Facilitators by December 2013. • Formulate ISSAI Implementation Strategy or review current ISSAI implementation strategy in light of iCAT findings and Formulate Action Plan for strategy implementation by March 2014 • Monitor, evaluate and report on ISSAI implementation annually as a part of the regular monitoring, evaluation and performance reporting processes of the SAI.
EUROSAI	• Create and maintain an updated list of regional resources (resource material and resource persons) for ISSAI implementation– EUROSAI GT 2 with EUROSAI Secretariat. • Coordinate support to SAIs for ISSAI implementation– EUROSAI GT 2 with EUROSAI Secretariat • Cooperate with the IDI to identify and secure resources for 3i programme activities in 2013 and 2014-EUROSAI Secretariat. • Any other requirements that may emerge
The INTOSAI Development Initiative	• Support to facilitate ISSAI Implementation Activities • Certification of ISSAI Facilitators along with PSC • Advice and guidance for ISSAI Implementation • Provide web based platform for knowledge sharing on ISSAI Implementation • Share best practices from other INTOSAI regions