INTOSAI IDI DEVELOPMENT INITIATIVE

Performance, Capacities and Needs of SAIs

Global SAI Stocktaking Report 2014 - Appendix

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A: Methodology of the 2014 IDI Global Survey

Data Collection, collation and analysis

Mode: Based on the objectives of the survey, the survey questionnaire was determined as the most appropriate tool. Most of the questions were 'Closed Questions' so as to facilitate standardized data collection. The response scales for the questions were attempted so as to collect ordered multiple choice responses. However, some questions by their nature involved descriptive responses. The questionnaires were administered in five languages English, Arabic, French, Spanish and Russian. The survey questionnaire templates are presented in the Annexes C&D.

Separate questionnaires regarding SAIs and the INTOSAI Regional and Sub Regional Secretariats were developed by the Secretariat. Both questionnaires contain an introduction with key terms, guidance material, contact information, and a number of thematic chapters. The table below contains information on the structure of the two questionnaires.

Table 1: Structure of SAI and Regional questionnaires

SAI Questionnaire Structure	INTOSAI Regional Questionnaire Structure
1. Institutional Facts	**1. Institutional Facts**
2. Audit Standards	**2. Strategic and Annual Plans**
3. Audit Reports	**3. Use of IDI Products and Development of own Products**
4. Strategic and Annual Plans	**4. Receipt of Capacity Development Support**
5. Participation in IDI Programmes and use of IDI Products	**5. Indicative Needs Assessment and Funding Gaps**
6. Receipt of Capacity Development Support	**6. Provision of Capacity Development Support**
7. Indicative Needs Assessment and Funding Gaps	**7. Additional Informantion**
8. Provision of Capacity Development Support	
9. Additional Information	

The Survey Population: As the survey also served as a follow up on the 2010 Stocktaking survey, the same population including all SAIs and the INTOSAI regions were considered.

Tool: The Survey was conducted using a web-based online survey tool: Lime Survey. This tool will facilitates proper data collection, collation and export. Option was provided to respondents to send in their data manually in case the online tool was inaccessible for them. However, data from all such manual responses was also entered into Lime Survey before attempting data collation. The manual option involved filling up the questionnaire responses in MD-Word survey templates for facilitating ease of handling.

Addressing Non-response: Potential non response was countered through

1. Valuable follow up support from the INTOSAI regions and AFROSAI-E & CREFIAF
2. Advance information about the survey
3. Appropriate drafting of questions
4. Providing time for follow up in the administration schedule

Data Standardisation: Given the regional and cultural diversity across the respondents,[1] there was some need for data standardization. Two general approaches for harmonizing were identified: input harmonization and output harmonization. This survey relied on input standardization, which aims to achieve standardized measurement processes and methods in all national or regional populations. Comparability was realized through standardization of definitions, indicators, classifications, and technical requirements. The need for data standardisation was also limited owing to the use of ordered multiple choice responses.

Data Processing: Standardised data was collated, consolidated and analysed to draw conclusions about the different parameters undertaken for the study. Data analysis was facilitated using MS-Excel and SPSS[2].

[1] For approaches to cross-cultural surveys cf. for example http://ccsg.isr.umich.edu/index.cfm.
[2] SPSS Statistics is a software package used for statistical analysis. Long produced by SPSS Inc., it was acquired by IBM in 2009. The current versions (2014) are officially named IBM SPSS Statistics.

B: List of respondent SAIs for the IDI Global Survey 2014 with their corresponding regional secretariats

Country	Received response	Primary Region
Afghanistan	YES	ASOSAI
Albania	YES	EUROSAI
Algeria	YES	ARABOSAI
American Samoa	NO	PASAI
Andorra	NO	EUROSAI
Angola	YES	AFROSAI-E
Anguilla	YES	CAROSAI
Antiqua and Barbuda	YES	CAROSAI
Argentina	YES	OLACEFS
Armenia	YES	EUROSAI
Aruba	YES	CAROSAI
Australia	YES	ASOSAI
Austria	YES	EUROSAI
Azerbaijan	YES	EUROSAI
Bahamas	Yes	CAROSAI
Bahrain	YES	ARABOSAI
Bangladesh	YES	ASOSAI
Barbados	YES	CAROSAI
Belarus	NO	EUROSAI
Belgium	NO	EUROSAI
Belize	YES	CAROSAI
Benin	NO	CREFIAF
Bermuda	YES	CAROSAI
Bhutan	YES	ASOSAI
Bolivia	YES	OLACEFS
Bosnia and Herzegovina	YES	EUROSAI
Botswana	YES	AFROSAI-E
Brazil	YES	OLACEFS
British Virgin Islands	NO	CAROSAI
Brunei Darussalam	NO	ASOSAI
Bulgaria	YES	EUROSAI
Burkina Faso	NO	CREFIAF
Burundi	YES	CREFIAF
Cambodia	YES	ASOSAI
Cameroon	Yes	CREFIAF
Canada	YES	No regional membership
Cape Verde	YES	CREFIAF
Cayman Islands	YES	CAROSAI
Central African Republic	Taken out of the population	CREFIAF

Country	Received response	Primary Region
Chad	YES	CREFIAF
Chile	YES	OLACEFS
China	YES	ASOSAI
Colombia	YES	OLACEFS
Comoros	YES	CREFIAF
Cook Islands	YES	PASAI
Costa Rica	YES	OLACEFS
Côte d'Ivoire	YES	CREFIAF
Croatia	NO	EUROSAI
Cuba	YES	OLACEFS
Cyprus	YES	EUROSAI
Czech Republic	YES	EUROSAI
Democratic Republic of Congo	NO	CREFIAF
Democratic People's Republic of Korea (North Korea)	Taken out of the population	NONE
Denmark	YES	EUROSAI
Djibouti	YES	CREFIAF
Dominica	NO	CAROSAI
Dominican Republic	YES	OLACEFS
Ecuador	Yes	OLACEFS
Egypt	YES	ARABOSAI
El Salvador	YES	OLACEFS
Equatorial Guinea	NO	CREFIAF
Eritrea	YES	AFROSAI-E
Estonia	YES	EUROSAI
Ethiopia	YES	AFROSAI-E
European Court of Auditors	YES	EUROSAI
Fiji	YES	PASAI
Finland	YES	EUROSAI
Former Yugoslav Republic of Macedonia	YES	EUROSAI
France	YES	EUROSAI
Gabon	YES	CREFIAF
Gambia	YES	AFROSAI-E
Georgia	Yes	EUROSAI
Germany	NO	EUROSAI
Ghana	Yes	AFROSAI-E
Greece	YES	EUROSAI
Grenada	YES	CAROSAI
Guam	YES	PASAI
Guatemala	YES	OLACEFS
Guinea	Yes	CREFIAF
Guinea-Bissau	YES	CREFIAF
Guyana	YES	CAROSAI
Haiti	NO	CAROSAI
Holy See/Vatican City State	NO	NONE

Country	Received response	Primary Region
Honduras	YES	OLACEFS
Hungary	YES	EUROSAI
Iceland	YES	EUROSAI
India	yes	ASOSAI
Indonesia	YES	ASOSAI
Iran	YES	ASOSAI
Iraq	YES	ARABOSAI
Ireland	YES	EUROSAI
Israel	YES	EUROSAI
Italy	YES	EUROSAI
Jamaica	YES	CAROSAI
Japan	YES	ASOSAI
Jordan	NO	ARABOSAI
Kazakhstan	YES	EUROSAI
Kenya	YES	AFROSAI-E
Kiribati	YES	PASAI
Kosovo	Taken out of the population	NONE
Kuwait	YES	ARABOSAI
Kyrgyzstan	YES	ASOSAI
Lao Peoples Democratic Republic	NO	ASOSAI
Latvia	YES	EUROSAI
Lebanon	NO	ARABOSAI
Lesotho	YES	AFROSAI-E
Liberia	YES	AFROSAI-E
Libyan Arab Jamahiriya	YES	ARABOSAI
Liechtenstein	YES	EUROSAI
Lithuania	YES	EUROSAI
Luxembourg	No	EUROSAI
Madagascar	YES	CREFIAF
Malawi	NO	AFROSAI-E
Malaysia	YES	ASOSAI
Maldives	YES	ASOSAI
Mali	YES	CREFIAF
Malta	YES	EUROSAI
Marshall Islands	YES	PASAI
Mauritania	YES	ARABOSAI
Mauritius	YES	AFROSAI-E
México	YES	OLACEFS
Micronesia (Federal States of) - Kosrae	YES	PASAI
Micronesia (Federal States of) - Pohnpei	YES	PASAI
Micronesia (Federated States of) - Yap	YES	PASAI
Micronesia (Federated States of) National Office	YES	PASAI
Moldova	YES	EUROSAI

Country	Received response	Primary Region
Monaco	NO	EUROSAI
Mongolia	YES	ASOSAI
Montenegro	NO	EUROSAI
Montserrat	NO	CAROSAI
Morocco	YES	ARABOSAI
Mozambique	YES	AFROSAI-E
Myanmar	YES	ASOSAI
Namibia	YES	AFROSAI-E
Nauru	YES	PASAI
Nepal	YES	ASOSAI
Netherlands	YES	EUROSAI
Netherlands Antilles (**NOW: Curacao**)	YES	OLACEFS
New Caledonia	YES	PASAI
New Zealand	YES	PASAI
Nicaragua	NO	OLACEFS
Niger	YES	CREFIAF
Nigeria	YES	AFROSAI-E
Northern Mariana Islands	YES	PASAI
Norway	YES	EUROSAI
Oman	YES	ARABOSAI
Pakistan	YES	ASOSAI
Palau	YES	PASAI
Palestinian Administered Areas / West Bank & Gaza Strip	YES	ARABOSAI
Panama	YES	OLACEFS
Papua New Guinea	YES	PASAI
Paraguay	YES	OLACEFS
Peru	YES	OLACEFS
Phillipines	YES	ASOSAI
Poland	Yes	EUROSAI
Polynésie française	YES	PASAI
Portugal	YES	EUROSAI
Puerto Rico	YES	OLACEFS
Qatar	YES	ARABOSAI
Republic of Congo	NO	CREFIAF
Romania	YES	EUROSAI
Russian Federation	NO	EUROSAI
Rwanda	YES	CREFIAF
Saint Lucia	YES	CAROSAI
Samoa	YES	PASAI
Sao Tome and Principe	YES	CREFIAF
Saudi Arabia	YES	ARABOSAI
Senegal	YES	CREFIAF
Serbia	NO	EUROSAI
Seychelles	YES	AFROSAI-E

Country	Received response	Primary Region
Sierra Leone	YES	AFROSAI-E
Singapore	NO	ASOSAI
Sint Maarten	YES	CAROSAI
Slovakia	YES	EUROSAI
Slovenia	YES	EUROSAI
Solomon Islands	NO	PASAI
Somalia	YES	ARABOSAI
South Africa	YES	AFROSAI-E
South Korea/Republic of Korea	YES	ASOSAI
South Sudan	YES	AFROSAI-E
Spain	YES	EUROSAI
Sri Lanka	YES	ASOSAI
St. Kitts and Nevis	YES	CAROSAI
St. Vincents and the Grenadines	YES	CAROSAI
Sudan	YES	ARABOSAI
Suriname	Yes	CAROSAI
Swaziland	Yes	AFROSAI-E
Sweden	YES	EUROSAI
Switzerland	YES	EUROSAI
Syrian Arabic Republic	Taken out of the population	ARABOSAI
Tajikistan	YES	ASOSAI
Tanzania	YES	AFROSAI-E
Thailand	YES	ASOSAI
Timor-Leste	NO	NONE
Togo	NO	CREFIAF
Tonga	Yes	PASAI
Trinidad and Tobago	YES	CAROSAI
Tunisia	YES	ARABOSAI
Turkey	YES	EUROSAI
Turkmenistan	Taken out of the population	NONE
Turks & Caicos Islands	NO	CAROSAI
Tuvalu	YES	PASAI
Uganda	YES	AFROSAI-E
United Kingdom	YES	EUROSAI
Ukraine	YES	EUROSAI
United Arab Emirates	YES	ARABOSAI
United States of America	YES	No regional membership
Uruguay	YES	OLACEFS
US Virgin Islands (St. Thomas)	NO	CAROSAI
Uzbekistan	Taken out of the population	NONE
Vanuatu	YES	PASAI
Venezuela	YES	OLACEFS

Country	Received response	Primary Region
Vietnam	YES	ASOSAI
Yemen	YES	ARABOSAI
Zambia	YES	AFROSAI-E
Zimbabwe	YES	AFROSAI-E

C: 2013 Global Survey: SAIs

1. Name of SAI	
2. Country	
3. Region[3]	
4. Name and title of person responding	
5. Contact telephone number and email address	
6. Name and title of person giving management approval	

Guidance note

Timeline

This triennial survey is launched to provide a baseline for measurement of successful implementation of the IDI Strategic Plan, to follow-up on the first global stocktaking of the SAI community in 2010, to ascertain global and regional demand for capacity development initiatives, and to collect data for future research purposes.

Please provide your response by **20 February 2014**, either by filling in the word-document or by responding in the online version.

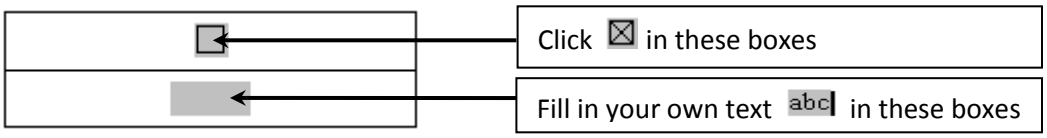
Responses will be handled confidentially, and the results will be presented on an aggregate level. All respondents will receive a copy of the Global Survey Report when it is completed in June 2014. The report will also be presented to the IDI Board and the INTOSAI-Donor Steering Committee, and made publicly available on the IDI's website and through other IDI and INTOSAI communication tools.

General Guidance: How to fill in this questionnaire

The numbering follows the online survey tool, *limesurvey*.

When you prepare your answers for the questionnaire, please provide us with the contact information of the person filling in the form, so we can get in contact if we have any follow up questions. Please also make sure that you get the approval from your management that the answers are not personal views but officially from your institution.

[3] [3] For the purpose of this survey, the term region refers to all INTOSAI regions and AFROSAI-E and CREFIAF.



Contacts

To help you interpret the questions as we intended, below we have provided guidance on some of the specific questions we ask in this survey. If you require further information or assistance, please contact:

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Key terms

Support services: E.g. human resources, registry, building- and cleaning services, IT services, training function, accounts, information.

Capacity development: The process by which SAIs develop, enhance and organise their systems, resources and knowledge; all reflected in their capacity to perform functions, solve problems and achieve objectives. Capacity Development Support can be provided in the framework of a national program, a bilateral agreement etc, and not always with a pre-defined budget, a funding source or even a timeframe.

Community of Practice: knowledge network of participants, mentors, experts, and representatives of SAIs and regional bodies

Development Action Plan: Sets out how the Strategic Plan will be implemented. Indicates who will do what when. Concerned with development of the organization, rather than with the annual plan of audit work to be carried out.

Funding source: Refers to whether the project/programme is funded by SAI's own budget and/or is donor funded (if donor funded, include name of donors and funding modality: e.g. bilateral funding, pooled funding or budget support).

Impact: Refers to the changes at organizational or broader level that can be attributed to a particular project/program or policy, both intended and unintended. E.g. increased audit coverage, increased number of

audit reports produced, improved quality and timeliness of audit reports, improved Parliamentary follow up of audit reports.

Implementing partner: Organization(s) supporting and executing the implementation of programs/projects based on agreements concluded by the interested parties. E.g. other SAIs, IDI, private audit firms.

Parastatal companies/agencies: A company/agency owned or controlled wholly or partly by the Government.

Project activity: Refers to activities within a support category. For example on the job training, developing new SAI legislation, improving IT infrastructure, carrying out a peer review.

SAI PMF: Supreme Audit Institutions Performance Measurement Framework. The Pilot Version of SAI PMF is available on *http://www.idi.no/Filnedlasting.aspx?MId1=102&FilId=849*.

Strategic Plan: Consist of a vision, mission and values statement that establishes the strategic direction of the SAI, and determines strategic goals and objectives on how the SAI intends to achieve and consolidate its vision and fulfil its mission.

Sustainability: Refers to the ability of a project/program to maintain an acceptable level of benefit flows through its economic life. E.g. SAI ownership to project/programme, projects/programmes being needs based, relevance in terms of consistency with national priorities and policies.

Timeframe: Time interval, from (year, month) – to (year, month).

Specific Guidance on selected questions

10. Audit coverage

The benchmarks are taken from the Supreme Audit Institutions Performance Measurement Framework (SAI PMF), and the number required for scoring a 3 on the relevant dimension of the indicator.

a) Financial audit: Regardless of who undertakes the audits, SAIs should ensure that all financial statements submitted to the SAI for audit and within its mandate (i.e. excluding requests for additional audits outside the SAI's mandate and resources) are audited within any relevant statutory timeframes. (*Ref. SAI PMF Pilot Version, SAI-1: Financial Audit Results)*

b) Compliance audit: To provide a basis for accountability and an expectation of continual oversight within each audited entity, SAIs should ensure that every year all audited entities within their mandate face the possibility of being subject to a compliance audit with suitable scope, covering activities since the previous audit. Many SAIs lack the resources and internal capacity to undertake compliance audit of each audited entity every year. In these cases, SAIs should plan their audits so that each year all audited entities face the possibility that their activities will be audited; the majority (weighted by value[4]) of the audited entities are actually audited; and a sample of the remainder of the audited entities are selected

[4] The precise calculation may depend on data availability in the country. Where possible, an appropriate measure of value for each audited entity should be used, such as: expenditure, revenue, or assets/liabilities under management. The basis for calculation should be stated to ensure measurement consistency over time.

for audit following a documented risk basis. *(Ref. SAI PMF Pilot Version, SAI SAI-2: Compliance Audit Results)*

c) Performance audit: The SAI has set priorities for performance auditing based on the notion that economy, efficiency and effectiveness are audit objectives of equal importance to the legality and regularity of financial management and accounting, *ISSAI 1:4 (Ref. SAI PMF Pilot Version, SAI-3: Performance Audit Results)*

For the Pilot Version of SAI PMF, please see: http://www.idi.no/Filnedlasting.aspx?MId1=102&FilId=849

14., 15., 16. Staffing

Here we would like to know the human resources of the SAI. To make sure we have a comparable number across SAIs, we ask for Full-time equivalent (FTE) which is a unit equivalent to one employee working full-time. (for example, if you have two employees working 50 %, the two employees equal 1 FTE).

We are also interested in knowing how much of the total workforce who is professional audit staff and how much is support staff. (Please make sure the sum of these two subcategories equals the total number of staff in FTE.)

17. Annual budget

Budget figures on mandated and audited entities may not be readily available to many SAIs due to complex country structures or the way budget systems are set up. We would in any case ask you to provide the information that you are able to obtain and explain the limitations as necessary.

22.-26. Budget allocation and right to appeal

SAIs have to be independent in the organization and management of their offices in order to fulfill their mandate effectively. SAIs should also have available necessary and reasonable resources and should manage their own budgets without interference or control from government and its authorities. More guidance on this topic can be found in ISSAIs 1 and 10 and the SAI PMF. [5]

Audit Standards

According to ISSAI 100, The Fundamental Auditing Principles form the core of the General Auditing Guidelines at level 4 of the ISSAI framework. The principles can be used to establish authoritative standards in three ways:

- as a basis on which SAIs can develop standards;
- as a basis for the adoption of consistent national standards;
- as a basis for adoption of the General Auditing Guidelines as standards.

[5] ISSAI 1 Lima Declaration and ISSAI 10 Mexico Declaration on SAI Independence, SAI Performance Measurement Framework(SAI PMF), SAI-6: Independence of the SAI

SAIs may choose to compile a single standard-setting document, a series of such documents or a combination of standard-setting and other authoritative documents. SAIs should declare which standards they apply when conducting audits, and this declaration should be accessible to users of the SAI's reports. *ISSAI 100/8*

We realize that many SAIs have just starting implementing the ISSAIs in their organization, and can find these questions hard to answer. We would in any case appreciate as much information as you can give us on this topic, so we can follow this over time in our triennial survey.

Audit Reports

36. The SAI's annual report is its single most important and visible external product, shaping the perception and reputation of the SAI with its external stakeholders. It brings together a summary of its audit activities, major findings and impact of the SAI; a review of the SAIs performance; and an audited statement of its financial activities. It should be submitted, without interference and in a timely manner, to the Legislature or another public body to which the SAI reports.

What constitutes timely may vary between countries; usually it is specified in the legal framework of the SAI. We would like to know what the stipulated legal time limit is for submitting the annual report to Parliament for your SAI, and if the latest annual report was submitted within this time limit.

38. The audit reports in this question refer to all the financial/compliance/performance/other audit reports that the SAI produced the past year.

46. Is your country on the OECD – DAC List?

The DAC (Development Assistance Committee of the OECD) List of ODA Recipients 2012-2013 shows the countries and territories eligible to receive official development assistance (ODA). These consist of all low- and middle-income countries based on gross national income (GNI) per capita as published by the World Bank, with the exception of G8 members, European Union (EU) members and countries with a firm accession date for entry into the EU. The list also includes all of the Least Developed Countries (LDCs) as defined by the United Nations (UN).

Institutional facts

7. Does your SAI have a legal mandate to carry out audit of:		Further information (including any limitations concerning particular entities)
Central Government	☐	
If applicable: Sub-national Government (Provincial, County, State, etc.)	☐	
Local Government	☐	

Parastatal companies/agencies	☐	
Other(s), please specify		

8. Does your SAI have a legal mandate to carry out:		Further information (including any limitations concerning particular entities)
Financial audit	☐	
Compliance audit	☐	
Performance audit	☐	
9. Does your SAI carry out other specialized audits (for ex. IT, Environment, Public Debt, Extractive Industries, Forensic, Gender related etc.)?		
Yes ☐	No ☐	
If yes, please specify		

10. Does your SAI meet the following 'audit coverage' criteria for each audit discipline of the last completed audit year	Yes	No
Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries)	☐	☐
Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and at least 60% (by value) of the audited entities within the SAI's mandate were subject to a compliance audit in the year	☐	☐
Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI's audit resources have been used for performance auditing	☐	☐

11. If no, how much of the financial statements received are audited?	%
12. If no, how much of the audited entities within the SAI's mandate were subject	%

to a compliance audit?	
13. If no, how much of the SAI's audit resources have been used for performance auditing?	%

Staffing	Male	Female	Total
14. How many Full-time equivalent (FTE) employees are currently employed by the SAI?			
15. Of the total number of staff, how many FTE employees work as professional / audit staff?			
16. Of the total number of staff, how many FTE employees work as support staff?			

17. What is your SAI's annual budget (in USD)		For budget year (dd.mm.yyyy-dd.mm.yyyy):	
Comments:			
18. For the same budget year as above, how many entities fell within your SAI's mandate?	**19. For the same budget year as above, what was the total budget of <u>mandated</u> entities (in USD)?**	**20. For the same budget year as above, what was the number of <u>audited</u> entities?**	**21. For the same budget year as above, what was the total budget of <u>audited</u> entities (in USD)?**

22. Who approves the budget of the SAI? (Please choose one of the following answers)	
Legislative body (Parliament)	☐
Ministry of Finance	☐
Head of State / Head of Government (President, Prime Minister)	☐
Other, please specify	
23. Does your SAI present its budget directly to the Legislature (to "the public body deciding on the	

national budget", *see ISSAI 1, Section 7*)?		
Yes ☐	No ☐	
24. Has there been any cases of interference from the executive regarding the SAI's budget in the past three years (*see SAI PMF, SAI-6, dimension (ii)*)?		
Yes ☐	No ☐	25. If yes, please elaborate:
26. Does your SAI have the right of direct appeal to the Legislature if the resources provided are insufficient to allow you to fulfill your mandate (*see ISSAI 10, Principle 8*)?		
Yes ☐	No ☐	

Audit Standards

27. Has your SAI undertaken an assessment of its mandate, transparency and accountability, quality and ethical practices and confirmed that the provisions of Level 2 ISSAIs – Prerequisites for functioning of Supreme Audit Institutions are generally implemented in practice?		
Please specify the year in which the assessment(s) was/were undertaken:		
	Undertaken the assessment	Confirmed that provisions are generally implemented in practice
ISSAI 10 – SAI Independence	☐	☐
ISSAI 20 – Principles of Transparency and Accountability	☐	☐
ISSAI 30 – Code of Ethics	☐	☐
ISSAI 40 – Quality Control of SAIs	☐	☐

28. For Financial Audit, has your SAI developed or adopted audit standards based on or consistent with the level 3 ISSAIs, the Fundamental Auditing Principles, and <u>in the past three years</u> undertaken an assessment of your audit practices (including review of a sample of audits) that confirms the adopted audit standards are generally implemented in practice? (see ISSAI 100/8)	
Developed / adopted audit standards based on or consistent with the Fundamental Auditing Principles for Financial Audit, (ISSAI 200)	☐
Undertaken assessment of audit practices (incl. review of a sample of audits) in the past three	☐

years	
Confirmed that the developed/adopted audit standards are generally implemented in practice	☐

29. For Compliance Audit, has your SAI developed or adopted audit standards based on or consistent with the level 3 ISSAIs, Fundamental Auditing Principles, and <u>in the past three years</u> undertaken an assessment of your audit practices (including review of a sample of audits) that confirms the adopted audit standards are generally implemented in practice? (see ISSAI 100/8)	
Developed / adopted audit standards based on or consistent with the Fundamental Auditing Principles for Compliance Audit, (ISSAI 400)	☐
Undertaken assessment of audit practices (incl. review of a sample of audits) in the past three years	☐
Confirmed that the developed/adopted audit standards are generally implemented in practice	☐

30. For Performance Audit, has your SAI developed or adopted audit standards based on or consistent with the level 3 ISSAIs, Fundamental Auditing Principles, and <u>in the past three years</u> undertaken an assessment of your audit practices (including review of a sample of audits) that confirms the adopted audit standards are generally implemented in practice? (see ISSAI 100/8)	
Developed / adopted audit standards based on or consistent with the Fundamental Auditing Principles for Performance Audit, (ISSAI 300)	☐
Undertaken assessment of audit practices (incl. review of a sample of audits) in the past three years	☐
Confirmed that the developed/adopted audit standards are generally implemented in practice	☐

31. For Financial Audit, has your SAI adopted the General Auditing Guidelines (level 4 ISSAIs) as your audit standards, and <u>in the past three years</u> undertaken an assessment of your audit practices (including review of a sample of audits) that confirms the adopted audit standards are generally implemented in practice?[6]	
Adopted the General Auditing Guidelines for Financial audit: ISSAI 1000-2999 as audit standards	☐

[6] According to the ISSAIs, you are also compliant with the level 4 ISSAIs if you have adopted the ISAs as your audit standards. If this is the case, we ask you to tick the first option and elaborate in question 74.

Undertaken assessment of audit practices (incl. review of a sample of audits) in the past three years	☐
Confirmed that the adopted audit standards are generally implemented in practice	☐

32. For Compliance Audit, has your SAI adopted the General Auditing Guidelines (level 4 ISSAIs) as your audit standards, and in the past three years undertaken an assessment of your audit practices (including review of a sample of audits) that confirms the adopted audit standards are generally implemented in practice?	
Adopted the General Auditing Guidelines for Compliance audit: ISSAI 4000-4999 as audit standards	☐
Undertaken assessment of audit practices (incl. review of a sample of audits) in the past three years	☐
Confirmed that the adopted audit standards are generally implemented in practice	☐

33. For Performance Audit, has your SAI adopted the General Auditing Guidelines (level 4 ISSAIs) as your audit standards, and in the past three years undertaken an assessment of your audit practices (including review of a sample of audits) that confirms the adopted audit standards are generally implemented in practice?	
Adopted the General Auditing Guidelines for Performance audit: ISSAI 3000-3999 as audit standards	☐
Undertaken assessment of audit practices (incl. review of a sample of audits) in the past three years	☐
Confirmed that the adopted audit standards are generally implemented in practice	☐

34. What obstacles is your SAI facing in moving towards further implementation of the ISSAIs in the coming 3 years? Please indicate the most important barriers or areas where improvement would be needed. You may tick more than one box:		
The mandate of the SAI	☐	
The capacity of the SAI	☐	
The working processes and methods of the SAI	☐	
The competencies of the auditors	☐	

The relevance of the ISSAIs for our audits	☐	
The time and resources required to comprehend the volume of text of the ISSAIs	☐	
Other, please specify	☐	

35. In case your answer in 34. concerns certain parts of the ISSAI Framework, please specify here:

	ISSAIs 10-99 Prerequisites of independence, accountability and transparency, ethics and quality control	ISSAIs 100-999 Fundamental Auditing Principles	ISSAIs 1000-2999 Financial Auditing Guidelines	ISSAIs 3000-3999 Performance Auditing Guidelines	ISSAIs 4000-4999 Compliance Auditing Guidelines	ISSAIs 5000-5999 Guidelines on specific subjects
The mandate of the SAI						
The capacity of the SAI						
The working processes and methods of the SAI						
The competencies of the auditors						
The relevance of the ISSAIs for our audits						
The time and resources required to comprehend the volume of text of the ISSAIs						

Audit reports

36. When was the latest consolidated annual audit report from your SAI issued to Parliament (or other recipients as determined by law)?	
	37. Please specify the stipulated legal time limit:

Within the stipulated legal time limit	☐
Within one year after stipulated legal time limit	☐
More than one year after stipulated legal time limit	☐
Other, please specify	

38. How many audit reports were produced in the last completed audit year?
39. How many of these reports were made available to the public?

Strategic and Annual Plans

40. Does your SAI have a Strategic Plan?	
Yes ☐ No ☐	
41. Please indicate the period of the current Strategic Plan:	
42. How many Strategic Plans has your SAI implemented so far, including the current Strategic Plan?	
1 ☐	More than 1 ☐
43. If more than one, please enter the number of Strategic Plans so far	
44. Does your SAI have an Annual Plan / Development Action Plan / Operational Plan?	
Yes ☐ No ☐	
45. Does your SAI have a Gender policy?	
Yes ☐ No ☐	

Participation in IDI Programs and use of IDI Products

46. Is your country on the OECD-DAC list? (please see Annex)

Yes ☐ No ☐
If yes: please answer questions 47-52, and 55 onwards If no: your SAI will not be eligible for funding of full costs of participation. Please answer questions 53 and 54, and 55 onwards

47. Has your SAI participated in any of the following IDI programs <u>in the past three years</u>? Please also indicate the priority of your SAIs need for further capacity development in these areas			
	Yes	No	**48. Priority (please rank 1-13)**
Strategic planning and needs assessment	☐	☐	
Quality Assurance, Financial Audit	☐	☐	
Quality Assurance, Performance Audit	☐	☐	
Training of Trainers	☐	☐	
ISSAI Implementation	☐	☐	
Public Debt Audit	☐	☐	
Performance Audit of environmental issues in Forestry	☐	☐	
Management and Leadership Development Programme	☐	☐	
IT auditing	☐	☐	
E-based Programme on risk-based approach to Financial Audit	☐	☐	

Implementation of Capacity Building Committee (CBC) Guides[7]	☐	☐	If yes, please elaborate on which guides are relevant for you in question 74.
Cooperative audits	☐	☐	
SAI PMF	☐	☐	

49. In order for the IDI to tailor our programmes to your needs, we would like to know if your SAI is interested in participating in any of the following potential IDI programmes and activities?[8] Please also indicate the priority of your SAI's interest			
	Yes	No	**52. priority of interest (please rank 1-14)**
Programme for Strengthening Public Oversight and Audit of Borrowing and Lending Frameworks	☐	☐	
Institutional Capacity Development for SAIs – Independence and Legal Framework	☐	☐	
SAI - Stakeholder Relations, including i.e. civil society, and increasing the use and impact of audits	☐	☐	
Human Resource Management	☐	☐	
SAI Performance Measurement and Reporting	☐	☐	
Supporting SAI Professionalization through accreditation programmes	☐	☐	

[7] The list of Capacity Building Committee (CBC) Guides can be found here: http://cbc.courdescomptes.ma/index.php?id=20&tx_abdownloads_pi1[action]=getviewcategory&tx_abdownloads_pi1[category_uid]=9&tx_abdownloads_pi1[cid]=81&cHash=ea545d67b2

[8] The list is based on the potential focus areas of the IDI as indicated in Annex 1 of the IDI Strategic Plan, 2014-2018.

IDI Community Portal	☐	☐	
Audit of disaster risk reduction	☐	☐	
Audit of post-disaster aid	☐	☐	
Extractive Industries Audit	☐	☐	
Gender-based Audits	☐	☐	
50. Sector-specific audit, please indicate the sector	☐	☐	
Risk of fraud and corruption in auditing	☐	☐	
Use of geospatial information in auditing	☐	☐	
51. Any other topics, please specify	☐	☐	

53. In order for the IDI to tailor our programmes to your needs, we would like to know if your SAI is interested in paying to participate in any of the following IDI programs, which could be offered on a cost-recovery basis? If yes, please also indicate your level of interest (level 1 = low interest, level 2 = medium interest, and level 3 = high interest)

Check any that apply

	Yes	No	level of interest
Strategic planning and needs assessment	☐	☐	1 2 3
Quality Assurance, Financial Audit	☐	☐	1 2 3
Quality Assurance, Performance Audit	☐	☐	1 2 3
Risk-Based Approach to Financial auditing	☐	☐	1 2 3

Training of Trainers	☐	☐	1 2 3
ISSAI Implementation	☐	☐	1 2 3
Public Debt Audit	☐	☐	1 2 3
Performance Audit of environmental issues in Forestry	☐	☐	1 2 3
Management and Leadership Development Programme	☐	☐	1 2 3
IT audit	☐	☐	1 2 3
E-based Programme on risk-based approach to Financial Audit	☐	☐	1 2 3
Implementation of Capacity Building Committee (CBC) Guides[9]	☐	☐	1 2 3 If yes, please elaborate on which guides are relevant for you in question 74.
Cooperative audits	☐	☐	1 2 3
SAI PMF	☐	☐	1 2 3

54. If your country is *not* on the DAC list, is your SAI interested in paying to participate in any of the following potential IDI focus areas, which could be offered on a cost-recovery basis? [10] Please also indicate your level of interest (level 1 = low interest, level 2 = medium interest, and level 3 = high interest)

Check any that apply

	Yes	No	level of interest
Programme for Strengthening Public Oversight and Audit of Borrowing and Lending Frameworks	☐	☐	1 2 3

[9] The list of Capacity Building Committee (CBC) Guides can be found here: http://cbc.courdescomptes.ma/index.php?id=20&tx_abdownloads_pi1[action]=getviewcategory&tx_abdownloads_pi1[category_uid]=9&tx_abdownloads_pi1[cid]=81&cHash=ea545d67b2

[10] The list is based on the potential focus areas of the IDI as indicated in Annex 1 of the IDI Strategic Plan, 2014-2018.

Institutional Capacity Development for SAIs – Independence and Legal Framework	☐	☐	1 2 3
SAI - Stakeholder Relations, including i.e. civil society, and increasing the use and impact of audits	☐	☐	1 2 3
Human Resource Management	☐	☐	1 2 3
SAI Performance Measurement and Reporting	☐	☐	1 2 3
Supporting SAI Professionalization through accreditation programmes	☐	☐	1 2 3
IDI Community Portal	☐	☐	1 2 3
Audit of disaster risk reduction	☐	☐	1 2 3
Audit of post-disaster aid	☐	☐	1 2 3
Extractive Industries Audit	☐	☐	1 2 3
Gender-based Audits	☐	☐	1 2 3
Sector-specific audit, please indicate the sector	☐	☐	1 2 3
Risk of fraud and corruption in auditing	☐	☐	1 2 3
Use of geospatial information in auditing	☐	☐	1 2 3

55. Has your SAI used any of the following IDI global public goods (or tools tailored or developed from these global public goods) in the past three years:

	Yes	No
iCATs – Financial Audit (available in (*fill in languages*))	☐	☐

iCATs – Compliance Audit	☐	☐
iCATs – Performance Audit	☐	☐
ISSAI implementation Handbooks – Financial Audit	Under development, not measured in 2013	
ISSAI implementation Handbooks – Compliance Audit	Under development, not measured in 2013	
ISSAI implementation Handbooks – Performance Audit	Under development, not measured in 2013	
SAI PMF	☐	☐
Guidance on the Audit of Public Debt Management	☐	☐
Learning for impact : A practice guide for SAIs	☐	☐
Strategic Planning Handbook	☐	☐
Capacity Building Needs Assessment Guide	☐	☐
Quality Assurance Handbook – Financial Audit	☐	☐
Quality Assurance Handbook – Performance Audit	☐	☐
IT Audit Guidance (WGITA and IDI)	☐	☐
Leadership and Management Development Handbook	Under development, not measured in 2013	
Forestry Audit Guidance	☐	☐
IDI/CAROSAI Risk-based approach to Financial Audit Guide	☐	☐
Global Call for Proposals: Guidance, templates	☐	☐

Receipt of Capacity Development Support

56. Does your SAI <u>currently</u> or did your SAI <u>in the past three years</u> receive any capacity development support?[11]		
Yes ☐	No ☐	

57. If yes, please provide information on the capacity development support below.

If no, please go directly to section 5.

Project nr.	Implementing partner(s)	Support is linked to strategic plan	Funding source	Time frame	Project amount (USD $)	Project name, project activities, other information
1						

[11] Capacity development support includes bilateral support, peer support, participation in IDI and regional programs, fellowships etc.

2						
3						
4						
5						
6						
7						
8						
9						
10						

58. Is there an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate?		
Yes ☐	No ☐	

59. Have any of the projects been subject to an evaluation?		
Yes ☐	No ☐	

60. If yes, please provide information on the evaluations below

Project nr.	External evaluation	Internal evaluation	Further information (e.g. project name, evaluator, themes covered)
1	☐	☐	
2	☐	☐	
3	☐	☐	
4	☐	☐	
5	☐	☐	

6	☐	☐	
7	☐	☐	
8	☐	☐	
9	☐	☐	
10	☐	☐	

61. Do you (or the evaluation) regard any of the capacity development projects as successful in terms of impact and sustainability?			
Yes ☐	No ☐		
62. If yes, which main factors contributed to the success?			
Project nr.	Impact	Sustainability	(please provide an account of how and why impact and sustainability was achieved)
1	☐	☐	
2	☐	☐	
3	☐	☐	
4	☐	☐	
5	☐	☐	
6	☐	☐	
7	☐	☐	
8	☐	☐	
9	☐	☐	
10	☐	☐	
63. If no, which main factors contributed to this, and what are the lessons learned?			
Project nr.	Impact	Sustainability	(please provide an account of how and why impact and sustainability was not achieved and the lessons learned)

1	☐	☐	
2	☐	☐	
3	☐	☐	
4	☐	☐	
5	☐	☐	
6	☐	☐	
7	☐	☐	
8	☐	☐	
9	☐	☐	
10	☐	☐	

64. Do you regard the implementing partner/provider of the support to be competent in their delivery of support?

Project nr.	Fully competent	Substantially competent	Partially competent	Not competent
1	☐	☐	☐	☐
2	☐	☐	☐	☐
3	☐	☐	☐	☐
4	☐	☐	☐	☐
5	☐	☐	☐	☐
6	☐	☐	☐	☐
7	☐	☐	☐	☐
8	☐	☐	☐	☐
9	☐	☐	☐	☐
10	☐	☐	☐	☐

65. Have the projects been registered in the SAI Capacity Development Database www.SAIdevelopment.org ?		
Yes ☐	No ☐	

Indicative Needs Assessment and Funding Gaps

In addition to being a provider of capacity development to SAIs, the IDI also aims to facilitate the scaling-up of support to SAIs from the donor community and other providers of support.

66. How do you define your need for capacity development support?		
High ☐	Medium ☐	Low ☐

67. If high or medium on 66.: What kind of support is needed?						
Project activity (please elaborate)	Priority (please insert number)	Timeframe	SAI has sufficient funding for this activity		If no, estimated funding need (USD $)	Additional information (include information on how funding need was calculated and/or if this activity was submitted under a Global Call for Proposals)
			Yes ☐	No ☐		
			Yes ☐	No ☐		
			Yes ☐	No ☐		
			Yes ☐	No ☐		
			Yes ☐	No ☐		
			Yes ☐	No ☐		

Provision of Capacity Development Support

68. Does your SAI <u>currently</u> or did your SAI <u>in the past three years</u> engage in provision of capacity development support to other SAIs?		
Yes ☐	No ☐	

69. Have the projects been registered in the SAI Capacity Development Database www.SAIdevelopment.org ?		
Yes ☐	No ☐	

70. If no, please provide information on capacity development support to other SAIs below

Project nr.	Recipient SAI(s)	Support is linked to recipient's strategic plan	Funding source	Timeframe	Project amount (USD $)	Project name, project activities, other information
1.						
2.						
3.						
4						
5						
6						
7						
8						
9						
10						

71. Do you regard your SAI as an emerging or established provider of support to other SAIs?

Emerging ☐	Established ☐	Further information:
72. If emerging, are you gaining experience from partnering with established SAI providers?		
Yes ☐	No ☐	

73. Is your SAI interested in actively participating in a Community of Practice for SAIs and other providers of support?		
Yes ☐	No ☐	

Additional information

74. If there is any additional information you would like to share regarding the topics handled in this questionnaire, please elaborate below.

Annex: OECD-DAC list of ODA-eligible countries

DAC List of ODA Recipients
Effective for reporting on 2012 and 2013 flows

Least Developed Countries	Other Low Income Countries (per capita GNI <= $1 005 in 2010)	Lower Middle Income Countries and Territories (per capita GNI $1 006-$3 975 in 2010)	Upper Middle Income Countries and Territories (per capita GNI $3 976-$12 275 in 2010)
Afghanistan	Kenya	Armenia	Albania
Angola	Korea, Dem. Rep.	Belize	Algeria
Bangladesh	Kyrgyz Rep.	Bolivia	*Anguilla
Benin	Tajikistan	Cameroon	Antigua and Barbuda
Bhutan	Zimbabwe	Cape Verde	Argentina
Burkina Faso		Congo, Rep.	Azerbaijan
Burundi		Côte d'Ivoire	Belarus
Cambodia		Egypt	Bosnia and Herzegovina
Central African Rep.		El Salvador	Botswana
Chad		Fiji	Brazil
Comoros		Georgia	Chile
Congo, Dem. Rep.		Ghana	China
Djibouti		Guatemala	Colombia
Equatorial Guinea		Guyana	Cook Islands
Eritrea		Honduras	Costa Rica
Ethiopia		India	Cuba
Gambia		Indonesia	Dominica
Guinea		Iraq	Dominican Republic
Guinea-Bissau		Kosovo[1]	Ecuador
Haiti		Marshall Islands	Former Yugoslav Republic of Macedonia
Kiribati		Micronesia, Federated States	Gabon
Laos		Moldova	Grenada
Lesotho		Mongolia	Iran
Liberia		Morocco	Jamaica
Madagascar		Nicaragua	Jordan
Malawi		Nigeria	Kazakhstan
Mali		Pakistan	Lebanon
Mauritania		Papua New Guinea	Libya
Mozambique		Paraguay	Malaysia
Myanmar		Philippines	Maldives
Nepal		Sri Lanka	Mauritius
Niger		Swaziland	Mexico
Rwanda		Syria	Montenegro
Samoa		*Tokelau	*Montserrat
São Tomé and Príncipe		Tonga	Namibia
Senegal		Turkmenistan	Nauru
Sierra Leone		Ukraine	Niue
Solomon Islands		Uzbekistan	Palau
Somalia		Vietnam	Panama
South Sudan		West Bank and Gaza Strip	Peru
Sudan			Serbia
Tanzania			Seychelles
Timor-Leste			South Africa
Togo			*St. Helena
Tuvalu			St. Kitts-Nevis
Uganda			St. Lucia
Vanuatu			St. Vincent and Grenadines
Yemen			Suriname
Zambia			Thailand
			Tunisia
			Turkey
			Uruguay
			Venezuela
			*Wallis and Futuna

*Territory.

(1) This is without prejudice to the status of Kosovo under international law.

D: 2013 Global Survey : Regions

1. Name of Region[12]	
2. Name and title of person responding	
3. Contact telephone	
4. Contact Email	
5. Name and title of person giving management approval	

Guidance note

Timeline

This triennial survey is launched to provide a baseline for measurement of successful implementation of the IDI Strategic Plan, to follow-up on the first global stocktaking of the SAI community in 2010, to ascertain global and regional demand for capacity development initiatives, and to collect data for future research purposes.

Please provide your response by **20 February 2014**, either by filling in the word-document or by responding in the online version.

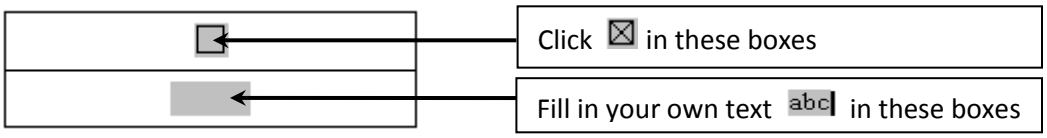
All respondents will receive a copy of the Global Survey Report when it is completed in June 2014 for their beneficial use. The report will also be presented to the IDI Board and the INTOSAI-Donor Steering Committee, and made publicly available on the IDI's website and through other IDI and INTOSAI communication tools.

General Guidance: How to fill in this questionnaire

The numbering follows the online survey tool, *limesurvey*.

When you prepare your answers for the questionnaire, please provide us with the contact information of the person filling in the form, so we can get in contact if we have any follow up questions. Please also make sure that you get the approval from your management that the answers are not personal views but officially from your institution.

[12] For the purpose of this survey, the term region refers to all INTOSAI regions and AFROSAI-E and CREFIAF.



Contacts

To help you interpret the questions as we intended, below we have provided guidance on some of the specific questions we ask in this survey. If you require further information or assistance, please contact:

- **Dr. Meike Pätzold**, E-mail: meike.patzold@idi.no, Phone: +47 21 54 08 26 / +47 90 70 82 30 (English and French)

- **Ben Lazreg Abdelhakim**, E-mail: ben.lazreg.abdelhakim@idi.no, Phone +216 265 623 67 (French and Arabic)

- **Shourjo Chatterjee**, E-mail: shourjo.chatterjee@idi.no, Phone + 47 21 54 08 19 / +47 90 71 10 20 (English)

- **Karina Mera Warholm**, Email: karina.mera.warholm@idi.no, Phone: +47 21 54 08 36 / +47 46 84 01 01 (Spanish)

Key terms

Capacity development: The process by which organizations develop, enhance and organise their systems, resources and knowledge; all reflected in their capacity to perform functions, solve problems and achieve objectives. Capacity Development Support can be provided in the framework of a national program, a bilateral agreement etc, and not always with a pre-defined budget, a funding source or even a timeframe.

Development Action Plan: Sets out how the Strategic Plan will be implemented. Indicates who will do what when. Concerned with development of the organization, rather than with the annual plan of audit work to be carried out.

Funding source: Refers to whether the project/programme is funded by the organization's (i.e. regional secretariat, regional committee) own budget and/or is donor funded (if donor funded, include name of donors and funding modality: e.g. bilateral funding, pooled funding or budget support).

Impact: Refers to the changes at organizational or broader level that can be attributed to a particular project/program or policy, both intended and unintended. E.g. increased audit coverage, increased number of audit reports produced, improved quality and timeliness of audit reports, improved Parliamentary follow up of audit reports.

Implementing partner: Organisation(s) supporting and executing the implementation of programs/projects based on agreements concluded by the interested parties. E.g. other SAIs, IDI, private audit firms.

Parastatal companies/agencies: A company/agency owned or controlled wholly or partly by the Government.

Project activity: Refers to activities within a support category. For example on the job training, developing new SAI legislation, improving IT infrastructure, carrying out a peer review.

Regional organization: Depending on the organization of your region, the term "regional organization" may in addition to regional secretariat also apply to regional committees and other groups working on specific topics, i.e. capacity building. The regional secretariat should therefore consider forwarding the questionnaire to such committees and other groups.

SAI PMF: Supreme Audit Institutions Performance Measurement Framework. The Pilot Version of SAI PMF is available on *http://www.idi.no/Filnedlasting.aspx?MId1=102&FilId=849*.

Strategic Plan: Consist of a vision, mission and values statement that establishes the strategic direction of the SAI or of the region, and determines strategic goals and objectives on how the SAI intends to achieve and consolidate its vision and fulfil its mission.

Support services: E.g. human resources, registry, building- and cleaning services, IT services, training function, accounts, information.

Sustainability: Refers to the ability of a project/program to maintain an acceptable level of benefit flows through its economic life. E.g. SAI ownership to project/programme, projects/programmes being needs based, relevance in terms of consistency with national priorities and policies.

Timeframe: Time interval, from (year, month) – to (year, month).

Specific Guidance on selected questions

6-8. Staffing

Here we would like to know the human resources of the SAI. To make sure we have a comparable number across SAIs, we ask for Full-time equivalent (FTE) which is a unit equivalent to one employee working full-time. (for example, if you have two employees working 50 %, the two employees equal 1 FTE). We are also interested in knowing how much of the total workforce who is professional/technical staff and how much is support staff. (Please make sure the sum of these two subcategories equals the total number of staff in FTE.)

9. Annual budget

Budget figures on mandated and audited entities may not be readily available to many SAIs due to complex country structures or the way budget systems are set up. We would in any case ask you to provide the information that you are able to obtain and explain the limitations as necessary.

Institutional facts

Staffing	**Male**	**Female**	**Total**
6. How many Full-time equivalent (FTE) employees			

are currently employed by the regional organization?			
7. Of the total number of staff, how many employees work as professional / technical staff?			
8. Of the total number of staff, how many employees work as support staff?			

9. What is your organization's annual budget (in USD)	For budget year (dd.mm.yyyy-dd.mm.yyyy):

Strategic and Annual Plans

10. Does your regional organization have a Strategic Plan?	
Yes ☐ No ☐	
11. Please indicate the period of the current Strategic Plan:	
12. How many Strategic Plans has your region implemented so far, including the current Strategic Plan?	
1 ☐	More than 1 ☐
13. If more than 1, please enter the number of Strategic Plans so far	

14. What are the priorities as stated in the Strategic Plan, please list below:
1.
2.
3.
4.
5.

15. Does your regional organization have an Annual Plan / Development Action Plan / Operational Plan?	
Yes ☐	No ☐

16. Does your regional organization have a Gender policy?

Yes ☐ No ☐

17. Does your regional organization have a Communication policy?
Yes ☐ No ☐

Use of IDI Products and Development of own Products

18. Have IDI global public goods (or tools tailored or developed from these global public goods) been used in regional initiatives and programs in the past three years:

	Yes
iCATs – Financial Audit (available in (*fill in languages*))	☐
iCATs – Compliance Audit	☐
iCATs – Performance Audit	☐
ISSAI implementation Handbooks – Financial Audit	Under development, not measu
ISSAI implementation Handbooks – Compliance Audit	Under development, not measu
ISSAI implementation Handbooks – Performance Audit	Under development, not measu
SAI PMF	☐
Guidance on the Audit of Public Debt Management	☐
Learning for impact : A practice guide for SAIs	☐
Strategic Planning Handbook	☐
Capacity Building Needs Assessment Guide	☐
Quality Assurance Handbook – Financial Audit	☐
Quality Assurance Handbook – Performance Audit	☐
IT Audit Guidance	☐
Leadership and Management Development Handbook	Under development, not measu
Forestry Audit Guidance	☐

19. Has the regional organization developed its own Capacity Building Products?	
Yes ☐	No ☐
20. If yes, please list the products developed during the last three years.	
1.	
2.	
3.	
4.	

5.

Receipt of Capacity Development Support

21. Does your regional organization <u>currently</u> or did your regional organization <u>in the past three years</u> receive any capacity development support?[13]		
Yes ☐	No ☐	

22. If yes, please provide information on the capacity development support below.

If no, please go directly to question 31.

Project nr.	**Implementing partner(s)**	**Support is linked to strategic plan**	**Funding source**	**Time frame**	**Project amount (USD $)**	**Project name, project activities, other information**
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

23. Is there an established donor coordination group to facilitate coordination of support to the regional organization, in which all providers of support participate?

[13] Capacity development support includes bilateral support, peer support, participation in IDI and regional programs, fellowships etc. Please only list regional support or support to groups of SAIs.

Yes ☐	No ☐	

24. Have any of the projects been subject to an evaluation?

Yes ☐	No ☐	

25. If yes, please provide information on the evaluations below

Project nr.	External evaluation	Internal evaluation	Further information (e.g. project name, evaluator, themes covered)
1	☐	☐	
2	☐	☐	
3	☐	☐	
4.	☐	☐	
5	☐	☐	
6	☐	☐	
7	☐	☐	
8	☐	☐	
9	☐	☐	
10	☐	☐	

26. Do you (or the evaluation) regard any of the capacity development projects as successful in terms of impact and sustainability?

Yes ☐	No ☐	

27. If yes, which main factors contributed to the success?

Project nr.	Impact	Sustainability	*(please provide an account of how and why impact and sustainability was achieved)*
1	☐	☐	

2	☐	☐	
3	☐	☐	
4.	☐	☐	
5	☐	☐	
6	☐	☐	
7	☐	☐	
8	☐	☐	
9	☐	☐	
10	☐	☐	

28. If no, which main factors contributed to this, and what are the lessons learned?

Project nr.	**Impact**	**Sustainability**	***(please provide an account of how and why impact and sustainability was not achieved and the lessons learned)***
1	☐	☐	
2	☐	☐	
3	☐	☐	
4.	☐	☐	
5	☐	☐	
6	☐	☐	
7	☐	☐	
8	☐	☐	
9	☐	☐	
10	☐	☐	

29. Do you regard the provider of the support to be competent in their delivery of support?

Project nr.	**Fully competent**	**Substantially competent**	**Partially competent**	**Not competent**

1				
2				
3				
4.				
5				
6				
7				
8				
9				
10				

30. Have the projects been registered in the SAI Capacity Development Database www.SAIdevelopment.org ?		
Yes ☐	No ☐	

Indicative Needs Assessment and Funding Gaps

In addition to being a provider of capacity development to SAIs, the IDI also aims to scale up support to SAIs from the donor community and other providers of support.

31. How do you define your regional organization's need for capacity development support?		
High ☐	Medium ☐	Low ☐

32. If high or medium on 31.: What kind of support is needed?					
Project activity (please elaborate)	**Priority (please insert number)**	**Timeframe**	**region has sufficient funding for this activity**	**If no, estimated funding need (USD $)**	**Additional information (include information on how funding need was calculated and/or if this activity was submitted under a Global Call for Proposals)**

			Yes ☐	No ☐		
			Yes ☐	No ☐		
			Yes ☐	No ☐		
			Yes ☐	No ☐		
			Yes ☐	No ☐		
			Yes ☐	No ☐		

33. If necessary, does the regional organization overall have access to external funding to support core functions of its organization and to enable delivery of capacity development initiatives to your member SAIs?		
Yes ☐	No ☐	

Provision of Capacity Development Support

34. Does your regional organization <u>currently</u> or did you <u>in the past three years</u> engage in provision of capacity development support to SAIs?		
Yes ☐	No ☐	

35. Have the projects been registered in the SAI Capacity Development Database www.SAIdevelopment.org ?	
Yes ☐	No ☐

36. If no, please provide information on capacity development support to SAIs below						
Project	**Recipient SAI(s)**	**Support is linked to recipient's**	**Funding source**	**Timeframe**	**Project amount**	**Project name, project activities, other**

nr.		strategic plan			(USD $)	information
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

37. Do you regard your regional organization as an emerging or established provider of support to SAIs?		
Emerging ☐	Established ☐	
38. If emerging, are you gaining experience from partnering with established providers?		
Yes ☐	No ☐	
39. Is your regional organization interested in actively participating in a Community of Practice for SAIs and other providers of support?		
Yes ☐	No ☐	

40. Is your regional organization interested in actively participating in the IDI regional exchange forum?		
Yes ☐	No ☐	

Additional information

41. If there is any additional information you would like to share regarding the topics handled in this questionnaire, please elaborate below.

Annex: OECD-DAC list of ODA-eligible countries

DAC List of ODA Recipients
Effective for reporting on 2012 and 2013 flows

Least Developed Countries	Other Low Income Countries (per capita GNI <= $1 005 in 2010)	Lower Middle Income Countries and Territories (per capita GNI $1 006-$3 975 in 2010)	Upper Middle Income Countries and Territories (per capita GNI $3 976-$12 275 in 2010)
Afghanistan	Kenya	Armenia	Albania
Angola	Korea, Dem. Rep.	Belize	Algeria
Bangladesh	Kyrgyz Rep.	Bolivia	*Anguilla
Benin	Tajikistan	Cameroon	Antigua and Barbuda
Bhutan	Zimbabwe	Cape Verde	Argentina
Burkina Faso		Congo, Rep.	Azerbaijan
Burundi		Côte d'Ivoire	Belarus
Cambodia		Egypt	Bosnia and Herzegovina
Central African Rep.		El Salvador	Botswana
Chad		Fiji	Brazil
Comoros		Georgia	Chile
Congo, Dem. Rep.		Ghana	China
Djibouti		Guatemala	Colombia
Equatorial Guinea		Guyana	Cook Islands
Eritrea		Honduras	Costa Rica
Ethiopia		India	Cuba
Gambia		Indonesia	Dominica
Guinea		Iraq	Dominican Republic
Guinea-Bissau		Kosovo[1]	Ecuador
Haiti		Marshall Islands	Former Yugoslav Republic of Macedonia
Kiribati		Micronesia, Federated States	Gabon
Laos		Moldova	Grenada
Lesotho		Mongolia	Iran
Liberia		Morocco	Jamaica
Madagascar		Nicaragua	Jordan
Malawi		Nigeria	Kazakhstan
Mali		Pakistan	Lebanon
Mauritania		Papua New Guinea	Libya
Mozambique		Paraguay	Malaysia
Myanmar		Philippines	Maldives
Nepal		Sri Lanka	Mauritius
Niger		Swaziland	Mexico
Rwanda		Syria	Montenegro
Samoa		*Tokelau	*Montserrat
São Tomé and Príncipe		Tonga	Namibia
Senegal		Turkmenistan	Nauru
Sierra Leone		Ukraine	Niue
Solomon Islands		Uzbekistan	Palau
Somalia		Vietnam	Panama
South Sudan		West Bank and Gaza Strip	Peru
Sudan			Serbia
Tanzania			Seychelles
Timor-Leste			South Africa
Togo			*St. Helena
Tuvalu			St. Kitts-Nevis
Uganda			St. Lucia
Vanuatu			St. Vincent and Grenadines
Yemen			Suriname
Zambia			Thailand
			Tunisia
			Turkey
			Uruguay
			Venezuela
			*Wallis and Futuna

*Territory.

(1) This is without prejudice to the status of Kosovo under international law.