

# GLOBAL SAI STOCKTAKING REPORT 2017

REPORT PREPARED  
BY IDI TO REPORT  
FINDINGS FROM THE  
INTOSAI GLOBAL  
SURVEY AND  
OTHER DATA

**ANNEX VOLUME**



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# ACRONYMS & ABBREVIATIONS

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<b>AFROSAI-E</b>	African Organization of English speaking Supreme Audit Institutions
<b>ARABOSAI</b>	Arab Organization of Supreme Audit Institutions
<b>ASOSAI</b>	Asian Organization of Supreme Audit Institutions
<b>CA</b>	Compliance audit
<b>CAROSAI</b>	Caribbean Organization of Supreme Audit Institutions
<b>CBC</b>	Capacity Building Committee (INTOSAI)
<b>CREFIAF</b>	African Organization of French speaking Supreme Audit Institutions
<b>EUROSAI</b>	European Organization of Supreme Audit Institutions
<b>FA</b>	Financial audit
<b>iCATs</b>	ISSAI Compliance Assessment Tools
<b>ICBF</b>	Institutional Capacity Building Framework (AFROSAI-E)
<b>IDI</b>	INTOSAI Development Initiative
<b>ISA</b>	International Standards on Auditing
<b>ISSAI</b>	International Standards of Supreme Audit Institutions
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>KSC</b>	Knowledge Sharing Committee (INTOSAI)
<b>LI</b>	Low Income Countries
<b>LMI</b>	Lower Middle Income Countries
<b>OBI</b>	Open Budget Index
<b>OECD/DAC</b>	Development Assistance Committee of the Organisation for Economic Co-operation and Development
<b>OLACEFS</b>	Organization of Latin American and Caribbean Supreme Audit Institutions
<b>PA</b>	Performance audit
<b>PASAI</b>	Pacific Association of Supreme Audit Institutions
<b>PEFA</b>	Public Expenditure and Financial Accountability Assessment
<b>QA</b>	Quality assurance
<b>QC</b>	Quality control
<b>SDGs</b>	Sustainable Development Goals
<b>SAI</b>	Supreme Audit Institution
<b>SAI PMF</b>	Supreme Audit Institutions Performance Measurement Framework
<b>UMI</b>	Upper Middle Income Countries
<b>UN Women</b>	United Nations Entity for Gender Equality and the Empowerment of Women

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# KEY DATA:

## DISAGGREGATED BY INCOME CLASSIFICATION

	INDICATOR	DATA SOURCE	ALL COUNTRIES	ANALYSIS BY INCOME CLASSIFICATION NA: NOT AVAILABLE OR NOT APPLICABLE				
				LI (LDC & OLI)	LMI	UMI	HI	ALL DEVELOPING COUNTRIES
1	Strength of SAI (3 indicators) - "Adequate" score	OBI	72 %	55 %	76 %	72 %	87 %	67 %
		Sample size (n)	102	29	21	29	23	79
2	Overall Strength of SAI (4 indicators) - "Adequate" score	OBI	58 %	28 %	57 %	66 %	87 %	49 %
		Sample size (n)	102	29	21	29	23	79
3	% of SAIs that have generally implemented the ISSAIs, in practice, for: Independence (ISSAI 10). SAI PMF (Pilot): SAI-6 and SAI-7, score 3 or higher on both; or SAI PMF (Final): SAI-1 and SAI-2, score 3 or higher on both	Analysis of SAI PMFs	NA	0 %	38 %	80 %	NA	44 %
		Sample size (n)	NA	7	8	10	NA	25
4	% of SAI whose legal act/s regulating the SAI secure their independence to the full extent	INTOSAI global survey 2017, question 5	52 %	42 %	41 %	50 %	64 %	46 %
		Sample size (n)	169	38	29	44	58	111
5	% of SAIs whose legal act/s protects the conditions of appointments, reappointments, employment and retirement of the Head(s) of SAI	INTOSAI global survey 2017, question 7	92 %	79 %	89 %	100 %	95 %	90 %
		Sample size (n)	169	39	28	44	58	111
6	% of SAIs whose legal act/s protects the Head(s) of SAI pertaining to dismissal, security of tenure and legal immunity	INTOSAI global survey 2017, question 8	79 %	74 %	79 %	84 %	80 %	79 %
		Sample size (n)	169	38	28	44	59	110
7	Protection of Head(s) of SAI - OBI (2015), "Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?"	OBI Indicator 117	76 %	62 %	81 %	79 %	87 %	73 %
		Sample size (n)	102	29	21	29	23	79
8	% of SAI is fully free from direction or interference from the Legislature and/or the Executive to select its audit program	INTOSAI global survey 2017, question 9	75 %	71 %	79 %	66 %	83 %	71 %
		Sample size (n)	170	38	29	44	59	111
9	% of SAIs that have the discretion in law to undertake those audits it may wish to - OBI (two highest scores), " Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?"	OBI indicator 115 (92 formerly)	94 %	90 %	100 %	93 %	96 %	94 %
		Sample size (n)	102	29	21	29	23	79
10	% of SAIs that are fully free from direction or interference from the Legislature and/or the Executive to plan, program, conduct, reporting, and follow-up of audits.	INTOSAI global survey 2017, question 9	83 %	76 %	83 %	82 %	88 %	80 %
		Sample size (n)	169	38	29	44	58	111

	INDICATOR	DATA SOURCE	ALL COUNTRIES	ANALYSIS BY INCOME CLASSIFICATION NA: NOT AVAILABLE OR NOT APPLICABLE				
				LI (LDC & OLI)	LMI	UMI	HI	ALL DEVELOPING COUNTRIES
11	% of SAIs that are fully free from direction or interference from the Legislature and/or the Executive to deciding the content and timing of the audit reports.	INTOSAI global survey 2017, question 9	82 %	74 %	79 %	80 %	92 %	77 %
		Sample size (n)	170	38	29	44	59	111
12	% of SAIs that are fully free to publishing and disseminating audit reports in the public domain.	INTOSAI global survey 2017, question 9	69 %	55 %	64 %	64 %	83 %	61 %
		Sample size (n)	169	38	28	44	59	110
13	% of SAIs that are fully free to obtaining timely, unconstrained and free access to all necessary documents and information for the proper discharge of their statutory responsibilities.	INTOSAI global survey 2017, question 9	70 %	68 %	59 %	68 %	78 %	66 %
		Sample size (n)	169	38	29	44	58	111
14	% of SAIs that are fully independent in managing its own budget without interference or control from government and other authorities.	INTOSAI global survey 2017, question 9	39 %	16 %	38 %	32 %	59 %	28 %
		Sample size (n)	170	38	29	44	59	111
15	% of SAIs that access human, material and/or monetary resources in a fully independent manner.	INTOSAI global survey 2017, question 9	36 %	19 %	34 %	30 %	53 %	27 %
		Sample size (n)	167	37	29	44	57	110
16	% of SAIs that are independent in the organization and management of its office.	INTOSAI global survey 2017, question 9	72 %	62 %	60 %	68 %	84 %	66 %
		Sample size (n)	170	39	29	44	58	112
17	% of SAIs reporting cases of interference from the executive regarding SAI's budget in the past three years.	INTOSAI global survey 2017, question 10	64 %	87 %	66 %	72 %	41 %	75 %
		Sample size (n)	166	37	29	44	57	110
18	% of SAIs that can appeal to the Legislature/Parliament/Congress if the resources provided are insufficient to fulfil its mandate.	INTOSAI global survey 2017, question 12	65 %	51 %	67 %	60 %	77 %	59 %
		Sample size (n)	165	39	27	43	56	109
19	The Legislature (or one of the Parliament/Congress commissions) is responsible for ensuring that the SAI has the proper resources to fulfil its mandate.	INTOSAI global survey 2017, question 11	60 %	54 %	64 %	61 %	60 %	60 %
		Sample size (n)	167	37	28	44	58	109
20	% of SAIs whose Legislature/Parliament/Congress count on a panel of parliamentarians or congressional representatives to oversee the SAI's annual funding request.	INTOSAI global survey 2017, question 13	46 %	35 %	55 %	50 %	45 %	46 %
		Sample size (n)	168	37	29	44	58	110
21	Budgetary independence of SAI - OBI (two highest score, 67 to 100)	OBI indicator 118 (93 previously)	55 %	24 %	48 %	66 %	87 %	46 %
		Sample size (n)	102	29	21	29	23	79
22	% of SAIs meeting the financial audit coverage criteria: 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).	INTOSAI global survey 2017, question 37	66 %	71 %	60 %	56 %	75 %	62 %
		Sample size (n)	152	34	25	41	52	100

	INDICATOR	DATA SOURCE	ALL COUNTRIES	ANALYSIS BY INCOME CLASSIFICATION NA: NOT AVAILABLE OR NOT APPLICABLE				
				LI (LDC & OLI)	LMI	UMI	HI	ALL DEVELOPING COUNTRIES
23	% of SAIs meeting the compliance audit coverage criteria: 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 last audit year.	INTOSAI global survey 2017, question 39	58 %	48 %	54 %	69 %	57 %	58 %
		Sample size (n)	144	33	26	39	46	98
24	% of SAIs meeting the performance audit coverage criteria: 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	INTOSAI global survey 2017, question 41	54 %	32 %	58 %	49 %	70 %	46 %
		Sample size (n)	153	34	26	39	54	99
25	Coverage of budget of mandated entities (ratio of the average budget of mandated entities and the average budget of audited entities)	Global Survey, questions 22 and 24	81 %	93 %	79 %	77 %	81 %	79 %
		Sample size (n)	70	18	11	15	26	44
26	% of SAIs scoring C or better on PI-26 (i), scope/nature of audit performed (incl. adherence to auditing standards).	PEFA	72 %	62 %	75 %	78 %	73 %	72 %
		Sample size (n)	141	45	40	45	11	130
27	% of SAIs scoring C or better on PI-26 (ii), timeliness of submission of audit reports to legislature.	PEFA	63 %	56 %	73 %	60 %	73 %	62 %
		Sample size (n)	141	45	40	45	11	130
28	% of SAIs issuing their annual audit reports to the Parliament or other recipients determined by law within the established legal time frame	Global Survey, question 43	69 %	50 %	81 %	73 %	72 %	67 %
		Sample size (n)	153	34	26	40	53	100
29	% of SAIs scoring C or better on PI-26 (iii), evidence of follow up on audit recommendations	PEFA	74 %	64 %	90 %	69 %	82 %	74 %
		Sample size (n)	140	45	39	45	11	129
30	% of SAIs scoring a C or higher on PEFA PI-26, scope, nature and follow-up of external audit	PEFA	49 %	40 %	58 %	47 %	64 %	48 %
		Sample size (n)	141	45	40	45	11	130
31	% of SAIs scoring a C or higher on PEFA PI-28 (i), timeliness of examination of audit reports by the legislature (for reports received within the last three years)	PEFA	45 %	42 %	57 %	40 %	36 %	46 %
		Sample size (n)	134	43	37	43	11	123
32	% of SAIs scoring a C or higher on PEFA PI-28 (ii), extent of hearings on key findings undertaken by the legislature.	PEFA	59 %	64 %	68 %	48 %	45 %	60 %
		Sample size (n)	133	42	38	42	11	122
33	% of SAIs scoring a C or higher on PEFA PI-28 (iii), issuance of recommended actions by the legislature and implementation by the executive.	PEFA	51 %	60 %	53 %	41 %	45 %	51 %
		Sample size (n)	130	42	36	41	11	119
34	% of SAIs scoring a C or higher on PEFA PI-28, legislative scrutiny of external audit reports	PEFA	31 %	31 %	38 %	24 %	36 %	31 %
		Sample size (n)	141	45	40	45	11	130
35	% of SAIs or legislatures that release to the public a report that tracks actions taken by the executive to address audit recommendations (score between 33 to 100). "Does either the SAI or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?"	OBI indicator 102	44 %	31 %	57 %	28 %	70 %	37 %
		Sample size (n)	102	29	21	29	23	79



	INDICATOR	DATA SOURCE	ALL COUNTRIES	ANALYSIS BY INCOME CLASSIFICATION NA: NOT AVAILABLE OR NOT APPLICABLE				
				LI (LDC & OLI)	LMI	UMI	HI	ALL DEVELOPING COUNTRIES
36	% of SAIs that have a Strategy for Organizational Development, SAI-8 (Pilot) and SAI-3 (final), score of 3 or higher	Analysis of SAI PMFs	NA	29 %	13 %	40 %	NA	28 %
		Sample size (n)	NA	7	8	10	NA	25
37	% of SAIs that have a strategic plan	Global Survey, question 64	91 %	95 %	86 %	98 %	85 %	94 %
		Sample size (n)	164	38	29	42	55	109
38	% of SAIs that have an operational or annual plan	Global Survey, question 66	86 %	81 %	88 %	90 %	86 %	86 %
		Sample size (n)	145	36	25	40	44	101
39	% of SAIs that have a quality control system	Global Survey, question 47	87 %	82 %	90 %	88 %	89 %	87 %
		Sample size (n)	159	33	29	42	55	105
40	% of SAIs that have ISSAI compliant manuals and policies in place for: Quality Control (ISSAI 40) - Quality control SAI PMF (Pilot): SAI-9 dim (iii) score 3 or higher, or SAI PMF (Final): SAI-4 dim (iii) score 3 or higher	Analysis of SAI PMFs	NA	17 %	43 %	57 %	NA	40 %
		Sample size (n)	NA	7	8	10	NA	25
41	% of SAIs that have generally implemented the ISSAIs, in practice, for: Quality Control (ISSAI 40) - Quality control SAI PMF (Pilot): SAI-11 dim (iii), SAI-13 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A), or SAI PMF (Final): SAI-9 dim (iii), SAI-12 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A)	Analysis of SAI PMFs	NA	0 %	14 %	43 %	NA	20 %
		Sample size (n)	NA	7	8	10	NA	25
42	% of SAIs that have established an independent quality assurance system - OBI, "Has the SAI established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?" (score 33 to 100)	OBI indicator 116	66 %	41 %	67 %	79 %	82 %	62 %
		Sample size (n)	101	29	21	29	22	79
43	% of SAIs that have ISSAI compliant manuals and policies in place for: Quality Control (ISSAI 40) - Quality Assurance SAI PMF (Pilot): SAI-9 dim (iv) score 3 or higher	Analysis of SAI PMFs	NA	33 %	0 %	25 %	NA	21 %
		Sample size (n)	NA	7	8	10	NA	25
44	% of SAIs that have generally implemented the ISSAIs, in practice, for: Quality Control (ISSAI 40) - Quality assurance SAI PMF (Pilot): SAI-10, score 3 or higher, or SAI PMF (Final): SAI-4 dim (iv), score 3 or higher	Analysis of SAI PMFs	NA	0 %	17 %	30 %	NA	18 %
		Sample size (n)	NA	7	8	10	NA	25
45	% of SAIs with established quality assurance systems at ISSAI 40 standards (% of SAIs achieving the two higher scores on OBI indicator 116, scores 67 to 100), "Has the SAI established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?"	OBI indicator 116	34 %	10 %	24 %	55 %	45 %	30 %
		Sample size (n)	101	29	21	29	22	79
46	% of SAI whose quality assurance system covers financial audits	Global Survey, question 49	75 %	73 %	81 %	71 %	77 %	75 %
		Sample size (n)	154	33	27	42	52	102



	INDICATOR	DATA SOURCE	ALL COUNTRIES	ANALYSIS BY INCOME CLASSIFICATION NA: NOT AVAILABLE OR NOT APPLICABLE				
				LI (LDC & OLI)	LMI	UMI	HI	ALL DEVELOPING COUNTRIES
47	% of SAI whose quality assurance system covers compliance audits	Global Survey, question 49	70 %	61 %	67 %	79 %	71 %	70 %
		Sample size (n)	154	33	27	42	52	102
48	% of SAIs whose quality assurance system covers performance audits	Global Survey, question 49	67 %	52 %	74 %	67 %	73 %	64 %
		Sample size (n)	154	33	27	42	52	102
49	% of SAIs whose quality assurance system covers jurisdictional function and judgement	Global Survey, question 50	30 %	14 %	40 %	15 %	67 %	22 %
		Sample size (n)	46	14	10	13	9	37
50	% of SAIs that have an internal system to follow-up on the observations and recommendations made to the audited entities, including the actions taken by the auditees' relevant authorities	Global Survey, question 55	86 %	81 %	86 %	86 %	91 %	84 %
		Sample size (n)	160	36	29	42	53	107
51	% of SAIs that have an internal system to follow-up on sanctions	Global Survey, question 59	63 %	43 %	27 %	91 %	100 %	55 %
		Sample size (n)	35	7	11	11	6	29
52	% of SAIs that involve audited entities in their follow-up system (sometimes or consistently)	Global Survey, question 57	88 %	83 %	92 %	92 %	88 %	89 %
		Sample size (n)	139	29	25	36	49	90
53	% of SAIs that involve the legislature in their follow-up system (sometimes or consistently)	Global Survey, question 57	65 %	66 %	76 %	56 %	65 %	64 %
		Sample size (n)	139	29	25	36	49	90
54	% of SAIs that involve the executive in their follow-up system (sometimes or consistently)	Global Survey, question 57	65 %	72 %	60 %	61 %	53 %	64 %
		Sample size (n)	139	29	25	36	49	90
55	% of SAIs that involve the judiciary in their follow-up system (sometimes or consistently)	Global Survey, question 57	22 %	17 %	40 %	25 %	14 %	27 %
		Sample size (n)	139	29	25	36	49	90
56	% of SAIs that involve civil society in their follow-up system (sometimes or consistently)	Global Survey, question 57	22 %	24 %	24 %	28 %	14 %	27 %
		Sample size (n)	139	29	25	36	49	90
57	% of SAIs that involve citizens in their follow-up system (sometimes or consistently)	Global Survey, question 57	17 %	10 %	8 %	28 %	16 %	17 %
		Sample size (n)	139	29	25	36	49	90
58	% of countries where a committee of the legislature hold public hearings to review and scrutinize audit reports ("Yes responses, three highest scores)	OBI 2015 indicator 114	52 %	34 %	43 %	55 %	78 %	44 %
		Sample size (n)	102	29	21	29	23	79
59	% of SAIs whose financial statements are subjected to external audit	Global Survey, question 33	62 %	56 %	44 %	63 %	75 %	55 %
		Sample size (n)	159	36	27	43	53	106
60	% of SAIs that carried out an assessment of their performance (from 2013 to 2017)	Global Survey, question 87	66 %	70 %	64 %	74 %	59 %	69 %
		Sample size (n)	159	37	29	41	52	107
61	% of SAIs whose performance assessment were externally quality assured	Global Survey, question 92	63 %	68 %	68 %	60 %	60 %	65 %
		Sample size (n)	104	25	19	30	30	74

	INDICATOR	DATA SOURCE	ALL COUNTRIES	ANALYSIS BY INCOME CLASSIFICATION NA: NOT AVAILABLE OR NOT APPLICABLE				
				LI (LDC & OLI)	LMI	UMI	HI	ALL DEVELOPING COUNTRIES
62	% of SAIs that have generally implemented the ISSAIs, in practice, for: Transparency and accountability (ISSAI 20) - measure and report publicly on their annual performance. SAI PMF (Pilot): SAI-5 dim (iii), score 3 or higher, or SAI PMF (Final): SAI-3 dim (iv), score 3 or higher.	Analysis of SAI PMFs	NA	0 %	0 %	43 %	NA	14 %
		Sample size (n)	NA	7	8	10	NA	25
63	% of SAIs that report on their performance assessment to external stakeholders (e.g. legislative, publicly, etc.)	Global Survey, question 93	46 %	32 %	37 %	45 %	63 %	38 %
		Sample size (n)	103	25	19	29	30	73
64	% of SAIs that made at least 80% of their reports available to the public	Global Survey, questions 44 and 45	49 %	32 %	44 %	53 %	60 %	44 %
		Sample size (n)	149	33	26	39	51	98
65	SAIs fulfilling PEFA PI-10 criteria (iv), external audit reports: All reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit.	PEFA	45 %	36 %	55 %	40 %	70 %	43 %
		Sample size (n)	140	45	40	45	10	130
66	% of SAIs that communicate with the public beyond simply making audit reports publicly available	OBI indicator 132	49 %	31 %	43 %	62 %	61 %	46 %
		Sample size (n)	102	29	21	29	23	79
67	% of SAIs that have a gender policy	Global Survey, question 82	41 %	53 %	31 %	28 %	48 %	37 %
		Sample size (n)	159	36	29	40	54	105
68	% of SAIs that included gender assessments in audit work (from a limited to a full extent)	Global Survey, question 86	19 %	20 %	15 %	18 %	21 %	18 %
		Sample size (n)	153	35	26	40	52	101
69	% of SAIs whose budget for professional development increase in real terms	Global Survey, question 25	36 %	34 %	32 %	47 %	33 %	39 %
		Sample size (n)	140	32	25	34	49	91
70	% of SAIs that have an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate.	Global Survey, question 128	33 %	63 %	44 %	35 %	6 %	47 %
		Sample size (n)	151	35	25	40	51	100
71	% of SAIs that have a code of ethics	Global Survey, question 28	92 %	92 %	90 %	95 %	91 %	93 %
		Sample size (n)	165	37	29	43	56	101
72	% of SAIs that make code of ethics available to the public	Global Survey, question 29	74 %	61 %	73 %	76 %	82 %	70 %
		Sample size (n)	150	33	26	41	50	100
73	% of SAIs that ensure that staff are (fully) acquainted with the Code of Ethics	Global Survey, question 30	75 %	67 %	65 %	76 %	84 %	70 %
		Sample size (n)	150	33	26	41	50	100
74	% of SAIs that monitor the application of the Code of Ethics (moderately to fully)	Global Survey, question 30	89 %	88 %	84 %	90 %	92 %	88 %
		Sample size (n)	165	37	29	43	56	99
75	% of SAIs that fully implement measures to deal with non-compliance with the Code of Ethics	Global Survey, question 30	51 %	24 %	40 %	61 %	67 %	43 %
		Sample size (n)	148	33	25	41	49	99

	INDICATOR	DATA SOURCE	ALL COUNTRIES	ANALYSIS BY INCOME CLASSIFICATION NA: NOT AVAILABLE OR NOT APPLICABLE				
				LI (LDC & OLI)	LMI	UMI	HI	ALL DEVELOPING COUNTRIES
76	% of SAIs that have ISSAI compliant manuals and policies in place for: Code of Ethics (ISSAI 30), including monitoring system. SAI PMF (Pilot): SAI-18 dim (i) score 1 or higher, or SAI PMF (Final): SAI-4 dim (i) score 1 or higher	Analysis of SAI PMFs	NA	86 %	67 %	86 %	NA	80 %
		Sample size (n)	NA	7	8	10	NA	25
77	% of SAIs that have generally implemented the ISSAIs, in practice, for: Code of Ethics (ISSAI 30), including monitoring system. SAI PMF (Pilot): SAI-18 dim (i), score 3 or higher, or SAI PMF (Final): SAI-4 dim (i), score 2 or higher	Analysis of SAI PMFs	NA	0 %	0 %	29 %	NA	10 %
		Sample size (n)	NA	7	8	10	NA	25
78	% of SAIs that developed or adopted audit standards based on or consistent with level 3 or 4 ISSAIs for financial audit	Global Survey, question 69	72 %	72 %	56 %	70 %	81 %	67 %
		Sample size (n)	145	32	25	40	48	97
79	% of SAIs that developed or adopted audit standards based on or consistent with level 3 or 4 ISSAIs for compliance audit	Global Survey, question 69	64 %	66 %	37 %	66 %	75 %	59 %
		Sample size (n)	136	30	22	40	44	92
80	% of SAIs that developed or adopted audit standards based on or consistent with level 3 or 4 ISSAIs for performance audit	Global Survey, question 69	69 %	75 %	46 %	73 %	75 %	66 %
		Sample size (n)	137	28	24	37	48	89
81	% of SAIs that have audit manuals consistent with level 3 or 4 ISSAIs for financial audit	Global Survey, question 70	71 %	75 %	63 %	69 %	76 %	69 %
		Sample size (n)	140	32	24	39	45	87
82	% of SAIs that have audit manuals consistent with level 3 or 4 ISSAIs for compliance audit	Global Survey, question 70	63 %	65 %	43 %	64 %	72 %	59 %
		Sample size (n)	129	31	23	36	39	90
83	% of SAIs that have audit manuals consistent with level 3 or 4 ISSAIs for performance audit	Global Survey, question 70	67 %	71 %	50 %	71 %	71 %	66 %
		Sample size (n)	132	28	24	35	45	87
84	% of SAIs that have ISSAI compliant manuals and policies in place for financial audit. SAI PMF (Pilot): SAI-11 dim (i) score 3 or higher, or SAI PMF (Final): SAI-9 dim (i) score 3 or higher	Analysis of SAI PMFs	NA	0 %	43 %	43 %	NA	32 %
		Sample size (n)	NA	7	8	10	NA	25
85	% of SAIs that have ISSAI compliant manuals and policies in place for compliance audit. SAI PMF (Pilot): SAI-13 dim (i) score 3 or higher, or SAI PMF (Final): SAI-15 dim (i) score 3 or higher.	Analysis of SAI PMFs	NA	0 %	80 %	29 %	NA	35 %
		Sample size (n)	NA	7	8	10	NA	25
86	% of SAIs that have ISSAI compliant manuals and policies in place for performance audit. SAI PMF (Pilot): SAI-15 dim (i) score 3 or higher, or SAI PMF (Final): SAI-12 dim (i) score 3 or higher.	Analysis of SAI PMFs	NA	33 %	20 %	71 %	NA	44 %
		Sample size (n)	NA	7	8	10	NA	25
87	% of SAIs that have generally implemented the ISSAIs, in practice, for: Financial Audit. SAI PMF (Pilot): SAI-12, score 3 or higher, or SAI PMF (Final): SAI-10 score 3 or higher.	Analysis of SAI PMFs	NA	0 %	0 %	25 %	NA	10 %
		Sample size (n)	NA	7	8	10	NA	25
88	% of SAIs that have generally implemented the ISSAIs, in practice, for: Compliance Audit. SAI PMF (Pilot): SAI-14, score 3 or higher, or SAI PMF (Final): SAI-16 score 3 or higher.	Analysis of SAI PMFs	NA	0 %	17 %	50 %	NA	25 %
		Sample size (n)	NA	7	8	10	NA	25

	INDICATOR	DATA SOURCE	ALL COUNTRIES	ANALYSIS BY INCOME CLASSIFICATION NA: NOT AVAILABLE OR NOT APPLICABLE				
				LI (LDC & OLI)	LMI	UMI	HI	ALL DEVELOPING COUNTRIES
89	% of SAIs that have generally implemented the ISSAIs, in practice, for: Performance Audit. SAI PMF (Pilot): SAI-16, score 3 or higher, or SAI PMF (Final): SAI-13 score 3 or higher.	Analysis of SAI PMFs	NA	0 %	0 %	30 %	NA	14 %
		Sample size (n)	NA	7	8	10	NA	25
90	% of SAIs that used the IDI's ISSAI Implementation Handbooks	Global Survey, question 120	58 %	63 %	57 %	71 %	43 %	64 %
		Sample size (n)	153	35	28	41	49	104
91	% of SAIs that used the SAI PMF	Global Survey, question 120	45 %	37 %	54 %	44 %	47 %	44 %
		Sample size (n)	153	35	28	41	49	104
92	% of SAIs that used the IDI's Strategic Planning Handbook	Global Survey, question 120	37 %	49 %	32 %	37 %	31 %	39 %
		Sample size (n)	153	35	28	41	49	104
93	% of SAIs that used the IDI's IT Audit Guidance	Global Survey, question 120	31 %	29 %	36 %	32 %	29 %	32 %
		Sample size (n)	153	35	28	41	49	104

# KEY DATA:

## DISAGGREGATED BY INTOSAI REGION (ALL SAIs)

	INDICATOR	DATA SOURCE	ANALYSIS BY REGIONAL CLASSIFICATION (ALL SAIS) NA: NOT AVAILABLE OR NOT APPLICABLE							
			AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFIAP	EUROSAI	OLACEFS	PASAI
1	Strength of SAI Independence (3 indicators) - "Adequate" score	OBI	67 %	8 %	78 %	NA	55 %	92 %	93 %	67 %
		Sample size (n)	15	12	18	NA	11	25	15	3
2	Overall Strength of SAI (4 indicators) - "Adequate" score	OBI	47 %	8 %	67 %	NA	9 %	92 %	73 %	33 %
		Sample size (n)	15	12	18	NA	11	25	15	3
3	% of SAIs that have generally implemented the ISSAIs, in practice, for: Independence (ISSAI 10). SAI PMF (Pilot): SAI-6 and SAI-7, score 3 or higher on both; or SAI PMF (Final): SAI-1 and SAI-2, score 3 or higher on both	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	90 %	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	10	NA
4	% of SAI whose legal act/s regulating the SAI secure their independence to the full extent	INTOSAI global survey 2017, question 5	63 %	6 %	54 %	22 %	43 %	71 %	68 %	43 %
		Sample size (n)	19	17	26	18	14	34	19	21
5	% of SAIs whose legal act/s protects the conditions of appointments, reappointments, employment and retirement of the Head(s) of SAI	INTOSAI global survey 2017, question 7	95 %	82 %	1 0 0 %	94 %	60 %	1 0 0 %	1 0 0 %	86 %
		Sample size (n)	19	17	26	18	15	34	18	21
6	% of SAIs whose legal act/s protects the Head(s) of SAI pertaining to dismissal, security of tenure and legal immunity	INTOSAI global survey 2017, question 8	89 %	59 %	92 %	72 %	53 %	80 %	1 0 0 %	75 %
		Sample size (n)	19	17	26	18	15	34	18	21
7	Protection of Head(s) of SAI - OBI (2015), "Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?"	OBI Indicator 117	73 %	17 %	78 %	NA	64 %	96 %	1 0 0 %	67 %
		Sample size (n)	15	12	18	NA	11	25	15	3
8	% of SAI is fully free from direction or interference from the Legislature and/or the Executive to select its audit program	INTOSAI global survey 2017, question 9	84 %	65 %	81 %	78 %	43 %	86 %	74 %	71 %
		Sample size (n)	19	17	26	18	14	35	19	21
9	% of SAIs that have the discretion in law to undertake those audits it may wish to - OBI (two highest scores), "Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?"	OBI indicator 115 (92 formerly)	93 %	92 %	1 0 0 %	NA	82 %	96 %	1 0 0 %	67 %
		Sample size (n)	15	12	18	NA	11	25	15	3

	INDICATOR	DATA SOURCE	ANALYSIS BY REGIONAL CLASSIFICATION (ALL SAIS) NA: NOT AVAILABLE OR NOT APPLICABLE							
			AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFAF	EUROSAI	OLACEFS	PASAI
10	% of SAIs that are fully free from direction or interference from the Legislature and/or the Executive to plan, program, conduct, reporting, and follow-up of audits.	INTOSAI global survey 2017, question 9	89 %	69 %	85 %	83 %	64 %	94 %	84 %	76 %
		Sample size (n)	19	16	26	18	14	35	19	21
11	% of SAIs that are fully free from direction or interference from the Legislature and/or the Executive to deciding the content and timing of the audit reports.	INTOSAI global survey 2017, question 9	84 %	59 %	84 %	83 %	67 %	1 0 0 %	84 %	76 %
		Sample size (n)	19	17	25	18	15	35	19	21
12	% of SAIs that are fully free to publishing and disseminating audit reports in the public domain.	INTOSAI global survey 2017, question 9	63 %	35 %	77 %	65 %	36 %	97 %	68 %	67 %
		Sample size (n)	19	17	26	17	14	35	19	21
13	% of SAIs that are fully free to obtaining timely, unconstrained and free access to all necessary documents and information for the proper discharge of their statutory responsibilities.	INTOSAI global survey 2017, question 9	63 %	24 %	81 %	47 %	64 %	89 %	79 %	81 %
		Sample size (n)	19	17	26	17	14	35	19	21
14	% of SAIs that are fully independent in managing its own budget without interference or control from government and other authorities.	INTOSAI global survey 2017, question 9	5 %	41 %	46 %	0 %	21 %	71 %	47 %	38 %
		Sample size (n)	19	17	26	18	14	35	19	21
15	% of SAIs that access human, material and/or monetary resources in a fully independent manner.	INTOSAI global survey 2017, question 9	11 %	25 %	42 %	12 %	15 %	54 %	47 %	48 %
		Sample size (n)	19	16	26	17	13	35	19	21
16	% of SAIs that are independent in the organization and management of its office.	INTOSAI global survey 2017, question 9	89 %	59 %	73 %	41 %	47 %	91 %	84 %	67 %
		Sample size (n)	19	17	26	17	15	35	19	21
17	% of SAIs reporting cases of interference from the executive regarding SAI's budget in the past three years.	INTOSAI global survey 2017, question 10	89 %	75 %	68 %	83 %	79 %	33 %	58 %	57 %
		Sample size (n)	19	16	25	18	14	33	19	21
18	% of SAIs that can appeal to the Legislature/Parliament/Congress if the resources provided are insufficient to fulfil its mandate.	INTOSAI global survey 2017, question 12	63 %	50 %	62 %	65 %	27 %	84 %	68 %	75 %
		Sample size (n)	19	16	26	17	15	32	19	20
19	The Legislature (or one of the Parliament/Congress commissions) is responsible for ensuring that the SAI has the proper resources to fulfil its mandate.	INTOSAI global survey 2017, question 11	84 %	18 %	54 %	56 %	31 %	79 %	72 %	57 %
		Sample size (n)	19	17	26	18	13	34	18	21
20	% of SAIs whose Legislature/Parliament/Congress count on a panel of parliamentarians or congressional representatives to oversee the SAI's annual funding request.	INTOSAI global survey 2017, question 13	50 %	24 %	62 %	22 %	14 %	56 %	68 %	43 %
		Sample size (n)	18	17	26	18	14	34	19	21
21	Budgetary independence of SAI - OBI (two highest score, 67 to 100)	OBI indicator 118 (93 previously)	27 %	25 %	67 %	NA	18 %	88 %	60 %	33 %
		Sample size (n)	15	12	18	NA	11	25	15	3

	INDICATOR	DATA SOURCE	ANALYSIS BY REGIONAL CLASSIFICATION (ALL SAIS) NA: NOT AVAILABLE OR NOT APPLICABLE							
			AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFIAP	EUROSAI	OLACEFS	PASAI
22	% of SAIs meeting the financial audit coverage criteria: 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).	INTOSAI global survey 2017, question 37	74 %	71 %	80 %	67 %	44 %	65 %	31 %	79 %
		Sample size (n)	19	17	25	15	9	31	16	19
23	% of SAIs meeting the compliance audit coverage criteria: 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 last audit year.	INTOSAI global survey 2017, question 39	79 %	76 %	68 %	40 %	18 %	56 %	50 %	53 %
		Sample size (n)	19	17	19	15	11	27	18	17
24	% of SAIs meeting the performance audit coverage criteria: 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	INTOSAI global survey 2017, question 41	42 %	76 %	65 %	20 %	0 %	77 %	56 %	47 %
		Sample size (n)	19	17	23	15	10	31	18	19
25	Coverage of budget of mandated entities (ratio of the average budget of mandated entities and the average budget of audited entities)	Global Survey, questions 22 and 24	89 %	NA	99 %	86 %	NA	79 %	76 %	94 %
		Sample size (n)	12	NA	9	7	NA	15	11	13
26	% of SAIs scoring C or better on PI-26 (i), scope/nature of audit performed (incl. adherence to auditing standards).	PEFA	95 %	77 %	95 %	75 %	38 %	75 %	46 %	71 %
		Sample size (n)	21	13	19	16	21	16	13	14
27	% of SAIs scoring C or better on PI-26 (ii), timeliness of submission of audit reports to legislature.	PEFA	52 %	45 %	41 %	33 %	33 %	14 %	17 %	33 %
		Sample size (n)	21	11	17	12	21	14	12	12
28	% of SAIs issuing their annual audit reports to the Parliament or other recipients determined by law within the established legal time frame	Global Survey, question 43	53 %	69 %	79 %	53 %	44 %	84 %	84 %	53 %
		Sample size (n)	19	16	24	15	9	31	19	19
29	% of SAIs scoring C or better on PI-26 (iii), evidence of follow up on audit recommendations	PEFA	67 %	73 %	1 0 0 %	50 %	57 %	1 0 0 %	77 %	75 %
		Sample size (n)	21	13	19	16	21	15	13	14
30	% of SAIs scoring a C or higher on PEFA PI-26, scope, nature and follow-up of external audit	PEFA	57 %	55 %	78 %	38 %	19 %	67 %	31 %	36 %
		Sample size (n)	21	13	19	16	21	16	13	14
31	% of SAIs scoring a C or higher on PEFA PI-28 (i), timeliness of examination of audit reports by the legislature (for reports received within the last three years)	PEFA	50 %	55 %	44 %	19 %	33 %	80 %	25 %	38 %
		Sample size (n)	20	11	18	16	21	15	12	13
32	% of SAIs scoring a C or higher on PEFA PI-28 (ii), extent of hearings on key findings undertaken by the legislature.	PEFA	85 %	70 %	82 %	38 %	29 %	67 %	54 %	46 %
		Sample size (n)	20	10	17	16	21	15	13	13
33	% of SAIs scoring a C or higher on PEFA PI-28 (iii), issuance of recommended actions by the legislature and implementation by the executive.	PEFA	75 %	70 %	65 %	31 %	38 %	53 %	18 %	38 %
		Sample size (n)	20	10	17	16	21	15	11	13
34	% of SAIs scoring a C or higher on PEFA PI-28, legislative scrutiny of external audit reports	PEFA	33 %	31 %	37 %	19 %	19 %	44 %	15 %	36 %
		Sample size (n)	21	13	19	16	21	16	13	14



	INDICATOR	DATA SOURCE	ANALYSIS BY REGIONAL CLASSIFICATION (ALL SAIS) NA: NOT AVAILABLE OR NOT APPLICABLE							
			AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFAI-F	EUROSAI	OLACEFS	PASAI
35	% of SAIs or legislatures that release to the public a report that tracks actions taken by the executive to address audit recommendations (score between 33 to 100). "Does either the SAI or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?"	OBI indicator 102	33 %	8 %	61 %	NA	18 %	68 %	27 %	67 %
		Sample size (n)	15	12	18	NA	11	25	15	3
36	% of SAIs that have a Strategy for Organizational Development, SAI-8 (Pilot) and SAI-3 (final), score of 3 or higher	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	40 %	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	10	NA
37	% of SAIs that have a strategic plan	Global Survey, question 64	1 0 0 %	88 %	96 %	94 %	86 %	85 %	1 0 0 %	80 %
		Sample size (n)	19	17	25	16	14	33	19	20
38	% of SAIs that have an operational or annual plan	Global Survey, question 66	1 0 0 %	93 %	96 %	53 %	50 %	92 %	1 0 0 %	80 %
		Sample size (n)	19	17	25	16	14	33	19	20
39	% of SAIs that have a quality control system	Global Survey, question 47	1 0 0 %	76 %	92 %	69 %	70 %	97 %	84 %	90 %
		Sample size (n)	18	17	26	16	10	32	19	20
40	% of SAIs that have ISSAI compliant manuals and policies in place for: Quality Control (ISSAI 40) - Quality control SAI PMF (Pilot): SAI-9 dim (iii) score 3 or higher, or SAI PMF (Final): SAI-4 dim (iii) score 3 or higher	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	71 %	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	10	NA
41	% of SAIs that have generally implemented the ISSAIs, in practice, for: Quality Control (ISSAI 40) - Quality control SAI PMF (Pilot): SAI-11 dim (iii), SAI-13 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A), or SAI PMF (Final): SAI-9 dim (iii), SAI-12 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A)	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	43 %	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	10	NA
42	% of SAIs that have established an independent quality assurance system - OBI, " Has the SAI established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?" (score 33 to 100)	OBI indicator 116	67 %	55 %	78 %	NA	0 %	84 %	73 %	67 %
		Sample size (n)	15	11	18	NA	11	25	15	3
43	% of SAIs that have ISSAI compliant manuals and policies in place for: Quality Control (ISSAI 40) - Quality Assurance SAI PMF (Pilot): SAI-9 dim (iv) score 3 or higher	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	17 %	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	10	NA
44	% of SAIs that have generally implemented the ISSAIs, in practice, for: Quality Control (ISSAI 40) - Quality assurance SAI PMF (Pilot): SAI-10, score 3 or higher, or SAI PMF (Final): SAI-4 dim (iv), score 3 or higher	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	22 %	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	10	NA

	INDICATOR	DATA SOURCE	ANALYSIS BY REGIONAL CLASSIFICATION (ALL SAIS) NA: NOT AVAILABLE OR NOT APPLICABLE							
			AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFAI-F	EUROSAI	OLACEFS	PASAI
45	% of SAIs with established quality assurance systems at ISSAI 40 standards (% of SAIs achieving the two higher scores on OBI indicator 116, scores 67 to 100) , "Has the SAI established a monitoring system to provide ongoing, independent evaluations of its audit processes (a quality assurance system)?"	OBI indicator 116	27 %	45 %	17 %	NA	0 %	48 %	47 %	67 %
		Sample size (n)	15	11	18	NA	11	25	15	3
46	% of SAI whose quality assurance system covers financial audits	Global Survey, question 49	95 %	67 %	92 %	43 %	33 %	91 %	61 %	70 %
		Sample size (n)	19	15	26	14	9	32	18	20
47	% of SAI whose quality assurance system covers compliance audits	Global Survey, question 49	79 %	80 %	85 %	43 %	44 %	81 %	67 %	50 %
		Sample size (n)	19	15	26	14	9	32	18	20
48	% of SAIs whose quality assurance system covers performance audits	Global Survey, question 49	68 %	73 %	77 %	36 %	33 %	81 %	56 %	70 %
		Sample size (n)	19	15	26	14	9	32	18	20
49	% of SAIs whose quality assurance system covers jurisdictional function and judgement	Global Survey, question 50	NA	25 %	29 %	NA	43 %	75 %	0 %	57 %
		Sample size (n)	NA	2	8	NA	7	4	8	7
50	% of SAIs that have an internal system to follow-up on the observations and recommendations made to the audited entities, including the actions taken by the auditees' relevant authorities	Global Survey, question 55	89 %	88 %	96 %	69 %	58 %	97 %	95 %	75 %
		Sample size (n)	19	17	26	16	12	30	19	20
51	% of SAIs that have an internal system to follow-up on sanctions	Global Survey, question 59	NA	50 %	57 %	NA	75 %	1 0 0 %	50 %	80 %
		Sample size (n)	NA	6	7	NA	4	3	10	5
52	% of SAIs that involve audited entities in their follow-up system (sometimes or consistently)	Global Survey, question 57	94 %	36 %	96 %	1 0 0 %	88 %	1 0 0 %	94 %	80 %
		Sample size (n)	17	14	25	11	8	30	18	15
53	% of SAIs that involve the legislature in their follow-up system (sometimes or consistently)	Global Survey, question 57	88 %	43 %	72 %	45 %	50 %	80 %	50 %	53 %
		Sample size (n)	17	14	25	11	8	30	18	15
54	% of SAIs that involve the executive in their follow-up system (sometimes or consistently)	Global Survey, question 57	71 %	29 %	80 %	27 %	75 %	70 %	50 %	53 %
		Sample size (n)	17	14	25	11	8	30	18	15
55	% of SAIs that involve the judiciary in their follow-up system (sometimes or consistently)	Global Survey, question 57	6 %	36 %	32 %	0 %	38 %	17 %	44 %	7 %
		Sample size (n)	17	14	25	11	8	30	18	15
56	% of SAIs that involve civil society in their follow-up system (sometimes or consistently)	Global Survey, question 57	18 %	36 %	28 %	9 %	25 %	13 %	39 %	7 %
		Sample size (n)	17	14	25	11	8	30	18	15
57	% of SAIs that involve citizens in their follow-up system (sometimes or consistently)	Global Survey, question 57	12 %	29 %	8 %	18 %	25 %	10 %	39 %	7 %
		Sample size (n)	17	14	25	11	8	30	18	15
58	% of countries where a committee of the legislature hold public hearings to review and scrutinize audit reports ("Yes responses, three highest scores)	OBI 2015 indicator 114	53 %	25 %	44 %	NA	9 %	92 %	40 %	67 %
		Sample size (n)	15	12	18	NA	11	25	15	3

	INDICATOR	DATA SOURCE	ANALYSIS BY REGIONAL CLASSIFICATION (ALL SAIS) NA: NOT AVAILABLE OR NOT APPLICABLE							
			AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFAF	EUROSAI	OLACEFS	PASAI
59	% of SAIs whose financial statements are subjected to external audit	Global Survey, question 33	84 %	18 %	69 %	60 %	8 %	81 %	61 %	68 %
		Sample size (n)	19 %	17	26	15	12	32	18	19
60	% of SAIs that carried out an assessment of their performance (from 2013 to 2017)	Global Survey, question 87	95 %	62 %	72 %	37 %	38 %	59 %	79 %	75 %
		Sample size (n)	19	16	24	16	13	31	19	20
61	% of SAIs whose performance assessment were externally quality assured	Global Survey, question 92	83 %	30 %	47 %	83 %	40 %	53 %	57 %	94 %
		Sample size (n)	18	10	17	6	5	17	14	16
62	% of SAIs that have generally implemented the ISSAIs, in practice, for: Transparency and accountability (ISSAI 20) - measure and report publicly on their annual performance. SAI PMF (Pilot): SAI-5 dim (iii), score 3 or higher, or SAI PMF (Final): SAI-3 dim (iv), score 3 or higher.	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	43 %	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	10	NA
63	% of SAIs that report on their performance assessment to external stakeholders (e.g. legislative, publicly, etc.)	Global Survey, question 93	33 %	56 %	53 %	20 %	20 %	61 %	21 %	63 %
		Sample size (n)	18	9	17	5	5	18	14	16
64	% of SAIs that made at least 80% of their reports available to the public	Global Survey, questions 44 and 45	50 %	13 %	50 %	50 %	38 %	66 %	44 %	56 %
		Sample size (n)	18	15	23	14	9	32	18	19
65	SAIs fulfilling PEFA PI-10 criteria (iv), external audit reports: All reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit.	PEFA	62 %	31 %	63 %	33 %	33 %	44 %	46 %	36 %
		Sample size (n)	21	13	19	15	21	16	13	14
66	% of SAIs that communicate with the public beyond simply making audit reports publicly available	OBI indicator 132	27 %	8 %	78 %	NA	18 %	64 %	53 %	NA
		Sample size (n)	15	12	18	NA	11	25	15	NA
67	% of SAIs that have a gender policy	Global Survey, question 82	50 %	47 %	54 %	6 %	46 %	47 %	39 %	25 %
		Sample size (n)	18	17	24	16	13	32	18	20
68	% of SAIs that included gender assessments in audit work (from a limited to a full extent)	Global Survey, question 86	39 %	14 %	30 %	13 %	0 %	19 %	22 %	0 %
		Sample size (n)	18	14	23	16	12	31	18	20
69	% of SAIs whose budget for professional development increase in real terms	Global Survey, question 25	47 %	29 %	48 %	33 %	9 %	48 %	38 %	20 %
		Sample size (n)	17	14	21	15	11	25	16	20
70	% of SAIs that have an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate.	Global Survey, question 128	68 %	43 %	52 %	0 %	45 %	7 %	53 %	15 %
		Sample size (n)	19	14	23	16	11	30	17	20
71	% of SAIs that have a code of ethics	Global Survey, question 28	1 0 0 %	94 %	1 0 0 %	81 %	62 %	94 %	1 0 0 %	90 %
		Sample size (n)	19	17	26	16	13	33	19	21

	INDICATOR	DATA SOURCE	ANALYSIS BY REGIONAL CLASSIFICATION (ALL SAIS) NA: NOT AVAILABLE OR NOT APPLICABLE							
			AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFI AF	EUROSAI	OLACEFS	PASAI
72	% of SAIs that make code of ethics available to the public	Global Survey, question 29	68 %	63 %	84 %	46 %	50 %	93 %	89 %	63 %
		Sample size (n)	19	16	25	13	8	30	19	19
73	% of SAIs that ensure that staff are (fully) acquainted with the Code of Ethics	Global Survey, question 30	84 %	81 %	65 %	62 %	43 %	90 %	58 %	84 %
		Sample size (n)	19	16	26	13	7	30	19	19
74	% of SAIs that monitor the application of the Code of Ethics (moderately to fully)	Global Survey, question 30	95 %	81 %	92 %	85 %	71 %	97 %	89 %	84 %
		Sample size (n)	19	17	26	16	13	33	19	21
75	% of SAIs that fully implement measures to deal with non-compliance with the Code of Ethics	Global Survey, question 30	37 %	56 %	42 %	46 %	29 %	72 %	56 %	47 %
		Sample size (n)	19	16	26	13	7	29	18	19
76	% of SAIs that have ISSAI compliant manuals and policies in place for: Code of Ethics (ISSAI 30), including monitoring system. SAI PMF (Pilot): SAI-18 dim (i) score 1 or higher, or SAI PMF (Final): SAI-4 dim (i) score 1 or higher	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	NA	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	NA	NA
77	% of SAIs that have generally implemented the ISSAIs, in practice, for: Code of Ethics (ISSAI 30), including monitoring system. SAI PMF (Pilot): SAI-18 dim (i), score 3 or higher, or SAI PMF (Final): SAI-4 dim (i), score 2 or higher	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	NA	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	NA	NA
78	% of SAIs that developed or adopted audit standards based on or consistent with level 3 or 4 ISSAIs for financial audit	Global Survey, question 69	100 %	71 %	77 %	31 %	50 %	97 %	69 %	44 %
		Sample size (n)	18	14	22	16	10	30	16	18
79	% of SAIs that developed or adopted audit standards based on or consistent with level 3 or 4 ISSAIs for compliance audit	Global Survey, question 69	81 %	71 %	55 %	27 %	55 %	93 %	63 %	44 %
		Sample size (n)	16	14	20	15	11	27	16	16
80	% of SAIs that developed or adopted audit standards based on or consistent with level 3 or 4 ISSAIs for performance audit	Global Survey, question 69	94 %	67 %	67 %	38 %	55 %	90 %	67 %	53 %
		Sample size (n)	17	12	21	16	11	29	15	15
81	% of SAIs that have audit manuals consistent with level 3 or 4 ISSAIs for financial audit	Global Survey, question 70	100 %	69 %	77 %	27 %	40 %	93 %	73 %	50 %
		Sample size (n)	18	13	22	15	10	30	15	16
82	% of SAIs that have audit manuals consistent with level 3 or 4 ISSAIs for compliance audit	Global Survey, question 70	81 %	75 %	55 %	17 %	33 %	92 %	60 %	53 %
		Sample size (n)	16	12	20	12	12	26	15	15
83	% of SAIs that have audit manuals consistent with level 3 or 4 ISSAIs for performance audit	Global Survey, question 70	94 %	73 %	62 %	33 %	36 %	86 %	69 %	60 %
		Sample size (n)	17	11	21	15	11	28	13	15
84	% of SAIs that have ISSAI compliant manuals and policies in place for financial audit. SAI PMF (Pilot): SAI-11 dim (i) score 3 or higher, or SAI PMF (Final): SAI-9 dim (i) score 3 or higher	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	NA	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	NA	NA

	INDICATOR	DATA SOURCE	ANALYSIS BY REGIONAL CLASSIFICATION (ALL SAIS) NA: NOT AVAILABLE OR NOT APPLICABLE							
			AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFAI-F	EUROSAI	OLACEFS	PASAI
85	% of SAIs that have ISSAI compliant manuals and policies in place for compliance audit. SAI PMF (Pilot): SAI-13 dim (i) score 3 or higher, or SAI PMF (Final): SAI-15 dim (i) score 3 or higher.	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	50 %	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	10	NA
86	% of SAIs that have ISSAI compliant manuals and policies in place for performance audit. SAI PMF (Pilot): SAI-15 dim (i) score 3 or higher, or SAI PMF (Final): SAI-12 dim (i) score 3 or higher.	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	57 %	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	10	NA
87	% of SAIs that have generally implemented the ISSAIs, in practice, for: Financial Audit. SAI PMF (Pilot): SAI-12, score 3 or higher, or SAI PMF (Final): SAI-10 score 3 or higher.	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	13 %	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	10	NA
88	% of SAIs that have generally implemented the ISSAIs, in practice, for: Compliance Audit. SAI PMF (Pilot): SAI-14, score 3 or higher, or SAI PMF (Final): SAI-16 score 3 or higher.	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	50 %	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	10	NA
89	% of SAIs that have generally implemented the ISSAIs, in practice, for: Performance Audit. SAI PMF (Pilot): SAI-16, score 3 or higher, or SAI PMF (Final): SAI-13 score 3 or higher.	Analysis of SAI PMFs	NA	NA	NA	NA	NA	NA	33 %	NA
		Sample size (n)	NA	NA	NA	NA	NA	NA	10	NA
90	% of SAIs that used the IDI's ISSAI Implementation Handbooks	Global Survey, question 120	79 %	59 %	57 %	54 %	73 %	53 %	74 %	25 %
		Sample size (n)	19	17	23	13	11	30	19	20
91	% of SAIs that used the SAI PMF	Global Survey, question 120	42 %	47 %	39 %	38 %	0 %	47 %	68 %	60 %
		Sample size (n)	19	17	23	13	11	30	19	20
92	% of SAIs that used the IDI's Strategic Planning Handbook	Global Survey, question 120	53 %	65 %	35 %	15 %	36 %	40 %	26 %	20 %
		Sample size (n)	19	17	23	13	11	30	19	20
93	% of SAIs that used the IDI's IT Audit Guidance	Global Survey, question 120	42 %	29 %	43 %	31 %	9 %	33 %	32 %	15 %
		Sample size (n)	19	17	23	13	11	30	19	20

Note: in the above table, SAI PMF data has only been included where the population of available SAI PMF assessments in the region is five or more, and where all SAIs did not receive the same score. This is to ensure that confidential data relating to the SAI PMF scores of individual countries is not disclosed. While a number of SAIs have published their PMF assessments, the numbers at this stage were not considered sufficient to warrant more detailed analysis of published SAI PMF scores.

# 1

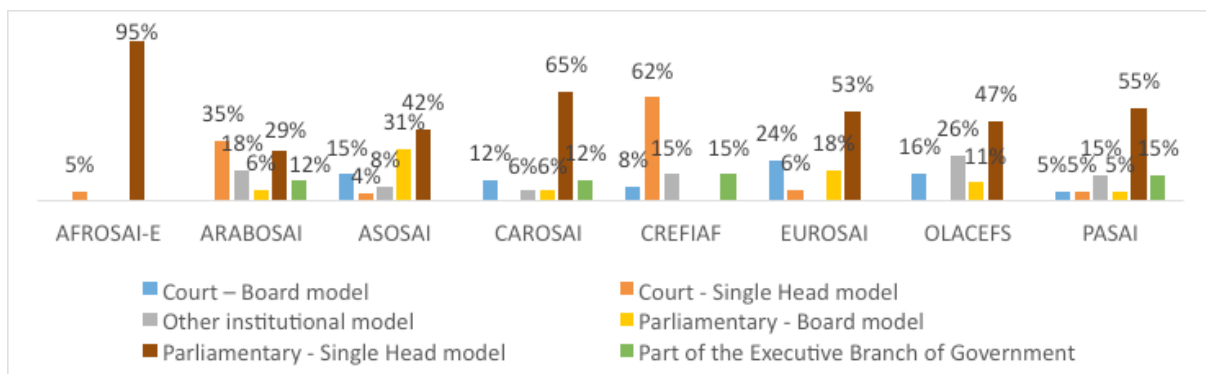
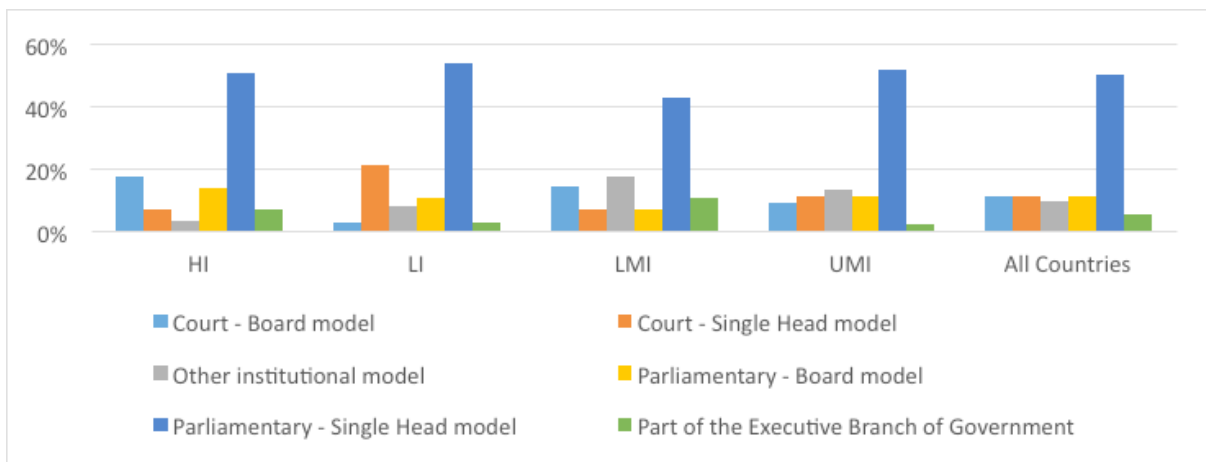
# Profile of SAIs

This chapter presents the analyses of data collected through the 2017 Global Survey about the profile of SAIs. The information pertains to SAI's legal framework, human and financial resources and other core services SAIs provide to public entities.

The data analysis is presented by income groups and INTOSAI regions. Income groups are classified according to the Development Assistance Committee of the Organisation for Economic Co-operation and Development (OECD-DAC), list of official development assistance (ODA) recipients. High Income countries, also called developed countries, are not included in the OECD-DAC list. For all figures, the following abbreviations are used: Low Income countries (LI), Low Middle Income countries (LMI), Upper Middle Income countries (UMI), High Income countries (HI), and "n" is the number of respondents to a given question.

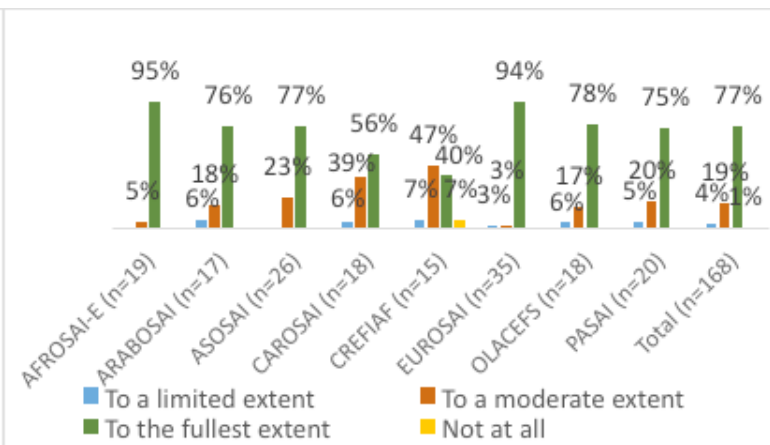
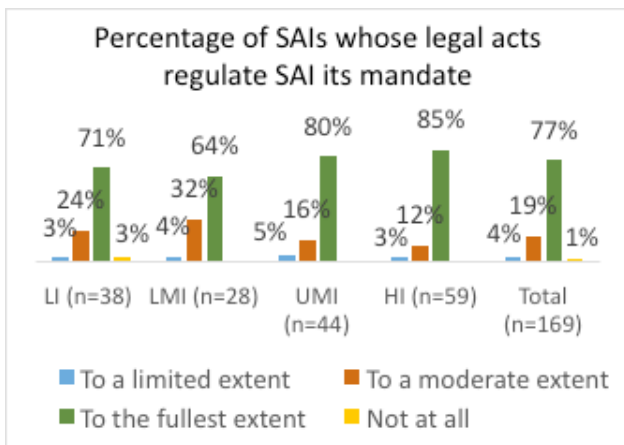
## 1.1 LEGAL FRAMEWORK

The results of the 2017 Global Survey shows that SAIs are organised in different institutional models. Among the respondent SAIs, 51% confirmed that they are organised within the Parliamentary institutional model with a single Head of SAI. As show below,<sup>1</sup> about half of the SAIs in all income groups adopted such model, as did the majority of SAIs in AFROSAI-E, CAROSAI, EUROSAI and OLACEFS. The Court model is more prominent in ARABOSAI and CREFIAF.



Various legal frameworks regulate SAI's status, mandate and scope of work. In the 2017 Global Survey, the majority of SAIs informed that it is their country's constitution (79%) and federal or national laws (76%) that are the most important frameworks regulating their mandates. Of 169 SAIs, 77% confirmed that the legal act regulating their SAI defined the SAI's mandate, as shown below. This is the case for most SAIs in all income groups and regions. However, the mandates of 40% of SAIs in CAROSAI and 60% of SAIs in CREFIAF are regulated by their legal framework to a lesser extent.

<sup>1</sup> LI: Low Income countries, LMI: Low Middle Income countries, UMI: Upper Middle Income countries.



As found in the 2014 Global Survey, in 2017 the majority of SAIs from all regions and income groups confirmed that they are mandated to carry out all three audit streams and most are also mandated to conduct specialized audits, as seen below. From 170 respondent SAIs, 97% are mandated to carry out financial audits (FA), 95% compliance audits, 94% performance audits (PA) and 78% specialized audits. There are no significant variations among the INTOSAI regions.

MANDATED AUDITS				
	FA	CA	PA	Specialized audits
LI (n=58)	97%	97%	90%	72%
LMI (n=39)	97%	97%	100%	90%
UMI (n=29)	100%	95%	91%	77%
HI (n=44)	95%	91%	97%	76%
Global (n=170)	97%	95%	94%	78%
AFROSAI-E (n=19)	100%	100%	95%	89%
ARABOSAI (n=17)	100%	100%	100%	71%
ASOSAI (n=26)	100%	96%	96%	81%
CAROSAI (n=18)	94%	94%	89%	83%
CREFIAF (n=15)	87%	93%	87%	67%
EUROSAI (n=34)	100%	91%	100%	65%
OLACEFS (n=19)	95%	95%	89%	95%
PASAI (n=21)	95%	90%	90%	76%

SAIs have the mandate to cover a wide range of institutions and organisations. As shown below, the great majority of SAIs in all income groups have the mandate to carry out audits at federal or national level (98%) and most at regional (81%) and local (88%) levels. Most are mandated to audit autonomous and semi-autonomous bodies (83%), state owned enterprises or parastatals (95%), government-funded organizations (95%) and public-private enterprises (78%). On the other hand, a minority of SAIs (36%) are mandated to audit non-government organizations.

	FEDERAL/NATIONAL LEVEL	REGIONAL LEVEL	LOCAL LEVEL	AUTO-NOMOUS & SEMI-AUTO-NOMOUS BODIES	STATE OWNED ENTERPRISES/PARASTATALS	NGOS*	GOVERNMENT-FUNDED ORGANIZATIONS	PUBLIC-PRIVATE ENTERPRISES
LI (n=39)	100%	86%	97%	87%	91%	24%	95%	79%
LMI (n=29)	100%	100%	97%	81%	95%	37%	93%	81%
UMI (n=44)	100%	79%	90%	82%	100%	46%	98%	82%
HI (n=59)	93%	71%	75%	82%	98%	35%	93%	73%
Total (n=171)	98%	81%	88%	83%	95%	36%	95%	78%

\* Non-government organizations



There are variations regarding the scope of SAI's mandate in regional terms. All SAIs in almost all regions are mandated to audit national institutions. The exception is ARABOSAI and PASAI, where 82% and 76% of SAIs respectively have such mandate. While all of the SAIs in AFROSAI-E have the mandate to audit at regional and local levels, the number of SAIs with such mandate varies in the other regions.

	FEDERAL/ NATIONAL LEVEL	REGIONAL LEVEL	LOCAL LEVEL	AUTO- NOMOUS & SEMI-AUTO- NOMOUS BODIES	STATE OWNED ENTERPRISES/ PARASTATALS	NGOS*	GOVERN- MENT- FUNDED ORGANI- ZATIONS	PUBLIC- PRIVATE ENTER- PRISES
AFROSAI-E (n=19)	100%	100%	100%	84%	95%	5%	100%	74%
ARABOSAI (n=17)	82%	76%	88%	65%	100%	29%	88%	71%
ASOSAI (n=26)	100%	81%	88%	62%	96%	27%	88%	65%
CAROSAI (n=18)	100%	50%	78%	72%	72%	22%	94%	44%
CREFIAF (n=15)	100%	80%	93%	100%	100%	40%	93%	93%
EUROSAI (n=35)	100%	69%	63%	69%	94%	46%	89%	66%
OLACEFS (n=19)	100%	95%	89%	84%	100%	53%	95%	100%
PASAI (n=21)	76%	48%	95%	71%	90%	33%	81%	57%

\* Non-government organizations

The mandate of most SAIs covers a comprehensive scope of funds as well, as listed below. The most covered funds are those used on contracts and public works and the least covered are audit of international and supranational organizations. Access to bank information is covered by the majority of SAIs in AFROSAI-E (95%) and PASAI (80%) and less so in the other regions.

### SCOPE OF FUNDS SAIS ARE MANDATED TO AUDIT

	FUNDS USED ON CONTRACTS AND PUBLIC WORKS	ELECTRONIC DATA PROCESSING FACILITIES	AUDIT OF THE USE OF SUBSIDIES GRANTED FROM PUBLIC FUNDS	LICENSE AGREEMENTS OR CONCESSIONS	SECURITY/ DEFENCE FUNDS	ACCESS TO BANK INFORMATION	AUDIT OF PUBLIC AUTHORITIES AND OTHER INSTITUTIONS ABROAD	AUDIT OF INTERNATIONAL AND SUPRA-NATIONAL ORGANIZATIONS	AUDIT THE COLLECTION OF TAXES AND EXAMINATION OF THE SYSTEM AND EFFICIENCY OF TAX COLLECTION AND THE ACHIEVEMENT OF REVENUE TARGETS	OTHER
LI (n=38)	97%	76%	92%	84%	82%	68%	95%	42%	95%	68%
LMI (n=29)	100%	83%	100%	97%	86%	55%	90%	21%	90%	72%
UMI (n=44)	100%	93%	93%	86%	93%	61%	89%	43%	93%	86%
HI (n=59)	97%	86%	95%	83%	83%	54%	71%	54%	92%	78%
Total (n=170)	98%	85%	95%	86%	86%	59%	84%	43%	92%	77%
AFROSAI-E (n=19)	100%	100%	95%	95%	89%	95%	100%	58%	95%	89%
ARABOSAI (n=17)	100%	82%	100%	82%	71%	53%	88%	18%	94%	71%
ASOSAI (n=26)	100%	96%	100%	88%	96%	46%	96%	54%	96%	85%
CAROSAI (n=18)	100%	78%	89%	78%	83%	61%	72%	28%	100%	83%
CREFI AF (n=14)	100%	64%	100%	86%	79%	36%	100%	29%	93%	43%
EUROSAI (n=35)	97%	86%	97%	89%	91%	51%	69%	66%	91%	74%
OLACEFS (n=19)	100%	95%	95%	95%	100%	58%	79%	32%	89%	89%
PASAI (n=21)	90%	71%	81%	76%	67%	76%	81%	29%	81%	71%

SAIs were asked a number of questions about their mandate relating to anti-corruption and fraud issues. The results show that the roles delegated to SAIs in combating corruption varies across regions and income groups. Most SAIs (77%) have the mandate to share information with specialized anti-corruption institutions. This applies to all income groups and regions, apart from CAROSAI, where 29% of the SAIs have such mandate. Over half of the SAIs (55%, 94 SAIs) have the mandate to investigate corruption and fraud issues, most in AFROSAI-E, CAROSAI, CREFIAF, OLACEFS and PASAI. Fewer SAIs (39%) in most regions have the mandate to exercise oversight of national institutions whose mandate is to investigate corruption and fraud issues, although 82% of SAIs in ARABOSAI and 67% in CREFIAF do.

Some SAIs have a mandate to sanction corruption-related cases, though this is only common within OLACEFS where 58% of SAIs have this role. Globally, 37% of the SAIs have the mandate to sanction officials responsible for mismanagement of public funds, 59% in Low Middle Income countries, 80% of the SAIs in CREFIAF, 68% of SAIs in OLACEFS and 52% in PASAI. Sanctioning powers are more likely to be found in SAIs that have a jurisdictional function.

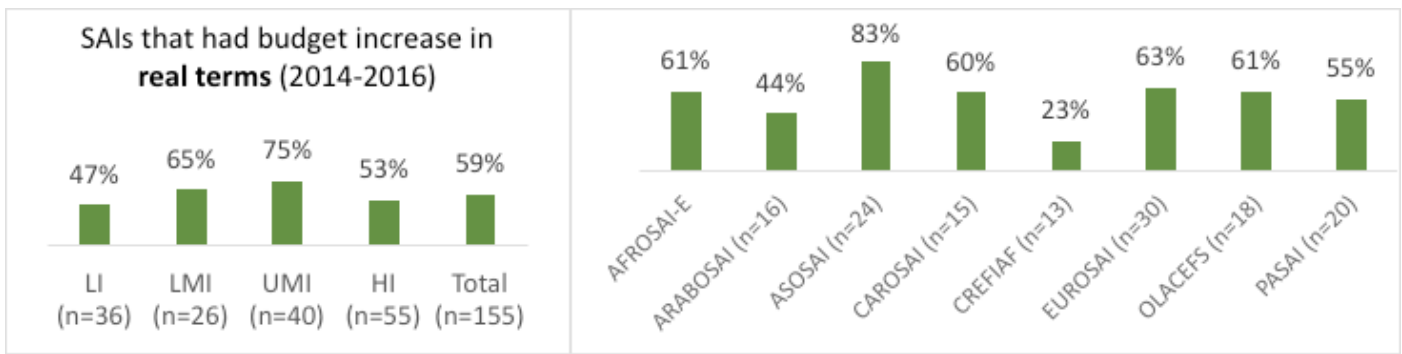
## SAI MANDATE RELATING TO ANTI-CORRUPTION AND FRAUD ISSUES

	SHARE INFORMATION WITH SPECIALIZED ANTI-CORRUPTION INSTITUTIONS.	INVESTIGATE CORRUPTION AND FRAUD ISSUES.	SANCTION CORRUPTION-RELATED CASES.	CARRY OUT JURISDICTIONAL CONTROL AND TO JUDGE ACCOUNTS ISSUED TO PUBLIC INSTITUTIONS AND COMPANIES.	SANCTION OFFICIALS RESPONSIBLE FOR MISMANAGEMENT OF PUBLIC FUNDS.	EXERCISE OVERSIGHT OF NATIONAL INSTITUTIONS THAT INVESTIGATE CORRUPTION AND FRAUD ISSUES.
LI (n=39)	82%	54%	8%	31%	36%	41%
LMI (n=29)	86%	69%	31%	31%	59%	38%
UMI (n=43)	70%	67%	26%	33%	44%	42%
HI (n=59)	75%	41%	12%	16%	22%	37%
Global (n=170)	77%	55%	18%	26%	37%	39%
AFROSAI-E (n=19)	74%	58%	11%	11%	16%	32%
ARABOSAI (n=17)	82%	35%	18%	24%	47%	82%
ASOSAI (n=26)	88%	35%	12%	19%	27%	27%
CAROSAI (n=17)	29%	65%	6%	6%	6%	18%
CREFIAF (n=15)	73%	73%	7%	73%	80%	67%
EUROSAI (n=35)	83%	34%	9%	18%	23%	46%
OLACEFS (n=19)	100%	95%	58%	42%	68%	26%
PASAI (n=21)	76%	71%	29%	33%	52%	29%

## SAI BUDGET AND BUDGET OF MANDATED AND AUDITED ENTITIES

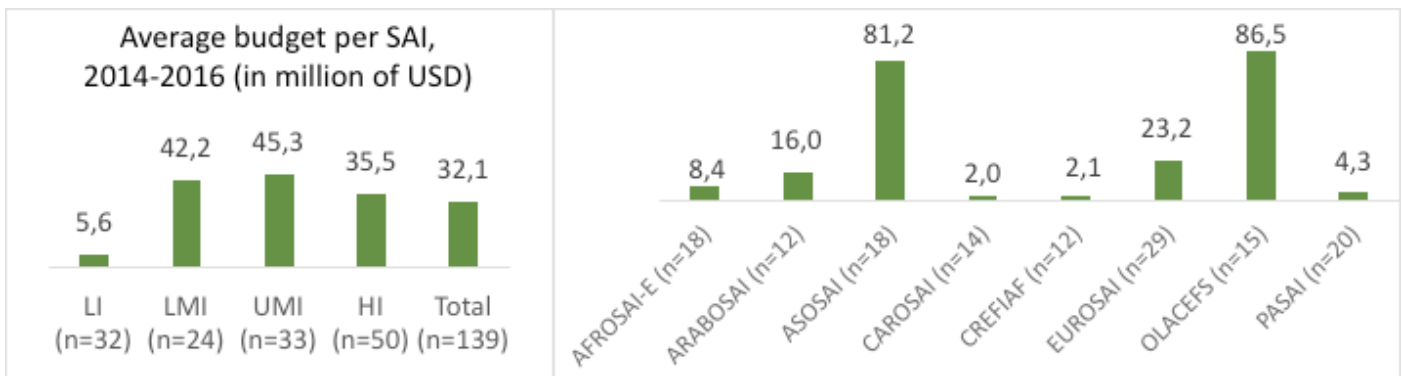
In the 2017 Global Survey, SAIs were asked whether their budget had increased in real terms (accounting for inflation)<sup>2</sup> and 59% of the SAIs reported that their budget did increase in real terms from 2014 to 2016. Most SAIs in Low Middle income countries (65%) and 75% of SAIs in Upper Middle income countries had their budget increased. Less SAIs in High Income countries (59%) experienced such increase in budget. The number of SAIs in Low Income countries, ARABOSAI and CREFIAF that reported increase in real terms in their budgets is much smaller than in the other regions and income groups, as shown below.

<sup>2</sup> Real values (e.g. budget increase) are adjusted for inflation while nominal values are not.



In the 2017 Global Survey, SAIs were asked to provide their budget figures for 2014 to 2016. Examining the average SAI budget figures for 138 SAIs for the period, the results show that 57% (79 SAIs) had increase in their budget in *nominal terms*.<sup>3</sup> The data also show that the increase from 2014 to 2016 was relatively small for the majority of SAIs.

The results show there is not necessarily a link between income level and SAI budget. In average, SAI budgets are higher in Upper Middle Income countries, followed by Low Middle Income countries. The average budgets of SAIs in Low Income countries are significantly lower compared to budgets in other income groups. Regionally, SAIs in OLACEFS and ASOSAI reported much larger budgets compared to SAIs in other regions.<sup>4</sup> SAIs in EUROSAL have the third largest average budget, followed by SAIs in ARABOSAI. The average budgets of SAIs in CAROSAI and CREFIAF are substantively lower than in the other regions.

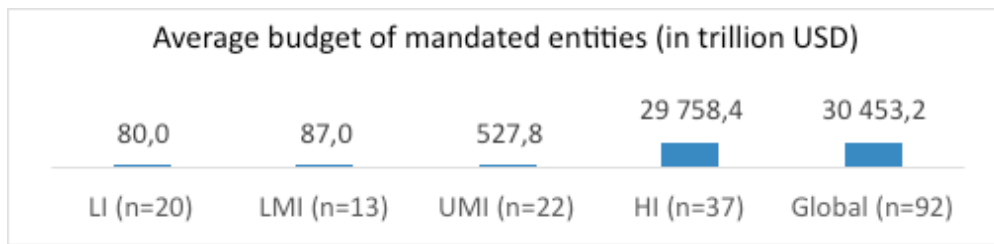


### 1.1.1 MANDATED AND AUDITED ENTITIES

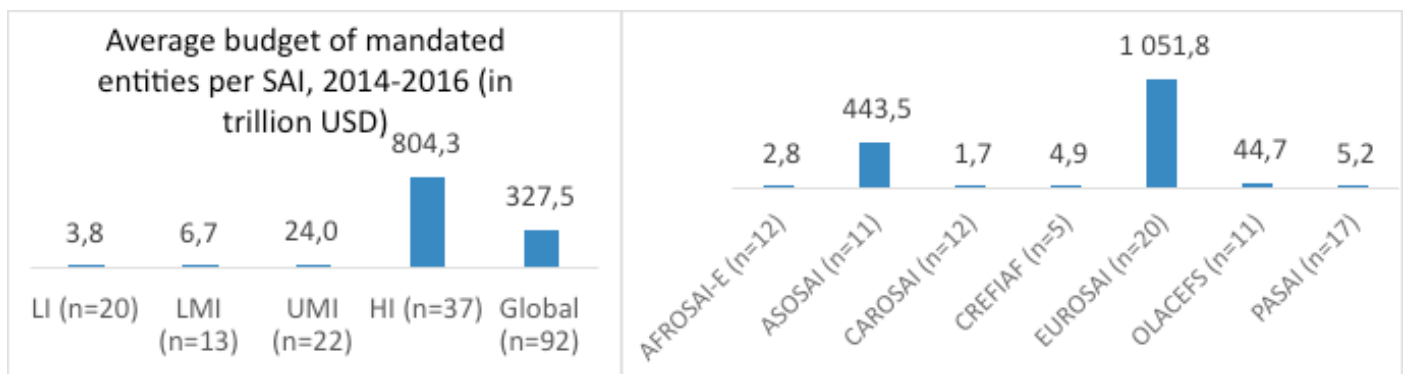
In the 2017 Global Survey, SAIs were asked to provide budget figures for the entities they are mandated to audit and those they have actually audited from 2014 to 2016. The budget analysis of mandated entities was based on the budgets provided by 92 SAIs, as 11 budget figures were assessed as problematic and eliminated. The results show that the average budget of mandated entities is linked to income level. Accordingly, SAIs in Low Income countries reported the lowest average budget per mandated entities while SAIs in High Income countries the highest, as illustrated below.

<sup>3</sup> Local currencies were used to calculate the changes in budget in nominal terms. Although 144 SAIs provided figures for their budget, data from seven SAIs was assessed problematic and eliminated. The difference in the percentage of budget increase in nominal and real terms is due to the smaller sample size for the analysis of budget change in nominal terms.

<sup>4</sup> SAIs in ASOSAI and OLACEFS also reported that they have a large number of staff.



Considering the average budget of mandated entities per SAIs by regions,<sup>5</sup> SAIs in ASOSAI and EUROSAI reported the largest average budget of mandated entities to cover. SAIs in OLACEFS have the third highest average budget for mandated entities per SAI. SAIs in CAROSAI reported the smallest average budget of mandated entity per SAI, followed by SAIs in CREFIAF.



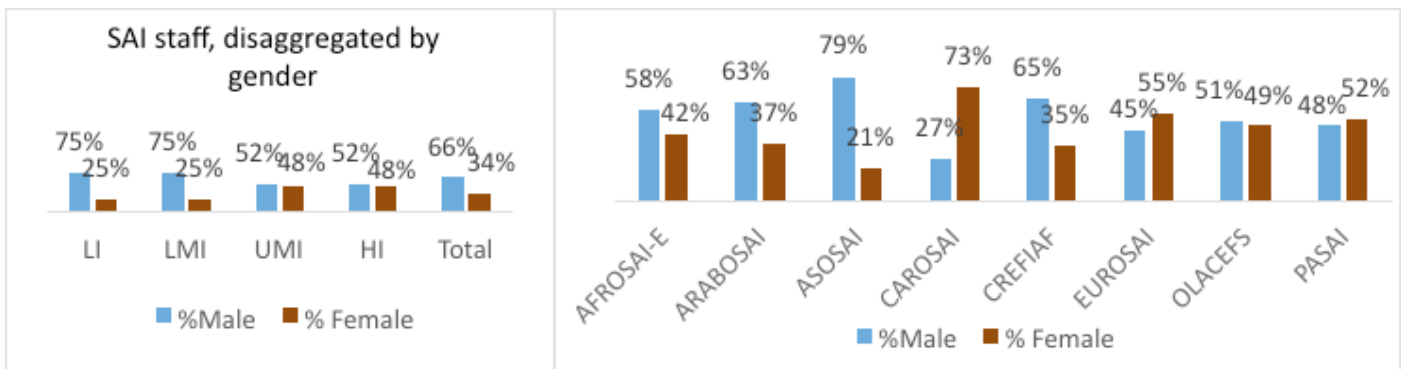
## 1.2 SAI STAFF

The data from the 2017 Global Survey show a SAI community of at least 125.000 SAI employees across the INTOSAI regions. The number of employees reported by SAIs in ASOSAI is by far the largest among the regions. SAIs in OLACEFS reported the second largest staff, followed by ARABOSAI. As the region with a large number of member SAIs, EUROSAI reported a relatively small number of staff.

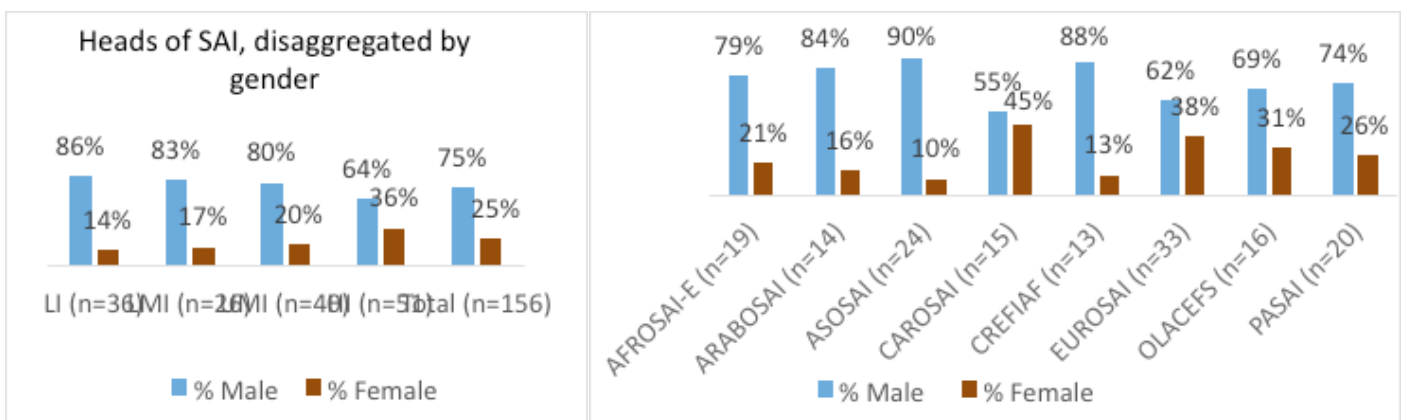


AS in 2014, the 2017 Global Survey also found that challenges exist in achieving gender balance in the SAI community. Overall SAI staff remains predominantly male with little change in terms of gender balance, from 64% male employees in 2014 to 66% in 2017. Results show that male staff are a majority in SAIs in all income groups and regions. Lower Income and Low Middle Income countries have the largest gender gap. In terms of total staff, the gap between male and female staff is smaller in SAIs in EUROSAI, OLACEFS and PASAI.

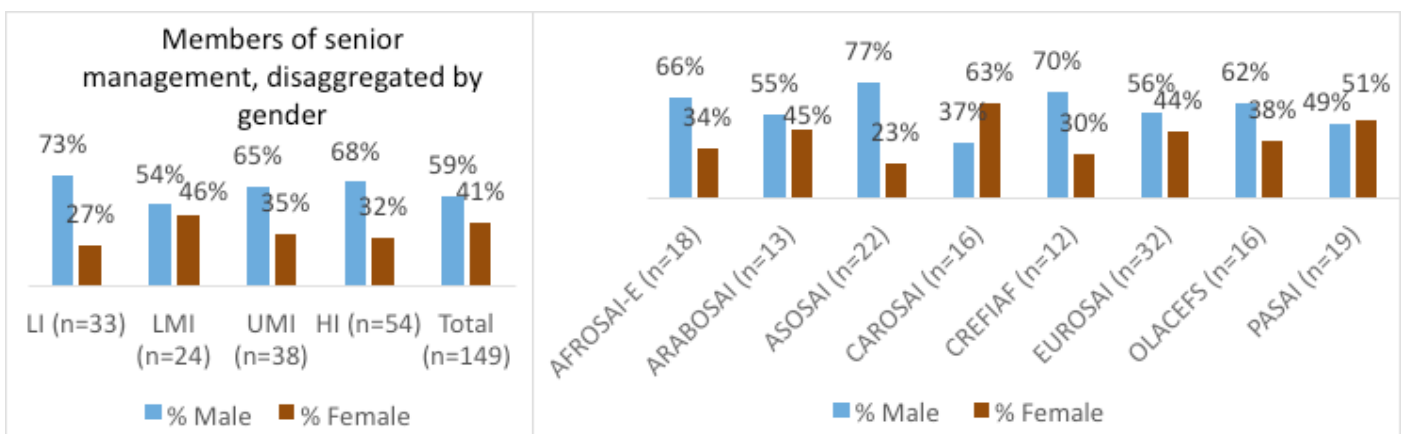
<sup>5</sup> ARABOSAI was excluded from regional analysis because of low representation, as only the budget figures of three SAIs could be used.



The majority of Heads of SAI are males (75%), for SAIs in all income groups and regions as shown below. There is better gender balance in Heads of SAIs in CAROSAI.

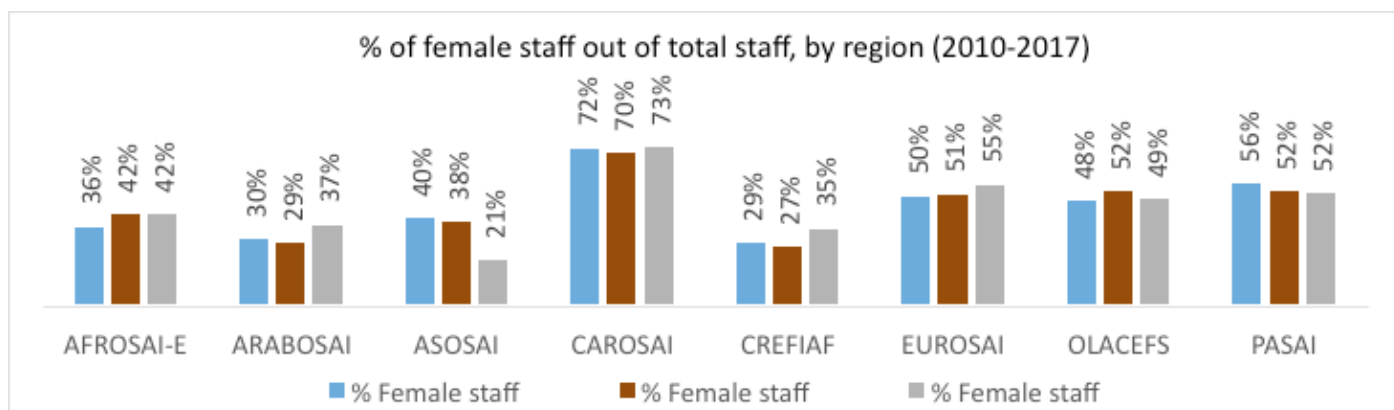


Globally, members of senior management teams in SAIs are predominantly male (59%), although the gap between male and female members of senior management teams varies across income groups and regions.<sup>6</sup> More SAIs in Low Middle Income countries have a better gender balance in their senior management teams. Regionally, there is greater discrepancy in gender balance among members of the senior management team in AFROSAI-E, ASOSAI, CREFIAF and OLACEFS. Unlike the other regions, the members of senior management teams in SAIs in CAROSAI are predominantly female. SAIs in EUROSAI and ARABOSAI reported a more gender balanced composition for their senior management teams than in any other region.



<sup>6</sup> Members of the senior management are Deputy AGs, Department Directors, Prosecutor, Presidents of Chamber and Secretary Generals.

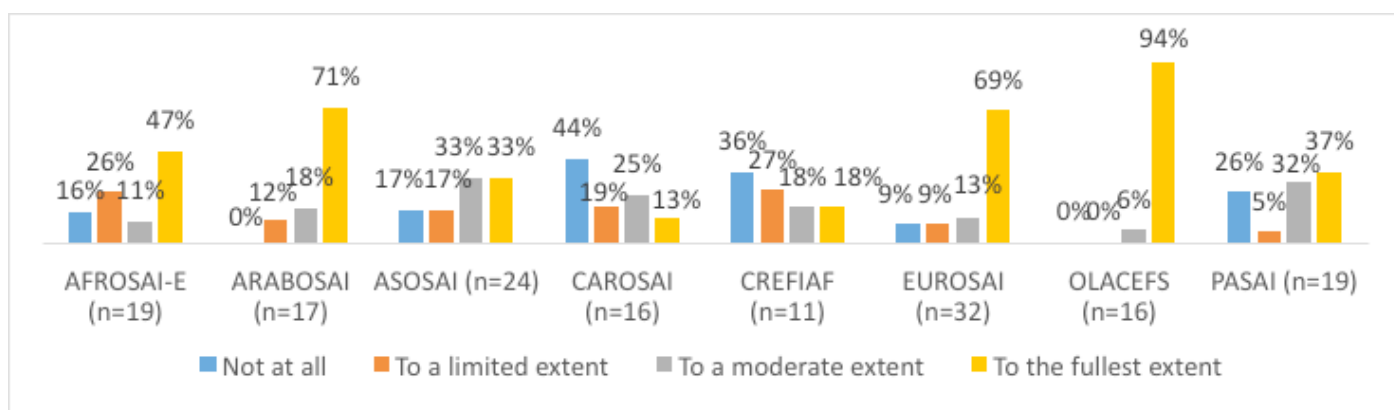
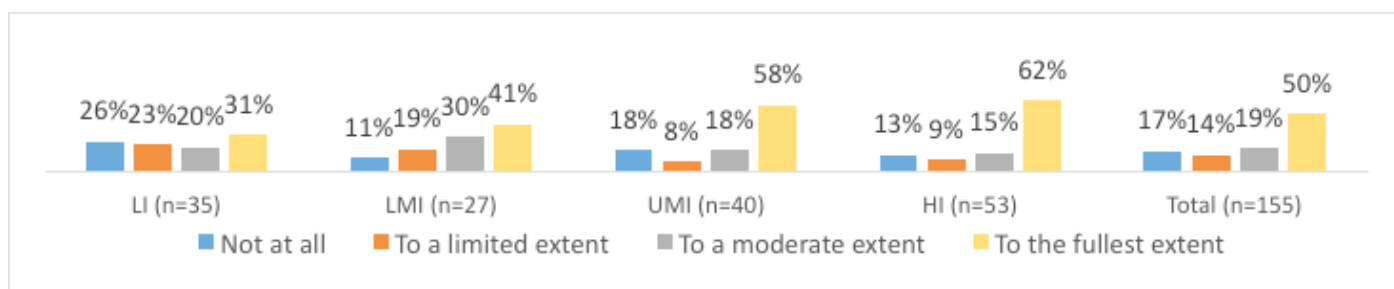
The above figure shows that, from 2010 to 2017, the percentages of total female staff in the SAI community remained almost the same within each of the INTOSAI regions. There have been small increases of female staff in some regions and decrease in others. For example, the total number of female staff slightly increased in ARABOSAI, CREFIAF and EUROSAI, but slightly decreased in ASOSAI and PASAI. SAIs in CAROSAI has the highest percent of female staff.



## 1.2.1 HUMAN RESOURCES MANAGEMENT

The results of the 2017 Global Survey shows that among 155 respondent SAIs, half of them (50%) have full control over their recruitment and deployment practices. This applies to the majority of SAIs in High Income (62%) and Upper Middle Income (58%) countries. However, just 31% of SAIs in Low Income countries confirmed having full control over the recruitment and deployment of their personnel. The figure below also shows that SAIs in ASOSAI, CAROSAI, CREFIAF and PASAI have less control over the personnel they recruit and how they deploy them. In many countries, recruitment and deployment of staff is still under the control of another body – usually part of the executive – such as a Civil Service Commission or for SAIs with Judicial powers, the Ministry of Justice. Such practices potentially compromise the independence of the SAI from the bodies it audits.

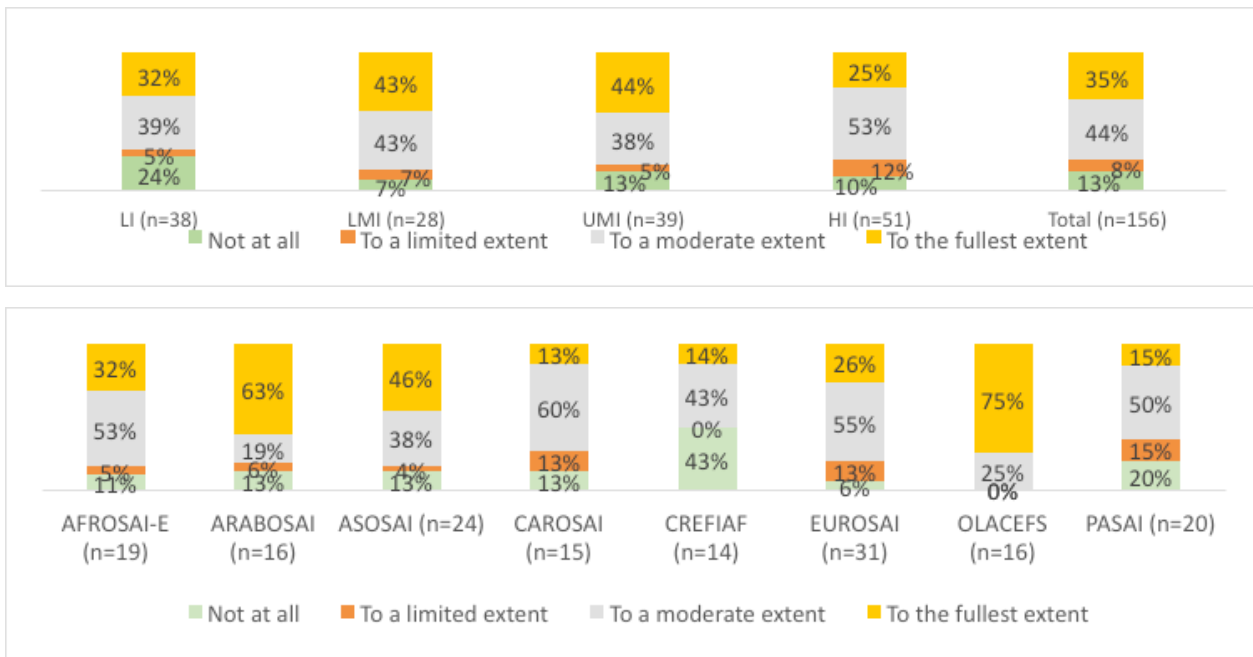
### SAI WITH OWN RECRUITING AND DEPLOYMENT MECHANISM





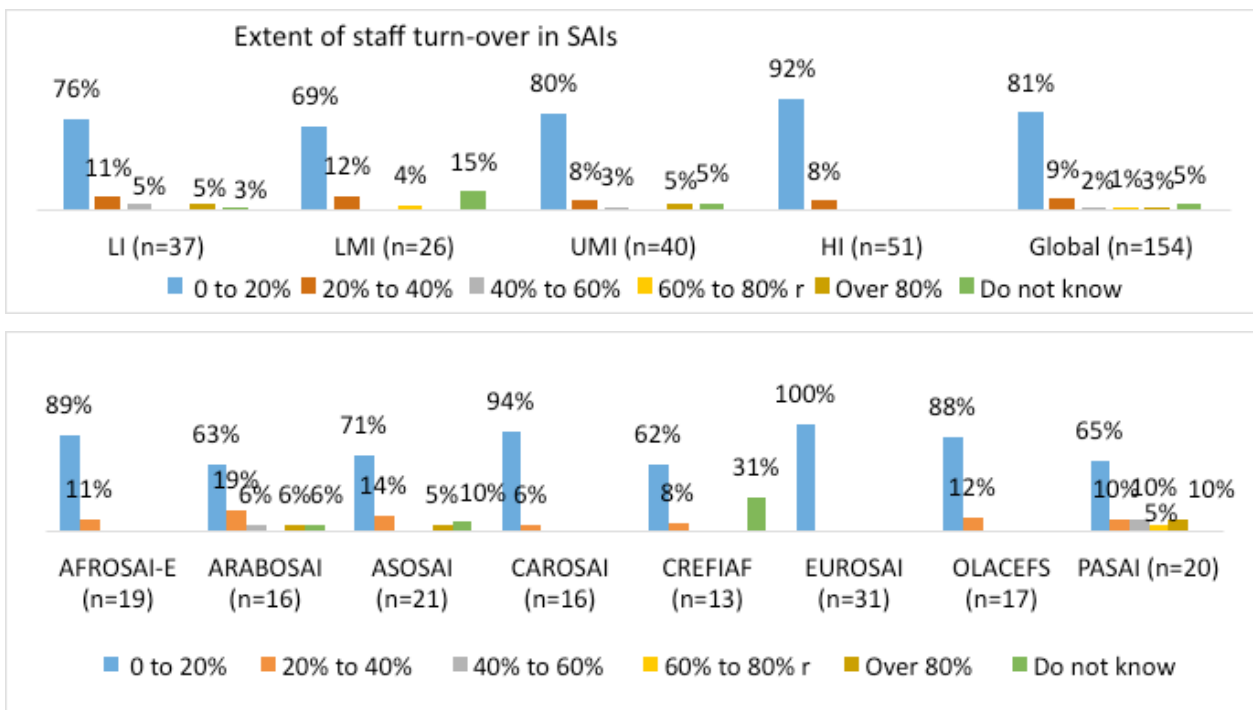
Among 156 respondents, 109 SAIs have written job descriptions for positions. This is the case for 85% of SAIs in developing countries as well as 96% in High Income countries. As shown below, in most SAIs, members of senior management are normally recruited internally, from a full (35%) to a moderate (44%) extent, particularly in SAIs in Low Middle Income, Upper Middle Income, ARABOSAI and OLACEFS.

### SAIS THAT RECRUIT SENIOR MANAGEMENT INTERNALLY



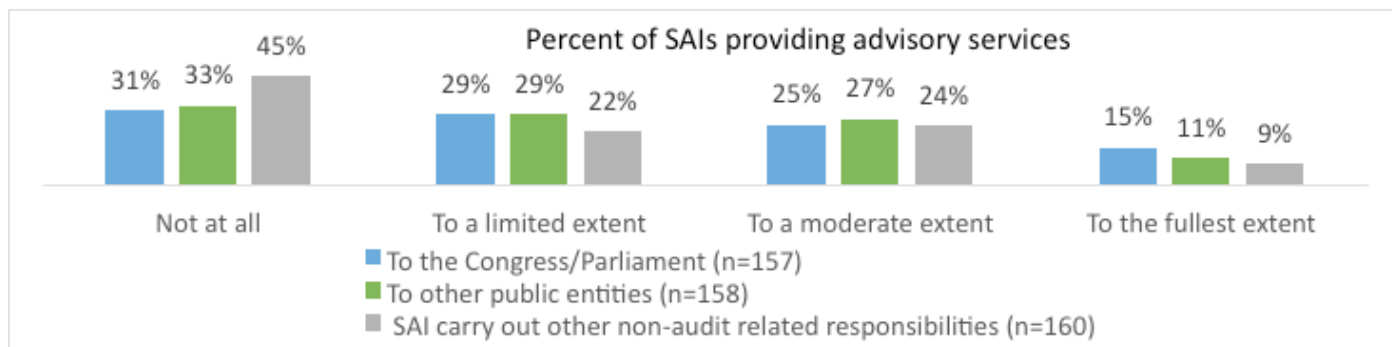
## 1.2.2 STAFF TURNOVER

The results of the 2017 Global survey show that staff turnover in SAIs is low globally. As shown on the figure below, among 154 respondent SAIs, 125 (81%) stated having staff turnover between 0% and 20%. This applies to the majority of SAIs in all income groups. More SAIs in Low Middle Income countries, ARABOSAI, CREFIAF and PASAI have either a higher staff turnover rate or do not monitor staff turnover. All SAIs in EUROSAI that responded have a turnover rate between 0%-20%.



## 1.3 OTHER CORE SERVICES PROVIDED BY SAIS

Most respondent SAIs in developing countries (57%) carry out other non-audit related responsibilities and provide, to various extent, services to public entities such as advisory services to their Congress or Parliament (75%) or other public entities (78%). About 50% of the SAIs in High Income countries also provide such services, but to a lesser degree; 59% provide, to various degrees, advisory services to their Congress or Parliament (59%) or other public entities (44%).

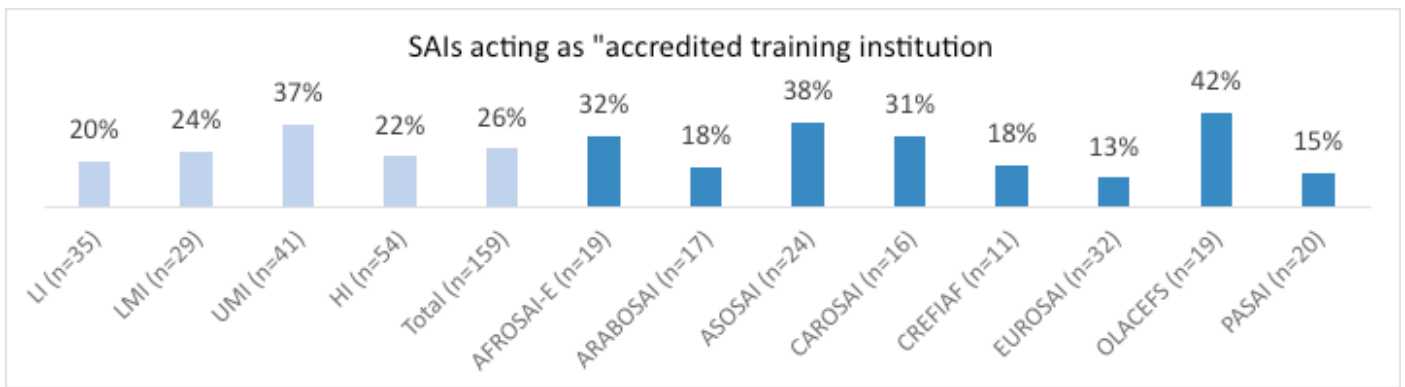


### SAIs in developing countries provide non-audit related services in various areas, including:

- Control missions commissioned by parliament
- Political parties monitoring,
- Support for the capacity building of parliamentary public accounts committees
- Training of personnel of audited agencies, training and retraining of employees of state audit bodies, training to executives and private parties.
- Training, technical and legal advice on control, policies, regulations, manuals and instructions for the exercise of control and for the coordination of external control with the inmate, drafting bills and other normative instruments regarding fiscal control.
- Training programs focusing on public administration
- Certification of public auditor and monitoring of licence to accountants and private auditors.
- Authentication of warrants for withdrawal from the Consolidated Fund
- Economic Assessments
- Prior control in administrative procurement material, inspection and evaluation and preliminary reviews and administrative investigations
- Direct and form the national statistics, in accordance with the relevant legal and regulatory provisions. For these purposes, the Comptroller's Office may create the necessary technical committees to promote the improvement of national statistics.
- Participation in committees or task forces to carry out executive work
- Participate in the drafting of some legislations and committees, give an opinion on draft laws that include measures related to finance and accounting
- Extension of solvencies and settlements to public officials. Provide answers to legal inquiries related to the public task.
- Assist in compiling financial statements
- Assist the public accounts committee in a secretariat role
- Participates in the works of inter-institutional commissions on the state financial applications and fight against corruption via various national systems.
- Issue transitional proof of non-existence of charges (settlement), approval of titles and forms
- Interpret legal norms administrative scope, issue mandatory legal pronouncements for the State Administration.

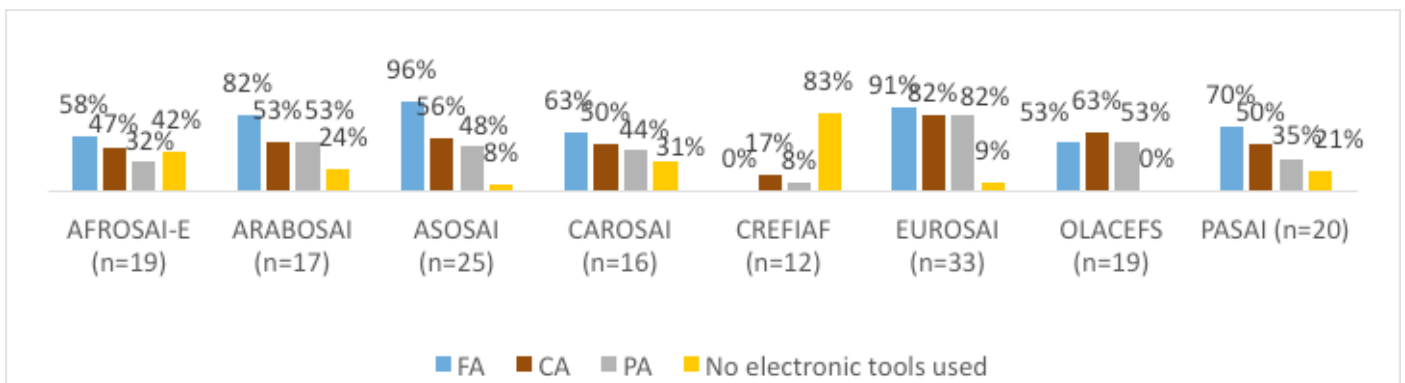
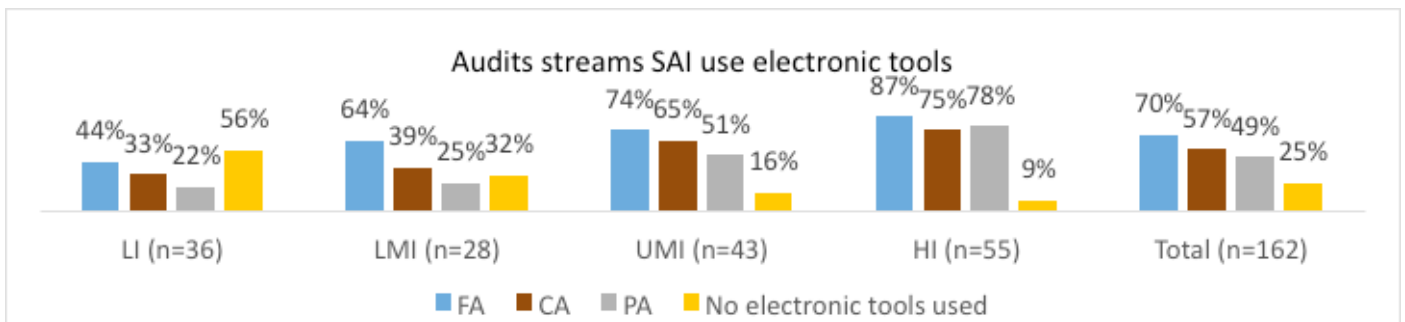
### 1.3.1 SAIS FUNCTIONING AS A TRAINING INSTITUTE FOR THE PUBLIC SECTOR

Globally, 41 SAIs, 26%, function as an "accredited training institution", qualified by recognized external training or professional bodies as a professional training institute. These SAIs are both in developing countries (28%, 29 SAIs) and in High Income countries (22%, 12 SAIs). Most SAIs functioning as accredited training institutions are in OLACEFS, followed by ASOSAI, AFROSAI-E and CAROSAI.



## 1.4 USE OF ELECTRONIC TOOLS

The use of electronic tools (software) for conducting and documenting audits is most used among SAls for financial audits, for which 70% of the respondent SAls reported using. About half of the SAls (49%) use electronic tools for performance audits and 57% for compliance audits. As also shown in the figure below, SAls in High Income countries use electronic tools to a much higher degree for all three audit streams while the tools are used by much less SAI in Low Income countries.



There are regional variations on the extent SAls use electronic tools and for which audit streams. Use of use electronic tools has been mainstreamed in the majority of SAls in EUROSAI, for the three audit streams. On the other hand, 83% of the SAls in CREFIAC do not use electronic tools, although 17% of SAls use electronic tools for compliance and 8% for performance audits. All SAls in OLACEFS confirmed that they use electronic tools, although the use of the tool by the SAls in this region varies for the different audit streams.

# 2

## SAI Independence and Legal Framework

Independence is central to enable SAIs to fulfil their oversight roles and to deliver impact for citizens. The conditions most relevant to ensuring the independence of an SAI are described in INTOSAI's Mexico Declaration on independence, ISSAI 10, endorsed by the INTOSAI in 2007. ISSAI 10 sets up eight core principles for ensuring the conditions for SAIs to effectively exercise their institutional mandates in an independent manner.

### These core principles are:

1. The existence of an appropriate and effective constitutional/statutory/legal framework and the de facto application provisions of this framework.
2. The independence of SAI heads and members of collegial institutions, including security of tenure and legal immunity in the normal discharge of their duties.
3. A sufficiently broad mandate and full discretion, in the discharge of SAI functions.
4. Unrestricted access to information.
5. The rights and obligation to report on their work.
6. The freedom to decide the content and timing of audit reports and to publish and disseminate them.
7. The existence of effective follow-up mechanisms on SAI recommendations.
8. Financial and managerial/administrative autonomy and the availability of appropriate human, material and monetary resources.

The 2017 INTOSAI Global Survey asked SAIs to assess their status on each of these ISSAI 10 criteria. In addition, data from the Open Budget Index (OBI) and the Public Expenditure and Financial Accountability Assessment (PEFA) will be used to analyse the development of SAI independence globe-wide.

The OBI scores and ranks countries around the world on budget transparency, participation and oversight, through a bi-annual survey that measures observable facts related to budget transparency, accountability, and participation. As a part of budget oversight, the survey includes indicators on the strength of Supreme Audit Institutions. The 2015 Open Budget Questionnaire represents a revision of the 2012 version, including additional number of SAI indicators. The OBI survey is based on empirical research and conducted by researchers.

In order to allow for comparisons across countries and over time, the International Budget Partnership calculates the OBI, a simple average of the quantified responses for the 109 Survey questions, assigning each country a score that can range from 0 to 100. Under Budget oversight, an overall score on SAI strength can be calculated based on four indicators to measure the strength of supreme audit institutions, thus considering whether the conditions necessary for effective oversight are present.<sup>7</sup> The first two indicators consider independence from the executive based on factors such as who has the power to remove the head of the supreme audit institution and determine its budget, as well as the level of discretion provided to the SAI under the law to audit whatever it wishes. The OBI survey also examines whether SAIs have established an independent quality assurance system to assess the quality of their work. Finally, the OBI survey considers whether the SAI has adequate resources to fulfil its mandate. We examine each of these indicators in the pertinent following sections.

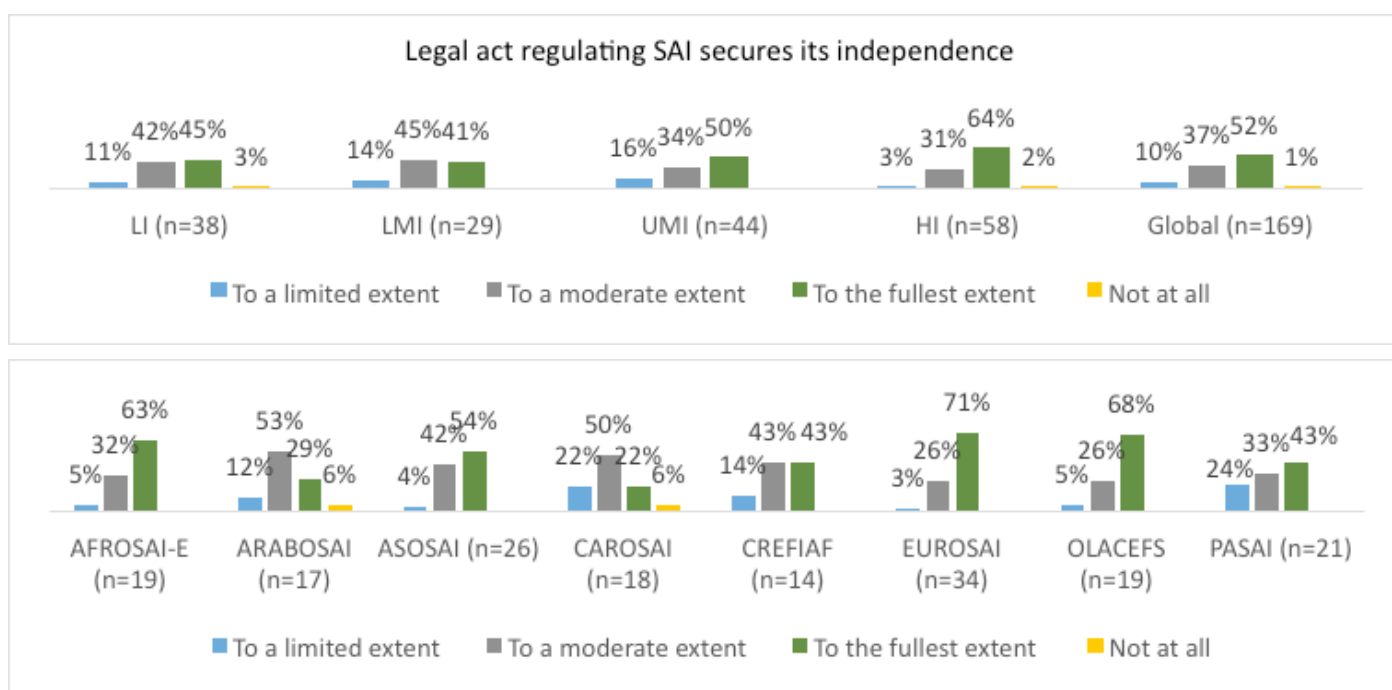
The PEFA program provides a framework for assessing and reporting on the strengths and weaknesses of public financial management using quantitative indicators to measure performance. In the 2016 revised version, PEFA extended its coverage of public auditing, including a number of criteria to "Pillar Seven: External scrutiny and audit (hereafter PI-30). The PEFA 2016 indicator PI-30 "External audit" examines the characteristics of external audit. PI-30 dimension (iv) examines the independence of the SAI from the executive, with respect to procedures for appointment and removal of the Head of the SAI, the planning of audit engagements, arrangements for publicizing reports, and the approval and execution of the SAI's budget. It also looks whether the legal framework assures SAI's independence and the extent to which the SAI has unrestricted and timely access to records, documentation and information.

<sup>7</sup> Prior to the 2015 survey, the three indicators included measuring SAI mandate, budget and independence of head of SAI from executive power.

The data analysis is presented by income groups and INTOSAI regions. Income groups are classified according to the Development Assistance Committee of the Organisation for Economic Co-operation and Development (OECD-DAC), list of official development assistance (ODA) recipients. High Income countries, also called developed countries, are not included in the OECD-DAC list. For all figures, the following abbreviations are used: Low Income countries (LI), Low Middle Income countries (LMI), Upper Middle Income countries (UMI), High Income countries (HI), and “n” is the number of respondents to a given question.

## 2.1 LEGAL PROTECTION

The 2017 Global Survey found that 52% of the respondent SAIs reported that the legal acts regulating their SAI fully secure their independence, and 37% to a moderate degree. As shown on the figure below, SAIs in High Income countries expressed that their legal framework provides more independence to their SAIs than their counterparts in developing countries. Just 51 SAIs in developing countries (46%) regard that their independence is fully subscribed in their legal framework, compared to 37 SAI in High Income countries (64%). There are regional variations. While most SAIs in AFROSAI-E, EUROSAI and OLACEFs reported that their legal framework enabled higher degree of independence, SAIs in ARABOSAI, CAROSAI, CREFIAF and PASAI confirmed having much more restrictions to their independence.



## 2.2 PROTECTION TO HEAD(S) OF SAI

Principle 2 of the Mexico Declaration on SAI Independence relates to the independence of the Heads of SAIs and requires, specifically, that the Heads of an SAI<sup>8</sup> should be ‘appointed, re-appointed or removed by a process that ensures their independence from the Executive’. Indicator 117 of the 2015 OBI measures the independence of head of SAI from the executive, by asking if a branch of government other than the executive (such as the legislature or the judiciary) must give final consent before the head of the SAI can be removed from office. Overall, the OBI survey results show a small increase in the percentage of SAIs where external bodies must approve the removal of a head of SAI, from 70 in 2010 to 78 SAIs in 2015. This increase in percentage took place mainly in Low Income and High Income countries, as shown on the table below. Although there was an increase in the number of SAIs in Low Income countries with mechanisms for external consent for removal of Head of SAIs, the overall percentage of SAIs in Low Income countries remains the lowest for the entire period. Regionally, the lowest number of SAIs with mechanisms to protect the removal of Heads of SAIs are in ARABOSAI<sup>9</sup> while most SAIs in EUROSAI and OLACEFS have strong mechanisms for protection.<sup>10</sup>

<sup>8</sup> Head(s) of SAIs are defined as the Auditor General, President of the Court of Account or members of the collegial institution.

<sup>9</sup> The sample of SAIs in ARABOSAI in the 2012 and 2015 surveys remained the same, in size and countries.

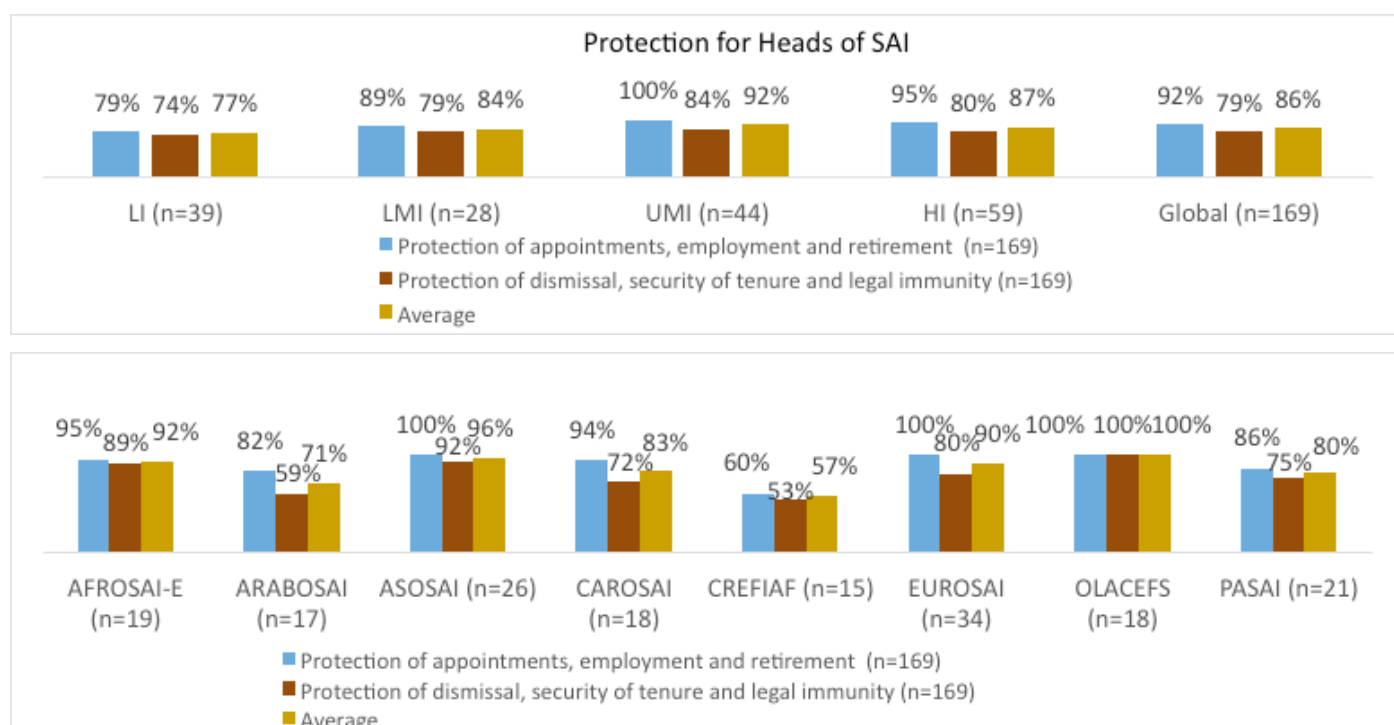
<sup>10</sup> Figures from CAROSAI have been removed as they only represent data from one country.

## PROTECTION FROM THE EXECUTIVE FOR REMOVAL OF HEAD OF SAI

	2010	N	2012	N	2015	N
LI	50%	24	61%	28	62%	29
LMI	86%	21	86%	21	81%	21
UMI	79%	28	79%	29	79%	29
HI	86%	21	82%	22	87%	23
Total	74%	94	76%	100	76%	102
AFROSAI-E	62%	13	60%	15	73%	15
ARABOSAI	30%	10	27%	11	17%	12
ASOSAI	75%	16	78%	18	78%	18
CREFIAF	60%	10	73%	11	64%	11
EUROSAI	96%	24	96%	24	96%	25
OLACEFS	100%	15	100%	15	100%	15
PASAI	67%	3	67%	3	67%	3

Source of data: OBI

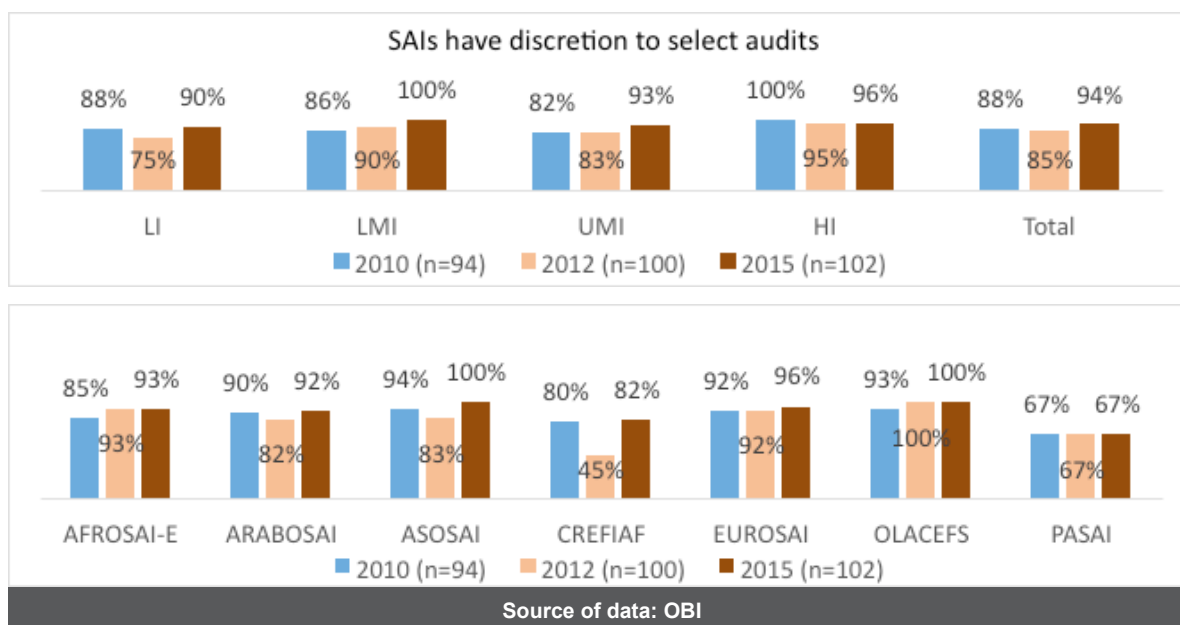
The results of the 2017 Global Survey shows that 86% of SAIs regard that their legislation protects the independence of the Head(s) of SAI from executive interference — 92% as far as conditions of appointments, re-appointments, employment and retirement and 79% as far as protection for dismissal, security of tenure and legal immunity. In agreement with the OBI data above, the degree to which the independence of Heads of SAIs is protected for SAIs in Low Income countries is lower than in other income groups. While in OLACEFs all respondent SAIs confirmed the independence of Head(s) of SAI, in CREFIAF just 8 of 15 respondent SAIs did confirm the independence of Head(s) of SAI.



## 2.3 MANAGERIAL AND ADMINISTRATIVE AUTONOMY

While a SAI may be given the legal mandate to undertake audits annually, principle three in the Mexico Declaration elaborates that it should also be free from interference in the operational conduction of its mandate. OBI indicator 115 (92 formerly) measures if the SAI has the discretion in law to undertake those audits it may wish to, beyond the established year-end attestation audits. There are four response alternatives, where two indicates full or sufficient discretion to fulfil its mandate, while the others characterize SAIs with considerable limitations or complete lack of discretion.

The figure below shows an increase from 85% in 2012 to 94% of SAIs that confirmed having discretion in law to undertake those audits it may wish. Such trend applies to most SAIs in all income groups and regions. The number of SAIs in PASAI with freedom from interference in selecting audits remains the lowest.

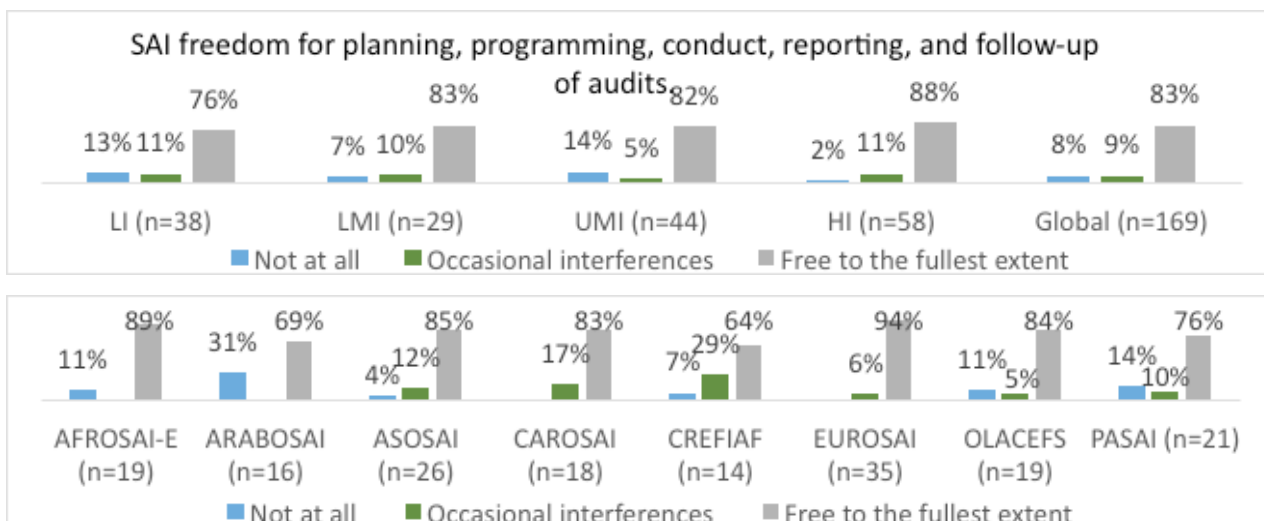


In the 2017 Global Survey, most SAIs (75%) confirmed that they are free to select their audit program, although relevant stakeholders can suggest or request work regarding the audits to be conducted. Agreeing with the OBI data, more SAIs in High Income countries confirmed exercising such freedom than in developing countries. SAIs in CREFIAF are the most restricted among the regions, followed by SAIs in ARABOSAI.

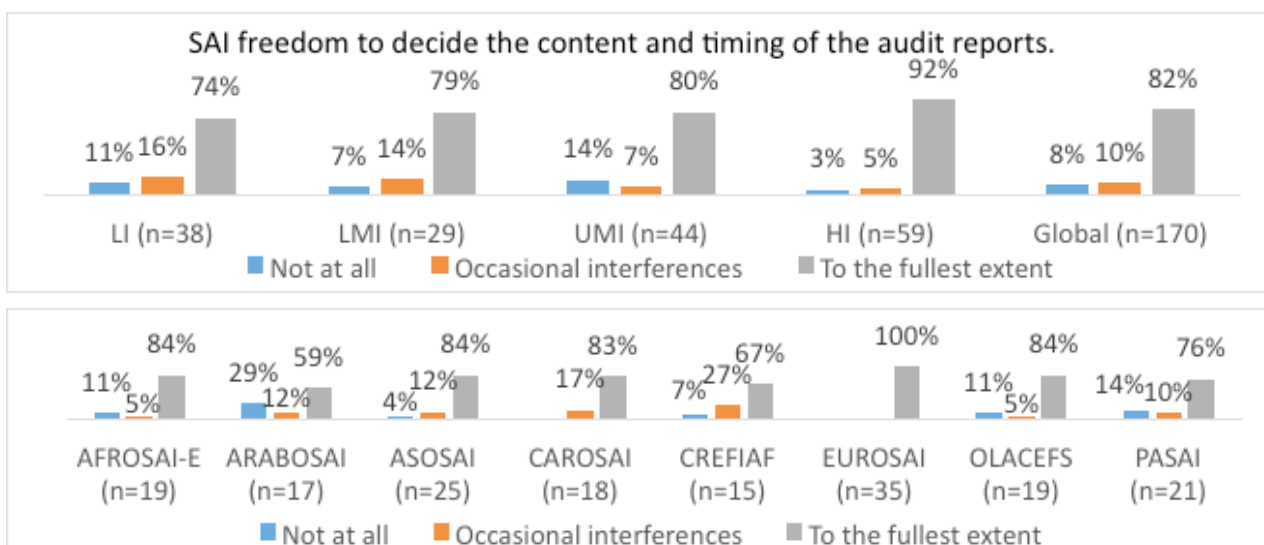
	NOT AT ALL	OCCASIONAL INTERFERENCES	FREE TO THE FULLEST
LI (n=38)	11%	18%	71%
LMI (n=29)	7%	13%	79%
UMI (n=44)	14%	20%	66%
HI(n=59)	5%	12%	83%
Global (n=170)	9%	16%	75%
AFROSAI-E (n=19)	11%	5%	84%
ARABOSAI (n=17)	29%	6%	65%
ASOSAI (n=26)	4%	16%	81%
CAROSAI (n=18)	0%	23%	78%
CREFIAF (n=14)	7%	50%	43%
EUROSAI (n=35)	3%	11%	86%
OLACEFS (n=19)	11%	16%	74%
PASAI (n=21)	14%	14%	71%



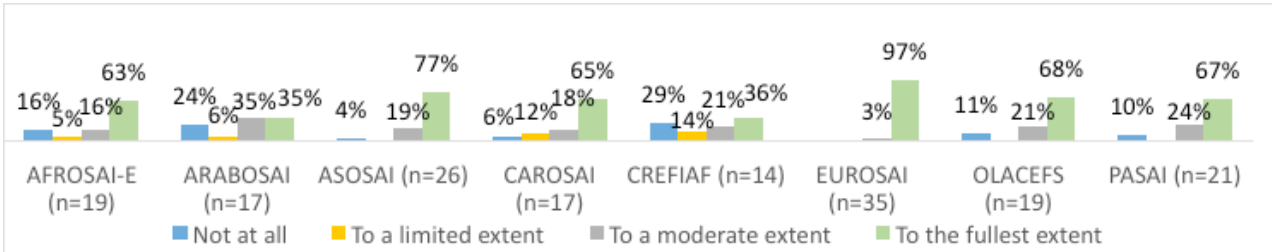
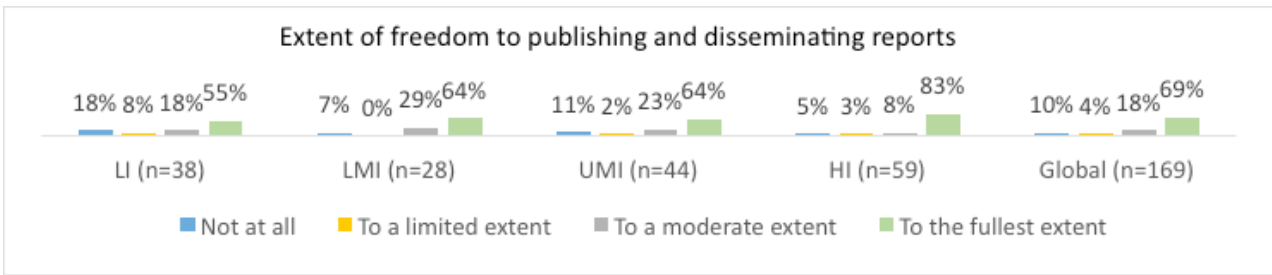
Regardless of the income group, most SAIs (83%) expressed their independence to plan, program, conduct, report, and follow-up on audits as well as freedom to deciding the content and timing of the audit reports. Nevertheless, there remain SAIs that confirmed restrictions in their independence in these areas, particularly in Low Income and Upper Middle Income countries, in AFROSAI-E, ARABOSAI, OLACEFS and PASAI.



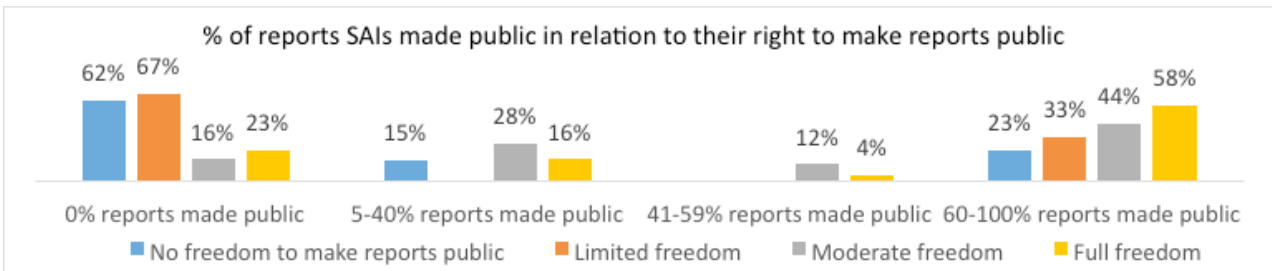
The majority of SAIs (82%) in all income groups confirmed their freedom to decide the content and timing of the audit reports. However, this is not the case for all SAIs, particularly in Low Income and Low Middle Income countries. SAIs in all regions have limitations in their independence to decide the content and timing of the audit reports. However, less SAIs in ARABOSA has such freedom, as 29% have no freedom and 12% experience interferences in deciding the content and timing of their audits. Twenty-seven percent (27%) of the SAIs in CREFIAS experience interferences and 7% have no independence to decide the content and timing of the audit reports.



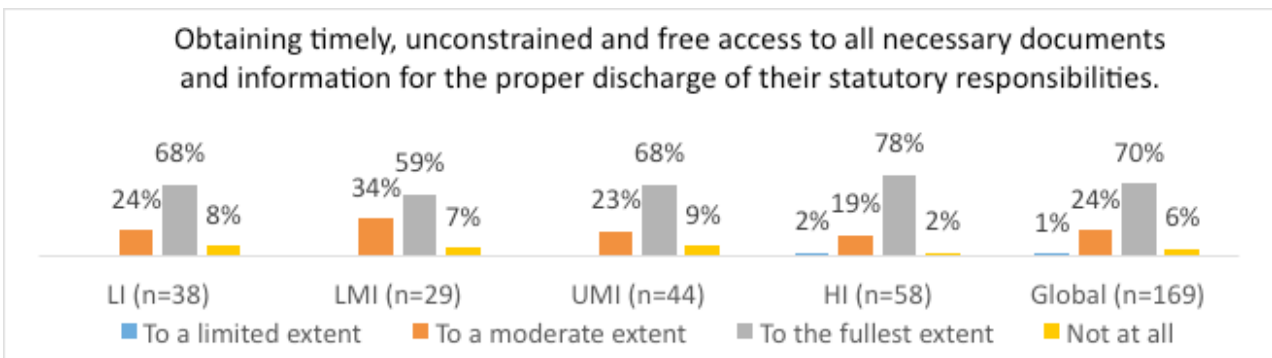
In the 2017 Global Survey, 116 among 169 respondent SAIs (69%) confirmed their independence to publishing and disseminating audit reports in the public domain. Given the importance of making audit work public, it is concerning that 10% of the SAIs had no independence to make their report public while 22% had restrictions in publishing their reports. SAIs in High Income countries have more independence in this area than their counterparts in developing countries, particularly in Low Income countries where just above half of the SAIs (55%) have freedom to publish their reports. Of concern, most SAIs in ARABOSAI and CREFIAF have restrictions in publicising their audit work.



The data from the 2017 Global Survey shows that legal restrictions is a limiting factor, but that it does not account alone for SAIs not making audit reports public. Examining the percentage of audit work SAIs made available to the public and the percentage of SAIs that experience restrictions in their right to publish audit reports, it becomes apparent that many SAIs do not fully exercise the right to make the results of their audit work available to the public.<sup>11</sup> As shown on the figure below, 23% of the SAIs that made no report public (0%) have full right to make their reports available to the public. On the other hand, among the SAIs that made 60-100% of their audit reports public, 33% reported having limited right to make reports publicly available.



In terms of obtaining timely, unconstrained and free access to all necessary documents and information for the proper discharge of their statutory responsibilities, most SAIs (70%) in all income groups reported full freedom. Regionally, there are more SAIs that experience restrictions in CAROSAI, but especially in ARABOSAI.



<sup>11</sup> The data on SAIs making reports public as well as follow up on the results of audits are described in greater detail in the next chapter.

## 2.4 FINANCIAL AND HUMAN RESOURCES

The results show that the independence of SAIs is more limited when it comes to SAI budget and budget management. OBI indicator 118 (93 previously) scores on the budgetary independence of SAIs, where top level independence is defined as when the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfil its mandate. Higher score is also given to SAIs where executives determine the budget, but resources are sufficient. Lower scores are given to SAIs where an independent body determines budget but where resources are not sufficient. Bottom ranking is given to those SAIs where executives determine budgets and the resources are not sufficient to enable the SAI to fulfil its mandate.

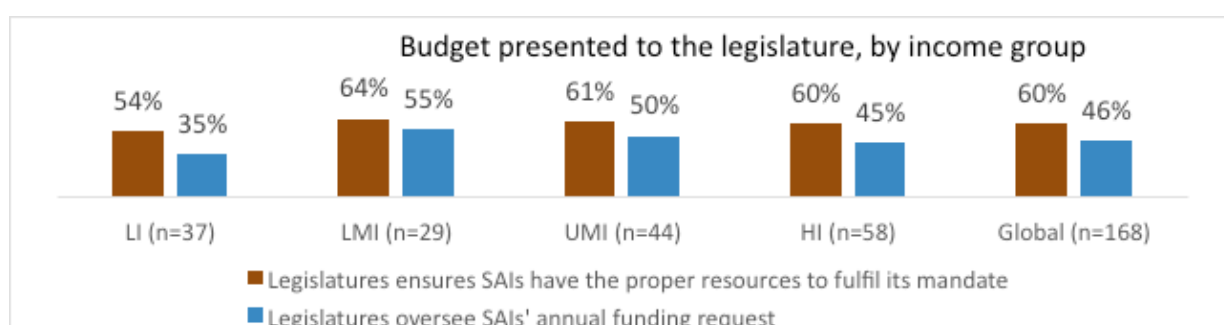
On average, the results of the OBI show a small decrease in the indicator score measuring the budgetary independence of SAIs, from 58% in 2012 to 55% in 2015. Within the ranking system, from 2012 to 2015 there was an increase in SAIs in Low Income and Middle Low Income countries scoring the lowest level of financial independence. Regionally, there were slight positive developments in ASOSAI, EUROSAI and OLACEFS while some SAIs in AFROSAI-E and ARABOSAI experienced negative developments.

### BUDGETARY INDEPENDENCE OF SAIS

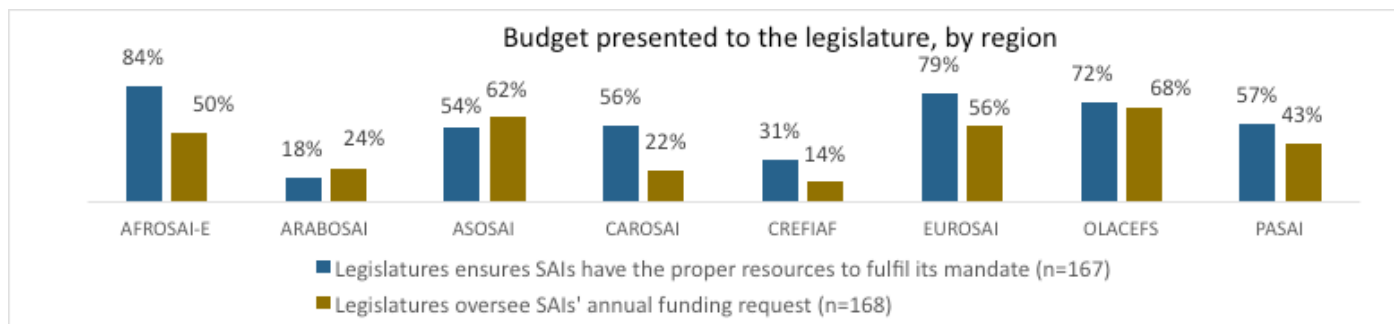
	2010	N	2012	N	2015	N
LI	25%	24	33%	27	24%	29
LMI	33%	21	48%	21	48%	21
UMI	57%	28	59%	29	66%	29
HI	95%	21	95%	22	87%	23
Total	52%	94	58%	99	55%	102
AFROSAI-E	31%	13	53%	15	27%	15
ARABOSAI	60%	10	55%	11	25%	12
ASOSAI	56%	16	61%	18	67%	18
CREFIAC	10%	10	9%	11	18%	11
EUROSAI	79%	24	83%	24	88%	25
OLACEFS	47%	15	53%	15	60%	15
PASAI	33%	3	33%	3	33%	3

Source of data: OBI

The results of the 2017 Global Survey found that for 60% of the SAIs respondents, the legislature (or one of the Parliament/Congress commissions) is responsible for ensuring that the SAI has the proper resources to fulfil its mandate. This is the case for most SAIs from all income groups. Results presented in the figure below suggest that less than half of respondent SAIs operate within a legal framework that enables them to present their budgets direct to their legislatures. Just 46% of the SAI in developing countries and 45% in High Income countries confirmed that their Legislature, Parliament or Congress count on a panel of parliamentarians or congressional representatives to oversee their annual funding request.

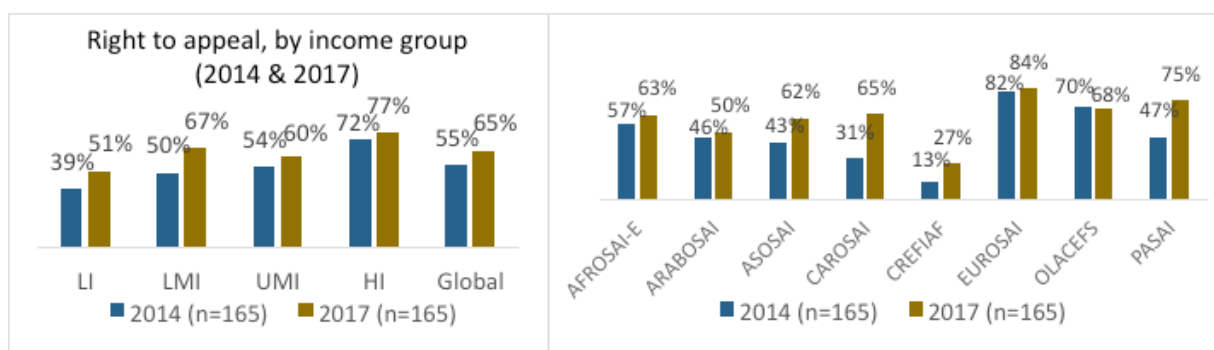


There are significant regional variations as to SAI presenting their budget to the legislature. In AFROSAI-E, there was an increase from 35% in 2014 to 50% in 2017 of SAIs whose budget is presented to the legislature. In contrast, just two of the fourteen CREFIAF members who responded the question in 2017 said it submitted its budget directly to its legislature.

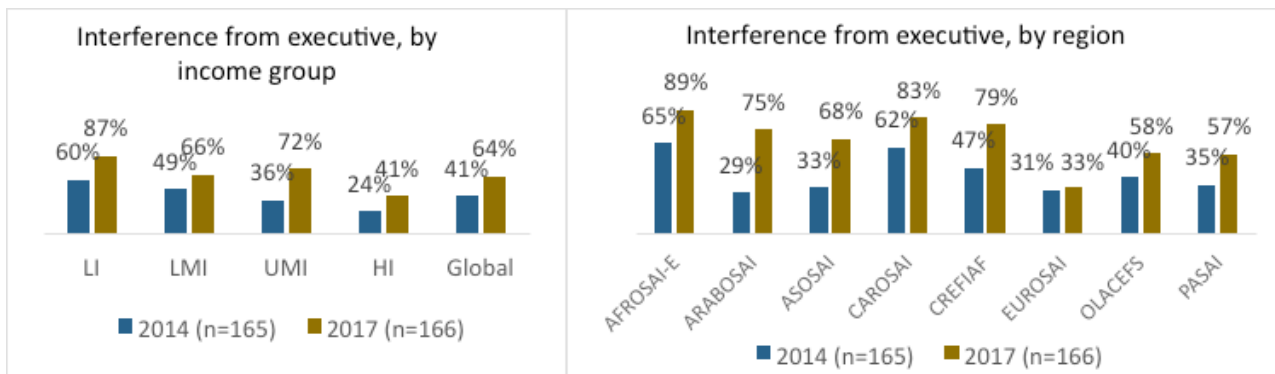


The independence constraints owing to the inability of SAIs to present their budgets direct to the legislature may potentially be somewhat mitigated provided there are other safeguards in place, such as the right on the part of an SAI to appeal to its legislature against an inadequate budget allocation. The following figure shows an increase from 59% in 2014 to 65% in 2017 of all respondent SAIs that have the opportunity to appeal to the legislature, parliament or congress if the resources provided are insufficient to fulfil their mandate. Despite the global increase in the possibility for appeal to the legislature, there remains variations among income groups and regions.

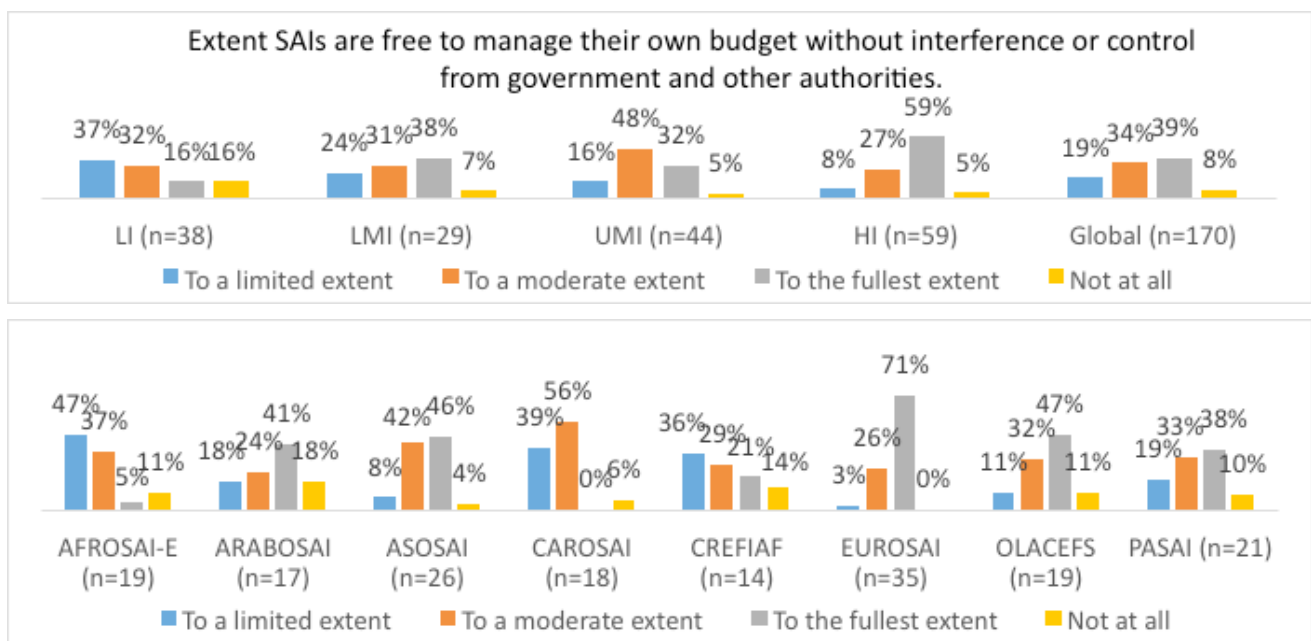
Nineteen SAIs (51%) from Low Income countries do not have the right to appeal. While 84% of the SAIs in EUROSAI have the right to appeal, just 4 SAIs in CREFIAF (27%) confirmed that they can appeal to their legislatures about inadequate budget allocations. There has been a large improvement in the ability of SAIs in CAROSAI to appeal to their legislature, from 31% in 2014 to 65% in 2017. There has also been improvement in the number of SAIs in ARABOSAI that have the right to appeal, but half of the SAIs in this region remains without such possibility.



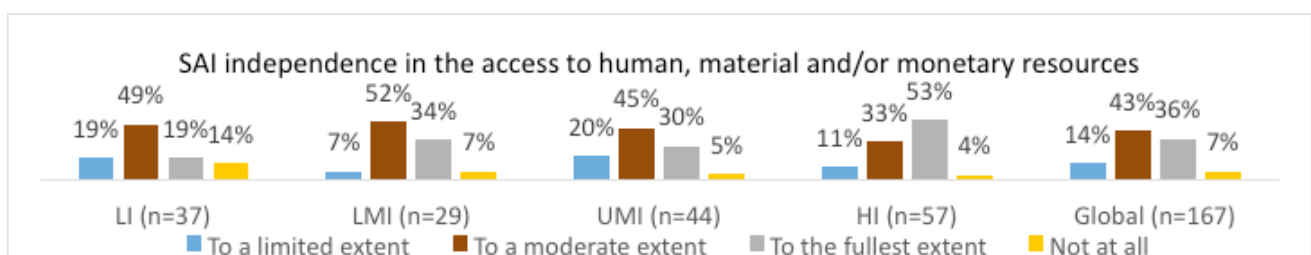
The 2017 Global Survey reveals a relatively high percentage of incidences of executive interference in SAI budget process, as 64% of SAIs reported that they had experienced interference from the executive regarding their budget in the past three years. Examining developing countries, in 2017, 75% of SAIs reported incidences of executive interference in the budget process. The increase in cases of executive interference from 2014 affected SAIs in all income groups, but there has been a significant increase for SAIs in Upper Middle Income countries. As the figure below shows, while these instances of executive interference were spread across all INTOSAI regions, SAIs in AFROSAI-E, ARABOSAI, ASOSAI, CAROSAI, CREFIAF and PASAI were predominantly affected.

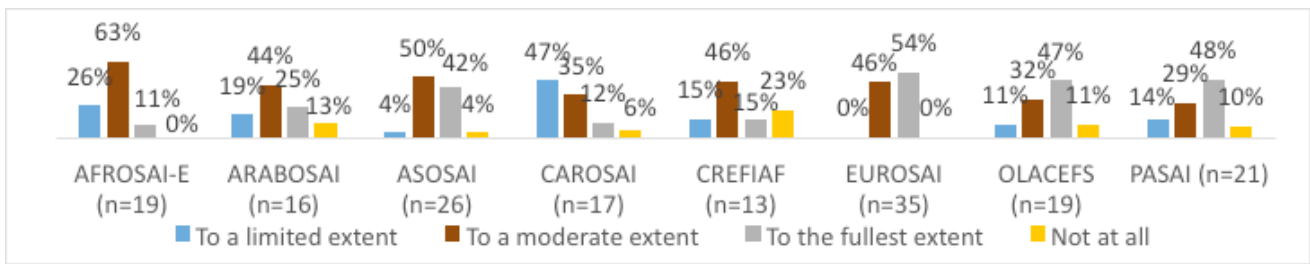


Most SAIs (61%) confirmed they experienced, to various degrees, government and other authorities interfering on how they manage their own budget. This happened in 72% of SAIs in developing countries and in 41% in High Income countries. In Low Income countries, 68% of the SAIs experience interference on how they manage their own budget. In all regions SAIs experience interference or control from government and other authorities in the management of their budget, but most SAI in AFROSAI-E, CAROSAI, CREFIAP and PASAI reported such interference.

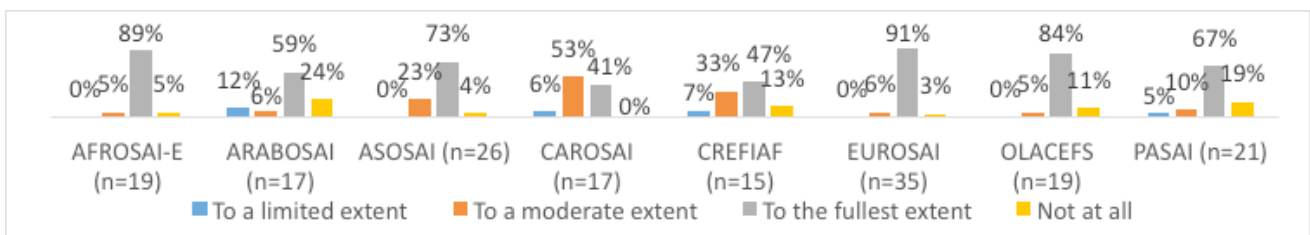
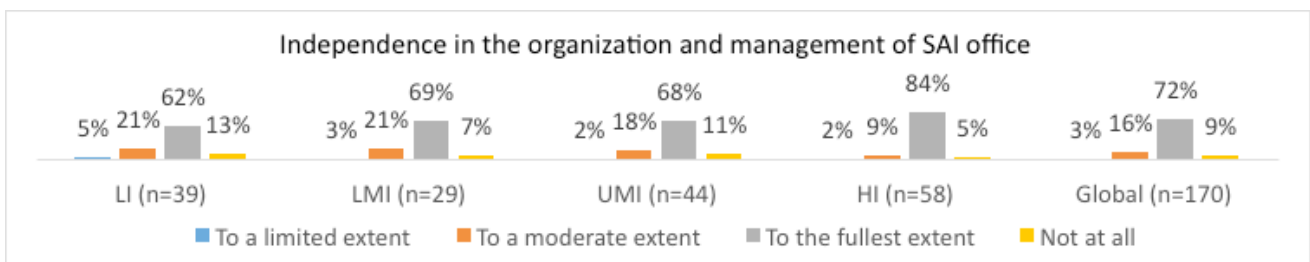


Regarding SAI independence to access human, material and/or monetary resources, 73% of SAIs in developing countries and 47% in High Income countries confirmed experiencing interference. Although SAIs in all regions reported restrictions, the majority of SAIs in AFROSAI-E, ARABOSAI, CAROSAI and CREFIAP experience interferences in their access human, material and/or monetary resources from the Legislature and/or the Executive.





There are interferences, but to a lesser extent, in the organization and management of SAIs' offices, experienced by 34% of SAIs in developing countries and 16% in High Income countries. Regionally, 59% of SAIs in CAROSAI reported experiencing restrictions on the interference on the organization and management of their offices, as did 53% of the SAIs in CREFIAF and 41% in ARABOSAI.



# 3

## Developments in SAI Organisational Systems and Professionalization

Implementation of the International Standards of Supreme Audit Institutions (ISSAIs) has become an important focus for the INTOSAI community, following approval of auditing guidelines (level 4) in 2010 and fundamental principles (level 3) in 2013. These added to the existing 'Prerequisites' (level 2). Implementation of ISSAIs is a gradual process that involves a number of steps, starting with SAI's decision to adopt the standards and carrying out assessment of its level of compliance, ending in SAI wide ISSAI compliant practices.

The adoption and continued development of the ISSAIs by the INTOSAI triggered a discussion within the SAI community about the necessary resources and capacity development efforts for SAIs that adopt the standards to meet such standards in their practices. Since then, SAIs and their external partners have developed products and programmes aimed at supporting the further application of international standards. As we will examine in the next chapter, guidance materials about ISSAI principles have been developed, tools for assessing status of SAIs in relation to ISSAIs, such as the ISSAI Compliance Assessment Tools (iCATs) and the SAI Performance Measurement Framework (SAI PMF), have been developed and applied. Global tools to measure the status of government transparency and accountability, such as the Open Budget Index (OBI) and the Public Financial Management Framework (PEFA) have expanded their examination of oversight institutions such as SAIs, and integrated the ISSAIs into their assessment methods.

This chapter examines the development in SAI organisational systems and professionalization in view of the community's efforts to mainstream international standards and principles in auditing of public entities. It brings together data from the INTOSAI 2017 Global Survey, the OBI and PEFA to look at developments in the audit process and SAI organisation since 2014. It also uses data from the global survey for the XXII-INCOSAI, administered by the SAI in the United Arab Emirates, about the two themes at the XXII-INCOSAI, held in Abu Dhabi in December 2016.<sup>12</sup>

The data analysis is presented by income groups and INTOSAI regions. Income groups are classified according to the Development Assistance Committee of the Organisation for Economic Co-operation and Development (OECD-DAC), list of official development assistance (ODA) recipients. High Income countries, also called developed countries, are not included in the OECD-DAC list. For all figures, the following abbreviations are used: Low Income countries (LI), Low Middle Income countries (LMI), Upper Middle Income countries (UMI), High Income countries (HI), and "n" is the number of respondents to a given question.

### 3.1 AUDIT PROCESS AND REPORT

#### 3.1.1 AUDIT COVERAGE

The results of the 2017 Global Survey found that the majority of SAIs are mandated to perform all three audit streams and many specialized audits.<sup>13</sup> Among the 164 respondent SAIs, 152 do financial audit (93%), 150 compliance audit (91%), 143 performance audits (87%) and 20 undertake jurisdictional control (18%). Less SAIs in Low Income countries do financial audits while more SAIs do jurisdictional control. Less SAIs in High Income countries do compliance audits.

<sup>12</sup> The first part of the survey covered INTOSAI and SAI's roles in the UN 2030 Agenda for Sustainable Development, including good governance and strengthening the fight against corruption. One hundred thirty-nine SAIs (139) responded to the survey, of which 116 submitted completed and 16 partially completed responses.

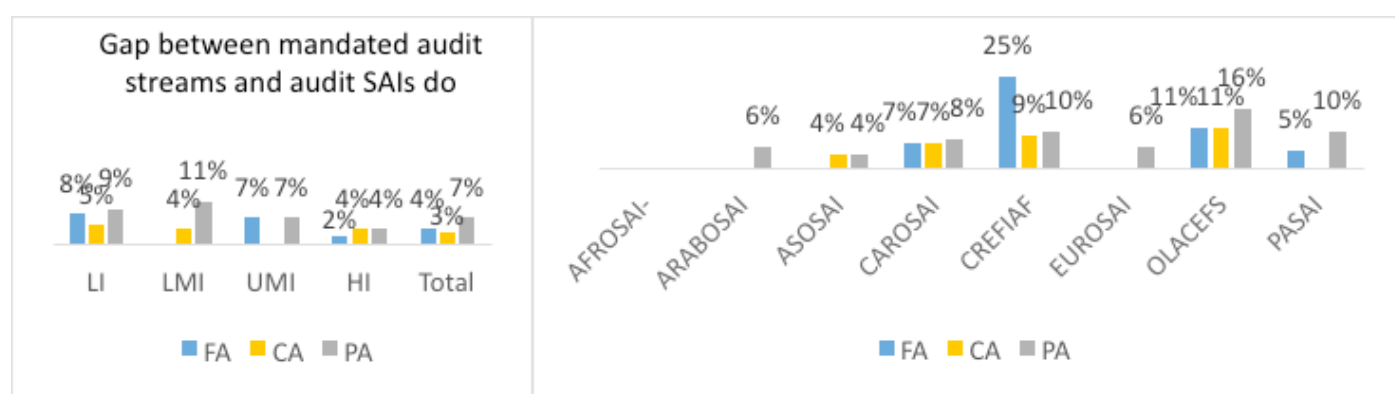
<sup>13</sup> For more detail on mandated audits, see section 1.1 in the chapter "Profile of SAIs". The global figures are: 97% FA, 95% CA, 94% PA and 78% specialized audits (n=168).



## AUDIT STREAMS SAIS PERFORM

	FA	CA	PA	JURISDICTIONAL CONTROL	OTHERS
LI (n=39)	89%	92%	81%	27%	46%
LMI (n=29)	96%	93%	89%	7%	57%
UMI (n=44)	93%	95%	84%	19%	47%
HI (n=59)	93%	88%	93%	16%	36%
Global (n=164)	93%	91%	87%	18%	45%
AFROSAI-E (n=19)	100%	100%	95%	11%	47%
ARABOSAI (n=16)	100%	100%	94%	24%	12%
ASOSAI (n=26)	100%	92%	92%	15%	65%
CAROSAI (n=16)	88%	88%	81%	6%	38%
CREFI AF (n=12)	62%	85%	77%	62%	54%
EUROSAI (n=33)	100%	91%	94%	15%	24%
OLACEFS (n=19)	84%	84%	74%	11%	63%
PASAI (n=20)	90%	90%	80%	15%	55%

As reported by SAIs through the 2017 Global Survey, the gap between the audit streams SAIs are mandated to do and the audit streams SAIs actually do is small, as represented on the figure below. Overall, the largest gap is in performance audit, especially in Low Income and Low Middle Income countries. Among the regions, there are some gap between mandated audit streams and the audit streams SAIs carry out, the most significant gaps being in CREFIAF and OLACEFS. Respondent SAIs from AFROSAI-E reported no gap.



The 2017 Global Survey asked SAIs about the extent to which they meet a set of benchmarks for finance, compliance, and performance audit coverage, described on the table below. The benchmark levels were set out by the SAI PMF criteria on audit coverage.<sup>14</sup> The 2014 Global survey used these criteria. The findings in 2017 are examined and compared against the 2014 data.

<sup>14</sup> The SAI PMF is an assessment tool developed specifically for SAIs. The level for the benchmark refers to the criteria for obtaining a score of 3 on a scale from 0-4.



## AUDIT COVERAGE

BENCHMARKS FOR COVERAGE	DEVELOPING COUNTRY	HIGH INCOME COUNTRIES	GLOBAL
FA: 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).	62% (n=100)	75% (n=52)	66%
CA: 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 last audit year.	58% (n=98)	57% (n=46)	58%
PA: 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.	46% (n=99)	70% (n=54)	54%

### FOR FINANCIAL AUDIT COVERAGE

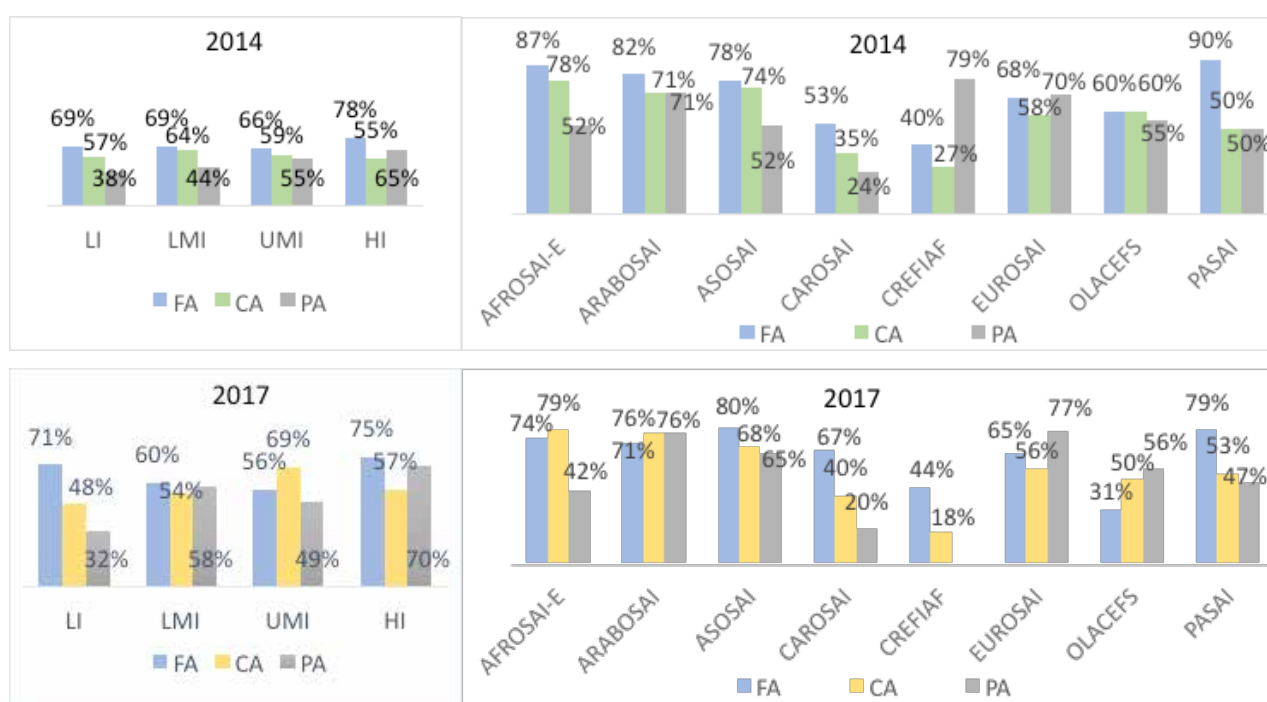
The results show 66% of 152 SAIs reported meeting the benchmark, a lower percentage than the 71% reported in the 2014 global survey. For the 2010 stocktaking, the benchmark was 70% of financial statements received were subject to a financial audit in the year.

In developing countries, 62 of 100 SAIs (62%) reported that in the previous financial year they had audited at least 75% the financial statements they had received. The result was 75% for High Income country SAIs. This represents a drop in performance when compared with the findings of the 2014 Stocktaking, shown on the figures below.

The coverage for financial audit for SAIs in Low Income countries slightly increased while it decreased for the other income categories. There were also regional variations. There was an increase from 2014 in the number of SAIs in CAROSAI and CREFIAF that met the financial audit benchmark. Nevertheless, the majority of SAIs in CREFIAF do not meet the criteria for financial audit coverage and just above half of the SAIs in CAROSAI met the criteria. In 2017, just 31% of the SAIs in OLACEFS met the benchmark, a significant decrease in coverage from 60% in 2014.

The majority of SAIs in the other regions met the benchmark for financial audit coverage. However, there was a decrease in the number of SAIs within most of these regions that met the benchmark, namely in AFROSAL-E, ARABOSAI, EUROSAL and PASAI. On the other hand, the number of SAIs meeting the benchmark for financial audit cover increased in ASOSAI.

### AUDIT COVERAGE, 2014 AND 2017



## FOR COMPLIANCE AUDIT

The benchmark set for coverage was defined as having a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and that at least 60% (by value) of the audited entities within the SAI's mandate were subject to a Compliance Audit in the year. The Global Survey results show a slight decrease from 60% in 2014 to 58% of SAs in 2017 that reported meeting the criteria for adequate compliance audit coverage.

The levels were similar for countries across income groups, 58% of 98 SAs in developing countries and 57% of 46 SAs in High Income countries. There was an increase from 59% in 2014 to 69% in 2017 in SAs from Upper Middle Income countries that met the criteria for coverage of compliance audit. There remain noticeable regional variations, for example, in 2017, 79% of SAs in the AFROSAI-E met this benchmark against 18% of SAs in CREFIAF. The results represent an improvement for SAs in AFROSAI-E, ARABOSAI, CAROSAI and PASAI regions.

## FOR PERFORMANCE AUDIT

The benchmark set was whether, on average in the preceding three years, the SAI had issued at least ten performance audit reports and/or had devoted 20% of the SAI's audit resources to performance audit, the same as in the 2014 Global Survey. Overall, 54% of 153 SAs globally responded that they had met these criteria for performance audit coverage, compared to 52% of the SAs in 2014. For developing countries, the result changed from 66% in 2014 to 46% in 2017. Among 54 SAs in High Income countries, 70% met the benchmark for performance audit coverage in 2017.

In 2014, there was an inverse correlation between coverage and income-levels, with 32% of the SAs from the Low Income countries not being able to meet this benchmark, while the other groups had results closer to the average for all SAs. This changed in 2017, as coverage decreased for SAs in Upper Middle Income countries while it increases for SAs in Low Middle Income countries.

ARABOSAI and EUROSAs with relatively higher proportions of High Income countries reported high coverage against this benchmark (from 70% in 2014 to 76% and 77% in 2017 respectively) while SAs in CAROSAI and CREFIAF reported lower coverage than the other regions. The CREFIAF region consists mainly of Low Income countries. However, for CAROSAI, distribution of income-levels is more similar to the other regions, but still results are lower.

Analysis of the relevant PEFA data provides additional perspective on audit coverage for developing country SAs. The PEFA indicator PI-26 for external audit contains three separate dimensions, one of which is concerned with 'the scope/nature of audit performed', including adherence to auditing standards. The benchmark measurement set is a score of C or higher, which requires (among other criteria) that central government entities representing at least 50% of total expenditures are audited annually.

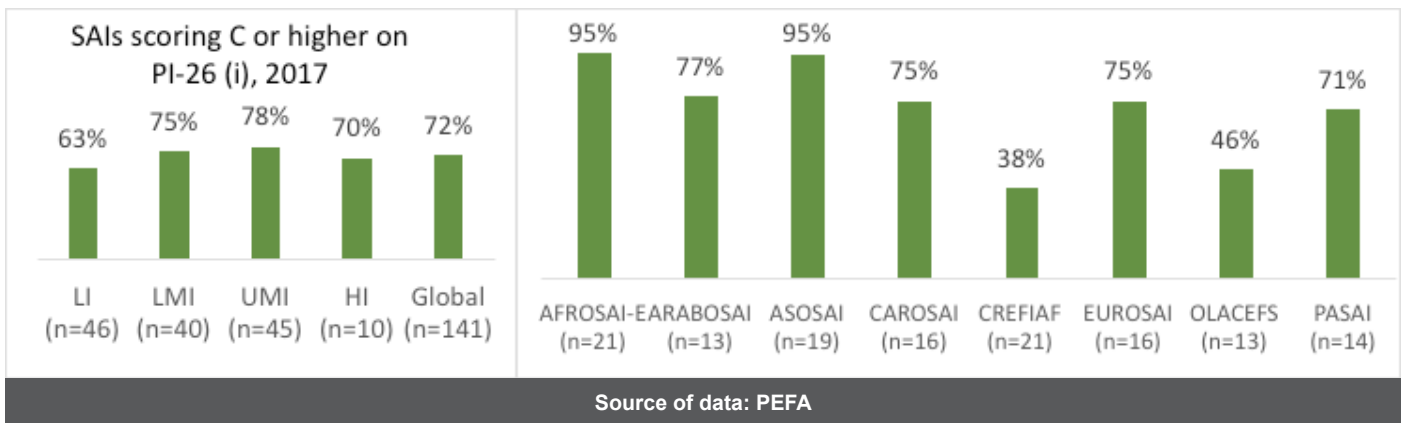
As illustrated in the table below, the data show that the overall performance of SAs from developing countries scoring a C or higher on PI-26 dimension (i) improved from 64% in 2010 to 78% in 2014, but slightly decreased to 72% in 2017. The results from PEFA data reinforces the findings from the Global Survey data for the benchmarks for finance, compliance, and performance audit coverage.

### DISTRIBUTION OF PEFA PI-26 (I) DIMENSION SCORES IN PERCENTAGE OF TOTAL POPULATION, 2010 TO 2017

DEVELOPING COUNTRIES ONLY	YEAR	POPULATION	% A	% B	% C	% D	% OF C OR HIGHER
(i) Scope/nature of audit performed (including adherence to auditing standards)	2010	81	7	31	26	36	64
	2014	119	10	30	38	22	78
	2017	129	10	29	33	23	72

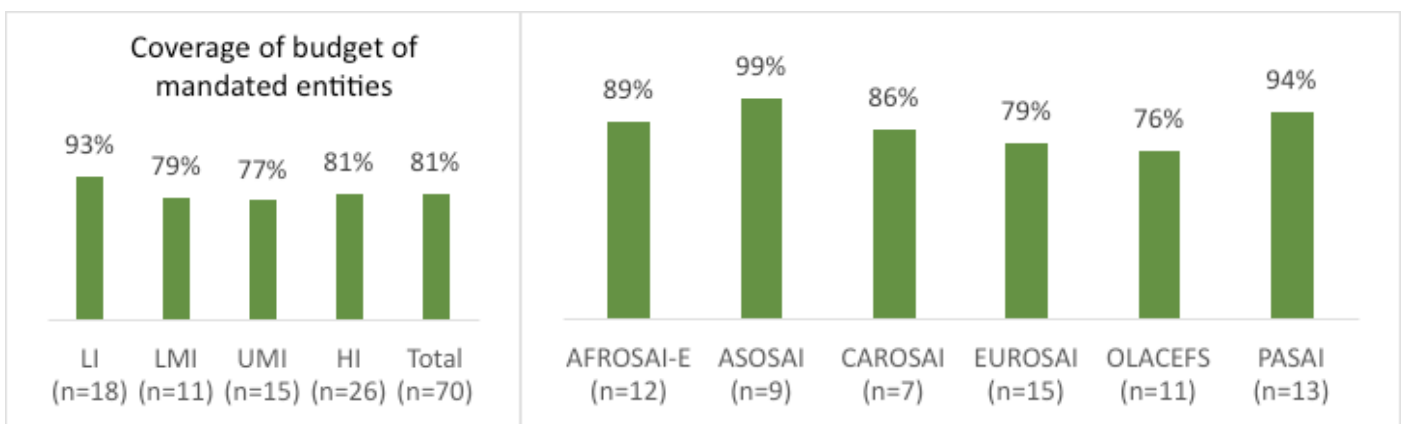
Source of data: PEFA

In 2017, 63% of SAs from Lower Income Countries scores a C or higher on PI-26 (i) while SAs from Lower Middle Income countries (75%) are only slightly lagging behind SAs from Upper Middle Income countries (78%). Regionally, the majority of SAs in CREFIAF and OLACEFs do not meet the PEFA benchmark for audit coverage while the majority of SAs in the other regions do meet.



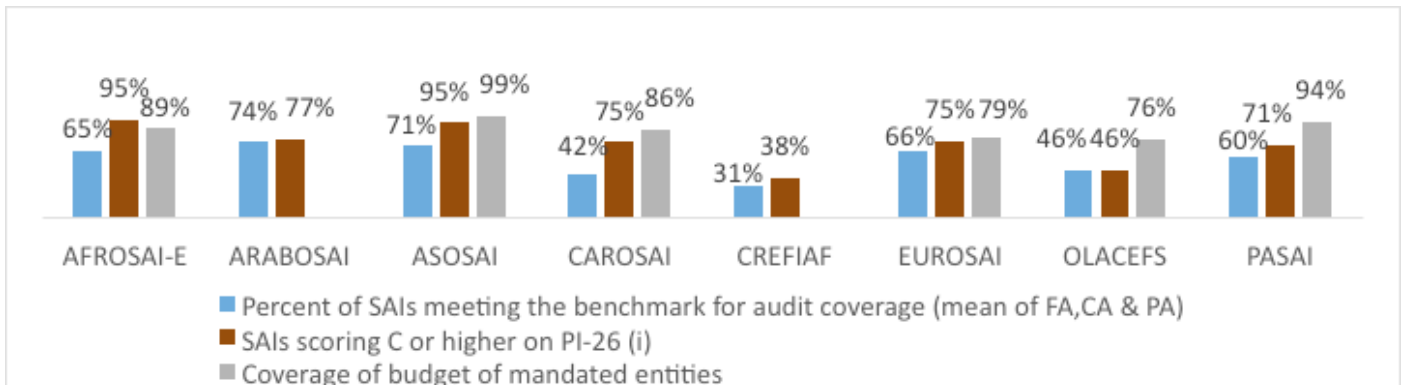
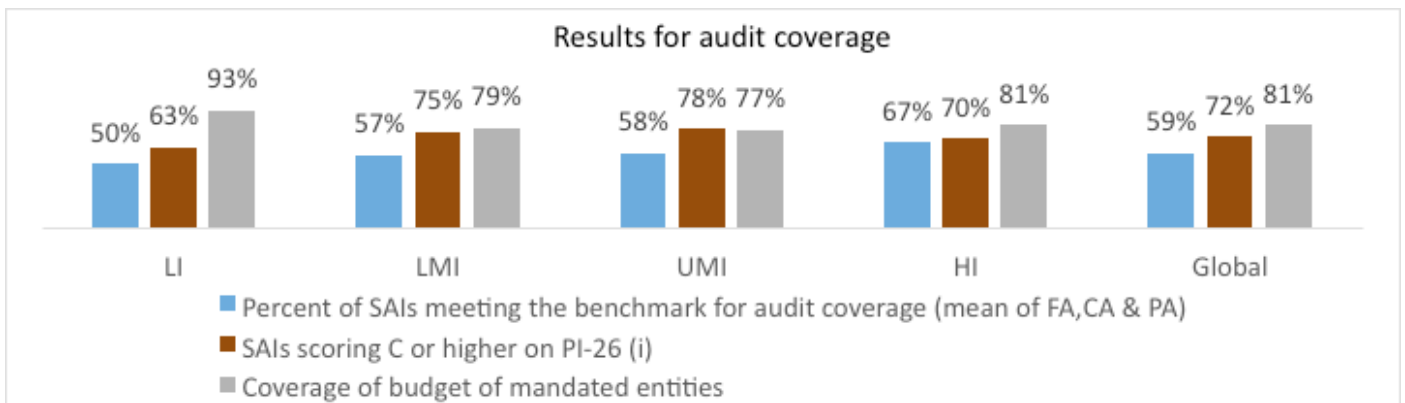
Examining the budgets of the entities SAls are mandated to audit and those they have actually audited also gives a picture of audit coverage. In the 2017 Global Survey, SAls were asked to provide budget figures for the mandated entities and those they audited from 2014 to 2016. Among 171 respondents to the Global Survey, 103 SAls provided budget figures for their mandated entities and 86 SAls for the audited entities. However, just 75 SAI provided budget figures for both their mandated and audited entities, which is necessary for examining audit coverage. The figures provided by five among these 75 SAls were problematic and eliminated from the sample. Finally, the analysis of audit coverage was made with the budget figures of 70 SAls.

Examining the ratio in the average budget of mandated entities and the average budget of the entities SAls audited, the data show a high global audit coverage of 81%. SAls in Low Income countries have reported the highest coverage for the period, 93% coverage. Most SAls in all INTOSAI regions reported high audit coverage of the budget of mandated entities, SAls in ASOSAI (99%) and PASAI (94%) reporting the highest and in EUROSAI (79%) and OLACEF the lowest (76%).<sup>15</sup>



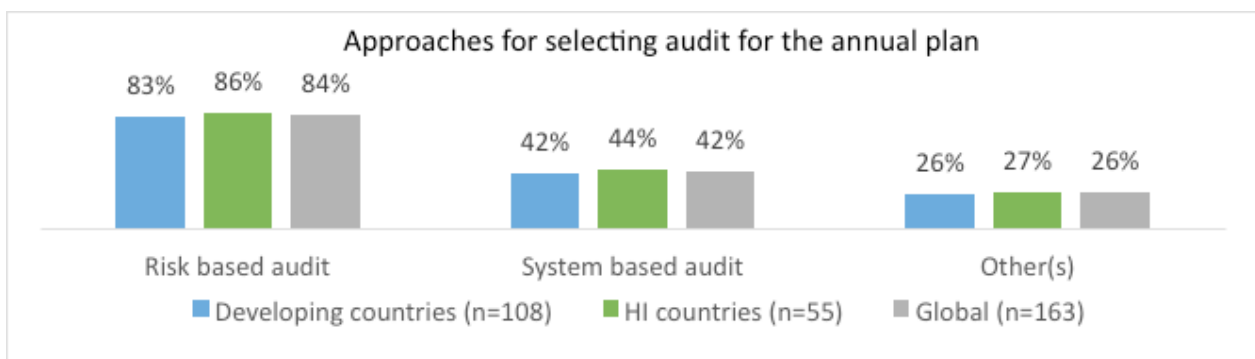
The figure below brings together the results of the data for audit coverage above presented. The results of the benchmark for audit coverage are consistently lower than those from the other two sets of data, except for OLACEFS. The results for audit coverage of budget of mandated entities are higher for most income groups and regions. The PEFA data, which is based on independent assessments, show results in-between the two other sets of data, except for SAls in Upper Middle Income countries and AFROSAI-E, where results from PEFA show a higher percentage of SAls meeting the benchmark of C or better. This is also the case for ARABOSAI and CREEFIAP, regions where only two sets of data are available.

<sup>15</sup> CREFIAF was excluded from regional analysis because of low representation, as only the budget figures of one SAls could be used.



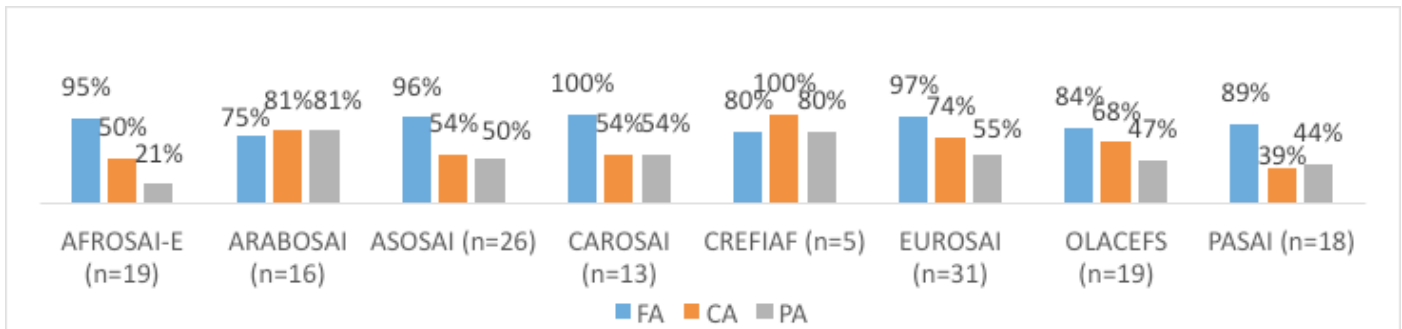
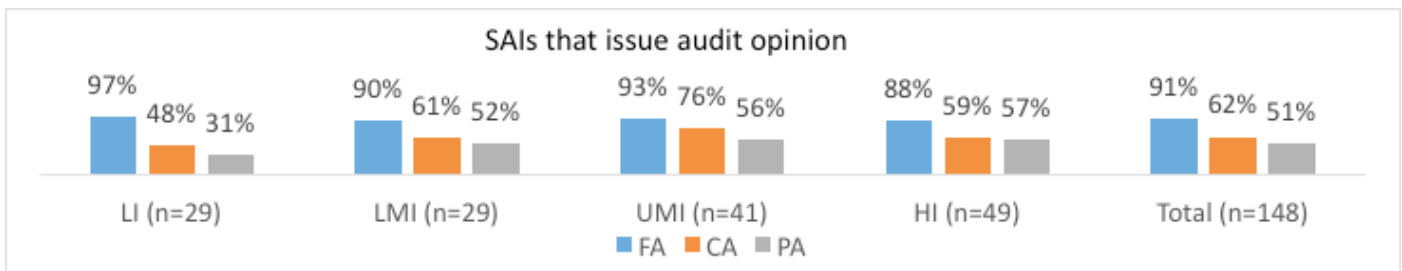
### 3.1.2 AUDIT APPROACH

In the 2017 Global Survey, SAIs reported that risk based is the most common approach they use for selecting audits for the annual program, used by 84% of all respondent SAIs and 83% of SAIs in developing countries. System-based approach is used by 42% of the respondent SAIs. There is no significant difference between SAIs in developing and High Income country regarding approaches used.

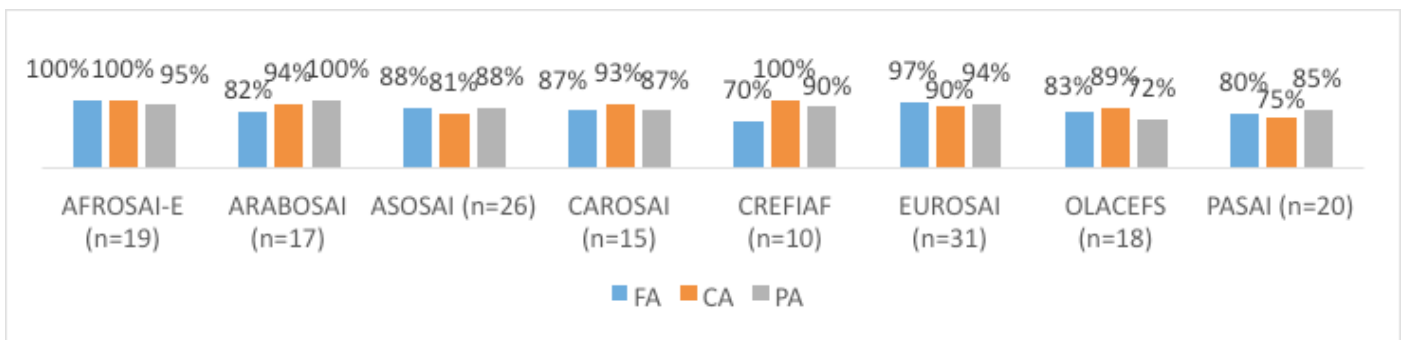
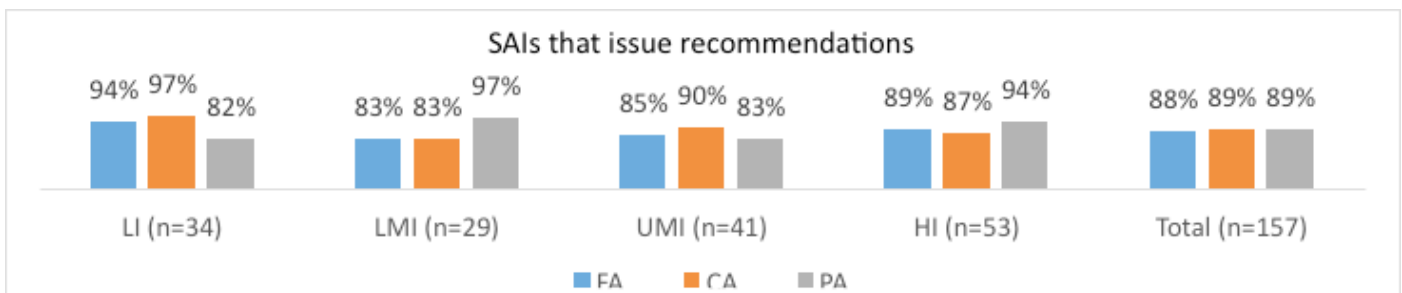


### 3.1.3 ISSUING AUDIT OPINION AND PROVIDING RECOMMENDATIONS

The majority of SAIs in all income groups confirmed they issue audit opinion for financial audit (91%), but fewer SAIs do for compliance (62%) and performance (51%) audits. The data shows differences among the regions. Overall, SAIs in ARABOSAI and CREFIAC issue audit opinions for their audits. The majority of SAI in the other regions issue audit opinions for financial audit, but less so for compliance and performance audits. For example, about half of the SAIs in AFROSAI-E confirmed issuing audit opinions for compliance audits, but just 21% of them do the same for performance audits.

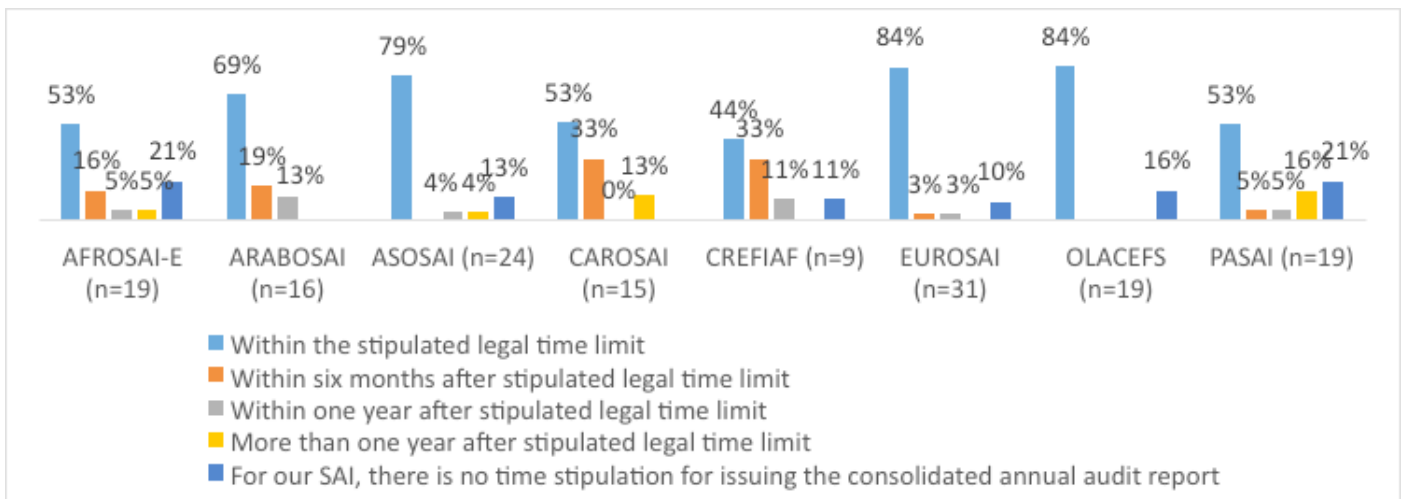
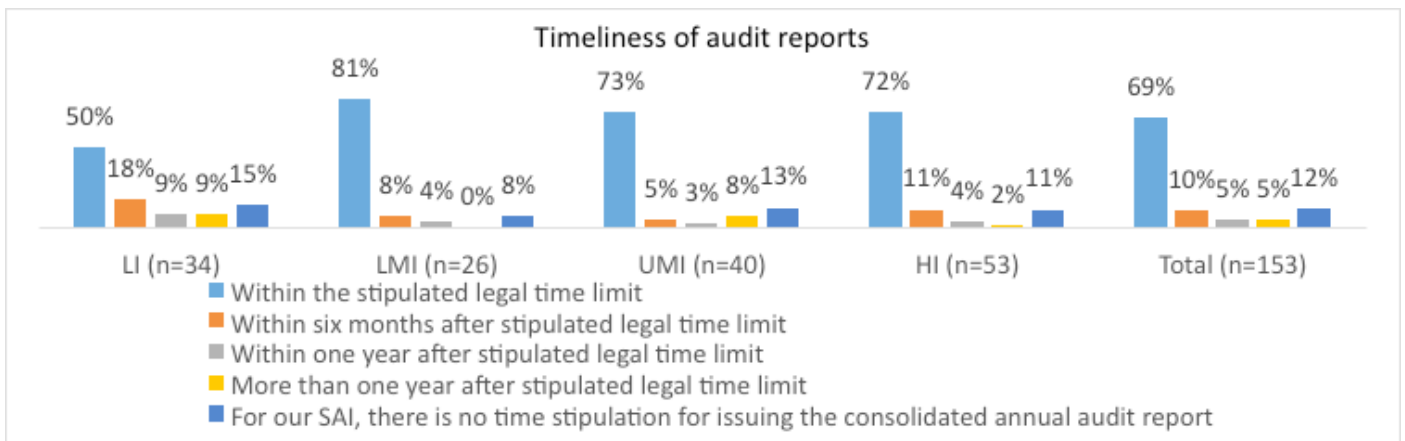


Most SAs confirmed that they issue recommendations in their audits as well, as shown on the figure below. There are no significant variations between SAs in the different income groups and regions.



### 3.1.4 TIMELY SUBMISSION

The 2017 Global Survey found that 69% of all SAs reported issuing their annual audit reports to the Parliament or other recipients determined by law within the established legal time frame. This is the case for just about half of the SAs in Low Income countries (50%), AFROSAI-E (53%), CAROSAI (53%) and PASAI (53%) and for 44% of the SAs in CREFIAC, as shown in the figure below. A higher percentage of SAs in other income groups and regions issued their reports within the legal timeframe.



PEFA data for developing countries show a slightly lower percentage for the results. PI-26 dimension (ii) measures the timeliness of the submission of audit reports to the legislature. The benchmark measurement set is a score of C or higher, which requires that audit reports are submitted to the legislature at least within 12 months of the end of the period covered (for audit of financial statements from their receipt by the auditors). As the figure below shows, this improved from 59% of SAIs scoring C or better in 2010 to 68% in 2014, but decreased to 62% in 2017. The slight decrease applies to SAIs in all income groups within developing countries.

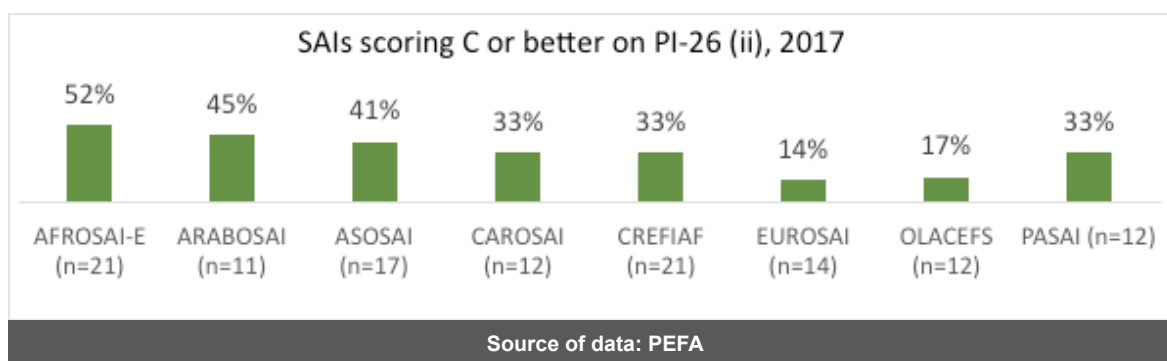
### SAIS SCORING A C OR HIGHER ON PEFA PI-26 (II) BETWEEN 2010 AND 2014, PER INCOME CLASSIFICATION

PERCENTAGE OF SAIS IN DEVELOPING COUNTRIES	YEAR	LI	LMI	UMI	TOTAL	% D	% OF C OR HIGHER
(ii) Timeliness of submission of audit reports to legislature	2010	52% (n=33)	48% (n=25)	82% (n=22)	59% (n=80)	36	64
	2014	59% (n=44)	72% (n=36)	74% (n=38)	68% (n=118)	22	78
	2017	56% (n=45)	68% (n=40)	62% (n=45)	62% (n=130)	23	72

Source of data: PEFA

Among the regions, only in AFROSAI-E more than half of the SAIs met the PEFA benchmark for timely submission of audit reports, 52%. The lowest percentage of SAIs meeting the benchmark was in EUROSAI and OLACEFS.

<sup>16</sup> Legal time limit is usually specified in the legal framework of the SAI or determined by the SAI.



## 3.2 QUALITY CONTROL AND ASSURANCE

The 2017 Global Survey asked SAIs a number of questions about their quality control and quality assurance systems. “Quality Controls” encompasses the policies and procedures that are put in place in a SAI to assure that its audit work is consistently high quality. “Quality Assurance” is the process established by a SAI to ensure that their quality controls are being properly implemented and that potential ways for improving controls and thereby the quality of audit work are identified. Quality assurance can be done externally or internally within the SAI, as long as it is carried out in an independent manner. ISSAI 40 establishes an overall framework for quality control and assurance to achieving high quality in the public sector.

The results of the survey show that in most SAIs, an average of 78%, the quality control system covers all three audit streams. As shown on the table below, Low Income countries cover audits to a lesser extent than the other income groups. Just 40% of SAIs quality control system cover jurisdictional judgement. Moreover, there is a large gap between quality control of jurisdictional judgement in High Income countries (78%) and the other income groups (33%). Of significance, a number of SAIs do not yet practice quality control of audits, 11% in High Income countries and 12% in the other income groups. This percentage is higher for jurisdictional function and judgement, not quality controlled by 67% of SAIs.

### QUALITY CONTROL OF AUDITS, BY INCOME GROUP

	FA	CA	PA	NO QC SYSTEM	JURISDICTIONAL JUDGEMENT (N=50)
LI (n=34)	79%	76%	68%	18%	27%
LMI (n=29)	83%	72%	79%	10%	50%
UMI (n=40)	81%	81%	71%	12%	21%
HI (n=55)	84%	76%	80%	11%	78%
Global(n=160)	82%	77%	75%	13%	40%

SAIs in AFROSAI-E and EUROSAI have the highest audit coverage by quality control system while SAIs in CREFIAF and CAROSAI the lowest. The regions that most include jurisdictional judgement in their quality control systems are EUROSAI, CREFIAF and PASAI while ARABOSAI and OLACEFS cover the least.

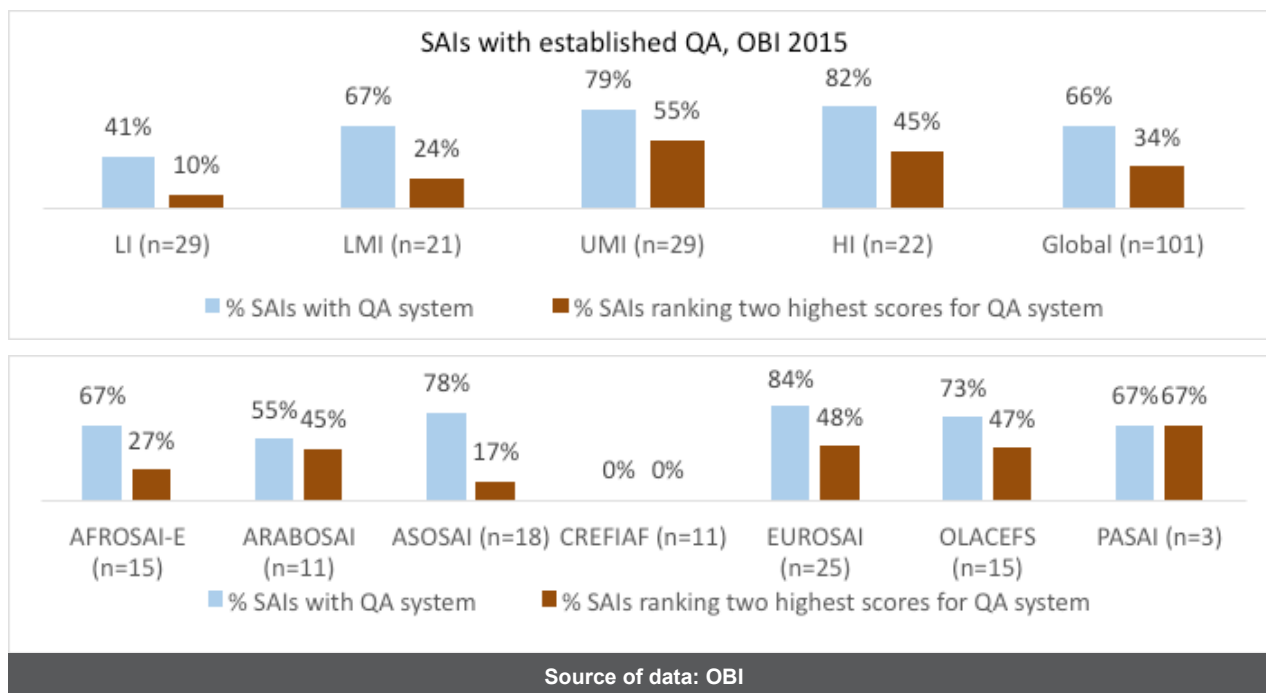
### AUDIT STREAMS COVERED BY THE QUALITY CONTROL SYSTEM, BY REGION

	FA	CA	PA	NO QC	N
AFROSAI-E	100%	95%	89%	0%	19
ARABOSAI	71%	71%	71%	24%	17
ASOSAI	88%	88%	81%	8%	26
CAROSAI	63%	56%	50%	31%	16
CREFIAF	50%	70%	60%	30%	10
EUROSAI	97%	88%	91%	3%	32
OLACEFS	74%	68%	63%	16%	19
PASAI	80%	60%	75%	10%	20



The 2015 OBI indicator 116 examines if the SAI has established an independent quality assurance system, which is effectively a monitoring process to make sure that the other quality control procedures are functioning appropriately.<sup>17</sup> For achieving the highest score, the SAI must have established a quality assurance system comparable to ISSAI 40 standards.

The OBI results found that of 101 SAIs, 67 (66%) had a quality assurance system, but just 34 SAIs (34%) had quality assurance systems that met ISSAI 40 standards. The OBI results shows that most of the high scoring SAIs are in Upper Middle Income countries (55%) and High Income countries (45%), as shown on the figure below. Except for CREFIAF, most SAIs in the other regions have quality assurance systems.<sup>18</sup> However, most SAIs that have quality assurance meeting ISSAI 40 standards are in ARABOSAI, EUROSAI and OLACEFS.



Analysis of 25 SAI PMFs conducted by the IDI in August 2017 found a lower rate of implementation of the ISSAI 40. The analysis shows that 40% of SAIs have ISSAI compliant manuals and policies in place for Quality Control and 21% for Quality Assurance (ISSAI 40). Examining implementation, the analysis found that 20% of the SAIs had generally implemented the ISSAI 40, in practice, for Quality Control, and 18% for Quality Assurance.

In the 2017 Global Survey, 71% of the SAIs reported that their quality assurance system covers all three audit streams, as show on the following figure.<sup>19</sup> Most SAIs in developing countries (77%) do not quality assure jurisdictional function and judgement, but 67% of the SAIs in High Income countries reported doing it.

### AUDIT STREAMS QUALITY ASSURANCE COVER, BY INCOME GROUP

	FA	CA	PA	NO QA SYSTEM	JURISDICTIONAL FUNCTION AND JUDGEMENT
LI (n=33)	73%	61%	52%	27%	14% (n=14)
LMI (n=27)	81%	67%	74%	15%	40% (n=10)
UMI (n=42)	71%	79%	67%	14%	15% (n=13)
HI (n=52)	77%	71%	73%	13%	67% (n=9)
Global (n=154)	75%	70%	67%	17%	30% (n=46)

<sup>17</sup> It should apply to whichever types of audits the SAI is conducting, and a representative sample of audits should regularly be reviewed. Monitoring must be carried out by independent reviewers, either from outside the SAI or inside the SAI (but internal reviewers cannot have taken part in any of the audit work under review).

<sup>18</sup> CAROSAI is not included due to too small sample of SAIs from the region. The sample has no representation.

<sup>19</sup> According to data from the global survey for the XXII-INCOISA, 68% of the SAIs stated that they submit audits and other work to independent internal review.

Among the regions, the quality assurance system of SAIs in AFROSAI-E, ASOSAI and EUROSAI covers most audits streams and CAROSAI and CREFIAF the least, as shown on the table below. However, there are SAIs with no quality assurance system in all regions. EUROSAI and PASAI are the only regions where the quality assurance systems in most SAIs cover jurisdictional function and judgement.

#### AUDIT STREAMS SAI QUALITY ASSURANCE COVER, BY REGION

	FA	CA	PA	NO QA SYSTEM	JURISDICTIONAL FUNCTION AND JUDGEMENT (N=46)
AFROSAI-E (n=19)	95%	79%	68%	5%	0%
ARABOSAI (n=15)	67%	80%	73%	20%	25%
ASOSAI (n=26)	92%	85%	77%	4%	29%
CAROSAI (n=14)	43%	43%	36%	43%	0%
CREFIAF (n=9)	33%	44%	33%	56%	43%
EUROSAI (n=32)	91%	81%	81%	9%	75%
OLACEFS (n=18)	61%	67%	56%	17%	0%
PASAI (n=20)	70%	50%	70%	20%	57%

SAIs in both developed and developing countries make more use of internal than external quality assurance as a main mechanism. Internal quality assurance mechanisms are periodic reviews performed by persons within the SAI, with knowledge of the audit procedures, practices and standards. External quality assurance entails an independent organization external to the SAI (e.g. peer SAI, private audit firm, management consulting firm, academic expert or regulatory body) performing a quality assurance review to appraise the quality of the audit activity and providing independent assurance of the audit quality.

Many SAIs in developing countries (43%) report having established quality assurance units, departments or groups to carry out such function while SAIs in High Income countries use both dedicated structures (e.g. QA divisions, units and/or sections) and dividing the quality assurance function among other structures in the SAI in a more or less equal basis. Some SAIs observed in the survey that they use both internal and external quality assurance mechanisms.

MAIN MECHANISM SAIS USE FOR QUALITY ASSURANCE	DEVELOPING COUNTRIES (N=102)	HIGH INCOME COUNTRIES (N=51)
Internal quality assurance, by an independent quality assurance unit, department or group.	43%	31%
Internal quality assurance, through a mechanism involving different divisions, units and/or sections.	28%	37%
External quality assurance.	12%	18%
No quality assurance mechanism used currently.	17%	14%

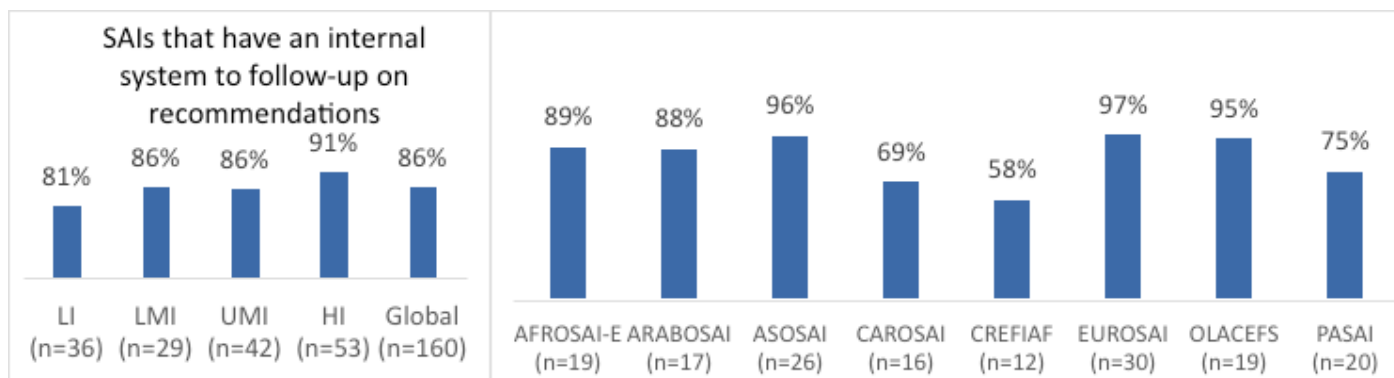
In the 2017 Global Survey, SAIs were asked what system they use for following up on the conclusions and recommendations of the quality assurance mechanism. The response from 107 SAIs show that SAIs use different mechanisms.

**These include:**

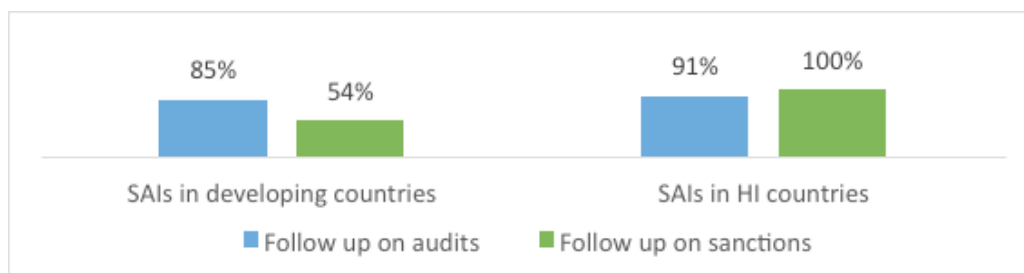
- Many SAIs delegate follow up on their quality assurance system to committees, special task forces or management teams, which review recommendations and decide on implementation. In one SAI, a conference is held between the reviewer and reviewees on the implementation of the quality review findings. In another, a systematized database of relevant observations or errors recognized by the teams is produced, both in substance and form. Yet in another SAI, the internal reviews generate a final report that is submitted to the Division Management and its recommendations are incorporated into the action plan of the unit that leads the quality assurance (Technical Secretariat Area).
- Action plans for the executions of the recommendations from quality assurance are directed to respective departments or divisions. In one SAI, such action plan is used as input for next year’s audit planning, training courses and supervision of work. In another SAI, the action plan is monitored by a division support team.
- In one SAI, follow-up is provided by an external service to the court.
- Six SAIs follow up on recommendation though peer reviews conducted by other SAIs.
- In some SAIs, follow up is carried out by the Internal Audit Division. In a SAI, internal quality assurance review reports are issued to top management for its appropriate action.
- "ASF Quality Management System", which is implemented through the Institutional Quality Policy and the Guidelines for corrective, preventive and improved audit practices.
- Audit Management System - MKinsight. Return the audit file to the QA department for follow up.
- One SAI mentioned using AFROSAI-E's quality assurance standards and guidelines.

### 3.3 FOLLOW UP ON AUDIT RECOMMENDATIONS AND SANCTIONS

The 2017 Global Survey asked SAIs a number of questions regarding follow-up on audit recommendations. The survey data shows that of 160 respondent SAIs, 138 (86%) had an internal system to follow-up on the observations and recommendations made to the audited entities, including the actions taken by the auditees’ relevant authorities. This represents 85% of developing country and 91% of High Income country SAIs. As show on the figure below, less SAIs in CAROSAI and CREFIAF reported having such a follow up system.



For the 28 SAI respondents that are organized as a court system or with a mandate to issue sanctions, 54% of the respondent SAIs in developing countries follow-up on SAI sanctions, and 85% (6 SAIs) in High Income countries. Globally, developing country SAIs follow up on sanctions to a much lesser extent than on audits.



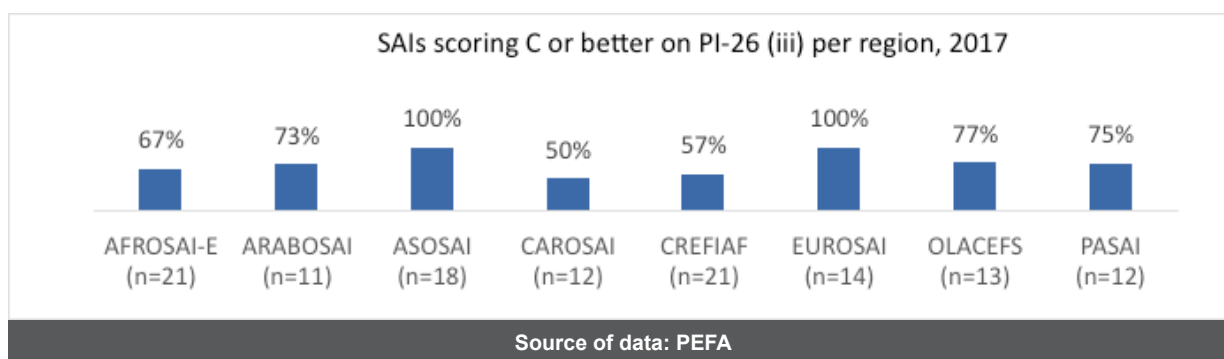
The PEFA data for indicator PI-26 for external audit contains three separate dimensions, one of which is concerned with 'evidence of follow up on audit recommendations'. The benchmark measurement set is a score of C or higher, which requires that at minimum formal response is made to audit recommendations, though delayed or not very thorough, but there is evidence of any follow up. The results for developing country show a positive development since 2010, as illustrated on the following table. There was a slight increase in the number of countries from all income groups scoring C or higher, from 73% in 2014 to 74% in 2017.

### SAIS SCORING C OR BETTER ON PI-26 (III) PER INCOME GROUP (2010-2016)

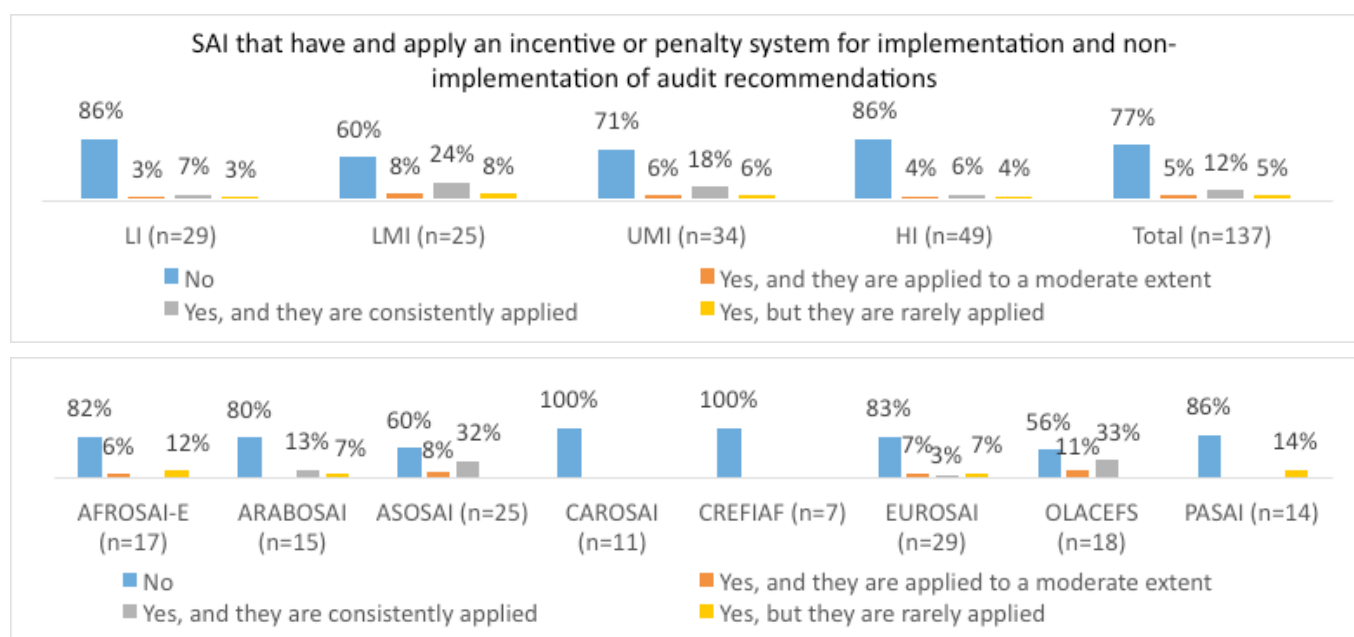
DEVELOPING COUNTRIES ONLY	YEAR	LI	LMI	UMI	TOTAL
(iii) Evidence of follow up on audit recommendations	2010	52% (n=33)	68 % (n=25)	83 % (n=23)	65 % (n=81)
	2014	62% (n=45)	84% (n=37)	76% (n=41)	73 % (n=123)
	2017	64% (n=45)	90% (n=39)	69% (n=45)	74% (n=129)

Source of data: PEFA

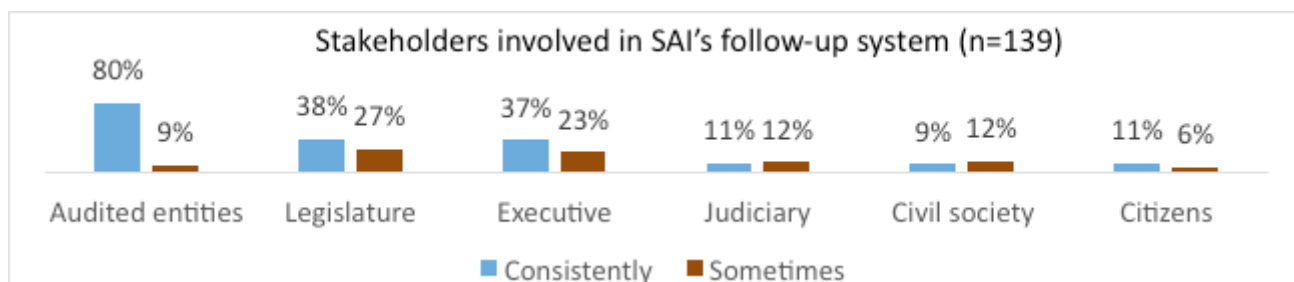
All countries assessed by PEFA in ASOSAI and EUROSAI scored C or higher on PI-26 (iii). Most countries in AFROSAI-E, ARABOSAI, CREFIAS, OLACEFS and PASAI met the benchmark for follow up on audits. About half of the SAIs in CAROSAI met the benchmark.



The great majority of SAIs (77) in all income groups reported not having an incentive or penalty system for implementation and non-implementation of audit recommendations. Among the SAIs in developed countries that have such system, most report applying the system consistently, as shown in the following figure.



The 2017 Global Survey data also shows that 80% of respondent SAIs in all income groups involve audited entities in their audit follow-up system. The extent to which SAIs involve the executive, legislative and judiciary varies, although 65% of SAIs do involve the legislature and 60% the executive in their countries either consistently or occasionally. The least involved group of SAI's stakeholders are civil society (22%) and citizens (17%), for all income groups.

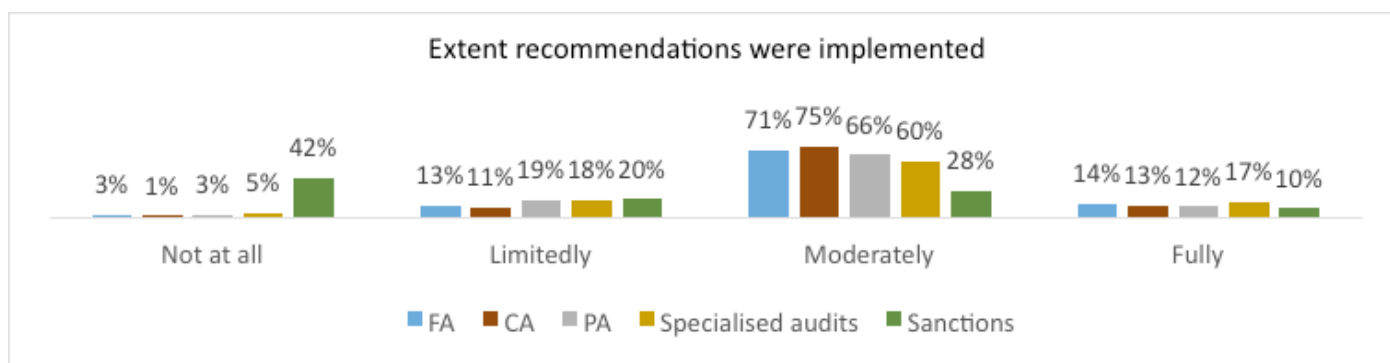


The table below shows which stakeholders SAI involve in their audit follow up either consistently or occasionally, by region. Most regions involve the audited entities in their audit follow up system, except for SAIs in ARABOSAI where 36% of SAI do. Most SAIs in AFROSAI, ASOSAI and PASAI involve the legislature, but fewer SAI in the other regions do. Most SAIs in AFROSAI, ASOSAI, CREFIAF and EUROSAI engage the executive in audit follow up. More SAIs in ARABOSAI, ASOSAI, CREFIAF and OLACEFS involve the judiciary. Fewer SAIs in all regions involve civil society and citizens in their audit follow up system.

### STAKEHOLDERS INVOLVED IN SAI'S FOLLOW-UP SYSTEM

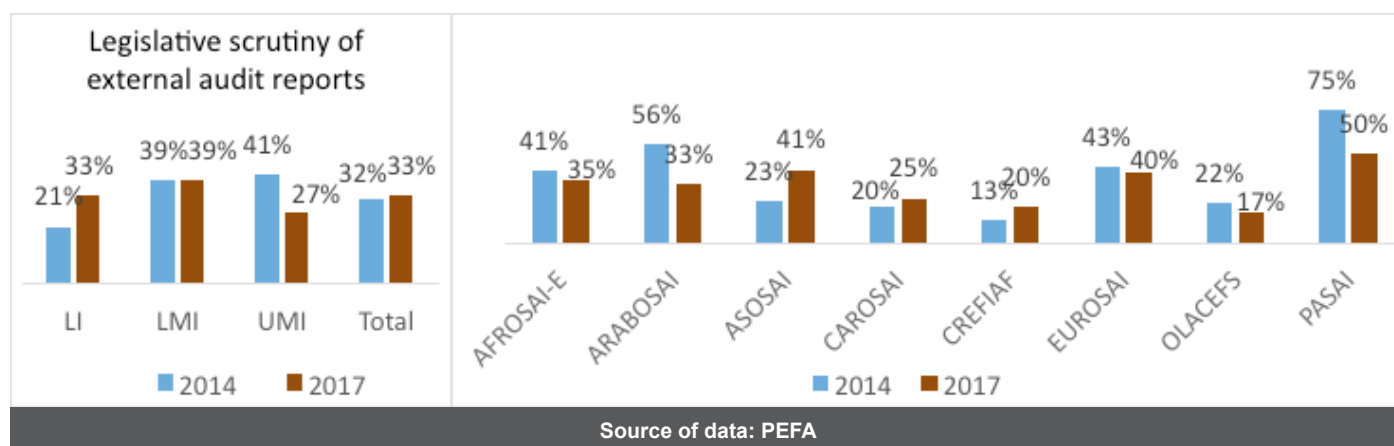
	AUDITED ENTITIES	LEGISLATURE	EXECUTIVE	JUDICIARY	CIVIL SOCIETY	CITIZENS
AFROSAI-E (n=17)	94%	88%	71%	6%	18%	12%
ARABOSAI (n=14)	36%	43%	29%	36%	36%	29%
ASOSAI (n=25)	96%	72%	80%	32%	28%	8%
CAROSAI (n=11)	100%	45%	27%	0%	9%	18%
CREFIAF (n=8)	88%	50%	75%	38%	25%	25%
EUROSAI (n=30)	100%	80%	70%	17%	13%	10%
OLACEFS (n=18)	94%	50%	50%	44%	39%	39%
PASAI (n=15)	80%	53%	53%	7%	7%	7%

Most SAIs in all income countries reported that, in the last three audit years, their audit recommendations are mostly implemented to a moderate extent. On the other hand, SAIs that issue sanctions confirmed that the rate of implementation of sanctions is low, 38% of which were implemented from a moderate to full extent.



PEFA PI-28 examines legislative scrutiny of external audit reports. A common way in which this is done is through a legislative committee or commission that examines the external audit reports and questions responsible parties about the findings of the reports. This indicator has three dimensions: (i) timeliness of examination of audit reports by the legislature; (ii) extent of hearings on key findings undertaken by the legislature; and, (iii) issuance of recommended actions by the legislature and implementation by the executive. The benchmark is C or higher, which requires that at minimum in-depth hearings on key findings take place occasionally, covering a few audited entities or may include with ministry of finance officials only.

The results of the PEFA PI-28 shows a slight increase from 32% in 2014 to 33% in 2017 in legislative scrutiny of external audit reports. However, overall the percentage of countries that achieve the benchmark remains low. Regionally, PI-28 results show advances in ASOSAI, CAROSAI and CREFIAF.



The table below shows results for the three dimensions of PI-28. There were positive developments in the three dimensions for Low Income countries and Low Middle Income countries while there was a regression for Upper Middle Income countries. The data shows that although 60% of the legislatures in the assessed countries held hearings on main audit findings, the timeliness of examination of audit reports and the issuance of recommended actions as well as implementation by the executive lowered the overall scores.

### SAIS SCORING C OR BETTER ON PEFA PI-28 DIMENSIONS (2014-2017)

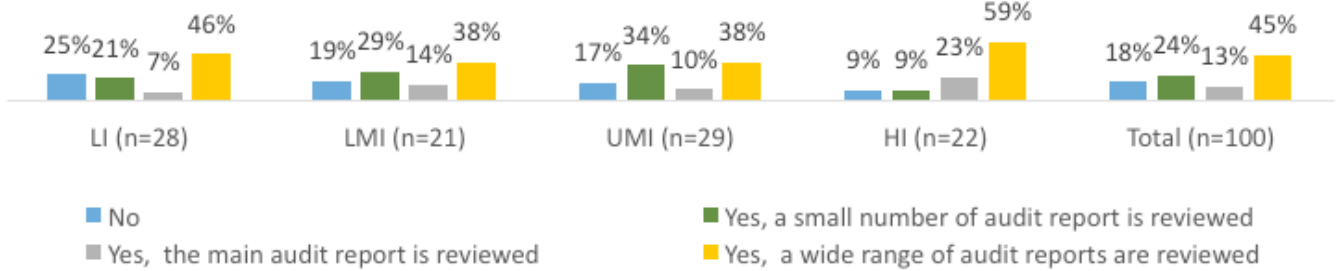
PERCENTAGE OF SAIS IN DEVELOPING COUNTRIES	YEAR	LI	LMI	UMI	TOTAL
(i) Timeliness of examination of audit reports by the legislature (for reports received within the last three years).	2014	26% (n=43)	46% (n=41)	55% (n=22)	40% (n=106)
	2017	42% (n=43)	57% (n=37)	40% (n=43)	46% (n=123)
(ii) Extent of hearings on key findings undertaken by the legislature.	2014	47% (n=43)	56% (n=41)	55% (n=22)	52% (n=106)
	2017	64% (n=42)	68% (n=38)	48% (n=42)	60% (n=122)
(iii) Issuance of recommended actions by the legislature and implementation by the executive.	2014	37% (n=43)	51% (n=41)	45% (n=22)	44% (n=106)
	2017	60% (n=42)	53% (n=36)	41% (n=41)	51% (n=119)

Source of data: PEFA

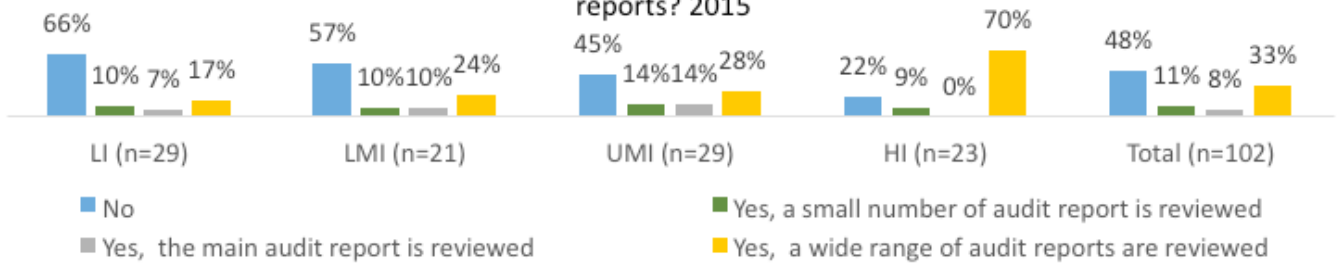
OBI 2015 indicator 114 examines whether a committee of the legislature hold public hearings to review and scrutinize audit reports. The equivalent indicator in 2012 (formerly indicator 107) examined whether a committee of the legislature view and scrutinize the audit reports (regardless of whether or not the hearing was public). The OBI data shows that the percentage of legislatures holding hearings remains low.

As the figure below shows, in 2012 only 18% of the legislature of 100 assessed countries did not hold any such hearings, while in 2015 the percentage not holding public hearings was 48% among 102 countries.

### Does a committee of the legislature view and scrutinize the audit reports? 2012



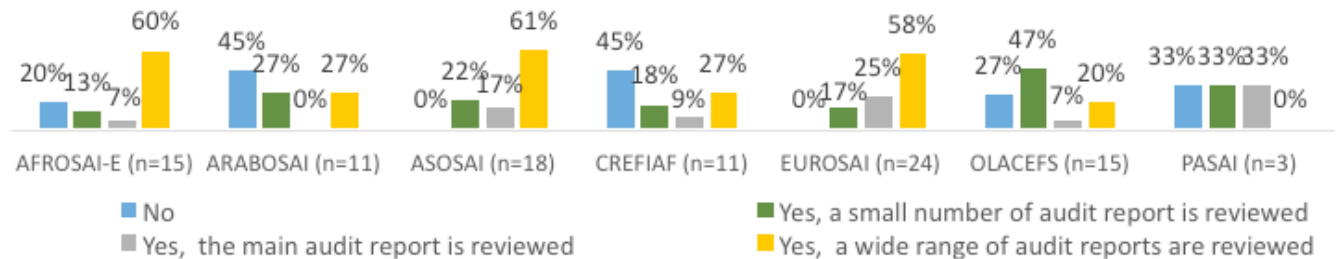
### Does a committee of the legislature hold public hearings to review and scrutinize audit reports? 2015



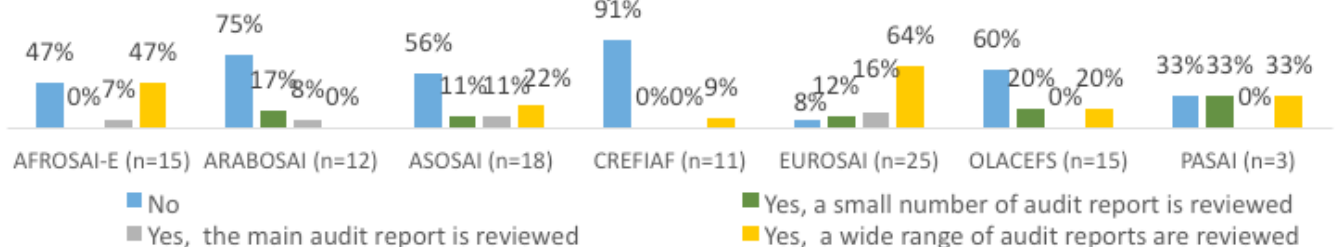
Source of data: OBI

As shown below, the lack of hearings to scrutinize reports was an issue in many countries in ARABOISA and CREFIAF in 2012, and the lack of public hearings was an issue in 2015 especially in ARABOSAI, ASOSAI, CREFIAF and OLACEFS.

### Does a committee of the legislature view and scrutinize the audit reports? 2012



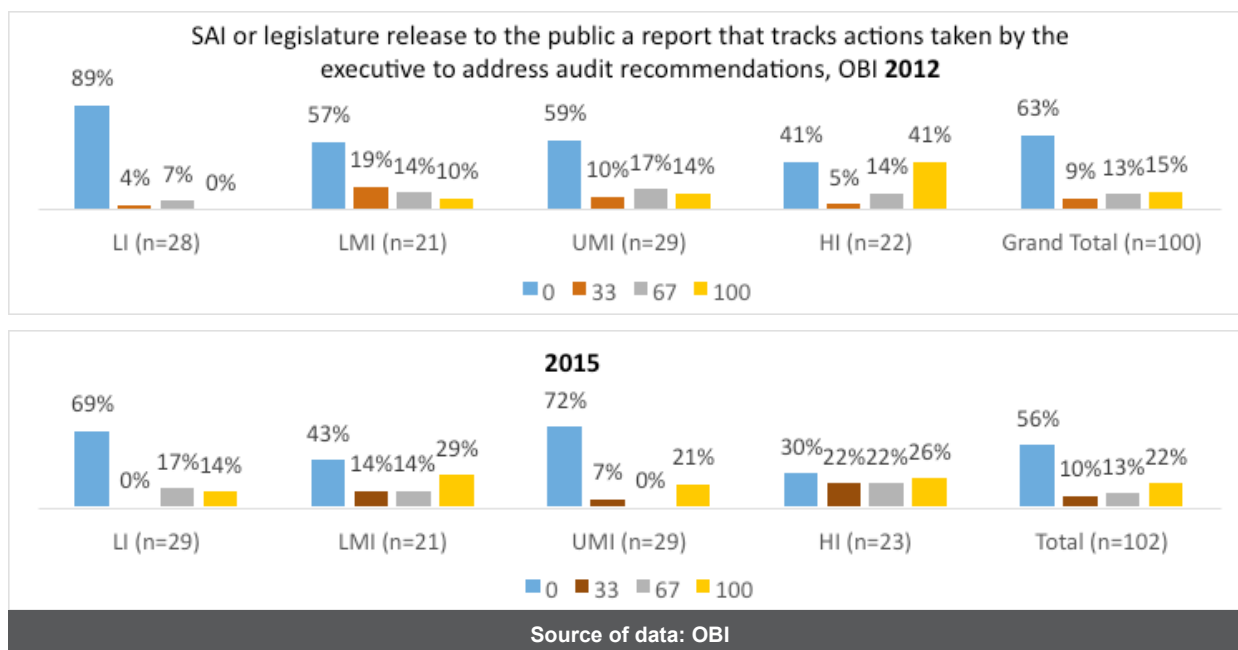
### Does a committee of the legislature hold public hearings to review and scrutinize audit reports? 2015



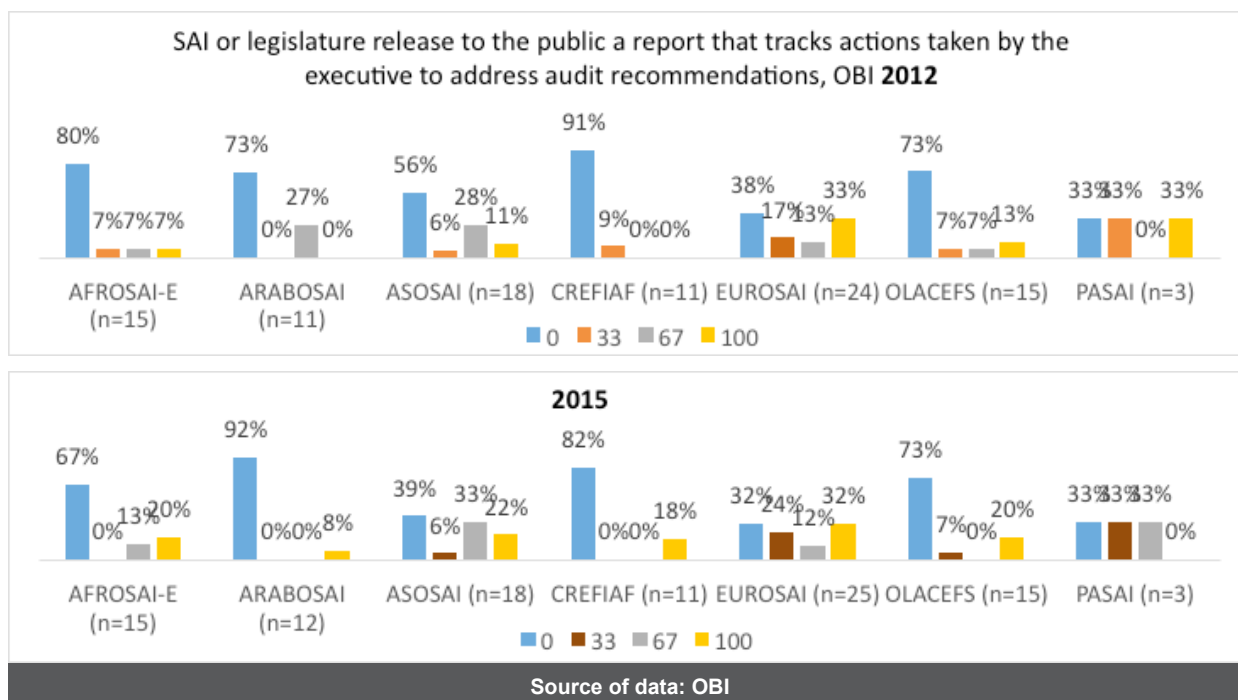
Source of data: OBI



OBI indicator 102 examines whether SAI or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations. The results show a positive development from 28% in 2012 to 35% in 2015 in the number of countries where the SAI or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations. However, in 63% of the assessed SAIs, neither the SAI nor the legislature make public executive actions on audit recommendations (0 score)<sup>20</sup>. As show on the figure below, improvements from 2012 to 2015 has mostly taken place in Low Income and Low Middle Income countries.



The next figure represents the mixed changes from 2012 to 2015 in countries in the regions. Improvements from 2012 to 2015 in the number of countries where the SAI or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations have mostly taken place in AFROSAI, ASOSAI and CREFIAF.



<sup>20</sup> In OBI score scale from 0 to 100, 0 is the lowest score and 100 the highest.

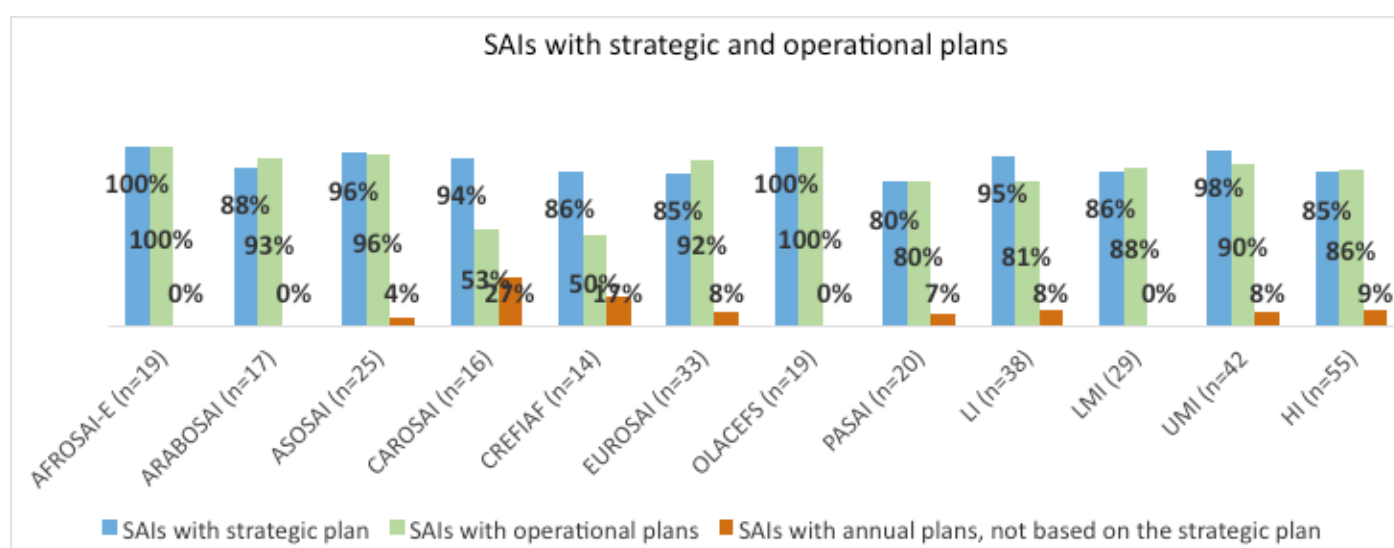


## 3.4 PROFESSIONALIZATION OF SAIS

### 3.4.1 SAI STRATEGIC AND OPERATIONAL PLANS

The results of the 2014 Global Survey showed that there was a substantial increase in the number of SAIs with strategic and operational plans, from 130 (73%) in 2010 to 160 SAIs (92%) in 2014. In 2017, the results of the survey reaffirm that the majority of SAIs have strategic plans, 149 SAIs globally (91%) — 94% of SAIs in developing countries and 84% in High Income countries. Just 15 of the 164 SAI respondents reported not having a strategic plan. Of these, seven were from developing and eight from High Income countries.

The number of SAIs that confirmed having operational plans decreased from 94% in 2014 to 86% in 2017 (125 SAIs). All respondent SAIs from AFROSAL-E and OLACEFS confirmed having strategic and operational plans, as shown on the figure below. The majority of SAIs in the other regions also confirmed having strategic and operational plans, but less SAIs in CAROSAI and CREFIAF have operational plans, particularly operational plans that are linked to their strategic plans.



Of 145 SAIs, 60% make their strategic and/or operational plans available to the public, 29% of these making public both the strategic and operational plans, through their website for example, and 32% only making the strategic plans available to public.

Strategic and operational plans are management tools to tackle major strategic and operational issues facing a SAI. The strategic planning cycle begins with developing a clear understanding of the strengths and needs of a SAI as well as the resources available. The majority of respondents, 138 SAIs (94%), confirmed that their strategic plans were based on a holistic needs assessment of their SAI.

SAIs in both developed and developing countries reported that they make use of different mechanisms for monitoring their strategic and operational plans, as shown on the figure below. Of the 146 SAIs that responded, 16% did not monitor or evaluated their strategic and operational plans. Most SAIs (61%) in all income groups and regions reported monitoring their strategic and operational plans at activity level. About half of the SAIs, in both developing and High Income countries, reported developing performance indicators to monitor their strategic and operational plans. Sixty-two percent (62%) of the respondent SAIs confirmed carrying out internal evaluations of their strategic and operational plans and 18% external evaluations. Sixteen percent (16%) of the SAIs do not monitor or evaluate their strategic and operational plans.

Examining the strategic plan cycle, the analysis of 25 SAI PMFs conducted by the IDI on August 2017 found that 28% of the SAIs in developing country had a high quality strategic planning cycle, which links strategic, operational and performance targets to plans of action and resources allocation.<sup>21</sup>

<sup>21</sup> Measured by SAI PMF assessment score of 3 or higher on SAI-8 [Pilot version] or SAI-3 [Endorsement version].

## MECHANISMS SAIS USE TO MONITOR AND EVALUATE THEIR STRATEGIC AND OPERATIONAL PLANS

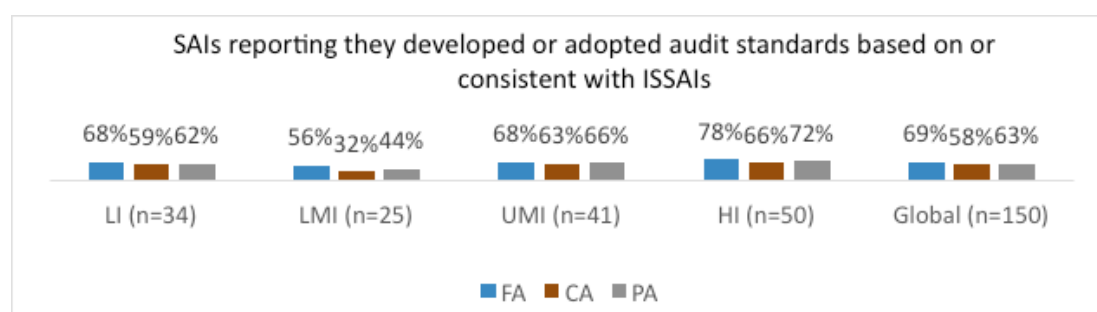
	SYSTEMATIC MONITORING OF ACTIVITIES	SYSTEMATIC MONITORING OF OUTPUTS	SYSTEMATIC MONITORING OF PERFORMANCE INDICATORS'	INTERNAL EVALUATION	EXTERNAL EVALUATION	NO MONITORING OR EVALUATION	N
LI	49%	49%	40%	60%	26%	26%	35
LMI	64%	52%	56%	64%	8%	16%	25
UMI	63%	49%	54%	71%	20%	10%	41
HI	67%	53%	56%	56%	16%	13%	45
Global	61%	51%	51%	62%	18%	16%	146
AFROSAI-E	68%	58%	68%	53%	32%	5%	19
ARABOSAI	80%	53%	67%	67%	13%	20%	15
ASOSAI	71%	63%	63%	63%	21%	4%	24
CAROSAI	27%	27%	27%	47%	7%	33%	15
CREFIAF	36%	36%	18%	45%	0%	45%	11
EUROSAI	69%	50%	50%	65%	12%	8%	26
OLACEFS	63%	58%	53%	84%	16%	0%	19
PASAI	50%	44%	44%	63%	31%	38%	16

### 3.4.2 IMPLEMENTATION OF ISSAIS

The global survey for the XXII-INCOSAI (2016) asked SAIs how relevant they consider the ISSAIs. Most respondents (68%) regard the INTOSAI's professional standards and INTOSAI GOVs relevant and useful to set international standards to the work of SAIs. Some respondents noted that their SAIs use the ISSAIs as a reference in the light of their regulations while other SAIs commented that they use International Standards on Audit instead.<sup>22</sup> According to the global survey for the XXII-INCOSAI, 65% among 120 respondent SAIs reported that they had adopted the ISSAIs or adapted standards consistent to ISSAIs.

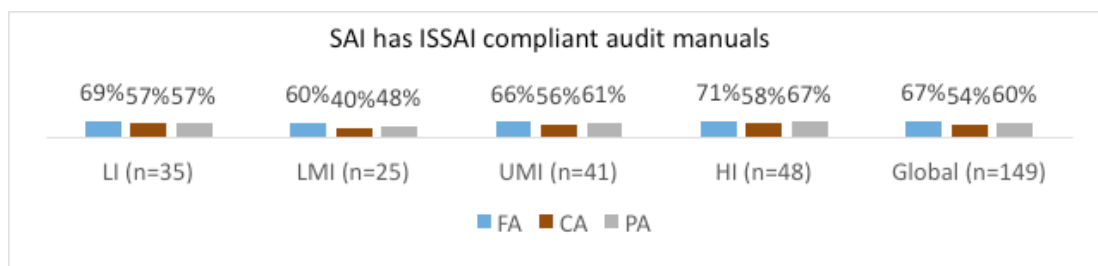
The 2014 Global Survey results for developing countries showed that 100% of SAIs reported having adopted the ISSAI standards for financial audit, 97% for compliance audit and 90% for performance audit. In the 2017 Global Survey, SAIs from developing countries reported a lower level of adoption to ISSAI standards than they did in 2014, time when they were becoming more familiar with the ISSAIs. SAIs reporting on their adoption of standards based on or comparable to ISSAIs should be understood in the context that SAIs have overtime built a stronger understanding of what the ISSAIs actually require.

The following figure illustrates respondent SAI's reported adoption of audit standards based on or consistent with ISSAIs in the 2017 Global Survey. Results shows that 69% of SAIs developed or adopted audit standards based on or consistent with ISSAIs for financial audit, 58% for compliance audit and 63% for performance audit. Overall, the reported adoption rate for compliance audit was lower than for the other audit streams. Generally, SAIs in Low Middle Income countries reported a lower adoption rate.



<sup>22</sup> The International Standards on Audit is the private sector version of ISSAIs.

As the figure below shows, SAIs from all income groups reported having ISSAI compliant manuals. For developing countries, 64% for financial audit, 51% for compliance audit and 55% for performance audit. SAIs reported a lower rate for compliance audit.



PEFA 2016 indicator PI-30 “External audit” examines the characteristics of external audit. PI-30 dimension (i) examines audit coverage and standards. This dimension assesses the coverage of SAI’s financial reports (revenue, expenditure, assets, and liabilities of central government entities) according to ISSAI standards or consistent national auditing standards during the last three completed fiscal years. Based on currently available scores for 2016 PEFA PI-30 (i), 56% of the 18 assessed PEFA’s had a score of C or better, which requires at least the “majority” of total expenditures and revenues to be audited, using ISSAIs or national auditing standards.

The SAI PMF was designed based on ISSAI requirements and standards and it can provide reliable information about SAI’s practices in relation to ISSAI implementation. In August 2017, the IDI conducted an analysis of 25 SAI PMFs of developing countries SAIs to examine ISSAI implementation.

**The IDI looked at ISSAI implementation through the following lenses:**

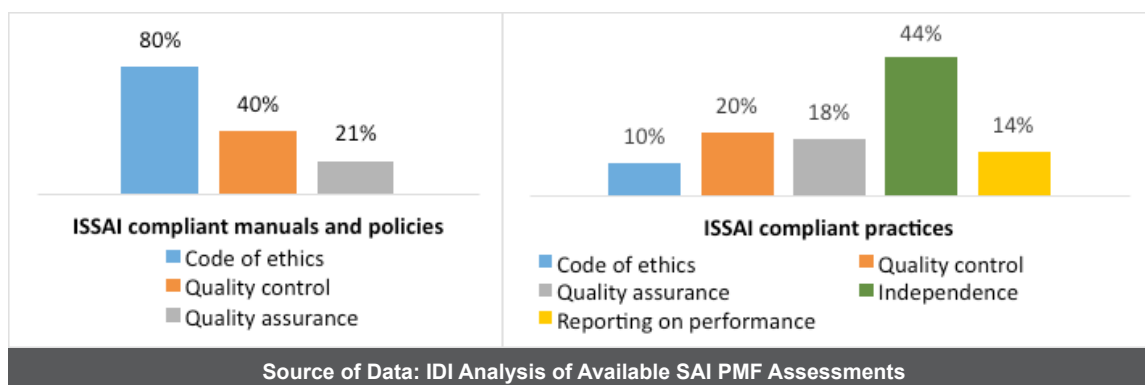
- Level 2 ISSAIs: covering independence, transparency and accountability, code of ethics, and quality. Quality is separated into quality control (part of the audit) and quality assurance (independent review after the audit that the quality control system functions effectively).
- Level 3 ISSAIs: financial audit, performance audit, and compliance audit
- Where feasible, the existence of appropriate policies and manuals (de jure implementation), and implementation of the ISSAIs in practice (de facto implementation)

The IDI used simple proxy measures for ISSAI compliance based on SAI PMF indicators. These measures are the percentage of countries (for which a SAI PMF assessment is available), in which a specific SAI PMF indicator or dimension achieves a specific minimum score. These scores represent significant progress towards ISSAI implementation, especially on the most critical aspects.

The findings of the IDI analysis of the available SAI PMFs is consistent with INTOSAI’s expectation about gradual change in the level of ISSAI implementation, moving through the stages from adoption, to de jure implementation, de facto implementation and finally full quality assurance systems to provide assurance on ISSAI implementation to stakeholders.

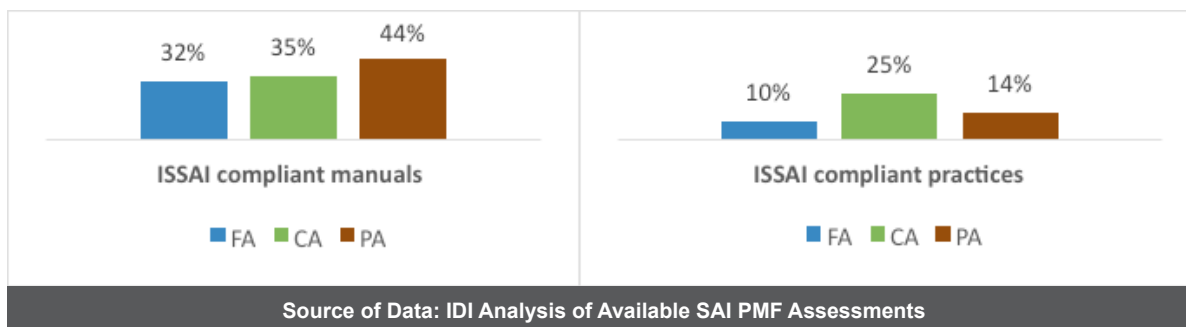
The following figure shows the findings for implementation of the level 2 ISSAIs – the prerequisites for the functioning of SAIs. The data shows that while 80% of the SAIs have code of ethics in place, 10% ensures the code of ethics is properly implemented. Likewise, 40% of SAIs have quality control and 21% quality assurance policies in place, while around 20% have implemented their quality control and quality assurance systems. In addition, 44% of SAIs have secured an appropriate level of independence and mandate (considering the legal framework and practical implementation), but only 14% of SAIs met the benchmark for reporting publicly on their performance.

**IMPLEMENTATION OF THE LEVEL 2 ISSAIs**



The next figure below shows a similar pattern regarding the fundamental auditing principles, within each audit discipline. Again, levels of compliance of audit standards and manuals (32-44%) exceed levels of compliance of audit practices (10-25%). Regarding standards and manuals, most progress on ISSAI implementation has been made in performance audit, followed by compliance and financial audit. However, the trend is different when looking at actual audit practice. Here, most progress has been made in compliance audit and the least progress in financial audit.

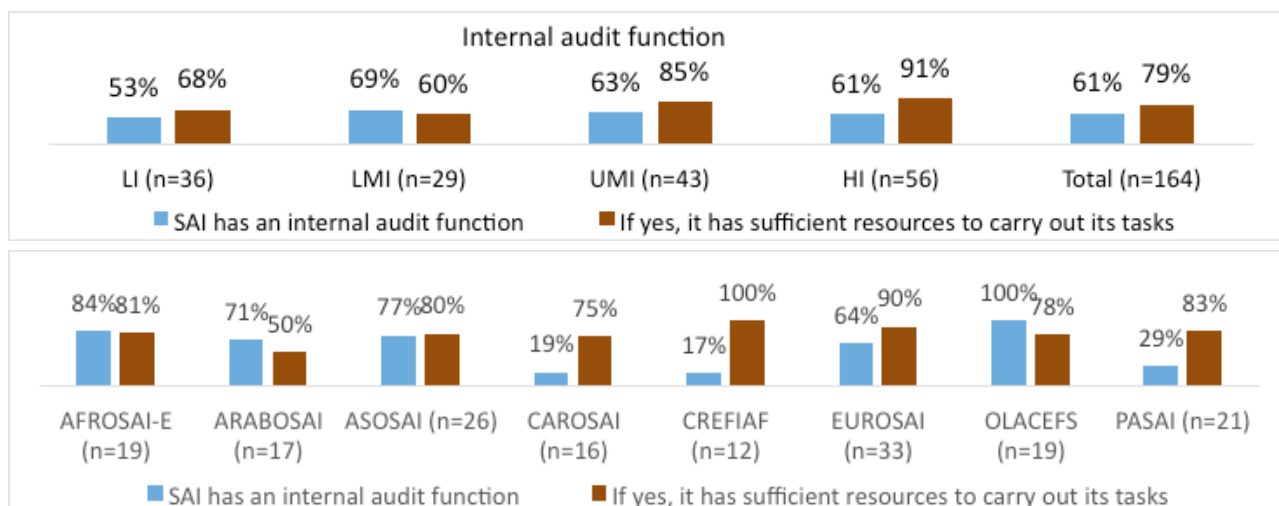
### IMPLEMENTATION OF THE LEVEL 3 ISSAIS



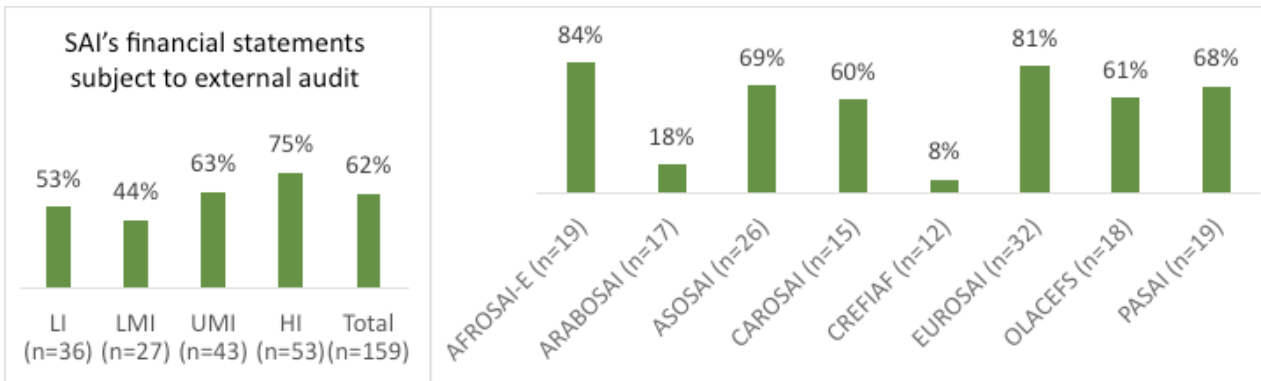
In 2017, at least a third of SAIs in developing countries have put in place ISSAI compliant standards and policies in most areas. However, implementation of these are mixed: from 25% implementing the compliance audit standards, to just 10% on financial audit. ISSAI implementation requires a professional staff operating in an SAI with robust systems and processes, with appropriate levels of resources to meet higher audit standards and audit outcomes, and an environment conducive to accountability and transparency.

### 3.4.3 INTERNAL AUDIT

The 2017 Global Survey data shows that 61% of SAIs globally stated having an internal audit function, and of these, 79% consider that their internal audit unit or department have the appropriate number of staff and budget to carry out its tasks. Less SAIs in Low Income countries, CAROSAI, CREFIAF and PASAI have internal audit functions. The results also show that the internal audit unit/department in 40% of the SAIs in Low Middle Income countries and 50% of SAIs in in ARABOSAI do not have sufficient resources to carry out their tasks.

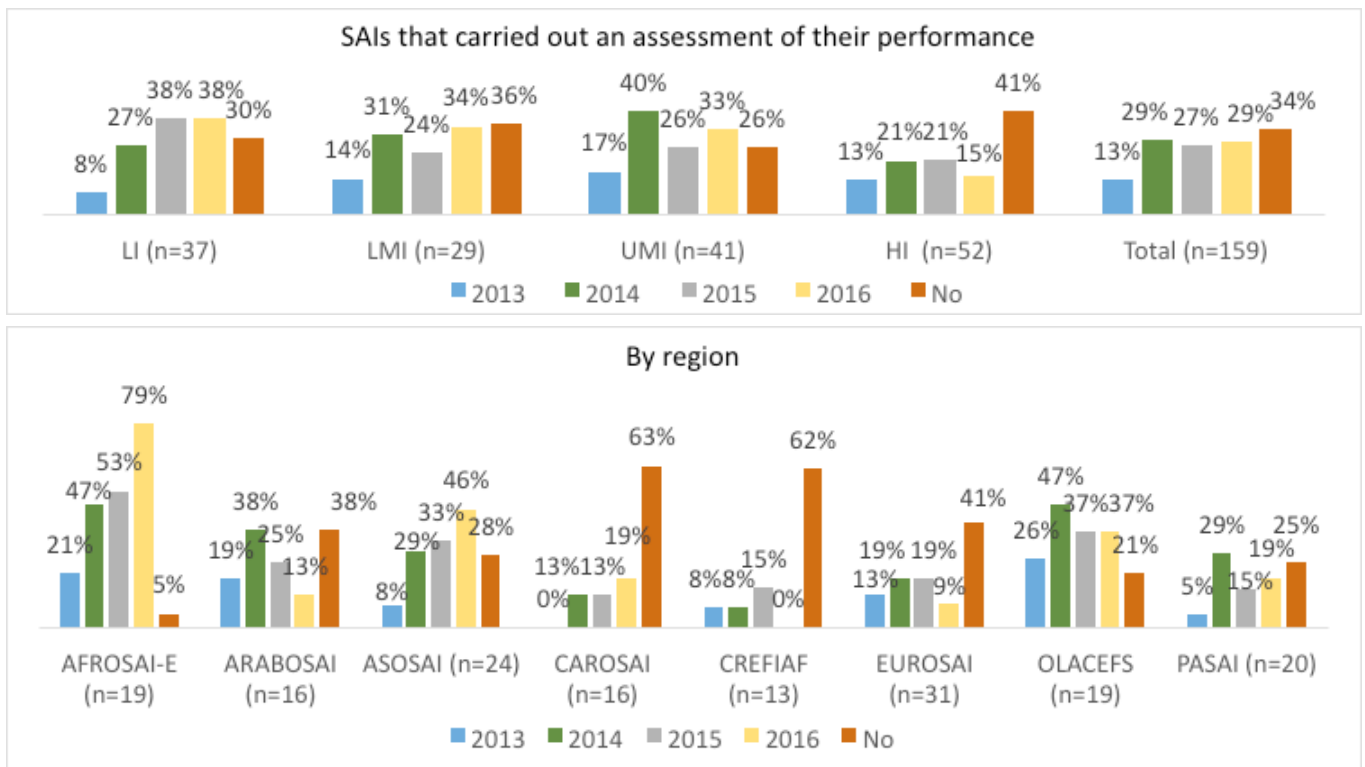


Sixty-two percent (62%) of respondent SAIs submit their financial statements to external audit. This is the case for most SAIs of all income groups, except for SAIs in Low Middle Income countries, where 44% submit their financial statement to external audit. Just 18% of the SAIs in ARABOSAI and 8% in CREFIAF have their financial statements subject to external audit.

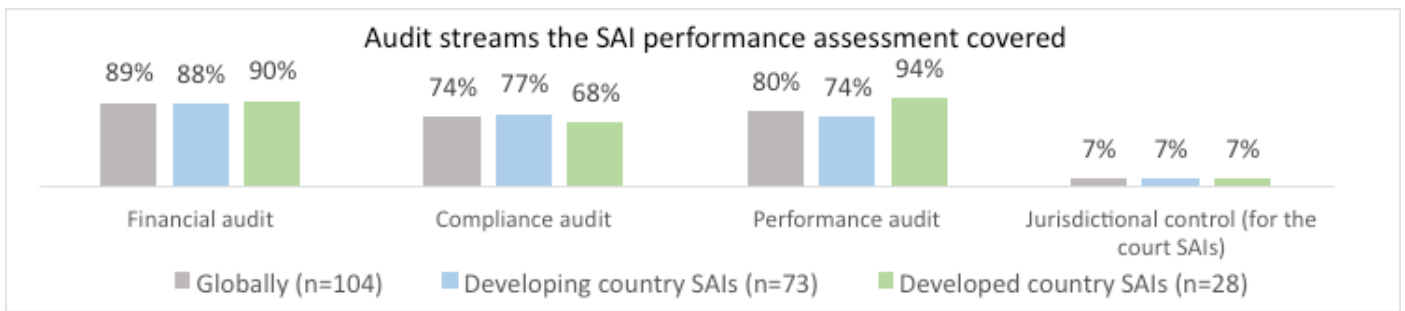


### 3.4.4 SAI PERFORMANCE ASSESSMENTS

In the 2017 Global Survey, SAIs were asked a number of questions about performance assessment. Overall, an increase in performance assessments took place, from 13% in 2013 to 29% of SAIs conducting performance assessments in 2016. Of the 160 SAIs, 66% or 106 SAIs confirmed they carried out an assessment of their performance since 2013, 74 SAIs in developing and 31 SAIs in High Income countries. There is, however, a significant percentage of SAI that have not undertaken an assessment of their performance since 2013, 31% (32 SAIs) in developing and 41% (22 SAIs) in High Income countries. In AFROSAI-E, there is a steady increase in the number of SAIs doing performance assessments each year, reaching 79% in 2016. Most SAI in CAROSAI and CREFIAF have not carried out a performance assessment since 2013.



The results from the 2017 INTOSAI Global Survey shows that SAIs do cover all audit streams in their performance assessments, although compliance audit is covered to a lesser extent than financial and performance audit streams. On the other hand, just seven SAIs covered jurisdictional control in their performance assessments.



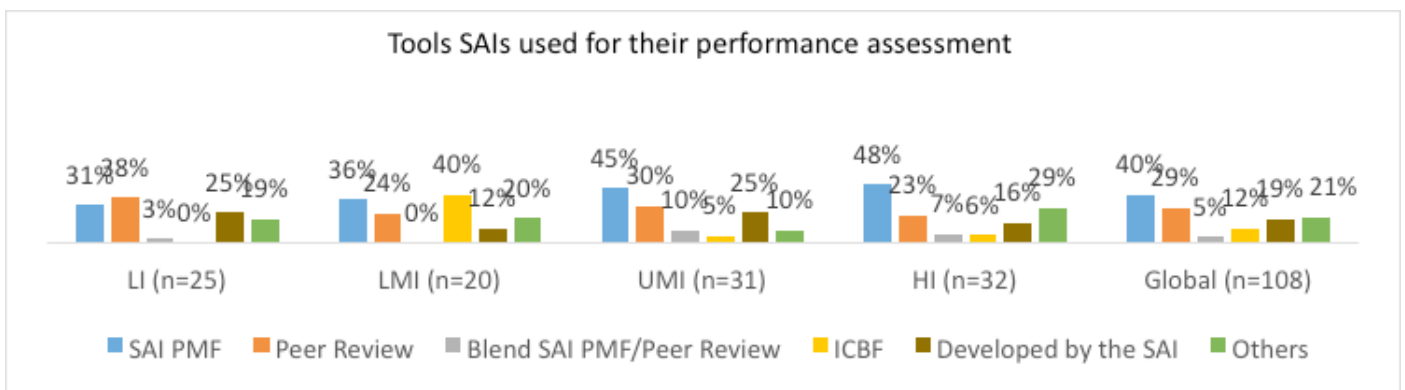
Self-assessments and assessments conducted by peer SAIs were the most used approaches for carrying out performance assessments. Almost half of the SAIs in developing countries (41%) had peer SAIs conducting their performance assessments and 29% had an external assessment (conducted by individuals or organisation external to the SAI and peer SAIs). In High Income countries, 50% of the performance assessments were internally performed (self-assessments) and 22% using external personnel.

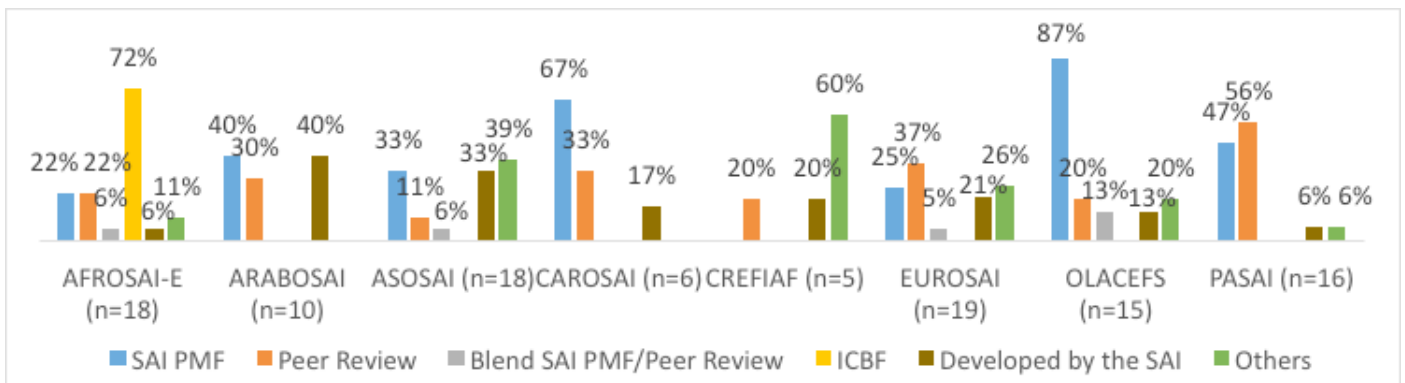
### APPROACHES SAIS USED FOR PERFORMANCE ASSESSMENT

	DEVELOPING COUNTRY SAIS (N=75)	HIGH INCOME COUNTRY SAIS (N=32)
Self-assessment	35%	50%
Peer assessment	41%	41%
External assessment	29%	22%
A mix of internal and external assessment	17%	16%
Other	8%	0%

The SAI PMF and the Peer Review Guide and Checklist (hereafter, Peer Review) are the most used tool for conducting performance assessments in the global SAI community. SAI PMF has been used by SAIs from all income groups. In High Income countries, SAI PMF has been the main assessment framework since 2013. Except for CREFIAF, SAIs from all regions have been using the SAI PMF particularly in CAROSAI, OLACEFS and PASAI.

The Peer Review has also been used by SAIs in all income groups and regions, particularly in Low Income countries and PASAI. The Institutional Capacity Building Framework (ICBF) has only been used in AFROSAI-E, mainly by SAIs in in Low Middle Income countries. SAIs also developed their own tools for assessing their performance, especially in Low Income and Upper Middle Income countries, in ARABOSAI and ASOSAI.

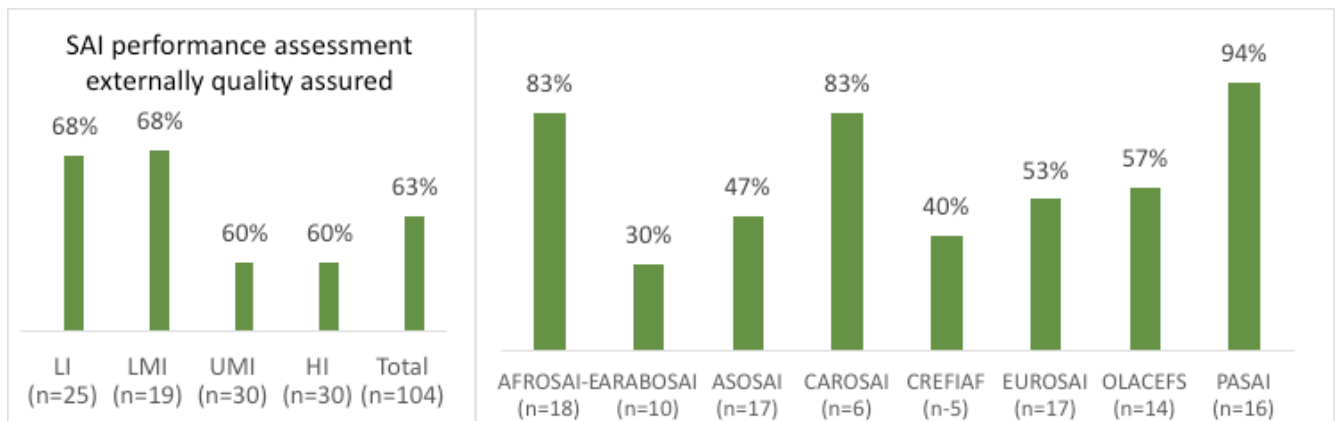




**For SAIs that reported that they used “other” tools to conduct their performance assessments, the mentioned tools were:**

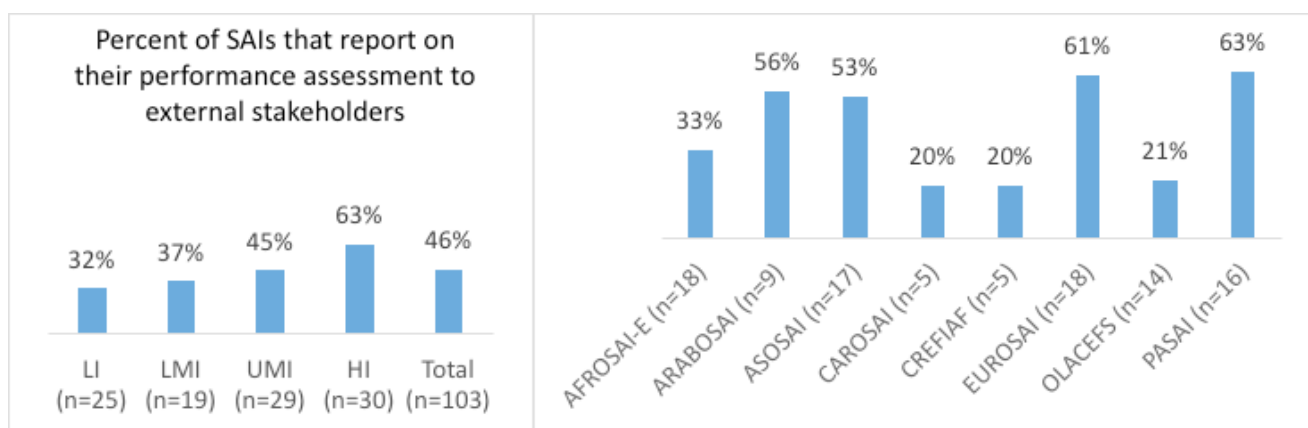
- External assessment methodology from the private sector (for financial audit)
- Balanced Scorecard
- Strategic Plan Institutional Assessment
- Enhanced Business Reporting Consortium (EBRC)
- Organisation Development Exercise
- Evaluation of Institution, OECD tool
- The ISSAI Compliance Assessment Tools, iCAT (IDI 3i-Programme)
- Organisation Development Exercise
- Management Audit
- Compliance Assessment Framework (CAF)
- Assessment procedures of the Financial Reporting Council of the Institute of Chartered Accountants

Among the SAIs that did performance assessments, 63% reported submitting their assessments to external quality assurance. This apply to SAIs in all income groups, but there are regional variations. While the majority of SAIs in AFROSAI-E, CAROSAI and PASAI externally quality assured their performance assessments, the minority of SAIs in ARABOSAI and CREFIAC did not. About half of the SAIs in the other regions quality assured their performance assessment externally



The majority of SAI in developing countries do not report on the results of their performance assessments to external stakeholders (e.g. legislative body, publicly, etc.), just 26 SAIs did. In High Income countries, 63% of SAI respondents confirmed that they reported to external stakeholders on their performance assessments. Regionally, more SAIs in EUROSAI and PASAI share their performance assessments with external stakeholders, followed by SAIs in ARABOSAI and ASOSAI.





Seventy-two SAIs from developing countries informed about the results of their performance assessment. These SAIs reported the following outcomes from their performance assessments:

Improved or update the audit methodology in order to comply with the relevant standards.	61%
Reviewed SAI's audit manuals.	60%
Provided guidance for the SAIs' internal training programme.	58%
Reviewed the SAI's strategic plan.	53%
Developed and implemented, or improved, a stakeholder's engagement strategy or plan.	43%
Set up and implemented, or improved, a system for following up audit recommendations and/or sanctions.	39%
Changed/amended of any aspect of the legal framework affecting the SAI (e.g. in the audit law).	38%
Accessed funding from international cooperation partners for capacity development initiatives reflecting key areas identified in the assessment.	33%
Increased resources for both the quality control and quality assurance systems	29%
Reviewed (adjustments) the technical assistance programme the SAI had with one or more cooperation partners.	25%
Increased/decreased SAI budget by the legislative (or another body responsible for the SAI's budget).	24%
Oriented technical assistance initiatives with peer SAIs.	22%
Improved or updated the SAI procedure for judgement and sanction (for SAI with jurisdictional function).	14%

For High Income country SAIs, the main outcomes from their performance assessments were:

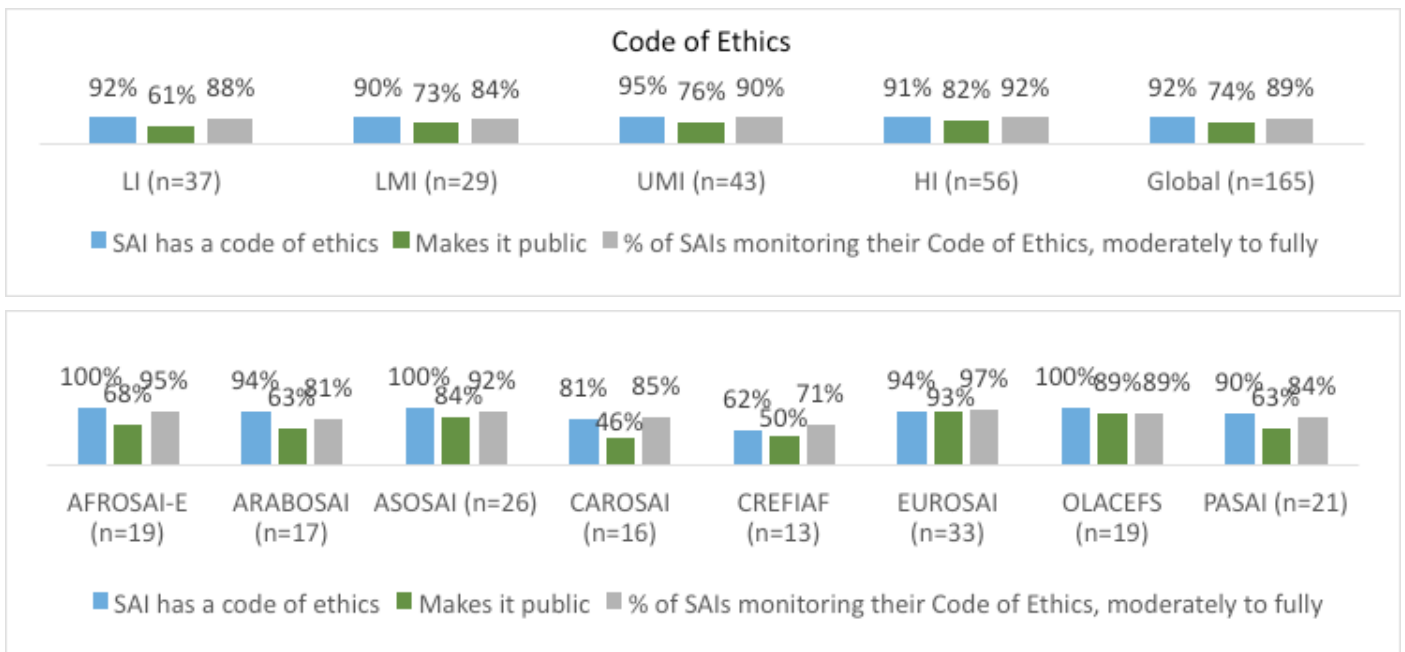
Reviewed SAI's audit manuals	42%
Improved or updated the audit methodology in order to comply with the relevant standards.	32%
Set up and implemented, or improved, a system for following up audit recommendations and/or sanctions.	32%
Provided guidance for the SAIs' internal training programme	32%
Reviewed SAI's strategic plan	29%
Increased resources for both the quality control and quality assurance systems	26%
Developed and implemented, or improved, a stakeholder's engagement strategy or plan.	26%

### 3.4.5 CODE OF ETHICS

An analysis of 25 SAI PMFs conducted by the IDI in August 2017 found that 80% of SAIs in developing countries have ISSAI compliant manuals and policies in place for Code of Ethics (ISSAI 30), including monitoring system. However, the analysis found that just 10% of SAIs have generally implemented the ISSAI 30, in practice.

The finding from the 2017 Global Survey also shows that the great majority of SAIs (92%) have a code of ethics. Of these, 74% make them available to the public such as through their website, printed copies available within the SAI premises and/or available on public demand. Most SAIs (89%) report monitoring the application of their code of ethics. Regionally, the significant variation is the number of SAIs that report making their code of ethics available to the public. Less SAIs in CAROSAI and CREFIAF reported making public their code of ethics.





## 3.5 COMMUNICATION AND STAKEHOLDER MANAGEMENT

### 3.5.1 MAKING AUDITS PUBLICLY AVAILABLE

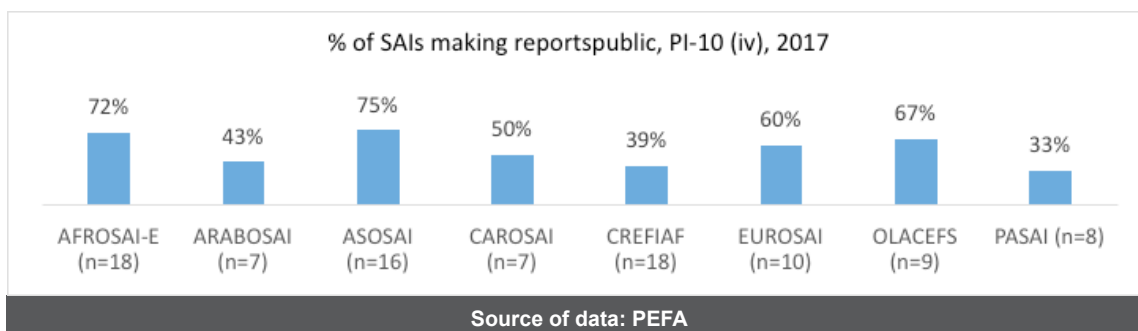
The PEFA indicator PI-10 on external audit reports, criteria (iv) examines whether reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit. Examining PI-10 criteria (iv) data, the overall results show a small gradual increase in the number of SAIs making their audit reports public, from 53% in 2010, to 53% in 2014, to 58% in 2017. The increase is due to more SAIs in Low Income and Low Middle Income countries making their audit reports publicly available. There was a retraction on the percentage for Upper Middle Income country SAIs.

#### SAIS IN DEVELOPING COUNTRIES FULFILLING PEFA PI-10 CRITERIA (IV), 2012-2017

	LI	LMI	UMI	TOTAL
2012	35% (n=34)	62% (n=21)	78% (n=18)	53% (n=73)
2014	39% (n=41)	70% (n=23)	77% (n=22)	57% (n=86)
2017	41% (N=41)	73% (N=30)	64% (N=28)	58% (n=99)

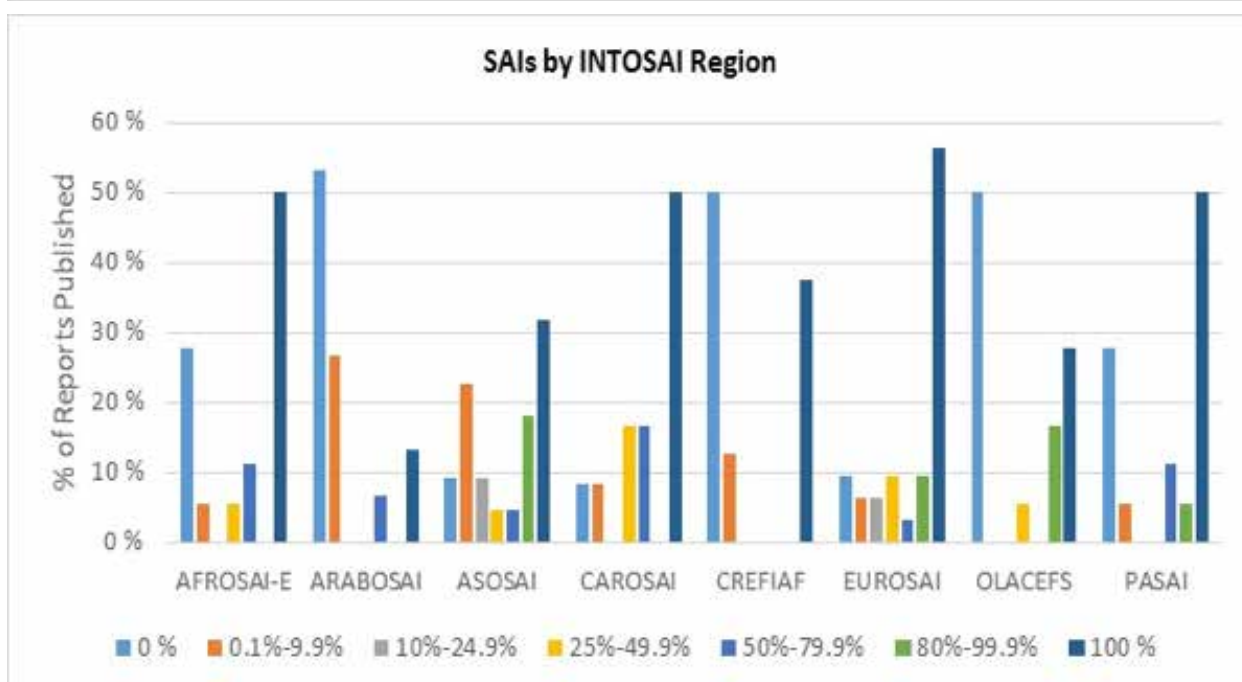
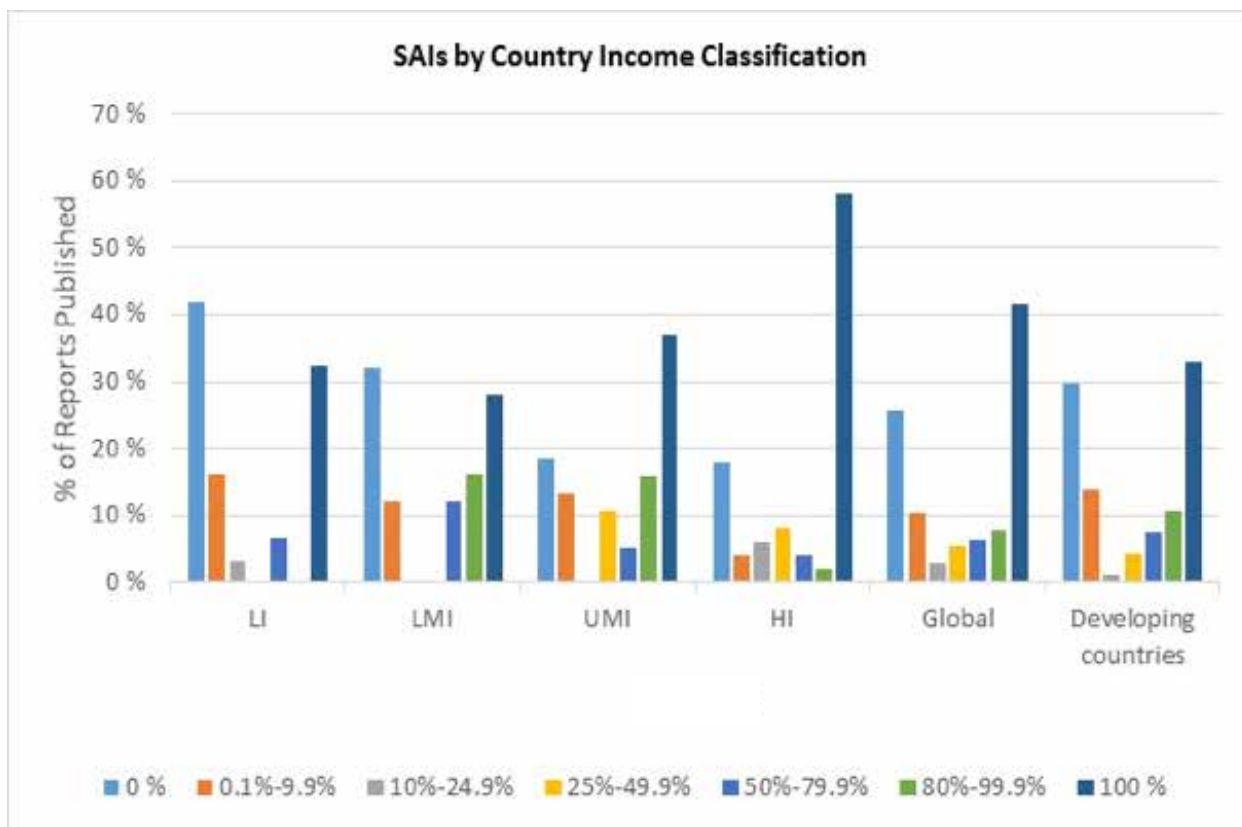
Source of data: PEFA

Examining the PI-10 data for 2017, as illustrated on the figure below, SAIs that performed better in making their report available to the public were in AFROSAI-E and ASOSAI. The percent of SAIs in ARABOSAI, CREFIAC and PASAI are quite low.



In the 2017 INTOSAI Global Survey, SAIs were asked to provide information on the number of reports they produced in the last complete audited year, and the number of reports they made available to the public. The results in 2017 represents a substantive reduction in the number of SAIs that made at least 80% of their completed audit reports available to the general public, from 70% in 2014 to 49% in 2017. There has been an increase from 15% in 2014 to 26% in 2017 in the percent of SAI that made no reports public in the previous financial year.

The 2017 global results show that 41% of SAIs made public all reports they produced, 8% made between 80-99% of their audit reports public. More SAIs in Low Income countries publish no report than SAIs that publish all reports they produce. The percentage of SAIs in Low Middle Income countries that publish all of their reports is about the same as those who publish no report. EUROSAI is the only region where over half of the SAIs made all of their reports publicly available while over half of the SAIs in ARABOSAI and CREFIAF made no report public.



Source of Data: INTOSAI Global Survey

What, when and how the SAI publishes may be under the control of the SAI. However, as emphasised in the Mexico Declaration<sup>23</sup>, a SAI must also have a legal framework giving it the right and obligation to publish its reports, and be free from undue pressure to prevent such publication. Submission can be caused by lack of legal powers and interference from outside bodies. An examination of the reports SAIs made public in relation to their legal right to make reports publicly available can be found in the “Managerial and Administrative Autonomy” section of the “SAI Independence” chapter of this report. The finding is that many SAIs do not fully exercise the right to make the results of their audit work available to the public.

For SAIs organized as judicial or court systems, they report completing 10,016 judgements and/or sanctions in the past audit year. Of these, they confirmed making 9,546 public; 95% of the judgements or sanctions completed were made public. As shown on table below, the majority of judgements and/or sanctions made public are from SAIs in High Income countries, EUROSAI and PASAI. SAIs reported 29% of backlog in the judgement process.

### JUDGEMENTS AND/OR SANCTIONS PRODUCED AND MADE PUBLIC

	JUDGEMENTS AND/OR SANCTIONS PRODUCED	JUDGEMENTS AND/OR SANCTIONS MADE PUBLIC			
			0%	60-90%	100%
LI (n=6)	494	244	50%	17%	33%
LMI (n=2)	445	369	50%	50%	0%
UMI (n=6)	1,941	1,811	50%	0%	50%
HI (n=6)	7,136	7,122	0%	17%	83%
<b>Total (n=20)</b>	<b>10,016</b>	<b>9,546</b>	<b>35%</b>	<b>15%</b>	<b>50%</b>

## 3.5.2 COMMUNICATION WITH THE PUBLIC

In the 2017 Global Survey, 157 SAIs responded questions about communication with their stakeholders (e.g. civil society, citizens). One hundred-ten SAIs confirmed that they had a communication policy, 73 SAIs (70%) in developing countries and 48 SAIs (71%) in High Income countries. As shown in the following table, the internet is the mass media SAIs use mostly to report and disseminate their audit work, particularly the SAI’s webpage. Many SAIs also use the press and magazines to various extent.

### MEANS FOR COMMUNICATING WITH SAI STAKEHOLDERS

DEVELOPING COUNTRY SAIS (N=107)				
	FULLY	MODERATELY	LIMITEDLY	N
Television	9%	29%	22%	86
Radio	16%	23%	26%	87
Press	27%	36%	15%	94
Internet (e.g. SAI’s webpage)	59%	29%	5%	101
Gazettes or magazines	21%	31%	23%	86
No mass media used	14%	11%	27%	44
HIGH INCOME COUNTRY SAIS (N=54)				
Television	16%	26%	32%	50
Radio	17%	32%	26%	47
Press	48%	32%	6%	50
Internet (e.g. SAI’s webpage)	69%	24%	6%	51
Gazettes or magazines	19%	23%	19%	47

<sup>23</sup> Mexico Declaration on SAI Independence, Principle 6.

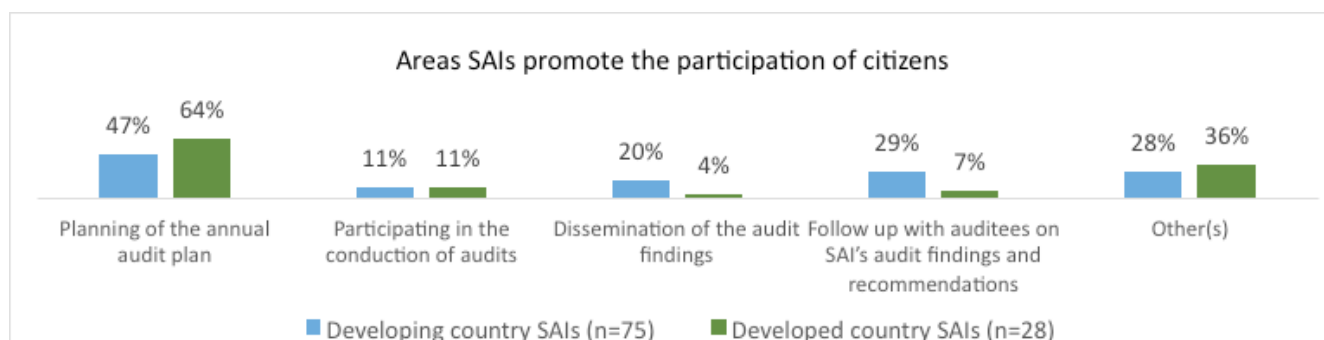
OBI indicator 132 examines whether the SAI maintains any communication with the public regarding its audit reports beyond simply making these reports publicly available. The OBI results show a positive development from 29% in 2012 (29 among 100 SAIs) to 49% SAIs in 2015 (50 among 102 SAI) that maintained other mechanisms of communication to make the public aware of audit findings, such as maintaining a communication office that regularly conducts outreach activities to publicize previously released audit findings. Although SAIs from all income groups and regions contributed to the increase in 2015, there was a significant increase in the number of SAIs in Low Income and Upper Middle Income countries that establishing communication with the public about audit findings. Likewise, the number of SAIs that establishing communication with the public increased in all regions. Nevertheless, the number of SAIs communicating with the public remains low in Low Income countries, AFROSAI-E and ARABOSAI.

### SAI COMMUNICATION WITH THE PUBLIC BEYOND SIMPLY MAKING AUDIT REPORTS PUBLICLY AVAILABLE, OBI <sup>24</sup>

	2012		2015			2012		2015	
	YES	NO	YES	NO		YES	NO	YES	NO
LI	4%	28	31%	29	AFROSAI-E	7%	15	27%	15
LMI	29%	21	43%	21	ARABOSAI	0%	11	8%	12
UMI	31%	29	62%	29	ASOSAI	33%	18	78%	18
HI	59%	22	61%	23	CREFIAF	0%	11	18%	11
Total	29%	100	49%	102	EUROSAI	54%	24	64%	25
					OLACEFS	47%	15	53%	15

Source of data: OBI

Among the 103 SAIs that confirmed that they promote the participation of citizens in audit-related tasks, 52% (53 SAIs) of them mostly involve citizens in the planning of the annual audit plan through, for example, following-up on citizens' complaints, denunciations and suggestions.



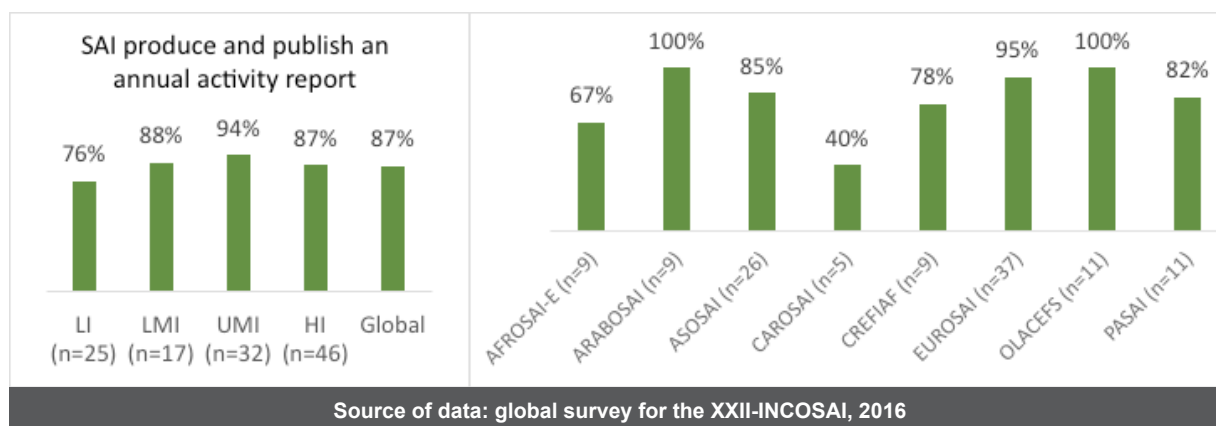
The 2017 Global Survey data shows that 61% of SAIs do not involve civil society when following up on audit recommendations. This is the case for 58% of the SAIs in developing countries and 66% in High Income countries. On the other hand, 33% of respondent SAIs do fully take the audit requests of their Parliaments/Congress into account and 19% take fully into consideration the government's audit requests.

<sup>24</sup> CAROSAI and PASAI are not represented due to small sample of SAIs.

<b>SAI INVOLVE CIVIL SOCIETY WHEN FOLLOWING UP ON AUDIT RECOMMENDATIONS</b>	<b>DEVELOPING COUNTRY SAIS (N=103)</b>	<b>HIGH INCOME COUNTRY SAIS (N=53)</b>
Not at all	58%	66%
Limitedly	21%	25%
Moderately	18%	9%
Fully	3%	0%
<b>SAIS TAKE INTO ACCOUNT PARLIAMENT'S/ CONGRESS' AUDIT REQUESTS</b>	<b>(N=98)</b>	<b>(N=54)</b>
Not at all	14%	37%
Limitedly	29%	24%
Moderately	22%	30%
Fully	35%	9%
<b>SAIS TAKE INTO ACCOUNT THE GOVERNMENT'S REQUESTS</b>	<b>N=105</b>	<b>N=54</b>
Not at all	17%	26%
Limitedly	30%	39%
Moderately	30%	26%
Fully	24%	9%

### 3.5.3 ANNUAL ACTIVITY REPORT ON SAI'S WORK AND OPERATIONS

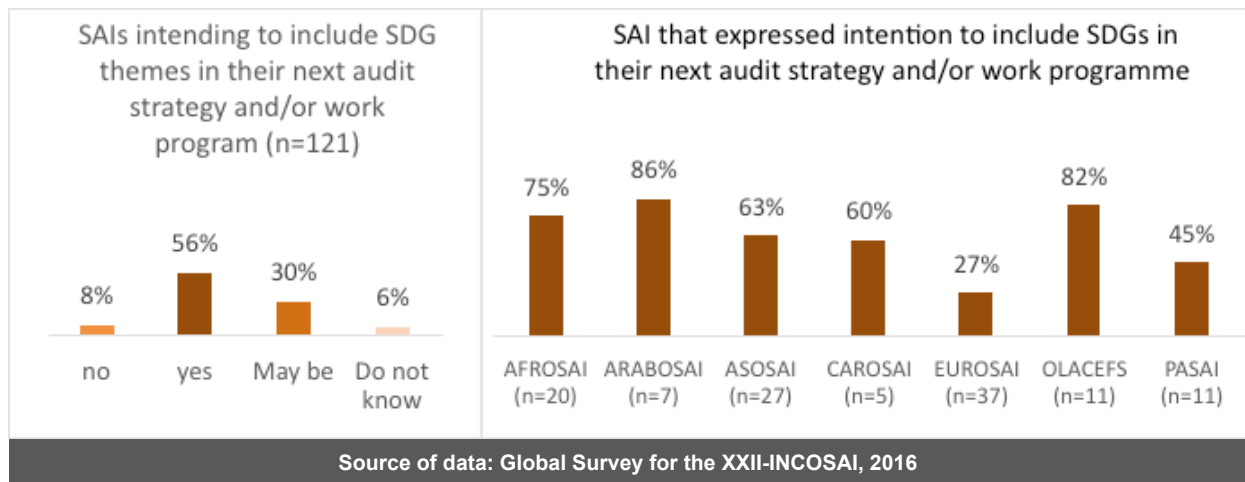
In the global survey for the XXII-INCOSAI, SAIs were asked if they produce and publish an annual activity report on their work and operations. According to the data from this survey, 87% of the SAIs reported that they publish annual reports on their work and operation, 86% of SAIs in developing countries and 87% in High Income countries. This is the case for all respondent SAIs from ARABOSAI and OLACEFS. In CREFIAF, 40% of SAIs produce and publish an annual activity report. In general, these reports are presented to the national assembly or the legislator of the relevant countries. The documents are typically official and often published on the SAI's website.



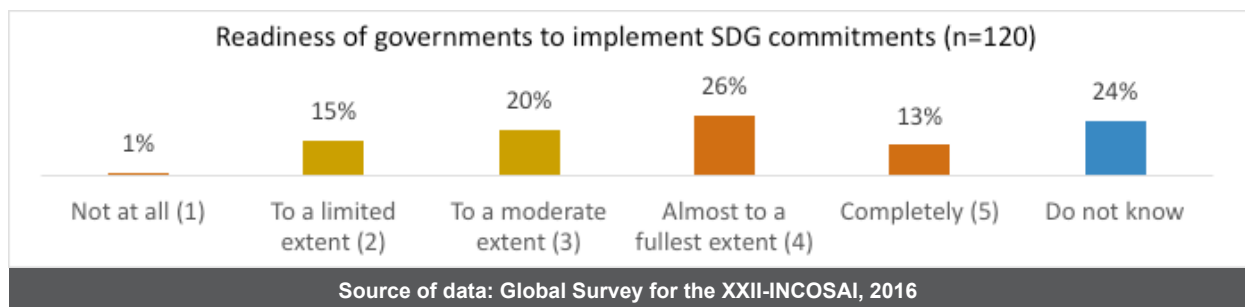
### 3.6 FOCUS ON THE SUSTAINABLE DEVELOPMENT GOALS

This section on the Sustainable Development Goals (SDGs) uses only the data collected through the global survey administered by the SAI in the United Arab Emirates about the two themes at the XXII-INCOSAI, held in Abu Dhabi in December 2016. Note that the following analysis by SAI UAE groups AFROSAI-E and CREFIAF together under the official INTOSAI grouping of AFROSAI. No separate analysis of results for AROSAI-E and CREFIAF is available.

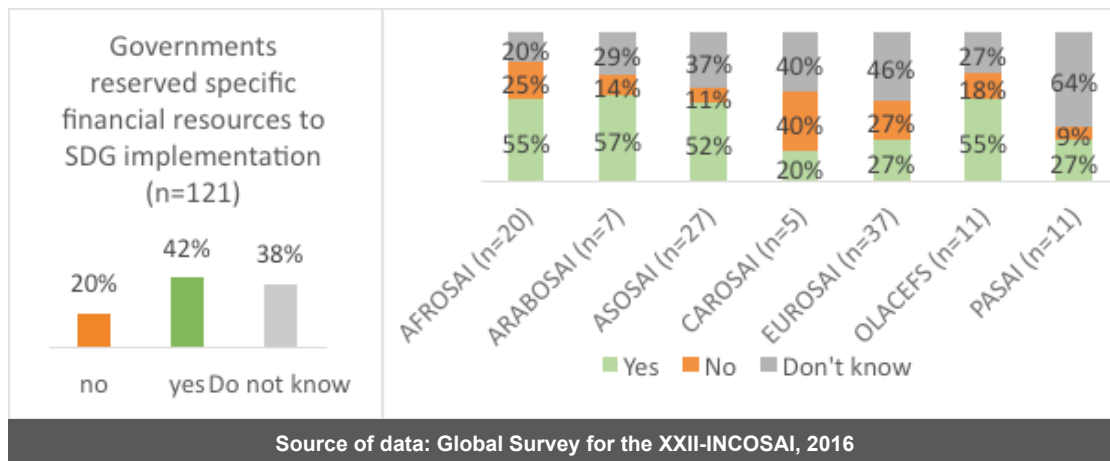
Over half of the survey respondent SAIs (56%) expressed their intention to include themes related to the preparation for and/or implementation of the SDGs in their next audit strategy and/or work programme, while 30% is considering such possibility. SAIs from all regions have decided to include SDG themes in their next audit strategy or work plan. Less SAIs in EUROSAI and PASAI, which have many High Income countries members, showed such intention.



According to SAIs' assessment, the readiness of governments to implement SDG commitments to the UN's 2030 Agenda for Sustainable Development varies. Thirty-nine percent (39%) of the SAIs assess that their governments are prepared for SDG implementation and 20% moderately prepared.

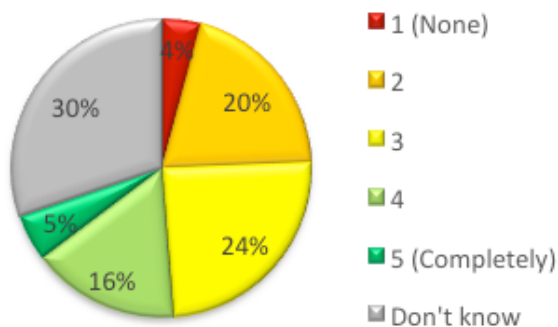


42% of respondent SAIs stated that government in their countries reserved specific financial resources to implement the SDG commitments, while 20% stated their governments did not. 38% of the respondent SAIs did not know.

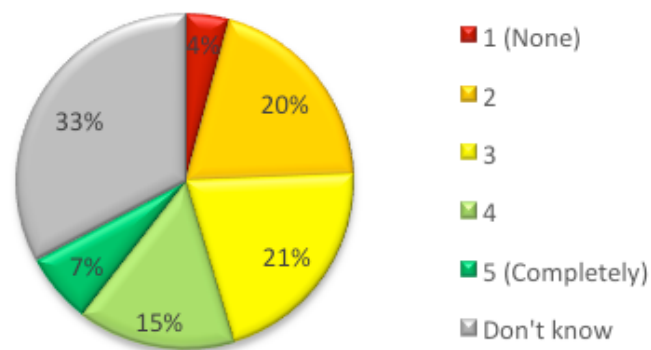


According to respondent SAIs, 21% of governments have defined baseline data for monitoring and evaluating progress in SDG implementation, and 24% are in an early stage of preparation. In this regard, SAIs assess that 32% of governments are prepared for the collection and validation of information and data for monitoring and reporting on SDG progress and 21% are somewhat prepared. The percentage of SAIs that “Do not know” the status of their governments’ readiness for monitoring and reporting on the progress in SDG implementation is high. 30% are unaware of whether their governments set baseline data and 33% do not know if their governments are prepared to collect and report on SDG progress.

Governments started preparations for *defining baseline data* for measuring the progress of SDGs (n=120)



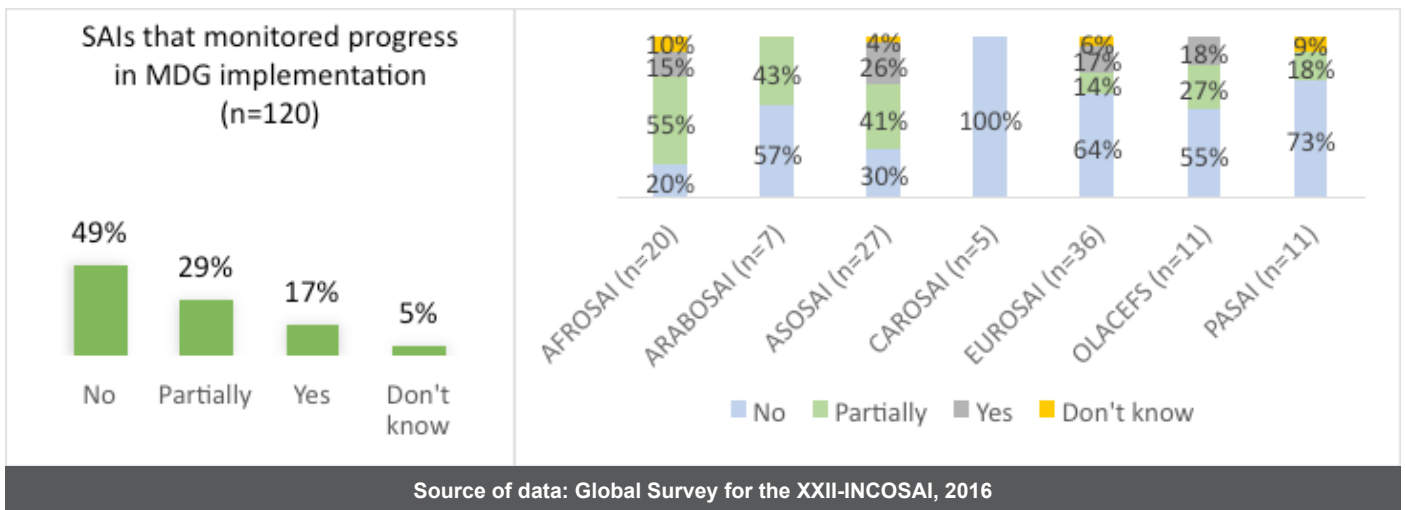
Government preparations for monitoring and reporting on SDG progress (n=120)



Source of data: Global Survey for the XXII-INCOSAI, 2016

Commenting on the survey, some SAIs noted that Low Income and Low Middle Income countries already have monitoring and evaluation mechanisms in place as a result of their work with the UN’s Millennium Development Goals (MDGs). However, only 17% of respondent SAIs were fully involved in the review and/or audit of systems and information used by the government for reporting progress on the MDGs while 29% of SAIs were partially involved. Those involved SAIs were in AFROSAI, ASOSAI, EUROSAI AND OLACEFS. SAIs in ARABOSAI and PASAI had some experience with the monitoring, evaluation and reporting of their countries’ MDGs commitments while in CAROSAI the SAIs have not been involved.

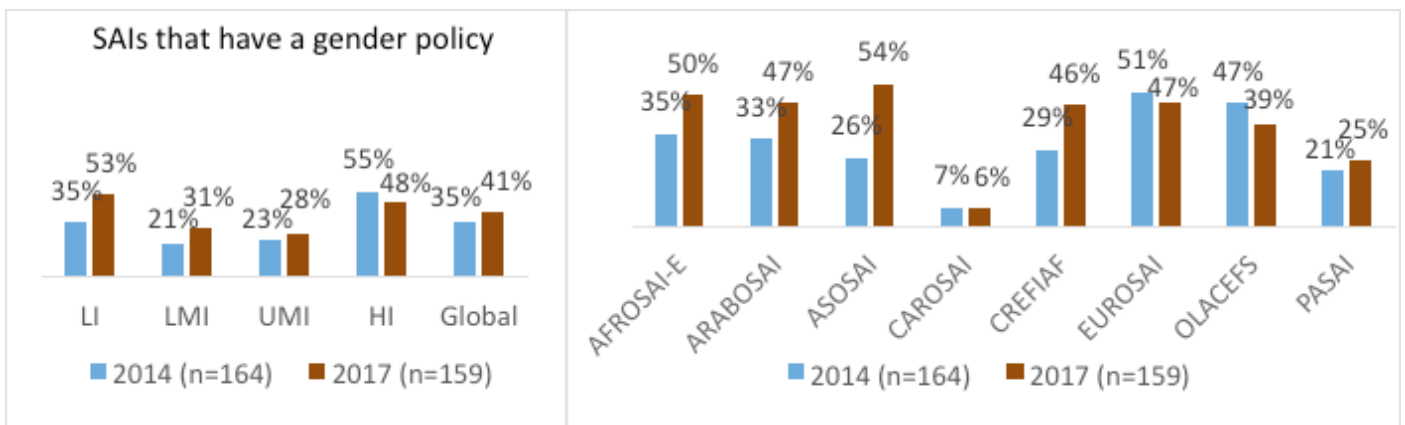




### 3.7 SAIS ADDRESSING GENDER EQUITY

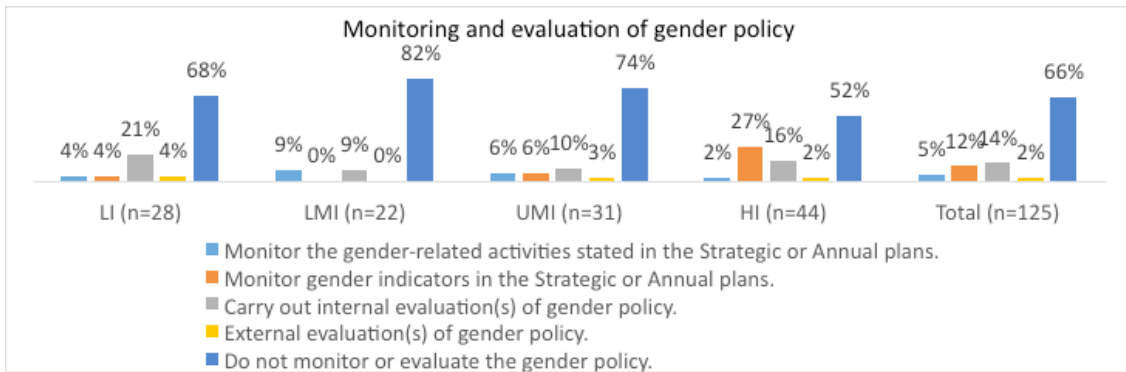
Gender equity is highly relevant for the attainment of the SDGs, subscribed by 193 countries, with many targets specifically recognizing women's equality and empowerment as both the objective, and as part of the solution. Goal 5 of the SDGs is dedicated to achieving this end. Implementation of gender policies by individual SAIs represents a basic step towards holistically addressing the SDGs through its audit work. Gender policies are relevant to bring gender balance in the make-up of SAI management and staffing and corresponding diversity in both decision making processes and perspectives in audit work.

Both in the 2017 and 2014 Global Surveys, SAIs reported on gender policies and the gender balance of their workforce. The results obtained in 2017 reveal a slow development within the SAI community regarding gender equity (disaggregated data on SAI staff can be found on the "Profile of SAIs" chapter of this report). There was a slight increase in the number of SAIs that have a gender policy, from, 35% in 2014 to 41% in 2017. This increase is mostly due to SAIs in Low Income and Low Middle Income countries developing a gender policy.

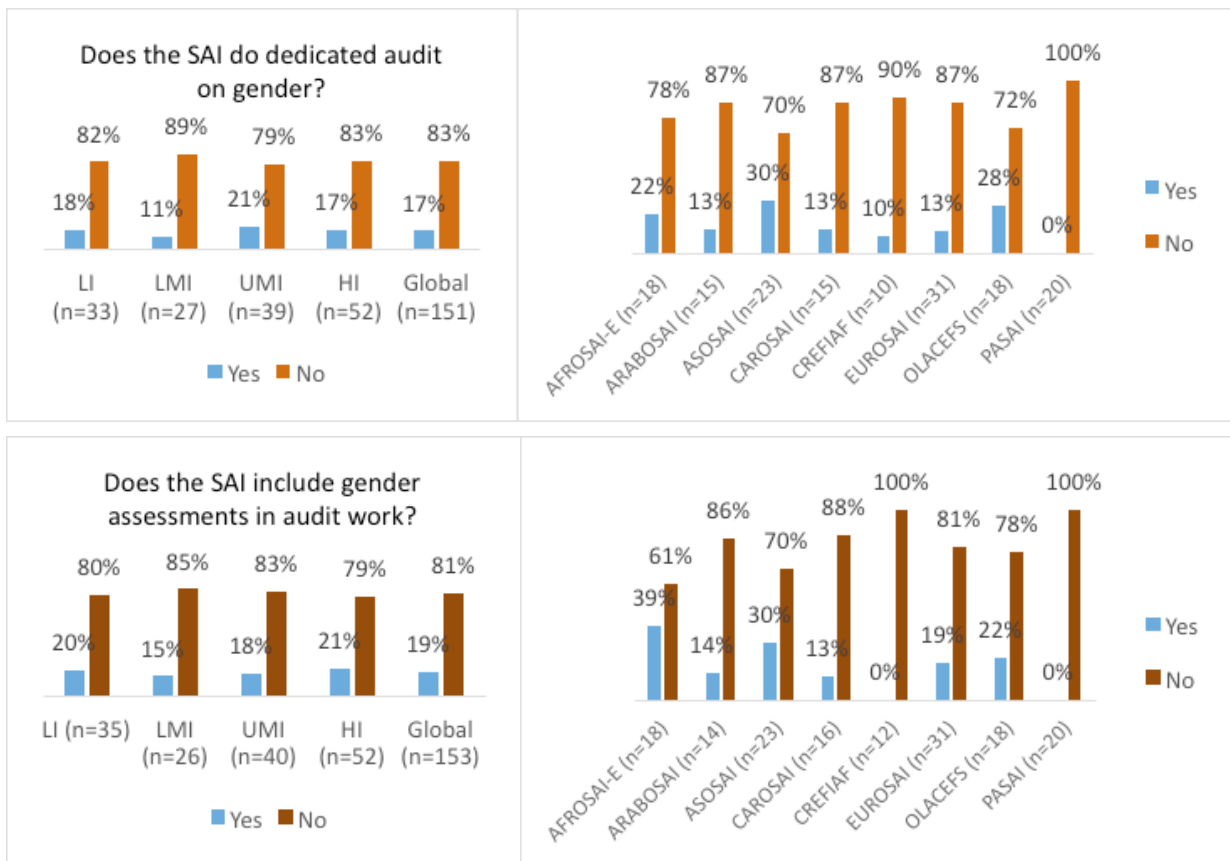


As the above figure shows, there are variations between the regions. An increase in the number of SAIs in AFROSAI-E, ARABOSAI, CREFIAF and ASOSAI report adopting a gender policy since 2014. The majority of SAIs in CAROSAI and PASAI did not have a gender policy in 2014 nor in 2017.

Among the 65 SAIs that confirmed having a gender policy in 2017, 44% reported monitoring the implementation of the policy. In developing countries, the majority of SAIs reported carrying out internal evaluations of their gender policy while in High Income countries most SAIs reported monitoring gender indicators in their strategic or annual plans.



A record of 143 countries guaranteed equality between men and women in their Constitutions by 2014.<sup>25</sup> Given such global commitment, audits specifically designed to assess the implementation of gender policies, strategies, programmes and corresponding budgets are important. However, in the past three years, just 17% (26 SAIs) confirmed that they did a dedicated audit on gender and just 19% (29 SAIs) included gender assessments in audit work, as shown on the figures below. The latter would entail, for example, assessments of the degree of government compliance with the implementation of national gender legislation and/or action plan as well as sector policies in the course of auditing institutions and funds. Only 2% (3 SAIs) confirmed having a manual on auditing gender issues.



<sup>25</sup> See UN Women <http://www.unwomen.org/en/news/in-focus/women-and-the-sdgs/sdg-5-gender-equality>

**The results of the 2017 Global Survey provide no conclusive evidence but do raise the question whether there is any correlation between the following sets of data and SAI's readiness to make a fuller contribution to the SDGs:**

- Very low percentages of SAIs that have a gender policy and monitor it.
- The extremely low prevalence of dedicated audit on gender as well as the low incidence of gender assessments in audit work in the SAI community.
- Nearly absent guidance on gender audit within the SAI community (only 3 SAIs have a gender manual).
- The highly unbalanced gender profile of the SAIs in all income groups and INTOSAI regions, particularly at senior posts (Heads of SAI and senior management teams).

Whatever the answer about possible correlations might be, a change in this scenario is called for. Increasing knowledge of gender audit and mainstreaming its practice is an important aspect for SAIs to make their contributions to the attainment of their people's SDG objectives.

## **BOX 1: PRACTICE GUIDE TO AUDITING GENDER EQUALITY**

**The guide aims to help public sector auditors in conducting performance audits on gender equality policies and programs, and on gender equality issues within broader audit topics. It includes information and guidance on the following topics:**

- Gender equality concepts and contextual information;
- Applying a "gender lens" to audit topic selection;
- Gender-based analysis and gender-responsive budgeting;
- Methodology to be used in auditing gender equality, including guidance on developing audit objectives and criteria; and
- Suggestions for overcoming challenges to auditing gender equality.

**The English and French versions of the guide can be accessed at:**

*[http://www.ccaf-fcvi.com/index.php?option=com\\_content&view=article&id=1013:methodology&catid=34:performance-audit&Itemid=533&lang=en#GENDER-EQUALITY](http://www.ccaf-fcvi.com/index.php?option=com_content&view=article&id=1013:methodology&catid=34:performance-audit&Itemid=533&lang=en#GENDER-EQUALITY)*

# 4

# Capacity Development

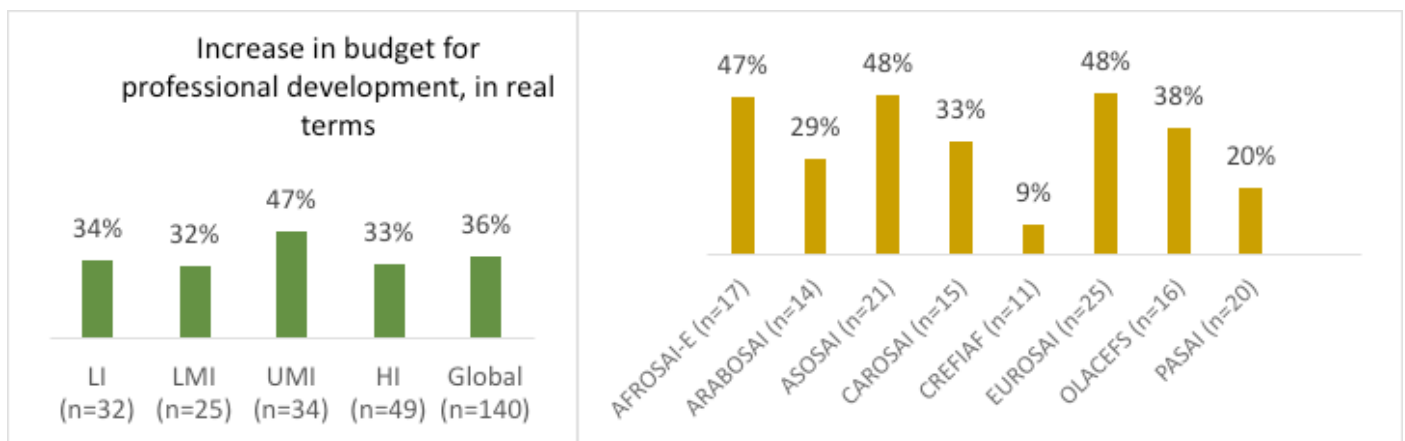
This chapter focuses on capacity development resources at the disposal of SAIs and capacity development products and activities that took place within SAIs, between peer SAIs and between SAIs and external partners such as INTOSAI regional organisations and committees, the IDI and international development partners. It begins by examining SAI's internal resources and efforts to develop their own capacities, including how SAIs manage the integration and sustainability of external support into their organisations. This chapter ends with an examination of SAIs' assessment of the capacity development programmes and activities designed specifically to support them.

The data analysis is presented by income groups and INTOSAI regions. Income groups are classified according to the Development Assistance Committee of the Organisation for Economic Co-operation and Development (OECD-DAC), list of official development assistance (ODA) recipients. High Income countries, also called developed countries, are not included in the OECD-DAC list. For all figures, the following abbreviations are used: Low Income countries (LI), Low Middle Income countries (LMI), Upper Middle Income countries (UMI), High Income countries (HI), and "n" is the number of respondents to a given question.

## 4.1 SAI INTERNAL CAPACITY BUILDING

### 4.1.1 ANNUAL SAI BUDGET FOR PROFESSIONAL DEVELOPMENT

In the 2017 Global Survey, SAIs were asked if their budget for professional development increased in real terms (adjusted for inflation) in the past three years. Just 50 among 140 SAIs (36%) confirmed that their budget for professional development did increase in real terms. Such increase took place in SAIs across all income groups and regions, but the smallest number of SAIs affected by budget increase for professional development were in CREFIAF, followed by ARABOSAI and PASAI.



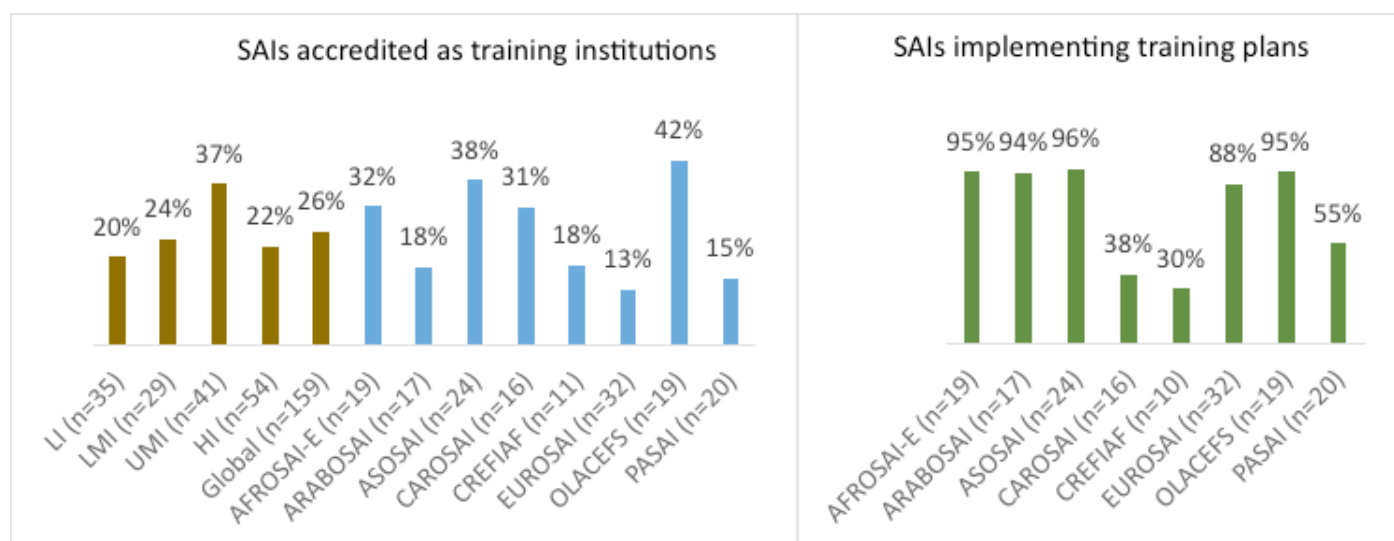
In the 2017 Global Survey, 109 SAIs provided budget figures for professional development during the 2014-2016 period. For most SAIs, the average budget for professional development is around 1-5% of the average SAI budget. The budget for professional development increased nominally for SAIs in some income groups and regions and decreased for others. The average budget per SAI for Low Income countries is substantively smaller than the other income groups. Regionally, the largest average budgets for professional development are in ASOSAI, EUROSAL and OLACEFS while the lowest are for SAIs in CAROSAI and CREFIAF.

## SAI BUDGET FOR PROFESSIONAL DEVELOPMENT, 2014-2016 (USD)

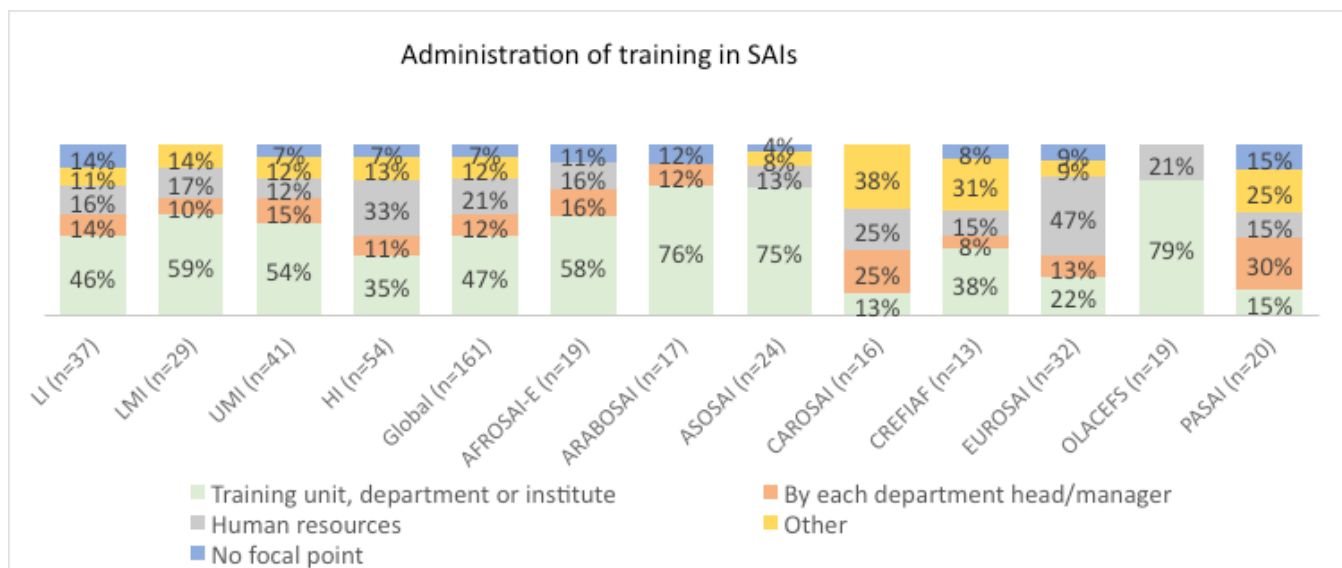
	AVERAGE BUDGET	AVERAGE BUDGET PER SAI		AVERAGE BUDGET	AVERAGE BUDGET PER SAI
LI (n=27)	2,557,584	98,369	AFROSAI-E (n=17)	3,121,926	183,643
LMI (n=17)	7,711,718	453,630	ARABOSAI (n=10)	2,231,524	247,947
UMI (n=25)	7,568,612	302,744	ASOSAI (n=14)	12,920,273	922,877
HI (n=40)	22,390,051	559,751	CAROSAI (n=11)	324,842	29,531
Total (n=109)	40,227,966	372,481	CREFIAF (n=8)	622,751	77,844
			EUROSAI (n=22)	11,291,591	513,254
			OLACEFS (n=13)	5,359,403	412,262
			PASAI (n=13)	1,055,655	81,204

### 4.1.2 ORGANIZATION OF PROFESSIONAL DEVELOPMENT WITHIN SAIS

Most SAIs in developing countries (80%) and in High Income countries (76%) confirmed that they develop and implement a training plan, but less so in SAIs in CAROSAI and CREFIAF. These are the two regions where SAIs reported the smaller budget for professional development as well.



SAIs noted that training is administered by various departments within their institutions. In 52% of SAIs in developing countries, it is the training unit, department or institute that mainly manages training. In High Income countries, training administration is mostly divided between the human resources and training departments. In AFROSAI-E, ARABOSAI, ASOSAI and OLACEFS, it is the training unit, department or institute that mainly manages training. This is related to many SAIs in these regions also functioning as accredited training institutions.



The three most utilized approach SAIs use for training in most regions are internal training courses (83%), external training courses (91%) and on-the-job training (65%). Only in PASAI support to attend certification programs is widely used. Mentoring is an approach utilized by few SAIs. Most SAIs in developing countries (74%) and 70% in High Income countries have leadership training available to their management staff.

TRAINING APPROACHES							
	INTERNAL TRAINING	EXTERNAL TRAINING COURSES	ON-THE-JOB TRAINING	JOB ROTATION	MENTORING	SUPPORT TO ATTEND CERTIFICATION PROGRAMS	OTHERS
LI (n=54)	86%	95%	62%	8%	27%	51%	3%
LMI (n=37)	90%	93%	62%	7%	14%	10%	3%
UMI (n=29)	83%	93%	60%	10%	18%	33%	10%
HI (n=40)	78%	85%	72%	17%	22%	24%	4%
Total (n=160)	83%	91%	65%	11%	21%	30%	5%
AFROSAI-E (n=19)	95%	89%	68%	5%	21%	32%	0%
ARABOSAI (n=17)	94%	100%	71%	18%	24%	29%	0%
ASOSAI (n=24)	96%	83%	63%	17%	17%	33%	0%
CAROSAI (n=16)	63%	94%	75%	0%	19%	19%	6%
CREFIAF (n=13)	77%	100%	54%	0%	31%	38%	8%
EUROSAI (n=32)	88%	84%	81%	19%	16%	16%	3%
OLACEFS (n=18)	89%	100%	11%	6%	12%	17%	22%
PASAI (n=20)	55%	90%	80%	15%	32%	65%	5%

The development of professional capacities of SAI staff and management is supported by several INTOSAI organisations and committees, peer SAIs and by international cooperation partners. The use and transfer of knowledge and skills acquired through participation in external capacity development programs is critical for such resources to have an effect on SAIs. The majority of SAIs (96%, 157SAIs) confirmed using approaches to transfer or integrating the knowledge and skills from staff participation in external capacity development programs.

**The most utilized approaches for staff to transfer knowledge and skills from external training are:**

1. Trained staff help to develop or update audit methodology tools and/or manuals (50%), particularly in SAIs in AFROSAI-E, ARABOSAI, ASOSAI and EUROSAI.
2. Trained staff run presentation to peers about the training experience (48%), particularly in SAIs in ASOSAI, CAROSAI and CREFIAF.
3. Trained staff run formal training courses to peers (38%), particularly in SAIs in OLACEFS.

In High Income countries, 49% of the SAIs also utilize on the job training within the trained staffs' unit or department as one of their main approaches for transferring knowledge and skills from external training.

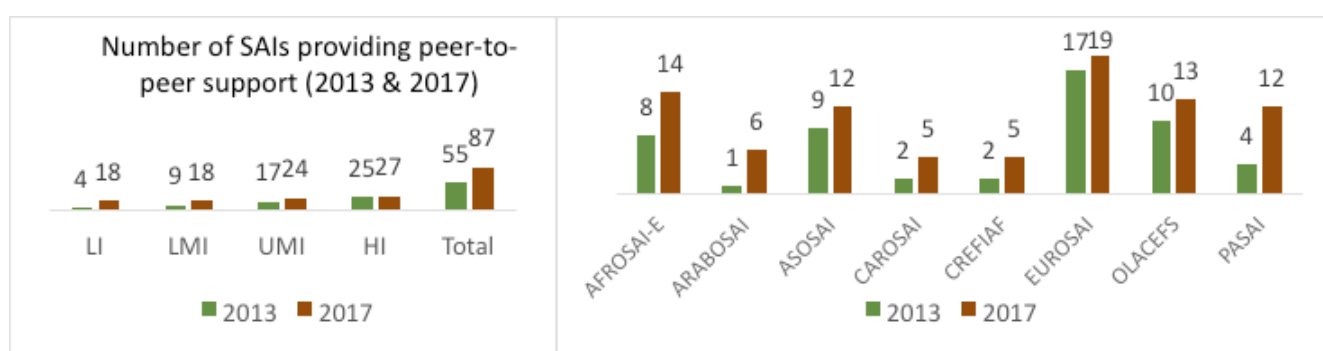
## MODES FOR TRANSFERRING KNOWLEDGE AND SKILLS FROM EXTERNAL TRAINING

	STAFF RUN FORMAL TRAINING COURSES TO PEERS	STAFF RUN PRESENTATION TO PEERS ABOUT THE TRAINING EXPERIENCES	STAFF RUN PRESENTATION TO MANAGEMENT ABOUT THE TRAINING EXPERIENCES	STAFF HELP TO DEVELOP OR UPDATE AUDIT METHODOLOGY TOOLS AND/OR MANUALS	THROUGH ON THE JOB TRAINING WITHIN THE TRAINED STAFFS' UNIT/ DEPARTMENT	OTHER(S)
LI (n=36)	39%	54%	54%	31%	33%	8%
LMI (n=29)	48%	45%	41%	24%	21%	7%
UMI (n=39)	33%	53%	60%	35%	20%	5%
HI (n=53)	36%	47%	38%	12%	49%	8%
Global (n=157)	38%	50%	48%	24%	33%	7%
AFROSAI-E (n=19)	32%	44%	32%	67%	42%	0%
ARABOSAI (n=17)	65%	41%	24%	65%	24%	0%
ASOSAI (n=24)	33%	54%	29%	58%	29%	13%
CAROSAI (n=16)	25%	56%	27%	31%	31%	13%
CREFIAP (n=12)	42%	75%	33%	25%	17%	17%
EUROSAI (n=31)	23%	47%	19%	58%	55%	3%
OLACEFS (n=17)	65%	33%	11%	50%	11%	6%
PASAI (n=20)	35%	45%	25%	30%	30%	10%

The maximization and sustainability of training administered internally and externally by SAIs and their capacity development partners are also affected by sufficient stability in SAI staff. Rate of staff turnover affects efforts to improve the professional capacities of staff and overall morale of employees. The results of the 2017 Global survey shows that globally, staff turnover in SAIs is low, with 81% of SAIs in all income groups having staff turnover between 0% and 20%.<sup>26</sup>

## 4.2 SUPPORT PROVIDED TO PEERS

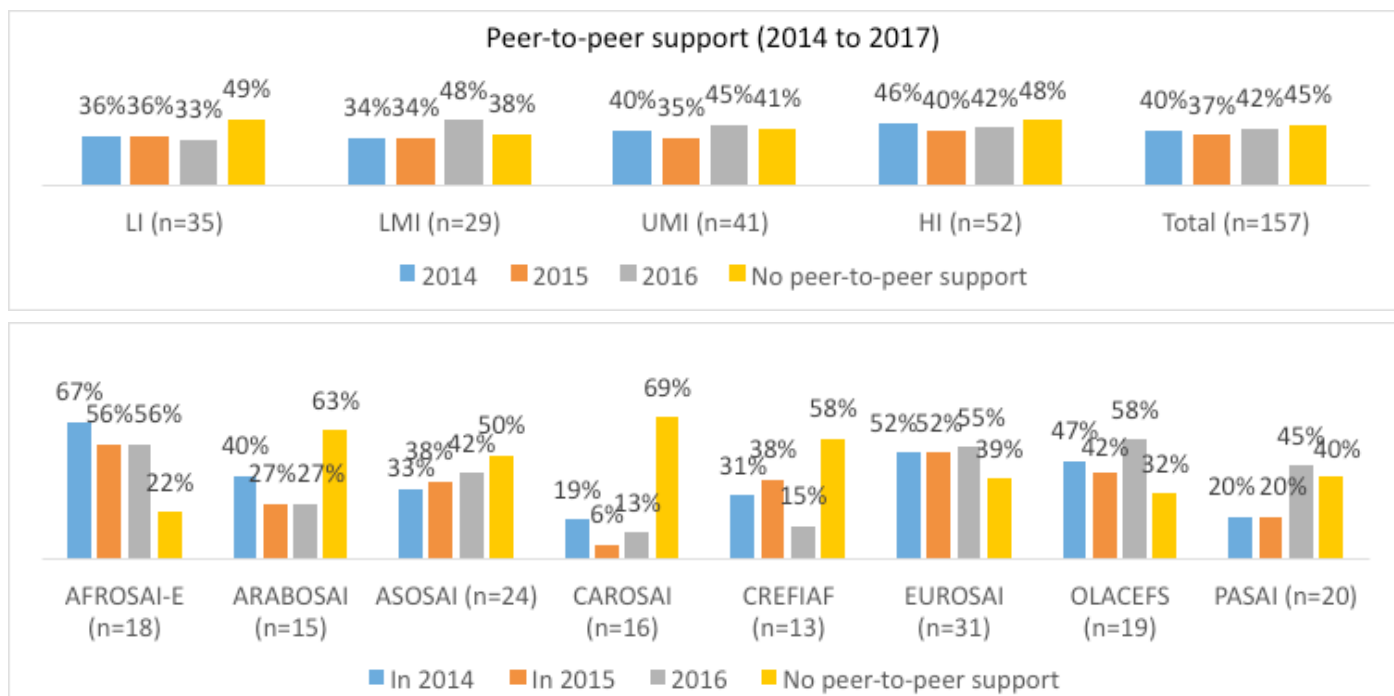
There has been an increase in peer-to-peer cooperation among SAIs in all regions. The results of the 2017 Global Survey shows an increase from 48 SAIs in 2010 providing peer-to-peer cooperation, 55 SAIs in 2014 to 87 SAIs in 2017 (55%) that indicated that they had provided peer-to-peer capacity development support since 2014.



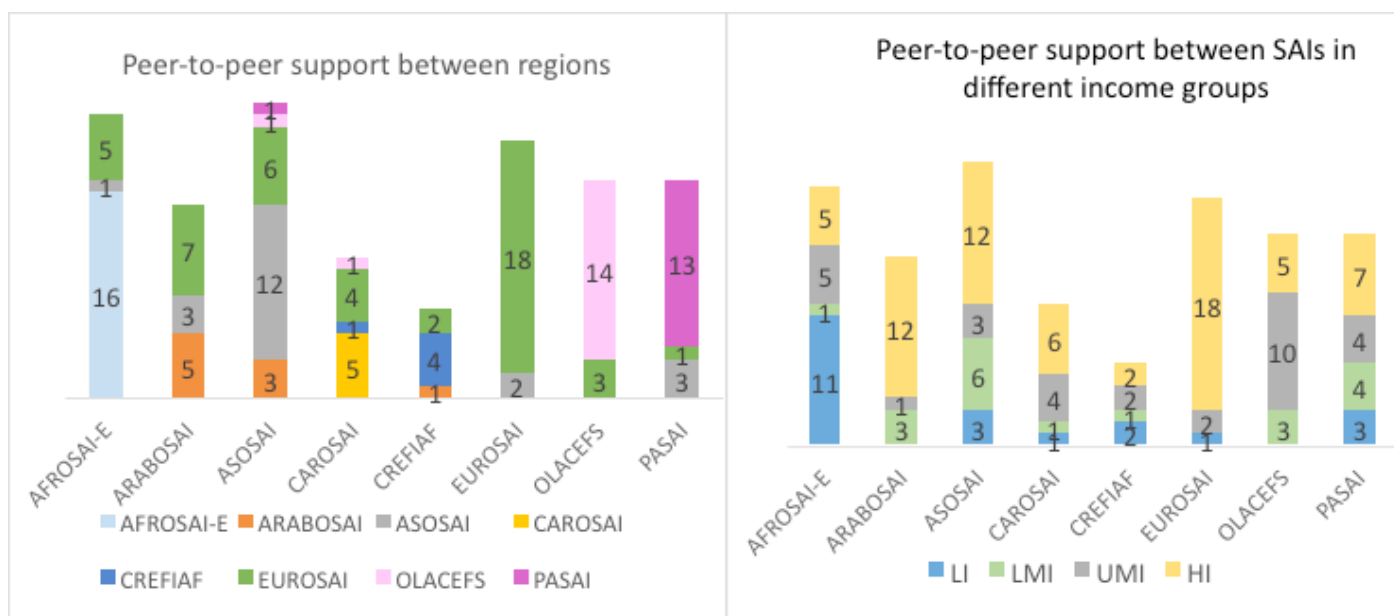
<sup>26</sup> For further detail on staff turnover, see the "Profile of SAIs" chapter.



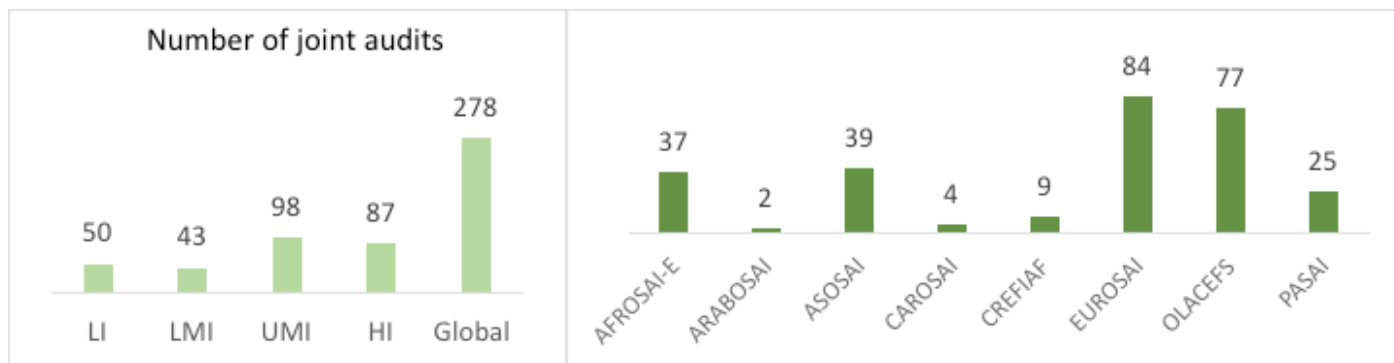
The following figure shows that, from 2014 to 2017, there was no significant variation by income group in peer-to-peer support during the period. Regionally, most instances of peer-to-peer support since 2014 has taken place in AFROSAI-E, EUROSAI and OLACEFS while the numbers remained low for ARABOSAI, CAROSAI and CREFIAF.



As illustrated below, peer-to-peer support took place between SAIs within their own regions as well as between SAIs from different regions. For example, while most peer-to-peer support in AFROSAI-E were between SAIs within the region, there were six instances of peer-to-peer support with SAIs in EUROSAI and ASOSAI. Peer-to-peer support have also been taking place between SAIs from different income groups, such as the case of CREFIAF, where SAIs from all income groups participated in peer to peer support.

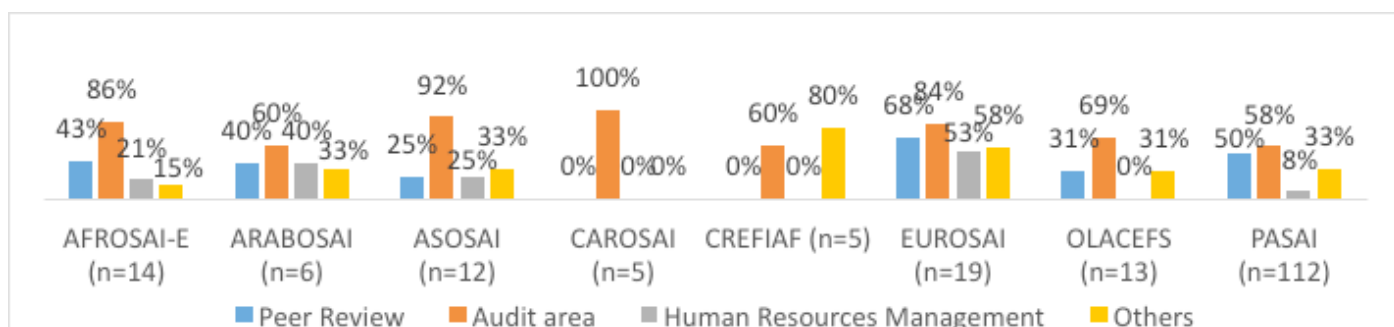
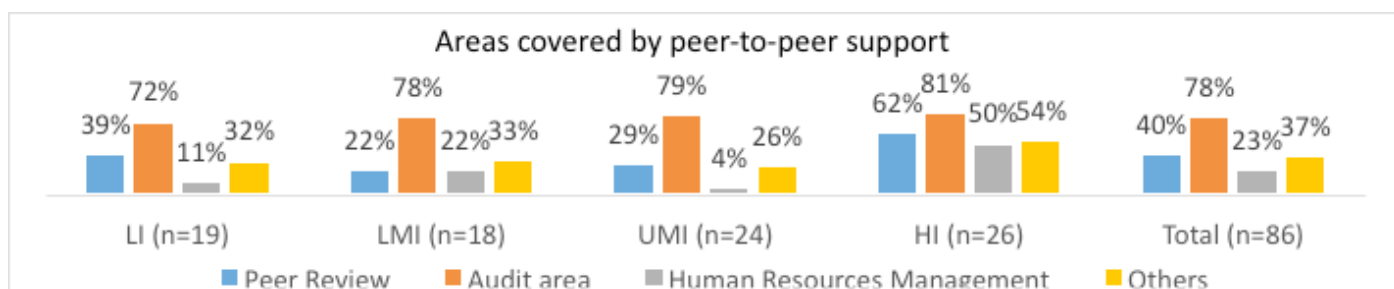


Ninety-four of 159 respondent SAIs (59%) participated in coordinated or joint audits with peers, across all regions and income groups. These SAIs confirmed they have participated in at least 278 joint audits from 2014 to 2016. As shown on figure below, most joint audits have taken place in SAIs in Upper Middle Income and High Income countries, in EUROSAI and OLACEFS.



Most SAIs (60%) reported that the main actors facilitating joint audits have been their regional organisations, but 43% of the SAI confirmed that they or the peer SAIs facilitated many joint audits as well (43%). The INTOSAI Development Initiative (IDI) has also been supporting coordinated audits, facilitating 35% of joint audits between SAIs. International cooperation partners have facilitated 19% of joint audits and the INTOSAI Capacity Building Committee (CBC) 3%.

Peer-to-peer support have mostly focused on audit areas (78%), although SAIs have also been supporting one another through peer review assessments (40%) and human resources management (23%), among other areas. (37%). Joint audits have been done in a variety of topics, by far the most mentioned by respondent SAIs were environment-related audits, such as water resources, climate change, disaster management, air quality, environmental liabilities, and biodiversity. Audits on the Sustainable Development Objectives were mentioned by just two SAIs.



## 4.3 CAPACITY DEVELOPMENT PRODUCTS

The IDI, the Capacity Building Committee (CBC) and the Knowledge Sharing Committee (KSC) have produced a sizable number of publications, known as global public goods, and made these available freely to SAIs globally. These publications range from handbooks to audit manuals and guidelines. In addition, the regional organisations have developed public goods and made them available to SAIs in their regions and some globally. This sections looks at the use by respondent SAIs of these wide range of resources since 2014.

### 4.3.1 PRODUCTS DEVELOPED BY THE INTOSAI REGIONAL ORGANISATIONS

The capacity development products developed by the regional organisations between 2014 and 2016 are numerous and cover a wide range of topics. They have been developing manuals, handbooks, guidelines, booklets and training materials. In the 2017 Global Survey, SAIs were asked if they use or used technical guides developed by an INTOSAI regional organisation in the past three years. Ninety-seven of 153 respondent SAIs (63%) confirmed using or having used technical guides developed by a regional organisation in the past three years. Publications produced by the regional organisations are used by SAIs in all income groups, slightly more so by SAIs in Low Income countries. The regions where SAIs mostly used such publications are AFROSAI-E, ASOSAI, CREFIAF and EUROSAI. Less SAIs in CAROSAI use the technical guides developed by regional organisations.

#### SAI USE OR USED TECHNICAL GUIDES DEVELOPED BY AN INTOSAI REGIONAL ORGANISATION, 2014-2016

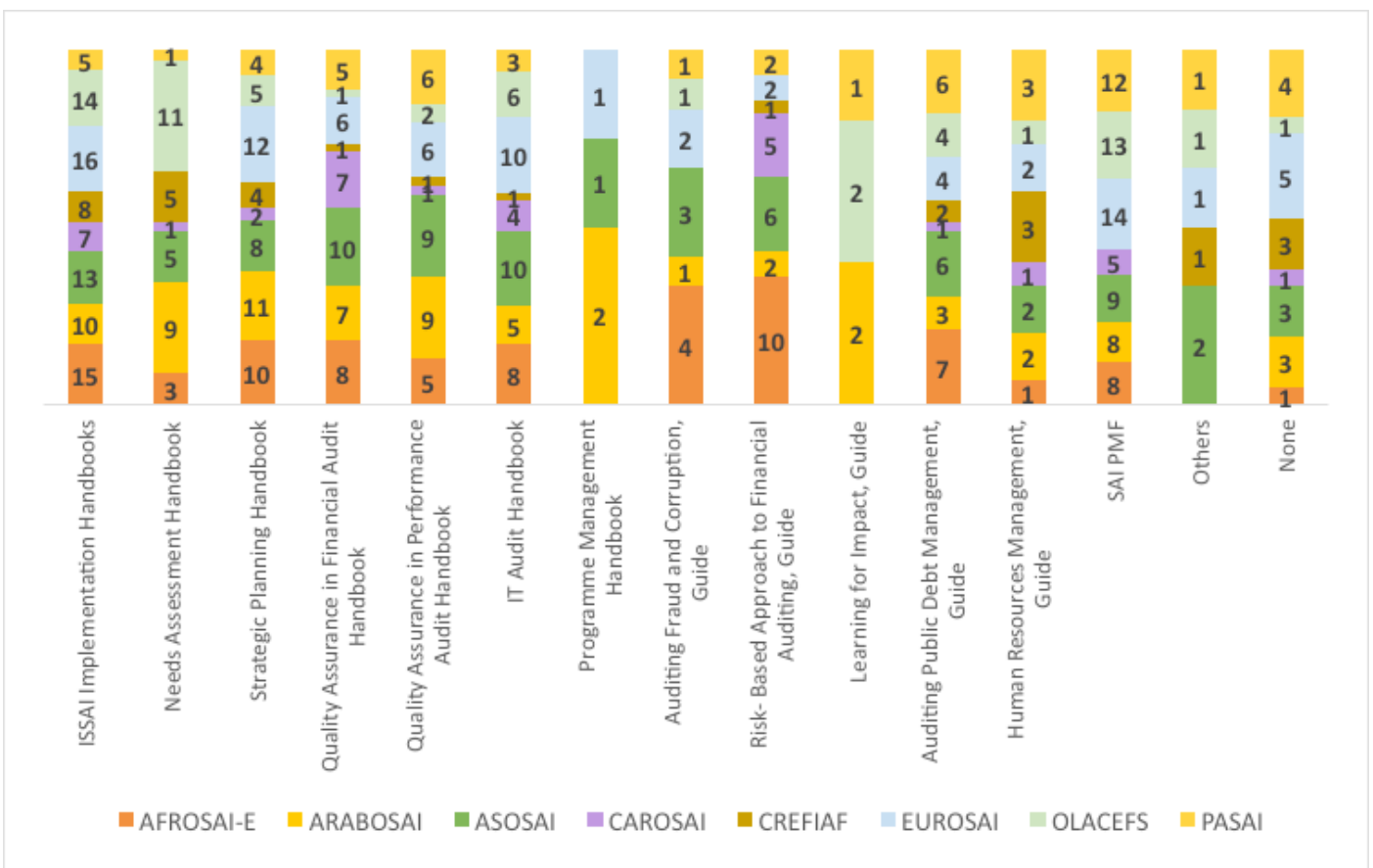
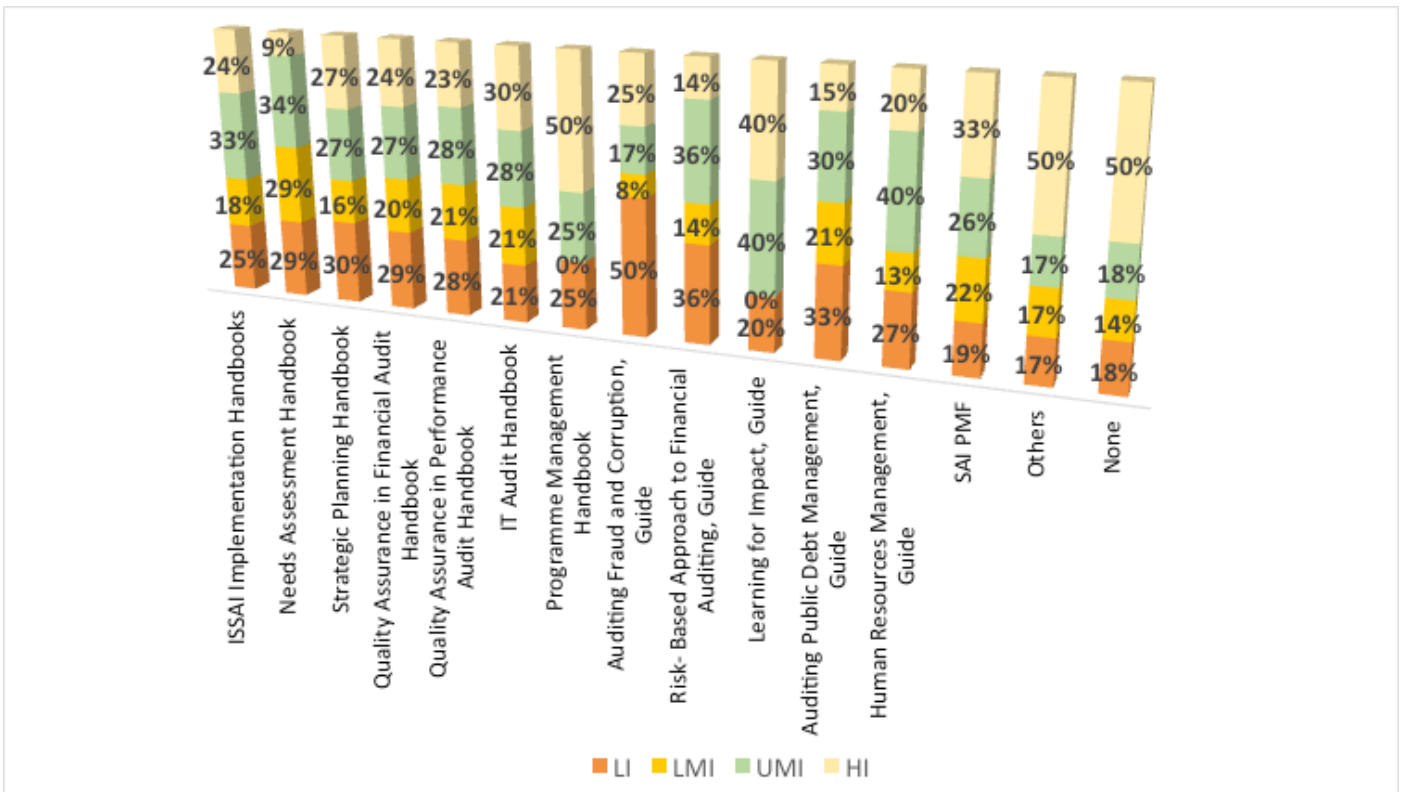
PER REGION		N	PER INCOME GROUP		N
AFROSAI-E	95%	19	LI	89%	36
ARABOSAI	53%	15	LMI	74%	27
ASOSAI	73%	22	UMI	63%	40
CAROSAI	44%	16	HI	40%	50
CREFIAF	83%	12	Total	63%	153
EUROSAI	60%	30			
OLACEFS	56%	18			
PASAI	50%	20			

### 4.3.2 PRODUCTS DEVELOPED BY THE IDI

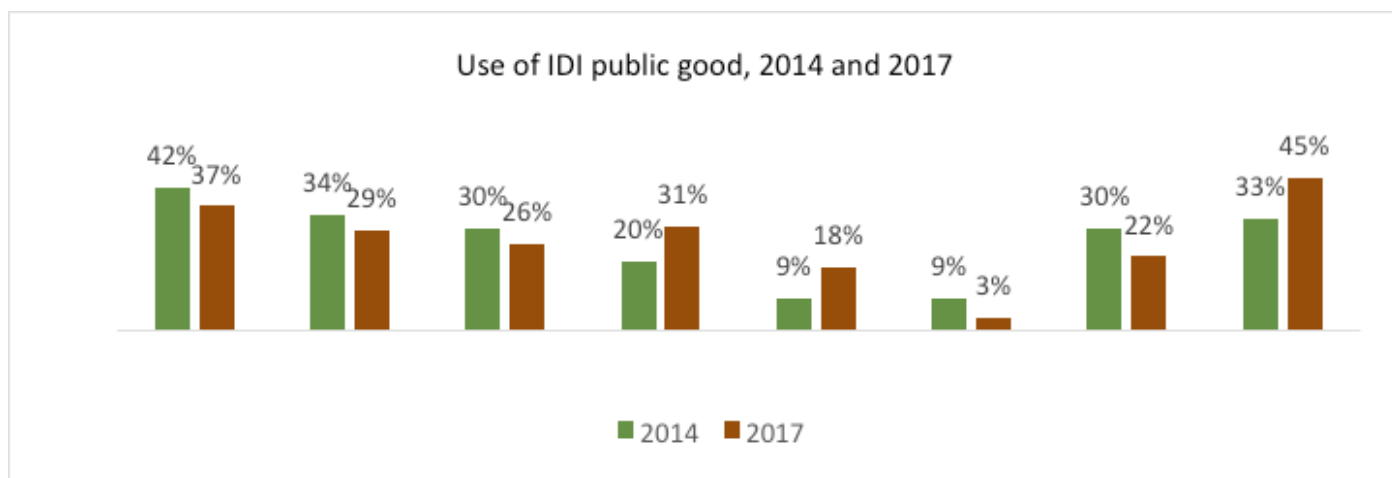
**Most SAIs, 86% (131 of 153 SAIs), reported using IDI global public goods since 2014, 93 of these SAIs are from developing and 38 from High Income countries. As shown on figure below, the 2017 Global Survey found that, since 2014, the most used public good produced by the IDI are:**

- The ISSAI Implementation Handbooks: used by 88 SAIs or 58% of the respondents. Used by SAIs from all income groups and regions, but mostly by SAIs in Upper Middle Income countries in AFROSAI, EUROSAI, OLACEFS and ASOSAI. It is used least by SAIs in Low Middle Income countries in CAROSAI, CREFIAF and PASAI.
- The SAI Performance Measurement Framework, or SAI PMF: used by 69 SAIs or 45% of the respondents. The SAI PMF was also used by SAIs from all income groups and all regions, except for CREFIAF. It was mostly used by SAIs in High Income countries in EUROSAI, OLACEFS and PASAI. It was least used by SAIs in Low Income countries in AFROSAI-E, ARABOSAI and CAROSAI.
- The Strategic Planning Handbook: used by 56 SAIs or 37% of the respondents. It has been used by SAIs from all income groups and more or less equally used by all regions, but least by SAIs in Low Middle Income countries in CAROSAI and CREFIAF.

## SAIS' USE OF IDI PUBLIC GOOD, BY REGION AND INCOME GROUP



Comparing the results of the 2014 and the 2017 Global Surveys, the use of some of the IDI public goods decreased while others increased. While not as many SAIs make use the Strategic Planning and the Quality Assurance Handbooks in 2017 as they did in 2014, more SAIs in 2017 confirmed using the IT Audit Handbook and the SAI PMF.



### 4.3.3 PRODUCTS DEVELOPED BY CBC

Eighty-seven of 146 SAIs (60%) confirmed using guides developed by the INTOSAI Capacity Building Committee (CBC) in the last three years, 64 of these SAIs are from developing countries and 23 SAIs from High Income countries. As shown below, the publications SAIs reported most using are:

- Peer Review Guide and Checklist: used by 40 SAIs, 27% of the respondents. It is used by SAIs in all income groups and regions, but mostly by SAIs in AFROSAI-E and ASOSAI and least by SAIs in CAROSAI and CREFIAF.
- Guide for Cooperative Audit Programs between SAIs: used by 25% of the respondent, 36 SAIs from all income groups and regions, but mostly by SAIs in Upper Middle Income and High Income countries in EUROSAI and OLACEFS, and least by SAIs in Low Income countries and in PASAI.
- SAI Capacity Building Guide: used by 23% of the respondents, 34 SAIs from all income groups and regions, but mostly by SAIs in Low Income and Upper Middle Income countries in AFROSAI-E and OLACEFS, and least by SAIs in Low Income countries in CREFIAF.

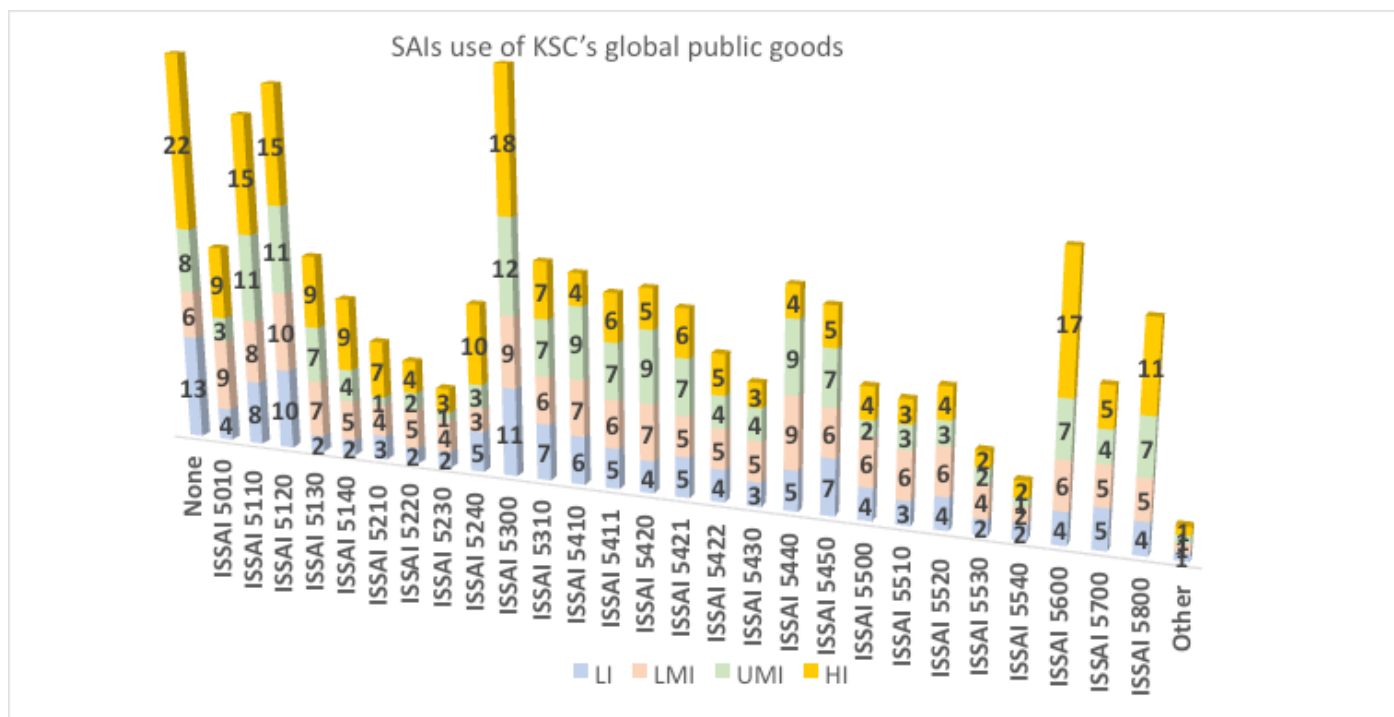
	SAI CAPACITY BUILDING GUIDE	MANAGING INFORMATION AND COMMUNICATION, GUIDE	GUIDE FOR COOPERATIVE AUDIT PROGRAMS BETWEEN SAIS	GUIDELINES FOR INTERNSHIP PROGRAMS	HUMAN RESOURCES MANAGEMENT FOR SAIS	PEER REVIEW GUIDE AND CHECKLIST	DISASTER RISK REDUCTION, GUIDE	USE AND IMPACT OF AUDIT REPORTS, GUIDE
LI	10	2	5	0	5	4	3	3
LMI	6	2	8	2	5	7	5	3
UMI	10	7	12	3	7	11	2	6
HI	8	1	11	4	3	18	2	2
Total	34	12	36	9	20	40	12	14
AFROSAI-E	21%	8%	8%	11%	20%	10%	8%	14%
ARABOSAI	15%	17%	3%	56%	5%	5%	17%	14%
ASOSAI	21%	17%	14%	0%	25%	15%	8%	21%
CAROSAI	6%	8%	6%	0%	5%	8%	8%	0%
CREFIAF	3%	8%	6%	0%	15%	0%	0%	0%
EUROSAI	15%	8%	28%	0%	10%	40%	17%	21%
OLACEFS	15%	25%	25%	33%	10%	23%	17%	21%
PASAI	6%	8%	11%	0%	10%	0%	25%	7%

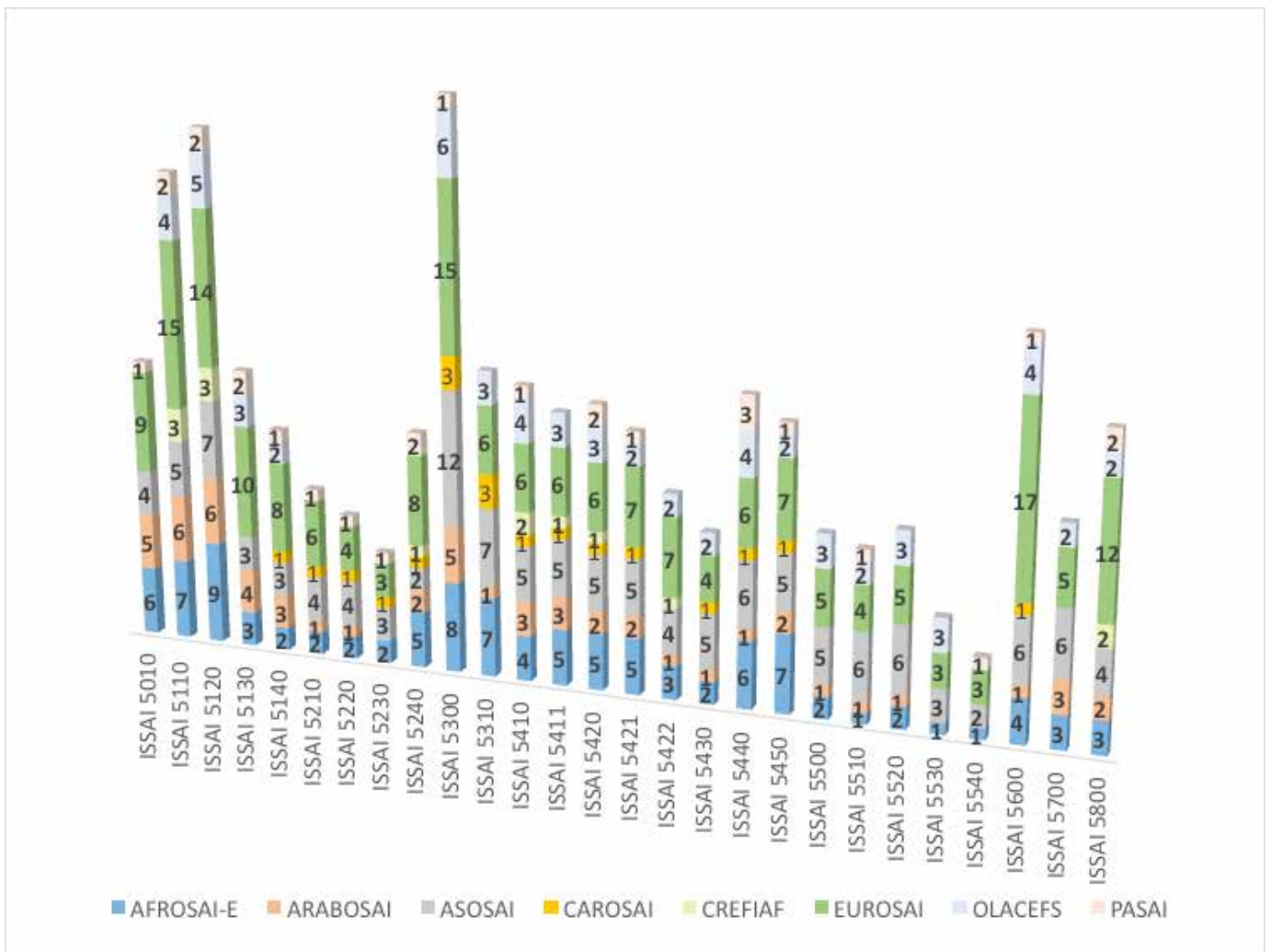
## 4.3.4 PRODUCTS DEVELOPED BY THE KSC

Ninety-two of 141 respondent SAs (65%) reported using global public goods developed by the INTOSAI Knowledge Sharing Committee (KSC) in the last three years, of which 65 SAs are from developing countries and 27 SAs from High Income countries.

### The publication most SAI confirmed using are:

- ISSAI 5300 - Guidelines on IT Audit: used by 36% of the respondents, 50 SAs from all income groups and regions, except for CREFIAF. It is used the most by SAs in High Income countries and EUROSAI and the least by Low Middle Income countries, CAROSAI and PASAI.
- ISSAI 5120 - Environmental Audit and Regularity Auditing: used by 46 SAs, 33% of respondents from all income groups and all regions, except for CAROSAI. It is used the most by SAs in High Income countries and EUROSAI and the least by SAs in CREFIAF and PASAI.
- ISSAI 5110 - Guidance on Conducting Audits of Activities with an Environmental Perspective: used by 42 SAs (30%) from all income groups and regions, except for CAROSAI. It is used the most by SAs in High Income countries and in EUROSAI.





## 4.4 SUPPORT PROVIDED BY INTERNATIONAL DEVELOPMENT PARTNERS

### 4.4.1 TOTAL VOLUME OF EXTERNAL FINANCIAL SUPPORT

This section on support from international partners uses data provided by the INTOSAI-Donor Secretariat. According to such data, the annual financial support for capacity development for SAIs in developing countries for the 2014-2016 period were as follows:

- 2014: USD 62 million
- 2015: USD 68.3 million
- 2016: USD 68.7 million

The annual financial support for SAI capacity development increased by 10% from 2014 to 2015, and increased slightly (1%) from 2015 to 2016, reaching USD 68.7 million. However, the percentage of developing countries benefitting from a substantial capacity development initiative (in size or duration) fell from 51% in 2015 to 41% in 2016, reflecting a reduction of support provided to Middle Income Countries, as shown on the following figure.



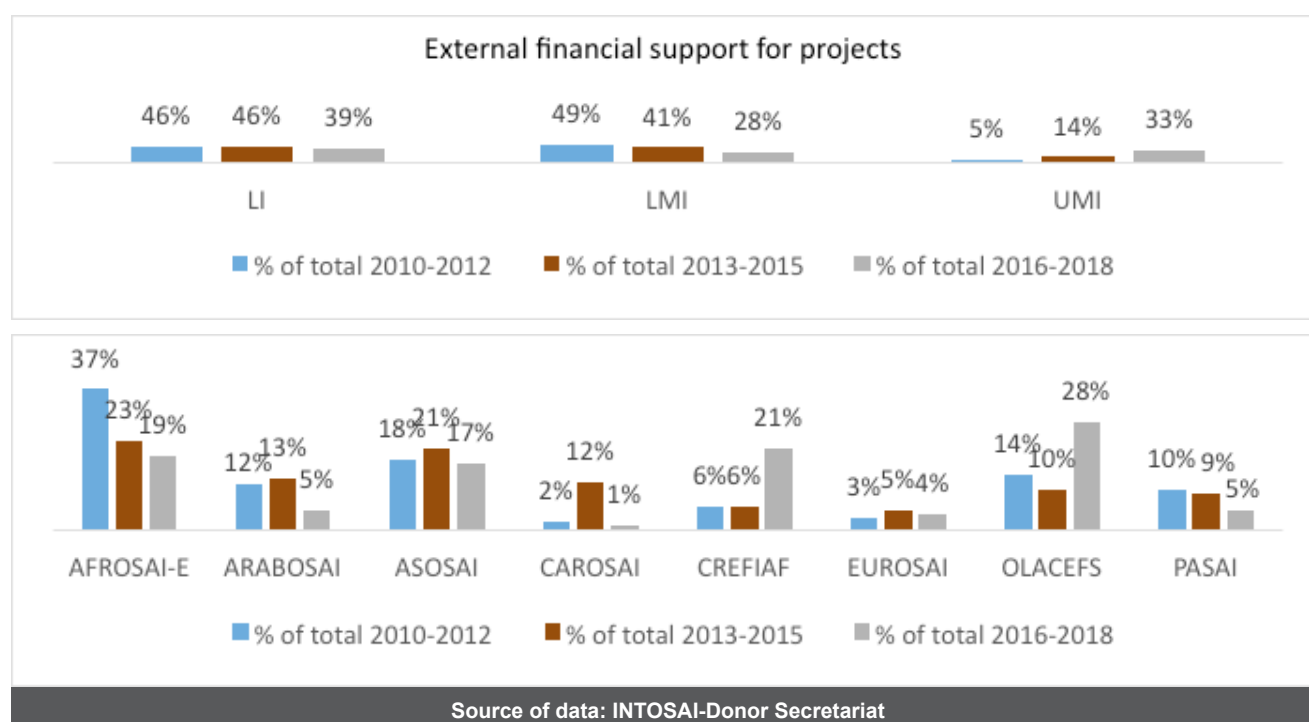
## EXTERNAL FINANCIAL SUPPORT BY INCOME CLASSIFICATION

	2010-2012	2013-2015	2016-2018	% OF TOTAL 2010-2012	% OF TOTAL 2013-2015	% OF TOTAL 2016-2018	% CHANGE FROM 2010-2012 TO 2013-2015	% CHANGE FROM 2013-2015 TO 2016-2018
LI	16,120,131	33,772,507	16,697,860	46%	46%	39%	110%	-51%
LMI	17,363,227	29,920,271	11,846,128	49%	41%	28%	72%	-60%
UMI	1,885,649	10,071,397	14,228,891	5%	14%	33%	434%	41%
HI	4,467	29,030	0	0.01%	0.04%	0%	550%	-100%
Total	35,373,474	73,793,205	42,772,879	-	-	-	109%	-42%
AFROSAI-E	15,012,447	20,059,577	10,569,288	37%	23%	19%	34%	-47%
ARABOSAI	4,699,521	11,123,344	2,811,139	12%	13%	5%	137%	-75%
ASOSAI	7,331,297	18,356,059	9,378,887	18%	21%	17%	150%	-49%
CAROSAI	612,620	10,236,982	671,144	2%	12%	1%	1571%	-93%
CREFI AF	2,447,210	5,519,480	11,463,289	6%	6%	21%	126%	108%
EUROSAI	1,031,546	4,643,676	2,114,475	3%	5%	4%	350%	-54%
OLACEFS	5,725,414	8,863,804	15,380,090	14%	10%	28%	55%	74%
PASAI	3,991,591	7,995,869	2,998,556	10%	9%	5%	100%	-62%
Total	40,851,646	86,798,791	55,386,868	-	-	-	112%	-36%

Source of data: SAI Capacity Development Database

### 4.4.2 SAIS BENEFITTING FROM EXTERNALLY FINANCED SUPPORT PROJECTS

This section uses data provided by the INTOSAI-Donor Secretariat. SAIs from Low Income and Low Middle income countries received most externally financed support for project during from 2010 to 2015. During this period, SAIs in AFROSAI-E received the largest sum of funding for externally financed support projects, followed by SAIs in ASOSAI and CREFI AF. The funding scenario changed for the 2016-2018 period, when most funds for projects have been channelled to SAIs in Upper Middle Income countries.

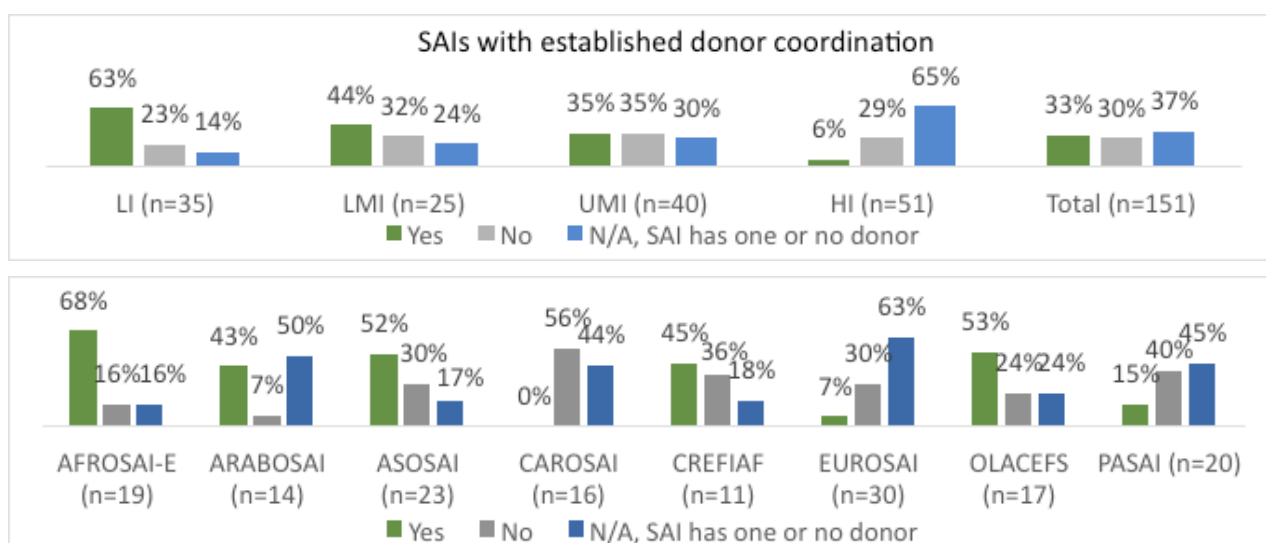


Source of data: INTOSAI-Donor Secretariat

During the 2010-2016 period, SAIs in AFROSAI-E received the largest sum of funding for externally financed support for project, followed by SAIs in ASOSAI and CREFIAF. From 2016, SAIs in OLACEFs received more funding for projects than the other regions, doubling funds received in the 2010-2012 period. Funding for SAIs in CREFIAF increased, from 6% during 2010-2015 to 21% for the 2016-2018 period. On the other hand, funding for SAIs in ARABOSAI and PASAI almost halved in the 2016-2018 period.

### 4.4.3 DONOR COORDINATION

In the 2017 Global Survey, SAIs were asked if they had an established donor coordination group to facilitate coordination of capacity development support to their SAI, in which all providers of support participate. From among 151 SAIs that responded, 45 SAIs reported that they had one or no donor and such coordination group was not pertinent, as shown on the figure below. Fifty SAIs (33%) confirmed they have a donor group to coordinate support, most of which are from Low Income countries and in AFROSAI-E, ASOSAI, CREFIAF, and OLACEFS. Forty-five SAIs reported not having a donor coordination group, 30 of which in developing countries.



The data from the 2017 Global Survey shows that there has been increase in the percentage of developing country SAIs that have a donor coordination group, from 35% in 2014 to 47% in 2017. There has been changes in the regions. The number of SAIs in CREFIAF and ASOSAI that confirmed having a donor coordination group substantially increased. Others regions such as ARABOSAI, EUROSAI and PASAI experienced a decrease in the number of SAIs with such coordination group.

#### PRESENCE OF A DONOR COORDINATION GROUP, DEVELOPING COUNTRIES

	2014 N=82	2017 N=100		2014	2017
AFROSAI-E	67%	68%	LI	43%	63%
ARABOSAI	100%	56%	LMI	35%	44%
ASOSAI	0%	60%	UMI	38%	35%
CAROSAI	8%	0%			
CREFIAF	0%	45%			
EUROSAI	33%	25%			
OLACEFS	50%	50%			
PASAI	44%	21%			

SAIs were also asked in the 2017 Global Survey what they regarded as the main factors that affected the success or failure of in-country donor coordination of support provided to their SAI. Sixty-four SAIs shortly described what, in their perspective and experience, are important factors affecting coordination of support from donors. Based on SAIs' inputs, coordination of support with donors have mostly been productive for most SAIs. The two main factors mostly mentioned for ensuring a productive coordination with donors were directly related to the SAIs taking responsibility and leadership for donor coordination and support, as further described in the table below. Twenty-one SAIs mentioned that the establishment of effective project management within the SAI was critical. This includes maintaining ongoing and clear coordination with donors and commitment from the management team and SAI staff. The second most mentioned factor was a well elaborated cooperation project that clearly reflected SAI's priorities and capacities.

FACTORS CONTRIBUTING TO EFFECTIVE DONOR COORDINATION AND SUPPORT	NUMBER OF SAIS MENTIONING FACTOR
Effective project management: Good management of coordination with donor; direct contact with SAI management; commitment from the management team, SAI staff appointed to work closely with the specialists and ensure focus on project areas; focus on achieving the results (and not only the products); good networking capacity and technical knowledge of the project by coordinator; seriousness and continuous follow-up by the SAI with the donors; transparency in dealing with donor partners; provide accountability for project progress and final results.	21
Good project design: Clear objectives; project based on professional development strategy, derived from comprehensive training needs assessment, together with a detailed action plan; clarity about knowledge and skill transfer mechanism; identification of priorities; tackle multi-skills and expertise; exit plan for consultants; avoid overlapping; observe SAI's absorption capacity, take into account level of skilled professional staff; complementarity of means the SAI has to sustain support.	16
Funding: Long term assistance; basket funding for SAI, funding to cover SAI' needs	9
Good link between SAI and donor priorities	2
Communication with donors: flow, timely communication	2
Donor procedure: procedural flexibility	1
Continued follow-up with the donor and the Ministry of Finance	1

The factors respondent SAIs mostly mentioned as accounting for ineffective coordination of support from donors are related to both SAI and donors' management of the partnership. Poor coordination and communication was the commonly mentioned factor for unsuccessful support experiences. In these instances, both donors and SAI management seem to have taken a more passive stance to the cooperation. Donor prioritizing its own home agenda instead of SAI's needs and priorities was the second frequently mentioned factor for unsuccessful coordination of support, followed by shortage of funds to cover SAI's needs for capacity development.

FACTORS CONTRIBUTING TO UNPRODUCTIVE DONOR COORDINATION AND SUPPORT	NUMBER OF SAIS MENTIONING FACTOR
Poor coordination and communication with SAI: Difficulty in understanding local context, insufficient dialogue, irregular meeting of donor groups; lack of feedback mechanism; lack of information on donors' services availability and types of assistance available; approval of project outside of SAI (e.g. through the Ministry of Finance); lack of coordination, lack of donor monitoring and follow up.	12
Prioritization of needs: Cooperation depends on the priorities of the donor rather than specific needs of the SAI; lack of specific needs based support; differences in areas of interest.	6
Funding: Insufficient funding, unfunded training plan, limited donors willing to support the professional capacity development; difficulty of covering the costs of participation.	4
Human resources: Lack of available human resource; absence of dedicated project manager.	2
Donor procedures: lengthy process for getting the approval from donor agencies; slow bureaucratic process.	2
Project design: Poor project design; lack of focus.	1
Country context: security.	1
Delay in developing and implementing a strategic plan.	1

## 4.5 ASSESSMENT OF CAPACITY DEVELOPMENT SUPPORT

In the 2017 Global Survey, SAIs were asked to assess the two main factors that contributed to the success or failure of the capacity development support they receive from their regional organisations, the IDI and their international cooperation partners. This section provides an analysis of SAIs' responses.

### 4.5.1 SUPPORT PROVIDED BY THE REGIONAL BODIES

The main factors SAIs highlighted as contributing to the usefulness or ineffectiveness of the support provided by the regional organisations were classified into the following categories, Planning, Programmatic Factors, Language of training, Commitment (SAI management, participants, regional bodies and external partners), Resources, Knowledge Sharing and Network, Monitoring and Evaluation and Factors both Internal and External to SAIs. These categories arise from a pattern in SAI's responses. Ninety-three SAIs provided inputs to the assessment of the main factors contributing to successful support from their regional organisations, and to 59 to factors limiting their support.

SAI respondents had much regard to Planning and Programmatic factors in both contributing and limiting the effectiveness of the support they received from their regional organisations, as shown below. Many SAIs mentioned that identifying and targeting SAI's needs and priorities is a major contributing factor for the effectiveness of the support received by their regional organisations. Support based on a blend of virtual trainings and practical approaches like pilot and coordinated audits are in their view, most effective. Many recognize that the effectiveness of the support from their regional organisations depend on both SAI cooperation and support from SAI senior management, in addition to funding for both programmes and SAI participation.

#### FACTORS THAT CONTRIBUTED TO THE SUCCESS OF THE SUPPORT PROVIDED BY REGIONAL ORGANISATIONS TO MEMBER SAIS

##### PLANNING FACTORS

Capacity building support has been more successful when it considered the need of SAIs and focused on certain topics.

Needs based support based on identification of gaps

Support is consistent with the nature of SAIs' needs

Communication to SAIs in advance on capacity development programmes are satisfactory

##### PROGRAMMATIC FACTORS

Relevant subject matter/topics

Thematic pertinent to the scope of the SAIs

Courses based on the reality of public entities

Clear and educational documents

Experienced expert matter specialists/resource persons/facilitators

Training specialists with knowledge, experience and skills

Use of consultants for proper implementation

Focus on the application of standards

Blended learning approach

On-line training

Virtual trainings and technical support

Pragmatic approach

Aided Learning Approach

Peer Reviews

Constant update of guidance materials

Close follow up for implementation

Special follow-up for knowledge sustainability

Support through peer review

Management workshops for Heads of SAI

Real time support

Link between the training and pilot audits

Translation of ISSAI into our country language  
Coordinated audits, which offer practical application of the acquired knowledge, enhance the technical and professional development of the teams, the exchange of experiences. (mentioned by many SAIs)  
Feedback on how to implement the training in the work place  
Development of resources and frameworks that can be practically adapted and applied to the region.

## LANGUAGE

Proximity and common language in the region

## COMMITMENT

Commitment of head of SAI and from senior management and prioritization towards keeping updated on ISSAI's and best practices  
Commitment of regional body  
Commitment of SAI management  
Support by host SAIs  
Support for staff participation by SAI leadership  
Degree of involvement of participants  
The active participation of the member SAIs  
Similar interests in training among SAIs in the region

## RESOURCES

Financial support provided for participation  
Financial support from cooperating/development partners  
Availability of funding and tools of trade  
Use of pool of trainers from the region  
Training increase national and regional resource pools  
Technical and financial support  
Regional organisation has sufficient funding  
Covering expenses for participation in trainings  
Funding provided when available  
Adequate funding for programmes  
Experts database  
Facilities to attend a greater number of participants  
Financing for the participation  
Provision of in house training, short-term consultant to assist with the whole of government audit.

## KNOWLEDGE SHARING AND NETWORK

Share of peer country experiences  
Opportunity to sharing knowledge gained  
Continuous network between regional organisation and other international and regional organizations  
Opportunity to learn from other SAI's  
Collaboration between regional bodies and SAIs  
Peer to peer communication and sharing of good practices  
Provision of forums to share experiences and learnings

## MONITORING AND EVALUATION

Monitoring results

## FACTORS THAT LIMITED THE EFFECTIVENESS OF THE SUPPORT PROVIDED BY REGIONAL ORGANISATIONS TO MEMBER SAIS

### PLANNING FACTORS

- Lack of Training Need Analysis
- Lack of efficient planning of programmes
- Lack of empowerment of the SAI, of the resources developed by the Regional Organism
- Perception that the consultant contract is better than developing activities with SAI staff
- Some training activities do not meet the expectations in terms of content, methodology and follow-up.
- Short notice of training courses
- Poorly designed, not well-targeted forums with limited outcomes
- Initiatives that are not adaptable to the regional context

### PROGRAMMATIC FACTORS

- Lack of consultation about training needs
- Follow-up and continuity
- The lack of practical conditions in the training program
- The weakness of some trainers of IDI
- The length of the training period
- Lack of training courses in terms of number and duration
- Limitation of number of participants
- Does not allow the same participants for the different programmes
- Language barrier (limited number of staff with fluency in English)
- Practical support
- Too theoretical approach
- Absence of pilot audits
- Timing of program
- Different level of SAI development among members
- Time required for cooperative audits due to preparation /coordination of audit activities
- Language barriers (SAI staff)

### LANGUAGE

- Language barrier

### PRODUCTS

- Lack of quality products

### COMMITMENT

- Lack of local resource contribution by member SAIs
- Insufficient support from SAI management
- Learning attitude of participating staff
- Motivation of staff to attend courses.
- Work overload
- Response time for activities

### RESOURCES

- Regional organisation lacks adequate financial resources
- Inadequate financial resources in the regional organisation
- The difficulty of covering the costs of participation
- Non-utilization of trained personnel in the SAIs

- Limited number of capacity development programmes
- Limited pool of available subject matter expert within region
- Lack of resource for participating in face-to-face activities
- Outdated technological resources within the SAI
- The SAIs are asked to host workshops which could be detrimental to SAIs budget, especially for small SAIs

## MONITORING AND EVALUATION

- No evaluation of training
- Lack of monitoring and follow up on programmes
- Lack of evaluation of the programs
- Limited follow up on the training courses provided

## INTERNAL TO SAIS

- Staff turnover (few respondent SAIs)
- Small size SAI with specific needs based
- Inability of SAI to attend all regional trainings
- Insufficient political will within the SAI to strengthen and promote changes
- Limited internal SAI capacity
- Volatility of the environment the SAI operates on
- Lack of interest by SAI
- Absence of resources in some S AIs which impact the implementation of methodology in practice
- Cost of program where funding is not provided

## EXTERNAL ISSUES

- The security situation in a country
- Obtaining visa in a timely fashion, what limits full participation
- Political instability

## 4.5.2 SUPPORT PROVIDED BY THE IDI

The relevance of the IDI programmes, particularly tailoring the programmes to the needs of SAIs, was the factor that promote the effectiveness of the support mentioned by most SAIs. The quality of the training materials (e.g. handbooks, guides) was also an important factor to many SAIs. IDI's training methodology has been regarded as a factor contributing to successful support, particularly the different teaching approaches used.

MAIN FACTORS THAT CONTRIBUTED TO THE SUCCESS OF CD SUPPORT PROVIDED BY THE IDI TO SAIS		N=93
FACTORS	N. OF SAIS	% OF SAIS
Relevance of the training programs: tailoring the programmes to the needs of SAIs, initiatives based on ISSAI and agreements of the INTOSAI community	22	24%
Quality of material: relevant materials and updated information, adaptability to the contexts of different types of SAIs, user friendly materials	17	18%
Training methodology: mentoring provided for e-Learning, pilot audits, peer reviews and sharing good practices among SAIs; Cooperative Audit Model goes beyond classroom learning and includes audit planning execution and reporting; the virtual modalities of the training programs	14	15%
Involvement of SAI management and staff: involve both top management and staff; inclusiveness of resource persons from SAIs; commitment of head of SAI; attendance of auditors and judges in training courses; opportunity offered to all members; training developed by staff responsive to the needs of SAIs; close cooperation between the parties, each party carrying out its obligations; management's support in ensuring resources towards staff's participation; SAI leadership support	13	14%



Good management: good program preparation; IDI staff coming from entities in developing countries and having broad personal capacity, technical expertise and work disposition; professional skills of IDI staff, responsive attitude, dedication and commitment; positive institutional relationship, excellent communication	11	12%
Financial support for SAIs	10	11%
High quality facilitators and training specialists: use of ISSAI Facilitator from the SAIs	8	9%
Technical support provided	6	6%
Commitment of SAI members: Support by host SAIs; SAI's continuous commitment and prioritization towards keeping updated on ISSAI's and best practices	3	3%
Creation of a community of specialists in the Region; promote network among SAIs globally	2	2%
Financial support from cooperating partners	2	2%
Well-targeted participation	2	2%
Professional certification	1	1%
Diversity of programs	1	1%
Monitoring of activities	1	1%
Follow-up for knowledge sustainability	1	1%
Complete support	1	1%

Many SAIs considered that methodological issues limited the effectiveness of the support they receive from the IDI, particularly the adaptation of the training received to their own contexts and the mainstreaming, or transfer, of the knowledge gained by the participants. It seems SAIs pinpoint to a lack of alignment between the methods and materials used by the IDI and the resource based of the participating SAI. This refers to an array of issues, from the limited number of participants from each SAI, which is linked to the cost of participation, to insufficient collaboration for achieving better adaptation of training by the SAIs. The limitation of training being administered in a single language in each regions was also mentioned by a number of SAIs.

MAIN FACTORS THAT LIMITING THE SUCCESS OF CD SUPPORT FROM IDI TO SAIS		N=48
FACTORS	N. OF SAIS	% OF SAIS
Methodological issues: Adaptation of audit methodology by SAI difficult due to resource constraints; length of training insufficient; difficult adaptation of programs for small SAIs; one-size-fits-all policy (regional adaptations are made, but they are more of translation); little collaborative approach to achieve better adaptation; institutional structures in the SAI sometimes limit the application of the knowledge acquired from IDI; assumption of one-way learning; more theoretical than practical approaches; inability of the trained participants to transfer knowledge gained from the intervention; limited support to implement organisational changes; lack of consultation with SAIs	15	31%
SAI resource limitations: insufficient means to honour SAI commitments; cost of program where funding is not provided; sometimes programmes are too extensive; inability of the SAIs to observe requirements for participation ; the high costs of internet and poor IT services in the SAIs discourages SAIs from participating in e-learning	14	29%
Language of training	6	13%
Limitation of number of participants	4	8%
Training materials, weak translation of training materials, material too generic	4	8%
Location of training	2	4%
Timing of intervention: may disrupt SAI audit program, not in synchronicity with SAI program	3	6%
Limited follow up on the training courses provided: lack of personnel at IDI to do meaningful follow up on training; lack of post-capacity development monitoring and follow up	3	6%
Relevance of topic	3	6%
Staff turnover	2	4%
Facilitators and experts: Limited number of facilitators, lack of experience from trainers	2	4%

## 4.5.3 SUPPORT PROVIDED BY INTERNATIONAL COOPERATION PARTNERS

For respondent SAIs, the most mentioned factor that contribute to effective support from international cooperation partners is ensuring that the support is aligned with SAI's needs, thematically, technically and adequacy of funding to support partnership project. Many SAIs also mentioned the importance of the international expertise and network that international partners extend to SAIs.

The findings of the 2017 Global Survey are supported by the recent study carried out by the INTOSAI-Donor Coordination on coordination of SAI capacity development support by international development partners.<sup>27</sup> The study provides more in-depth analysis of the factors contributing and hindering in-country coordination and provides recommendations and examples of good practices for improvement.

MAIN FACTORS THAT CONTRIBUTED TO THE SUCCESS OF CD SUPPORT FROM INTERNATIONAL COOPERATION PARTNERS TO SAIS		N=66
FACTORS	N. OF SAIS	% OF SAIS
Alignment of support to SAI's needs: Technical support, based on SAI's Needs Assessment; interventions tailored to SAI's needs; support aligned to development goals of SAI; quality of training material; technical team works within the SAI	24	36%
Financial support: adequate funding of programs, funding based on needs assessment	19	29%
International experiences associated with partner: collaboration with the network of the donor or senior partner; cumulative knowledge about SAI operations	10	15%
Involvement and commitment of the top management in the SAI	9	14%
Strong partnership: responsiveness, availability, long term assistance, definition of roles and clear reciprocal responsibility, flexibility to change plans	8	12%
Understanding of local context	3	5%
Close monitoring of deliverables by SAI	2	3%
Innovation in themes	2	3%
Special follow-up for knowledge sustainability, ability to apply knowledge transferred	2	3%

The main factor most SAIs attributed to ineffective support from international cooperation partners was poorly resourced and managed partnerships, by both SAIs management and international cooperation partners. This includes inadequate human and financial resources for the effective implementation of the projects, designing projects not aligned with SAIs' priorities and technical needs.

<sup>27</sup> "Review of Coordination of Support to Supreme Audit Institutions", INTOSAI-Donor Coordination, Draft August 2017.

MAIN FACTORS THAT LIMITED THE SUCCESS OF CD SUPPORT FROM SAIS' INTERNATIONAL COOPERATION PARTNERS		N=47
FACTORS	N. OF SAIS	% OF SAIS
Lack of resources in the partnership: failure to fulfil funding pledges; limitation in human resources; restrictions on the use of SAI's funds for capacity development activities	16	34%
Support not aligned with SAI's priorities and context: not based on needs assessment of SAI, donors' agenda are mostly addressed	7	15%
Technical: absence of pilot audits, experts without audit practice, insufficient local knowledge by partner and experts, language barriers (SAI staff)	6	13%
Bureaucracy in some partner's system: lack of procedural guidelines for funding, donors' funding modalities (regional approach, some bilateral, some by block but limited to a certain theme), cumbersome bureaucracy	5	11%
SAI management: limited political will to change, inadequate prioritization of support by SAI, poor selection of participants and poor internal organization, delays in decision making	5	11%
Change of key personnel in partner's organisation	3	6%
Inadequate levels of coordination, cooperation and communication	3	6%
Location of training, not within the SAI	2	4%
Staff policy: Inability to retain staff, knowledge and skills transfer from trained staff to other staffs in limited extent due to staff rotation policy	2	4%
Lack of ownership, implementation of the program by an implementing agency	2	4%
The current situation in the country (conflict)	2	4%

# 5

# INTOSAI Regional Organisations

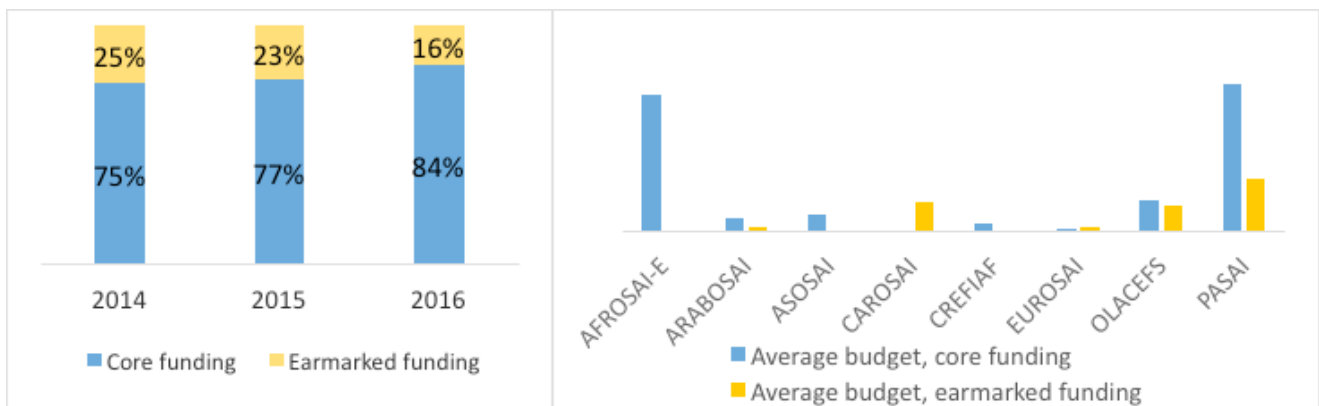
This chapter examines the data collected through the survey with the INTOSAI regional organisations, which was part of the INTOSAI Global Survey. It provides analysis of the results of the survey in the areas related to the profile of the regional organisations, their strategic plans and priorities, policies, and capacity development efforts.

## 5.1 PROFILE OF THE REGIONAL ORGANISATIONS

### 5.1.1 FUNDING

The budget among regional organisations varies widely in terms of total funding and funding increase over the past three years. The budget for AFROSAI-E, ASOSAI and PASAI have increased in real terms (accounting for inflation) during the 2014-2016 period, but not for the other regional organisations. However, only ASOSAI, ARABOSAI and PASAI report experiencing consistent budget gap (funding received in relation to operational plans). As shown on the figure below, the regional bodies were mostly funded through core funding,<sup>28</sup> except for EUROSAI, where slightly more than half of its funding is earmarked.<sup>29</sup>

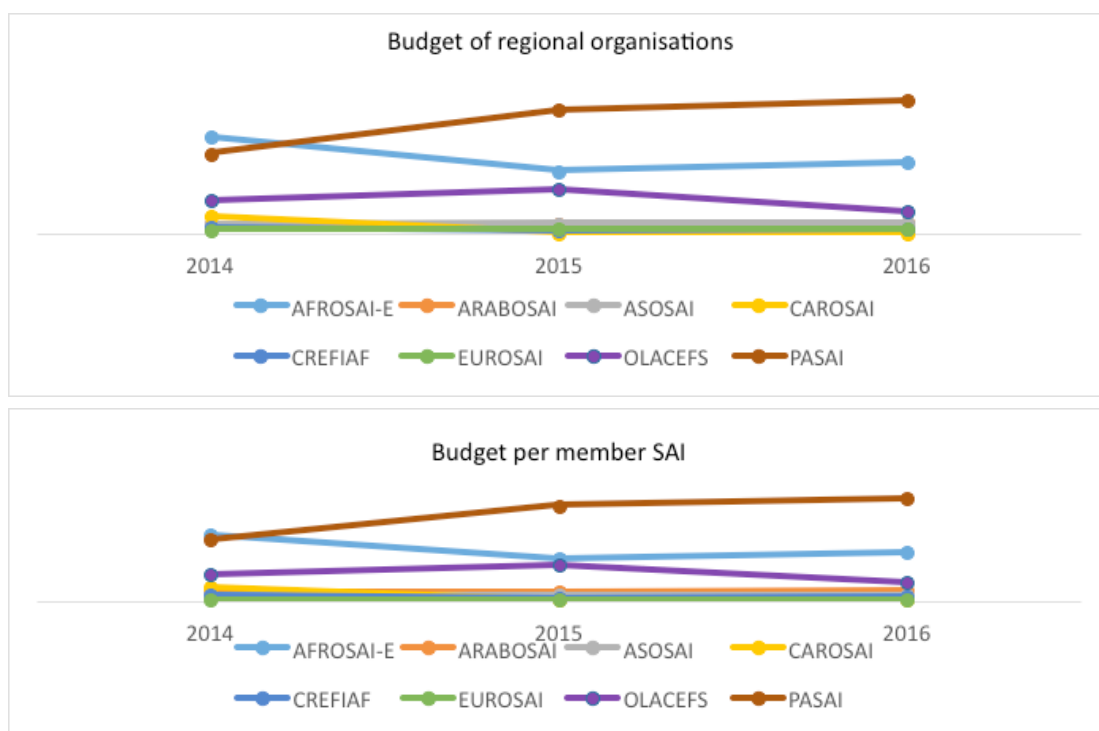
**FUNDING BASE FOR REGIONAL ORGANISATIONS**



In terms of total amount, AFROSAI-E, OLACEFS and PASAI have had far larger total budgets than the other organisations in the past three years. They also have the largest budget per member SAI. From 2014 to 2015, CAROSAI experienced a large decline in its total budget and, in the past two years, it is by far the lowest amongst the regional organisations. CAROSAI and CREFIAF have the lowest budget per member SAI, followed by EUROSAI.

<sup>28</sup> Core funding is financial support provided to without conditions and can be used to cover basic organisational and administrative costs, including the implementation of capacity development initiatives prioritized by the organisation.

<sup>29</sup> Earmarked funding is financial support provided for a specific activity or initiatives or to be used to support specific SAIs within a region.



## 5.1.2 HUMAN RESOURCES

The regional organisations have quite different human resources in the secretariats. As shown on the figure below, AFROSAI-E, ARABOSAI and ASOSAI have the largest number staff with full time commitment to the secretariats, while CAROSAI, CREFIAF and OLACEFS have the fewest. CAROSAI is the only regional organisation with no full time dedicated staff to the secretariat. Only three regional organisations have staff seconded by SAIs and/or cooperation partners' organisations, namely AFROSAI-E, ARABOSAI AND OLACEFS.

### NUMBER OF STAFF IN THE SECRETARIATS, BY GENDER AND FULL-TIME COMMITMENT

2017	TOTAL NUMBER OF STAFF IN THE SECRETARIAT					NUMBER OF STAFF WITH FULL-TIME COMMITMENT TO THE SECRETARIAT DUTIES				
	MALE	% MALE	FEMALE	% FEMALE	TOTAL	MALE	% MALE	FEMALE	% FEMALE	TOTAL
AFROSAI-E	7	39%	11	61%	18	7	39%	11	61%	18
ARABOSAI	9	82%	2	18%	11	7	78%	2	22%	9
ASOSAI	1	10%	9	90%	10	1	10%	9	90%	10
CAROSAI	1	25%	3	75%	4	0	0%	0	0%	0
CREFIAF	17	74%	6	26%	23	2	67%	1	33%	3
EUROSAI	3	27%	8	73%	11	2	50%	2	50%	4
OLACEFS	6	75%	2	25%	8	3	100%	0	0%	3
PASAI	2	33%	4	67%	6	1	20%	4	80%	5
<b>Total</b>	<b>46</b>	<b>51%</b>	<b>45</b>	<b>49%</b>	<b>91</b>	<b>23</b>	<b>44%</b>	<b>29</b>	<b>56%</b>	<b>52</b>

Comparing the 2017 and the 2014 results from the Global Survey, overall the number of full time staff decreased by 13%, mostly due to significant decrease in the number of staff with full time commitment to the secretariats of CREFIAF and EUROSAI, although the number of staff in ARABOSAI and CAROSAI also decreased. From 2014, the number of full time staff increase in AFROSAI-E, ASOSAI and OLACEFS. The number of full time staff in PASAI remained unchanged.

## NUMBER OF STAFF IN THE SECRETARIATS IN 2013, BY GENDER AND FULL-TIME COMMITMENT

2014	MALE	% MALE	FEMALE	% FEMALE	TOTAL 2014	TOTAL 2017
AFROSAI-E	9	56%	7	44%	16	18
ARABOSAI	7	70%	3	30%	10	9
ASOSAI	3	43%	4	57%	7	10
CAROSAI	0	0%	1	100%	1	0
CREFIAF	9	75%	3	25%	12	3
EUROSAI	3	33%	6	67%	9	4
OLACEFS	0	0%	0	0%	0	3
PASAI	1	20%	4	80%	5	5
<b>Total</b>	<b>32</b>	<b>53%</b>	<b>28</b>	<b>47%</b>	<b>60</b>	<b>52</b>

Individually, most of the secretariats of regional organisations have been unbalanced in terms of gender among their full time staff. AFROSAI-E and ASOSAI have overrepresentation of female staff and ARABOSAI, CREFIAF and OLACEFS with overrepresentation of male staff. From 2014 to 2017, the gender unbalance increased in AFROSAI-E and ASOSAI. Staff seconded to the secretariats also shows the same pattern of gender unbalance in each secretariat.

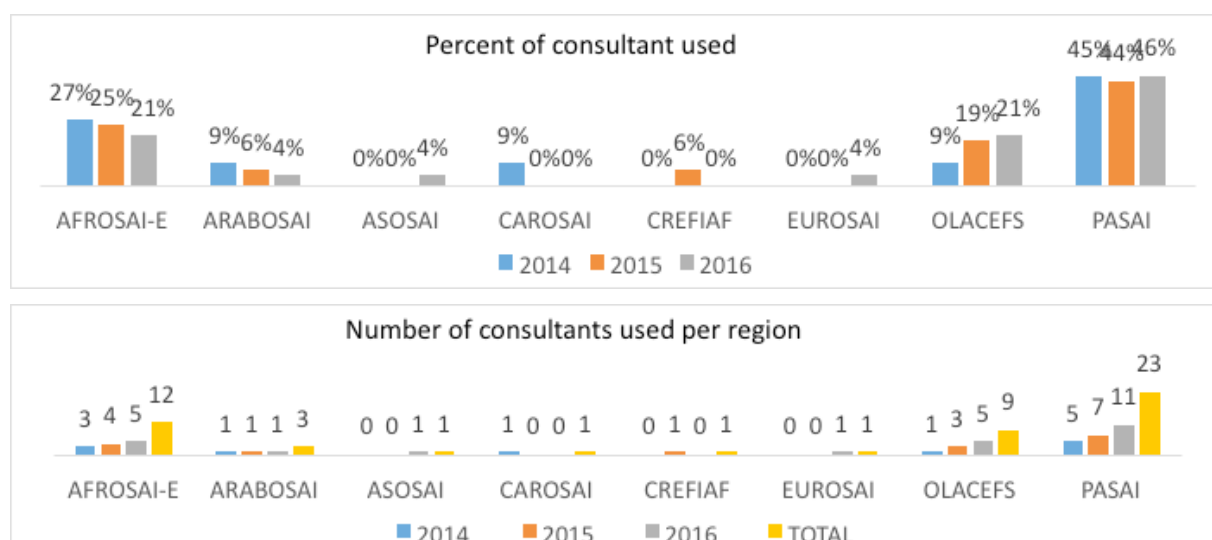
## FULL-TIME STAFF SECONDED BY SAIS AND/OR OTHER PARTNERS

	MALE	% MALE	FEMALE	% FEMALE	TOTAL
AFROSAI-E	4	33%	8	67%	12
ARABOSAI	2	100%	0	0%	2
ASOSAI	0		0		0
CAROSAI	0		0		0
CREFIAF	0		0		0
EUROSAI	0		0		0
OLACEFS	3	100%	0	0%	3
PASAI	0		0		0
<b>Total</b>	<b>9</b>	<b>53%</b>	<b>8</b>	<b>47%</b>	<b>17</b>

The professional background of secretariat staff is varied, the most commonly, accountants (24%, such as CAs, CPAs and ACCAs, certified auditors (30%), lawyers (14%), ISSAI facilitators (11%), public financial management (11%) and others (27%, e.g. business administrators, engineers, etc.).

In the aggregate, the use of consultants by the regional organisations increased from 2014 to 2016. However, during this period the use of consultants varied from region to region, with AFROSAI-E, OLACEFS and PASAI making much more use of consultants than the other regions. The regional organisations mostly engage consultants for training related activities, such as to develop training methodology and products as well as to deliver training.

## USE OF CONSULTANTS (2014-2016)



## AREAS ORGANISATIONS ENGAGE CONSULTANTS

AREAS	USE	COUNT
Developing training material	63%	5
Delivering training	88%	7
Legal	13%	1
Financial	0%	0
Applied research	25%	2
Work with regional websites	13%	1
Methodological support	13%	1
Technical support	25%	2

The setup for the INTOSAI structure within the regions also varies, as shown in the tables in Annex 1. Some regions have some common committees. Apart from working groups in environment audit, they do not have similar working groups, task forces and/or project groups.

### 5.1.3 STRATEGIC PLAN AND PRIORITIES

As in 2013, all of the regional organisations report having a strategic plan, most of which cover a period of five (71%) to six (29%) years. All regional organisations develop operational or annual plans, an increase from 2013 when 88% of the regional organisations developed operational or annual plans.

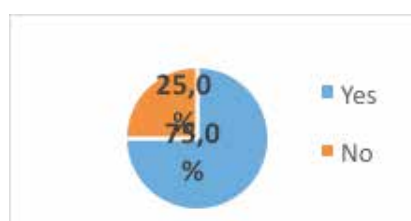
Five regional organisations report that their strategic plans are fully informed by the needs and priorities of the member SAIs, and three to a moderate extent. In order to identify members' priorities and needs, most secretariats use surveys, carried out a needs assessment and discuss with members SAIs. It is noteworthy that no regional organisation uses members' strategic plans as tools for identifying SAI's priorities.

## TOOLS USED TO ASSESS MEMBER SAIS' NEEDS AND PRIORITIES

TOOLS USED	% USE THE TOOL (N. OF ORGANISATIONS)
Surveys with members SAIs	75% (6)
Discussions with members SAIs	63% (5)
Carried out a needs assessment with members SAIs	75% (6)
Based on objective and consistent performance data from across member SAIs	13% (1)
Informed by the strategic plans of member SAIs	0%
None	0%
Internal scan (SWOT analysis included) with all members	13% (1)
Presentation to the General Assembly of the regional organisation, advertising through our website, distribution of consolidated document to each member SAI	13% (1)

Most of the regional organisations (75%) make publically available their strategic and operational plans and budgets.

## REPORTING PUBLICLY AGAINST STRATEGIC/ANNUAL PLANS AND BUDGET



The figure below shows the strategic priorities of regional organisations, all of which support SAI strategic management, performance measurement and reporting as well as support for communication and stakeholder management.

STRATEGIC PRIORITIES OF REGIONAL ORGANISATIONS	% OF ORGANISATIONS STATING PRIORITY (N. OF ORGANISATIONS)
Support for SAI Strategic Management, Performance Measurement & Reporting	100% (8)
Support for communication and stakeholder management	100% (8)
Support for ISSAI compliant audit practices (PA, CA & FA)	88% (7)
Support for professional staff development, human resources management, IT and resource management	75% (6)
Support for SAI Independence	63% (5)
Support for implementing code of ethics	63% (5)
Support for auditing Sustainable Development Goals (SDGs)	63% (5)
Support for other core services provided by SAIs	63% (5)
Support for leadership	38% (3)
Professionalization of public sector auditing and accounting	13% (1)
Strengthening of SAIs, gender equity, citizen participation	13% (1)



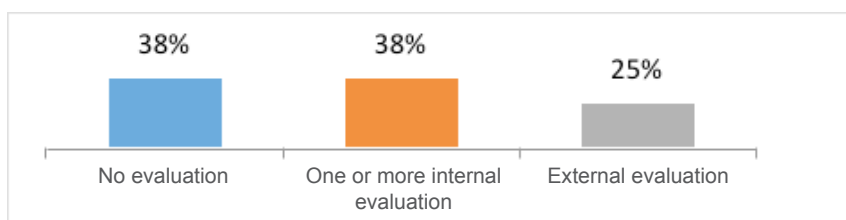
Two regional organisations are developing tools for monitoring the implementation of their strategic plans, including the development of Key Performance Index. Six of the regional organisations report that they monitor the implementation of their strategic plans and they do in different ways.

**These are:**

- Monitor of the implementation plan by the Executive Council or by the establishment of a strategic planning task force;
- Through Integrated Annual Report;
- According to the established Monitoring, Evaluation and Reporting (MER) framework;
- An annual implementation matrix is prepared by the General Secretariat, the committees and the member to document the achievement of the goals of the strategic plan. The strategic plan committee, which is tasked with the follow-up of the plan, prepares an annual assessment report to the Governing Board. The annual assessment report includes the work progress, achievement percentage, obstacles, remarks and recommendations of the committee regarding the plan activation. A detailed assessment report is also prepared at the end of the strategic plan, listing the achieved results during the five years of the plan, the negative and positive aspects and their causes, and proposing means for remedy. The report is then submitted to the Governing Board and will inform the preparation of the next Strategic Plan.
- First, the Annual Operational Plans – POA are elaborated for each of the units that constitute the region. These are formulated so that they are fully aligned with the Organization's Strategic Plan. In order to follow up on the annual work of the organization, POAs require the determination of management indicators and targets, which are evaluated through the quarterly monitoring charts. All this information is presented to the Directing Council (semi-annually), which includes the progress of budgetary exercise and the achievement of goals. Subsequently, the full membership is informed about the results, on the occasion of the annual General Assembly. In addition, from 2017 the Executive Secretariat is notifying each member by e-mail when one of the milestones defined in its POAs is met.

Five regional organisations have undergone an assessment of their performance in the past three years. Two conducted an external evaluation and three an internal assessment. Three organisations had no evaluation of its performance during the period, as shown on the figure below.

**PERFORMANCE EVALUATIONS CONDUCTED BY REGIONS IN THE PAST 3 YEARS**



**According to regional organisations, the most important factors that contributed to achieving the desired results stated in the last strategic and/or operational plan were:**

- Most organisations noted that support and high level of participation of member SAIs in the regional activities was a critical factor, including the commitment of the Heads of member SAIs.
- Half of the organisations mentioned that professionalism and dedication of the secretariat teams were very important. Two of these organisations noted the importance of the management model implemented, which involved all members in the decisions and results obtained.
- Two organisations mentioned the vital importance of the support from competent SAIs. One of these noted that strong SAIs chairing the regional structures (Goal Teams, Working Groups and Task Forces) was a strong factor.
- Two organisations noted that support from institutional, technical and financial partners were an important factor.
- One organisation found that the structural and regulatory redefinition of the regional body, which was constituted as an exercise of regulatory simplification and evaluation, facilitated and made more fluid the actions of the organization.
- One organisation mentioned that the existence of a follow-up and assessment framework by the strategic plan committee were key factors.
- The main challenges for achieving the desired results identified by the regional organisations were:
- Half of the organisations assessed that funding constraint was a key factor. One noted that limited financial resources in turn limited the diverse range of requests for assistance. In this regard, one organisation highlighted that the challenge was more of management rather than funding nature, since no specific budget has been associated with the strategic plan. This view was seconded by another respondent, who linked the lack of financial resources to the lack of monitoring the implementation of activities vis-à-vis the strategic plan.
- Most organisations mentioned that limitations in the participation of member SAIs also generated challenges, specifically the limited: (a) availability of SAI resource persons, (b) implementation of action plans by SAIs, (c) delayed procedures due to less SAI participation in the feedback process, and (d) independence of SAIs.

One organisation noted the heterogeneity in institutional capacities (including infrastructure, technological support, senior management involvement, legal framework support, financial resources, rotation, mandate for performing certain types of audits) of the member SAIs impacted the achievement of results. Yet another organisation reflected that the lack of alignment of the organization's strategic plan to the member SAIs' strategic plans restricted SAI level participation.

- One organisation mentioned that strategic achievements were hampered by inflexible, slow structure and some complex procedures and overlaps in the organisation, resulting in more process-oriented than results oriented functioning of the regional partnership with SAIs.
- One organisation reflected that the political environment (institutional or governmental) impacts on the institutional continuity of the organisation's projects in the member SAI, limiting the strategic achievements.
- One organisation mentioned that language barrier was a limiting factor.

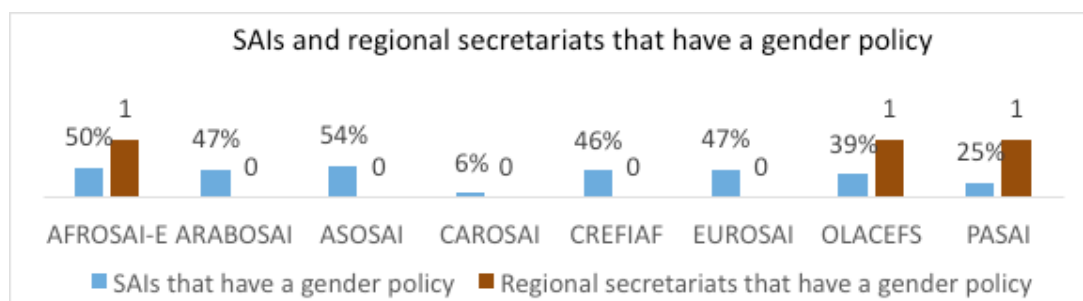
## 5.1.4 POLICIES

Two of the regional organisations have a code of ethics and make them public and three (36%). Six of the eight the regional organisations have a communication policy and/or strategy. In the survey, the regions stated that they communicate with member SAIs in a variety of ways, as shown in the table below, but e-mail and regional organisation's websites are the main channel for communication with member SAIs by all regions, followed by publications electronically distributed.

### MEANS OF COMMUNICATION WITH MEMBER SAIS

MEANS OF COMMUNICATION	NUMBER OF ORGANISATIONS USING
E-mail	7 organisations
Website	7 organisations
Social Media	3 organisations
Publications (regional magazine, news and newsletters, monthly updates, quarterly bulletin, e-journal)	6 organisations
Face-to-face meetings	5 organisations
Virtual meetings	2 organisations
Communication during INTOSAI events	3 organisation

Three regional organisations have a gender policy. As show on the figures below, crosschecking the data for SAIs and for regional organisations, it shows no correlation between the regional organisations having a gender policy and most SAIs in the regions having a gender policy. AFROSAI-E, OLACEFS and PASAI have a gender policy, but the number of SAIs in these regions with a gender policy is not significantly higher than in ASOSAI, which has no gender policy but it is the region with the highest number of SAIs confirming having a gender policy.



Only three SAIs among 150 respondents stated having a manual on auditing gender equity. The regions have not yet developed gender audit guideline or manuals or training material (see Annex 2). Of the regional organisations that have a gender policy, one uses the Integrated Annual Report as the mean to monitor and report on the policy. OLACEFS mentioned the "Declaration of Santo Domingo" (April 2012), which reaffirms the need for SAIs to incorporate the dimension of gender equity, within SAIs and in their work, and the subsequent follow up with the signing of the Memorandum of Understanding between UN Women and OLACEFS. This memorandum led to the first coordinated audit on gender equality and equity in OLACEFS, carried out in 2014 by the SAIs of Chile, Costa Rica and Puerto Rico. Currently, OLACEFS is in the planning stage of a new coordinated gender audit, which will start in 2017 and involve 14 SAIs and a subnational oversight entity. In the context of this audit, a self-evaluation of the participating SAIs will be carried out.

## BOX 1: PRACTICE GUIDE TO AUDITING GENDER EQUALITY

**The guide aims to help public sector auditors in conducting performance audits on gender equality policies and programs, and on gender equality issues within broader audit topics. It includes information and guidance on the following topics:**

- Gender equality concepts and contextual information;
- Applying a "gender lens" to audit topic selection;
- Gender-based analysis and gender-responsive budgeting;
- Methodology to be used in auditing gender equality, including guidance on developing audit objectives and criteria; and
- Suggestions for overcoming challenges to auditing gender equality.

**The English and French versions of the guide can be accessed at:**

[http://www.ccaf-fcvi.com/index.php?option=com\\_content&view=article&id=1013:methodology&catid=34:performance-audit&Itemid=533&lang=en#GENDER-EQUALITY](http://www.ccaf-fcvi.com/index.php?option=com_content&view=article&id=1013:methodology&catid=34:performance-audit&Itemid=533&lang=en#GENDER-EQUALITY)

## 5.2 CAPACITY DEVELOPMENT

The capacity development products developed by the regional organisations between 2014 and 2016 are numerous and cover a wide range of topics. They have been developing manuals, handbooks, guidelines, booklets and training materials. Sixty three percent (63%) of the SAI respondents report using, or having used, products developed by an INTOSAI regional organisation.<sup>30</sup> Four of the regional organisations state that research and development of guidance and tools is one of their main approaches they use for supporting the development of SAI's capacities. A list of products developed by the regional organisations can be found in Annex 2.

The regional organisations use various approaches to support the capacity of SAIs, as shown in the table below. The main approaches for most organisations are development of guidance and tools, advocacy in and of SAIs, and support of partnerships and stakeholder engagement such as through peer review, cooperative/pilot audits and learning programmes.

<sup>30</sup> INTOSAI Global Survey 2017 - SAIS, 63.3% of a 150 SAI respondents to the question.

## APPROACHES FOR SUPPORTING THE CAPACITY OF SAIS

APPROACHES	EXTENT USED			
	NOT AT ALL	LIMITEDLY	MODERATELY	FULLY
Institutional Support	0	1	5	2
Certification Programmes	1	4	2	1
Research and Development of Guidance and Tools	1	1	2	4
Advocacy in and of SAIs	0	1	2	5
Quality Assurance Mechanisms	1	0	3	4
Fostering communities of practices	2	2	2	2
Knowledge sharing	1	1	3	3
Learning Programmes	1	1	1	5
Donor coordination and support in getting donor funding	1	2	3	2
Cooperative/pilot audits	1	1	1	5
Partnerships and stakeholder engagement	0	1	2	5

In the past 3 years, the regional organisations receive capacity development support in a variety of areas. Support received is aimed at strengthening their organisational and institutional capacities, including: updates to the structure and operation of the regional organisations, implementation of the knowledge management system, improved strategic planning, development of a certification of government auditors, eLearning platforms, enhancing e-learning and communication capacity. In addition, workshops on various topics, such as managing for results and self-assessment and support in developing a network of expertise, for developing coordinated audits and peer review processes.

The regional organisations also mentioned a number of partnerships aimed directly to support member SAIs, including a comprehensive program to strengthen the technical capacities and skills of member SAIs and training programmes in various audit areas. Partners mentioned by respondents include the IDI, German GIZ, Inter-American Development Bank, Canadian International Development Agency, Australian Department of Foreign Affairs and Trade, the World Bank, and the United Nations Development Programme.

The regional organisations were asked to assess the two main factors that contributed to the success/failure of the capacity development support they provide to SAIs. Survey responses show perceptions about factors that both contributed to and hampered the success of their interventions differ among the regional organisations. The factors were classified into the following main categories: Programmatic, Commitment (SAI management, participants, regional bodies and external partners), Resources, Monitoring and Evaluation and Different profiles of SAI, as shown in the table below. In common, regional organisations consider that language barriers and commitment of members as main factors affecting their interventions.

## MAIN FACTORS THAT CONTRIBUTED TO THE SUCCESS/FAILURE OF THE SUPPORT PROVIDED TO SA

FACTORS THAT CONTRIBUTED TO THE SUCCESS OF THE INTERVENTION(S)	FACTORS THAT LIMITED THE EFFECTIVENESS OF THE INTERVENTION(S)
<p><b>PROGRAMMATIC</b></p> <ul style="list-style-type: none"> <li>• Blended learning- classroom and pilot audits to apply knowledge</li> <li>• Intensive use of ICTs in the everyday work (examples: virtual courses, meetings via video conference)</li> <li>• Understanding of regional context</li> <li>• Rich and good level of good practices to share</li> </ul>	<p><b>DIFFERENT PROFILES OF SAIS</b></p> <ul style="list-style-type: none"> <li>• Diversity of members in terms of models of SAIs</li> <li>• Languages, sizes, etc. and different levels of maturity among member SAIs</li> <li>• Language barriers</li> </ul>
<p><b>COMMITMENT</b></p> <ul style="list-style-type: none"> <li>• High level of support from members and partners</li> <li>• The strong partnership with IDI which enjoys a good reputation in the Region</li> <li>• In many member SAIs, leadership committed to improving SAI' performance</li> <li>• Training specialists with knowledge, experience and skills</li> <li>• Generous support from host SAIs</li> <li>• The dynamism and professionalism of the secretariat team</li> <li>• High commitment of the governing bodies (Presidency, Executive Secretariat, Committees, Commissions, Working Groups).</li> <li>• Commitment of SAI participants</li> </ul>	<p><b>COMMITMENT</b></p> <ul style="list-style-type: none"> <li>• The leadership of SAI management</li> <li>• Lack of control over the mobility of SAIs' resources involved in implementing the programmes</li> <li>• Changes in the Senior Management of the SAI and / or rotation of the specialist staff or of the links</li> <li>• Implementation of knowledge gained</li> <li>• Resistance to change</li> </ul>
<p><b>RESOURCES</b></p> <ul style="list-style-type: none"> <li>• High number of providers of support</li> </ul>	<p><b>RESOURCES</b></p> <ul style="list-style-type: none"> <li>• Lack of resources for implementation of guidance</li> <li>• Lack of funding and human resources at the General Secretariat</li> <li>• Many SAIs with specific needs and weak capacities are "left behind"</li> <li>• Resources not available to implement methodologies</li> <li>• SAIs participating in training intervention but are not mandated to conduct certain types of audits</li> </ul>
	<p><b>MONITORING AND EVALUATION</b></p> <ul style="list-style-type: none"> <li>• Lack of an impact measurement system</li> <li>• Gaps in the monitoring / monitoring of trained specialists (led by IDI and / or in collaboration with the regional organisation), to disseminate their regional disposition, knowledge base and skills developed, as well as to promote their maximum utilization</li> </ul>

## 5.3 REGIONAL STRUCTURES

TABLE 1: EXISTING COMMITTEES IN THE REGIONS (N=8)

	CAPACITY DEVELOPMENT	FINANCE AND PLANNING	ADVOCACY	COMMUNICATIONS	HR	AUDIT	PROFESSIONAL STANDARD	STRATEGIC PLANNING	KNOWLEDGE SHARING	SAI PERFORMANCE INDICATORS & EVALUATION	REVIEW THE CHARTER AND REGULATIONS	GOOD GOVERNANCE PRACTICES	CITIZEN PARTICIPATION	OTHERS
AFROSAI-E	yes	Finance			yes	yes								
ARABOSAI	yes					Environment	yes	yes						
ASOSAI	yes													
CAROSAI	yes	yes	yes	yes										
CREFIAP	yes								yes					yes
OLACEFS	yes			Information and Communication Technologies		Environment				yes	yes	yes	yes	
PASAI														
EUROSAI														

**TABLE 2: EXISTING WORKING GROUPS, TASK FORCES AND/OR PROJECT GROUPS IN THE REGIONS (N=8)**

	COOPERATION BETWEEN SAIS, THE LEGISLATURE, THE JUDICIARY AND THE EXECUTIVE	AUDIT	STRATEGIC PLAN MANAGEMENT	CAPACITY DEVELOPMENT	GENDER AND DEVELOPMENT ISSUES	QUALITY CONTROL	SAI PMF	TEAMMATE GROUP
AFROSAI-E								
ARABOSAI								
ASOSAI		WG: Environmental	Task Force					
CAROSAI	WGVBS							
CREFIAP		WG: performance and environmental auditing		WG	WG	WG		
EUROSAI		WGs: Environment, Funds Allocated to Disasters and Catastrophes. Task Forces: Audit and Ethics & on Municipality Audit						
PASAI		WGs: Regional Environment & Cooperative Performance					Project team	WG
OLACEFS	In relation to the Committees (defined in INTOSAI as "Strategic Goals"), OLACEFS does not organize itself structurally around the Goals defined for its Strategic Plan 2017-2022, as does the INTOSAI. There is regional follow-up work, also oriented according to the strategic guidelines of OLACEFS. Finally, a list of the topics and commissions in which OLACEFS is at the forefront and which have no formal correlate in INTOSAI is presented below: • Good governance, by the Technical Commission on Good Governance Practices CTPBG; • Gender equity, by the CPC Citizen Participation Commission; • OLACEFS Knowledge Management System, in charge of the Information and Communication Technologies Commission of OLACEFS - CETIC							

## 5.4 CAPACITY DEVELOPMENT PRODUCTS DEVELOPED BY THE REGIONAL ORGANISATION

CAPACITY DEVELOPMENT PRODUCTS DEVELOPED BY THE REGIONAL ORGANISATION (N=8)			
	IN 2014	IN 2015	IN 2016
CAROSAI			Audit Manual Programme of Audit of Capital Project Parliamentary Oversight Guide
AFROSAI-E	Regularity Audit Manual Performance Audit Manual Quality Assurance Handbook Communication Handbook HR Handbook Strategic Planning Handbook SAI/PAC Toolkit	Update of all manuals and handbooks developed in 2014 Forensic Audit Manual Extractive Industries Guideline Fact Sheet on Fiscal Governance Fraud & Corruption Guideline Audit of Open Data Guide	Exposure Drafts of the Financial Audit Manual and the Compliance Audit Manual The IT Audit Manual, updated Performance Audit Manual Induction e-learning programme Audit of environmental risks at LG e-learning
EUROSAI	Innovation Booklet I and II, Database on Capacity Building materials	Innovation Booklet III and Capacity Building success stories Independence report	Innovation booklet IV (please see all the materials and documents of GT1 at <a href="http://www.euroesai.org/en/strategic-plan/capacity-building/">http://www.euroesai.org/en/strategic-plan/capacity-building/</a> and papers on audits and ethic at <a href="http://www.euroesai.org/en/working-groups/audit-ethics/">http://www.euroesai.org/en/working-groups/audit-ethics/</a> )
ASOSAI	Workshop on Financial Audit in an IT Environment	Workshop on Assessment of Internal Control	Workshop on Performance Audit
OLACEFS	Coordinated Audits Peer review Internships Integrity self-assessment workshops (IntoSAINT) Research competitions Preparation of technical papers (papers) Technical visits between SAIs.	Coordinated Audits Peer review Internships Integrity self-assessment workshops (IntoSAINT) Research competitions Preparation of technical papers (papers) Technical visits between SAIs.	Coordinated Audits Integrity self-assessment workshops (IntoSAINT) Research competitions Preparation of technical papers (papers) Technical visits between SAIs.
CREFIAP		ISSAI Facilitator Certification Program for Initiative 3i	Training of online tutors in financial auditing Planning and implementation of pilot audits in financial audit (with the support of the World Bank) Launch of the Project to Improve Extractive Industry Monitoring in Sub-Saharan Francophone Africa (with support from the Canadian



## CAPACITY DEVELOPMENT PRODUCTS DEVELOPED BY THE REGIONAL ORGANISATION (N=8)

			Government through the Cowater International Executing Agency (development of specific tools for auditing the mining sector, delivery of training )
PASAI	Strategic Management and Operational Guideline Financial Audit Manual Regional Cooperative Audit Reports	Accountability & Transparency report Regional Cooperative Audit Reports	Independence Resource Kit Regional Cooperative Audit Reports
ARABOSAI	The environmental audit (training course materials) Supervision tools of the audit work (training course materials)	IT audit (training course materials) Quality Assurance in SAIs (training course materials) Performance audit in the field of production and distribution of electricity (training course materials)	The modern internal control tools (training course materials) The financial risk management in the investment projects (training course materials) The performance audit of the human resources development programs (training course materials)

# APPENDIX 1:

## LIST OF RESPONDENTS, INTOSAI GLOBAL SURVEY

COUNTRY	PRIMARY REGION	COUNTRY	PRIMARY REGION
Afghanistan	ASOSAI	Dominica	CAROSAI
Algeria	ARABOSAI	Dominican Republic	OLACEFS
American Samoa	PASAI	Ecuador	OLACEFS
Andorra	EUROSAI	Egypt	ARABOSAI
Anguilla	CAROSAI	El Salvador	OLACEFS
Argentina	OLACEFS	Eritrea	AFROSAI-E
Aruba	CAROSAI	Estonia	EUROSAI
Australia	ASOSAI	European Court of Auditors	EUROSAI
Austria	EUROSAI	Fiji	PASAI
Bahamas	CAROSAI	Finland	EUROSAI
Bahrain	ARABOSAI	France	EUROSAI
Bangladesh	ASOSAI	French Polynesia	PASAI
Barbados	CAROSAI	FSM-Pohnpei State	PASAI
Belize	CAROSAI	Gabon	CREFIAF
Bhutan	ASOSAI	Gambia	AFROSAI-E
Bolivia	OLACEFS	Georgia	ASOSAI
Bosnia and Herzegovina	EUROSAI	Ghana	AFROSAI-E
Brazil	OLACEFS	Greece	EUROSAI
Bulgaria	EUROSAI	Grenada	CAROSAI
Burundi	CREFIAF	Guam	PASAI
Cambodia	ASOSAI	Guatemala	OLACEFS
Cameroon	CREFIAF	Guinee	CREFIAF
Cayman Islands	CAROSAI	Guyana	CAROSAI
Central African Republic	CREFIAF	Honduras	OLACEFS
Chad	CREFIAF	Iceland	EUROSAI
Chile	OLACEFS	India	ASOSAI
China	ASOSAI	Indonesia	ASOSAI
Chuuk State	PASAI	Iran	ASOSAI
Colombia	OLACEFS	Iraq	ARABOSAI
Comoros	CREFIAF	Ireland	EUROSAI
Congo (Republic of the)	CREFIAF	Israel	EUROSAI
Cook Islands	PASAI	Italy	EUROSAI
Costa Rica	OLACEFS	Jamaica	CAROSAI
CÔTE D'IVOIRE	CREFIAF	Japan	ASOSAI
Croatia	EUROSAI	Jordan	ARABOSAI
Cuba	OLACEFS	Kazakhstan	ASOSAI
Curaçao	CAROSAI	Kenya	AFROSAI-E
Cyprus	EUROSAI	Kiribati	PASAI
Czech Republic	EUROSAI	Korea	ASOSAI
Denmark	EUROSAI	Kuwait	ARABOSAI

COUNTRY	PRIMARY REGION	COUNTRY	PRIMARY REGION
Kyrgyz Republic	ASOSAI	Papua New Guinea	PASAI
Lao PDR	ASOSAI	Paraguay	OLACEFS
Latvia	EUROSAI	Peru	OLACEFS
Lebanon	ARABOSAI	Philippines	ASOSAI
Liberia	AFROSAI-E	Poland	EUROSAI
Liechtenstein	EUROSAI	Portugal	EUROSAI
Lithuania	EUROSAI	Puerto Rico	OLACEFS
Luxembourg	EUROSAI	Qatar	ARABOSAI
Macedonia	EUROSAI	Russian Federation	ASOSAI
Madagascar	CREFAF	Rwanda	AFROSAI-E
Malawi	AFROSAI-E	Saint Kitts and Nevis	CAROSAI
Maldives	ASOSAI	Saint Lucia	CAROSAI
Mali	CREFAF	Samoa	PASAI
Malta	EUROSAI	São Tomé and Príncipe	CREFAF
Marshall Islands	PASAI	Saudi Arabia	ARABOSAI
Mauritania	ARABOSAI	Senegal	CREFAF
Mauritius	AFROSAI-E	Serbia	EUROSAI
México	OLACEFS	Seychelles	AFROSAI-E
Mongolia	ASOSAI	Sierra Leone	AFROSAI-E
Montserrat	CAROSAI	Saint Maarten	CAROSAI
Morocco	ARABOSAI	Slovak Republic	EUROSAI
Mozambique	AFROSAI-E	Slovenia	EUROSAI
Namibia	AFROSAI-E	Solomon Islands	PASAI
Nauru	PASAI	South Africa	AFROSAI-E
Nepal	ASOSAI	South Sudan	AFROSAI-E
Netherlands	EUROSAI	Spain	EUROSAI
New Caledonia	PASAI	Sri Lanka	ASOSAI
New Zealand	PASAI	Sudan	AFROSAI-E
Nicaragua	OLACEFS	Suriname	CAROSAI
Niger	CREFAF	Sweden	EUROSAI
Northern Mariana Islands	PASAI	Switzerland	EUROSAI
Norway	EUROSAI	Syria	ARABOSAI
Oman	ARABOSAI	Tajikistan	ASOSAI
Pakistan	ASOSAI	Tanzania	AFROSAI-E
Palau	PASAI	Thailand	ASOSAI
Palestine	ARABOSAI	Togo	CREFAF
Panama	OLACEFS	Tonga	PASAI

COUNTRY	PRIMARY REGION
Trinidad and Tobago	CAROSAI
Tunisia	ARABOSAI
Turkey	ASOSAI
Turks & Caicos	CAROSAI
Tuvalu	PASAI
U.S.A.	No region
Uganda	AFROSAI-E
Ukraine	EUROSAI
United Arab Emirates	ARABOSAI
United Kingdom	EUROSAI
Vanuatu	PASAI
Venezuela	OLACEFS
Vietnam	ASOSAI
Yap State	PASAI
Yemen	ARABOSAI
Zambia	AFROSAI-E
Zimbabwe	AFROSAI-E

#### REGIONAL ORGANISATIONS:

AFROSAI-E  
 ARABOSAI  
 ASOSAI  
 CAROSAI  
 CREFIAF  
 EUROSAI  
 OLACEFS  
 PASAI

# APPENDIX 2:

# INTOSAI GLOBAL SURVEY

# QUESTIONNAIRE – SAIS

## INTOSAI GLOBAL SURVEY 2017 - SAIs

### 1. WELCOME TO THE INTOSAI GLOBAL SURVEY 2017!

This survey is a joint and coordinated INTOSAI effort, administered by the INTOSAI Development

Initiative (IDI). The key partners within INTOSAI in this survey are: the INTOSAI regions, the INTOSAI

Goal Committees, the INTOSAI General Secretariat, the INTOSAI Chair and the Chair of the INTOSAI Strategic Planning Taskforce, in addition to the INTOSAI-Donor Cooperation.

#### **The objectives of the INTOSAI Global Survey are to:**

1. Collect information and data to guide the capacity development efforts within INTOSAI (including those of the IDI, the INTOSAI Regions, and INTOSAI Committees).
2. Measure progress in the performance of Supreme Audit Institutions (SAIs) by updating information of the 2010 and 2013 SAI Stocktaking reports.
3. Provide data and information for developing and monitoring the implementation of strategic plans within INTOSAI (hereunder the INTOSAI Strategic Plan, IDI Strategic Plan and Regional.
4. Strategic Plans as well as the INTOSAI-Donor Cooperation Programme Document.

#### **This survey covers the following thematic areas:**

- SAI Independence and Legal Framework
- Developments in SAI Performance
- Capacity Development of SAIs
- Question about sharing data
- Your inputs to the survey

#### **There are a total of 134 questions in this survey. The following questions guided the design of the survey questionnaire.**

- What is the overall change in SAI Performance between 2014 and 2017?
- Do SAIs have the degree of independence necessary to fulfil their mandates?
- What is the progress on implementation of ISSAIs since 2014?
- What is the extent and quality of support dedicated for the capacity development of SAIs?

The survey responses will remain confidential, as was the case in 2010 and 2013. This means that no reporting will be done on individual SAIs. Rather, responses will be analysed as an aggregate and shared through the Stocktaking Report as universal or regional data on SAIs. Since this is a coordinated effort, regional bodies and other survey partners would like to have the responses from the SAIs. In section four of this survey questionnaire, your SAI will be asked whether you are willing to share your responses with your regional organisation and other partners and in which topics.

## RESPONDING TO THE SURVEY

**For the 2017 INTOSAI Global Survey, we recommend that SAIs assign a team, instead of a single person, to answer the survey. This can increase the accuracy in the survey answers. In order to cover the information needed to respond to the questions, we suggest that the team be formed by staff members with the following knowledge or functions within the SAI:**

1. Responsibility for the SAI's Annual Performance Report, as many of questions in the INTOSAI Global Survey are addressed in this annual report.
2. SAI's legal framework, budget, external communication, and audit practices against ISSAI standards.
3. Human resources and staff development in the SAI.
4. External partnerships in capacity development programmes.
5. A staff to serve as survey secretary and coordinate answers.

We recommend that the survey secretary print copies of the survey questionnaire and call for a meeting with the selected team members to discuss and assign responsibility for answering sections or questions of the survey. Team members then provide answers to the survey secretary in the printed copies. The secretary then enters all the answers into the SurveyMonkey.

The survey application allows for saving your responses as you enter them. Your responses are saved when you click "Next" on each survey page. You will not be able to print a copy of your responses after completing the survey. However, you can go back and review or change your answers. If necessary, SAIs can seek support for completing this survey from the Secretariat in their regions. The name and contact details for the contact person for the INTOSAI Global Survey in each region follow.

**IF YOU HAVE ANY COMMENT OR DOUBT, DO NOT HESITATE IN CONTACTING THE MANAGER OF THE INTOSAI GLOBAL SURVEY AT IDI. THE CONTACTS ARE:**

Ms. Riselia Bezerra [rdb@idi.no](mailto:rdb@idi.no) or [Intosai.gs@gmail.com](mailto:Intosai.gs@gmail.com)  
+47 9479 8005 or +47 9520 5001

Please submit the completed survey questionnaire by April 30th, 2017 at the latest.

The analysis of the INTOSAI Global Survey will be part of the information basis for the elaboration of the SAI Stocktaking Report 2017, which will be available by September 2017 and shared within the SAI community.

Thank you very much for your time and willingness to take part in the INTOSAI Global Survey.

Best regards,

**THE INTOSAI GLOBAL SURVEY PARTNERSHIP**

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## INTOSAI GLOBAL SURVEY 2017 - SAIs

### 2. CONTACT INFORMATION

\* 1. Full name of your Supreme Audit Institution

\* 2. Please provide the following information for the main contact person(s) for this survey in your SAI: name, position, email and telephone.

### 3. SAI INDEPENDENCE AND LEGAL FRAMEWORK

This section has questions about the legal and administrative frameworks for your SAI.

#### 3. WHAT IS THE INSTITUTIONAL MODEL OF YOUR SAI?

- Parliamentary - Single Head model
- Parliamentary - Board model
- Court - Single Head model
- Court – Board model
- Part of Ministry of Finance
- Other institutional model

Other institutional model (please specify)

#### 4. PLEASE SELECT THE LEGAL ACT(S) REGULATING THE SAI'S STATUS AND WORK SCOPE.

Select all that apply.

- Constitution
- Federal or national law(s)
- Budget
- Code(s)
- Decree(s)
- Regulation(s)

Other (please specify)

#### 5. DOES THE LEGAL ACT REGULATING YOUR SAI SECURE THE INDEPENDENCE OF YOUR SAI?

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

#### 6. DOES THE LEGAL ACT REGULATING YOUR SAI DEFINE YOUR SAI'S MANDATE?

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

#### 7. DOES THE APPLICABLE LEGISLATION/REGULATION IN YOUR COUNTRY SPECIFY THE CONDITIONS OF APPOINTMENTS, REAPPOINTMENTS, EMPLOYMENT AND RETIREMENT OF THE HEAD(S) OF SAI, ENSURING INDEPENDENCE FROM THE EXECUTIVE.

Note: Head(s) of SAIs are defined as the Auditor General, President of the Court of Account or members of the collegial institution.

- Yes
- No

#### 8. DOES THE APPLICABLE LEGISLATION/REGULATION IN YOUR COUNTRY SPECIFY AND PROTECT THE HEAD(S) OF SAI PERTAINING TO DISMISSAL, SECURITY OF TENURE AND LEGAL IMMUNITY?

Note: Head(s) of SAIs are defined as the Auditor General, President of the Court of Account or members of the collegial institution.

- Yes
- No



**9. TO WHAT EXTENT IS YOUR SAI FREE FROM DIRECTION OR INTERFERENCE FROM THE LEGISLATURE AND/OR THE EXECUTIVE IN THE FOLLOWING:**

Please check the option that applies to your SAI.

	To a limited extent	To a moderate extend	To a fullest extend	Not at all
Selection of audit program, although relevant stakeholders can suggest or request work regarding the audits to be conducted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Planning, programming, conduct, reporting, and follow-up of audits.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deciding the content and timing of the audit reports.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Publishing and disseminating your audit reports in the public domain.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Obtaining timely, unconstrained and free access to all necessary documents and information for the proper discharge of their staturoy responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Managing its own budget without interference or control from government and other authorities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
In the access to human, material and/or monetary resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
In the organization and management of your office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**10. TO WHAT EXTENT HAVE THERE BEEN CASES OF INTERFERENCE FROM THE EXECUTIVE REGARDING YOUR SAI’S BUDGET IN THE PAST THREE YEARS?**

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

**11. IS THE LEGISLATURE (OR ONE OF THE PARLIAMENT/CONGRESS COMMISSIONS) RESPONSIBLE FOR ENSURING THAT YOUR SAI HAVE THE PROPER RESOURCES TO FULFIL ITS MANDATE?**

- Yes
- No

**12. DOES YOUR SAI HAVE OPPORTUNITY TO APPEAL TO THE LEGISLATURE/PARLIAMENT/CONGRESS IF THE RESOURCES PROVIDED ARE INSUFFICIENT TO FULFIL ITS MANDATE?**

- Yes  
 No

**13. DOES THE LEGISLATURE/PARLIAMENT/CONGRESS COUNT ON A PANEL OF PARLIAMENTARIANS OR CONGRESSIONAL REPRESENTATIVES TO OVERSEE YOUR SAI'S ANNUAL FUNDING REQUEST?**

- Yes  
 No

**14. DOES YOUR SAI HAVE THE LEGAL MANDATE TO CARRY OUT AUDIT ON:**

	Yes	No
Federal or National level	<input type="checkbox"/>	<input type="checkbox"/>
Regional level	<input type="checkbox"/>	<input type="checkbox"/>
Local or municipal level	<input type="checkbox"/>	<input type="checkbox"/>
Autonomous & semi-autonomous bodies	<input type="checkbox"/>	<input type="checkbox"/>
State owned enterprises/parastatals	<input type="checkbox"/>	<input type="checkbox"/>
Non-government organizations	<input type="checkbox"/>	<input type="checkbox"/>
Government-funded organizations	<input type="checkbox"/>	<input type="checkbox"/>
Public-private enterprises	<input type="checkbox"/>	<input type="checkbox"/>

**15. DOES YOUR SAI HAVE THE MANDATE TO COVER THE FOLLOWING AUDITS:**

	Yes	No
Funds used on contracts and public works	<input type="checkbox"/>	<input type="checkbox"/>
Electronic data processing facilities	<input type="checkbox"/>	<input type="checkbox"/>
Audit of the use of subsidies granted from public funds	<input type="checkbox"/>	<input type="checkbox"/>
License agreements or concessions	<input type="checkbox"/>	<input type="checkbox"/>
Security/defence funds	<input type="checkbox"/>	<input type="checkbox"/>
Access to bank information	<input type="checkbox"/>	<input type="checkbox"/>
Audit of public authorities and other institutions abroad	<input type="checkbox"/>	<input type="checkbox"/>
Audit of international and supranational organizations	<input type="checkbox"/>	<input type="checkbox"/>
Audit the collection of taxes and examination of the system and efficiency of tax collection and the achievement of revenue targets	<input type="checkbox"/>	<input type="checkbox"/>
Other audits	<input type="checkbox"/>	<input type="checkbox"/>

## 16. PLEASE SELECT THE AUDIT STREAM(S) THAT YOUR SAI IS MANDATED TO CONDUCT.

Select all that apply.

- Financial Audits
- Compliance Audits
- Performance Audits
- Specialized audits

## 17. DOES YOUR SAI HAVE A MANDATE TO:

	Yes	No
Share information with specialized anti-corruption institutions.	<input type="checkbox"/>	<input type="checkbox"/>
Investigate corruption and fraud issues.	<input type="checkbox"/>	<input type="checkbox"/>
Sanction corruption-related cases.	<input type="checkbox"/>	<input type="checkbox"/>
Carry out jurisdictional control and to judge accounts issued to public institutions and companies.	<input type="checkbox"/>	<input type="checkbox"/>
Sanction officials responsible for mismanagement of public funds.	<input type="checkbox"/>	<input type="checkbox"/>
Exercise oversight of national institutions whose mandate is to investigate corruption and fraud issues.	<input type="checkbox"/>	<input type="checkbox"/>

## 4. ABOUT YOUR SAI

The questions in this section cover your SAI's profile, internal governance, operations, audit practices, reporting, professionalization and stakeholder management.

Budget of SAI, mandated and audited entities

### 18. DID YOUR SAI BUDGET INCREASE IN REAL TERMS (ACCOUNTING FOR INFLATION) IN THE IN THE PAST THREE (3) YEARS?

- Yes
- No

### 19. WHAT WAS YOUR SAI'S ANNUAL BUDGET IN THE PAST 3 YEARS (IN YOUR COUNTRY'S NOMINATION)?

Note: Please also provide your SAI's average annual budget in the past 3 years. For calculating the average: (Add the annual budgets for the past 3 years) then divided by 3.

2016	<input type="text"/>
2015	<input type="text"/>
2014	<input type="text"/>
Average of the three years	<input type="text"/>

## 20. WHAT WAS YOUR SAI'S ANNUAL BUDGET IN THE PAST 3 YEARS (IN US DOLLAR)?

Note 1: For conversion from your monetary currency to US dollar, please use the exchange rate of 30 January 2017.

Note 2: Please also provide the average of the past three years. For calculating the average: (Add the annual budgets for the past 3 years) then divided by 3.

2016	<input type="text"/>
2015	<input type="text"/>
2014	<input type="text"/>
Average of the three years	<input type="text"/>

## 21. WHAT WAS THE TOTAL BUDGET OF MANDATED ENTITIES, IN THE PAST 3 YEARS (IN YOUR COUNTRY'S CURRENCY)?

Note 1: For this question, only entities for which your SAI has financial and compliance audit responsibility should be included. Note 2: Budget figures on mandated entities may not be readily available to many SAIs due to complex country structures or the way budget systems are set up. We would ask you to provide the information that you are able to obtain.

Note 3: Calculating the average: (Add the annual budgets for mandated entities for the past 3 years) then divided by 3

2016	<input type="text"/>
2015	<input type="text"/>
2014	<input type="text"/>
Average of the three years	<input type="text"/>

## 22. WHAT WAS THE TOTAL BUDGET OF MANDATED ENTITIES, IN THE PAST 3 YEARS (IN USD)?

Note 1: Please provide the information in US dollar. For conversion from your own monetary currency to US dollar, please use the exchange rate of 30 January 2017.

Note 2: For this question, only entities for which your SAI has financial and compliance audit responsibility should be included. Note 3: Budget figures on mandated entities may not be readily available to many SAIs due to complex country structures or the way budget systems are set up. We would ask you to provide the information that you are able to obtain.

Note 4: Calculating the average: (Add the annual budgets for mandated entities for the past 3 years) then divided by 3.

2016	<input type="text"/>
2015	<input type="text"/>
2014	<input type="text"/>
Average of the three years	<input type="text"/>

### 23. WHAT WAS THE TOTAL BUDGET OF AUDITED ENTITIES, IN THE PAST 3 YEARS (IN YOUR COUNTRY'S CURRENCY)?

Note 1: This question refers to the entities your SAI audited during the specified period.

Note 2: Calculating the average: (Add the annual budgets for mandated entities for the past 3 years) then divided by 3.

2016	<input type="text"/>
2015	<input type="text"/>
2014	<input type="text"/>
Average of the three years	<input type="text"/>

### 24. WHAT WAS THE TOTAL BUDGET OF AUDITED ENTITIES, IN THE PAST 3 YEARS (IN USD)?

Note 1: This question refers to the entities your SAI audited during the specified period.

Note 2: Please provide the information in US dollar. For conversion from your own monetary currency to US dollar, please use the exchange rate of 30 January 2017.

Note 3: Calculating the average: (Add the annual budgets for mandated entities for the past 3 years) then divided by 3.

2016	<input type="text"/>
2015	<input type="text"/>
2014	<input type="text"/>
Average of the three years	<input type="text"/>

### 25. DID YOUR BUDGET FOR PROFESSIONAL DEVELOPMENT INCREASED IN REAL TERMS (ADJUSTED FOR INFLATION) IN THE PAST THREE YEARS?

- Yes
- No
- Do not know

### 26. WHAT IS THE TOTAL ANNUAL BUDGET FOR PROFESSIONAL DEVELOPMENT, IN THE PAST 3 YEARS (IN YOUR COUNTRY'S CURRENCY)?

Note 1: Professional development includes internal training, costs of external training paid by your SAI, fees for external certification, scholar fees master or specialized program, e-learning program, fee for maintaining certification and other similar initiatives.

Note 2: Calculating the average: (Add the annual budgets for mandated entities for the past 3 years) then divided by 3.

2016	<input type="text"/>
2015	<input type="text"/>
2014	<input type="text"/>
Average of the three years	<input type="text"/>

## 27. WHAT IS THE TOTAL ANNUAL BUDGET FOR PROFESSIONAL DEVELOPMENT, IN THE PAST 3 YEARS (IN USD)?

Note 1: Professional development includes internal training, costs of external training paid by your SAI, fees for external certification, scholar fees master or specialized program, e-learning program, fee for maintaining certification and other similar initiatives.

Note 2: For conversion from your own monetary currency to US dollar, please use the exchange rate of 30 January 2017.

Note 3: Calculating the average: (Add the annual budgets for mandated entities for the past 3 years) then divided by 3.

2016	<input type="text"/>
2015	<input type="text"/>
2014	<input type="text"/>
Average of the three years	<input type="text"/>

## 27. WHAT IS THE TOTAL ANNUAL BUDGET FOR PROFESSIONAL DEVELOPMENT, IN THE PAST 3 YEARS (IN USD)?

Note 1: Professional development includes internal training, costs of external training paid by your SAI, fees for external certification, scholar fees master or specialized program, e-learning program, fee for maintaining certification and other similar initiatives.

Note 2: For conversion from your own monetary currency to US dollar, please use the exchange rate of 30 January 2017.

Note 3: Calculating the average: (Add the annual budgets for mandated entities for the past 3 years) then divided by 3.

2016	<input type="text"/>
2015	<input type="text"/>
2014	<input type="text"/>
Average of the three years	<input type="text"/>

## INTERNAL GOVERNANCE & ETHICS

### 28. DOES YOUR SAI HAVE A CODE OF ETHICS?

Yes

No

### 29. IS YOUR SAI'S CODE OF ETHICS MADE AVAILABLE TO THE PUBLIC?

(e.g. posted in the SAI website, printed copies available within the SAI premises and available on public demand, etc.)

Yes

No

**30. PLEASE SELECT WHICH APPLY TO YOUR SAI**

	To a limited extent	To a moderate extend	To a fullest extend	Not at all
Does your SAI ensure that staff are acquainted with the Code of Ethics?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does your SAI monitor the application of the Code of Ethics?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are there measures in place in your SAI to deal with non-compliance with the Code of Ethics and the SAI implements them?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**31. DOES YOUR SAI HAVE AN INTERNAL AUDIT FUNCTION?**

- Yes
- No

**32. DOES THE INTERNAL AUDIT UNIT/DEPARTMENT HAVE SUFFICIENT RESOURCES TO CARRY OUT ITS TASKS?**

Note: By “sufficient resources”, we mean number of staff and budget.

- Yes
- No

**33. ARE YOUR SAI'S FINANCIAL STATEMENTS SUBJECT TO EXTERNAL AUDIT?**

- Yes
- No

**AUDIT PROCESS**

**34. WHICH AUDIT APPROACH(ES) DOES YOUR SAI USE FOR SELECTING AUDITS FOR THE ANNUAL PROGRAM?**

Please select the option(s) that apply to your SAI.

- Risk based audit
- System based audit
- Other(s)

**35. IF AUDITORS IN YOUR SAI USE ELECTRONIC TOOLS (SOFTWARE) FOR CONDUCTING AND DOCUMENTING AUDITS, THEY DO FOR WHICH AUDIT STREAM?**

Please select the option(s) that apply to your SAI.

- Financial Audit stream
- Compliance Audit stream
- Performance Audit stream
- No electronic tools used

### 36 WHICH OF THE FOLLOWING AUDITS DO YOUR SAI DO?

Please select all that apply to your SAI.

- Financial Audit
- Compliance Audit
- Performance Audit
- Jurisdictional control
- Others

### 37. FOR FINANCIAL AUDIT, DID YOUR SAI MEET THE FOLLOWING AUDIT COVERAGE CRITERIA IN THE PAST AUDIT YEAR: 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)?

- Yes
- No

### 38. IF NO, HOW MUCH PERCENT OF THE STATEMENTS RECEIVED WERE AUDITED?

Note: Please enter the numeric value of the percentage only (e.g. 50, not 50%).

### 39. FOR COMPLIANCE AUDIT, DID YOUR SAI MEET THE FOLLOWING AUDIT COVERAGE CRITERIA: 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 LAST AUDIT YEAR?

- Yes
- No

### 40. IF NO, WHAT WAS THE PERCENTAGE OF THE AUDITED ENTITIES WITHIN THE SAI'S MANDATE THAT WERE SUBJECT TO A COMPLIANCE AUDIT IN THE LAST AUDIT YEAR?

Note: Please enter the numeric value of the percentage only (e.g. 50, not 50%).

### 41. FOR PERFORMANCE AUDIT, DID YOUR SAI MEET THE FOLLOWING AUDIT COVERAGE CRITERIA: 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?

- Yes
- No

### 42. IF NO, HOW MANY PERFORMANCE AUDITS DID THE SAI ISSUED IN THE PAST THREE YEARS?

Note: Please enter the numeric value only (e.g. 5, and not 5 audits).



# TIMELY SUBMISSION AND PUBLISHING AUDIT REPORTS AND JUDGEMENT

## 43. WHEN WAS THE LATEST CONSOLIDATED ANNUAL AUDIT REPORT FROM YOUR SAI ISSUED TO PARLIAMENT/CONGRESS (OR OTHER RECIPIENTS AS DETERMINED BY LAW)?

Note: Usually legal time limit is specified in the legal framework of the SAI or determined by the SAI.

- Within the stipulated legal time limit
- Within six months after stipulated legal time limit
- Within one year after stipulated legal time limit
- More than one year after stipulated legal time limit
- For our SAI, there is no time stipulation for issuing the consolidated annual audit report

## 44. HOW MANY AUDIT REPORTS WERE PRODUCED IN THE LAST COMPLETED AUDIT YEAR?

Note 1: The audit 'reports' refer to all the financial, compliance, performance and other audit reports that the SAI produced in the past audit year.

Note 2: Please enter the numeric value only (e.g. 5, and not 5 audits).

## 45. HOW MANY AUDIT REPORTS WERE MADE PUBLIC IN THE LAST COMPLETED AUDIT YEAR?

(e.g. through press conference, posting in the SAI website)

## 46. THE FOLLOWING QUESTIONS ARE FOR SAIS ORGANIZED AS JUDICIAL OR COURT SYSTEMS ONLY.

How many judgements/sanctions were completed in the last audit year?

How many judgements/sanctions were made available to the public?

How many accounts were received in the last audit year?

How many accounts were judged in the last audit year?

# QUALITY CONTROL AND ASSURANCE

“Quality Controls” encompasses the policies and procedures that are put in place in an SAI to assure that its audit work is of a consistently high quality. It is carried out as an integrated part of the audit process.

“Quality Assurance” is the process established by a SAI to ensure that: (a) Needed controls are in place; (b) Controls are being properly implemented; and, (c) Potential ways of strengthening or otherwise improving controls are identified. Quality assurance can either be done on audits that have been completed or while in progress at various phases of the audit.

## 47. WHICH AUDIT STREAMS DO THE QUALITY CONTROL IN YOUR SAI COVER?

Please select all that applies to your SAI.

- Financial audit
- Compliance audit
- Performance audit
- Our SAI does not have a quality control system

## 48. FOR SAIS ORGANIZED AS JUDICIAL OR COURT SYSTEMS, DOES THE QUALITY CONTROL MECHANISM ALSO COVER JURISDICTIONAL FUNCTION AND JUDGEMENT?

Please select the answer that applies to your SAI.

- Yes
- No
- Our SAI does not have a quality control system

## 49. WHICH AUDIT STREAMS DOES QUALITY ASSURANCE COVER IN YOUR SAI?

Please select all that applies to your SAI.

- Financial audit
- Compliance audit
- Performance audit
- Our SAI does not have quality assurance mechanisms

## 50. FOR SAIS ORGANIZED AS JUDICIAL OR COURT SYSTEMS, DOES THE QUALITY ASSURANCE MECHANISM ALSO COVER JURISDICTIONAL FUNCTION AND JUDGEMENT?

Please select the answer that applies to your SAI.

- Yes
- No
- Our SAI does not have a quality assurance system

## 51. WHICH MECHANISM DOES YOUR SAI USE FOR QUALITY ASSURANCE?

**Internal quality assurance:** periodic review performed by persons within the SAI, with knowledge of the audit procedures, practices and standards.

**External quality assurance:** an independent organization external to the SAI (e.g. peer SAI, private audit firm, management consulting firm, academic expert or regulatory body) performs a quality assurance review to appraise the quality of the audit activity and provide independent assurance of the audit quality. The reviews are conducted periodically.

- Internal quality assurance, by an independent quality assurance unit, department or group.
- Internal quality assurance, through a mechanism involving different divisions, units and/or sections.
- External quality assurance.
- No quality assurance mechanism used currently.

**52. IF YOUR SAI HAS A QUALITY ASSURANCE MECHANISM, WHAT IS THE SYSTEM YOUR SAI USES FOR FOLLOWING UP ON THE CONCLUSIONS AND RECOMMENDATIONS OF THE QUALITY ASSURANCE MECHANISM?**

Please write the name of the system or a very short description.

## FOLLOWING-UP ON SAI RECOMMENDATIONS

**53. DOES YOUR SAI ISSUE AUDIT OPINIONS FOR THE FOLLOWING AUDIT STREAMS?**

- For financial audits.
- For compliance audits.
- For performance audits.

**54. DOES YOUR SAI PROVIDE RECOMMENDATIONS FOR THE FOLLOWING AUDIT STREAMS?**

- For financial audits.
- For compliance audits.
- For performance audits.

**55. DOES YOUR SAI HAVE AN INTERNAL SYSTEM TO FOLLOW-UP ON THE OBSERVATIONS AND RECOMMENDATIONS MADE TO THE AUDITED ENTITIES, INCLUDING THE ACTIONS TAKEN BY THE AUDITEES' RELEVANT AUTHORITIES?**

- Yes
- No

**56. DOES YOUR SAI HAVE AN INCENTIVE OR PENALTY SYSTEM FOR IMPLEMENTATION AND NON-IMPLEMENTATION OF AUDIT RECOMMENDATIONS?**

- Yes, and the incentives or penalties are consistently applied
- Yes, and the incentives or penalties are applied to a moderate extent
- Yes, but the incentives or penalties are rarely applied
- No

**57. WHICH OF THE FOLLOWING STAKEHOLDERS ARE INVOLVED IN YOUR FOLLOW-UP SYSTEM?**

	Consistently	Sometimes	Rarely	Never
The audited entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legislative/Parliament/Congress	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Executive	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Judiciary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Civil society	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Citizens	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Others	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**58. TO WHAT EXTENT WERE RECOMMENDATIONS IMPLEMENTED IN THE LAST THREE AUDIT YEARS?**

	To a limited extent	To a moderate extend	To the fullest extend	Not at all
For financial audits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For compliance audits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For performance audits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For specialized audits (e.g. Public debt, environment)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**59. FOR SAI WITH COURT SYSTEM OR WITH A MANDATE TO ISSUE SANCTIONS, DO YOU FOLLOW-UP ON SAI SANCTIONS?**

- Yes
- No

**60. TO WHAT EXTENT WERE SANCTIONS IMPLEMENTED IN THE LAST THREE COMPLETED AUDIT YEAR?**

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

**OTHER CORE SERVICES**

**61. DOES YOUR SAI PROVIDE ADVISORY SERVICES TO THE CONGRESS/PARLIAMENT?**

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

**62. DOES YOUR SAI PROVIDE ADVISORY SERVICES TO OTHER PUBLIC ENTITIES?**

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

**63. DOES YOUR SAI CARRY OUT OTHER NON-AUDIT RELATED RESPONSIBILITIES?**

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

If yes, please specify which non-audit related responsibilities your SAI carries out

# STRATEGIC PLAN

## 64. DOES YOUR SAI HAVE A STRATEGIC PLAN?

- Yes
- No

## 65. WAS THE STRATEGIC PLAN BASED ON A HOLISTIC NEEDS ASSESSMENT OF THE SAI?

- Yes
- No

## 66. DOES YOUR SAI HAVE AN OPERATIONAL OR ANNUAL PLAN FOR THE CURRENT AUDIT YEAR IN ORDER TO IMPLEMENT THE STRATEGIC PLAN?

- Yes
- No
- We have annual plans, but they are not based on the strategic plan

## 67. ARE YOUR STRATEGIC AND OPERATIONAL PLANS MADE AVAILABLE TO THE PUBLIC, THROUGH YOUR WEBSITE FOR EXAMPLE?

- Yes, both strategic and operational plans
- Yes, but only the strategic plan
- Yes, but only the operational plans
- No

## 68. WHAT MECHANISMS DOES YOUR SAI HAVE IN PLACE IN THIS AUDIT YEAR FOR MONITORING AND EVALUATING THE STRATEGIC AND OPERATIONAL PLANS?

Select as many options as applicable.

- Systematic monitoring of the implementation of activities
- Systematic monitoring of the implementation of outputs
- Systematic monitoring of the implementation of the plans through performance indicators'
- Internal evaluation(s)
- External evaluation(s)
- No systematic monitoring of the implementation of Strategic and Operational Plans
- No evaluation(s)

## ISSAI STANDARDS

### 69. HAS YOUR SAI DEVELOPED OR ADOPTED AUDIT STANDARDS BASED ON OR CONSISTENT WITH WHICH ISSAI LEVEL?

Please check the options that apply to your SAI.

	Consistent with the level 3 ISSAIs	Consistent with the level 4 ISSAIs	Standard adopted, but not yet consistent with ISSAIs	Did not adopt standards
Financial audits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Compliance audits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Performance audits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### 70. DOES YOUR SAI HAVE AUDIT MANUALS IN THE FOLLOWING AUDIT STREAMS:

Please check the options that apply to your SAI.

	Yes, Consistent with the level 3 ISSAIs	Yes, Consistent with the level 4 ISSAIs	Standard adopted, but not yet consistent with ISSAIs	Did not adopt ISSAI standards
Financial audits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Compliance audits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Performance audits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## ISSAI STANDARDS

Please provide the following information about SAI staff.

**Note 1:** Information about number of staff should be answered as of to date (current numbers of staff), disaggregated by gender.

**Note 2:** 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

### 71. TOTAL NUMBER OF STAFF IN YOUR SAI

Male

Female

## 72. TOTAL NUMBER OF HEAD(S) OF SAI

Note 1: Heads of SAIs are defined as the Auditor General, President of the Court of Account or members of the collegial institution.

Note 2: Please write the number zero (0) to indicate an absence of male or female.

Male	<input type="text"/>
Female	<input type="text"/>

## 73. TOTAL NUMBER OF MEMBERS OF SENIOR MANAGEMENT.

Note 1: Members of the senior management are Deputy AGs, Department Directors, Prosecutor, Presidents of Chamber and Secretary Generals.

Note 2: Please write the number zero (0) to indicate an absence of male or female.

Male	<input type="text"/>
Female	<input type="text"/>

## 74. TOTAL NUMBER OF PROFESSIONAL AUDIT STAFF (NON-SENIOR MANAGEMENT).

Note: Please write the number zero (0) to indicate an absence of male or female.

Male	<input type="text"/>
Female	<input type="text"/>

## 75. TOTAL NUMBER OF SUPPORT STAFF (AUDIT).

Note: Please write the number zero (0) to indicate an absence of male or female.

Male	<input type="text"/>
Female	<input type="text"/>

## 76. TOTAL NUMBER OF SUPPORT STAFF (CORPORATE SERVICE).

Note: Please write the number zero (0) to indicate an absence of male or female.

Male	<input type="text"/>
Female	<input type="text"/>

## 77. DOES YOUR SAI HAVE ITS OWN RECRUITING AND DEPLOYMENT MECHANISM?

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

## 78. DOES YOUR SAI HAVE WRITTEN JOB DESCRIPTIONS FOR POSITIONS?

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

## 79. ARE MEMBERS OF SAI SENIOR MANAGEMENT NORMALLY RECRUITED INTERNALLY?

**Note:** Members of the senior management are Deputy AGs, Department Directors, Prosecutor, Presidents of Chamber and Secretary Generals.

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

## 80. DOES YOUR SAI APPLY A “MINIMUM QUALIFICATION FRAMEWORK” FOR THE FOLLOWING APPOINTMENTS?

**Note:** “minimum qualification framework” is a formal system describing the minimal qualifications for positions.

	Yes	No
Audit Staff	<input type="checkbox"/>	<input type="checkbox"/>
Corporate/non-adult staff (e.g. HR)	<input type="checkbox"/>	<input type="checkbox"/>

## 81. WHAT IS THE EXTENT OF STAFF TURN-OVER IN YOUR SAI IN THE PAST THREE YEARS?

- Between 0 and 20% a year
- Between 20% and 40% a year
- Between 40% and 60% a year
- Between 60% and 80% a year
- Over 80%
- Do not know

# ISSAI STANDARDS

## 82. DOES YOUR SAI HAVE A GENDER POLICY?

**Note:** A policy developed by the SAI or adopted government’s global policy or from the region.

- Yes
- No



### 83. WHICH MECHANISMS ARE IN USE TO MONITOR THE IMPLEMENTATION OF THE GENDER POLICY?

- Our SAI monitor gender indicators in the Strategic or Annual plans.
- Our SAI monitor the gender-related activities stated in the Strategic or Annual plans.
- Our SAI carry out internal evaluation(s) of gender policy.
- Our SAI carry out external evaluation(s) of gender policy.
- We do not monitor or evaluate the gender policy.

### 84. DOES YOUR SAI HAVE A MANUAL ON AUDITING GENDER ISSUES?

- Yes
- No

### 85. DID YOUR SAI DO DEDICATED AUDIT ON GENDER IN THE PAST THREE YEARS?

**Note:** Audits specifically designed to assess the implementation of gender policies, strategies, programmes and corresponding budgets. For example, assessment of the degree of government compliance with national and/or international commitments to gender equality.

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

### 86. DID YOUR SAI INCLUDE GENDER ASSESSMENTS IN AUDIT WORK IN THE PAST THREE YEARS?

**Note:** For example, assessment of the degree of government compliance with the implementation of national gender legislation, policy and/or action plan in the course of auditing institutions and funds

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

## SAI PERFORMANCE ASSESSMENT

### 87. HAVE YOUR SAI CARRIED OUT AN ASSESSMENT OF ITS PERFORMANCE IN RECENT YEARS

Please select the option(s) that applies.

- No
- Yes, in 2017
- Yes, in 2016
- Yes, in 2015
- Yes, in 2014

## 88. WHICH TOOL(S) WAS USED FOR THE PERFORMANCE ASSESSMENT(S)?

- SAI Performance Measurement Framework (SAI PMF)
- Peer Review Guide and Checklist
- Blend Peer Review and SAI PMF
- Institutional Capacity Building Framework (ICBF, AFROSAI-E)
- Assessment tool developed by the SAI
- Other

Other (please specify)

## 89. WHAT APPROACH WAS USED FOR THE PERFORMANCE ASSESSMENT?

Please select applicable option(s).

- Self-assessment
- Peer assessment (conducted by another SAI)
- External assessment (e.g. conducted by external consultants or organisation)
- A mix of internal and external assessment
- Other

## 90. WHICH TYPE OF SAMPLE WAS USED FOR THE SAI'S PERFORMANCE ASSESSMENT(S)?

Please select applicable option(s).

- Simple Random Sampling (a sample of n audit files is chosen randomly)
- Simple Purposive Sampling (a sample of n audit files is selected based on one or more criterion)
- Stratified Random Sampling (a sample of n audits from each audit stream is selected randomly in order to obtain a sample that is representative of the SAI's entire audit work)
- Multi-Stage Sampling (constructed by taking a series of simple random samples in stages).
- Other sampling method

## 91. WHICH AUDIT STREAMS DID THE SAI PERFORMANCE ASSESSMENT COVER?

Please select applicable option(s).

- Financial audit
- Compliance audit
- Performance audit
- Jurisdictional control (for the court SAIs)

## 92. WAS THE PERFORMANCE ASSESSMENT EXTERNALLY QUALITY ASSURED?

- Yes
- No

## 93. DID YOUR SAI REPORT ON THE PERFORMANCE ASSESSMENT EXTERNALLY TO STAKEHOLDERS (E.G. LEGISLATIVE, PUBLICLY, ETC.)?

- Yes
- No

## 94. WHAT WAS THE RESULTS OF THE PERFORMANCE ASSESSMENT FOR YOUR SAI?

Please select applicable option(s).

- Change/amend of any aspect of the legal framework affecting the SAI (e.g. in the audit law)
- Increase/decrease in SAI budget by the legislative (or another body responsible for the SAI's budget) Review of strategic plan
- Review (adjustments) the technical assistance programme the SAI had with one or more cooperation partners.
- Orient technical assistance initiatives with peer SAIs.
- Access to funding from international cooperation partners for capacity development initiatives reflecting key areas identified in the assessment.
- Provided guidance for the SAIs' internal training programme
- Review SAI's audit manuals
- Increased resources for both the quality control and quality assurance systems
- Improved or update the audit methodology in order to comply with the relevant standards.
- Improved or updated the SAI procedure for judgement and sanction. (Only for SAI with jurisdictional function).
- Developed and implemented, or improved, a stakeholder's engagement strategy or plan.
- Set up and implement, or improving, a system for following up audit recommendations and/or sanctions. None
- Other(s)

## 95. IF YOU HAVE USED THE SAI PERFORMANCE MEASUREMENT FRAMEWORK (SAI PMF), COULD YOU PLEASE SHARE YOUR OPINION ABOUT THE TOOL?

**Note:** The SAI PMF is an assessment tool developed specifically for the use of SAIs. Your inputs are valuable for the tool's development. In writing, please be as direct and brief as possible.

Three main strengths of the tool.

Three main weaknesses of the tool.

## 96. IF YOU HAVE NOT YET USED THE SAI PERFORMANCE MEASUREMENT FRAMEWORK (SAI PMF), COULD YOU PLEASE SHARE: THE MAIN REASONS WHY YOUR SAI DID NOT USE THE SAI PMF TO CARRIED OUT ITS PERFORMANCE ASSESSMENT.

In writing, please be as direct and brief as possible

## 97. DOES YOUR SAI PLAN ON DOING A SAI PERFORMANCE MEASUREMENT FRAMEWORK (SAI PMF) IN THE FUTURE?

- Yes
- No

# COMMUNICATION AND STAKEHOLDER MANAGEMENT

## 98. DOES YOUR SAI HAVE A COMMUNICATION POLICY?

- Yes
- No

**99. PLEASE SELECT THE MASS MEDIA YOUR SAI USES TO REPORT/DISSEMINATE ITS AUDIT WORK.**

	To a limited extent	To a moderate extent	To the fullest extent	Not at all
Television	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Radio	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Press	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Internet (e.g. SAI's webpage and/or social networks, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gazettes or Magazines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
No mass media used frequently by SAI	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**100. IF YOUR SAI PROMOTE THE PARTICIPATION OF CITIZENS IN SUPREME AUDITING-RELATED TASKS, WHAT IS THE SCOPE OF THEIR INVOLVEMENT?**

- Citizens' involvement in the planning of the annual audit plan (e.g. through following-up on citizens' complaints, denunciations and suggestions)
- Citizens' participation in the conduction of audits.
- Citizens' collaboration in the dissemination of the audit findings.
- Citizens' monitoring of the auditee's actions with regard to the SAI's audit findings and recommendations.
- Other(s)

**101. DOES YOUR SAI TAKE INTO ACCOUNT PARLIAMENT'S/CONGRESS' AUDIT REQUESTS TO DEFINE ITS ANNUAL AUDIT PLAN?**

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

**102. DOES YOUR SAI TAKE INTO ACCOUNT THE GOVERNMENT'S REQUESTS OR COMMENTS WHEN THE SAI PLANS ITS OBJECTIVES?**

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

**103. DOES YOUR SAI INVOLVE CIVIL SOCIETY WHEN FOLLOWING UP ON AUDIT RECOMMENDATIONS?**

For example, through partnerships with research institutes or universities or trade unions.

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

## 5. CAPACITY DEVELOPMENT

This section asks questions about internal and external capacity development initiatives of SAIs and in partnerships with INTOSAI bodies.

### TRAINING

#### 104. IS YOUR SAI AN “ACCREDITED TRAINING INSTITUTION” (A RECOGNISED EXTERNAL TRAINING OR PROFESSIONAL BODY HAS ACCREDITED THE SAI AS A PROFESSIONAL TRAINING INSTITUTE)?

- Yes  
 No

#### 105. DOES YOUR SAI DEVELOP AND IMPLEMENT A TRAINING PLAN?

- Yes  
 No

#### 106. DOES YOUR SAI HAVE LEADERSHIP TRAINING AVAILABLE TO MANAGEMENT STAFF?

- Yes  
 No

#### 107. WHO ADMINISTERS TRAINING IN YOUR SAI?

- Training unit, department or institute  
 Human resources  
 Administered by each department head/manager  
 Other  
 There is no focal point for training in our SAI

#### 108. WHAT ARE THE THREE (3) MOST UTILIZED APPROACH FOR TRAINING IN YOUR SAI?

Please select up to three approaches.

- Internal training courses  
 External training courses  
 On-the-job training  
 Job rotation  
 Mentoring  
 Support to attend certification programmes (e.g. public auditing)  
 Other(s)  
 No training takes place in our SAI

### 109. WHAT ARE THE TWO (2) MOST UTILIZED APPROACH IN YOUR SAI FOR STAFF TO TRANSFER KNOWLEDGE AND SKILLS FROM PARTICIPATION IN EXTERNAL CAPACITY DEVELOPMENT PROGRAMMES?

You may select only one or two approaches.

- Trained staff run formal training courses to peers
- Trained staff are used to develop or update audit methodology tools and/or manuals
- Trained staff run presentation to peers about the training experiences
- Trained staff run presentation to management about the training experiences
- On the job training within the trained staffs' unit/department
- Other(s)
- None

## PEER TO PEER SUPPORT

### 110. DID YOUR SAI PROVIDE CAPACITY DEVELOPMENT SUPPORT TO ONE OR MORE PEER SAIS IN THE PAST THREE YEAR?

Select option(s)

- No
- Yes, in 2014
- Yes, in 2015
- Yes, in 2016

### 111. WHICH AREAS DID THE SUPPORT COVER?

Select option(s)

- Peer Review
- Audit area
- Human Resources Management
- Others

### 112. TO SAIS IN WHICH REGION(S) DID YOUR ORGANISATION PROVIDE SUPPORT?

Select option(s)

- AFROSAI-E
- ARABOSAI
- ASOSAI
- CAROSAI
- CREFIAF
- EUROSAI
- OLACEFS
- PASAI

### 113. DID YOUR SAI PARTICIPATE IN JOINT OR COORDINATED AUDITS SINCE 2014?

- Yes
- No

#### 114. IF YES, IN WHICH CONTEXT?

Please select all that apply.

- Facilitated by your or another SAI
- Facilitated by the IDI
- Facilitated by your regional organisation
- Facilitated by another regional organisation (other than yours)
- Facilitated by the Capacity Building Committee
- Facilitated by international cooperation partner(s)

#### 115. IN HOW MANY JOINT OR COORDINATED AUDITS DID YOU PARTICIPATE?

#### 116. WHAT WERE THE TOPIC(S) OF THE JOINT OR COORDINATED AUDIT(S) YOUR SAI PARTICIPATE IN?

Please list the topics

## SUPPORT FROM THE IDI, CBC AND KSC

#### 117. WHICH IDI PROGRAMMES HAS YOUR SAI PARTICIPATED IN SINCE 2014 THAT ADDRESS PRIORITY AREAS IDENTIFIED IN YOUR SAI'S STRATEGIC PLAN?

Please only list those programmes that are identified as priority areas in your strategic plan or annual plan documents.

#### 118. HOW MANY PROFESSIONAL STAFF IN YOUR SAI PARTICIPATED IN IDI PROGRAMMES SINCE 2014?

If your SAI does not know, please write: Do not know.

#### 119. OF THE STAFF IN YOUR SAI THAT PARTICIPATED IN IDI PROGRAMMES IN THE PAST THREE (3) YEARS, HOW MANY STILL WORKING IN YOUR SAI?

If your SAI does not know, please write: Do not know.

## 120. WHICH IDI GLOBAL PUBLIC GOODS HAVE YOUR ORGANISATION USE SINCE 2014?

By “use” we mean that the SAI uses or used the handbook or guide not only while staff participated in a given IDI programme, but beyond the programme.

- None
- ISSAI Implementation Handbooks
- Needs Assessment Handbook
- Strategic Planning Handbook
- Quality Assurance in Financial Audit Handbook
- Quality Assurance in Performance Audit Handbook
- IT Audit Handbook
- Programme Management Handbook
- Auditing Fraud and Corruption, Guide
- Risk- Based Approach to Financial Auditing, Guide
- Learning for Impact, Guide
- Auditing Public Debt Management, Guide
- Human Resources Management, Guide
- SAI Performance Measurement Framework (SAI PMF)
- Others

Others (please specify)

## 121. DID YOUR SAI USE ANY MEMBERS OF THE “SPECIALIST POOLS” TRAINED BY THE IDI, SINCE 2014?

“Specialist pools” includes Training specialists, PDA champions, IT champions, MDP champions, and ISSAI facilitators.

By “used” is meant that a member of the specialist pools carried out one or more activities in your SAI in the area she or he was trained to be a specialist. (E.g. an ISSAI facilitator was asked and revised audit methodology or developed the curriculum and training materials for the training institute or unit).

- Yes
- No
- Do not know

If yes, how many members of the “specialist pools” did your SAI use?

## 122. WHAT GUIDE(S) DEVELOPED BY THE CAPACITY BUILDING COMMITTEE (CBC) DID YOUR SAI USE IN THE LAST 3 YEARS?

The question refers to the use of guides beyond activities organised by the CBC.

- None
- SAI Capacity Building Guide
- Managing Information and Communication, Guide
- Guide for Cooperative Audit Programs between SAIs
- Guidelines for Internship Programs
- Human Resources Management for SAIs
- Peer Review Guide and Checklist
- Disaster Risk Reduction, Guide
- Use and Impact of Audit Reports, Guide
- Others

Others (please specify)



### 123. WHAT GUIDES DEVELOPED BY THE KNOWLEDGE SHARING COMMITTEE (KSC) DID YOUR SAI USE IN THE LAST 3 YEARS?

The question refers to the use of guides beyond activities organised by the KSC, CBC or any other committee.

- None
- ISSAI 5010 - Audit of International Institutions - Guidance for Supreme Audit Institutions (SAIs)
- ISSAI 5110 - Guidance on Conducting Audits of Activities with an Environmental Perspective
- ISSAI 5120 - Environmental Audit and Regularity Auditing
- ISSAI 5130 - Sustainable Development: The Role of Supreme Audit Institutions
- ISSAI 5140 - How SAIs may co-operate on the audit of international environmental accords
- ISSAI 5210 - Guidelines on Best Practice for the Audit of Privatisations
- ISSAI 5220 - Guidelines on Best Practice for the Audit of Public/Private Finance and Concessions
- ISSAI 5230 - Guidelines on Best Practice for the Audit of Economic Regulation
- ISSAI 5240 - Guidelines on Best Practice for the Audit of Risk in Public/Private Partnerships (PPP)
- ISSAI 5300 - Guidelines on IT Audit
- ISSAI 5310 - Information System Security Review Methodology - A Guide for Reviewing Information System Security in Government Organisations
- ISSAI 5410 - Guidance for Planning and Conducting an Audit of Internal Controls of Public Debt
- ISSAI 5411 - Debt Indicators
- ISSAI 5420 - Public Debt: Management and Fiscal Vulnerability: Potential Roles for SAIs
- ISSAI 5421 - Guidance on Definition and Disclosure of Public Debt
- ISSAI 5422 - An Exercise of Reference Terms to Carry Out Performance Audit of Public Debt
- ISSAI 5430 - Fiscal Exposures: Implications for Debt Management and the Role for SAIs
- ISSAI 5440 - Guidance for Conducting a Public Debt Audit - The Use of Substantive Tests in Financial Audits
- ISSAI 5450 - Guidance on Auditing Public Debt Information
- ISSAI 5500 - Introduction to Guidance for Audit Work on Disaster-related Aid
- ISSAI 5510 - Audit of Disaster Preparedness
- ISSAI 5520 - Audit of Disaster-related Aid
- ISSAI 5530 - Adapting Audit Procedures to Take Account of the Increased Risk of Fraud and Corruption in the Emergency Phase following a Disaster
- ISSAI 5540 - Use of Geospatial Information in Auditing Disaster Management and Disaster-related Aid
- ISSAI 5600 - Peer Review Guidelines
- ISSAI 5700 - Guideline for the Audit of Corruption Prevention
- ISSAI 5800 - Guide on Cooperative Audit between Supreme Audit Institutions
- Others

Others (please specify)

### 124. DOES YOUR SAI USE OR USED TECHNICAL GUIDES DEVELOPED BY AN INTOSAI REGIONAL ORGANISATION?

- Yes
- No

## ASSESSMENT OF CAPACITY DEVELOPMENT SUPPORT

### 125. WHICH TWO MAIN FACTORS CONTRIBUTED TO THE SUCCESS/FAILURE OF THE CAPACITY DEVELOPMENT SUPPORT PROVIDED BY YOUR REGIONAL BODY?

In writing, please be as direct and brief as possible.

Two factors that contributed to the success of the intervention(s), if successful.

Two factors that limited the effectiveness of the intervention(s), if any.

### 126. WHICH TWO MAIN FACTORS CONTRIBUTED TO THE SUCCESS/FAILURE OF THE CAPACITY DEVELOPMENT SUPPORT PROVIDED BY THE IDI?

In writing, please be as direct and brief as possible.

Two factors that contributed to the success of the intervention(s), if successful.

Two factors that limited the effectiveness of the intervention(s), if any.

### 127. WHICH TWO MAIN FACTORS CONTRIBUTED TO THE SUCCESS/FAILURE OF THE CAPACITY DEVELOPMENT SUPPORT PROVIDED BY YOUR INTERNATIONAL COOPERATION PARTNER(S)?

In writing, please be as direct and brief as possible.

Two factors that contributed to the success of the intervention(s), if successful.

Two factors that limited the effectiveness of the intervention(s), if any.

## DONOR COORDINATION

### 128. IS THERE AN ESTABLISHED DONOR COORDINATION GROUP TO FACILITATE COORDINATION OF CAPACITY DEVELOPMENT SUPPORT TO YOUR SAI, IN WHICH ALL PROVIDERS OF SUPPORT PARTICIPATE?

- Yes  
 No  
 Not applicable, the SAI has only one or no donor.

### 129. WHAT ARE THE MAIN FACTORS AFFECTING THE SUCCESS/FAILURE OF COORDINATION OF SUPPORT PROVIDED TO YOUR SAI?

Please be as direct and brief as possible.

## 6. QUESTION ABOUT SHARING DATA

This section of the survey is to ask whether your SAI gives permission for the IDI to share your responses to this survey questionnaire with your primary regional body. In addition, you are asked whether your SAI allows the IDI to share your answers to the question on donor coordination with the INTOSAI-Donor Cooperation and the INTOSAI Governing Board.

### 130. DOES YOUR SAI ALLOW THE IDI TO SHARE YOUR RESPONSES TO THE FOLLOWING SECTIONS AND SUBSECTIONS IN THE SURVEY WITH YOUR PRIMARY REGIONAL BODY?

Please select the responses your SAI authorizes the IDI to share with your primary regional body.

Select “Yes” to share a particular set of responses and “No” if you do not want to share these responses.

Select “Yes” to the option “Our SAI does not want to share responses with our regional body” if you do not want to share any answer.

	Yes	No
SAI Independence and Legal Framework. Responses to all questions regarding the legal and administrative frameworks for your SAI.	<input type="checkbox"/>	<input type="checkbox"/>
Budget of SAI, mandated and audited entities.	<input type="checkbox"/>	<input type="checkbox"/>
Internal governance and ethics	<input type="checkbox"/>	<input type="checkbox"/>
Audit process	<input type="checkbox"/>	<input type="checkbox"/>
Audit coverage	<input type="checkbox"/>	<input type="checkbox"/>
Timely submission	<input type="checkbox"/>	<input type="checkbox"/>
Publishing audit reports and judgement	<input type="checkbox"/>	<input type="checkbox"/>
Quality control and assurance	<input type="checkbox"/>	<input type="checkbox"/>
Following-up on SAI recommendations	<input type="checkbox"/>	<input type="checkbox"/>
Other core services	<input type="checkbox"/>	<input type="checkbox"/>
Strategic plan	<input type="checkbox"/>	<input type="checkbox"/>
ISSAI standards	<input type="checkbox"/>	<input type="checkbox"/>
Human resources	<input type="checkbox"/>	<input type="checkbox"/>
Gender policy	<input type="checkbox"/>	<input type="checkbox"/>
SAI performance assessment	<input type="checkbox"/>	<input type="checkbox"/>
Communication and Stakeholder Management	<input type="checkbox"/>	<input type="checkbox"/>
Training	<input type="checkbox"/>	<input type="checkbox"/>
Peer to peer support	<input type="checkbox"/>	<input type="checkbox"/>
Our SAI does not want to share responses with our regional body.	<input type="checkbox"/>	<input type="checkbox"/>

**131. IF YOU CONSENTED TO SHARE YOUR ANSWERS IN THE ABOVE SELECTED AREAS WITH YOUR REGIONAL BODY, WHAT IS YOUR PRIMARY REGIONAL BODY?**

- AFROSAI: AFROSAI-E
- AFROSAI: CREFIAF
- ARABOSAI
- ASOSAI
- CAROSAI
- EUROSAI
- OLACEFS
- PASAI

**132. DOES YOUR SAI ALLOW THE IDI TO SHARE YOUR ANSWERS TO THE QUESTION ON DONOR COORDINATION WITH THE INTOSAI-DONOR COOPERATION? THESE QUESTIONS ARE:**

Select "Yes" to share a response and "No" if you do not want us to share your response.

	Yes	No
Is there an established donor coordination group to facilitate coordination of capacity development support to your SAI, in which all providers of support participate?	<input type="checkbox"/>	<input type="checkbox"/>
What are the main factors affecting the success/failure of coordination of support provided to your SAI?	<input type="checkbox"/>	<input type="checkbox"/>

**133. DOES YOUR SAI ALLOW THE IDI TO SHARE YOUR ANSWERS TO THE QUESTION ON STRATEGIC PLAN WITH THE INTOSAI GOVERNING BOARD? THESE QUESTIONS REFER TO WHETHER YOUR SAI STRATEGIC AND OPERATIONAL/ANNUAL PLANS AND FOLLOW UP QUESTIONS:**

	Yes	No
Is the strategic plan based on a holistic needs assessment of the SAI?	<input type="checkbox"/>	<input type="checkbox"/>
Is your strategic and operational plans made available to the public?	<input type="checkbox"/>	<input type="checkbox"/>
What mechanisms does your SAI have in place in this audit year for monitoring and evaluating the strategic and operational plans?	<input type="checkbox"/>	<input type="checkbox"/>

**134. IF YOU WISH TO PROVIDE INPUTS TO THIS SURVEY OR ANY OTHER ISSUES RELATED TO THE SUBJECTS ADDRESSED IN THE SURVEY, PLEASE USE THIS SPACE TO DO SO.**

# APPENDIX 3:

## INTOSAI GLOBAL SURVEY QUESTIONNAIRE – REGIONAL ORGANISATIONS

### INTOSAI GLOBAL SURVEY 2017 - REGIONAL ORGANISATIONS

#### 1. WELCOME TO THE INTOSAI GLOBAL SURVEY 2017!

The 2017 INTOSAI Global Survey is a joint and coordinated INTOSAI effort, administered by the INTOSAI Development Initiative (IDI). The key partners within INTOSAI in this effort are: the INTOSAI regions, the four INTOSAI Committees, the INTOSAI General Secretariat, the INTOSAI Chair and the Chair of the INTOSAI Strategic Planning Taskforce, in addition to the INTOSAI-Donor Coordination.

#### The objectives of the INTOSAI Global Survey are to:

1. Collect information and data to guide the capacity development efforts within INTOSAI (including those of the IDI, the INTOSAI Regions, and INTOSAI Committees)
2. Measure progress in the performance of Supreme Audit Institutions (SAIs) by updating information of the 2010 and 2013 SAI Stocktaking.
3. Provide data and information for developing and monitoring the implementation of strategic plans within INTOSAI (hereunder the INTOSAI Strategic Plan, IDI Strategic Plan and Regional Strategic Plans as well as the INTOSAI-Donor Cooperation Programme Document).

#### There are 37 substantive questions in this survey to cover the following three thematic areas:

1. Profile of Regional Bodies
2. Professionalization of Regional Bodies
3. Capacity Development

The questions in the survey questionnaire was designed to capture the elements in the in the INTOSAI Framework for Regional Professionalism (Capacity Building Committee, Draft, 24 September 2016) and can be used as a baseline for the framework.

The responses of this survey will remain confidential, as was the case in 2010 and 2013. This means that the information collected through the survey will be analysed in aggregate and shared publicly as universal data on INTOSAI Regional Bodies.

Your responses are saved as you take the survey. Your responses are saved when you click “Next” on each survey page. You will not be able to print a copy of your responses after completing the survey. However, you can go back and review or change your answers.

If you have any comment or doubt, do not hesitate to contact Ms. Riselia Bezerra at [rdb@idi.no](mailto:rdb@idi.no) and [Intosai.gs@gmail.com](mailto:Intosai.gs@gmail.com) and telephone +47 9479 8005 and +47 9520 5001.

Please submit the completed survey questionnaire by April 30th, 2017 at the latest.

The analysis of the INTOSAI Global Survey will be part of the information basis for the elaboration of the SAI Stocktaking Report 2017, which will be available by September 2017 and shared within the SAI community. Thank you very much for your time and willingness to take part of the INTOSAI Global Survey.

Best regards,

**THE INTOSAI GLOBAL SURVEY PARTNERSHIP**

## 2. CONTACT INFORMATION

\* 1. Name of your regional organisation

\* 2. Name and contact of person(s) answering the survey

## 3. PROFILE OF REGIONAL ORGANISATIONS

This section of the survey covers the resources, structures and activities of your organisation.

### 3. WHAT IS THE CURRENT SETUP FOR THE INTOSAI STRUCTURE WITHIN YOUR REGION?

This question refers to set up of the regional organisation.

Existing Committees in the region (e.g. KS, CB, etc.)

Existing Working Groups, Task Forces and/or Project Groups in the region

### 4. DID YOUR ORGANISATION'S BUDGET INCREASE IN REAL TERMS (ACCOUNTING FOR INFLATION) IN THE PAST THREE (3) YEARS?

Yes

No

### 5. PLEASE PROVIDE INFORMATION ABOUT THE BUDGET OF YOUR ORGANISATION FOR THE PAST THREE YEARS (IN UNITED STATE DOLLAR (USD), EXCHANGE RATE OF 30 JANUARY 2017) - FOR CORE FUNDING ONLY.

**Note 1: Core funding: financial support provided to your organisation without conditions and can be used to cover basic organisational and administrative costs, including the implementation of capacity development initiatives prioritized by your organisation.**

**Note 2: Calculating the average: (Add the annual budgets for the past 3 years) then divided by 3.**

2016

2015

2014

Average of the three years

**6. PLEASE PROVIDE INFORMATION ABOUT THE BUDGET OF YOUR ORGANISATION FOR THE PAST THREE YEARS (IN USD, EXCHANGE RATE OF 30 JANUARY 2017) - FOR EARMARKED FUNDING ONLY.**

Note 1: Earmarked funding: financial support provided to your organisation for a specific activity or initiatives or to be used to support specific SAls within your region.

Note 2: Calculating the average: (Add the annual budgets for the past 3 years) then divided by 3

2016	<input type="text"/>
2015	<input type="text"/>
2014	<input type="text"/>
Average of the three years	<input type="text"/>

**7. WHAT WAS YOUR AVERAGE BUDGET GAP (IN RELATION TO YOUR OPERATIONAL PLANS) IN THE PAST 3 YEARS?**

Calculating the average: (Add the annual budgets for the past 3 years) then divided by 3.

2016	<input type="text"/>
2015	<input type="text"/>
2014	<input type="text"/>
Average of the three years	<input type="text"/>

**4. PROFILE OF REGIONAL ORGANISATIONS**

**8. WHAT IS THE TOTAL NUMBER OF STAFF IN THE SECRETARIAT?**

Male	<input type="text"/>
Female	<input type="text"/>
Total	<input type="text"/>

**9. WHAT IS THEIR PROFESSIONAL BACKGROUND?**

Please write the total number of staff by professional background.

Accountants (such as CAs, CPAs and ACCAs)

Certified auditor

Human resources certified

Certified information systems auditors

Lawyers (legal)

IT staff

Certified in leadership programmes

IDI Training Specialists

ISSAI Facilitators

Public Financial Management

Event manager(s)

Other (e.g. business administrators, engineers, etc.)

**10. HOW MANY STAFF HAVE FULL-TIME COMMITMENT TO THE SECRETARIAT DUTIES?**

Male

Female

Total

**11. AMONG THE FULL-TIME STAFF, HOW MANY SECONDED STAFF DOES YOUR ORGANISATION HAVE FROM SAIS AND/OR PARTNERS?**

Male

Female

Total



## 5. PROFILE OF REGIONAL ORGANISATIONS

### 13. WHAT ARE YOUR ORGANISATION'S STRATEGIC PRIORITIES?

Select as many options as applicable.

- Support for SAI Independence
- Support for SAI Strategic Management, Performance Measurement & Reporting
- Support for communication and stakeholder management
- Support for ISSAI compliant audit practices (PA, CA & FA)
- Support for leadership
- Support for implementing code of ethics
- Support for auditing Sustainable Development Goals (SDGs)
- Support for professional staff development, human resources management, IT and resource management
- Support for other core services provided by SAIs

Others (please specify)

### 14. DOES YOUR ORGANISATION HAVE A STRATEGIC PLAN?

- Yes
- No

## 6. PROFILE OF REGIONAL ORGANISATIONS

### 15. IS YOUR STRATEGIC PLAN INFORMED BY THE NEEDS AND PRIORITIES OF THE MEMBER SAIS?

- To a limited extent
- To a moderate extent
- To the fullest extent
- Not at all

### 16. IF YES, WHICH MECHANISM(S) DID YOUR ORGANISATION USE TO INFORM YOUR STRATEGIC PLAN?

- Surveys with members SAIs
- Discussions with members SAIs
- Carried out a needs assessment with members SAIs
- Based on objective and consistent performance data from across member SAIs
- Informed by the strategic plans of member SAIs
- None
- Other(s)

Others (please specify)

### 17. DOES YOUR ORGANISATION DEVELOP OPERATIONAL OR ANNUAL PLANS TO IMPLEMENT THE STRATEGIC PLANS?

- Yes
- No

**18. HOW MANY YEARS DOES YOUR STRATEGIC PLAN COVER?**

- 1 year
- 2 years
- 3 years
- 4 years
- 5 years
- 6 years

**19. WHAT MECHANISM(S) DO YOU USE FOR MONITORING AND EVALUATING THE STRATEGIC AND OPERATIONAL/ANNUAL PLANS?**

**20. WHAT WERE THE TWO MOST IMPORTANT FACTORS THAT CONTRIBUTED TO ACHIEVING THE DESIRED RESULTS STATED IN THE LAST STRATEGIC AND/OR OPERATIONAL PLAN?**

**21. WHAT WERE THE TWO MAIN CHALLENGES TO ACHIEVING THE DESIRED RESULTS STATED IN THE LAST STRATEGIC AND/OR OPERATIONAL PLAN?**

**22. HAS YOUR REGIONAL ORGANISATION CONDUCTED A PERFORMANCE ASSESSMENT OR EVALUATION IN THE PAST 3 YEARS?**

- No evaluation has been conducted in the past 3 years
- Yes, our organisation conducted one or more internal evaluations (self-assessment)
- Yes, our organisation conducted one or more external evaluations (independent assessment)

**23. DOES YOUR ORGANISATION HAVE A COMMUNICATION POLICY AND/OR STRATEGY?**

- Yes
- No

**24. WHAT MECHANISM(S) DOES YOUR ORGANISATION USE FOR COMMUNICATING WITH STAKEHOLDERS?**

**25. DOES YOUR ORGANISATION HAVE A GENDER POLICY AND/OR STRATEGY?**

- Yes
- No

## 7. PROFILE OF REGIONAL ORGANISATIONS

### 26. WHAT MECHANISM(S) DOES YOUR ORGANISATION USE FOR MONITORING THE GENDER POLICY AND/OR STRATEGY?

### 27. DOES YOUR ORGANISATION HAVE A CODE OF ETHICS OR POLICY AND MAKE IT AVAILABLE TO THE PUBLIC?

- Yes  
 No

### 28. DOES YOUR ORGANISATION REPORT PUBLICLY AGAINST YOUR STRATEGIC AND/OR ANNUAL PLANS AND BUDGET?

- Yes  
 No

## 8. CAPACITY DEVELOPMENT

This section covers capacity developments initiative the regions have both benefited from and offered to SAIs.

### 29. WHAT CAPACITY DEVELOPMENT PRODUCTS HAVE BEEN DEVELOPED BY YOUR REGIONAL ORGANISATION (DIFFERENT FROM KNOWLEDGE SHARING)?

In 2014

In 2015

In 2016

### 30. TO WHAT EXTENT DOES YOUR ORGANISATION USE THE FOLLOWING APPROACH FOR SUPPORTING THE CAPACITY OF SAIS IN YOUR REGION?

	To a limited extent	To a moderate extend	To the fullest extent	Not at all
Institutional Support e.g. support SAIs with regard to their own strategic planning and/or independence; create and/or support mechanisms to identify SAI needs and facilitates or brokers solutions in response; coordinate efforts in the region)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Certification Programmes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Research and Development of guidance and tools	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quality Assurance Mechanisms (e.g. promote, coordinate and/or support SAI assessments)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fostering communities of practices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	To a limited extent	To a moderate extend	To the fullest extend	Not at all
Knowledge sharing (e.g. updates on the latest changes to ISSAIs and audit methodology; facilitate effective communication and knowledge sharing among regions and broadly within INTOSAI)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Learning Programmes e.g. developing and/or delivering programmes for learning to apply ISSAIs)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donor coordination and support in getting donor funding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cooperative/pilot audits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Partnerships and stakeholder engagement (e.g. help build partnerships between and on behalf of member SAIs; facilitates sound communication and cooperation between the member SAIs and committees, working groups, and task teams)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### 31. WHAT CAPACITY DEVELOPMENT SUPPORT DID YOUR ORGANISATION RECEIVE IN THE PAST 3 YEARS?

Please list the areas covered (e.g. strategic planning, training, etc.), partners and year.

### 32. WHAT IS THE NUMBER OF CONSULTANTS YOUR REGIONAL ORGANISATION ENGAGED IN THE PAST THREE YEARS?

In 2014	<input type="text"/>
In 2015	<input type="text"/>
In 2016	<input type="text"/>
TOTAL	<input type="text"/>

### 33. IN WHICH AREAS DOES YOUR ORGANISATION ENGAGE CONSULTANTS?

- Developing training material
- Delivering training
- Legal
- Financial
- Others

Others (please specify)

## 9. CAPACITY DEVELOPMENT

### 34. IN WHICH AREAS DID YOUR REGIONAL ORGANISATION BENEFIT FROM IDI SUPPORT IN THE PAST THREE YEARS, IF ANY?

- None
- Strategic plan development
- Accessing external funding
- Capacity development programmes
- Support through advocacy
- Other(s)

Others (please specify)

### 35. WHICH IDI GLOBAL PUBLIC GOODS HAVE YOUR ORGANISATION USED SINCE 2014?

The question refers to the use of global goods beyond activities organised by the IDI.

- None
- ISSAI Implementation Handbooks
- Needs Assessment Handbook
- Strategic Planning Handbook
- Quality Assurance in Financial Audit Handbook
- Quality Assurance in Performance Audit Handbook
- IT Audit Handbook
- Programme Management Handbook
- Auditing Fraud and Corruption, Guide
- Risk- Based Approach to Financial Auditing, Guide
- Learning for Impact, Guide
- Auditing Public Debt Management, Guide
- Human Resources Management, Guide
- SAI Performance Measurement Framework (SAI PMF)
- Other(s)

Others (please specify)

### 36. HOW MANY MEMBERS OF THE “SPECIALIST POOLS” TRAINED BY THE IDI DID YOUR ORGANISATION USE, SINCE 2014?

(e.g. Training specialists, public debt audit champions, IT champions, ISSAI facilitators)

## 10. CAPACITY DEVELOPMENT

### 37. WHICH GUIDES DEVELOPED BY THE CAPACITY BUILDING COMMITTEE (CBC) HAVE YOUR ORGANISATION USED IN THE LAST 3 YEARS?

The question refers to the use of guides beyond activities organised by the CBC.

- None
- SAI Capacity Building Guide
- Managing Information and Communication, Guide
- Guide for Cooperative Audit Programs between SAIs
- Guidelines for Internship Programs
- Human Resources Management for SAIs
- Peer Review Guide and Checklist
- Disaster Risk Reduction, Guide
- Use and Impact of Audit Reports, Guide

Others (please specify)

### 38. WHICH TWO MAIN FACTORS CONTRIBUTED TO THE SUCCESS/FAILURE OF THE CAPACITY DEVELOPMENT SUPPORT PROVIDED BY YOUR ORGANISATION TO SAIS?

Two factors that contributed to the success of the intervention(s), if successful.

Two factors that limited the effectiveness of the intervention(s), if any.

### 39. WHICH TWO MAIN FACTORS CONTRIBUTED TO THE SUCCESS/FAILURE OF THE CAPACITY DEVELOPMENT SUPPORT PROVIDED BY THE IDI TO YOUR ORGANISATION?

Two factors that contributed to the success of the intervention(s), if successful.

Two factors that limited the effectiveness of the intervention(s), if any.

### 40. WHICH TWO MAIN FACTORS CONTRIBUTED TO THE SUCCESS/FAILURE OF THE CAPACITY DEVELOPMENT SUPPORT PROVIDED BY YOUR INTERNATIONAL COOPERATION PARTNER(S) TO YOUR ORGANISATION?

Two factors that contributed to the success of the intervention(s), if successful.

Two factors that limited the effectiveness of the intervention(s), if any.

## 11. YOUR INPUTS TO THE SURVEY

41. IF YOU WISH TO PROVIDE INPUTS TO THIS SURVEY OR ANY OTHER ISSUES RELATED TO THE SUBJECTS ADDRESSED IN THE SURVEY, PLEASE USE THIS SPACE TO DO SO.

**THANK YOU VERY MUCH FOR YOUR TIME AND INPUTS!**