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| **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 (includingthose of the IDI, the INTOSAI Regions, and INTOSAI Committees).**
2. **Measure progress in the performance of Supreme Audit Institutions (SAIs) by updatinginformation of the 2010 and 2013 SAI Stocktaking reports.**
3. **Provide data and information for developing and monitoring the implementation of strategicplans 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:**

1. **SAI Independence and Legal Framework**
2. **Developments in SAI Performance**
3. **Capacity Development of SAIs**
4. **Question about sharing data**
5. **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.**

1. **What is the overall change in SAI Performance between 2014 and 2017?**
2. **Do SAIs have the degree of independence necessary to fulfil their mandates?**
3. **What is the progress on implementation of ISSAIs since 2014?**
4. **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 INTOSAIGlobal Survey are addressed in this annual report.**
2. **SAI’s legal framework, budget, external communication, and audit practices against ISSAIstandards.**
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 or 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**

AFROSAI-E

Ms. Annerie Pretorius annerie@afrosai-e.org.za +27 10 286 0104

ARABOSAI

Mr. Hassine Boussandel

Houcine.Bousandel@Courdescomptes.nat.tn

+216 96 030 444

ASOSAI

Ms. Kyung Jin SO koreasai@korea.kr +82-2-2011-2159

CAROSAI

Ms. Siran Mitchell Bent siran.mbent@auditorgeneral.gov.jm +758 468-1501/08/10/13

CREFIAF

Mr. Alain Roger Memvuh Lindouyou malainroger@yahoo.fr +237 678 08 09 94

OLACEFS

Mr. Osvaldo Rudloff Pulgar orudloff@contraloria.cl +56 2 2402 5657

EUROSAI

Ms. Alicia García del Castillo alicia.garcia@tcu.es

+34 91 592 21 12

PASAI

Mr. Tiofilusi Tiueti tiofilusi.tiueti@pasai.org

+64 9 304 1275

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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.

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| **INTOSAI Global Survey 2017 - SAIs** |
| 3. **SAI Independence and Legal Framework** |

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

1. What is the institutional model of your SAI?

Other institutional model (please specify)

Parliamentary - Single Head model

Parliamentary - Board model

Court - Single Head model

Court – Board model

Part of Ministry of Finance

Other institutional model



1. 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

1. 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

1. 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

1. 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

1. 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?

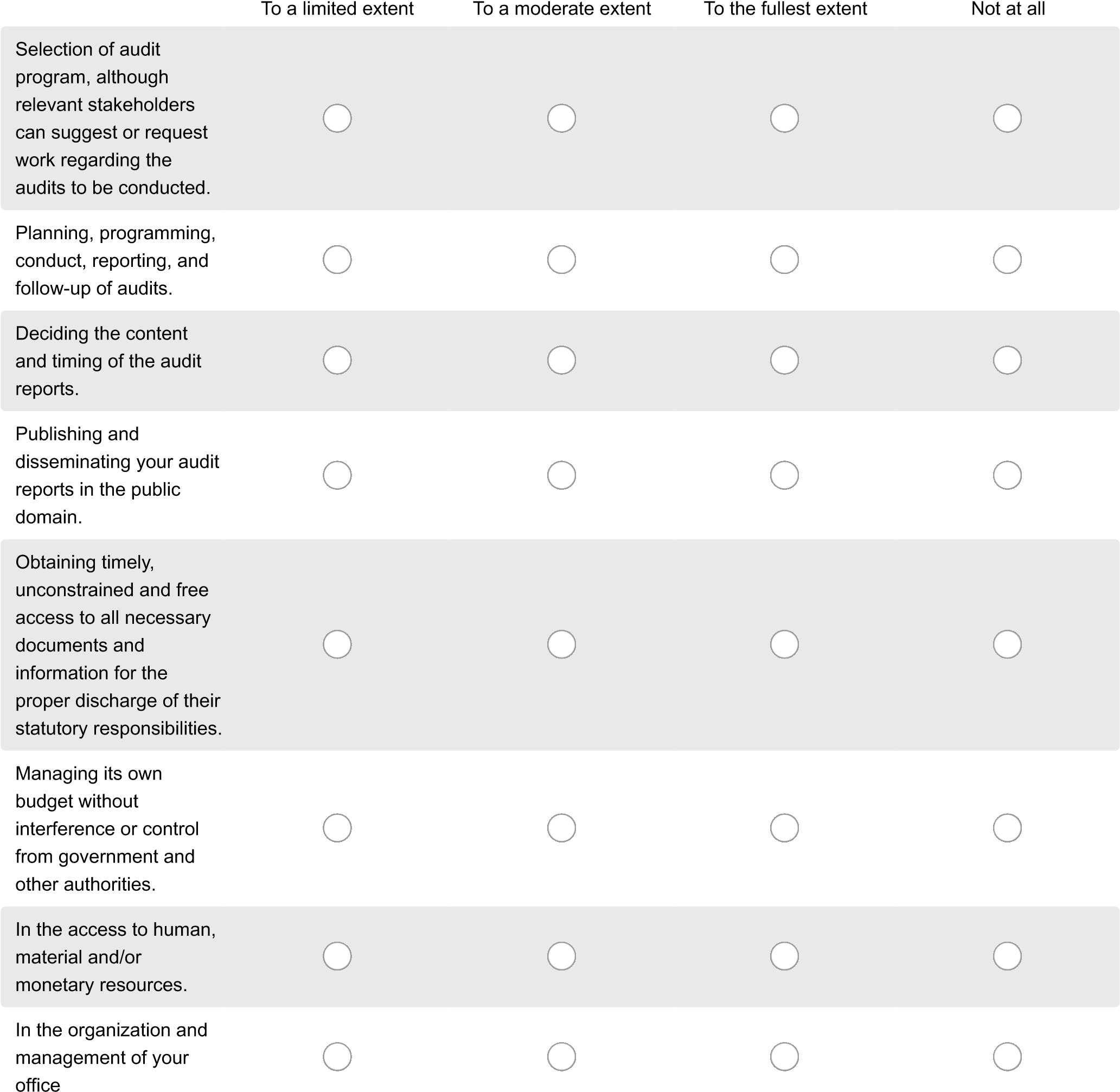
*Note: Head(s) of SAIs are defined as the Auditor General, President of the Court of Account or members of the collegial institution.*

 Yes

 No

1. 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.*



1. 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

1. 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

1. Does your SAI have opportunity to appeal to the Legislature/Parliament/Congress if the resources provided are insufficient to fulfil its mandate?

 Yes

 No

1. Does the Legislature/Parliament/Congress count on a panel of parliamentarians or congressional representatives to oversee your SAI’s annual funding request?

 Yes

 No

1. Does your SAI have the legal mandate to carry out audit on:

Yes

No

Federal or National level

Regional level

Local or municipal level

Autonomous & semi-autonomous bodies

State owned enterprises/parastatals

Non-government organizations

Government-funded organizations

Public-private enterprises



1. Does your SAI have the mandate to cover the following audits:

Yes

No

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 supranational

organizations

Audit the collection of

taxes and examination

of the system and

efficiency of tax

collection and the

achievement of revenue

targets

Other audits



1. 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

1. Does your SAI have a mandate to:

Yes

No

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

whose mandate is to

investigate corruption

and fraud issues.



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| **INTOSAI Global Survey 2017 - SAIs** |
| 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

1. Did your SAI budget increased in real terms (accounting for inflation) in the in the past three (3) years?

 Yes  No

1. 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

2015

2014

Average of the three years

1. 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

2015

2014

Average of the three years

1. 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

2015

2014

Average of the three

years.

1. 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

2015

2014

Average of the three years

1. 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

2015

2014

Average of the three years

1. 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

2015

2014

Average of the three years

1. Did your budget for professional development increased in real terms (adjusted for inflation) in the past three years?

 Yes

 No

 Do not know

1. 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

2015

2014

Average of the three years

1. 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

2015

2014

Average of the three years

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| **INTOSAI Global Survey 2017 - SAIs** |
| 5. About your SAI |

## Internal Governance & Ethics

1. Does your SAI have a Code of Ethics?

 Yes

 No

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| **INTOSAI Global Survey 2017 - SAIs** |
| 6. About your SAI |

1. 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

1. Please select which apply to your SAI

To a limited extent

To a moderate extent

To the fullest extent

Not at all

Does your SAI ensure

that staff are acquainted

with the Code of Ethics?

Does your SAI monitor

the application of the

Code of Ethics?

Are there measures in

place in your SAI to deal

with non-compliance

with the Code of Ethics

and the SAI implements

them?



1. Does your SAI have an internal audit function?

 Yes

 No

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| **INTOSAI Global Survey 2017 - SAIs** |
| 7. About your SAI |

1. 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

1. Are your SAI’s financial statements subject to external audit?

## Yes No Audit Process

1. 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)

1. 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

1. 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

1. 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

1. 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%).*

1. 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

1. 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%).*

1. 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

1. 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

1. 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

1. 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 the past audit year.*

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

1. How many audit reports were made public in the last completed audit year?

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

1. 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?

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| **INTOSAI Global Survey 2017 - SAIs** |
| 8. About your SAI |

## 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.

1. 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

1. 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

1. 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

1. 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

1. 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.

1. 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

1. Does your SAI issue audit opinions for the following audit streams?

For financial audits.

For compliance audits.

For performance audits.

1. Does your SAI provide recommendations for the following audit streams?

For financial audits.

For compliance audits.

For performance audits.

1. 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

# About your SAI

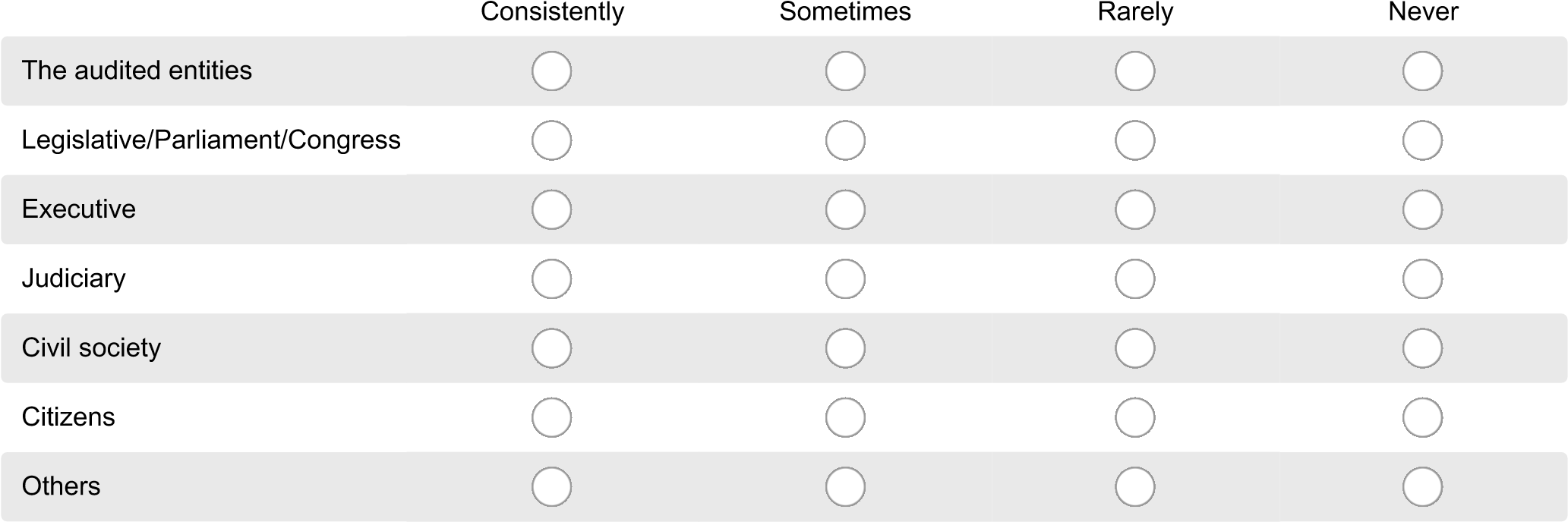
1. Does your SAI have an incentive or penalty system for implementation and non-implementation of audit recommendations?

 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

1. Which of the following stakeholders are involved in your follow-up system?



1. To what extent were recommendations implemented in the last three audit years?

To a limited extent

To a moderate extent

To the fullest extent

No at all

For financial audits

For compliance audits

For performance audits

For specialized audits

(

e.g. Public debt,

environment)



1. For SAI with court system or with a mandate to issue sanctions, do you follow-up on SAI sanctions?

 Yes  No

# About your SAI

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

1. 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

1. 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

1. Does your SAI carry out other non-audit related responsibilities?

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

To a limited extent

To a moderate extent

To the fullest extent

Not at all



# About your SAI

## Strategic Plan

1. Does your SAI have a strategic plan?

 Yes

 No

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| **INTOSAI Global Survey 2017 - SAIs** |
| 12. About your SAI |

1. Was the strategic plan based on a holistic needs assessment of the SAI?

 Yes

 No

1. 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

1. 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

1. 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)

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| **INTOSAI Global Survey 2017 - SAIs** |
| 13. About your SAI |

## ISSAI Standards

1. 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.*

Standards adopted, but

Consistent with the

**level**

**ISSAIs**

**3**

Consistent with the

**level**

**ISSAIs**

**4**

not yet consistent with

ISSAIs

Did not adopt standards

Financial audit

Compliance audit

Performance audit



1. Does your SAI have Audit Manuals in the following audit streams:

*Please check the options that apply to your SAI.*

Standards adopted, but

Yes,consistent with the

**level 3 ISSAIs**

Yes,consistent with the

**level 4 ISSAIs**

not yet consistent with

ISSAIs

Did not adopt ISSAI

standards

Financial audit

Compliance audit

Performance audit



**INTOSAI Global Survey 2017 - SAIs**

14. About your SAI

## Human Resources

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

1. 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

Female

1. 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

Female

1. 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

Female

1. Total number of support staff (audit).

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

Male

Female

1. Total number of support staff (corporate service).

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

Male

Female

1. 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

1. Does your SAI have written job descriptions for positions?

 To a limited extent

 To a moderate extent

 To the fullest extent  Not at all

1. 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

1. 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

Corporate/non-audit

staff (e.g. HR)



1. 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

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| **INTOSAI Global Survey 2017 - SAIs** |
| 15. About your SAI |

## Gender policy

1. 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

1. 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.

1. Does your SAI have a manual on auditing gender issues?

 Yes

 No

1. 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

1. 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

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| **INTOSAI Global Survey 2017 - SAIs** |
| 16. About your SAI |

## SAI performance assessment

1. 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

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| **INTOSAI Global Survey 2017 - SAIs** |
| 17. About your SAI |

1. Which tool(s) was used for the performance assessment(s)?

Other (please specify)

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

1. 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

1. 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

1. Which audit streams did the SAI performance assessment cover?

*Select applicable option(s).*

Financial audit

Compliance audit

Performance audit

Jurisdictional control (for the court SAIs)

1. Was the performance assessment externally quality assured?

 Yes

 No

1. Did your SAI report on the performance assessment externally to stakeholders (e.g. legislative, publicly, etc)?

 Yes

 No

1. What was the results of the performance assessment for your SAI?

*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 stakeholders engagement strategy or plan.

Set up and implement, or improving, a system for following up audit recommendations and/or sanctions. None

Other(s)

1. 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

1. 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.*

1. Does you your SAI plan on doing a SAI Performance Measurement Framework (SAI PMF) in the future?

 Yes

 No

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| **INTOSAI Global Survey 2017 - SAIs** |
| 18. About your SAI |

## Communication and Stakeholder Management

1. Does your SAI have a communication policy?

 Yes  No

1. 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

Not at all

Television

Radio

Press

Internet (e.g. SAI’s

webpage and/or social

networks, etc)

Gazettes or magazines

No mass media used

frequently by SAI



1. 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)

1. 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

1. 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

1. 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

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| **INTOSAI Global Survey 2017 - SAIs** |
| 19. Capacity Development |

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

## Training

1. 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

1. Does your SAI develop and implement a training plan?

 Yes

 No

1. Does your SAI have leadership training available to management staff?

 Yes

 No

1. 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

1. 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

1. 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

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| **INTOSAI Global Survey 2017 - SAIs** |
| 20. Capacity Development |

## Peer to Peer Support

1. 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

1. Which areas did the support cover?

*Select option(s)*

Peer Review

Audit area

Human Resources Management

Others

1. To SAIs in which region(s) did your organisation provide support?

*Select option(s)*

AFROSAI

AFROSAI-E

ARABOSAI

ASOSAI

CAROSAI

CREFIAF

EUROSAI

OLACEFS

PASAI

1. Did your SAI participate in joint or coordinated audits since 2014?

 Yes

 No

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| **INTOSAI Global Survey 2017 - SAIs** |
| 21. Capacity Development |

1. 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)

1. In how many joint or coordinated audits did you participate?
2. What were the topic(s) of the joint or coordinated audit(s) your SAI participate in?

*Please list the topics*

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| **INTOSAI Global Survey 2017 - SAIs** |
| 22. Capacity Development |

## Support from the IDI, CBC and KSC

1. 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.*

1. How many professional staff in your SAI participated in IDI programmes since 2014?

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

1. 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.*

1. 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.*

Others (please specify)

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

1. 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 an 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).*

If yes, how many members of the “specialist pools” did your SAI use? IIf your SAI does not know, please write: Do not know.)

Yes

No

Do not know



1. 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.*

Others (please specify)

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

1. 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

Others (please specify)

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

124. Does your SAI use or used technical guides developed by an INTOSAI regional organisation?

 Yes

 No

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| **INTOSAI Global Survey 2017 - SAIs** |
| 23. Capacity Development |

## Assessment of capacity development support

1. 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

1. 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

1. 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

|  |
| --- |
| **INTOSAI Global Survey 2017 - SAIs** |
| 24. Capacity Development |

## Donor Coordination

1. 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

1. 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.*

|  |
| --- |
| **INTOSAI Global Survey 2017 - SAIs** |
| 25. 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.

1. 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.

Budget of SAI,

mandated and audited

entities

Internal governance and

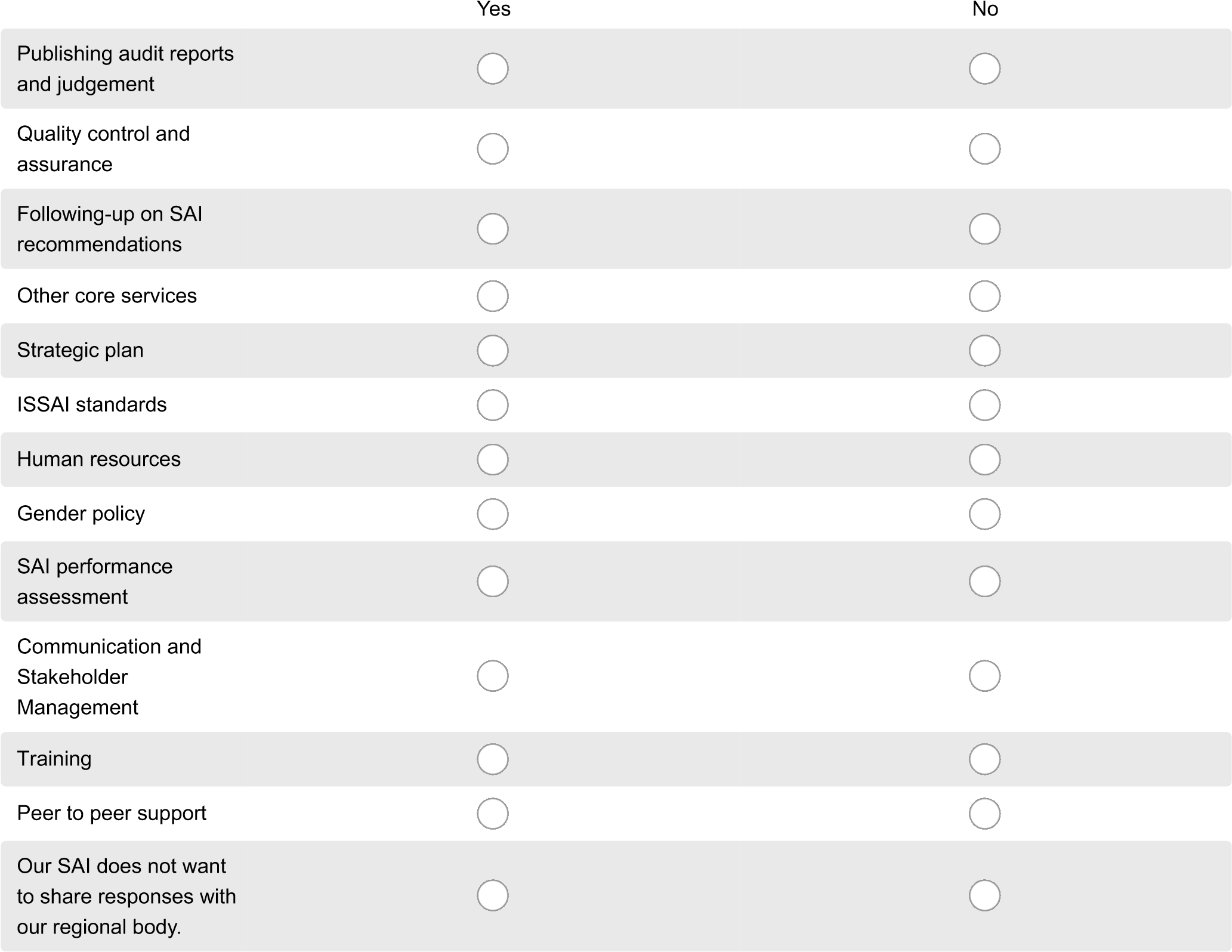
ethics

Audit process

Audit coverage

Timely submission





1. 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

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| **INTOSAI Global Survey 2017 - SAIs** |
| 26. Question about sharing data |

1. 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?

What are the main

factors affecting the

success/failure of

coordination of support

provided to your SAI?



1. Does your SAI allows the IDI to share your answers to the question on strategic plan with the INTOSAI Governing Board? These questions are 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?

Is your strategic and

operational plans made

available to the public?

What mechanisms does

your SAI have in place in

this audit year for

monitoring and

evaluating the strategic

and operational plans?



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| **INTOSAI Global Survey 2017 - SAIs** |
| 27. Your inputs to the survey |

1. 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!