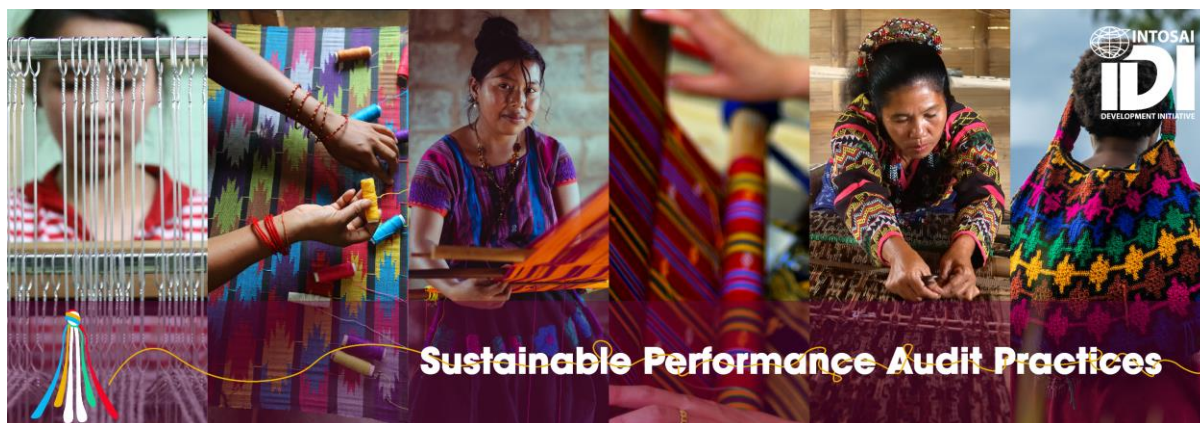




### Phase I: ISSAI<sup>1</sup> Implementation Needs Assessment (IINA) by participating SAIs (01.10.2022.-30.09.2023.)

Before planning interventions by the Initiative and deciding on the directions of support, we ascertained status in terms of performance audit (PA) quality and the impact generated by audits. Phase I, therefore, involved ascertaining PA ISSAI implementation needs of an SAI, as well as SAI needs to enhance the impact of their PA work. This included:

- 1) Examining how the SAIs current audit practice meets the requirements of ISSAI 3000<sup>2</sup>. This was done by using IDI's ISSAI Compliance Assessment Tool for Performance Audit (iCAT). The assessment encompassed a comprehensive desk review of policies and methodologies alongside a detailed examination of selected performance audit files, including their supporting documents and interviews with audit teams.
- 2) Exploring SAIs strategic and annual audit planning practices for PA, understanding stakeholder expectations from the SAI and the extent to which the SAI can meet those expectations, SAI arrangements for audit follow-up and audit impact, SAI plans for updating its quality management practices in light of the revised ISSAI 140<sup>3</sup>, and SAIs practices of profesional development of auditors in light of the new ISSAI 150<sup>4</sup>. This was done by applying IDI's guidelines on Exploratory questions.

Phase I had involved the following interventions:

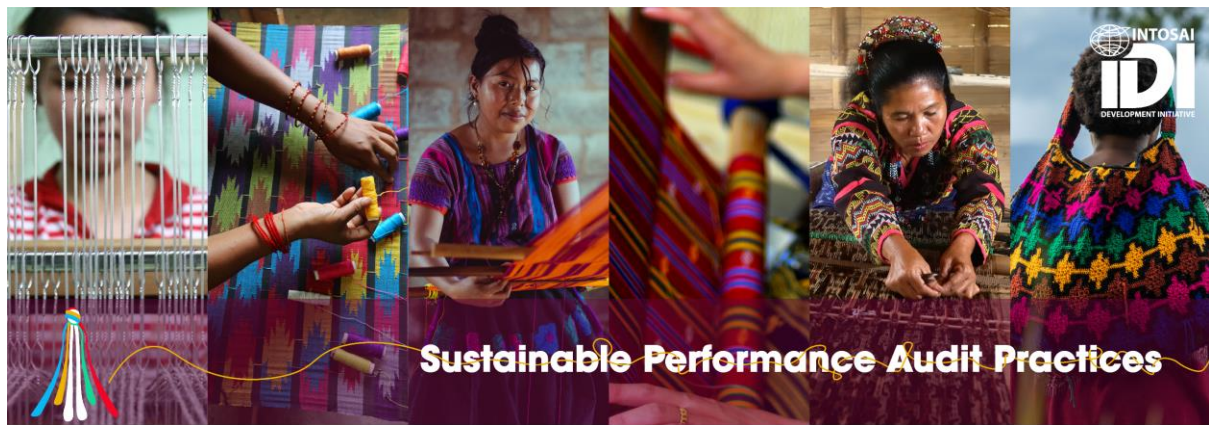
- 1<sup>st</sup> Leadership Forum was held with participation of Heads of SAIs and Statements of Commitment for phase 1 signed between IDI, ADB and each of the SAIs. *(Photos are available, if needed; a link to the photo page could be established)*
- Participating SAIs nominated ISSAI Implementation Needs Assessment (IINA) Teams – SAI's staff at PA practitioners' and management level to conduct the needs assessment.
- IDI provided on-line support (webinars and hot-line) to IINA Teams on how to apply iCAT and answer Exploratory questions.
- IDI organized 5-days on-site regional workshop for IINA Teams to facilitate drafting IINA Plans. *(Photos are available, if needed; a link to the photo page could be established)*

<sup>1</sup> ISSAIs - International Standards for Supreme Audit Institutions adopted by INTOSAI. Standards set a common framework for financial, compliance and performance auditing as well as address organizational and institutional aspects SAIs must follow.

<sup>2</sup> Performance auditing standard.

<sup>3</sup> Quality Management Standard.

<sup>4</sup> Standard on Auditors Competence.



- IINA Teams have developed detailed IINA Plans, which were approved by the Heads of SAIs. Following approval, the teams proceeded with assessments as outlined in the IINA Plans.
- IDI provided continuous online support to IINA and visited participating SAIs to assist with the finalisation of assessment reports. During these visits, IDI also discussed potential contents for Phase II with SAI management and engaged with SAI stakeholders.
- SAI Teams developed IINA Reports approved by the Heads of SAIs. These reports include recommendations for improvements to be implemented in Phase II of the initiative and beyond.