



ARABOSAI GENERAL SECRETARIAT

## **Implementing the INTOSAI framework for regional professionalism**

### **ARABOSAI region:**

**It's not only the job you do, it's how you do it.**

October 2022

## I. BACKGROUND

Based on the fifth INTOSAI strategic priority “Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI”, the ARABOSAI intended to carry out an evaluation in order to strengthen and enhance professionalization in the region. For that, sharing ARABOSAI’s experience regarding the implementation of the INTOSAI framework for regional professionalism is the aim of this paper.

Actually, it is increasingly recognized that improving the performance of INTOSAI regions designed to support members SAI’s is influenced as much by their time and cost-efficiency as by their capacities to effectively deliver services in a satisfactory way with regard SAI’s expectations. It is also of a common agreement that when regions act as services providers, they need to manage quality and measure clients or users’ satisfaction. Regions improve their reputation and visibility when they prove to be effective in delivering services timely and of good quality.

Based on the 249/2018 ARABOSAI governing board decision, a team of experts from the Arab SAIs evaluated the Arab Organization’s professionalism based on the INTOSAI professional framework for regional organizations.

Through this assessment, ARABOSAI aimed to zoom in how things are done, improve its performance and develop the related governance system while raising the level of services provided to the member SAIs.

According to the aforementioned framework, the professionalism of regional organizations is evaluated through the analysis and assessment of the following strategic dimensions:

- a- Institutional support for SAIs, advisory role and support for the regional organization with regard to strengthening key organizational aspects of member SAIs.
- b- Professional and methodological support: Qualifications and skills support, and continuous professional development for member SAIs to strengthening key organizational aspects.

c- Advocacy and influence: such as being the spokes-entity for the member SAls regarding related issues as well as regarding key stakeholders.

d- Governance, regulation and sustainability: Supervision, management and control mechanisms related to the organization.

Experts from Morocco, Jordan, Libya and Syria SAls composed the regional team and performed all the stages of the evaluation task. The regional assessment was carried out under the collaboration of the Arabosai general secretariat and covered the period from 1<sup>st</sup> January 2016 to 31<sup>st</sup> December 2018. It's important to underline the fact that the mission has already started since 2019 but the report was finalized on September 2022 because mainly of the covid-19 pandemic as it was not possible for the team to meet.

The results of the assessment were presented through three main sections: The first one presents an evaluation of the work of each of the region structures. The second one presents the results of evaluating the organization as a whole using the above-mentioned framework, as well as the levels of completeness related to the organization's intervention areas. While the third one presents the most important recommendations in order to improve the region's professionalism.

As mentioned above, the regional team was representative from different member SAls. And the assessment has also been subject to quality assurance at all stages, since, in addition to the terms of reference outlining the roles for each participant, the work plan was formalized and confirmed with all representatives from the Arabosai structures. The progress and final report were openly shared to the governing board, the technical committees and the general secretariat. As far as possible, comments were taken into consideration too.

Since the Team shared the outcomes of the evaluation mission with the organization during this year, the latter took notes and started adjusting some processes to enhance its professionalism level.

## II. FRAMEWORK'S IMPLEMENTATION

During the assessment mission, the evaluation team reviewed all documents relating to ARABOSAI activities and this including organizational structure, status, committees' regulations, governing board meetings minutes, general assembly resolutions, strategies, work plans, training sessions reports, etc.... The team conducted as well many interviews with secretariat officials and analyzed the questionnaires' results sent to the different organizational structures. Regarding the stockholders' expectations, the team took into consideration ARABOSAI internal and external environment and different interactions that the region had with its partners.

The aforementioned professional framework includes four basic dimensions that are being worked on by regional organizations to reach a satisfactory level of professionalism. ARABOSAI has also identified, for each dimension, a set of activities. The number of the selected activities reached 18 (out of 26 principal ones). The process of developing and updating the evaluation framework has taken-up an important part of the evaluation time. The team's main purpose was to determining the criteria, indicators and classification levels to be relied upon to carry out the evaluation and to determine the levels of fulfillment. As a rule, performance measures were chosen so that changes in region performance can be attributed to its programs and activities.

The INTOSAI framework did not enable the evaluation team to complete an objective, comprehensive and acceptable evaluation, because it does not include a reference to the requirements to be met, nor to the standards that have been relied upon. This did not facilitate the evaluators' task to ensure that the evaluation is based on the perception and the framework designer's vision.

For that and since these shortcomings were identified, the evaluation team proceeded to set standards in a way that enables it to assess professional requirements as specified.

The methodology may explain the evaluation criteria fixed for each requirement as mentioned in the next table. We should also note that no requirement is considered complete unless all relevant criteria are met. The evaluation criteria have been detailed and can be even more precise when performing a new evaluation mission.

Requirements	Evaluation criteria
<p style="text-align: center;"><b>Planning</b></p>	<ul style="list-style-type: none"> <li>-The activity is included in the organization regulations.</li> <li>- There is a clear and written plan related to the activity.</li> <li>- The plan was signed in a scientific manner and with the participation of the relevant organization structures.</li> <li>- The plan sets clear and achievable goals</li> <li>- The legal framework related to the distribution of roles and responsibilities.</li> <li>-The plan includes indicators.</li> <li>- The plan identifies risks and sets answers to them.</li> <li>- There are specific resources related to the implementation of the plan.</li> <li>-The structures involved in implementation are clearly defined and role are distributed.</li> </ul>
<p style="text-align: center;"><b>implementation</b></p>	<ul style="list-style-type: none"> <li>- The activity is carried out by the specified structures in accordance with the plan.</li> <li>- The organization has the necessary skills to implement the plan.</li> <li>- The organization has the necessary means to implement the plan (manuals; procedures; support...).</li> <li>- The implementation data of the activity are shared between the organization's structures and with member SAIs.</li> <li>- The deadlines are largely respected.</li> </ul>

## Follow-up

- The organization prepares follow-up reports periodically.
- Follow-up reports are discussed with the concerned structures and amendments are made when needed.
- Follow-up outputs are approved when considering future plans.

To make it more practical, the team complete the INTOSAI framework by adding grades (from 0 to 4) and this was according to its level of fulfillment and as follows:

- Score (0): There is no activity in place.
- Score (1) or **the founding level**: The activity exists and is being implemented, and it was in a different way regular or not well done, and this is reflected in the quality of the work.
- Score (2) or **the development level**: The activity is present and not expected to be on a regular basis, and the development and implementation of unrelated policies and strategies are underway.
- Score (3) or **the established level**: The organization performs well its functions, as long as it is possible to monitor the activities, measurements, and operations of its operating systems, such as It implements the activity well but lacks strong follow-up mechanisms.
- Score (4) or **the managed level**: The organization's activities are implemented in line with standards and in a way that enables it to measure, evaluate and improve its performance, and adjusts efforts to maintain the level of performance.

### III. ARABOSAI RESULTS

By carrying out this evaluation, ARABOSAI has tried to carry out work that reflects its credibility and to share lessons for the future, strengthening of the organization and accountability to stakeholders. That's the reason while performing the assessment, the team was aware to not focus only on technical considerations but should take into account

the region business model so many administrative and financial aspects were considered. Besides, the full commitment of the region's structures and stakeholders made the work even easier to be done.

To fix the appropriate score, a conversion table for scoring indicators was established by the team and here is ARABOSAI professionalism evaluation score summary:

Areas	Activities	Scores	Professionalism level
<b>1.</b> <b>Institutional support for member SAIs</b>	Providing support to member SAIs for their strategic planning and for monitoring and evaluating achieved progress	<b>1</b>	<b>Founding level</b>
	Establish and/or support mechanisms for supporting member SAIs to identify their needs and to find solutions responding to these needs.	<b>1</b>	<b>Founding level</b>
	Facilitate communication and cooperation between member SAIs, committees, WG and task forces of the regional organizations.	<b>2</b>	<b>development level</b>
	Sharing experiences and knowledge for capacity building between the organization and member SAIs, or between them and regional organizations	<b>2</b>	<b>development level</b>
<b>2.</b> <b>Professional support</b>	Support the development of the audit for public sector and the international standards application.	<b>2</b>	<b>development level</b>
	Facilitate/support the training at the regional level.	<b>1</b>	<b>Founding level</b>
	Participate in INTOSAI initiatives related to capacities building associated with standards	<b>1</b>	<b>Founding level</b>

	and adding value to the INTOSAI Competence Framework.		
<b>3.</b> <b>Advocacy and promotion</b>	Building strong partnerships with stakeholders and contributing to effective partnerships between member SAIs.	<b>1</b>	<b>Founding level</b>
	Promoting the importance of SAIs mission regarding the stakeholders and encouraging the regional participation of member SAIs.	<b>1</b>	<b>Founding level</b>
	Conduct, coordinate and/or contribute to research on key relevant regional issues with SAIs and governance:	<b>3</b>	<b>Established level</b>
	Identify and highlight important regional issues and represent the region's interests at the INTOSAI community.	<b>2</b>	<b>development level</b>
	Facilitate effective communication and knowledge sharing between regions and within INTOSAI community.	<b>2</b>	<b>development level</b>
<b>4.</b> <b>Governance and sustainability</b>	<b>Effective leadership and governance of the regional organization, for example through:</b> - Conduct regular strategic planning based on the member SAIs' needs and priorities, focusing on results as well as fixing clear objectives for the region.	<b>2</b>	<b>development level</b>
	- Implementation of a simple and effective plan for region resources to ensure the sustainability, to confirm the transparency, the evaluation and the reporting to certify reaching region strategic goals.	<b>2</b>	<b>development level</b>
	- Existence of effective decision-making mechanisms that are based on quality	<b>2</b>	<b>development level</b>



	information and take into consideration main risks that the regional organization is facing.		
	-Regularly and effective communication with member SAIs through interactive tools and with INTOSAI community	<b>2</b>	<b>development level</b>
	Create efficient, effective and flexible organizational structures that take into account committees and working groups and be able to support the organization's strategy while identifying role and responsibilities of each structure.	<b>3</b>	<b>Established level</b>
	Maintain an effective general secretariat capable of providing the required support fitting the region's vision.	<b>3</b>	<b>Established level</b>

Thanks to this assessment, ARABOSAI professionalism level was clearer and the region highlighted many areas for amelioration. With all the recommendations that the regional team made, the evaluation task ended with the rise of common awareness for all structure and stakeholders. This may be considered as warranty for the regional organization to take the right direction steadily but surely.

#### IV. THE FRAMEWORK LIMITS

The assessment team accomplished its mission on ARABOSAI's professionalism by relying the professional assessment framework but also by relying on a set of detailed questions included in the final report. Within this framework, the Follow-up Committee identified a set of activities that it considered as important for the organization. Indeed, the team's assessment was limited to these activities.

ARABOSAI took its time for the framework's implementation and it is clear that several comments can appear following such an achievement. Thus, the regional team identified some limits for the INTOSAI framework for regional professionalism:

- 1- Unlike the rest of the frameworks adopted by the INTOSAI committees, the framework was not indicated on the basis of which it was adopted. For example, we find that the SAIPMF explicitly refers to the standards, manuals, and all references that were relied upon to formulate the framework.
- 2- The framework does not include a guide or booklet explaining how to implement the framework to facilitate the evaluators' task as well as to ensure that the assessment is based on the perception and vision developed by the framework designers. This facilitates the use and comparison of the results of the different assessments and also could enable the framework development.
- 3- The framework is based on general questions that cannot be answered in order to assess the region activities in a way that can determine the maturity level. It does not include indicators and criteria related to all levels of any activity mainly concerning these three levels: Planning, implementation and follow-up.
- 4- The framework does not provide a table or a matrix for classifying maturity levels, which would enable the evaluation results to be relevantly handled.
- 5- With reference to the INTOSAI paper on building strong regional organizations. We find that this paper has identified four areas of importance for regional organizations, namely:
  - Jurisdiction and legal framework (including responsibilities, objectives, roles, financial resources, review, results' publication ...)
  - Organization and management
  - Financial and other resources
  - Relationships with key stakeholders

Regarding this paper, it goes without saying that the framework neglected an important area related to the jurisdiction of the regional organization and its legal

framework, roles' distribution and responsibilities within it. The framework offers also a different vision approach to the one presented in this reference paper.

- 6- The areas related to supporting strategic planning within the member SAIs and supporting the standards application, and despite their importance, remain at the heart of the work of the institutional capacities building committee. According to that, the framework has devoted separate areas to capacity building, which may lead to some overlap and repetition.
- 7- Communications, whether internal or external, are carried out based on a vision and strategy set by the organization that are clearly defined, and the General Secretariat is responsible for implementing and following up on that. It is therefore desirable to group them into one area of internal and external communications (including mainly with stakeholders).