

INCOSAI XXIV

New Initiatives Bring Equality, Technology, and Climate Action to SAI Audit World

By Shourjo Chatterjee

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What better place to launch new initiatives than at the INCOSAI! Seizing the opportunity of having the whole INTOSAI community and key stakeholders together in one place, the IDI launched three new initiatives. Each of the initiative focuses on key trends and links back to priorities of INTOSAI's Strategic Plan 2023-2029.

Taking a page out of the SAI Young Leaders' initiative, [Equal Futures Audit \(EFA\) Changemakers](#) and [Leveraging on Technological Advancement \(LOTA\) Pioneers](#) envision creating a pool of change agents who will bring equality and technology to the SAI audit world by developing audit strategies and conducting pilot audits on equality and technology.

In the Global Cooperative Audit of Climate Change Adaptation Actions (CCAA) IDI will cooperate with INTOSAI Working Group on Environmental Auditing (WGEA) to support SAIs across the world in conducting ISSAI based performance audits of high priority adaptation actions to address climate change.

Each of these initiatives is envisaged in partnership and cooperation with INTOSAI bodies, regions, SAIs and other key stakeholders representing multilateral organisations, development partners and civil society organisations. Each launch involved key stakeholders together with the IDI.

LOTA Pioneers Launch - 9 November 2022



Digital transformation is changing the world and there is a demand on SAIs to respond meaningfully to this new world. The Heads of SAIs of Costa Rica and Jamaica, together with a representative from the Inter-American Development Bank (IDB), joined a lively panel discussion on how SAIs can use technology in their audit work and how can they audit the use of technology by governments. The context for discussions was set by Mr. Einar Gørrissen (Director General, IDI) and panel was moderated by Ms. Archana Shirsat (Deputy Director General, IDI).

Ms. Marta Acosta Zuniga (Auditor General of Costa Rica) emphasized the importance of having a clear vision on the future of SAIs where digital transformation is an integral part of it. “Digital transformation goes far beyond technology, and it includes among others, organizational culture and change management”, she said. She encouraged SAIs to think about the future while thinking about technology.

Ms. Pamela Monroe Ellis (Auditor General of Jamaica) in turn shared her experience with understanding the importance of having technology and understanding the risks associated with not having it. She emphasized the importance of SAI management’s involvement and support when transforming the SAI into a technology-enabled organization.

Mr. Miguel Baruzze (Financial Management Specialist, IDB) highlighted the opportunity for SAIs going through digital transformation to review and optimization of existing processes. He emphasized the importance of people involvement top to down and avoiding silos.



Introducing LOTA Pioneers, Ms. Shirsat was happy to note that the initiative was aligned to the key messages delivered by the panelists. The LOTA Pioneers initiative recognises the importance of organisational culture and change management, and the crucial role of SAI leadership. It visualises developing two Pioneers from each SAI - one from functional management who will lead the development of the LOTA strategy based on a scan of the internal and external audit environments, and one at the team leader level who will lead an audit, which leverages technology, or audits the government use of technology. We expect the strategy and the pilot audit to be the catalysts for a sustainable, SAI led, fit-for-purpose digital transformation of SAI audits, contributing to digital transformation of the government.

Read more about the LOTA Pioneers by scanning the QR code.



Video of the launch event at INCOSAI 2022 is available here:

INCOSAI side event IDI and IADB - Data Driven digit...



EFA Changemakers Launch – 10 Nov 2022

Equal Futures Audit. *Changemakers*



BRINGING EQUAL FUTURES TO THE SAI AUDIT WORLD

We were delighted to see a full house at the EFA Changemakers Launch. SAIs and key stakeholders deeply interested in promoting and supporting equality and inclusion through SAI audits came together for this side event. The gender balanced panel included Heads of SAIs, Director of the INTOSAI General Secretariat and a representative of UN Women. Speaking at the launch, Dr. Silke Steiner (Director of General Secretariat of INTOSAI) directed attention to INTOSAI's organisational priority of promoting and supporting equality in its new strategic plan for 2023-2029. She spoke of INTOSAI's expectations of SAIs in promoting equality through their audit work. She underscored the need for these themes to be priority for all, highlighted the importance of knowledge sharing, and reaffirmed the intention of the General Secretariat to fully support the initiative.

Mr. Jorge Bermúdez Soto (Comptroller General of SAI Chile) and Mr. Agus Joko Pramono (Vice Chair of Board of Audit of SAI Indonesia) spoke about the contributions made by their SAIs to equality and inclusiveness, their future plans, and the transformation they would like to see in the auditors to carry out audits on these themes. Mr. Bermúdez informed the audience that both SAI Chile and OLACEFS focused on gender equality and inclusion in their strategy. Interestingly, he further spoke about the connection between equality and integrity.



Mr. Pramono informed the audience of the many audits conducted by SAI Indonesia for addressing inequality and inclusion. He pointed out the data challenge faced by SAIs to conduct audits relating to equality. He believes that EFA changemakers can add value by helping to prepare audit strategies that include equality and inclusiveness as priorities. He expects SAIs to add value and bring impact through audits of equality.

Ms. Lisa Sutton (Director of Independent Evaluation and Audit Services at UN Women) spoke about why equality and inclusion matter and, as a key stakeholder, what role UN Women expects SAIs to play in addressing these issues. She said that auditing gender equality, but also age, poverty, disability and the other related themes, is a good way to collaborate with UN and help countries in achieving the SDGs. UN Women was delighted to partner with IDI for EFA Changemakers and considers it as an opportunity to reflect upon how we can have a different world.



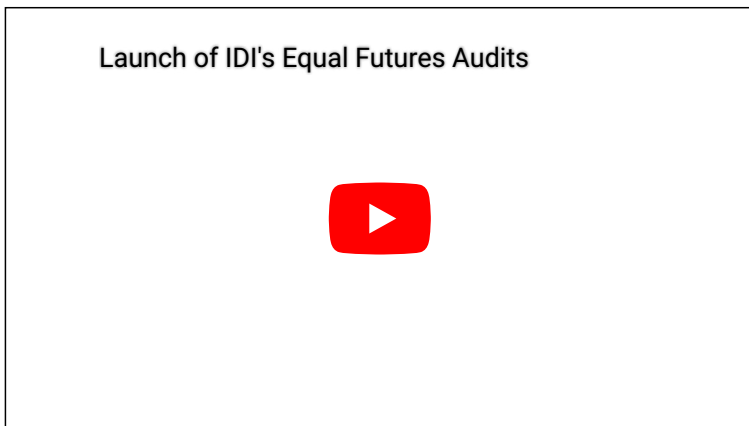
Presenting key aspects of the EFA Changemakers initiative Ms. Shirsat, outlined the **AWAKE** framework (Awareness, Walk the Talk, Auditing Equality, Knowledge Networks, and Empowered Auditors, SAIs and People), which is both a support framework for EFA Changemakers as well as a visualisation of what EFA Changemakers will look like. The EFA Changemakers (from English and Spanish-speaking SAIs)

are expected to lead their SAs' journey of contributing to dignity, equal opportunity and access for those who are left behind or at a risk of being left behind due to gender, poverty, migration, disability, age, or ethnicity.

Read more about EFA Changemakers and join the movement by scanning the QR code.



Video of the launch is available here:



IDI-WGEA Global Cooperative Audit of Climate Change Adaptation Actions (CCAA) launch on 11 Nov 2022



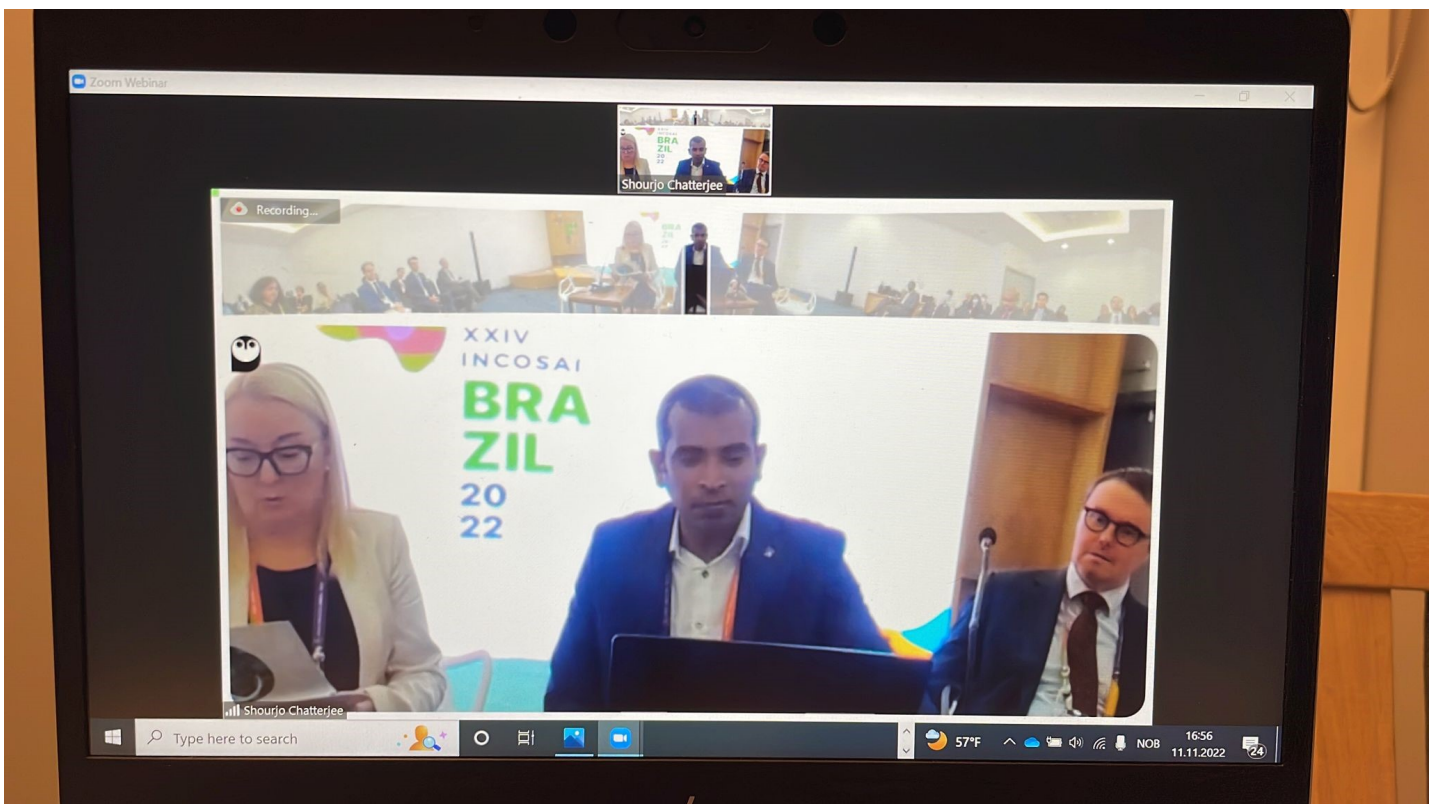
Humanity has a choice: cooperate or perish! This were the words of Mr. Antonio Guterres, UN Secretary General speaking at the World Leaders Summit at COP 27.

The entire world faces an unprecedented global climate crisis. Many SAIs have already recognized the risks that climate change pose to their society and economy. In response to SAI needs and the global scenario, IDI and WGEA are cooperating to support SAIs in auditing climate change adaptation actions. At the launch of the IDI-WGEA CCAA, three prominent experts, Ms. Mami Mizutori, Special Representative of the Secretary-General for Disaster Risk Reduction & Head of the United Nations Office for Disaster, Risk Reduction; Ms. Shobha Maharaj, IPCC Lead Author and Science Director at Terraformation, and; Dr Youssef Nassef, Director, UNFCCC Adaptation Division, urged immediate climate action and recognised the valuable role that SAIs can play.

Dr. Vivi Niemenmaa, Secretary General of the WGEA moderated a panel on importance of SAI contribution to national adaptation actions for addressing climate change. She posed to the panel, “What are climate change adaptation actions and why do they matter?”. She set the stage by outlining the global scenario for climate change and informed the audience that auditing adaptation was the number one topic of concern per a WGEA survey.

Speaking about Small Island Developing States (SIDS) Mr. Hussain Niyazy, Auditor General of Maldives said that ‘SAIs have an undeniable responsibility in saving our planet’. He brought out the unique challenges of SIDS in terms of lack of scientific data and its consequences for accessing climate finance. He also emphasized the need to support SIDS with infrastructure development for climate resilience.

Mr. Sami Yläoutinen, Chair of WGEA & Auditor General of Finland said that ‘SAIs have an important role in holding governments responsible for their actions and their inactions’. He spoke of the recent audit done by SAI Finland on climate finance and the need for balance in financing mitigation and adaptation actions.



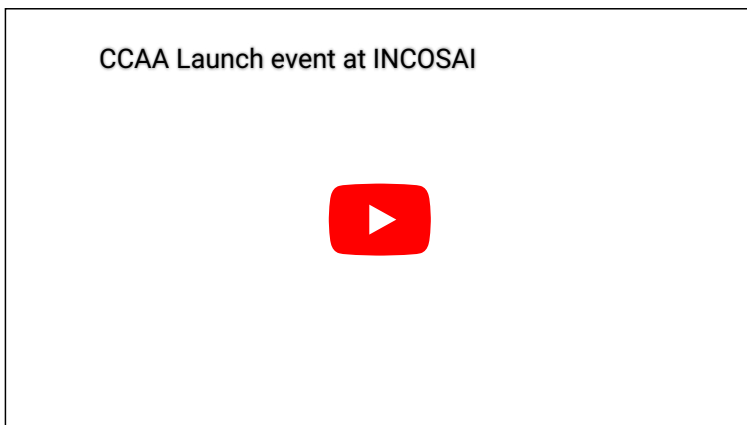
Ms. Shirsat highlighted the positive outcomes of CCAA in terms of SAI audits contributing to improved accountability, effectiveness, and inclusivity of government actions, and enhanced SAI capacities to conduct high quality and high impact audits of climate change adaptation actions.

CCAA will be offered to all SAIs, with the first rollout in English and scaling up in Arabic, Spanish and French based on resources and demand. She explained how SAIs could choose from five thematic areas of focus for the CCAA - disaster risk reduction, water resource management, sea level rise and coastal erosion, implementation of adaptation plans, and audit of national targets linked to adaptation targets in SDG 13.

Please scan the QR code to read more about this global cooperative audit.



Join us in creating a global SAI voice for climate action. Video of the launch is available here:



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