

# Working with the INTOSAI Community: In-Kind Contributions

## The International Organisation of Supreme Audit Institutions (INTOSAI)

The main aim of the International Organisation of Supreme Audit Institutions (INTOSAI) is to promote the exchange of ideas, knowledge and experience between its members, the Supreme Audit Institutions (SAIs) of countries around the globe in the field of government auditing. Its motto *Experientia mutua omnibus prodest* (Mutual Experience Benefits All) reflects its character as a peer-based partnership.

Institutional structures from within INTOSAI support capacity development, particularly through the INTOSAI Development Initiative (IDI), INTOSAI-Donor Cooperation, and the INTOSAI Capacity Building Committee (CBC) in cooperation with INTOSAI General Secretariat, INTOSAI Journal, INTOSAI Regional Organisations, INTOSAI Professional Standards Committee, INTOSAI Knowledge Sharing Committee and INTOSAI Policy Finance and Administration Committee with their sub committees and working groups respectively.

Besides using donor funding, a significant proportion of the activities that serve to implement INTOSAI's common goals are carried out by means of in-kind contributions, i.e. in the form of complementary non-monetary resources received from among others, the member SAIs.



“International engagements for SAI Kenya staff to support other SAIs enhances their professional development and individual capabilities including communication and collaborative skills. The cross-cultural exposure fosters an appreciation for diversity and resilience in managing

challenges unique for each country, leading to staff adaptability, resourcefulness and enhanced problem-solving skills. These skills lead to personal development and serve as motivation for staff.

Knowledge transfer through sharing these experiences helps create an environment of continuous learning in the SAI. This includes exposure to innovative audit methods, tools and techniques; emerging areas; different contexts, cultures and different ways of achieving objectives. This support also provides invaluable insights on areas for improvement within our own SAI. Additionally, the SAI positions itself as a progressive institution with an enhanced international reputation since it contributes to strengthening accountability, governance and transparency in other countries.”

**Ms. Nancy Gathungu,**  
**Auditor General of Kenya**



“My secondment at IDI has had a real impact on my professional life. I can say that supporting SAIs in different regions, languages and contexts is simply amazing. It

has allowed me to deal with different contexts, especially challenging ones.

The international and multicultural working environment at IDI has been a great opportunity for me to improve my capabilities in different areas.

My work at IDI has given me substantial experience in conducting audits in accordance with ISSAIs. I am currently an SAI Audit Manager - team leader, able to conduct and supervise effective audits and ensure that they are conducted in accordance with ISSAIs”

**Ms. Hajer Ghirir, SAI Tunisia**



## In-kind contributions

In-kind support constitutes key resourcing for INTOSAI bodies. The contributions meet about 10-12% of the annual expenditure budget as in the case of IDI to almost 100% resourcing for some INTOSAI bodies and regions.

SAIs and other organisations can provide in-kind contributions in the form of:

### Human Resources:

- Resource persons for leading and participating in INTOSAI committees, subcommittees, working groups, task forces, the Forum for INTOSAI Professional Pronouncements etc.
- Resource persons for administrative support of INTOSAI (e.g. in the Secretariat or the Supervisory Committee on Emerging Issues (SCEI))
- Seconding staff with full or partial pay, who meet the competency requirements of the borrowing organisations.
- Resource persons for developing professional standards for public sector auditing, guidance and other Global Public Goods or other technical material of common interest
- Resource persons for peer to peer support
- Support for translation of documents and interpretation during meetings

### Logistics:

- Premises for meetings and workshops
- Assumption of accommodation and travel costs
- Provision of interpretation support for meetings

## Mutual benefits:

When in receipt of in-kind contributions, the INTOSAI bodies are not the sole beneficiaries. The contributing SAIs stand to gain significant returns, including:

- Staff capacity development: Seconded and resource persons develop their competence by being part of peer group of experts in different areas of working of SAIs. Such opportunities may also help the SAIs attract and retain their staff.
- Organisational development: Seconded staff and resource persons contribute to their parent organisations with fresh perspectives including diversity of views and innovations upon their return.
- International exposure: Staff and lending organisations benefit from the exposure to international best practices while working with the peer group of experts.
- Foster partnerships: in the community and benefit from peer experience and expertise.
- Goodwill in the community: Lending organisations gain reputational benefits in the community.



"I have been privileged to serve the INTOSAI community as a member of the Forum for INTOSAI Professional Pronouncements (FIPP) since 2020. While it is obvious that serving the FIPP is a contribution to the community, more importantly, in my view, it is also about

getting a learning opportunity to gain understanding about the global practices in public sector auditing. This benefits the professional growth of a SAI representative like me at individual staff level and contributes to the institutional strengthening of the SAI.

Working with FIPP has helped in developing a broader and comprehensive way of looking at the issues from different dimensions and perspectives that suits different jurisdictions. This learning has also helped us to improve and shape out our own audit methodology in SAI Nepal.

So, in my opinion, contributing to the capacity development efforts and other initiatives of INTOSAI bodies gives back more to us than that what we contribute."

**Mr. Chandra Kant Bhandari, SAI Nepal**



"The Swedish National Audit Office has a long history of contributing to the development of SAIs around the world through global, regional and bilateral initiatives. We have defined strategic goals around playing a role in developing the audit profession and strengthening the role of SAIs on a general level and made a commitment to helping sister organisations strengthen their capacity to audit in line with international standards. On a global level we take on leadership roles in INTOSAI committees and working groups, primarily within the CBC and PSC. Regionally we are active members of the EUROSAI community, and we also support

several regional organisations in their operations. All these different responsibilities bring important knowledge and methods into our own organisation.

We have also found that our international operations attract new staff to the organisation and help us keep experienced colleagues motivated with new challenges and learning opportunities. Those who participate in international cooperation often share stories of what they have learned about themselves and about our organisation when they are engaged as experts with a task to teach or coach international colleagues or develop INTOSAI pronouncements. International colleagues often become an important professional network and, in many cases, also form friendships that outlast the project."

**Ms. Christina Gellerbrant Hagberg, Auditor General of Sweden**



## Engage with INTOSAI bodies: [Click to view websites](#)

Contact INTOSAI bodies to explore opportunities to contribute to developing public sector auditing with in-kind support.



PFAC | INTOSAI Policy, Finance, & Administration Committee

