# Summary of meetings in the INTOSAI CBC work stream on SAIs in fragile situations, 18 and 20 September 2017, Washington D.C.

## Participants:

Ole Schøyen, IDI (Monday only)

Andrea Connell, Netherlands

Øivind Berg Larsen, Norway

Eli Wærum Rognerud, Norway

Adama Renner, Sierra Leone

Mohammed Elhafiz Nasr, Sudan

Oskar Karnebäck, Sweden

Johanna Gårdmark, Sweden (Monday only)

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David Goldsworthy, Development Action (VC from London, Monday only)

Silvia Stefanoni, Development Action (VC from London, Monday only)

## Background and discussion

The work stream held its first meeting in-person. The meeting was held mainly on Monday 18 September, but reconvened for 30 minutes after the joint CBC-IDC Synergy Session on the theme of SAIs in fragile situations in order to decide the way forward.

The Monday meeting was preceded by a presentation of the research conducted by Development Action Ltd (David Goldsworthy and Silvia Stefanoni) for a bigger audience. In the following work stream meeting, members introduced themselves and discussed initial ideas on work program and the way forward based on the paper.

The paper and the presentation generated a lot of discussion and many interesting ideas were raised. There was consensus on that the work plan needs to be limited to what is realistic for the work stream to achieve, given the limited resources available. Sweden promised to compile the comments from the menti exercise in the Synergy Session and circulate among the members in the work stream. In addition to that, a number of ideas for future work to be conducted and led by the work stream were suggested for further consideration.

### Finalise the discussion paper

The discussions during the CBC meetings in Washington were intended to inform the the consultancy team before they finalised the paper on preconditions and challenges for SAIs in situations of fragility. The paper could possibly include some of the other ideas for further work.

### Short stories on best practice

The work stream agreed that actors operating in situations of fragility would be helped by concrete examples of challenges facing SAIs under these circumstances, and examples of how these obstacles have been addressed and/or overcome. It was agreed that the work stream should explore ways to develop such stories and make them accessible for a wider range of stakeholders. This could be done through a ”journalistic eye” in order to make them appropriate in length and tone and hence readable for interested stakeholders.

### Advocacy

SAIs in fragile situations need a certain level of necessary preconditions in order to function properly and fulfil its mandate. Financial and operational independence are crucial for an effective SAI but even in the absence of that, an SAI can come a long way. SAIs need the government to understand the role of an SAI and how it can contribute to state building. Donors, partners and external stakeholders can all contribute to such an understanding by highlighting the role of the SAI and the necessary relations to the legislative and executive branches of government. By mapping and identify the crucial stakeholders for the SAI, these actors could be engaged to enhance their understanding.

### Arena for experience sharing

The CBC-IDC Synergy Session highlighted the need for SAIs to be given opportunities to engage with other SAIs in situations of fragility. It was said that SAIs learn from each other and that they therefore wish to discuss their particular situation with SAIs facing similar preconditions. The work stream could provide for opportunities for SAIs to meet and discuss in a setting that is oriented towards practical problems and workable solutions. A forum for SAIs in situations of fragility could be considered, provided that resources are made available.

### Reach out to the INTOSAI Professional Standards Committee

Since SAIs in situations of fragility face challenges that sometimes make it difficult to conduct audit in accordance with INTOSAI Standards, it could be explored whether it would be possible to develop a guidance, or even a standard, in support of these SAIs. This would acknowledge the difficulties concerning auditing in situations where there may not even be accounts to audit. There are a number of challenges connected to such an approach, and it may be found that this is not a functional approach, but it could be worthwhile to explore.

### Read and update CBC Guide with a fragility focus

The need for a generic guide for SAIs in fragile situations was raised. The CBC Guide on Capacity Building of SAIs is currently undergoing revision. It was suggested that the guide could be read through a fragility lens, meaning that it could be revised in the areas of most concern for affected SAIs and updated with ideas regarding practical solutions for common challenges. This could be done by either the members in the work stream or by a consultant.

## Practical arrangements and next meeting

All members felt comfortable with telephone conferences or skype calls as the main way of meeting. These meetings are to be prepared through e-mail correspondence in order to be as easily conducted as possible.

SAI Sweden will call for the next telephone meeting within two months in order to discuss the suggested work plan and decide how to proceed.