

**EXPERIENCES THROUGH COOPERATIVE AUDITS**

N°	SAI	TYPE OF AUDIT	PERIOD OF THE AUDIT	AUDIT TOPIC	AUDIT FIELD	PARTICIPATING SAI	COORDINATING SAI
<b>ASIAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS - ASOSAI</b>							
1	AUSTRALIA	Cooperative	2010	Climate Change	Environmental	ANAO	Canada
2	BANGLADESH	Parallel	2009 - 2011	Public Debt Management	Special Audit on Sovereign Debt Management	Bangladesh, otros	IDI
3	INDONESIA	Performance	2013	Disaster Related Aid	Environmental	Turkey and Ukraine	Indonesia
4	LAO PEOPLE'S DEMOCRACY	Parallel	april 2012 to february 2013	Solid waste management of Mekong River	Environmental	Cambodia, Myamar, Thailand, Vietnam, Laos	Thailand
5	MALAYSIA	Parallel	2010 - 2011	Forestry Audit	Environmental	Indonesia	Malaysia, Indonesia
		Parallel	2011 - 2012	Mangrove Management Audit	Environmental	Indonesia	Malaysia, Indonesia
		Parallel	2012 - 2013	Illegal and Unregulated Fishery Audit	Environmental	Indonesia	Malaysia, Indonesia
		Parallel	2013 - 2015	Climate Change Audit	Environmental	Indonesia	Malaysia, Indonesia
6	MYANMAR	Joint Audit	2002 - 2003 to 2011 - 2012	Environmental Audit	Erosion Control Management	Myanmar, Cambodia, Laos, Thailand, Vietnam	Thailand
		Joint Audit	2002-2003 to 2011-2012	Environmental Audit	Erosion Control of Mekong River Basin in Myanmar	Myanmar, Cambodia, Laos, Thailand, Vietnam	Thailand
7	PAKISTAN	Parallel	10/2011, 04/2012, 02/2013	Parallel Audit on Disaster Preparedness, Accountability for and Audit of Disaster related Aid	Audit of disaster related Aid	Azerbaijan, Chile, India, Indonesia, The Netherlands, Pakistan, the Philippines, Romania, Ukraine and Turkey	SAI Turkey

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8	THAILAND	Parallel	2012 - 2013	Cooperative Environment Audit on Water Issue : The Mekong River Basin Management	Performance Audit	Lao P.D.R., Vietnam, Myanmar, Cambodia, Thailand	Thailand
9	VIETNAM	Coordinated	2012	Me Kong River basin management	Environmental	Cambodia, Laos, Myanmar, Thailand, and Vietnam	Thailand
<b>THE AFRICAN ASSOCIATION OF SUPREME AUDIT INSTITUTIONS - AFROSAI</b>							
10	BOTSWANA	Performance	2010-2012	Protection of Forests from Wildland Fires By the Department of Forestry and Range Resources (DFRR)	Environmental	Bangladesh, Belize, Bhutan, China, Indonesia, Kenya, Lesotho, Malaysia, Nepal, Tanzania, Thailand, Zambia, Zimbabwe and Uganda	IDI Trainers from SAIs of Indonesia and Norway
11	RWANDA	Financial	annual since 2008	EAC Financial Statements	EAC Financial Statements	Rwanda, Uganda, Tanzania, Kenya, Burundi	five countries (rotational)
12	SOUTH AFRICA	Coordinated	9 months	Extractive Industries	Auditing	Kenya, Uganda	South Africa
<b>THE CARIBBEAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS - CAROSAI</b>							
13	BARBADOS	Performance	4/2014 - 12/2014	Revenue Audit	Revenue	Barbados, Grenada, Bahamas, Guyana, Jamaica	Barbados - Sta. Lucia
<b>EUROPEAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS - EUROSAI</b>							
14	ALBANIA	Parallel	2014	Performance Audit	Road Security	Kosovo	SNAO, Swedish
15	ARMENIA	Performance	2012 - 2013	Performance Audit over Tax Administration Modernization Project	Procurement	Netherlands Court of Audit	Control Chamber of Armenia

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16	AUSTRIA	Compliance	2006 - 2008	Report on the Audit of the Management and Control Systems of the EU	EU Finances	Austria, Hungary, Poland, Slovakia	Austria, Hungary, Poland, Slovakia
17	BOSNIA AND HERZEGOVINA	Performance	ongoing	Energy Efficiency in the Institutions of Bosnia and Herzegovina	Energy	Bosnia and Herzegovina, Albania, Kosovo	Swedish National Audit Office
18	CYPRUS	Coordinated	2012	Climate change mitigation	Environmental	Austria, Bulgaria, Cyprus, Malta, Netherlands, Norway, Russia, Ukraine, ECA	Norway
19	CZECH REPUBLIC	Coordinated	2013 - 2014	Funds earmarked for the funding of projects implemented within the operational programme cross-border cooperation the Czech Republic - Poland 2007 - 2013	EU Funds	Czech Republic - Poland	Czech Republic - Poland
20	ESTONIA	Performance	2009, 2012	Various	Environment, infrastructure	Countries of Baltic Sea, Russia	-
21	EUROPEAN COURT OF AUDITORS	Compliance	2010	Compliance auditor for assurance	agriculture	Denmark, Czech Republic, Netherlands	ECA
		Performance / Compliance	2010 - 2013	closure of EU structural funds 2000 - 2006, legality and regularity of transactions	EU expenditure	Italy, Netherlands, Czech Republic	ECA

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22	GEORGIA	Parallel	-	Public Debt Management Information Systems	Public Finance Management	Ukraine, Rusia, Fiji, Brasilia, Bulgarian, Egypt, Yemen, Moldova, China, Zambia, Romanian, Mexico, Georgia	Ukraine
23	GERMANY	Performance	2009	Joint final report on the audit of environmental monitoring and fisheries management and control in the baltic sea	-	-	Denmark, Germany, Estonia, Finlandia, Latvia, Lithuania, Poland, Russian Federation, Sweden
		Performance	2009	Intra-community VAT fraud	-	-	Belgium, Germany, Netherlands
		Performance	2011	EUROSAI audit programmes for integrating people with disabilities into employment	-	-	Bulgaria, Germany, Macedonia, Poland, Romania, Switzerland, Slovakia, Slovenia, Spain, Czech Republic, Turkey, Ukraine
23	GERMANY	Performance	2013	Public procurement and awarding of public building contracts and corruption prevention	-	-	Czech Republic, Germany
		Performance	2008	Parallel audit of VAT management in the Czech republic and germany	-	-	Czech Republic, Germany
		Performance	2008	International Co-ordinated audit of Chernobyl Shelter Fund	-	-	Germany, Poland, Russian Federation, Slovakia, Switzerland, Ukraine and ECA

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24	GREECE	Coordinated	2008 - 2010	Coordinated audit on the enforcement of the European Waste Shipment Regulation	To find whether and to what extent the relevant authorities complied with the EWSR requirements during the years 2008-2010	SAIs of Bulgaria, Greece, Hungary, Ireland, Poland, The Netherlands, Norway, Slovenia	SAI of the Netherlands
25	HUNGARY	Performance	2004 -2012	Utilisation of funds allocated for the development of the cycle path network	Audit of the management of state and EU funds	Slovakia, Hungary	-
26	LATVIA	Compliance	2007 - 2008	State institution activities, providing movement of goods and other articles at latvia Russia Bordercontrol Points	Movement of Goods at Latvia Russia Border	Latvia and Russian Federation	Germany and Netherlands
		Compliance	2005 - 2006	On Administration of Reduced Rates of Value Added Tax	Tax administration	EUROSAI 3rd sub-group on tax relief	Germany and Netherlands
26	LATVIA	Performance	2005 - 2006	On Administration of Enterprise Income Tax Relief	Tax administration	EUROSAI 2nd sub-group on administration of Enterprise Income Tax relief	Germany and Netherlands

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26	LATVIA	Performance	2004 - 2006	Compliance of Planning, Monitoring and Provision of Cost Effectiveness for Environmental Projects, Co-financed by European Regional Development Fund, with the Requirements of EU Funds Planning Documents and Regulatory Enactments	EU funds	Contact Committee's Structural Funds 3rd Working Group	Germany and Netherlands
		Performance	2007 - 2009	Cost Effectiveness and Compliance with Legal Enactments of the European Union Structural Funds Administration System	Administration of EU funds	Contact Committee's Working Group on Structural Funds IV	Germany and Netherlands
26	LATVIA	Compliance	2007 - 2008	Activity of the Ministry of Agriculture and Institutions Subordinated Thereto in Relation to Supervision of the Handling of Food and Administration of Food Products Export to the Russian Federation	Export of food products	Latvia and Russian Federation	Germany and Netherlands

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26	LATVIA	Compliance	2010	On the Activities of the Responsible Institutions of the Republic of Latvia and the Russian Federation in the Fulfilment of the Obligations Arising from the Agreement of the Government of the Republic of Latvia and the Government of the Russian Federation on Social Protection for Military Pensioners of the Russian Federation Residing on the Territory of the Republic of Latvia and Their Family Members	Social Protection of Military Pensioners	Latvia and Russian Federation	Germany and Netherlands
		Performance	2008 - 2012	Cooperative Audit on the European Union Emissions Trading System	emissions trading	Denmark, Finland, Latvia, Lithuania, Norway, Poland, Sweden	Germany and Netherlands

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26	LATVIA	Compliance	1/2011 - 6/2013	Regulatory compliance of performance of institutions involved in international road transport and assessment of implementation of agreement on international traffic of motor vehicles between the Republic of Latvia and the Russian Federation	International transport	Latvia and Russian Federation	Germany and Netherlands
		Compliance	1/2010 - 31/2012	Analysis of deficiencies found in procurements organized in the framework of the structural fund programs	procurements	10 EFS countries	Germany and Netherlands
27	LITHUANIA	Performance	2012 - 2014	Performance of National Parks	Environmental protection	SAls of Denmark, Norway, Sweden, Poland, Ukraine, Bulgaria and Croatia, Lithuania	National Audit Office of Lithuania

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28	MALTA	Cooperative	1995 - 2012	Climate Change Adaptation	Ground water (malta) various other topics	Austria, Bulgaria, Cyprus, Netherlands, Norway, Russia, Ukraine	Norway
29	NETHERLANDS	Coordinated	2011 - 2013	Enforcement of Eur waste shipment regul	Environmental	Bulgaria, Greece, Hunagry, Ireland, Poland, Norway, Slovenia, Netherlands	Netherlands
		Parallel	2009 - 2012	Intra commun VAT Fraud	Tax	Belgium, Germany	Netherlands
30	NORWAY	Performance	2008 - 2009	Nuclear security	Nuclear waste and security	Norway and Russia	Norway
31	POLAND	Performance / Compliance	2007 - 2010	Coordinated International Audit on Climate Change - Key Implications for Governments and their Auditors (UNFCCC, Kyoto Protocol)	Implementation of commitments and programs related to the mitigation of and adaptation to climate change.	Australia, Austria, Brasil, Estonia, Finlandia, Grecia, Canada, Indonesia, Noruega, Poland, South Africa, Slovenia, USA, England	Canada

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31	POLAND	Performance Compliance /	09/2008 - 11/2008	The efficiency of the state bodies (services) activities on the border control check points between the Russian Federation, the Republic of Belarus, the Republic of Lithuania, and the Republic of Poland for the control of the movement of goods and vehicles	-	Rusia, Poland, Lithuania, Belarus	Russia
		Performance Compliance /	2008 - 2009	Audit of Environmental Monitoring and Fisheries Management and Control in the Baltic Sea	Monitoring and fisheries control contribution to preserve the marine environment and protect the fish stock in the Baltic Sea	Denmark, Czech Republic, Netherlands	Denmark, Estonia, Finland, Germany, Latvia, Lithuania, Poland, Russia, and Sweden
		Performance	2008 - 2012	A parallel audit of preparations of Poland and Ukraine for the Football Championship UEFA EURO 2012	Execution of investments, including: the construction of stadiums, accommodation centres for football teams and their accompanying	Poland	Poland, Ukraine

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31	POLAND	Performance Compliance	/ 2009	EUROSAI Audit on Climate Change	Environmental	Poland	Azerbaijan, Cyprus, Denmark, Estonia, Israel, Macedonia, Poland, Russia, Switzerland, Ukraine
		Performance Compliance	/ 2010	Audit of EU Regional Funds projects focused on the environment and environmentally friendly energy	-	Denmark	Denmark, Poland
		Compliance	04/2010 - 09/2010	Audit of Assurance of Epizootic Safety in the Republic of Poland, the Republic of Lithuania and the Slovak Republic after Accession to the Schengen Area		Poland	

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31	POLAND	Performance / Compliance / Financial	2010 - 06/2013	Audit of safety in the mountains	Execution of duties by the entities responsible for the provision of safety conditions in the mountains. Securing safety of persons present in the mountains, including a proper marking of tourist routes, system of information about weather conditions, infrastructure and organising help or rescue of accident victims or persons who are prone to the danger of life or health loss.	Poland	Poland, Eslovakia
		-	2011	Coordinated audit of programmes aimed at increasing the employment of disabled persons	-	-	Bulgaria, Czech Republic, Spain, Germany, Romania, Macedonia, Slovakia, Slovenia, Switzerland, Turkey, Ukraine, Poland

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31	POLAND	Performance / Financial	2011	Costs of Control	EU Cohesion Policy/EU Structural Funds	-	Austria, Bulgaria, Czech Republic, Germany, Latvia, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Hungary, Italy
		Performance / Compliance / Financial	2011 - 2013	Coordinated audit on the enforcement of the European Waste Shipment Regulation	Enforcement and effectiveness of the enforcement measures taken.	Netherlands	Bulgaria, Greece, the Netherlands, Ireland, Norway, Poland, Slovenia, Hungary
		Performance / Financial	2012	cooperative audit of the CO2 emission trading systems	-	Denmark, Norway	Denmark, Finland, Lithuania, Latvia, Poland, Norway
		Performance / Compliance / Financial	05/12/2012	Audit of the funds allocated to prevention and disasters	-	Ukraine	Ukraine, Azerbaijan, Poland, Belarus, Kazakhstan,
		Performance / Compliance	2012	Simplification of the regulations for Structural Funds	-	-	Austria, Bulgaria, Czech Republic, Germany, Latvia, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Hungary, Italy
		Performance / Compliance / Financial	2012 - 2014	Cooperative audit on national parks	Conservation and protection of biodiversity in the National Parks, managing and financing of the National Parks.	Lithuania	Bulgaria, Croatia, Denmark, Lithuania, Norway, Poland, Ukraine

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31	POLAND	Performance	01/2013 - 04/2013	Coordinated audit of the funds earmarked for the funding of projects implemented within the Operational Programme Cross-Border Cooperation Poland - The Slovak Republic 2007- 2013	-	Poland	Poland, Slovakia
		Performance	2013	Coordinated audit of the funds earmarked for the funding of projects implemented within the Operational Programme Cross-Border Cooperation the Czech Republic - Poland 2007-2013	-	-	Czech Republic, Poland
32	PORTUGAL	Parallel	06/2012 - 08/2013	Simplification of regulations in structural funds	EU Structural Funds	12 SAIs of the UE	German
33	SLOVAKIA	Compliance / Financial	2009 - 2011	Use of public funds for motorway construction	Public procurement procedure	Slovak Republic and Germany	Common coordination
34	SLOVENIA	Coordinated	different periods	climate change, waste management and transport, sustainability of national parks, economic memorandum	Environmental, economic	different	different
35	SWEDEN	Coordinated	2013 - 2014	Arctic Council	-	SAI Canada, Denmark, Norway, Russia, Sweden	Russia and Norway

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<b>ORGANIZATION OF LATIN AMERICAN AND CARIBBEAN SUPREME AUDIT INSTITUTIONS - OLACEFS</b>							
36	ARGENTINA	Coordinated	2009	Relevamiento del Fondo para la Convergencia Estructural del MERCOSUR (FOCEM)	management audit	Argentina	Brasil
		Coordinated	2010	Auditoría de los proyectos FOCEM en ejecución	management audit	Brasil	Brasil
	ARGENTINA	Coordinated	2011	Auditoría del Programa de Acción MERCOSUR Libre de Fiebre Aftosa	management audit	Paraguay	Brasil
		Coordinated	2014 - 2015	Auditoría sobre proyectos FOCEM con énfasis en obra pública (en ejecución).	management audit	Venezuela	Argentina
37	COLOMBIA	Coordinated	2011	Desarrollo Rural	Sector Agropecuario	Colombia, Ecuador, Peru, Honduras, Guatemala, El Salvador, Costa Rica	Colombia
		Coordinated	2012	Hidrocarburos, Biodiversidad	Environmental	Colombia, Perú, Brasil	Brasil
		Coordinated	2013	Recursos Hídricos	Sector Minas y Energía	12 EFS (averiguar)	Paraguay
38	HONDURAS	Operativa	2007 - 2009	Compromisos adquiridos en la Convención Marco de Cambio Climático	Environmental	Argentina, Brasil, Colombia, Costa Rica, El Salvador, Honduras, Panamá, Paraguay y Perú	Brasil

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39	PANAMA	Coordinated	2003 -2011	Plan Agro 2003 -2015 para la Agricultura y la vida rural en las Américas	Avance hacia la visión del plan agro	Panamá, Colombia, Costa Rica, Ecuador, Guatemala, Honduras, Perú	Colombia
40	PARAGUAY	Coordinated	2010	Cambio climático	Environmental	Argentina, Bolivia, Brasil, Colombia, México, Panamá, Paraguay, Perú, Venezuela	Argentina
41	PERU	Coordinated	2014	Biodiversidad	Environmental	Argentina, Bolivia, Costa Rica, El Salvador, Paraguay, Perú y Venezuela	Paraguay
		Coordinated	2014	Gobernanza		Bolivia, Chile, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Panamá, Perú y Paraguay.	Brasil
		Coordinated	2013	Fiscalización de Ingresos Públicos generados por las actividades hidrocarburíferas		Argentina, Brasil, Colombia, Ecuador y Perú	Brasil
		Coordinated	2013	Auditoría coordinada sobre recursos hídricos		Argentina, Brasil, Chile, Colombia, Costa Rica, Cuba, Honduras, México, Paraguay, Perú, República Dominicana y Uruguay	COMTEMA

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42	VENEZUELA	Coordinated	2012 - 2014	Recursos Hídricos	Environmental	Argentina, Brasil, Chile, Colombia, Costa Rica, Cuba, Guatemala, Honduras, México, Perú, Paraguay, Venezuela	Argentina
		Coordinated	2013	Bioma Amazonía	Environmental	Argentina	Brasil, Bolivia, Colombia, Perú, Ecuador y Venezuela
<b>PACIFIC ASSOCIATION OF SUPREME AUDIT INSTITUTIONS - PASAI</b>							
43	FIJI	Performance	Annual since 2010	Waste, Water, Fisheries, Climate	Environmental	PASAI	IDI, PASAI
44	MICRONESIA (FEDERATED STATES OF)	Coordinated	2012, 2013, 2014	Fisheries Management; Effect of Climate Change on Food Securities; Solid Waste Management; and Public Debt	Performance Audit	Office of the Public Auditor, FSM National Government	PASAI Secretariat
<b>ARAB ORGANIZATION OF SUPREME AUDIT INSTITUTIONS - ARABOSAI</b>							
-	-	-	-	-	-	-	-

Source: Subcommittee 2: Survey -2014 Global Survey on capacity building experiences through Cooperative Audits and Internships between SAIs

INTERESTED IN PARTICIPATING IN FUTURE COOPERATIVE AUDITS					
N°	SAI	TYPE OF AUDIT (Coordinated, joint or parallel)	AUDIT TOPIC	AUDIT FIELD	Where? (Within or outside your regional group)
<b>THE AFRICAN ASSOCIATION OF SUPREME AUDIT INSTITUTIONS - AFROSAI</b>					
1	BOTSWANA	Parallel	Prevention of Trans-boundary Movement of Waste (hazardous and any other waste)	Environmental Audit	Within our regional group
2	IVORY COAST / COTE D'IVOIRE	Coordinated	-	-	-
3	RWANDA	Financial audit	Financial statements of any regional or international organisation	Entity financial statements	Within or outside our regional group
4	SIERRA LEONE	Joint	We dont have a topic for now	-	Within our regional group
5	SOUTH AFRICA	Coordinated	It depends on interst of involving SAIs.	It depends on interst of involving SAIs.	To be discussed.
<b>ARAB ORGANIZATION OF SUPREME AUDIT INSTITUTIONS - ARABOSAI</b>					
6	SAUDI ARABIA	Cooperative	Environmental Audit	Performance Audit	Within or outside our regional group
7	UNITED ARAB EMIRATES	-	-	Environmental Audit	Within our regional group
<b>ASIAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS - ASOSAI</b>					
8	AUSTRALIA	-	-	-	-
9	BANGLADESH	Coordinated and paralell	Environmental, Common river issue	Performance, Compliance	Within our regional group
10	INDONESIA	Parallel	Environmental Audit	Forestry, Land Use Planning, and its Impact to Climate Change	Within our regional group
11	IRAN (ISLAMIC REPUBLIC OF)	Environmental audit	dust and sand storm audit as well as audit of seas	-	Within our regional group
12	LAO PEOPLE'S DEMOCRATIC REPUBLIC	Parallel	Environmental Audit	financial and compliance audit	Within or outside our regional group
13	MALAYSIA	Parallel	Topics related to public sector auditing	Financial, Performance, Environmental, ICT,	Within or outside our regional group
14	MYANMAR	Parallel	Financial Audit	Foreign-funded Projects	Within our regional group
15	PAKISTAN	Coordinated	IT-Security	IT audit-financial audit	Within or outside our regional group
16	THAILAND	Parallel	Environmental Audit	Performance Audit	Within or outside our regional group
17	VIETNAM	Cooperative	Management of natural resourses in Me Kong River basin	Environmental Audit	Within or outside our regional group

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<b>THE CARIBBEAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS - CAROSAI</b>					
18	BARBADOS	Parallel	Public Debt	-	Within our regional group
19	TRINIDAD AND TOBAGO	Joint	Audit of Value Added Tax	Revenue	Within our regional group
<b>EUROPEAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS - EUROSAI</b>					
20	ALBANIA	Cooperative	Performance, Financial and IT Audit	environment, integrity, IT and other interested fields	Within our regional group
21	ARMENIA	Joint	Financial, Compliance and Performance audit	procurement and construction fields	Within our regional group
22	AUSTRIA	-	-	-	-
23	BOSNIA AND HERZEGOVINA	Cooperative	To be discussed.	To be discussed.	Within our regional group
24	CYPRUS	Coordinated	O/S	O/S	Within our regional group
25	CZECH REPUBLIC	Coordinated	Systems monitoring and supervising the transport of goods subjected to excise duty/tax	Excise duty/tax	Within our regional group
26	ESTONIA	To be discussed	-	-	-
27	EUROPEAN COURT OF AUDITORS	-	To be discussed.	To be discussed.	-
28	FRANCE	Parallel	to be defined	to be defined	Within our regional group
29	GEORGIA	Coordinated and parallel	Government capital expenditures	Public Finance Management	Within or outside our regional group
30	GREECE	Cooperative	-	Compliance with environmental legislation	Within or outside our regional group
31	HUNGARY	Cooperative	To be discussed.	To be discussed.	To be discussed.
32	ISRAEL	Coordinated and parallel	environment, public service ethics, anti-corruption, protection of social rights	Performance Audit	Within our regional group
33	LATVIA	Cooperative	To be discussed.	compliance with state fiscal policy principles; implementation of state and local government reforms and new policy development directions; efficiency and governance of state owned enterprises; local government performance measures and action legality; ES fund implementation and management	Within our regional group

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34	LITHUANIA	Cooperative	Parallel Audit on Biometric Passports	IS audit	Within our regional group
35	MALTA	Coordinated and paralell	Environmental Audit	Land use, energy, agriculture, fisheries	Within our regional group
36	NETHERLANDS	To be discussed	depending on the situation but possibly: internationally deployed information systems	IT and information systems	Within our regional group
37	NORWAY	Coordinated and paralell	To be decided	To be decided	To be discussed.
38	POLAND	Cooperative	-	e.g. EU funds	Within or outside our regional group
39	PORTUGAL	Parallel	Environmental Audit	-	Within or outside our regional group
40	SLOVAKIA	To be discussed	It depends on interst of involving SAIs.	It depends on interst of involving SAIs.	Within our regional group
41	SWEDEN	Parallel	We are not actively seeking participation, but could consider topics that fit into our performance audit strategies.	See topic, above	Within our regional group
<b>ORGANIZATION OF LATIN AMERICAN AND CARIBBEAN SUPREME AUDIT INSTITUTIONS - OLACEFS</b>					
42	ARGENTINA	Coordinated	-	-	-
43	COLOMBIA	Coordinated and paralell	Educación; Salud; Obras Públicas	Políticas Públicas	Within or outside our regional group
44	HONDURAS	Coordinated	Ambiental	Recursos naturales y ambiente	Within our regional group
45	PANAMA	Coordinated	Cumplimiento, Financiera o Desempeño	Aplicación de la fiscalización posterior para garantizar que los encargados de la gestión pública, realizan su función con eficiencia y eficacia en la correcta utilización de los recursos a ellos encomendada.	Within our regional group
46	PARAGUAY	Coordinated	Pasivos Ambientales	Ambiental	Within our regional group
47	PERU	Coordinated	To be decided	To be decided	Within our regional group
48	VENEZUELA	Coordinated	Ingresos Municipales		Within our regional group
<b>PACIFIC ASSOCIATION OF SUPREME AUDIT INSTITUTIONS - PASAI</b>					
49	FIJI	Parallel	Any	Environmental Audit	Within our regional group
50	MICRONESIA (FEDERATED STATES OF)	Joint	Procurement Activities	Performance Audit	Within our regional group
51	VANUATU	Cooperative	Any	financial or performance	Within our regional group

Source: Subcommittee 2: Survey -2014 Global Survey on capacity building experiences through Cooperative Audits and Internships between SAI

SAIS EXPERIENCES THROUGH INTERNSHIPS OR TECHNICAL VISITS							
N°	SAI	TYPE OF ACTIVITY	BILLATERAL OR IN THE REGIONAL GROUP	PERIOD OF THE INTERSHIP	INTERSHIP TOPIC	SAI THAT DELIVERED THE INTERSHIP	FUNDING SAI RESOURCES, DONORS, OTHERS
<b>THE AFRICAN ASSOCIATION OF SUPREME AUDIT INSTITUTIONS - AFROSAI</b>							
1	RWANDA	Financial and Performance audits	Billateral	Ranging from 2 weeks to 4 Months	Ranging from Financial to Performance audits	US GAO, India and Botswana	SAI resources and its Donors
2	SIERRA LEONE	AFROSAI-E Peer Review	Regional group	One week	Peer Review on Liberia Audit files	SAI Liberia	SAI resources
3	SOUTH AFRICA	Intership and technical visit	Billateral and regional group	4 months	Performance	GAO	All
<b>ARAB ORGANIZATION OF SUPREME AUDIT INSTITUTIONS - ARABOSAI</b>							
4	UNITED ARAB EMIRATES	internship and technical visit	Billateral and regional group	about five days each time	Financial audit, environmental audit, IT audit and others	Among SAIs alternately	SAI resources
<b>ASIAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS - ASOSAI</b>							
5	AUSTRALIA	Various	Billateral	Various	Various	ANAO	Australian Government Aid funden programs
6	BANGLADESH	Technical and Internship Visit	Billateral	-	Performance and Financial Audit	Philippines, Malaysia, UK, Canada	Donors
7	INDONESIA	Intership	Billateral	Every year : 5 years (2007-2011), 3 months, 3 weeks, 1 week	Secondment of Financial and Performance Audit; FA on Accrual-based FA; PA on Agriculture, Oil and Gas, Hajj Mgt	Australia, Malaysia, NZ, USA	Donor (AusAid, US-Aid), joint cost
8	MALAYSIA	technical visit	Billateral	-	-	-	SAI resources
9	PAKISTAN	Intership	Billateral	4 Months	Field Audit	USA	SAI resources
10	VIETNAM	technical visits	Billateral	Short-term study visits	Performance auditing, audits of joint venture businesses, audits of investment projects in foreign countries, etc.	Many SAIs of interest within and outside ASOSAI	SAI resources
<b>THE CARIBBEAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS - CAROSAI</b>							
11	BARBADOS	Intership	Billateral	9 months	Performance Auditing	British Columbia	Donor -CIDA

SAIS EXPERIENCES THROUGH INTERNSHIPS OR TECHNICAL VISITS							
N°	SAI	TYPE OF ACTIVITY	BILLATERAL OR IN THE REGIONAL GROUP	PERIOD OF THE INTERSHIP	INTERSHIP TOPIC	SAI THAT DELIVERED THE INTERSHIP	FUNDING SAI RESOURCES, DONORS, OTHERS
12	TRINIDAD AND TOBAGO	internship	Billateral	four weeks	Information Technology	United States General Accountability office	SAI resources
<b>EUROPEAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS - EUOSAI</b>							
13	ARMENIA	technical support to Control Chamber of Armenia	Billateral	2010-2013	Performance audit	Netherlands court of audit	Netherlands Government
14	CYPRUS	TECHNICAL	IDI	week	IT AUDIT	Germany	SAI resources
15	CZECH REPUBLIC	Technical visit	Billateral	2. - 5. 12. 2013	Audit quality and state closing account	Czech Supreme Audit Office	UNDP
16	ESTONIA		-	running	Twinning project	Jordan	EU
17	EUROPEAN COURT OF AUDIT	Exchange of staff with EU SAIs	Billateral	between 6 months and 3 years	Audit, international relations	Various EU SAIs	Sending party continues to pay the salary
18	FRANCE	Both (2 internships + dozens technical visits)	Billateral	1 year	general	France - UK - Germany	SAI resources
19	GEORGIA	Intership	Billateral	4-5 months	Audit Training and Practical Experience	European Court of Auditors / U.S Government Accountability Office	Donors / Supporting SAI
20	GERMANY	-	Billateral	2010, 2011, 2012	exchange with interns with israel, bilateral projects GIZ, projects intern from Cambodia, practice staff exchange	-	-
21	HUNGARY	Intership	Billateral	5 months	International Auditor Fellowship Program	GAO, USA	SAI resources
22	ISRAEL	internship and technical visit	Billateral	1 month	Learning working methods	Germany	SAI resources

SAIS EXPERIENCES THROUGH INTERNSHIPS OR TECHNICAL VISITS							
N°	SAI	TYPE OF ACTIVITY	BILLATERAL OR IN THE REGIONAL GROUP	PERIOD OF THE INTERSHIP	INTERSHIP TOPIC	SAI THAT DELIVERED THE INTERSHIP	FUNDING SAI RESOURCES, DONORS, OTHERS
23	LATVIA	technical visit	Billateral	1 week	Performance audit quality control mission	Sweden and Latvia to Moldova and Georgia	SAI resources
24	LITHUANIA	Intership	Regional group	2 -5 days	Performance audit, Financial Audit	European Court of Audit	SAI resources
25	NORWAY	Internship and technical visit	Billateral and regional group	Internship 6 months - 2 years; technical visits normally 1-3 weeks	Several	Denmark, NAU UK	OAG Norway
26	POLAND	technical visit	Billateral	2008, 2010, 2012	-	Our SAI	SAI resources
27	PORTUGAL	Both	Billateral	last 6 years	Functioninf of the Portuguese Court, a priori and a posteriori control	Portugal	All
28	SLOVAKIA	interships	Billateral	One week internship programmes in 2011.	Performance audit and financial audit.	UK and Estonia.	EU funds.
29	SLOVENIA	technical visit	Billateral	-	-	-	-
ORGANIZATION OF LATIN AMERICAN AND CARIBBEAN SUPREME AUDIT INSTITUTIONS - OLACEFS							
30	COLOMBIA	Pasantía	Regional group	set - dic. 2012	Auditoría de Desempeño	Mexico	SAI resources, OLACEFS-GIZ
31	PANAMA	Visita técnica	-	41791	Conocer la Estructura Organizacional y Funcionamiento de la Dirección de Capacitación de la EFS de Costa Rica	Costa Rica	SAI resources
		Visita técnica	-	41760	Proceso de Capacitación Interna y Externa de la CG del Estado de Ecuador	Ecuador	SAI resources

SAIS EXPERIENCES THROUGH INTERNSHIPS OR TECHNICAL VISITS							
N°	SAI	TYPE OF ACTIVITY	BILLATERAL OR IN THE REGIONAL GROUP	PERIOD OF THE INTERSHIP	INTERSHIP TOPIC	SAI THAT DELIVERED THE INTERSHIP	FUNDING SAI RESOURCES, DONORS, OTHERS
32	PARAGUAY	Pasantía	Billateral	6 months	Auditoría de Desempeño	Auditoría Superior de la Federación México	SAI resources, GIZ
33	PERU	Pasantía	Billateral	6 months	Auditoría de Desempeño	México	GIZ y OLACEFS
PACIFIC ASSOCIATION OF SUPREME AUDIT INSTITUTIONS - PASAI							
34	NEW ZEALAND	Secondment programme with Audit Board of the Republic of Indonesia	Billateral	March to September 2014	Experience in financial auditing within an accrual accounting framework	New Zealand	SAI resources

Source: Subcommittee 2: Survey -2014 Global Survey on capacity building experiences through Cooperative Audits and Internships between SAIs

SAIS INTERESTED IN PARTICIPATING IN INTERNSHIPS OR TECHNICAL VISITS					
N°	SAI	TYPE OF ACTIVITY (INTERSHIP OR TECHNICAL VISIT)	AUDIT TOPIC	AUDIT FIELD	Where? (Within your regional group or outside)
<b>THE AFRICAN ASSOCIATION OF SUPREME AUDIT INSTITUTIONS - AFROSAI</b>					
1	BOTSWANA	Technical visit	Addressing the 'Effectiveness' (Impact) aspect in performance auditing	Performance Audit	Outside regional group
2	IVORY COAST / COTE D'IVOIRE	Technical visit	State companies	Performance Audit	Within or outside our regional group
3	RWANDA	Internship	Financial statements and Any chosen performance audit topic	Financial and Performance audits	Within or outside our regional group
4	SIERRA LEONE	Internship and technical visit	-	-	Within or outside our regional group
5	SOUTH AFRICA	To be discussed	To be discussed	To be discussed	To be discussed
<b>ARAB ORGANIZATION OF SUPREME AUDIT INSTITUTIONS - ARABOSAI</b>					
6	SAUDI ARABIA	Internship and technical visit	Any	Any	Within or outside our regional group
7	UNITED ARAB EMIRATES	Internship and technical visit	Various	Various	Within or outside our regional group
<b>ASIAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS - ASOSAI</b>					
8	BANGLADESH	Internship and technical visit	To be discussed	Performance, Financial, Forensic	Within or outside our regional group
9	INDONESIA	Internship and technical visit	Accrual based; oil and gas subsidy	Financial audit (FA), General Audit (GA)	Australia (FA), Brazil (Oil&as), US (GA)
10	IRAN (ISLAMIC REPUBLIC OF)	Internship	-	-	-
11	JAPAN	To be discussed	To be discussed	To be discussed	To be discussed

SAIS INTERESTED IN PARTICIPATING IN INTERNSHIPS OR TECHNICAL VISITS					
N°	SAI	TYPE OF ACTIVITY (INTERSHIP OR TECHNICAL VISIT)	AUDIT TOPIC	AUDIT FIELD	Where? (Within your regional group or outside)
<b>ASIAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS - ASOSAI</b>					
12	LAO PEOPLE'S DEMOCRATIC REPUBLIC	Internship	Environment	Financial and compliance audit	Within or outside our regional group
13	MALAYSIA	Internship and technical visit	Topics related to public sector auditing	Financial, Performance, Environment and ICT	Within or outside our regional group
14	MYANMAR	Internship	Financial Audit	Quality Assurance	Outside regional group
15	PAKISTAN	Internship	Related to energy	Financial audit - Performance audit	Within or outside our regional group
16	THAILAND	Internship	Environment	Performance Audit	Within regional group
17	VIETNAM	Internship and technical visit	Management of natural resources, management of waste, transportation of transborder waste, etc.	Environmental auditing and regularity audit	Within or outside our regional group
<b>THE CARIBBEAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS - CAROSAI</b>					
18	TRINIDAD AND TOBAGO	Internship	To be discussed	Value for Money	Within regional group
<b>EUROPEAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS - EUROSAI</b>					
19	ALBANIA	Internship and technical visit	Financial Audit, IT and Performance Audit	Different Audit Fields	Within or outside our regional group
20	ARMENIA	Technical visit	Performance audit	State Procurement	Within or outside our regional group
21	AUSTRIA	Not indicate	Not indicate	Not indicate	Not indicate
22	BOSNIA AND HERZEGOVINA	Internship and technical visit	-	Compliance Audit	Within regional group
23	CYPRUS	Technical visit	To be discussed	To be discussed	To be discussed
24	CZECH REPUBLIC	To be discussed	-	-	-

SAIS INTERESTED IN PARTICIPATING IN INTERNSHIPS OR TECHNICAL VISITS					
N°	SAI	TYPE OF ACTIVITY (INTERSHIP OR TECHNICAL VISIT)	AUDIT TOPIC	AUDIT FIELD	Where? (Within your regional group or outside)
<b>EUROPEAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS - EUROSAI</b>					
25	ESTONIA	To be discussed	-	-	-
26	EUROPEAN COURT OF AUDIT	To be discussed	To be discussed	To be discussed	To be discussed
27	FRANCE	Internship and technical visit	To be discussed	To be discussed	Within regional group
28	GEORGIA	Internship and technical visit	IT audit / Performance Audit	Any	Within or outside our regional group
29	GERMANY	Not indicate	Not indicate	Not indicate	Not indicate
30	GREECE	Internship	-	Any	Within regional group
31	HUNGARY	Internship and technical visit	To be discussed	To be discussed	Within or outside our regional group
32	ISRAEL	Internship and technical visit	Ethics, quality assurance, anti- corruption, environment, social rights	Performance Audit	Within or outside our regional group
33	LATVIA	Internship and technical visit	To be discussed	To be discussed	Within or outside our regional group
34	LITHUANIA	Not indicate	Not indicate	Not indicate	Not indicate
35	MALTA	Internship and technical visit	Various	Various	Within regional group
36	NETHERLANDS	To be discussed	To be discussed	To be discussed	To be discussed
37	NORWAY	Internship and technical visit	To be discussed	To be discussed	To be discussed
38	POLAND	To be discussed	To be discussed	To be discussed	To be discussed
39	PORTUGAL	Internship and technical visit	Performance Audit/ Strategic and Operotional Planning	-	Within or outside our regional group

SAIS INTERESTED IN PARTICIPATING IN INTERNSHIPS OR TECHNICAL VISITS					
N°	SAI	TYPE OF ACTIVITY (INTERSHIP OR TECHNICAL VISIT)	AUDIT TOPIC	AUDIT FIELD	Where? (Within your regional group or outside)
<b>ORGANIZATION OF LATIN AMERICAN AND CARIBBEAN SUPREME AUDIT INSTITUTIONS - OLACEFS</b>					
40	COLOMBIA	Internship and technical visit	Implementación de las ISSAI, Auditoría de Desempeño	Evaluation of Public Policies	Within or outside our regional group
41	HONDURAS	Internship	Humedales en Honduras, compromiso derivados del Convenio RANSAR	Environmental and Natural resources	Within or outside our regional group
42	PANAMA	Technical visit	Programas de Investigación y Biblioteca Virtual. Programa de Innovación Tecnológica.	-	-
43	PARAGUAY	Internship	Auditoría de Gestión	-	Within regional group
44	PERU	To be discussed	To be discussed	To be discussed	To be discussed
45	VENEZUELA	Internship and technical visit	Control de ingresos municipales, Control de la deuda pública	-	Within regional group
<b>PACIFIC ASSOCIATION OF SUPREME AUDIT INSTITUTIONS - PASAI</b>					
46	FIJI	Internship	Auditing Methodology	Financial and IT Audits	ACAG twining partner (Australia)
47	MICRONESIA (FEDERATED STATES OF)	Internship and technical visit	Procurement, School and Health related topics	Performance audit	Within regional group
48	NEW ZEALAND	To be discussed	-	-	-
49	VANUATU	Internship and technical visit	Performance audit	Performance	Within regional group

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