

INTOSAI



# *Appendix to* *ISSAI 5800*



*Guide For  
Cooperative Audit Programs  
Between  
Supreme Audit Institutions*

*Annex 1*

*INTOSAI - CAPACITY BUILDING COMMITTEE  
Subcommittee on Cooperative Audits*

### Annex 1.1 – What was the audit(s) topic?

PARTICIPATING SAIs	Title of audit mission
SAI Argentina; SAI Brazil; SAI Paraguay; SAI Uruguay; SAI Venezuela; SAI Chile; SAI Bolivia	Audit to the Management on the Operational Circuit of the Southern Common Market (MERCOSUR)
SAI Argentina; SAI Bolivia; SAI Chile	Audit on the Operational loads of food by land transport
SAI Austria; European Court of Auditors	Evaluation of the law on grants for the Environment – Environment grants abroad.
SAI Austria; SAI Switzerland	Parallel Audit of the Austrian Court of Audit and the Swiss Federal Audit Office - Controll of VAT
SAI Austria; SAI Czech Republik	Coordinated Audits of the Implementation of Tasks Related to Environmental Projects and Measures in the Thaya River Basin
SAI Austria; SAI Czech Republic; SAI Slovenia; SAI Slovak Republic	Utilization of state financial means allotted for air and ozone layer protection and implementation of related international agreements
SAI Austria; SAI Hungary; SAI Poland; SAI Slovakia	Report on the Parallel Audit of the Performance of Structural Funds programmes in the areas of employment and/or the environment by the Working Group on the Structural Funds
SAI Austria, SAI Hungary; SAI Slovenia	Environmental Audit Report on the three-border area of Hungary, Slovenia and Austria - Follow-up
Multilateral;	Cost of Control - operational programme employment in Austria 2007-2013 - European Social Fund (ESF) & European Rural Development Fund (ERDF) (Working Group on the Structural Funds)
Multilateral	Audit of Value Added Tax
SAI Austria; SAI Bulgaria; SAI Cyprus; SAI Malta; SAI Netherlands; SAI Norway; SAI Russia; SAI Ukraine, European Court of Auditors;	EUROSAI WGEA Global audit on climate change - Adaptation to Climate Change - Are Governments prepared?
SAI Austria; SAI Hungary; SAI Germany	Coordinated audit on the operation of the EUROFISC in the framework of the Network for fighting against VAT-fraud
SAI Belgium; SAI Netherlands; SAI Gemany	Intra-Community VAT fraud
SAI Belgium; SAI Netherlands; SAI Gemany	Intra-Community VAT fraud. Joint follow-up report
SAI Belgium; SAI Netherlands	Quality review in higher education in the Netherlands and in Belgium
SAI Belgium; SAI Netherlands	Quality review in higher education in the Netherlands and in Belgium. Joint follow-up report
SAI China; SAI Korea	Audit on dust and sandstorm prevention projects
SAI Cyprus; SAI Greece; SAI Italy; SAI Malta; SAI Netherlands; SAI Turkey; SAI United Kingdom	Marine Pollution from ships
SAI Czech Republic, SAI Slovakia	Value Added Tax and Exercise Taxes
SAI Czech Republic; SAI Germany	Shortcomings in VAT administration after accession of Czech Republic to European Union
SAI Czech Republic; SAI Poland; SAI Slovakia	State Funds Spent on the Enhancement of Purity of Water in the Oder Watershed
SAI Czech Republic; SAI Austria	Environmental Projects and Measures in the Dyje River Basin Financed by State Funds and Funds Provided to CR from Abroad

PARTICIPATING SAIs	Title of audit mission
SAI Czech Republic; SAI Slovakia	State Property and Financial Means Allocated to Cover the Work of the Refugee Facilities Administration of the Ministry of Interior
SAI Czech Republic; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Lithuania; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovakia; SAI Spain; SAI United Kingdom	Parallel Audit on the processes for identifying, reporting and following up on Irregularities by the Working Group on Structural Funds II
SAI Czech Republic; SAI Germany	Funds earmarked for development of motorway D8
SAI Czech Republic SAI Germany	Administration of the Value Added Tax
SAI Czech Republic; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Bulgaria; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovakia; SAI Spain; SAI Malta; SAI Austria; SAI Slovenia; SAI Latvia	Parallel audit on the Costs of controls of Structural Funds implemented in audit of NKU "Funds earmarked for transport infrastructure projects under the regional operational programmes"
SAI Bulgaria; SAI Czech Republic; SAI Macedonia (FYROM); SAI Germany; SAI Romania; SAI Slovakia; SAI Slovenia; SAI Turkey; SAI Spain; SAI Switzerland; SAI Ukraine; SAI Poland	State funds earmarked for supporting and integration of disabled persons
SAI Czech Republic; European Court of Auditors	Funds earmarked for improving the environment and landscape under the Rural Development Programme
SAI Czech Republic; SAI Poland	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
SAI Czech Republic; SAI Germany	Procurement of public building and corruption prevention
SAI Denmark, SAI Estonia; SAI Finland; SAI Latvia; SAI Lithuania; SAI Poland; SAI Russia; SAI Sweden	Joint final report on findings concerning the implementation of provisions of the convention on the protection of the marine environment of the Baltic Sea area (the Helsinki Convention) 2001
SAI Denmark; SAI Estonia; SAI Finland; SAI Germany; SAI Latvia; SAI Lithuania; SAI Poland; SAI Russia	Joint final report on the second audit of implementation of provisions of the convention on the protection of the marine environment of the Baltic Sea area (the Helsinki Convention): Pollution from ships in the Baltic Sea 2005
SAI Denmark; SAI Estonia; SAI Finland; SAI Germany; SAI Latvia; SAI Lithuania; SAI Poland; SAI Russia; SAI Sweden	Joint final report on the audit of environmental monitoring and fisheries management and control in the Baltic Sea 2009
SAI Poland; SAI Denmark	The audit of EU Regional Fund projects focused on the environment and environmentally friendly energy
SAI Azerbaijan; SAI Cyprus; SAI Estonia; SAI Israel; SAI Macedonia; SAI Poland; SAI Denmark; SAI Russia; SAI Switzerland; SAI Ukraine	EUROSAI audit on climate change
SAI Norway; SAI Finland; SAI Latvia; SAI Lithuania; SAI Poland; SAI Sweden; SAI Denmark	Emissions Trading To Limit Climate Change: Does It Work?
SAI Norway; SAI Bulgaria; SAI Croatia; SAI Lithuania; SAI Poland; SAI Ukraine; SAI Denmark	Audit of national parks
SAI Austria; SAI Czech Republic; SAI Estonia; SAI Finland; SAI France; SAI Hungary; SAI United Kingdom	Report on implementation of the NATURA 2000 NETWORK in Europe

PARTICIPATING SAIs	Title of audit mission
SAI Australia; SAI Austria; SAI Brazil; SAI Canada; SAI Estonia; SAI Finland; SAI Greece; SAI Indonesia; SAI Norway; SAI Poland; SAI Slovenia; SAI South Africa; SAI United Kingdom; SAI USA	INTOSAI WGEA Global Coordinated Audit on Climate Change
SAI Estonia; SAI Russia	Effectiveness of measures for improving the status of Lake Peipus
SAI Estonia; SAI Russia	Border crossing of cargo at the land border between Estonia and Russia
SAI Austria; SAI Bulgaria, SAI Czech; Republic, SAI Germany; SAI Hungary; SAI Italy; SAI Latvia; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovenia; SAI Slovakia; SAI Finland (observer); SAI Malta (observer); SAI Spain (observer); European Court of Auditors (observer)	Report on the cost of controls of structural funds
SAI Germany; SAI Slovakia;	Parallel audit of the "Use of public funds for motorway construction"
SAI Austria; SAI Bulgaria; SAI Germany; SAI Hungary; SAI Italy; SAI Lithuania; SAI Malta ; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovakia; SAI Slovenia; SAI Spain; SAI Sweden	Report on the parallel audit on the simplification of regulations in Structural Funds
SAI Netherlands; SAI Germany	Report on the parallel audit on the analysis (of types) of errors in EU and national public procurement within the structural funds programmes
SAI Germany; SAI Denmark; SAI Spain; SAI Italy; SAI Netherlands; SAI Portugal; SAI Sweden; SAI Finland; SAI United Kingdom	Report on the parallel audit on the Management and Control Systems for Assistance Granted under the Structural Funds
SAI Austria; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Latvia; SAI Malta; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovak Republik; SAI Slovenia; SAI Spain ; SAI United Kingdom	Report on the parallel audit on the Performance of the Structural Funds programmes of the EU in the areas of employment and/or environment
SAI Hungary; SAI Austria; SAI Poland; SAI Slovakia	Audit of the Internal Control System of the Structural Funds
SAI Hungary; SAI Ukraine	The flood control preparedness in the Upper Tisza region
SAI Hungary; SAI Austria	Nature conservation of the Lake Fertő
SAI Hungary; SAI Switzerland;	Building of the Lötšberg Basic tunnel and the Szekszárd Danube bridge
SAI Hungary; SAI Slovakia	Audit of the investment on Maria-Valeria bridge
SAI Hungary; SAI Switzerland	Report on the Swiss-Hungarian parallel audit
SAI Hungary; SAI Croatia	Audit of the construction of the railway line Zalalövö – Bajánsenye- Hodoš – Murska Sobota
SAI Indonesia; SAI Turkey; SAI Ukraine	Parallel audit on disaster rehabilitation and reconstruction phase
SAI Turkey; SAI Azerbaijan; SAI Chile; SAI India; SAI Indonesia; SAI Netherlands; SAI Pakistan; SAI Philippines; SAI Romania; SAI Ukraine	Parallel international audit on disaster Risk Reduction
SAI Indonesia; SAI Malaysia	Forestry Management Audit
SAI Indonesia; SAI Malaysia	Tax Receivable Audit

PARTICIPATING SAIs	Title of audit mission
SAI Indonesia; SAI Malaysia	Mangrove Management Audit
SAI Indonesia; SAI Malaysia	Illegal, Unregulated and Unreported Fishing - IUU Fishing
SAI Indonesia; SAI Malaysia	Forest Management and its impact to climate change
SAI Indonesia; SAI Malaysia	Forestry, Land Use Planning, and Its Impact to Climate Change
SAI Indonesia; SAI Rusia	Implementation of mutual obligations on contracts with Rosoboronexport and the performance of state financial expenditure
SAI France; SAI Italy; SAI Slovenia; SAI Hungary	TEN-T Report on audit investments of TEN-T Priority Project
SAI Kazakhstan; SAI Russia	Expert-analytical activities «Monitoring under implementation of joint Kazakh-Russian projects in the sphere of energy according to the Agreement between the Government of the Republic of Kazakhstan and the Government of the Russian Federation on construction and further exploitation of the third block of Ekibastuz GRES-2» (Orenburg, September 11, 2009)
SAI Azerbaijan; SAI Kazakhstan; SAI Russia	Audit on realization of the Frame Convention on protection of marine environment of Caspian Sea
SAI Kazakhstan; SAI Ukraine	Parallel control (audit) with the Accounting Chamber of Ukraine on efficiency of use of budget funds allocated for emergency elimination
SAI Kazakhstan; SAI Belarus; SAI Russia	Parallel control (audit) on execution of activities on establishment of the Customs Union, preparation and implementation of documents regulating interaction among Belarus, Kazakhstan and Russia during establishment of the single customs territory
SAI Kazakhstan; SAI Belarus; SAI Russia	Joint control (audit) on execution by the authorized bodies of Belarus, Kazakhstan and Russia in 2010-2011 of the Agreement on establishment and application in the Customs Union of the order of inclusion and distribution of the entrance customs duties (other duties, taxes and dues with equivalent effects)
SAI Germany, SAI Latvia; SAI Russia; SAI Slovakia; SAI Hungary	On Administration of Corporate Income Tax
SAI Germany; SAI Latvia; SAI Lithuania; SAI Switzerland; SAI Cyprus	On Administration of Reduced Rates of Value Added Tax
SAI Latvia SAI Russia	Public authority activities to ensure movement of goods and other items through border post between Latvia and Russia
Several SAIs	"Cost Effectiveness and Compliance with Legal Enactments of the European Union Structural Funds Administration System" under the parallel audit "On Costs of Controls"
SAI Latvia, SAI Russia	Activity of the Ministry of Agriculture and Institutions Subordinated There to in Relation to Supervision of the Handling of Food and Administration of Food Products Export to the Russian Federation
SAI Latvia; SAI Russia	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 and on the Status of Latvian Gravesites on the Territory of the Russian Federation and the Status of Russian Gravesites on the Territory of the Republic of Latvia

PARTICIPATING SAIs	Title of audit mission
SAI Latvia; SAI Russia	Regulatory compliance of actions of institutions involved in provision of international road transportation services and on evaluation of implementation of agreement concluded between the Republic of Latvia and the Russian Federation on international traffic of road vehicles
SAI Switzerland; SAI Belgium; SAI Lithuania; SAI Norway; SAI Portugal; SAI Turkey; SAI Latvia	Efficiency of the process of issuing of biometric passports and supporting information systems
SAI Botswana; SAI Lesotho; SAI Zimbabwe	Maintenance of infrastructure in the supply of water to Urban areas
SAI France; SAI Lithuania	Implementation of the hazardous Waste management program
SAI Lithuania; SAI Poland	Exchange of Information between Tax Administrators in VAT Area
SAI Cyprus, SAI Denmark ; SAI Germany ; SAI Finland; SAI France ; SAI Hungary ; SAI Iceland ; SAI Italy ; SAI Latvia; SAI Lithuania ; SAI Poland ; SAI Romania; SAI Russia; SAI Slovakia; SAI Sweden; SAI Switzerland ; SAI United Kingdom	Coordinated Audit of Tax Subsidies
SAI Belarus ; SAI Lithuania ; SAI Poland; SAI Russia	Audit on Estimating 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
SAI Lithuania; SAI Poland; SAI Slovakia	Parallel 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
SAI Bulgaria; SAI Czech Republic; SAI Germany; SAI Macedonia; SAI Romania; SAI Slovakia; SAI Slovenia; SAI Spain; SAI Switzerland; SAI Turkey; SAI Ukraine; SAI Poland	Programmes/measures aimed at increasing the employment of disabled persons
SAI Austria; SAI Bulgaria; SAI Cyprus; ECA; SAI Hungary; SAI Malta; SAI Netherlands; SAI Norway; SAI Russia; SAI Ukraine.	Safeguarding Malta's Groundwater
SAI Bulgaria; SAI Netherlands, SAI Greece; SAI Norway; SAI Hungary; SAI Poland, SAI Ireland; SAI Slovenia	Enforcement of the European Waste Shipment Regulation
SAI Norway; SAI Denmark; SAI Finland	The Office of the Auditor General's investigation into Nordic cooperation on repair preparedness in the power system
SAI Colombia; SAI Peru	Environmental Auditing to Putumayo River Basin (located in Loreto – Region of Peru).
SAI Belarus; SAI Poland	Impact of economic activities on the environment of the Białowieża Forest
SAI Poland; SAI Slovakia	Management of the state budgetary funds and state property in administration of Pieniny National Park
SAI Poland; SAI Slovak Republic	National parks in Polish-Slovak border area
SAI Poland; SAI Ukraine	Implementation of flood protection measures on transboundary waters of Ukraine and Republic of Poland
SAI Poland, SAI Belarus	Impact of economic activity on the environment of the Białowieża Forest
SAI Poland ; SAI Ukraine ; SAI Belaurus	Parallel audit of protection of the Bug River



<b>PARTICIPATING SAIs</b>	<b>Title of audit mission</b>
SAI Poland; SAI Ukraine	Road check points on the Polish-Ukrainian Border
SAI Poland; Slovak Republic	Implementation of the Agreement dated 6 July 1995 between the Republic of Poland and the Slovak Republic on legal relations and cooperation on the common state border
SAI Poland; SAI Russia	Cross-border movement of wastes between Poland and the Russian Federation
SAI Austria; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Latvia; SAI Malta; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovak Republic; SAI Slovenia; SAI Spain; SAI United Kingdom; SAI Bulgaria; SAI Czech Republic; SAI Lithuania; ECA	Performance of Structural Funds programmes in the areas of employment and /or the environment
SAI Netherlands; SAI Bulgaria; SAI Hungary; SAI Norway; SAI Poland; SAI Greece; SAI Ireland; SAI Slovenia	Parallel audit of implementation of the Convention on Dangerous Wastes Movement Cross State Borders and Their Disposal (Basel Convention)
SAI Poland; SAI Ukraine; SAI Belarus	Parallel audit of protection of waters in the Bug River catchment area from pollution
SAI Poland; SAI Ukraine; SAI Switzerland; SAI Slovak Republic; SAI Russian Federation; European Court of Auditors; SAI Germany; SAI USA	The international co-ordinated audit of the Chernobyl Shelter Fund
SAI Poland; SAI Ukraine	Parallel audit on the preparation of Poland and Ukraine for the European Championships of Football EURO 2012
SAI Poland SAI Denmark	Audit of EU Regional Funds projects focused on the environment and environmentally friendly energy
SAI Poland; SAI Slovak Republic	Implementation of 2007-2013 operational program of cross border cooperation between Poland and Slovak Republic
SAI Qatar; SAI Oman	IT Audit of Billing Operations of Kahramaa
SAI Czech Republic; SAI Slovakia; SAI Poland	Helsinki Convention - Waters protection
SAI Czech Republic; SAI Slovakia	VAT management
SAI Czech Republic; SAI Slovakia	State funds in hazardous waste treatment (Basel Convention)
SAI Czech Republic; SAI Slovakia	Excise duty
SAI Ukraine; SAI Slovakia; SAI Poland	Cross-border issues - waste
SAI Poland; SAI Slovakia	Mountain rescue service, tourism
SAI Hungary; SAI Slovenia	Audit on railway construction Zalău – Bajanszék - Hodoš – Murska Sobota
SAI Hungary; SAI Slovenia; SAI Austria	Environmental audit on the three-border area of Hungary, Slovenia and Austria
SAI Slovenia; SAI Croatia	Conservation of biodiversity on the area of the planned regional parks Snežnik and Kočevsko Kolpa and Risnjak National Park
SAI Norway; SAI Russia; SAI USA; SAI Denmark; SAI Sweden	Sweden in the Arctic Council – effective return from membership
SAI Turkey; SAI Bulgaria; SAI Romania; SAI Ukraine; SAI Russian Federation; SAI Georgia	Coordinated Parallel Audit on Protection of the Black Sea against Pollution
SAI Ukraine; SAI Slovakia	Implementation of the Agreement on Cross-border Water Issues Signed by the Government of the Slovak Republic and the Government of Ukraine
SAI Colombia; SAI Venezuela	Environmental audit in the basin of Catatumbo River



PARTICIPATING SAIs	Title of audit mission
SAI Argentina; SAI Bolivia; SAI Brazil; SAI Paraguay; SAI Venezuela	Mercosur Free from Foot-and-Mouth Disease Action Program (PAMA)
SAI Ecuador; SAI Colombia, SAI Honduras; SAI Guatemala; SAI El Salvador; SAI Costa Rica; SAI Peru	Auditoría Coordinada al Plan Agro 2003-2015 para la Agricultura y la Vida Rural de las Américas
SAI Colombia; SAI Brazil, SAI Peru	Coordinated Audit on Hydrocarbons
SAI Argentina; SAI Brazil; SAI Bolivia; SAI Colombia; SAI Costa Rica; SAI Cuba; SAI Honduras; SAI Mexico; SAI Paraguay; SAI Peru; SAI Dominican Republic; SAI Uruguay	Coordinated Audit on Hydric Resources
SAI Argentina; SAI Brazil; SAI Costa Rica; SAI El Salvador; SAI Venezuela; SAI Paraguay; SAI Peru	Coordinated Audit on Biodiversity
SAI Brazil; SAI Bolivia, SAI Chile; SAI Costa Rica; SAI Ecuador; SAI El Salvador; SAI Guatemala; SAI Honduras; SAI Panamá; SAI Peru; SAI Paraguay	Coordinated Audit on Information Technology Governance
SAI Argentina; SAI Brazil, SAI Colombia; SAI Costa Rica; SAI El Salvador; SAI Honduras; SAI Panamá; SAI Paraguay; SAI Peru	Coordinated performance audit on the implementation of the united nations framework convention on climate change

## 1.2. What audit field did you look at?

Audit area	Participating SAIs	Audit title
<b>Agriculture</b>	SAI Latvia; SAI Russia	Public authority activities to ensure movement of goods and other items through border post between Latvia and Russia
	SAI Ecuador; SAI Colombia; SAI Honduras; SAI Guatemala; SAI El Salvador; SAI Costa Rica; SAI Peru	Auditoría Coordinada al Plan Agro 2003-2015 para la Agricultura y la Vida Rural de las Américas
<b>Border control</b>	SAI Belarus; SAI Lithuania; SAI Poland; SAI Russia	Audit on Estimating 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
	SAI Poland; SAI Ukraine	Road check points on the Polish-Ukrainian Border
<b>Citizen and Migration Affairs</b>	SAI Switzerland; SAI Belgium; SAI Lithuania; SAI Norway; SAI Portugal; SAI Turkey; SAI Latvia	Efficiency of the process of issuing of biometric passports and supporting information systems
<b>Construction and Infrastructure</b>	SAI Indonesia; SAI Turkey; SAI Ukraine	Parallel audit on disaster rehabilitation and reconstruction phase
	SAI Czech Republic; SAI Germany	Funds earmarked for development of motorway D8
	SAI Hungary; SAI Switzerland	Building of the Lötschberg Basic tunnel and the Szekszárd Danube bridge
	SAI Hungary; SAI Slovakia	Audit of the investment on Maria-Valeria bridge
	SAI Hungary; SAI Switzerland	Report on the Swiss-Hungarian parallel audit
	SAI Hungary; SAI Croatia	Audit of the construction of the railway line Zalalövő – Bajánsenye- Hodoš – Murska Sobota
	SAI Kazakhstan; SAI Russia	Expert-analytical activities «Monitoring under implementation of joint Kazakh-Russian projects in the sphere of energy according to the Agreement between the Government of the Republic of Kazakhstan and the Government of the Russian Federation on construction and further exploitation of the third block of Ekibastuz GRES-2» (Orenburg, September 11, 2009)
<b>Cross-border cooperation</b>	SAI Czech Republic; SAI Poland	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
	SAI Poland; Slovak Republic	Implementation of the Agreement dated 6 July 1995 between the Republic of Poland and the Slovak Republic on legal relations and cooperation on the common state border
	SAI Poland; SAI Slovak Republic	Implementation of 2007-2013 operational program of cross border cooperation between Poland and Slovak Republic
<b>Customs</b>	SAI Estonia; SAI Russia	Border crossing of cargo at the land border between Estonia and Russia

Audit area	Participating SAIs	Audit title
<b>Defense related products</b>	SAI Indonesia; SAI Rusia	Implementation of mutual obligations on contracts with Rosoboronexport and the performance of state financial expenditure
<b>Disaster preparedness</b>	SAI Turkey; SAI Azerbaijan; SAI Chile; SAI India; SAI Indonesia; SAI Netherlands; SAI Pakistan; SAI Philippines; SAI Romania; SAI Ukraine	Parallel international audit on disaster Risk Reduction
<b>Environment</b>	SAI Austria; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Latvia; SAI Malta; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovak Republik; SAI Slovenia; SAI Spain; SAI United Kingdom;	Report on the parallel audit on the Performance of the Structural Funds programmes of the EU in the areas of employment and/or environment
<b>Environment</b>	SAI Poland; SAI Ukraine; SAI Belaruss	Parallel audit of protection of the Bug River
<b>Environment</b>	SAI Germany; SAI Slovakia	Parallel audit of the "Use of public funds for motorway construction"
<b>Environment</b>	SAI Austria; European Court of Auditors	Evaluation of the law on grants for the Environment – Environment grants abroad.
<b>Environment</b>	SAI Austria; SAI Czech Republik	Coordinated Audits of the Implementation of Tasks Related to Environmental Projects and Measures in the Thaya River Basin
<b>Environment</b>	SAI Austria; SAI Czech Republic; SAI Slovenia; SAI Slovak Republic	Utilization of state financial means allotted for air and ozone layer protection and implementation of related international agreements
<b>Environment</b>	SAI Austria; SAI Hungary; SAI Poland; SAI Slovakia	Report on the Parallel Audit of the Performance of Structural Funds programmes in the areas of employment and/or the environment by the Working Group on the Structural Funds
<b>Environment</b>	SAI Austria; SAI Hungary; SAI Slovenia	Environmental Audit Report on the three-border area of Hungary, Slovenia and Austria - Follow-up
<b>Environment</b>	SAI Austria; SAI Bulgaria; SAI Cyprus; SAI Malta; SAI Netherlands; SAI Norway; SAI Russia; SAI Ukraine; European Court of Auditors	EUROSAI WGEA Global audit on climate change - Adaptation to Climate Change - Are Governments prepared?
<b>Environment</b>	SAI China; SAI Korea	Audit on dust and sandstorm prevention projects
<b>Environment</b>	SAI Czech Republic, SAI Poland; SAI Slovakia	State Funds Spent on the Enhancement of Purity of Water in the Oder Watershed
<b>Environment</b>	SAI Czech Republic; SAI Austria	Environmental Projects and Measures in the Dyje River Basin Financed by State Funds and Funds Provided to CR from Abroad
<b>Environment</b>	SAI Czech Republic; European Court of Auditors	Funds earmarked for improving the environment and landscape under the Rural Development Programme
<b>Environment</b>	SAI Denmark; SAI Estonia; SAI Finland, SAI Latvia; SAI Lithuania, SAI Poland; SAI Russia; SAI Sweden	Joint final report on findings concerning the implementation of provisions of the convention on the protection of the marine environment of the Baltic Sea area (the Helsinki Convention) 2001
<b>Environment</b>	SAI Denmark; SAI Estonia; SAI Finland; SAI Germany; SAI Latvia; SAI Lithuania; SAI Poland; SAI Russia	Joint final report on the second audit of implementation of provisions of the convention on the protection of the marine environment of the Baltic Sea area (the Helsinki Convention): Pollution from ships in the Baltic Sea 2005

Audit area	Participating SAIs	Audit title
<b>Environment</b>	SAI Denmark; SAI Estonia; SAI Finland; SAI Germany; SAI Latvia; SAI Lithuania; SAI Poland; SAI Russia; SAI Sweden	Joint final report on the audit of environmental monitoring and fisheries management and control in the Baltic Sea 2009
<b>Environment</b>	SAI Poland, SAI Denmark	The audit of EU Regional Fund projects focused on the environment and environmentally friendly energy
<b>Environment</b>	SAI Azerbaijan; SAI Cyprus; SAI Estonia; SAI Israel; SAI Macedonia, SAI Poland; SAI Denmark; SAI Russia, SAI Switzerland; SAI Ukraine	EUROSAI audit on climate change
<b>Environment</b>	SAI Norway; SAI Finland; SAI Latvia, SAI Lithuania, SAI Poland; SAI Sweden; SAI Denmark	Emissions Trading To Limit Climate Change: Does It Work?
<b>Environment</b>	SAI Australia, SAI Austria; SAI Brazil; SAI Canada; SAI Estonia, SAI Finland; SAI Greece; SAI Indonesia; SAI Norway; SAI Poland; SAI Slovenia; SAI South Africa; SAI United Kingdom; SAI USA	INTOSAI WGEA Global Coordinated Audit on Climate Change
<b>Environment</b>	SAI Estonia; SAI Russia	Effectiveness of measures for improving the status of Lake Peipus
<b>Environment</b>	SAI Hungary; SAI Ukraine	The flood control preparedness in the Upper Tisza region
<b>Environment</b>	SAI Hungary; SAI Austria	Nature conservation of the Lake Fertő
<b>Environment</b>	SAI Indonesia; SAI Malaysia	Forestry Management Audit
<b>Environment</b>	SAI Indonesia; SAI Malaysia	Mangrove Management Audit
<b>Environment</b>	SAI Indonesia; SAI Malaysia	Illegal, Unregulated and Unreported Fishing - IUU Fishing
<b>Environment</b>	SAI Indonesia; SAI Malaysia	Forest Management and its impact to climate change
<b>Environment</b>	SAI Azerbaijan; SAI Kazakhstan; SAI Russia	Audit on realization of the Frame Convention on protection of marine environment of Caspian Sea
<b>Environment</b>	SAI Kazakhstan, SAI Ukraine	Parallel control (audit) with the Accounting Chamber of Ukraine on efficiency of use of budget funds allocated for emergency elimination
<b>Environment</b>	SAI France; SAI Lithuania	Implementation of the hazardous Waste management program
<b>Environment</b>	SAI Lithuania, SAI Poland; SAI Slovakia	Parallel 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
<b>Environment</b>	SAI Austria; SAI Bulgaria; SAI Cyprus ECA; SAI Hungary; SAI Malta; SAI Netherlands; SAI Norway; SAI Russia; SAI Ukraine.	Safeguarding Malta's Groundwater
<b>Environment</b>	SAI Bulgaria; SAI Netherlands; SAI Greece; SAI Norway; SAI Hungary; SAI Poland; SAI Ireland; SAI Slovenia	Enforcement of the European Waste Shipment Regulation
<b>Environment</b>	SAI Colombia; SAI Peru	Environmental Auditing to Putumayo River Basin (located in Loreto – Region of Peru).
<b>Environment</b>	SAI Belarus; SAI Poland	Impact of economic activities on the environment of the Białowieża Forest

Audit area	Participating SAIs	Audit title
Environment	SAI Poland; SAI Slovakia	Management of the state budgetary funds and state property in administration of Pieniny National Park
Environment	SAI Poland, SAI Slovak Republic	National parks in Polish-Slovak border area
Environment	SAI Poland; SAI Ukraine	Implementation of flood protection measures on transboundary waters of Ukraine and Republic of Poland
Environment	SAI Poland; SAI Belarus	Impact of economic activity on the environment of the Białowieża Forest
Environment	SAI Poland; SAI Russia	Cross-border movement of wastes between Poland and the Russian Federation
Environment	SAI Austria; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Latvia; SAI Malta; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovak Republik; SAI Slovenia; SAI Spain; SAI United Kingdom; SAI Bulgaria; SAI Czech Republic; SAI Lithuania; ECA	Performance of Structural Funds programmes in the areas of employment and /or the environment
Environment	SAI Netherlands; SAI Bulgaria, SAI Hungary, SAI Norway; SAI Poland; SAI Greece; SAI Ireland; SAI Slovenia	Parallel audit of implementation of the Convention on Dangerous Wastes Movement Cross State Borders and Their Disposal (Basel Convention)
Environment	SAI Poland; SAI Ukraine; SAI Belaurus	Parallel audit of protection of waters in the Bug River catchment area from pollution
Environment	SAI Czech Republic; SAI Slovakia; SAI Poland	Helsinki Convention - Waters protection
Environment	SAI Czech Republic; SAI Slovakia	State funds in hazardous waste treatment (Basel Convention)
Environment	SAI Poland; SAI Slovakia	Mountain rescue service, tourism
Environment	SAI Hungary; SAI Slovenia; SAI Austria	Environmental audit on the three-border area of Hungary, Slovenia and Austria
Environment	SAI Slovenia; SAI Croatia	Audit on the conservation of biodiversity on the area of the planned regional parks Snežnik and Kočevsko Kolpa and in Risnjak National Park
Environment	SAI Ukraine; SAI Slovakia	Implementation of the Agreement on Cross-border Water Issues Signed by the Government of the Slovak Republic and the Government of Ukraine
Environment	SAI Colombia; SAI Venezuela	Environmental audit in the basin of Catatumbo River
Environment	SAI Argentina; SAI Bolivia; SAI Brazil; SAI Paraguay; SAI Venezuela	Mercosur Free from Foot-and-Mouth Disease Action Program (PAMA)
Environment	SAI Argentina; SAI Brazil; SAI Bolivia; SAI Colombia; SAI Costa Rica; SAI Cuba; SAI Honduras; SAI Mexico; SAI Paraguay; SAI Peru; SAI Dominican Republic; SAI Uruguay	Coordinated Audit on Hydric Resources
Environment	SAI Argentina; SAI Brazil, SAI Costa Rica; SAI El Salvador; SAI Venezuela; SAI Paraguay; SAI Peru	Coordinated Audit on Biodiversity
Environment	SAI Argentina; SAI Brazil, SAI Colombia; SAI Costa Rica; SAI El Salvador; SAI Honduras; SAI Panamá; SAI Paraguay; SAI Peru	Coordinated performance audit on the implementation of the united nations framework convention on climate change

<b>Audit area</b>	<b>Participating SAIs</b>	<b>Audit title</b>
<b>Environment</b>	SAI Botswana; SAI Lesotho; SAI Zimbabwe	Maintenance of infrastructure in the supply of water to Urban areas
<b>Environment</b>	SAI Cyprus; SAI Greece; SAI Italy; SAI Malta; SAI Netherlands; SAI Turkey; SAI United Kingdom	Marine Pollution from ships
<b>Environment</b>	SAI Ukraine; SAI Slovakia; SAI Poland	Cross-border issues - waste
<b>Environment</b>	SAI Indonesia; SAI Malaysia	Forestry, Land Use Planning, and Its Impact to Climate Change
<b>Environment</b>	SAI Norway; SAI Bulgaria; SAI Croatia; SAI Lithuania; SAI Poland; SAI Ukraine; SAI Denmark	Audit of national parks
<b>Environment</b>	SAI Austria; SAI Czech Republic; SAI Estonia; SAI Finland; SAI France; SAI Hungary; SAI United Kingdom	Report on implementation of the NATURA 2000 NETWORK in Europe
<b>Environment</b>	SAI Turkey; SAI Bulgaria; SAI Romania; SAI Ukraine; SAI Russian Federation; SAI Georgia	Coordinated Parallel Audit on Protection of the Black Sea against Pollution
<b>Extractive industries</b>	SAI Colombia; SAI Brazil; SAI Peru	Coordinated Audit on Hydrocarbons
<b>Governance &amp; Structural Funds</b>	SAI Netherlands; SAI Germany	Report on the parallel audit on the analysis (of types) of errors in EU and national public procurement within the structural funds programmes
<b>Governance &amp; Structural Funds</b>	SAI Poland; SAI Denmark	Audit of EU Regional Funds projects focused on the environment and environmentally friendly energy
<b>Governance &amp; Structural Funds</b>	SAI Norway; SAI Russia; SAI USA; SAI Denmark; SAI Sweden	Sweden in the Arctic Council – effective return from membership
<b>Governance &amp; Structural Funds</b>	SAI Poland; SAI Ukraine; SAI Switzerland; SAI Slovak Republic; SAI Russian Federation; European Court of Auditors; SAI Germany; SAI USA	The international co-ordinated audit of the Chernobyl Shelter Fund
<b>Governance &amp; Structural Funds</b>	SAI Czech Republic; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Lithuania; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovakia; SAI Spain; SAI United Kingdom	Parallel Audit on the processes for identifying, reporting and following up on Irregularities by the Working Group on Structural Funds II
<b>Governance &amp; Structural Funds</b>	SAI Czech Republic; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Bulgaria; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovakia; SAI Spain; SAI Malta; SAI Austria; SAI Slovenia; SAI Latvia	Parallel audit on the Costs of controls of Structural Funds implemented in audit of NKU "Funds earmarked for transport infrastructure projects under the regional operational programmes"

Audit area	Participating SAIs	Audit title
<b>Governance &amp; Structural Funds</b>	SAI Austria; SAI Bulgaria; SAI Czech Republic; SAI Germany; SAI Hungary; SAI Italy; SAI Latvia; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovenia; SAI Slovakia; SAI Finland (observer); SAI Malta (observer); SAI Spain (observer); European Court of Auditors (observer)	Report on the cost of controls of structural funds
<b>Governance &amp; Structural Funds</b>	SAI Austria; SAI Bulgaria; SAI Germany; SAI Hungary; SAI Italy; SAI Lithuania; SAI Malta; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovakia; SAI Slovenia; SAI Spain; SAI Sweden	Report on the parallel audit on the simplification of regulations in Structural Funds
<b>Governance &amp; Structural Funds</b>	SAI Germany; SAI Denmark; SAI Spain; SAI Italy, SAI Netherlands; SAI Portugal; SAI Sweden; SAI Finland; SAI United Kingdom	Report on the parallel audit on the Management and Control Systems for Assistance Granted under the Structural Funds
<b>Governance &amp; Structural Funds</b>	SAI Hungary; SAI Austria; SAI Poland; SAI Slovakia	Audit of the Internal Control System of the Structural Funds
<b>Information Technology</b>	SAI Qatar; SAI Oman	IT Audit of Billing Operations of Kahramaa
	SAI Brazil; SAI Bolivia; SAI Chile, SAI Costa Rica, SAI Ecuador; SAI El Salvador; SAI Guatemala; SAI Honduras; SAI Panamá; SAI Peru; SAI Paraguay	Coordinated Audit on Information Technology Governance
<b>Interior affairs</b>	SAI Latvia; SAI Russia	Activity of the Ministry of Agriculture and Institutions Subordinated There to in Relation to Supervision of the Handling of Food and Administration of Food Products Export to the Russian Federation
<b>MERCOSUR national organisms</b>	SAI Argentina; SAI Bolivia; SAI Chile	Audit on the Operational loads of food by land transport
	SAI Argentina; SAI Brazil; SAI Paraguay; SAI Uruguay; SAI Venezuela; SAI Chile; SAI Bolivia	Audit to the Management on the Operational Circuit of the Southern Common Market (MERCOSUR)
<b>Preparation for international sport event</b>	SAI Poland; SAI Ukraine	Parallel audit on the preparation of Poland and Ukraine for the European Championships of Football EURO 2012
<b>Social Programs</b>	multilateral	Cost of Control - operational programme employment in Austria 2007-2013 - European Social Fund (ESF) & European Rural Development Fund (ERDF) (Working Group on the Structural Funds)
<b>Social Programs</b>	SAI Belgium, SAI Netherlands	Quality review in higher education in the Netherlands and in Belgium
<b>Social Programs</b>	SAI Belgium; SAI Netherlands	Quality review in higher education in the Netherlands and in Belgium. Joint follow-up report



<b>Audit area</b>	<b>Participating SAIs</b>	<b>Audit title</b>
<b>Social Programs</b>	SAI Czech Republic; SAI Slovakia	State Property and Financial Means Allocated to Cover the Work of the Refugee Facilities Administration of the Ministry of Interior
<b>Social Programs</b>	SAI Bulgaria, SAI Czech Republic; SAI Macedonia (FYROM); SAI Germany; SAI Romania; SAI Slovakia, SAI Slovenia; SAI Turkey; SAI Spain; SAI Switzerland; SAI Ukraine; SAI Poland	State funds earmarked for supporting and integration of disabled persons
<b>Social Programs</b>	SAI Bulgaria, SAI Czech Republic; SAI Germany, SAI Macedonia; SAI Romania, SAI Slovakia; SAI Slovenia; SAI Spain; SAI Switzerland; SAI Turkey; SAI Ukraine, SAI Poland	Programmes/measures aimed at increasing the employment of disabled persons
<b>Taxes</b>	SAI Austria, SAI Switzerland	Parallel Audit of the Austrian Court of Audit and the Swiss Federal Audit Office - Controll of VAT
<b>Taxes</b>	multilateral	Audit of Value Added Tax
<b>Taxes</b>	SAI Austria; SAI Hungary; SAI Germany	Coordinated audit on the operation of the EUROFISC in the framework of the Network for fighting against VAT-fraud
<b>Taxes</b>	SAI Belgium, SAI Netherlands; SAI Germany	Intra-Community VAT fraud
<b>Taxes</b>	SAI Belgium; SAI Netherlands; SAI Germany	Intra-Community VAT fraud. Joint follow-up report
<b>Taxes</b>	SAI Czech Republic; SAI Slovakia	Value Added Tax and Exercise Taxes
<b>Taxes</b>	SAI Czech Republic; SAI Germany	Shortcomings in VAT administration after accession of Czech Republic to European Union
<b>Taxes</b>	SAI Czech Republic; SAI Germany	Administration of the Value Added Tax
<b>Taxes</b>	SAI Indonesia; SAI Malaysia	Tax Receivable Audit
<b>Taxes</b>	SAI Kazakhstan; SAI Belarus; SAI Russia	Parallel control (audit) on execution of activities on establishment of the Customs Union, preparation and implementation of documents regulating interaction among Belarus, Kazakhstan and Russia during establishment of the single customs territory
<b>Taxes</b>	SAI Kazakhstan; SAI Belarus; SAI Russia	Joint control (audit) on execution by the authorized bodies of Belarus, Kazakhstan and Russia in 2010-2011 of the Agreement on establishment and application in the Customs Union of the order of inclusion and distribution of the entrance customs duties (other duties, taxes and dues with equivalent effects)
<b>Taxes</b>	SAI Germany; SAI Latvia; SAI Russia; SAI Slovakia, SAI Hungary	On Administration of Corporate Income Tax
<b>Taxes</b>	SAI Germany, SAI Latvia; SAI Lithuania; SAI Switzerland; SAI Cyprus	On Administration of Reduced Rates of Value Added Tax
<b>Taxes</b>	SAI Lithuania; SAI Poland	Exchange of Information between Tax Administrators in VAT Area
<b>Taxes</b>	SAI Czech Republic; SAI Slovakia	VAT management

Audit area	Participating SAIs	Audit title
<b>Taxes</b>	SAI Cyprus, SAI Denmark; SAI Germany; SAI Finland; SAI France; SAI Hungary; SAI Iceland; SAI Italy; SAI Latvia; SAI Lithuania; SAI Poland; SAI Romania; SAI Russia; SAI Slovakia; SAI Sweden; SAI Switzerland; SAI United Kingdom	Coordinated Audit of Tax Subsidies
<b>Taxes</b>	SAI Czech Republic; SAI Slovakia	Excise duty
<b>Transportation and International Affairs</b>	SAI France; SAI Italy; SAI Slovenia; SAI Hungary	TEN-T Report on audit investments of TEN-T Priority Project
	SAI Latvia; SAI Russia	Regulatory compliance of actions of institutions involved in provision of international road transportation services and on evaluation of implementation of agreement concluded between the Republic of Latvian and the Russian Federation on international traffic of road vehicles
<b>OTHERS</b>	SAI Norway; SAI Denmark; SAI Finland	The Office of the Auditor General's investigation into Nordic cooperation on repair preparedness in the power system
	SAI Czech Republic; SAI Germany	Procurement of public building and corruption prevention
	SAI Hungary; SAI Slovenia	Audit on railway construction Zalalovo – Bajansenye - Hodoš – Murska Sobota



*Guide For  
Cooperative Audit Programs  
Between  
Supreme Audit Institutions*

*Annex 2  
Examples for Cooperative  
Audit Missions*

*INTOSAI - CAPACITY BUILDING COMMITTEE  
Subcommittee on Cooperative Audits*

## Annex 2 Examples for Cooperative Audit Missions

### COORDINATED AUDITS

NAME OF AUDIT MISSION	PERIOD	ACCESS ONLINE
Audit to the Management on the Operational Circuit of the Southern Common Market (MERCOSUR)	1999	<a href="http://www.agn.gov.ar/files/informes/2003_039info_0.pdf">http://www.agn.gov.ar/files/informes/2003_039info_0.pdf</a>
Audit on the Operational loads of food by land transport	2004 - 2005	<a href="http://www.agn.gov.ar/files/informes/2006_170info.pdf">http://www.agn.gov.ar/files/informes/2006_170info.pdf</a>
Evaluation of the law on grants for the Environment – Environment grants abroad.	2003	<a href="http://www.rechnungshof.gv.at/fileadmin/downloads/2003/berichte/berichte_bund/Bund_2003_1.pdf">http://www.rechnungshof.gv.at/fileadmin/downloads/2003/berichte/berichte_bund/Bund_2003_1.pdf</a>
Coordinated Audits of the Implementation of Tasks Related to Environmental Projects and Measures in the Thaya River Basin	2005	<a href="http://www.rechnungshof.gv.at/fileadmin/downloads/_jahre/2005/berichte/berichte_bund/bund_2005_08/Bund_2005_08.pdf">http://www.rechnungshof.gv.at/fileadmin/downloads/_jahre/2005/berichte/berichte_bund/bund_2005_08/Bund_2005_08.pdf</a>
Utilization of state financial means allotted for air and ozone layer protection and implementation of related international agreements	2008	<a href="http://www.eurosaiwgea.org/Environmental%20audits/Air/Documents/2007-Czech%20Slovakia%20Slovenia%20and%20Austria-Financial%20Means%20Expended%20on%20Air%20Quality%20Protection.pdf">http://www.eurosaiwgea.org/Environmental%20audits/Air/Documents/2007-Czech%20Slovakia%20Slovenia%20and%20Austria-Financial%20Means%20Expended%20on%20Air%20Quality%20Protection.pdf</a>
Audit of Value Added Tax	2011	<a href="http://www.rechnungshof.gv.at/fileadmin/downloads/2011/berichte/teilberichte/bund/bund_2011_09/Bund_2011_09_1.pdf">http://www.rechnungshof.gv.at/fileadmin/downloads/2011/berichte/teilberichte/bund/bund_2011_09/Bund_2011_09_1.pdf</a>
EUROSAI WGEA Global audit on climate change - Adaptation to Climate Change - Are Governments prepared?	1995 - 2012	<a href="http://www.eurosaiwgea.org/Environmental%20audits/Air/Documents/Adaptation%20to%20climate%20change%20final%20version%2005112012%20web%20format.pdf">http://www.eurosaiwgea.org/Environmental%20audits/Air/Documents/Adaptation%20to%20climate%20change%20final%20version%2005112012%20web%20format.pdf</a>
Coordinated audit on the operation of the EUROSAT in the framework of the Network for fighting against VAT-fraud	2011 - 2013	not yet published
Intra-Community VAT fraud	2009	<a href="https://www.rekenhof.be/EN/Publications/Fiche.html?id=243bc840-fdbf-4997-8cc3-485b72e5cc98">https://www.rekenhof.be/EN/Publications/Fiche.html?id=243bc840-fdbf-4997-8cc3-485b72e5cc98</a>
Intra-Community VAT fraud. Joint follow-up report	2011 - 2012	<a href="https://www.rekenhof.be/EN/Publications/Fiche.html?id=eb9ef5b8-0190-4bae-8de4-0da004c34803">https://www.rekenhof.be/EN/Publications/Fiche.html?id=eb9ef5b8-0190-4bae-8de4-0da004c34803</a>
Environmental Projects and Measures in the Dyje River Basin Financed by State Funds and Funds Provided to CR from Abroad	1999-2003	SAOs websites
Administration of the Value Added Tax	2008-2010	SAOs websites
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	2007-2013	<a href="http://www.nku.cz/assets/publikace/spolecna-zprava-kontrola-opps-cr-polsko-2007-2013.pdf">http://www.nku.cz/assets/publikace/spolecna-zprava-kontrola-opps-cr-polsko-2007-2013.pdf</a>
The audit of EU Regional Fund projects focused on the environment and environmentally friendly energy	2010	<a href="https://www.nik.gov.pl/plik/id,2062,vp,2549.pdf">https://www.nik.gov.pl/plik/id,2062,vp,2549.pdf</a>
EUROSAI audit on climate change	2006-2008	<a href="http://www.eurosaiwgea.org/Environmental%20audits/Air/Documents/EUROSAI%20Audit%20on%20Climate%20Change.zip">http://www.eurosaiwgea.org/Environmental%20audits/Air/Documents/EUROSAI%20Audit%20on%20Climate%20Change.zip</a>
Emissions Trading To Limit Climate Change: Does It Work?	2012	<a href="http://www.vtv.fi/files/3205/Emissions_Trading.pdf">http://www.vtv.fi/files/3205/Emissions_Trading.pdf</a>
Audit of national parks	2013-2014	<a href="http://www.vkontrolė.lt/pranesimas_spaudai_spausdinti_en.aspx?id=18305">http://www.vkontrolė.lt/pranesimas_spaudai_spausdinti_en.aspx?id=18305</a>

NAME OF AUDIT MISSION	PERIOD	ACCESS ONLINE
Audit of the Internal Control System of the Structural Funds	2008	<a href="http://www.asz.hu/audit-report/42/report-on-the-audit-of-the-management-and-control-systems-of-the-eu-structural-funds/report-on-the-audit-of-the-management-and-control-systems-of-the-eu-structural-funds.pdf">http://www.asz.hu/audit-report/42/report-on-the-audit-of-the-management-and-control-systems-of-the-eu-structural-funds/report-on-the-audit-of-the-management-and-control-systems-of-the-eu-structural-funds.pdf</a>
Nature conservation of the Lake Fertő	2003	<a href="http://www.asz.hu/audit-report/0339/report-on-the-audit-on-the-protection-of-nature-in-region-lake-neusiedl-ferto/0339-lakeneusiedl3lang.pdf">http://www.asz.hu/audit-report/0339/report-on-the-audit-on-the-protection-of-nature-in-region-lake-neusiedl-ferto/0339-lakeneusiedl3lang.pdf</a>
Audit of the investment on Maria-Valeria bridge	2002	<a href="http://www.asz.hu/audit-report/0231/report-on-the-audit-of-the-investment-project-maria-valeria-bridge/valeria-finalj.pdf">http://www.asz.hu/audit-report/0231/report-on-the-audit-of-the-investment-project-maria-valeria-bridge/valeria-finalj.pdf</a>
Audit of the construction of the railway line Zalalövö – Bajánsenye- Hodoš – Murska Sobota	2003	<a href="http://www.rs-rs.si/rsrs/rsrs.nsf/I/KC76B3D41CD70C17FC1256DEC004976C9/\$file/Vasut_Report.pdf">http://www.rs-rs.si/rsrs/rsrs.nsf/I/KC76B3D41CD70C17FC1256DEC004976C9/\$file/Vasut_Report.pdf</a>
TEN-T Report on audit investments of TEN-T Priority Project	2000 - 2010	<a href="http://www.asz.hu/professional-event/introduction-of-the-coordinated-performance-audit-on-investments-of-ten-t-priority-project-6/02-norman-kopasz-introduction.pdf">http://www.asz.hu/professional-event/introduction-of-the-coordinated-performance-audit-on-investments-of-ten-t-priority-project-6/02-norman-kopasz-introduction.pdf</a>
Implementation of the hazardous Waste management program	2003	Not available
Coordinated Audit of Tax Subsidies	2006-2008	<a href="http://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/training/training-committee/Report_Coordinated_Audit_en.pdf">http://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/training/training-committee/Report_Coordinated_Audit_en.pdf</a>
Enforcement of the European Waste Shipment Regulation	2011 - 2013	<a href="http://www.eca.europa.eu/sites/cc/Lists/CCDocuments/other%20publication/s/Coordinated%20audit%20on%20the%20enforcement%20of%20the%20European%20Waste%20Shipment%20Regulation.pdf">http://www.eca.europa.eu/sites/cc/Lists/CCDocuments/other%20publication/s/Coordinated audit on the enforcement of the European Waste Shipment Regulation.pdf</a>
Environmental Auditing to Putumayo River Basin (located in Loreto – Region of Peru).	1998 - 2008	<a href="http://www.environmental-auditing.org/PORTALS/0/AUDITFILES/COLOMBIA_PERU_08_F_ENG_PPCC.PDF">http://www.environmental-auditing.org/PORTALS/0/AUDITFILES/COLOMBIA_PERU_08_F_ENG_PPCC.PDF</a>
The international co-ordinated audit of the Chernobyl Shelter Fund	2007-2008	<a href="http://www.environmental-auditing.org/Portals/0/AuditFiles/Ukraine_joint_f_eng_Chernobyl.pdf">http://www.environmental-auditing.org/Portals/0/AuditFiles/Ukraine_joint_f_eng_Chernobyl.pdf</a>
Audit of EU Regional Funds projects focused on the environment and environmentally friendly energy	2007-2013	<a href="https://www.nik.gov.pl/plik/id.2062,vp.2549.pdf">https://www.nik.gov.pl/plik/id.2062,vp.2549.pdf</a>
State funds in hazardous waste treatment (Basel Convention)	2006	<a href="http://www.nku.gov.sk/documents/10272/994727/2006+-+Basel+Convention+-+Hazardous+waste.pdf">www.nku.gov.sk/documents/10272/994727/2006+-+Basel+Convention+-+Hazardous+waste.pdf</a>
Environmental audit on the three-border area of Hungary, Slovenia and Austria	2000-2005	<a href="http://www.rs-rs.si/rsrs/rsrseng.nsf/I/KBE1D066C992F013BC125747C00268D68/\$file/Skupna_revizija_Varovanje_okolja_2006_web.pdf">http://www.rs-rs.si/rsrs/rsrseng.nsf/I/KBE1D066C992F013BC125747C00268D68/\$file/Skupna_revizija_Varovanje_okolja_2006_web.pdf</a>
Sweden in the Arctic Council – effective return from membership	2013	<a href="http://www.riksrevisionen.se/en/Start/publications/Reports/EFF/2013/Sweden-in-the-Arctic-Council---effective-return-from-membership-/">http://www.riksrevisionen.se/en/Start/publications/Reports/EFF/2013/Sweden-in-the-Arctic-Council---effective-return-from-membership-/</a>
Environmental audit in the basin of Catatumbo River	2002	N/A
Mercosur Free from Foot-and-Mouth Disease Action Program (PAMA)	2011 - 2012	<a href="http://www.efsur.org/sites/default/files/files/Documentos3/resumen%20ejecutivo_PAMA_completo_Espanhol.pdf">http://www.efsur.org/sites/default/files/files/Documentos3/resumen%20ejecutivo_PAMA_completo_Espanhol.pdf</a>
Auditoría Coordinada al Plan Agro 2003-2015 para la Agricultura y la Vida Rural de las Américas	2011	<a href="http://www.olacefs.com/wp-content/plugins/google-document-embedder/load.php?d=http%3A%2F%2Fwww.olacefs.com%2Fwp-content%2Fuploads%2F2014%2F07%2FDOC_29_7_2013_Informe_Internacional.pdf">http://www.olacefs.com/wp-content/plugins/google-document-embedder/load.php?d=http%3A%2F%2Fwww.olacefs.com%2Fwp-content%2Fuploads%2F2014%2F07%2FDOC_29_7_2013_Informe_Internacional.pdf</a>
Coordinated Audit on Hydrocarbons	2013	

NAME OF AUDIT MISSION	PERIOD	ACCESS ONLINE
Coordinated Audit on Hydric Resources	2013 - 2014	<a href="http://190.2.21.145/sites/all/modules/ckeditor/ckfinder/userfilesfiles/Informe%20Extenso%20Auditoria%20Coordinada%20Agua.pdf">http://190.2.21.145/sites/all/modules/ckeditor/ckfinder/userfilesfiles/Informe%20Extenso%20Auditoria%20Coordinada%20Agua.pdf</a>
Coordinated Audit on Biodiversity	2014	
Coordinated Audit on Information Technology Governance	2014	
Coordinated performance audit on the implementation of the united nations framework convention on climate change	2005 - 2009	<a href="http://www.environmental-auditing.org/Portals/0/AuditFiles/Brazil f eng OLACEFS Coordinated-Climate-Change-Audit.pdf">http://www.environmental-auditing.org/Portals/0/AuditFiles/Brazil f eng OLACEFS Coordinated-Climate-Change-Audit.pdf</a>

## JOINT AUDIT MISSIONS

Title	PERIOD	ACCESS ONLINE
Quality review in higher education in the Netherlands and in Belgium	2007 - 2008	<a href="https://www.rekenhof.be/EN/Publications/Fiche.html?id=72338820-a787-4361-8eeb-e87adf02c5e8">https://www.rekenhof.be/EN/Publications/Fiche.html?id=72338820-a787-4361-8eeb-e87adf02c5e8</a>
Quality review in higher education in the Netherlands and in Belgium. Joint follow-up report	2008	Not yet available
Funds earmarked for improving the environment and landscape under the Rural Development Programme	2010-2011	SAO website
Joint control (audit) on execution by the authorized bodies of Belarus, Kazakhstan and Russia in 2010-2011 of the Agreement on establishment and application in the Customs Union of the order of inclusion and distribution of the entrance customs duties (other duties, taxes and dues with equivalent effects)	2012	Will be published on the Website of the Accounts Committee <a href="http://www.esep.kz">www.esep.kz</a>
IT Audit of Billing Operations of Kahramaa	12/3/2006 to 30-3-2006	Not available Publicly

## PARALLEL AUDIT MISSIONS

Title	PERIOD	ACCESS ONLINE
Coordinated Parallel Audit on Protection of the Black Sea against Pollution	2006-2010	<a href="http://www.eurosaiwgea.org/Activitiesandmeetings/events2010/SustainableEnergy/Documents/Ukraine_Black%20Sea.pdf">http://www.eurosaiwgea.org/Activitiesandmeetings/events2010/SustainableEnergy/Documents/Ukraine_Black%20Sea.pdf</a>
Parallel Audit of the Austrian Court of Audit and the Swiss Federal Audit Office - Controll of VAT	2005	<a href="http://www.rechnungshof.gv.at/fileadmin/downloads/2005/berichte/berichte_bund/bund_2005_12/Bund_2005_12.pdf">http://www.rechnungshof.gv.at/fileadmin/downloads/2005/berichte/berichte_bund/bund_2005_12/Bund_2005_12.pdf</a>
Report on the Parallel Audit of the Performance of Structural Funds programmes in the areas of employment and/or the environment by the Working Group on the Structural Funds	2008	<a href="http://www.rechnungshof.gv.at/fileadmin/downloads/2009/berichte/teilberichte/bund/bund_2009_04/CD_Rom_EFRE.pdf">http://www.rechnungshof.gv.at/fileadmin/downloads/2009/berichte/teilberichte/bund/bund_2009_04/CD_Rom_EFRE.pdf</a>
Environmental Audit Report on the three-border area of Hungary, Slovenia and Austria - Follow-up	2009	<a href="http://www.rechnungshof.gv.at/fileadmin/downloads/2009/berichte/teilberichte/bund/bund_2009_11/Bund_2009_11_4.pdf">http://www.rechnungshof.gv.at/fileadmin/downloads/2009/berichte/teilberichte/bund/bund_2009_11/Bund_2009_11_4.pdf</a>
Audit on dust and sandstorm prevention projects	2006-2007	
Marine Pollution from ships	2000-2003	<a href="http://www.courtofaudit.nl/english/Publications/Audits/Bronnen/2006/10/Marine_pollution_from_ships">http://www.courtofaudit.nl/english/Publications/Audits/Bronnen/2006/10/Marine_pollution_from_ships</a>
Value Added Tax and Exercise Taxes	2002-2003	SAOs websites
Shortcomings in VAT administration after accession of Czech Republic to European Union	2004-2005	SAOs websites
State Funds Spent on the Enhancement of Purity of Water in the Oder Watershed	2001	<a href="http://www.nku.cz/downloads/ostatni-publikace/state-funds-spent-on-the-enhancement-of-purity-of-water-in-oder-watershed.pdf">http://www.nku.cz/downloads/ostatni-publikace/state-funds-spent-on-the-enhancement-of-purity-of-water-in-oder-watershed.pdf</a>
State Property and Financial Means Allocated to Cover the Work of the Refugee Facilities Administration of the Ministry of Interior	2001-2003	SAOs websites
Parallel Audit on the processes for identifying, reporting and following up on Irregularities by the Working Group on Structural Funds II	2004-2005	<a href="http://www.eca.europa.eu/sites/cc/Lists/CCDocuments/1959834/1959834_EN.PDF">http://www.eca.europa.eu/sites/cc/Lists/CCDocuments/1959834/1959834_EN.PDF</a>
Funds earmarked for development of motorway D8	2005-2006	SAOs websites
Parallel audit on the Costs of controls of Structural Funds implemented in audit of NKU "Funds earmarked for transport infrastructure projects under the regional operational programmes"	2007-2009	SAOs websites
State funds earmarked for supporting and integration of disabled persons	2006-2009	<a href="http://www.nku.cz/downloads/ostatni-publikace/joint-report-programmes-measures-aimed-at-increasing-employment-of-disabled-persons.pdf">http://www.nku.cz/downloads/ostatni-publikace/joint-report-programmes-measures-aimed-at-increasing-employment-of-disabled-persons.pdf</a>
Procurement of public building and corruption preventon	2008-2012	<a href="http://www.nku.cz/assets/publikace/spolecna-zprava-nku-a-brh-2013_1.pdf">http://www.nku.cz/assets/publikace/spolecna-zprava-nku-a-brh-2013_1.pdf</a>



Title	PERIOD	ACCESS ONLINE
Joint final report on findings concerning the implementation of provisions of the convention on the protection of the marine environment of the Baltic Sea area (the Helsinki Convention) 2001	1996-1999	<a href="http://www.eurosaiwgea.org/Environmental%20audits/Water/Documents/2001-eight%20countries-Join%20report%20Helsinki%20Convention%201.pdf">http://www.eurosaiwgea.org/Environmental audits/Water/Documents/2001-eight countries-Join report Helsinki Cinvention 1.pdf</a>
Joint final report on the second audit of implementation of provisions of the convention on the protection of the marine environment of the Baltic Sea area (the Helsinki Convention): Pollution from ships in the Baltic Sea 2005	2000-2003	<a href="http://www.eurosaiwgea.org/Environmental%20audits/Water/Documents/2005-eight%20countries-Joint%20Final%20Report%20including%20Annex.pdf">http://www.eurosaiwgea.org/Environmental%20audits/Water/Documents/2005-eight%20countries-Joint%20Final%20Report%20including%20Annex.pdf</a>
Joint final report on the audit of environmental monitoring and fisheries management and control in the Baltic Sea 2009	2008	<a href="http://www.eurosaiwgea.org/Environmental%20audits/Natural%20Resources/Documents/Report%20on%20Audit%20of%20Environmental%20Monitoring%20and%20Fisheries%20Management.pdf">http://www.eurosaiwgea.org/Environmental%20audits/Natural%20Resources/Documents/Report%20on%20Audit%20of%20Environmental%20Monitoring%20and%20Fisheries%20Management.pdf</a>
Report on implementation of the NATURA 2000 NETWORK in Europe	2005	<a href="http://www.eurosaiwgea.org/Activitiesandmeetings/events2009/More7/Documents/France%20Jerome%20Brouillet%20Natura%20Presentation.pdf">http://www.eurosaiwgea.org/Activitiesandmeetings/events2009/More7/Documents/France%20Jerome%20Brouillet%20Natura%20Presentation.pdf</a>
INTOSAI WGEA Global Coordinated Audit on Climate Change	2007 - 2010	<a href="http://www.environmental-auditing.org/Portals/0/AuditFiles/Canada_f_eng_International%20Audit%20on%20Climate%20Change.pdf">http://www.environmental-auditing.org/Portals/0/AuditFiles/Canada_f_eng International%20Audit%20on%20Climate%20Change.pdf</a>
Effectiveness of measures for improving the status of Lake Peipus	2011	<a href="http://www.riigikontroll.ee">www.riigikontroll.ee</a>
Border crossing of cargo at the land border between Estonia and Russia	2011	<a href="http://www.riigikontroll.ee">www.riigikontroll.ee</a>
Report on the cost of controls of structural funds	2008	<a href="http://www.eca.europa.eu/sites/cc/Lists/CCDocuments/8729516/8729516_EN.PDF">http://www.eca.europa.eu/sites/cc/Lists/CCDocuments/8729516/8729516 EN.PDF</a>
Parallel audit of the "Use of public funds for motorway construction"	2009-2011	<a href="http://www.nku.gov.sk/documents/10272/994727/2012+-+Construction+of+freeways.pdf">http://www.nku.gov.sk/documents/10272/994727/2012+-+Construction+of+freeways.pdf</a>
Report on the parallel audit on the simplification of regulations in Structural Funds	2012 - 2013	<a href="http://www.eca.europa.eu/sites/cc/en/Pages/WorkingGrouponStructuralFunds.aspx">http://www.eca.europa.eu/sites/cc/en/Pages/WorkingGrouponStructuralFunds.aspx</a>
Report on the parallel audit on the Management and Control Systems for Assistance Granted under the Structural Funds	2004	<a href="http://www.eca.europa.eu/sites/cc/en/Pages/WorkingGrouponStructuralFunds.aspx">http://www.eca.europa.eu/sites/cc/en/Pages/WorkingGrouponStructuralFunds.aspx</a>
Report on the parallel audit on the Performance of the Structural Funds programmes of the EU in the areas of employment and/or environment	2000 - 2006	<a href="http://www.eca.europa.eu/sites/cc/en/Pages/WorkingGrouponStructuralFunds.aspx">http://www.eca.europa.eu/sites/cc/en/Pages/WorkingGrouponStructuralFunds.aspx</a>
The flood control preparedness in the Upper Tisza region	2004-2005	<a href="http://www.eurosaiwgea.org/Environmental%20audits/Water/Documents/2005-Hungary.%20Ukraine-Report%20on%20Auditing%20the%20Flood%20Control%20Preparedness%20in%20the%20Upper%20Tisza%20Region.pdf">http://www.eurosaiwgea.org/Environmental%20audits/Water/Documents/2005-Hungary.%20Ukraine-Report%20on%20Auditing%20the%20Flood%20Control%20Preparedness%20in%20the%20Upper%20Tisza%20Region.pdf</a>
Building of the Lötshberg Basic tunnel and the Szekszárd Danube bridge	2005	<a href="http://www.asz.hu/audit-report/0428/report-of-the-parallel-audit-in-the-switzerland-and-hungary/0428j000.pdf">http://www.asz.hu/audit-report/0428/report-of-the-parallel-audit-in-the-switzerland-and-hungary/0428j000.pdf</a>
Report on the Swiss-Hungarian parallel audit	2005	<a href="http://www.asz.hu/audit-report/0428/report-of-the-parallel-audit-in-the-switzerland-and-hungary/0428j000.pdf">http://www.asz.hu/audit-report/0428/report-of-the-parallel-audit-in-the-switzerland-and-hungary/0428j000.pdf</a>

Title	PERIOD	ACCESS ONLINE
Parallel audit on disaster rehabilitation and reconstruction phase	2012 - 2013	<a href="http://www.intosaiksc.org/WGAADA/Final_report_on_R1-R2_parallel_audit_report-WGAADA.pdf">http://www.intosaiksc.org/WGAADA/Final_report_on_R1-R2_parallel_audit_report-WGAADA.pdf</a>
Parallel international audit on disaster Risk Reduction	2010 - 2012	<a href="http://www.intosaiksc.org/WGAADA/kscweb_page.docx">http://www.intosaiksc.org/WGAADA/kscweb_page.docx</a>
Forestry Management Audit	2008	N.A
Tax Receivable Audit	2009	N.A
Mangrove Management Audit	2011	N.A
Illegal, Unregulated and Unreported Fishing - IUU Fishing	2012	N.A
Forest Management and its impact to climate change	2013	N.A
Forestry, Land Use Planning, and Its Impact to Climate Change	2014	N.A
Expert-analytical activities «Monitoring under implementation of joint Kazakh-Russian projects in the sphere of energy, Agreement between Kazakhstan and Russian Federation...» (Orenburg, September 11, 2009)	2009-2014 years	www.esep.kz
Audit on realization of the Frame Convention on protection of marine environment of Caspian Sea	January 1, 2004 - September 2006	www.esep.kz
Parallel control (audit) on execution of activities on establishment of the Customs Union, preparation and implementation of documents regulating interaction among Belarus, Kazakhstan and Russia during establishment of the single customs territory	2010 - 2011	Website of the Accounts Committee www.esep.kz
On Administration of Corporate Income Tax	Performed: 2007 Period: 2005-2006	<a href="http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2007/5.1-2-4_2007/rev_uin_adm_audit_report.pdf">http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2007/5.1-2-4_2007/rev_uin_adm_audit_report.pdf</a>
On Administration of Reduced Rates of Value Added Tax	Performed: 2007 Period: 2005-2006	<a href="http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2007/5.1-2-5_2007/rev_pvn_samaz_likmes_eng.pdf">http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2007/5.1-2-5_2007/rev_pvn_samaz_likmes_eng.pdf</a>
Public authority activities to ensure movement of goods and other items through border post between Latvia and Russia	from 01.01.2008. until 30.06.2009	<a href="http://www.lrvk.gov.lv/en/revizija/activity-ministry-agriculture-institutions-subordinated-thereto-relation-supervision-handling-food-administration-food-products-export-russian-federation/">http://www.lrvk.gov.lv/en/revizija/activity-ministry-agriculture-institutions-subordinated-thereto-relation-supervision-handling-food-administration-food-products-export-russian-federation/</a>
"Cost Effectiveness and Compliance with Legal Enactments of the European Union Structural Funds Administration System" under the parallel audit "On Costs of Controls"	Performed: 2009 Period: 2007-2009	<a href="http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2009/5.1-2-25_2009/zin_esfondi_7janv2010_eng.pdf">http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2009/5.1-2-25_2009/zin_esfondi_7janv2010_eng.pdf</a>
Activity of the Ministry of Agriculture and Institutions Subordinated There to in Relation to Supervision of the Handling of Food and Administration of Food Products Export to the Russian Federation	2009	Website of the SAI of Latvia <a href="http://lrvk.gov.lv/upload/informativais_zinojums_14Dec2009_ENG.pdf">http://lrvk.gov.lv/upload/informativais_zinojums_14Dec2009_ENG.pdf</a>

Title	PERIOD	ACCESS ONLINE
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 and on the Status of Latvian Gravesites on the Territory of the Russian Federation and the Status of Russian Gravesites on the Territory of the Republic of Latvia	2011	<a href="http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2011/5.1-2-3-2_2011/zin_apbed_kf_17oct2011_en.pdf">http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2011/5.1-2-3-2_2011/zin_apbed_kf_17oct2011_en.pdf</a>
Regulatory compliance of actions of institutions involved in provision of international road transportation services and on evaluation of implementation of agreement concluded between the Republic of Latvia and the Russian Federation on international traffic of road vehicles	2013	N.A
Efficiency of the process of issuing of biometric passports and supporting information systems	Performed: 2014 Period: 2013-2014	<a href="http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2014/2.4.1-10_2014/zinojums_bez_ipinformacijas_en.pdf">http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2014/2.4.1-10_2014/zinojums_bez_ipinformacijas_en.pdf</a>
Maintenance of infrastructure in the supply of water to Urban areas	2001-2003	<a href="http://www.environmental-auditing.org/PORTALS/0/AUDITFILES/BOTSWANA_S_ENG_MAINTENANCE%20OF%20URBAN%20WATER%20SUPPLY.PDF">http://www.environmental-auditing.org/PORTALS/0/AUDITFILES/BOTSWANA_S_ENG_MAINTENANCE%20OF%20URBAN%20WATER%20SUPPLY.PDF</a>
Exchange of Information between Tax Administrators in VAT Area	2006	Not available
Audit on Estimating the efficiency of the state bodies (services) activities on the border control check points...Russian Federation, Republic of Belarus, Republic of Lithuania and the Republic of Poland - control of the movement of goods and vehicles	2009	<a href="http://www.vkontrole.lt/en/docs/Memorandum_with_supplement_eng.pdf">http://www.vkontrole.lt/en/docs/Memorandum_with_supplement_eng.pdf</a>
Parallel 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	2007 - 2009	<a href="http://www.vkontrole.lt/en/docs/110118_final_report_epizootic_safety.pdf">http://www.vkontrole.lt/en/docs/110118_final_report_epizootic_safety.pdf</a>
Programmes/measures aimed at increasing the employment of disabled persons	2006 - 2009	<a href="http://www.nku.cz/downloads/ostatni-publikace/joint-report-programmes-measures-aimed-at-increasing-employment-of-disabled-persons.pdf">http://www.nku.cz/downloads/ostatni-publikace/joint-report-programmes-measures-aimed-at-increasing-employment-of-disabled-persons.pdf</a>
Safeguarding Malta's Groundwater	end October 2011	<a href="http://www.nao.gov.mt/loadfile.ashx?id=340371a1-3297-4f33-b450-4835ffc1f16d">http://www.nao.gov.mt/loadfile.ashx?id=340371a1-3297-4f33-b450-4835ffc1f16d</a>
The Office of the Auditor General's investigation into Nordic cooperation on repair preparedness in the power system	2007-2008	<a href="https://www.riksrevisjonen.no/en/Reports/Pages/Dokumentbase_Eng_Doc_3_16_2007_2008.aspx">https://www.riksrevisjonen.no/en/Reports/Pages/Dokumentbase_Eng_Doc_3_16_2007_2008.aspx</a>
Impact of economic activities on the environment of the Białowieża Forest	1995	<a href="http://www.eurosaiwgea.org/Environmental%20audits/Ecosystems/Documents/1995-Poland%20Belarus-Bialowieza%20Forest.pdf">http://www.eurosaiwgea.org/Environmental%20audits/Ecosystems/Documents/1995-Poland%20Belarus-Bialowieza%20Forest.pdf</a>

Title	PERIOD	ACCESS ONLINE
Management of the state budgetary funds and state property in administration of Pieniny National Park	2000	<a href="http://www.eurosaiwgea.org/Environmental%20audits/Ecosystems/Documents/2000-Poland%20Slovak%20Republic-Pieniny%20Park.pdf">http://www.eurosaiwgea.org/Environmental%20audits/Ecosystems/Documents/2000-Poland%20Slovak%20Republic-Pieniny%20Park.pdf</a>
National parks in Polish-Slovak border area	2005	<a href="http://www.nku.gov.sk/documents/10272/994727/2007+-+National+parks.pdf">http://www.nku.gov.sk/documents/10272/994727/2007+-+National+parks.pdf</a>
Implementation of flood protection measures on transboundary waters of Ukraine and Republic of Poland	2005 - 2006	<a href="http://www.eurosaiwgea.org/Environmental%20audits/Water/Documents/2006-Poland.%20Ukraine-%20Summary%20Implementation%20of%20Flood%20Control%20Measure%20on%20Transboundary%20Waters.pdf">http://www.eurosaiwgea.org/Environmental%20audits/Water/Documents/2006-Poland.%20Ukraine-%20Summary%20Implementation%20of%20Flood%20Control%20Measure%20on%20Transboundary%20Waters.pdf</a>
Impact of economic activity on the environment of the Białowieża Forest	1995	<a href="http://www.eurosaiwgea.org/Environmental%20audits/Ecosystems/Documents/1995-Poland%20Belarus-Bialowieza%20Forest.pdf">http://www.eurosaiwgea.org/Environmental%20audits/Ecosystems/Documents/1995-Poland%20Belarus-Bialowieza%20Forest.pdf</a>
Parallel audit of protection of the Bug River	2003-2006	N.A
Road check points on the Polish-Ukrainian Border	2000-2004	<a href="http://www.ac-rada.gov.ua/img/files/auditkomukrpl.pdf">http://www.ac-rada.gov.ua/img/files/auditkomukrpl.pdf</a>
Implementation of the Agreement dated 6 July 1995 between the Republic of Poland and the Slovak Republic on legal relations and cooperation on the common state border	2007-2013	N/A
Performance of Structural Funds programmes in the areas of employment and /or the environment	2000 - 2013	<a href="http://www.environmental-auditing.org/Portals/0/AuditFiles/WG_Structural_funds_f_eng.pdf">http://www.environmental-auditing.org/Portals/0/AuditFiles/WG_Structural_funds_f_eng.pdf</a>
Parallel audit of implementation of the Convention on Dangerous Wastes Movement Cross State Borders and Their Disposal (Basel Convention)	2008-2010	<a href="http://www.eurosaiwgea.org/Environmental%20audits/Waste/Documents/2012%20-%20Hungary%20-%20EU-regulations-on-waste-shipment_s_eng_.pdf">http://www.eurosaiwgea.org/Environmental%20audits/Waste/Documents/2012%20-%20Hungary%20-%20EU-regulations-on-waste-shipment_s_eng_.pdf</a>
Parallel audit of protection of waters in the Bug River catchment area from pollution	2003-2005	N.A
Parallel audit on the preparation of Poland and Ukraine for the European Championships of Football EURO 2012	2012	N.A
Implementation of 2007-2013 operational program of cross border cooperation between Poland and Slovak Republic	2007-2013	<a href="http://www.nku.gov.sk/documents/10272/994727/2014+-+Trans+border+cooperation+2007-2013.pdf">www.nku.gov.sk/documents/10272/994727/2014+-+Trans+border+cooperation+2007-2013.pdf</a>
Helsinki Convention - Waters protection	2002	<a href="http://www.nku.gov.sk/documents/10272/994727/2002+-+Helsinki+Convention+-+Waters+protection.pdf">www.nku.gov.sk/documents/10272/994727/2002+-+Helsinki+Convention+-+Waters+protection.pdf</a>
VAT management	2005	<a href="http://www.nku.gov.sk/documents/10272/994727/2005+-+VAT+management.pdf">www.nku.gov.sk/documents/10272/994727/2005+-+VAT+management.pdf</a>
Excise duty	2006	<a href="http://www.nku.gov.sk/documents/10272/994727/2006+-+Excise+duty.pdf">www.nku.gov.sk/documents/10272/994727/2006+-+Excise+duty.pdf</a>
Mountain rescue service, tourism	2014	<a href="http://www.nku.gov.sk/documents/10272/994727/2014+-+Mountain+rescue+service+-+tourism.pdf">www.nku.gov.sk/documents/10272/994727/2014+-+Mountain+rescue+service+-+tourism.pdf</a>
Audit on railway construction Zalău – Băjenari - Hodoș – Murska Sobota	2001-	<a href="http://www.environmental-auditing.org/Portals/0/AuditFiles/hu171eng03ar_sum_312_zalalovo.pdf">http://www.environmental-auditing.org/Portals/0/AuditFiles/hu171eng03ar_sum_312_zalalovo.pdf</a>

Title	PERIOD	ACCESS ONLINE
Implementation of the Agreement on Cross-border Water Issues Signed by the Government of the Slovak Republic and the Government of Ukraine	2006	<a href="http://www.eurosaiwgea.org/Environmental%20audits/Water/Documents/2007-Slovak%20Ukraine-Joint%20Repor%20Water.pdf">http://www.eurosaiwgea.org/Environmental%20audits/Water/Documents/2007-Slovak%20Ukraine-Joint%20Repor%20Water.pdf</a>
Cost of Control - operational programme employment in Austria 2007-2013 - European Social Fund (ESF) & European Rural Development Fund (ERDF) (Working Group on the Structural Funds)	2011	<a href="http://www.rechnungshof.gv.at/fileadmin/downloads/2011/berichte/teilberichte/bund/bund_2011_03/Bund_2011_03_3.pdf">http://www.rechnungshof.gv.at/fileadmin/downloads/2011/berichte/teilberichte/bund/bund_2011_03/Bund_2011_03_3.pdf</a>
Report on the parallel audit on the analysis (of types) of errors in EU and national public procurement within the structural funds programmes	2014	<a href="http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2014/2.4.1-25_2014/strukturfondi_zinojums.pdf">http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2014/2.4.1-25_2014/strukturfondi_zinojums.pdf</a>
Implementation of mutual obligations on contracts with Rosoboronexport and the performance of state financial expenditure	2008 - 2009	N.A
Parallel control (audit) with the Accounting Chamber of Ukraine on efficiency of use of budget funds allocated for emergency elimination		Bulletin of the Accounts Committee, IV quarter 2008 issue,
Cross-border issues - waste	2004 - 2007	<a href="http://www.nku.gov.sk/documents/10272/994727/2008+-+Cross+border+issues+-+waste.pdf">www.nku.gov.sk/documents/10272/994727/2008+-+Cross+border+issues+-+waste.pdf</a>
Cross-border movement of wastes between Poland and the Russian Federation	2007	N/A
Audit on the conservation of biodiversity on the area of the planned regional parks Snežnik and Kočevsko Kolpa and in Risnjak National Park	1996-2005	<a href="http://www.rs-rs.si/rsrs/rsrseng.nsf/I/KDC8C58B728C26136C125747C002C35B8/\$file/SneznikKolpa96-05_INT.pdf">http://www.rs-rs.si/rsrs/rsrseng.nsf/I/KDC8C58B728C26136C125747C002C35B8/\$file/SneznikKolpa96-05_INT.pdf</a>



*Guide For  
Cooperative Audit Programs  
Between  
Supreme Audit Institutions*

*Annex 3  
Checklist*

*INTOSAI - CAPACITY BUILDING COMMITTEE*

*Subcommittee on Cooperative Audits*

## **Annex 3 Checklist for audits with other Supreme Audit Institutions**

The present checklist has the purpose of being a guide to all SAIs whenever they wish or are about to perform a cooperative audit. By taking into consideration the outline of this checklist, many SAIs will reaffirm their commitment to engage in a cooperative audit.

### 1) Preamble

- Should the reasons for and objectives of an audit be stated in a preamble?

### 2) Participants

- Which SAIs participate in the audit? Have all potentially interested SAIs been informed about the audit mission?
- What units within the SAIs serve as contacts for providing audit related information?
- May further SAIs join an audit mission once it has started?
- How many auditors should the audit team have?

### 3) Description of the subject matter of an audit mission

- What is the type of audit mission to be conducted?
- What is the title of the audit?
- What is the audit topic? Has the audit topic been clearly defined?
- To whom is the audit addressed?
- Which form of audit do the participating SAIs seek to achieve?
- What objectives does the audit pursue?
- What areas is the audit to cover? And what is its focus?
- What is the audit scope and audit depth?
- Will the SAI be interested in leading the audit coordination? (if appropriate)

### 4) Preparation of audit

- Shall the designated auditors be named in the agreement?
- How do the auditors prepare for the audit? Is a kick-off meeting to take place?
- Need the auditors have a specific qualification? Are auditors with that qualification available?



- Are audit findings taken into account that are already available at the SAI?
- What methods will be used to collect and analyse audit evidence?

#### 5) Modalities of audit

- What timeframe (start, end) has been set for the audit? Has a timetable been drawn up?
- On what basis do the participating SAIs carry out the audit? What standards are applied?
- Can the SAIs also draw on external expertise?
- What are the detailed arrangements for cooperation among the participating SAIs? Is the audit to be monitored by the SAIs?
- In what form and to what extent will the participating SAIs share information?
- Is this information subject to restrictions, e.g. with respect to confidentiality?
- Is the audit process divided into several stages? Are progress reports prepared? Will there be a specific layout for the reports?
- Has a common working language been determined? Need for translations?
- Will there be a Quality Assurance review?
- Who will be responsible of the preparing the report?
- What information sources will participating SAIs have available or will require?
- How often will the audit team share their findings? By which means?

#### 6) Financial arrangements

- How are the costs of the audit apportioned among the SAIs? Is there a pro rata arrangement?
- Is there a need for establishing a joint budget for the audit mission?
- Is there a possibility of funding from third parties? What aspects will it cover?
- Will there be a particular body for monitoring the audit?
- How will this monitoring body be composed? (Steering Committee/Cordination Committee)

#### 7) Result of audit

- In what form are the audit results reported?
- In which language will a report be drafted and to whom will it be addressed? If a report is drafted in several languages, which version is to be the official one?

- What methods will be used to analyse findings, conclusions and recommendation in the audit report?
- Under what conditions may a SAI discontinue audit work?
- Will the participating SAIs evaluate the audit mission?
- When and how will it be appropriate to perform a joint follow-up audit?

8) Other aspects

- Is there any particular cultural issue participating SAIs should be aware of?



*Guide For  
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Supreme Audit Institutions*

*Annex 4  
Standard Audit Agreement*

*INTOSAI - CAPACITY BUILDING COMMITTEE  
Subcommittee on Cooperative Audits*

## **Table of Content**

### *List of Abbreviations*

Preamble / Introduction

General Principles

Article 1 Participating SAIs

Article 2 Title of Audit

Article 3 Subject of Audit

Article 4 Type of Audit

Article 5 Character / Nature of Audit

Article 6 Audit Objective(s)

Article 7 Methodology

Article 8 Criteria of Audit

Article 9 Audit Team(s)

Article 10 Time Schedule of Audit

Article 11 Coordination and Monitoring Procedures

Article 12 Preparation

Article 13 Conduct of Audit

Article 14 Exchange of Information

Article 15 Confidentiality / Protection of Property Rights

Article 16 Type of Audit Reporting

Article 17 Reporting to National Government / Parliament

Article 18 Translation and Interpretation Services

Article 19 Costs of Audit / Cost Sharing

Article 20 Audit Budget

Article 21 Conflict Settlement

Article 22 Further Information

Article 23 Modifications or Amendments

## **Preamble / Introduction**

*Background of the audit, general objectives, SAI's national laws and Regulations*

This Agreement was concluded among the representatives of ... (SAI) and..(SAI) following their previous mutual negotiations in terms of the respective activities of ...

## **General Principles**

*Audits standards of international professional bodies, reference to guidelines*

This Agreement is based on the principles established in the publication "...". The Agreement is also based on the lessons learnt in the joint activities within the ...

## **Article 1 Participating SAIs**

*Names of all participating organisation*

The ... (SAI) and ... (SAI) (hereinafter referred to as the “contracting parties”) are parties of this Agreement.

## **Article 2 Title of Audit**

*Name of audit (national)*

The contracting parties have agreed to cooperate on an audit of the ...

## **Article 3 Subject / scope of Audit**

*Subject / scope of audit (detailed description including any national peculiarities)*

The contracting parties agreed to perform the audit designed to ... They will also focus on how the individual countries ...

## **Article 4 Type of Audit**

*Cooperation in the form of a parallel, joint or coordinated audit*

Cooperation between the contracting parties shall take the form of coordinated audits. Coordinated Audits shall be parallel audits with a joint report supplemented by separate national reports. A parallel audit shall be defined as an audit mission performed by separate audit teams at the participating SAIs.

***Alternatively:*** The cooperation between the contracting parties shall take the form of co-ordinated audits. Co-ordinated audits are defined as simultaneous audits with a single joint report in addition to separate national reports.

Concurrent audit is defined as an audit mission conducted more or less simultaneously by ...(SAI) and ...(SAI), but a separate Audit team from each SAI reporting only to its own legislature and only the observations and conclusions relating to its own country.

**Alternatively:** The two contracting parties will carry out their audits independently within the territory of their respective country. This does not exclude the participation of auditors from the other country in the audit work carried out in the host country. Both contracting parties respect the limitations resulting from the underlying audit regulations and applicable secrecy rules in each of the two countries.

## **Article 5      Character / Nature of Audit**

*Audit of legality / regularity / performance*

The focus of the audit shall be on the regularity and financial Compliance of ... .

**Alternatively:** The audit shall be a compliance and performance audit focusing on implementation, effectiveness and efficiency.

**Alternatively:** The nature of the audit will be a performance audit defined as described in INTOSAI's Auditing standards and the EU Auditing Standards.

**Alternatively:** The audit is focused on economical, effective and efficient utilization of the public funds.

## **Article 6      Audit Objective(s)**

*Description of the common objectives of the audit and of any national objectives going beyond the common objectives*

The audit in ... will be focused on measurements concerning ... as well as the efficiency and the economical output of invested funds and international co-operation in the framework of both of our mandates.

**Alternatively:** The audit shall be aimed at reviewing relevant legislation governing ... with regard to issues such as compliance, enforcement and best practices.

The audit will include an analysis of ... and a review of how the ... are being monitored.

## **Article 7      Methodology**

*Common audits standards (INTOSAI / EUROSAI or other regional working groups / international standards of other professional bodies / national, common standards; national deviations where applicable*  
Audit methodology will be used in accordance with

- INTOSAI Audit Standards
- EUROSAI Audit Standards
- National Audit Standards and Guidelines.

**Alternatively:** The applied methodology shall be in compliance with

- ...

## **Article 8      Criteria of Audit**

*Naming of common relevant audit fields (issues on which the audit is to focus); national deviations where applicable*

The contracting parties will apply the same audit criteria in order to facilitate international comparisons. The audit issues shall be evaluated from the viewpoint of compliance with national legal regulations and obligations ensuing from relevant national law, EU law and international law.

**Alternatively:** Financial, economic und ecological issues will be evaluated in performance Audits of the economy, efficiency and effectiveness of the audited entities.

**Alternatively:** Financial, economical and environmental problems will be assessed with regard to the compliance with national legislation und obligations settled in international conventions, protocols and EU directives and guidelines.

## **Article 9      Audit Team(s)**

*Names of the participating auditors and their functions (e.g. national coordinators); previous (audit) experience; procedure in cases where participants need to be replaced*

SAI

Mr. ..., Director

Mr. ..., Senior Auditor

**Alternatively:**

Project Leader:

Coordinator of the Cooperative Audit:

Head of the Cooperative Audit:

## **Article 10      Time Schedule / Action Plan of Audit**

*Time schedule / action plan for carrying out the audit including important milestones and working meetings*

The national Audit should commence no later than ..., and should be completed no later than ... (final text version).

**Alternatively:** ...(SAI) and ...(SAI) start national audit work in ... and finish it in...



## **Article 11      Coordination and Monitoring Procedures**

*Leading and coordination of the audit; coordination of the successive audit steps; monitoring of compliance with the timetable and of audit progress; production of interim reports. For this purpose, the participating SAIs should appoint either the Coordination or Steering Committee, depending on the cooperative audit chosen. In addition, It will be advisable to set means of communications such as face to face meetings, email, videoconference, among others.*

SAIs will coordinate their audit schedules and designs. If field work generates new findings that seem to require the coordination of further procedure, the representatives of the SAIs will, if necessary, meet at short notice to share lessons learnt. The SAIs will organise working meetings on agreed dates at which they will share the audit evidence obtained and discuss further procedure. Each of the SAIs will produce interim reports by ... and by ... and will make these reports available to each other free and without delay. If appropriate, participating SAIs may establish subcommittees to share the workload.

## **Article 12      Preparation**

*Steps to prepare the audit mission (e.g. joint work shops, training, seminars); sharing of lessons learnt and of information about audit findings already available*

## **Article 13      Conduct of Audit**

*Names of the national bodies to be audited; implementation of joint field work*

## **Article 14      Exchange of Information**

*Nature and extent of information exchange; intervals of and motives for information exchange; method of information exchange (e-mail, files, interim reports)*

Exchange of information among the contracting parties, including future meetings and consultations will be concerted following the requirements of the agreement. For this purpose electronic mail may be used.

## **Article 15      Confidentiality / Protection of Property Rights**

*Arrangements to safeguard the confidentiality of information (rules on official secrecy, tax secrecy, trade secrets); information exchange, disidentification*

All Auditors should respect the confidentiality of information acquired during the course of performing professional services and should not use or disclose any such information without proper and specific authority or unless there is a legal or professional right or duty to disclose.

## **Article 16      Type of Audit Reporting**

*Nature and extent of reporting (joint report / identically structured national reports / national reports)*

On completion of the audit exercise, each SAI will produce a national audit report. The SAIs will exchange the texts of the national audit reports in accordance with the respective legal provisions governing their work. These national reports shall serve as the basis for the production of a final joint audit report on the result of the audit exercise.

## **Article 17      Reporting to National Government / Parliament**

*Reporting to national / international bodies (Parliament, Government, ministries); use of information provided by the other participating SAIs*

The parties to this agreement will be free to decide whether and in what form the result of the coordinated audit will be communicated to the respective national parliamentary bodies. The same shall apply to international institutions, in which case the parties to this agreement will coordinate their respective communications.

## **Article 18      Language, Translation and Interpretation**

*Set a working language throughout the audit process; Agreements on the use of national languages and / or a common language; translations and interpretation during meetings.*

All official documents based on the cooperation of ... (SAI) and ... (SAI) will be written in English.

Information on coordinated Audit results will be shared through the joint audit report. The introductory joint statement will be in ... languages... followed by the summary audit reports in the respective

national languages and in English. Final recommendations will be in ... languages.

**Article 19      Costs of Audit / Cost Sharing**

*Listing of types of costs (e.g. travel, printing and photocopying) that have to be borne separately by the participating SAIs; allocation of common costs*

The parties to this agreement will bear the costs incurred in connection with the performance of the joint audits for their staff, translation and interpretation services and insurance policies.

**Article 20      Audit Budget**

*Adoption of a joint budget for the audit including the provisions of funding; management and accounting procedure*

**Article 21      Conflict Settlement**

*Arrangements for settling disputes (escalation stages, decisions making powers)*

**Article 22      Further Information**

*Other issues relevant for the audit*

Appendix ... to this agreement is part of this agreement and describes the audit in further details.

**Article 23      Modifications or Amendments**

*Arrangements for the solutions of open questions during the joint audit*

In case any of the contracting parties intends to modify or amend this agreement, the other contracting party has to be notified. Any changes will be approved and stated in the protocols of the mutual working meetings held by the contracting parties.

Signature, date and place (by each SAI)