Maximizing SAI cooperation in support of capacity development

4 October
Discussion questions

• How can the methods/approaches described be applied in your SAI?
• What can you bring home as inspiration on concrete suggestions?
• Do you know of materials (i.e. guidance, good practice etc.) available which can be useful to others?
Feedback from discussion on peer evaluations

- Consider the cost factor and be conscious of the scope
- Keep open-minded and do not be too polite
- Consider partnering with non-SAI partners
- Take seriously the gaps identified and take appropriate action
- Value of partnering with SAIs with similar model, same language etc.
- Be brave! Be open for feedback and get out of the complacency box.
- What are your intended results and what are you regularly assessing?
- Peer reviews answer the question of who audits the auditor.
- Cross-germination of experiences is the hidden advantage of reviews
- Ensure balance between objectivity/subjectivity of evaluation of peers.
- Make sure evaluations feed into broader aspects of PFM reforms.
- To what extent can peer reviews be accessed by external stakeholders?
- Momentum created in regions – leads to more SAIs peer reviewed.

Lessons can be learned from one another during the peer review.
Feedback from discussions on joint training

- Consider advantages of on-line v. in-person training.
- Be mindful of language differences.
- Challenge to better-endowed SAIs to invest in training centres. (Echoed by ARABOSAI ambitions.)
- Make sure there is buy-in from management for training initiatives.
- Make sure there is a critical mass of participants.
- Keep in mind need for continuous professional development, also for top levels of organization.
- Training academy in China hosting INTOSAI and ASOSAI training events.
- AFROSAI-E training interventions for subject matter experts, based on regional manuals, to be brought home to the national level.
- Technical updates can be provided on a regional basis (new ISSAIs etc.)
- Emphasize cost-effectiveness of training of trainers.
Feedback from discussion on cooperative audits

• May have a real effect on capacity development and impact in country
• Peer-to-peer cooperation on audits enhances quality
• Small SAIs have much to gain from working together
• Joint training early on in the process is a key to success
• May be only way to address common projects across national borders
• Networking supports continued development and cross-fertilization
• Value in joint reporting
• Useful approach for SAIs at all development levels
• Varying mandates may present a challenge between SAIs in joint audit
• Encourage doing a risk analysis of potential issues in audit process
• Motivating for members of parliament that it is a cooperative audit
• A coordinated approach and joint effort put focus on issues in a region
• Bilateral development programs may benefit from this approach