INTOSAI
Capacity Building Committee
Working Group on Support for SAIs in fragile situations
Johannesburg Workshop
28-29 March 2018

Workshop report compiled by David Goldsworthy and Silvia Stefanoni, Development Action
1. Introduction

On 28 and 29 March 2018, the INTOSAI Capacity Building Committee’s Working Group on Support for SAIs in fragile situations convened a meeting for a small group of SAIs to share experiences and to explore opportunities for a longer-term strategy of mutual support. The meeting was hosted by the South African Audit Office and facilitated by David Goldsworthy and Silvia Stefanoni from Development Action. The list of participants is in Annex A and the programme in Annex B. The workshop built on earlier work done by the Working Group, including the publication *State building in fragile situations*.

At the start of the workshop participants identified and then ranked the key challenges they were facing agreeing to focus in this inaugural meeting on the following:

- Recruiting and retaining professional staff
- Improving the skills of staff quickly
- Improving the delivery of audits – time, cost, quality
- Accessing donor funds (especially for infrastructure support)
- Getting recommendations implemented
- Strengthening the capacity of parliament
- Achieving greater independence
- Implementing the ISSAIs
- Developing a practical programme for the work stream

The workshop also identified the following challenges to be discussed in the future:

- Building trust of government and citizens (and keeping it)
- Getting the budget we need on time
- Talking truth to power (and survive)
- Tackling corruption (and getting results)
- Developing leadership
- Getting staff to accept change (when you can’t dismiss them)
- Getting the message out (accurately)
- Managing government transition
- Managing expectations with limited resources without losing support
- Operating in insecure/violent situations
- Responding to the needs of the state
- Impacting on sustainability
- Operating with the political agendas of donors
- Assessing ourselves
2. Recruiting and retaining professional staff

**What successes were shared?**

- Ways in which SAIs in fragile contexts tackled the need to recruit and retain high quality professional staff

**What challenges/problems was this responding to?**

The challenges SAIs face in finding and retaining the right people, include generic difficulties and ones which relate specifically to the degree of independence the SAIs have from the recruitment processes which govern the rest of the public sector.

- Generic challenges relevant to most of the SAIs included:
  - The inability to offer sufficiently attractive salary packages
  - Competition with the international donor community and private sector who often pay far higher salaries
  - Security risks making working for the SAIs unattractive – uncovering waste and corruption can result in threats of violence

- For SAIs with the power to recruit their own staff the challenges included:
  - The pool of people on which SAIs can draw is often very small
  - The SAIs may have difficulty in identifying the right competences

- For SAIs without the power to recruit their own staff the challenges included:
  - The control exercised over the SAIs’ recruitment by often-powerful public service commissions which determine who can be appointed and allocated to the SAIs
  - Difficulties in resisting political interference from powerful figures who want to influence who gets employed

**What strategies were pursued on recruitment?**

- Generic strategies:
  - Competing with international donors, where higher salaries cannot be offered, by providing more non-financial rewards
  - Marketing the greater job security provided by SAIs – balancing this with the need to be able to remove poor performers
  - Advertising posts in the main media to reach the widest pool of talent in a country and demonstrate transparency
  - Obtaining donor support to recruit from the diaspora
  - Using the best competency-based techniques when recruiting staff – including written and numeric tests, presentations, panel interviews

- Strategies used by SAIs with the independence to recruit their own staff:
  - Establishing clear specifications for new staff so that only those with the relevant qualifications and experience can apply
  - Offering salaries which are better than those prevailing in other parts of the public sector
  - Creating audit boards, one of whose functions is to agree the salary scheme for the SAI
Conducting a pay and grading review, using independent consultants, to compare salaries and associated packages offered by the SAI's with those offered by other major private and public-sector organisations employing similarly skilled staff

**Strategies for SAI's operating under the control of public service commissions:**

- Lobbying over time to obtain changes to the audit law providing SAI's with the power to recruit their own staff, ensure their appropriate remuneration, and withstand political pressure
- Working with public service commissions to build trust, to demonstrate that the SAI's can conduct open and transparent recruitment process and progressively seeking to obtain more freedom to manage the SAI's own recruitment

**What strategies were pursued on retention?**

- Obtaining donor funds to invest in providing staff with international scholarships to obtain their professional qualifications overseas, and bonding staff to work for the SAI for a set number of years afterwards or risk repaying the cost of overseas studies
- Providing substantial on-the-job training and subsidising in country higher education
- Offering opportunities to conduct overseas audits
- Making staff security paramount and not insisting that they go into dangerous areas
- Motivating staff to conduct audits to international standards and lead by example
- Contributing some of the costs of staff acquiring professional qualifications - including only paying when staff pass
- Providing generous leave entitlements
- Fighting back when governments try to interfere and cut staff salaries and conditions

**Who was involved?**

- For SAI's operating within the control of public service commissions:
  - SAI's have found it important to develop strong relationships so that public service commissions understand the importance of SAI independence and can see that the SAI's are capable of managing their human resource functions competently
  - Ensuring that parliament/presidential administrations are aware of the importance of SAI's having control over their own recruitment
- For SAI's which are independent of their public service commissions:
  - It is important that close contacts are sustained with parliament, donors, ministries of finance and others so they understand the justification behind salary packages paid to SAI staff. These groups can be mobilised if attempts are made to reduce such packages unreasonably or in a way which would threaten the SAI's abilities to function independently

**What opposition was faced? How was this overcome?**

- With public service commissions, it was often a slow process of convincing them that the SAI's could be trusted to recruit properly and provide packages which were not so out of line with other parts of the public sector that this would create a backlash elsewhere in the system. By encouraging public service commissions to sit in on the
recruitment process, the SAIs could demonstrate that the processes being used were sufficiently rigorous

- In some cases, ministries of finance had sought to unilaterally apply cuts to the salaries and conditions of SAI staff. SAIs faced with this have resorted to lobbying parliament, presidents and others and, for SAIs whose independence is enshrined in law, obtaining a legal ruling which showed that the ministry of finance were acting beyond their powers

**What were the major risks? And how were these mitigated?**

- Some SAIs still are unable to pay staff sufficiently once they are qualified and have had to accept that they will lose staff – but they see this as a contribution to building the overall capacity of the state – both public and private sectors

**What has changed because of this? In policy, structures, behaviours etc? And were there any unintended consequences?**

- Gaining greater control of staffing and recruiting a better calibre of staff

**How was success demonstrated?**

- Some SAIs are finding that they now receive applications from qualified auditors from the private sector

### 3 Improving the skills of staff quickly

**What successes were shared:**

- How to build the capacity of staff from a very low base

**What challenges/problems was this responding to?**

- Low numbers of trained staff
- Need to move from compliance audit to the full range of audits including performance audit, but also audits of revenue, procurement, donor funds and state-owned enterprises

**What strategies were pursued?**

For SAIs with control over staffing:

- Start from recruitment – identify what skill sets are needed and where there are gaps – and recruit suitable people but focus on attitude and attributes as much as formal qualifications. Aim to recruit people who are trainable and flexible
- Some SAIs have been able to start afresh laying off former staff and recruiting from scratch, which is a policy that may have both advantages and disadvantages
- Getting legal backing for improving the quality of staff through recruitment and training, by enshrining the commitment to adoption of the ISSAIs and relevant national standards in the audit legislation – providing a mandate to improve skills
- Borrowing and adapting audit manuals so that staff know what they need to do to reach international standards
- Obtaining long-term donor funding to hire in long-term advisers to support the development of staff skills. Less important whether support is provided by the private or public sector more fundamental is the calibre and commitment of the advisers and the back-up provided to them
Supplementing long-term adviser support with short-term inputs provided by other SAIs and regional organisations of SAIs

Training all staff not just the audit staff so that the skills of IT staff, managers and others improve at the same time

Targeting training at staff who are competent and expect them to train others – focus on those who demonstrate a willingness to learn and apply new techniques and who are likely to be with the SAI for the long-term

Using coaching and mentoring and opportunities to learn on the job

Building the quality assurance function – initially it might be feared but over time staff learn to see the benefits

Initiating exams on ISSAIs to check staff’s theoretical knowledge

Funding training from audit fees – for example, in a situation where state owned enterprises pay for their audits, with the agreement of the Ministry of Finance, one SAI was able to retain the audit fees and use them for training activities including sending staff to regional training events

Developing training champions

Linking qualifications to promotion is dangerous, as it can result in too rapid promotions for some who lack practical experience and management competence

Who else was involved? What role did they play?

- Developing skills of the audit staff involves everyone in a SAI
- It is helpful if the Auditor General and other senior staff spend time with audit teams implementing new standards and/or work methods, and working with them on field audits to gain first hand understanding of the work situation

What opposition did you face? How did you overcome this?

- Some staff are reluctant to change – especially those nearing retirement. Dealing with such staff is never easy but SAIs use a mixture of approaches including working around them by focusing training on those who want to improve; and motivational efforts to convince staff of the wider benefits of change

What has changed because of this? In policy, structures, behaviours etc? And were there any unintended consequences?

- SAIs who have had the chance to take a longer-term view on building the capacity of their staff are reaping the benefits with better trained teams delivering better audits.

How was success observed?

- Externally, the improvements are being recognised by auditees, and by independent assessments such as though the SAI Performance Measurement Framework assessments and positive feedback from external evaluations

4. Improving the delivery of audits – time, cost, quality

What successes were shared?

- Getting audits delivered on time, increasing the credibility of citizens and enabling parliament to use the audits more effectively to hold government ministries to account
Which challenge/problem was this responding to?

- The SAI's audits were more than 5 years in arrears. Now they are up-to-date and being delivered within 6 months of the end of the financial year and prior to parliament's adjournment in June
- Many departments were delivering their accounts late or not at all

What strategy was pursued?

- Planning - a detailed timeline was developed working backwards- from the date the audited accounts needed to be tabled in parliament
- Beginning early with interim audits so that the final audits were more about validating earlier findings
- Ensuring that all audit staff were provided with a technical update before the audits began, both to learn the lessons of the previous year and to disseminate the technical updates provided by AFROSAI-E
- Carrying out reviews of the audits while the auditors are in the field – so additional evidence can be gathered quickly, and errors corrected
- Setting up a special task force to pull together the final draft reports (central government, local government and state-owned enterprises) during a 2-week retreat away from the office
- Reviewing and editing the final reports as a senior management team
- Making sure the language of the audit reports is accessible to the general public
- Publicising poor performing auditees – auditees had to submit their accounts by mid-April. After that they do not get audited but are included in the annual report as unaudited or unsubmitted accounts and are the first to be summoned by the Public Accounts Committee to explain themselves

Who else was involved? What role did they play?

- Delivering the audits on time required input and support from many partners including:
  - The Accountant General who issued instructions on how accounts should be prepared and the timetable to support their delivery
  - The government printers who had to print the audit reports in a very short period
  - The Ministry of Finance who had to table the report in parliament
  - Committee clerks who had to brief the Members of Parliament on the Public Accounts Committee and other committees
  - AFROSAI-E who provided training and advice
  - Donors who can make funding to governments and specific ministries contingent on production of timely accounts

What skills did you need to have?

- Strong planning skills to ensure that all stages in the planning, implementation and delivery of the audits were considered
- Good monitoring skills to make sure there were no slippages
• Motivational skills to keep staff performing at a high level throughout the audits – completion of the audits was celebrated with a party and with personal letters to all staff

What has changed because of this? In policy, structures, behaviours etc? And were there any unintended consequences?

• More ministries are delivering their accounts on time
• Parliament can have more impact as it is dealing with current audit findings, not ones which are many years out of date

What lessons have been learned

• The need for improved audit documentation which can be a bit thin and lacks the necessary evidence to back up audit recommendations
• Some SAIs have legal mandates which involve conducting 6-7,000 audits annually. This is rarely viable, and work needs to be done with the legislative and government to consolidate smaller audits into larger groupings as well as creating the legal space to annually conduct a sample of the audits – especially the smaller, lower-risk audits.

5. Accessing donor funds (especially for infrastructure support)

Key challenges.

• How to obtain the support from donors which SAIs need

Key strategies which SAIs need to consider in dealing with donors:

• Understand which donors are prepared to fund what type of activities
• Articulate a theory of change to show donors not just what activities and outputs will be generated because of their funds, but also what outcomes/impacts are achievable – if not immediately then in the medium term
• Think innovatively when seeking funds for infrastructure. Donors do not like funding infrastructure – particularly buildings and vehicles – they are more likely to be willing to fund IT equipment and software. So what inducements can be made, e.g. if there is matched or part funding by a country then that might encourage a donor to help with building a new audit office; - but make sure that there is enough funding to equip the office and provide access to electricity
• Make the case to donors that the SAI is well run even if the government is seen as weak. Donors may be reluctant to fund public bodies in a country, including the SAI, if they think impacts unlikely
• Build relationships with donors in country – invite senior people to key events such as the unveiling of the new SAI strategy or annual report, keep working on these relations as donor personnel often turn over fast
• Promise what you want to deliver – not what donors think you ought to deliver – but then make sure you deliver what you promised
• Become a ‘donor darling’ – donors like to fund successful projects, so if you build a reputation for delivering good projects, the funding will follow
• Recognise that donor timelines are long – seek funds for things you want 2-3 years in the future not yesterday – then when the funds arrive they will be for work which is still needed.
6. How to achieve greater independence?

Challenge:

- Few SAIs have the full level of independence described in the INTOSAI Mexico declaration
- In particular, SAIs lack control over the own staffing, are dependent on their ministries of finance for their budget, do not have the power to publish their reports as soon as they are tabled in parliament and are not empowered to follow up and report on the extent to which their recommendations are implemented

Strategies for seeking greater independence

- Lobby parliaments for improvements to the SAI legislation and/or references in the Constitution – particularly public accounts committees but also other key parliamentary committees with a role in financial oversight and accountability to ensure they understand and are committed to SAI independence
- Identify the key veto-holders, e.g. speaker of parliament – and build relationships
- Focus on a few key improvements to the legislation and make the case well
- Engage with citizens, civil society organisations, business groups, professional associations so they understand and can promote SAI independence
- Walk the talk by being an exemplary, open organisation, receiving unqualified audit opinions annually and producing easily understood annual reports which show what has been achieved with the resources given to the SAI
- Recognise it can take years, even decades, to achieve necessary changes, strive for consistency in your own messages and work for independence over time
- Arrange for parliamentarians to speak with parliamentarians from other jurisdictions on why SAI independence is necessary
- Link SAI independence to broader issues of good governance and separation of powers

7. Getting recommendations implemented

Challenge

- In too many cases, the recommendations made by SAIs in their audit reports are ignored by auditees and not implemented

Strategies

- Provide on-going training and support to auditors so that they are increasingly able to get at the root causes of problems and errors made by auditees, so that audit findings are as insightful and incisive as possible
- Produce quality audit reports with SMART recommendations i.e. specific, measurable, achievable, results oriented and timely
- Ensure the rigour of the audits and compliance with the ISSAIs so that audit findings and recommendations are not easily dismissed
- Understand stakeholder realities – especially citizens – and draft recommendations which resonate with their interests and concerns
• Know the policy context so that recommendations can be linked to a government’s own aspirations
• Understand learning cycles – build on and reinforce earlier recommendations
• Plan for impact from the start of an audit and seek quality assurance early on to ensure proposed recommendations are sound
• Make a consistent case to the Public Accounts Committee for following up implementation of recommendations
• Report to the Public Accounts Committee and parliament more generally on progress in implementing SAI recommendations
• Share key audit findings and recommendations with donors and encourage them to follow up implementation with auditees
• Ensure that the audits also celebrate what government and auditees do well

8. Making Public Accounts Committees more effective

Challenges
• Many public accounts committees (PACs) are ineffective at holding government to account – chairs are unable to manage meetings; members of parliament divide on party political lines, lack the knowledge to effectively question senior civil servants, and turnover too frequently to be effective. Committees lack the skilled clerks needed to prepare briefings, draft reports and ensure the smooth operations of the committee
• Senior politicians talk about accountability but then hide behind parliamentary immunity to avoid being held to account

Strategies
• Encourage PACs to establish clear rules of procedure and ensure that members receive regular and appropriate training and support
• Encourage PACs to open their hearings to the public and press
• Offer to provide training and support for new PAC members and clerks
• Offer to attach experienced SAI staff to the PAC to assist the PAC clerks, or in the absence of such staff, to provide this service for the PAC
• Establish regular meetings between the Auditor General and the PAC to discuss the forward programme of the audit office and to answer queries on individual audit reports
• Provide pre-hearing briefings to PAC highlighting suggested lines of questioning
• Help expose the PAC members to the workings of regional and Commonwealth - PAC associations
• Encourage donor funded support to build capacity of PAC members and their staff
9. Implementing the ISSAIs

What success would you like to share?
- Introducing the ISSAIs in SAIs

Which challenge/problem was this responding to?
- In the past, SAIs operated with a range of different standards, and audited bodies could and would challenge why SAIs were doing what they were doing. With the adoption of the ISSAIs internationally and their link to the private sector ISAs, SAIs now have a more defensible basis for their work.
- At the same time introducing the ISSAIs is challenging as there is a major need to professionalise staff and to change pre-existing auditing behaviours. For example, a risk-based approach to auditing means that a sampling approach can be used unlike in the past when auditors would have spent all their time checking individual transactions without a methodology for generalising to the whole population of transactions.

What strategy did you pursue? What options did you consider?
- Partnered with a more experienced SAI or regional organisation such as AFROSAI-E to borrow and adapt ISSAI compliant audit manuals, and customize the working papers to the national legal context.
- Major continuous investment in training and developing staff to be able to understand the ISSAIs and progressively learn to apply them and then learn from their mistakes – identifying lead trainers to train others, and making sure that new entrants to the SAI receive appropriate training.
- Created a central technical team able to advise others but also ensure consistency in the way the SAI interprets the ISSAIs.
- Boosted the quality assurance unit – rotating the best audit staff through it to maintain its reputation.
- Regular monitoring and evaluation to check progress and to discuss implementation challenges openly and honestly.
- Sought peer reviews to check that the ISSAIs were being implemented properly.

What role did you play?
- Auditor Generals need to be actively involved at all stages; including by being hands on and joining teams during field work.

Who else was involved? What role did they play?
- Briefed parliament, and especially the PAC, on why the new audit approach was being adopted, and especially the meaning of key terms such as qualified and unqualified accounts and why sampling is being used.
- Seeking parliamentary support also for possible changes to legislation to make it clear that the SAI is working to international auditing standards.
- Need to spend time with the auditees – especially ministries of finance, accountant generals and internal auditors - making sure they understand what implementing the ISSAIs means and how they will benefit.

What were the major risks? How were these mitigated?
- Accounts not being prepared in appropriate formats: mitigated by working with the auditees at an early stage to help ensure the accounts are properly prepared.
• Auditees not meeting deadlines: mitigated by refusing to audit late accounts and reporting this to the parliament, media and donors

**What barriers have been faced in applying the ISSAIs**

• No insurmountable barriers had been faced – though there were times when SAIs needed to seek external advice – for example – in dealing with situations where opening balances were not available because the financial records of auditees had been destroyed by bombs and in not being able to carry out proper field visits because of security situations. Such advice was generally obtainable on the web, from IFAC, from the INTOSAI regions, or from other SAIs

• If it is not possible to fully implement the ISSAIs there is scope to comply as much as possible and explain what was done. The important issue is transparency so that the reader of the audit report can understand what was done and could replicate if needed

• Consolidation of accounts at national level is often difficult because of weaknesses in record keeping at lower levels, or failures in individual ministries. This makes it easier to issue opinions on individual ministry accounts

• Some of the problems encountered are not specifically related to the ISSAIs but generic to auditing in fragile situations. For example, if the SAI does not have the resources to do all the statutory audits or cannot get access to certain public bodies because of threats or denial of access or is being pressured to be less critical

• Staff are sometimes resistant – because following the ISSAIs makes it more evident when they are not carrying out proper audits and shows up poor performers more easily

**How did you know this was a success?**

• Witnessed substantial improvements in the quality of the audit reports and engagement from auditees

**10. Contributing to strengthening the state**

The workshop examined how as SAIs, participants can best contribute to building the resilience of the states in which they work. The results cluster into 4 main categories:

• Doing our job well
• Helping governments do their job well
• Helping parliaments do their job well
• Empowering citizens to exercise oversight

**Do our job well**

Participants identified the following approaches in priority order:

• Making ISSAI 12 real – realistic, implementable recommendations
• Being an effective SAI and enhancing trust
• Producing quality reports resulting in stronger public financial management
• Producing strong audits especially management letters
• Leading by example good SAI governance
• Placing focus on key areas – procurement, pay roll, cash managements

**Help government to do their job well**
Participants identified the following approaches in priority order:
• Encouraging Ministry of Finance to monitor implementation of recommendations
• Leading by example through good SAI governance
• Promoting improved public governance standards
• Enabling capacity to strengthen other accountability bodies
• Support to the Prosecutor-General for charges
• Helping government perform well on PEFA
• Strengthening government awareness of accountability

**Help parliaments to do their job well**
Participants identified the following approaches in priority order:
• Helping PACs produce more and better reports
• Training PAC members
• Fuelling debates in parliament

**Engage with citizens/accountable to citizens**
Participants identified the following approaches in priority order:
• Developing public participation in audit processes
• Making citizens aware of how taxes are used
• Raising awareness of SAI roles to citizens

**11. Short stories of SAIs in fragile situation**
On behalf of the workstream, IDI and SAI Liberia are starting to compile and disseminate short stories on how SAIs have addressed or managed to overcome challenges related to working in fragile contexts. They are looking for stories of success and for different types of stories – some which might be shared with the wider community interested in progress in SAIs, including development partners – and some which might be of a more technical interest within the SAI community, particularly those in fragile situations.

In putting together the stories, it was felt that the list of enquiry questions in Annex D might be a useful prompt to make sure that those sharing their experiences ensure that the stories contain enough information to help readers who may wish to replicate the actions described.

The stories will be disseminated through a variety of media – including the CBC website, direct dispatch to SAI, sharing with the INTOSAI Donor Cooperation project, and possibly the INTOSAI Journal.
12. Developing a practical programme for the work stream

There was unanimity that the group wanted to continue sharing experiences of working in fragile situations, through this forum or otherwise. They considered that the forum could involve a mix of face to face and electronic sharing, for example, via skype calls and/or webinars. However, with face to face meetings they considered that there were considerable benefits in small meetings with no more than 30 participants at Auditor General and/or Deputy Auditor General level and suggested that the workshop could be repeated perhaps with the formation of other groups – one based on Francophone SAIs and the other on the Middle East and Asia – possibly including some of the anglophone countries unable to participate in the South Africa meeting. Where possible it was felt that such meetings could be linked to other INTOSAI or regional meetings to reduce the travel costs and time. These fora might focus initially on key themes which were touched on during the workshop but where there was insufficient time to discuss.

In addition, to supporting the fora, and disseminating `stories` of success, the group considered that:

- INTOSAI could do more to act as an advocate for SAI independence and target specific donors to explore the scope for them to use their in-country presence to encourage governments and parliaments to provide SAIs with the independence endorsed by various UN and Commonwealth resolutions
- CBC could encourage the different working groups and committees across INTOSAI to give greater consideration to the needs of SAIs in fragile situations when developing guidance and other resources
- INTOSAI could gather experiences across the regions on issues which arise during the implementation of the ISSAIs – also there might be scope to work with PSC and/or IDI to generate short one or two-page technical notes of use to SAIs in fragile situations providing advice on such issues as:
  - How to audit when key records have been destroyed?
  - How to deal with a lack of access to auditees?
  - How to consolidate audits when subsidiary accounts are not reliable?
  - How to use the ISSAIs when across government there are no common sets of accounts?
  - How to use ISSAIs in the absence of a legal mandate to do so?
# Annex A

## Forum of SAIs in fragile situations

### 28-29 March 2018

### List of Participants

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<tr>
<th>Name</th>
<th>Country/Organisation</th>
<th>Role</th>
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<tbody>
<tr>
<td>Mohammad Sharif Sharifi</td>
<td>Afghanistan/SAI</td>
<td>Auditor General</td>
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<tr>
<td>Bashir Ahmad Rashidy</td>
<td>Afghanistan/SAI</td>
<td>Director of External Grants Audit</td>
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<tr>
<td>Yusador S. Gaye</td>
<td>Liberia/SAI</td>
<td>Auditor General</td>
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<tr>
<td>Micah-Tebah Belleh</td>
<td>Liberia/SAI</td>
<td>Audit Manager</td>
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<tr>
<td>Andrea Connell</td>
<td>Netherlands/SAI</td>
<td>Head of International Affairs</td>
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<tr>
<td>Ole Husebø</td>
<td>Norway/IDI</td>
<td>Deputy Director General</td>
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<tr>
<td>Iyad Tayem</td>
<td>Palestine/SAI</td>
<td>President</td>
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<td>Ismat Abu Rabee</td>
<td>Palestine/SAI</td>
<td>General Director of Audit</td>
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<tr>
<td>Gentil Nkomezi</td>
<td>Rwanda/SAI</td>
<td>Director of Audit</td>
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<tr>
<td>Lara Taylor-Pearce</td>
<td>Sierra Leone/SAI</td>
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<tr>
<td>Adama Renner</td>
<td>Sierra Leone/SAI</td>
<td>Deputy Auditor General</td>
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<tr>
<td>Meisie Nkau</td>
<td>South Africa/AFROSAI-E</td>
<td>Chief Executive Officer</td>
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<td>Gorden Kandoro</td>
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<td>El Tahir Malik</td>
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<tr>
<td>Johanna Gårdmark</td>
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# Annex B

Meeting of SAIs in fragile situations

**28-29 March 2018**

Meeting outline programme – some sections may change depending on will of the meeting

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<th>Time</th>
<th>Section</th>
<th>How</th>
<th>Chair/Facilitator</th>
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<tbody>
<tr>
<td>9:00-9:10</td>
<td>Introduction and welcome</td>
<td>Oskar Karneback opens proceedings with brief introduction on the activities of the CBC workstream</td>
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<tr>
<td>9:10-9:15</td>
<td>Administration</td>
<td></td>
<td>South Africa Host</td>
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<tr>
<td>9:15-9:30</td>
<td>What participants want from the meeting and what needs to be produce</td>
<td>Brainstorm, Flip chart</td>
<td>David and Silvia</td>
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<tr>
<td>9:30-10:00</td>
<td>Icebreakers</td>
<td>Round the table, Short snappy inputs - 1 minute per person</td>
<td>David and Silvia</td>
</tr>
<tr>
<td>10:00-10:30</td>
<td>Organisational and operational challenges of SAIs in fragile situations</td>
<td>Round the table - sharing key challenges, Agree priority challenges for discussion during the meeting, Identify other important challenges for future work of the forum</td>
<td>David and Silvia</td>
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<tr>
<td>10:30-10:50</td>
<td>Coffee break</td>
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<tr>
<td>10:50-11:30</td>
<td>How to recruit and retain people with the right competencies</td>
<td>Short presentations from Afghanistan and Sudan (based on survey input) followed by contributions from other participants and discussion</td>
<td>David and Silvia (chair) Mohammad Sharif Sharifi and El Tahir Abdelghayoum Ibrahim Malik (presenters)</td>
</tr>
<tr>
<td>11:30-12:15</td>
<td>How to increase the capacity of staff</td>
<td>Short presentations from Palestine and Sierra Leone (based on survey input) followed by contributions from other participants and discussion</td>
<td>David and Silvia (chair) Iyad Tayem and Lara Taylor-Pierce (presenters)</td>
</tr>
<tr>
<td>12:15-13:00</td>
<td>How to improve the delivery of audits - timing and volume and quality?</td>
<td>Short presentations from Zimbabwe and (based on survey input) followed by contributions from other participants and discussion</td>
<td>David and Silvia (chair) Yusador Gaye and Mildred Chiri (presenters)</td>
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<tr>
<td>13:00-14:00</td>
<td>Lunch</td>
<td>Brain storm what SAIs can do to strengthen the state and identify key issues/challenges for discussion in groups</td>
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<tr>
<td>14:00-14:30</td>
<td>Contributing to strengthening the state</td>
<td>Parallel section group discussion</td>
<td>David and Silvia</td>
</tr>
<tr>
<td>14:30-15:30</td>
<td>How to strengthen the capacity and role of public accounts committees</td>
<td>Parallel section group discussion</td>
<td>Mohammad Sharif Sharifi</td>
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<tr>
<td></td>
<td>How to get recommendations implemented</td>
<td>Parallel section group discussion</td>
<td>Gentil Nkomezi</td>
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<td></td>
<td>How to be better at accessing donor funds (especially for infrastructure support)</td>
<td>Parallel section group discussion</td>
<td>Steven Wondu</td>
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<td>How to obtain greater independence</td>
<td>Parallel section group discussion</td>
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<tr>
<td>15:30-16:00</td>
<td>Tea break</td>
<td>Feedback from group work and discussion/conclusions</td>
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<tr>
<td>16:00-16:45</td>
<td>Contributing to strengthening the state</td>
<td>Feedback from group work and discussion/conclusions</td>
<td>David and Silvia</td>
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<tr>
<td>16:45-17:00</td>
<td>Review of the day and plan for day 2</td>
<td>Round table</td>
<td>David and Silvia  Oskar Karneback</td>
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<tr>
<td>9:00-9:05</td>
<td>Introduction and welcome</td>
<td></td>
<td>David</td>
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<tr>
<td>9:05-10:10</td>
<td>How have SAIs gone about implementing the ISSAIs?</td>
<td>Round table discussion started with two presenters sharing experiences Husamulddin Abudlsattar and Yusador Gaye</td>
<td>David and Silvia</td>
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<tr>
<td>10:10-10:30</td>
<td>Collecting and sharing stories of how SAIs in fragile contexts have addressed their challenges</td>
<td>Presentation by IDI and SAI Liberia</td>
<td>Yusador Gaye and Ole Husebo Schoyen</td>
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<tr>
<td>10:30-11:00</td>
<td>Tea break</td>
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<tr>
<td>Time</td>
<td>Activity</td>
<td>Organizer</td>
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<tr>
<td>11:00-12:30</td>
<td>Where next?</td>
<td>David and Silvia</td>
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<td></td>
<td>Round table discussion on:</td>
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<td></td>
<td>Would this group of SAIs want to continue working together?</td>
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<td>How would they like to work?</td>
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<td>What key issues would they like to focus on?</td>
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<td>How can INTOSAI support this?</td>
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<tr>
<td>12:30-12:45</td>
<td>Closing remarks and evaluation</td>
<td>Oskar Karneback</td>
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<tr>
<td>12:30-14:00</td>
<td>Lunch</td>
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