# Final minutes CBC Work Stream SAIs in Fragile Situations – skype meeting 20 March, 2018

## Participants :

IDI : Jostein Furelid Tellnes

Liberia: Yusador Gaye

Micah-Tebah Belleh

Netherlands: Andrea Connell

Norway: Øivind Berg Larssen

Sierra Leone: Adama Renner

Sweden: Oskar Karnebäck (chair), Johanna Gårdmark

## Excuses:

Afghanistan: Hamidullah Faqiri

Sudan: Mohamed Elhafiz Nasr

1. **Opening remarks – approval of agenda**

The chair opened the meeting. Participants were invited to contribute to the agenda or share any remarks. No issues were added and the agenda was approved.

1. **Work plan**
   1. **Discussion paper (Sweden)**

The discussion paper is finalized and has been printed. Oskar will bring printed copies to Johannesburg next week for distribution. The paper is also available on the CBC website. (<http://www.intosaicbc.org/state-building-in-fragile-situations-first-discussion-paper/>)

We will see if we can get a francophone SAI to help us translate the paper into French. Any other suggestions are welcome.

* 1. **Short stories (IDI/Liberia)**

IDI and Liberia have developed a work plan for the short stories, where they have listed a number of SAIs to approach to gather success stories. In March Liberia and IDI are collecting stories and by May they hope to compile a first set of short stories. They will be shared in the project group for review before they are finalized and shared more widely. The short stories team is currently considering how the final product can be shared. It will naturally be shared through the CBC website, but it could possibly also become a printed product and shared through other means.

Sierra Leone has already sent a story with IDI and Liberia and are awaiting feedback. Norway may also add a contribution to the collection, based on their experiences of working with SAI South Sudan.

It is good to use the event in Johannesburg to make connections and collect stories. AG Yusador Gaye will have a few minutes on the agenda to solicit inputs from participants.

IDI will send the work plan, including the list of SAIs which will be approached for short stories, to the workstream. The work plan also includes a definition of the type of short story we are looking for. Providers of support will also be contacted to provide their perspectives on short stories, but the SAIs in fragile situations are prioritized. Feedback from the project group is welcome.

* 1. **Advocacy**

This item is still considered important, but there are no concrete initiatives to take it forward at this point. The group was reminded that we could await further material, such as the forum and the short stories, and use that material for advocacy. We could also jump on opportunities that arise, such as the IFAC/PAFA conference in Johannesburg where some of the workstream members will participate and speak on behalf of SAIs in situations of fragility.

* 1. **Forum for experience sharing – Johannesburg (Sweden)**

13 SAIs, IDI and AFROSAI-E have registered for the CBC Forum next week. The forum will be led by consultants David Goldsworthy and Silvia Stefanoni. They may approach some project group members and ask you to act as rapporteurs.

We hope that this small forum will allow us to start to build trust in this group and give a good opportunity for participants to share. Most participants have also responded to the survey, which provides a good input for discussions.

Some additional practical information will be sent before the end of the week. A list of participants will be sent today.

* 1. **Guidance for SAIs in fragile situations (Norway)**

Within SAI Norway there has been a discussion which included the SAI’s representatives to FIPP, the chair of PAS and the CBC workstream on SAIs in Fragile Situations and representatives from IDI, who had also consulted with the 3i (Issai Implementation Initiative) in IDI. The input from these discussions were that it is difficult to see the need to develop a GUID on the subject of ISSAI implementation in fragile situations.

The conclusion from the discussion was that anything developed should build on the experiences of IDI’s 3i program. One proposal is that nothing new is developed but that the project group members all comment on the IDI Handbook on Financial Audit ISSAI implementation currently on exposure (until 20 May). One suggestion was that members (if needed) suggest additions to the handbook as relevant to SAIs in fragile situations.

The handbook can be found here and all project group members are encouraged to read and provide comments and inputs: <http://www.idi.no/en/idi-cpd/3i-programme/3i-news/item/205-issai-implementation-initiative>

The revised versions of the ISSAI Implementation Handbook for Performance Audit and ISSAI Implementation Handbook for Compliance Audit are soon ready for exposure. Members of the working group are encouraged to comment on these handbooks as well when they come, with a fragility focus.

The perception from the Norwegian discussions was further that a guide (GUID or otherwise) without an accompanying support program is of limited value to SAIs and IDI currently does not have the capacity to expand into new initiatives. It was stressed that the 3i program works with SAIs in all kinds of situations, including fragile situations. The experience so far is that you cannot make model plans or standardized approaches, but you need to adapt them and using available ISSAIs and handbooks in a dialogue with the SAI. The actual need for a GUID was questioned and there was some concern that additional guidance can be an attempt at an easy way out of a very complex problem.

The issue of SAIs’ need, for credibility reasons, to refer to the ISSAI framework, even when they are in a situation where full ISSAI implementation is not possible, was discussed briefly as one reason advice from INTOSAI may be needed. The possible revision of existing standards (such as ISSAI 100) or guidance to allow SAIs in such situations could refer to the ISSAIs in their audits, was also discussed.

It was agreed that the upcoming forum would be used to discuss what the challenges and needs actually are for SAIs in fragile situations, and what kind of help they are looking for from INTOSAI. It was also agreed that, where possible, we should build on existing materials and experiences and not duplicate work.

At the next teleconference we will discuss and agree if and how this affects the work plan.

* 1. Update CBC guide with fragility focus (Liberia)

As mentioned, the guide is just being translated so any additions to the guide will be a long-term perspective. At the same time, it is good to start early and to consider how the short stories can be used for this purpose. We will use the forum in South Africa and the stories we receive to decide if an additional chapter is needed in the guide, or if we should use another approach.

1. **Any other business, and next meeting**

Many of us will meet next week, but we will get back with a proposal of a date for the next teleconference in May.

The procurement process of a consultant to support this workstream is almost completed. The project group will be informed as soon as we have a name to share.

Oskar will be on paternal leave May until January but will be at the CBC meeting in September. Johanna will take over as the workstream leader while Oskar is out of the office.