



Theme II/Synergy session on peer-to-peer cooperation

The session will be organized in café table discussions, giving participants an opportunity to engage with three of the five cases below.

| Topic | Partners | Presenters |
|---|---|---|
| Building a successful peer-to-peer cooperation in a twinning format | EU twinning project between SAI Albania and SAI Poland | Albania: Poland: Mr Jacek Jezierski, Special Advisor for International Relations |
| Building partnerships for enhanced professional practices | Capacity development of SAI Nepal, managed by the World Bank, funded through the Multi Donor Trust Fund | Nepal: Mr Babu Ram Gautam, Deputy Auditor General World Bank: Mr Franck Bessette |
| Developing performance audit capacity through bilateral cooperation | Capacity development of SAI Iraq in cooperation with SAI Netherlands | Iraq: Dr Alaa, Deputy Auditor General Netherlands: Mr Abdel El Abassi, Project Manager |
| SAI Kenya's growth of Performance Audit in Audit Operations | Capacity development of SAI Kenya in cooperation with SAI Sweden | Kenya: Mr Edward Ouko, Auditor General Sweden: Mr Oskar Karneback, Project Manager |
| Long-term twinning arrangements in support of small island states | SAI New Zealand's partnership with Cook Islands and Samoa (presented by PASAI) | PASAI: Tiofilusi Tiueti |



Peer-to-peer co-operation between the Supreme Audit Institutions of Poland and Albania

Co-operation details

The bilateral relations between Supreme Audit Office of Poland (NIK) and the State Supreme Audit Institution of Albania (ALSAI) were significantly intensified in 2012, after the appointment in December 2011 of new Chairman of ALSAI, Mr Bujar Leskaj. In order to modernise and improve the public audit in Albania, he asked the President of NIK, Mr Jacek Jezierski at that time, to organise training for Albanian auditors.

Concurrently, he solicited for a new Act of Law on ALSAI that defines its mandate in accordance with the ISSAIs. This Act was finally adopted in 2014. It was followed with a twinning project, which focused, in one of its three components, on the practical implementation of the new regulations in a daily practice of ALSAI.

Within this collaboration Polish experts also actively participated in the annual scientific conferences organised by ALSAI, which addressed relevant issues of public audit.

Other partnerships

The European Union funded the twinning project “Strengthening of external audit capacities” (in Albania). The project lasted 28 months and it was implemented by ALSAI, NIK and SAI Croatia, with the participation of experts from SAIs of Estonia, the Netherlands, Portugal.

Three main accomplishments

1. Strengthening ALSAI’s compliance with the ISSAIs
2. The practical implementation of the new Act of Law on ALSAI:
 - performance audit
 - IT audit
 - financial and compliance audit
3. Exposure of the majority of ALSAI staff to the European Union best practices and practical implementation of the ISSAIs in a daily audit work.

Three main challenges

1. The twinning project provided too little time to introduce so many changes step by step
2. Overburden of participants of the project with the intense work on project outputs and their daily tasks
3. Ensuring sustainability of developed manuals, guidelines, procedures, etc.

Overall approach

NIK has a relatively fresh experience of modernisation and transition of the public audit in Poland on its way towards the European Union, which can be very useful for ALSAI. As each country has its own specifics and varies in terms of the ISSAIs

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implementation level, there has never been an intention to promote any national approaches. The support was provided on a partnership basis, in which advice and recommendations after long consultations were offered. The guidelines, handbooks and other materials were prepared jointly by experts from Poland and Albania.

The study visits were aimed to expose Albanian colleagues to experiences and best practices of NIK and to inspire them in their further professional development.



Strengthening of Office of the Auditor General of Nepal Project

Project details

Office of the Auditor General of Nepal has agreed to collaborate with Multi Donor Trust Fund (MDTF), the World Bank was the Administrator of the grant. The objective of the project was to enhance the quality and impact of Public sector Auditing in Nepal. The project started on August 2012 and completed on December 2015. Total Amount of support was USD 2.3 million. The scope of the cooperation was to support on financial and performance audit capacity development. The next phase of project has been signed in 2018 to introduce and enhance the audit system in the federal structure of the country.

Other partnerships

SAI of Norway (Office of the Auditor General of Norway) was also in the board to provide technical support in the activities of the project with the separate MOU for the long term cooperation.

Three main accomplishments

1. Updated financial audit manual as per ISSAI and trained all level of Audit Staff More than 350 in house and abroad,
2. Nepal Audit Management System (Software) and electronic working paper for financial audit has been developed, piloted and implemented,
3. Communication policy and IT strategy has developed, Citizen Participatory Audit Practice has been initiated.

Three main challenges

1. Hiring Consultancy service and frequent changes in the professional staff of the consulting firm,
2. Selection decision of appropriate system software for the audit and knowledge transfer to the auditors,
3. Relocation of office due to devastating earthquake before the completion of the project in May 2015.
4. Promulgation of new constitution with federal structure of the country and extended mandate to the SAI.

Overall approach

Regular consultation and interaction with DPs , consultants, Senior management on the goal of the project. Clear work schedule and work plan and regular monitoring of the project progress.



DRAFT:

The SAI of Iraq developing performance audit capacity through bilateral cooperation

Project details

Before the start of the Sharaka project in 2016 the Federal Board of Supreme Audit (FBSA) and the Netherlands Court of Audit (NCA) had worked together for almost 5 years as institutional partners. The FBSA is striving to maintain and improve its image as an independent institution in a very difficult context. The NCA assisted the FBSA in consolidating and institutionalising new approaches, strategies and working methods developed in the earlier phases of cooperation.

We will dedicate our contribution during the CBC to share specific experiences regarding Performance Auditing. The main objective for this cooperation was to strengthen the approach, methodology and effectiveness of reports for PA in line with the ISSAIs.

Other partnerships

The bilateral cooperation between the FBSA and NCA is funded by the Dutch Ministry of Foreign Affairs. The Sharaka programme is multi-annual (2016-2021) and focused on a broad cooperation in the MENA region.

The FBSA is actually chairing ARABOSAI and is also member of the INTOSAI.

Three main accomplishments

1. The FBSA has adopted a new approach for their performance audit by addressing also the social problem and effectiveness of Government policies in solving social problems.
2. Institutionalised approach and methodology within the FBSA organisation, with active dissemination of materials and organised training workshops, developed manual and system for quality control.
3. External stakeholders of the FBSA have reacted positively to the new style reports, which increases the chances of the report recommendations being taken on board and implemented. The appreciation motivates the FBSA to continue with its newly adopted approach for performance audits.

Three main challenges

1. Difficult (political) circumstances and context in Iraq
2. An important challenge is to find a balance between available means and capacity for both of the partners given for example budget cuts and availability of special skilled staff

Overall approach

The FBSA has its own tailor-made and ISSAI-proof Performance Audit manual, developed in cooperation with the NCA, which has been disseminated amongst all auditors of the FBSA. In the last 5 years 10 performance audits have been conducted with coaching from the NCA within 3 different cycles covering the

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planning, execution and reporting phases of an audit. Auditees trained during the workshops have shared their experience more broadly within the FBSA. The FBSA has shared its performance audit experiences from the cooperation with the NCA with other SAIs in the region, for example the approach and results of the water (barrage) audit.

In the current Sharaka cooperation the focus shifted from direct coaching of audit teams to a 'train-the-trainers approach'. This is to help ensure an institutionalisation of a new approach to performance auditing, to strengthen the system of quality control and to enable the FBSA to execute a much larger set of performance audits on policies. In practice this means that a group of 14 Iraqi colleagues is being trained to support audit teams of FBSA. Most of these employees are audit managers that the NCA supported in the past. Different 'train-the-trainer' workshops have been conducted.



SAI Kenya's growth of Performance Audit in Audit Operations

Project details

SAI Kenya introduced performance audit in 2005. The cooperation between SAI Kenya and the Swedish National Audit Office (SNAO) was established in 2013. SAI Kenya cooperation with SNAO for the period April 2015 to December 2017 was very successful. The two SAIs recently signed a contract for cooperation for the period 2018-2021.

The cooperation between the two SAI broadly focuses on institutional capacity development and, in addition to performance audit, covers ISSAI implementation in financial audit, quality assurance, leadership development and communications. The parties have agreed to engage in a cooperation with the aim of developing the capacity and ability of SAI Kenya to fulfil its mandate and to efficiently and effectively play its role in the public administration of Kenya

Other partnerships

SAI Kenya is a member of AFROSAI-E, AFROSAI and regularly participates in regional training initiatives facilitated by SNAO. There are benefits of joint training through the bilateral agreement between SNAO and the other Eastern African countries in the region.

Three main accomplishments

1. SNAO supported the institutionalization of performance audit in the mandate of SAI Kenya with technical support during the development of the first performance audit manual.
2. Over 25 performance audit reports have been issued to Parliament to date out of which 20 reports had been tabled.
3. SNAO has supported SAI Kenya in capacity building in performance audit through training in Performance Audit Three Module Course, Advanced Performance Audit Course, Coaching and Mentoring staff in performance audit, Quality Control as well as in facilitating trainings in report writing skills. This has resulted in improved quality of reports.
4. SNAO supported SAI Kenya staff from Performance Audit, Parliamentary Liaison Office and PR & Communication staff develop a work plan for improving the SAI's relations with Parliament and media as way of enhancing stakeholders knowledge and interest in performance audit.
5. SAI Kenya has an organizational structure which supports performance auditing, including a performance audit Directorate with over 60 performance auditors. The staff in PA have diverse skills that meet the competency requirements.
6. Two performance audit reports have won the overall best performance audit report within the AFROSAI-E region



Three main challenges

1. Parliament does not pay Performance Audit reports enough attention. Performance audit reports issued to parliament have not been discussed.
2. Follow-up audits have not been carried out as parliament has not discussed SAI Kenya performance audit reports. There are therefore no parliament recommendation which the SAI would do a follow up on.
3. There is limited understanding of performance audit outside by key stakeholders including by the media.

Overall approach

SNAO and SAI Kenya have been responsible for planning, conducting and documenting the results of relevant activities in order to reach the intentions of the cooperation. The key cooperation players include

- the steering committee,
- the project managers of both SAI
- the sub project team for each sub project
- and project administrators responsible for facilitating implementation of specific activities such as taking care of travel arrangement

Implementation of the project plan or activities is followed up by the project coordinators on a continuous basis. Project managers prepare and disseminate progress report to the members of the steering committee which covers the following

- The extent of achievement of activities/targets
- Accomplished activities during the implementation period
- Possible deviation from the activity plan including reasons for the deviation and proposed measures to get back on track
- Follow-up on the identified risks and the measures related to these risks

Further, SNAO staff often visit SAI Kenya for capacity building and review of implementation of planned activities. Follow up by SNAO is also done through email. SAI Kenya staff have also been invited to Sweden for training and study tours which has enhanced their capacity in performance auditing as well as management skill.



SAI Cook Islands developing the performance audit function and strengthening writing skills

Project details

The formal twinning relationship has been in place since 2015. New Zealand is committed to working with the Cook Island Audit Office (CIAO) on an on-going basis to contribute our expertise and experience for the benefit of CIAO and to build capacity.

Other partnerships

CIAO actively participate in PASAI programmes and the twinning relationship with New Zealand is based on ensuring that there is no duplication of support in areas covered by PASAI programmes.

New Zealand's support to CIAO is enabled by funding to the New Zealand SAI from the New Zealand Ministry of Foreign Affairs and Trade.

Three main accomplishments

1. Series of three week long visits completed to provide training to small and newly developed performance audit team.
2. Support to CIAO to enhance the quality of written materials.
3. Supporting the implementation and effective use of Teammate as an electronic audit tool.

Three main challenges

1. Identifying times when both CIAO and NZ OAG staff are available to undertake support visits.
2. Turnover in CIAO performance audit team
3. Identifying staff at NZ OAG with training skills and the ability to relate to the CIAO environment and challenges in a helpful and productive manner.

Overall approach

New Zealand has provided support to CIAO through undertaking visits to the Cook Islands and working alongside CIAO staff. It is critical that needs are clearly identified and presented to the supporting SAI and details of the support response are agreed with the Head of the SAI.



SAI Samoa long-term organisational development support

Project details

The formal twinning relationship has been in place since 2013. New Zealand is committed to working with Samoa on an on-going basis to build capacity. There is no limit to the areas of support to the SAI Samoa. Activity over the past five years has been wide ranging.

Other partnerships

Samoa actively participate in PASAI programmes and the twinning relationship with New Zealand is based on ensuring that there is no duplication of support in areas covered by PASAI programmes.

New Zealand's support to Samoa is enabled by funding to the New Zealand SAI from the New Zealand Ministry of Foreign Affairs and Trade.

Three main accomplishments

1. Mentoring relationship between the Auditor-General of New Zealand and the Auditor-General of Samoa leading to the Samoan Auditor-General having the confidence to take over the New Zealand position on the INTOSAI Governing Board.
2. Multi-pronged support visits completed by highly experienced and versatile NZ OAG staff members enabling support and issue identification.
3. Supporting the implementation and effective use of Teammate as an electronic audit tool –

Three main challenges

1. Identifying times when both Samoa and NZ OAG staff are available to undertake support visits.
2. Selecting the areas of focus when the supported SAI is ambitious to achieve a lot of change. Prioritising within funding and time constraints is necessary.
3. Ensuring that the ambitions to establish systems and processes identified in the supporting SAI are appropriately modified to suit the supported SAI environment.

Overall approach

The SAI of Samoa is ambitious and has a clear development goal. Over the five years New Zealand has been providing support we have been able to work alongside the SAI as it has progressed towards its goals. Each visit has built on the results of the previous visits.

The next phase of support planned is to again bring a selection of senior staff to New Zealand to develop a greater understanding of our work with Parliament.