Moving towards regional professionalism: ARABOSAI perspective
The purpose of this document is to report on the ARABOSAI developments regarding improving professionalism among the region. It provides a number of relevant INTOSAI bodies with an update of the current progress made so far by the ARABOSAI entities including the General Secretariat in terms of capacities building with regard to the current strategic plan’s requirements and priorities. It entails also a brief analysis of how the ARABOSAI region is considering moving towards regional professionalism. All these considerations flow from the region commitment to strictly comply with the requirements relating to the INTOSAI crosscutting priority 5 “Building upon, leveraging, and facilitating cooperation and professionalism among the Regional Organizations of INTOSAI”.

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I- BACKGROUND

ARABOSAI (the Arab Organization of Supreme Audit Institutions) is a regional organization that promotes INTOSAI’s goals regionally, thus providing members with opportunities of professional and technical cooperation on a regional basis.

INTOSAI’s 2016 Abu Dhabi Declaration highlighted the importance of enhancing global and regional professionalism to support the continuing professional development of SAIs as well as the role played by INTOSAI regional organizations in this regard.

Based on INTOSAI strategic priorities for 2017–2022 and in particular the fifth “Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI”, and in order to strengthen and enhance professionalization of ARABOSAI, the organization has designed and begun to implement a number of initiatives that fall into the following projects:

1- Update of the organizational chart;
2- Improvement of the reporting process;
3- Conducting of a regional Professionalism assessment;
4- Leveraging partnership and cooperation
5- Enhancement of sharing information activities;

Even though the majority of the projects in question are either starting up (they have just started) or in their infancy (still in the early years), ARABOSAI has already made a visible progress which is expected to generate more positive impacts in the few coming years.

At the entry, ARABOSAI based its professionalization initiatives on the gradual and ongoing logic set behind any dynamic and change-driven process. The following figure shows this logic.

Professionalization is the ongoing process by which individuals and their organizations gain high levels of independence, expertise, competence, ethical behavior and quality, underpinned by professional standards.
II- A STEP BY STEP OVERVIEW OF THE ARABOSAI PROFESSIONALIZATION PROCESS

STEP 1: RISK ASSESSMENT RELATING TO PROFESSIONALISM

The ARABOSAI General Secretariat has developed and been maintaining for years a risk analysis template regarding internal and external risks. Since its inception several external evaluations and SWOT analysis have been done to assess the extent to which the Organization and the General Secretariat have achieved long term sustainability. An updated version of risk analysis template (cf. Annex) outlines that the Organization is undergoing a high risk related to **professionalism considerations**.

Those fall into two main domains based on the INTOSAI crosscutting priorities. These domains are described below:

1. **Crosscutting Priority 3**: Ensuring effective development and coordination among standards-setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness

<table>
<thead>
<tr>
<th>Risks</th>
<th>Mitigation measures</th>
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<tbody>
<tr>
<td><strong>Insufficient utilization of manuals and guidance materials by ARABOSAI members</strong></td>
<td>• Identify capacity building needs and coordinate capacity building interventions; • Support SAI’s with strategic planning • Foster knowledge-sharing amongst SAI’s • Initiate and/or co-ordinate collaborative audits; • Co-ordinate SAI assessments (SAI PMF, peer reviews...etc) • Quality reviews, country training and support • Customization assistance • A Strong drive encouraging members to take ownership of products.</td>
</tr>
<tr>
<td><strong>Lack of ownership of professionalization requirements by SAI’s</strong></td>
<td>Provide professionalization support: • Facilitate/support/co-ordinate implementation of international standards for supreme audit institutions • Facilitate possible joint education, certification and/or qualification options • Provide technical updates • Emphasize need for and facilitate access to leadership management and soft skills learning opportunities • Provide technical support to increase the ability to handle technical queries and interpret ISSAI requirements in the context of audit environment</td>
</tr>
<tr>
<td><strong>Lack of acceptance of professionalization requirements by partners</strong></td>
<td>• Engage on high level to promote the strategy • Effective communication with target groups and partners</td>
</tr>
</tbody>
</table>
2- Crosscutting Priority 5: Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI

INTOSAI'S REGIONAL ORGANIZATIONS AND THEIR MEMBERSHIPS (INTOSAI STRATEGIC PLAN 2017-2022)

<table>
<thead>
<tr>
<th>Risks</th>
<th>Mitigation measures</th>
</tr>
</thead>
</table>
| ARABOSAI's Financial sustainability | • Raising funds from international donors including INTOSAI donors  
• Promote good financial performance management  
• The annual membership fees are to be increased  
• Reducing cost for external facilities  
• Reducing cost of trainings using e-learning  
• Travel and accommodation costs of participants are exclusively carried by SAIs |
| Inadequate capacity at the ARABOSAI Secretariat | • Increased the use of regional experts as trainers and facilitators  
• Carrying on using IDI experts  
• A special task force involving members of the SAI of Tunisia is providing support to the ARABOSAI General Secretariat;  
• With the Statute of the ARABOSAI being redrafted, it is intended to entrust the General Secretariat with decisional prerogatives  
• Exchange experiences with similar regions organizations (AFROSAI-E)  
• Implementing the planned joint events with AFROSAI-E  
• Regular review of capacity needed  
• A management information system dedicated to non Financial activities is fully operational  
• Regular review of the Budget and Accounting Information system |

Lack of communication |

• Revising the ARABOSAI Website;  
• Set up a discussion forum in the ARABOSAI website;  
• Setting out integrated reports on regular basis.  
• Coordinate sound communication between regions and working groups;  
• Implement joint activities with IDI relating to communicating with key stakeholders  
• Sharing success stories of member SAIs in many fields such as SDG’s or ISSAIs implementation
**Lack of visibility regarding strategic planning**

- Developing a strategic plan dedicated to the region’s ARABOSAI
- Making use of the IDI Guidance on Strategic Management in INTOSAI Regions
- Working with partner organizations such as donors

### STEP 2: TRANSLATE MITIGATIONS MEASURES INTO ACTIVITIES IN LINE WITH THE STRATEGIC PLAN

ARABOSAI has made use of the IDI Guidance on Strategic Management in INTOSAI Regions to develop its 2018-2022 strategic Plan. The process of implementing the INTOSAI guidelines has resulted in a new way of working for ARABOSAI strategic planning working group. Participant’s identification and format designing were done in compliance with the IDI guidance requirements.

This has been made possible with the support and expertise of IDI which contributed significantly to the success of the strategic planning kick-off as an IDI expert provided assistance to a regional workshop held in Algeria in July 2017. Following this workshop where members and stakeholders were consulted to understand needs and expectations and priorities were determined, the ARABOSAI Working Group on Strategic plan is currently working on the remaining steps including risks analysis, budget allocation and activities identification. During this workshop, the following priorities were identified:

- **P1** - Develop the ARABOSAI’s SAI’s capacity to audit sustainable development goals;
- **P2** - Consolidate exchange and communication between SAI’s and related parties;
- **P3** - Provide support to members in strategic management and in implementing performance measurement framework and reporting;
- **P4** - Support SAI’s for standards implementation;
- **P5** - Develop the ARABOSAI’s capacity and promote internal governance.
Mechanism and initiatives

In addition, to achieve ARABOSAI's priorities objectives, the following Key mechanisms or initiatives were set out. This includes Trainings, Workshops, Conducting peer reviewing, developing guidance, E-learning, Joint audit and exchange experiences with other regional organisations.

The 2018-2022 ARABOSAI strategic plan comprises three main priorities related to professionalization of SAI’s and region. The expect results of these three crosscutting priorities are described in the following three tables:

Crosscutting Priority 3

Crosscutting Priority 4

Crosscutting Priority 5
A challenging lack of evaluation and monitoring process

The ARABOSAI has been striving for years to monitor and evaluate the implementation of the previous strategic plans. Reporting faced a great deal of works to collect data and perform gap analysis. Meetings minutes and reports pointed out a lack of efficiency regarding the following considerations:

The monitoring and evaluation of the Strategic plan has been limited basically to the activities implementations. No outputs or impacts indicators were set out. Reports revealed that no monitoring framework was set out to follow-up activities and outputs.

ARABOSAI is fully aware that it has to strictly comply with International best practices that outline that a M&E system should be established and functioning fully at an early stage in order to provide meaningful information on projects outputs, outcome and, if possible, impact.

Thus, ARABOSAI strives to:

- Focus on the assessment of the data collected in order to provide reliable information regarding the project performance indicators;
- Expand evaluation and monitoring to cover activities and impact;
- Implement a more participatory monitoring and evaluation so that beneficiaries can identify the key indicators from their perspective

STEP 3: THE ASSESSMENT OF ARABOSAI PROFESSIONALISM

Based on INTOSAI strategic priorities for 2017–2022 and in particular the fifth “Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI”, and in order to strengthen and enhance professionalization of ARABOSAI, the organization intends to carry out an evaluation.

1- EVALUATION PURPOSE

The purpose of conducting an evaluation is to have an objective and credible assessment of the performance of ARABOSAI and to provide lessons for the future and
strengthening of the organization and accountability to stakeholders.

This evaluation should:
- Determine the range of services that ARABOSAI must provide to its members, as well as the best ways to manage resources to achieve its objectives.
- Analyze operational and strategic process; identify risks, deficiencies and needs in order to operationalize its strategic plan, to improve the organization's performance and to support its capabilities.

2- SCOPE

The evaluation is expected to take place at two levels;
- At the overall organizational level of the ARABOSAI: committees, general secretaries, and working groups,
- Selected programs of the ARABOSAI,

Consultants have to evaluate the planning, execution, quality control and reporting processes of the above-mentioned bodies

3- METHODOLOGY

- Consultants are expected to prepare an inception report containing an evaluation framework, detailed evaluation questions on the framework, and an evaluation work plan that describes the methodology. The evaluation Work plans should include processes to evaluate, criteria, execution quality control and report.
- The evaluation is expected to include document reviews, surveys and interviews with key external and internal stakeholders, such as SAI, ARABOSAI Bodies.
- Consultants should take into consideration appropriate measures for collecting data in cases where sensitive or confidential issues are addressed, and avoid presenting information that may be harmful to some stakeholder groups.

4- EVALUATION FRAMEWORK

- Based on the purpose of the evaluation, the consultants would be asked to develop an evaluation framework and a set of evaluation questions in the inception report.
- The evaluation framework should be based on “INTOSAI FRAMEWORK FOR REGIONAL PROFESSIONALLISM” which was adopted by the INTOSAI Capacity Building Committee in October 2016.
- The objective of “INTOSAI FRAMEWORK FOR REGIONAL PROFESSIONALLISM” is to help regional organizations achieve the highest level of professionalism by providing a reference guide that organizations can use as the foundation for strategic planning and that framework can
be used as a model to guide monitoring and assessment process of regional organizations.

- Thereby, this framework identifies four strategic dimensions and related key activities characterizing the essence of a value-adding regional organization striving to support the strengthening of its members SAIs and the regional body itself.

5- **INTENDED USERS**

- The intended users of the evaluation are:
  - The ARABOSAI Governing board, committees, and general secretariat will use the evaluation to learn and strengthen the organization.
  - Those stakeholders that the ARABOSAI is accountable to:
    - SAIs who are the beneficiaries of the ARABOSAI’s programmes and who pay annual contributions.
    - Donors who provide funding for the ARABOSAI and for capacity development programmes.
    - INTOSAI Bodies

6- **IMPLEMENTATION AND GOVERNANCE:**

- To assign the evaluation of ARABOSAI it is planned to create a Group of consultants representing SAIs from ARABOSAI.
- The possibility is open to members from regional organizations or any relevant institution to join the group of consultant or to contribute in any relevant manner to ensure the quality assurance review.
- The general secretariat will have the overall responsibility, approve all deliverables and provide guidance throughout all phases of the evaluation. A representative from ARABOSAI general secretariat will be appointed to direct and co-ordinate the evaluation.

7- **PROFESSIONAL QUALIFICATIONS OF CONSULTANTS**

The team of Consultants should comply with the following qualifications:

- Professional work experience in conducting evaluations of institutional and capacity development projects and programmes,
- Relevant educational background and training in evaluation,
- Knowledge of Public Financial Management and the work of SAIs and regional activities.
Based on the Terms of Reference and initial meetings with representatives of general secretariat, the Consultant/s should prepare an inception report that will operationalize and direct the evaluation.

- The inception report shall include an evaluation framework, an evaluation work plan which describes how the evaluation is to be carried out, assessment criteria, approach, agenda...

- The inception report and the work plan will be approved by chair of GB and chairs of committees and serve as the agreement between parties for how the evaluation is to be conducted.

- When all planned activities of an evaluation are executed, the Consultant/s will prepare a draft evaluation report that explains the evaluation process and presents the evaluation findings, lessons learned, conclusions and recommendations. After discussions and feedback from the Chair of GB, chairs of committees and General Secretary, the final evaluation report will be prepared.

- Findings shall flow logically from the data, showing a clear line of evidence to support the conclusions. Conclusions should be substantiated by findings and analysis. Recommendations and lessons learned should flow logically from conclusions. Recommendations should be specific, and categorized as a short-term, medium-term and long-term.

The evaluation report should be no more than 35 pages, excluding annexes. It should also include an Executive Summary of maximum 5 pages.
9- **TIME SCHEDULE:**

The following time table is envisaged:

<table>
<thead>
<tr>
<th>Activity/Deliverable</th>
<th>Deadline</th>
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<tbody>
<tr>
<td>A first draft of the terms of references is prepared</td>
<td>8th of June 2018</td>
</tr>
<tr>
<td>ARABOSAI-AFROSAI-EDI call conference meeting for the validation of the terms of</td>
<td>19th June 2018</td>
</tr>
<tr>
<td>references</td>
<td></td>
</tr>
<tr>
<td>The terms of references are sent out to the relevant regional committees chairs for</td>
<td>15th of July 2018</td>
</tr>
<tr>
<td>consideration</td>
<td></td>
</tr>
<tr>
<td>Call for proposals to select regional Consultants</td>
<td>First week of September 2018</td>
</tr>
<tr>
<td>Signing of agreement</td>
<td>Second week of September 2018</td>
</tr>
<tr>
<td>Prepare a <strong>Draft Inception Report</strong> to further develop the evaluation questions,</td>
<td></td>
</tr>
<tr>
<td><strong>evaluation framework</strong>, and work plan.</td>
<td></td>
</tr>
<tr>
<td>Submit within four (4) weeks of the signing of the contract.</td>
<td></td>
</tr>
<tr>
<td>Prepare a <strong>Final Inception Report</strong></td>
<td>Submit within two (2) weeks of</td>
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<td></td>
<td>receiving ARABOSAI secretary,</td>
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<td></td>
<td>Chair of GB and chairs of</td>
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<td></td>
<td>committees’ comments on the</td>
</tr>
<tr>
<td></td>
<td>Draft Inception Report.</td>
</tr>
<tr>
<td>Conduct evaluation</td>
<td>October – December 2018</td>
</tr>
<tr>
<td>Present <strong>Draft Evaluation Report</strong></td>
<td>Submit a draft evaluation</td>
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<tr>
<td></td>
<td>report for review by</td>
</tr>
<tr>
<td></td>
<td>ARABOSAI’ secretary, Chair of</td>
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<td></td>
<td>GB, and chair of committees</td>
</tr>
<tr>
<td></td>
<td>within end December 2018.</td>
</tr>
<tr>
<td>Evaluation completed</td>
<td>January 2019</td>
</tr>
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**LESSONS LEARNED**

- Assessing region professionalism cannot be effectively conducted without the full commitment of the region’s bodies and stakeholders;
- The Assessment of the region’s professionalism should relate to the core services of the region rather than covering all types of activities;
- Professionalism does not draw exclusively on technical considerations. Administrative and financial aspects should be considered based on the region business model and its resources;
- As a rule, performance measures should be chosen so that changes in region performance can be attributed to its programs and actions.
CHALLENGES faced by ARABOSAI to conduct the evaluation of the ARABOSAI regional professionalism

- The group of consultants (evaluation team) should be independent, credible and also experienced in the area of regional activities.
- How to set out a customized evaluation framework which would be broad enough to define processes to evaluate, criteria, indicators and to guide execution of quality control and report?
- How to collect data?
- How to finance the evaluation assignment expenses?

EXPECTATIONS towards INTOSAI Bodies

- ARABOSAI is expecting Supplementary funds raised from the INTOSAI donors,
- ARABOSAI is also expecting from INTOSAI to carry on providing it with technical support in terms of Strategic planning and capacities development. This should include basically IDI and regional organisations.

III- THE ARABOSAI PROFESSIONALIZATION INITIATIVES

In addition to the implementation of a 5 steps comprehensive professionalization process, ARABOSAI has taken concrete steps in order to design and implement a number of initiatives. The current section describes these initiatives.

1- UPDATE OF THE ARABOSAI BUSINESS MODEL

1.1- The review of the ARABOSAI Statutes

Following the endorsement of the reviewed INTOSAI Statutes during INCOSAI 22 held in 2016 in Abu Dhabi, ARABOSAI has begun to review its own statute. Revision was based on the same core principle than INTOSAI. The revision process still underway is expected to bring about a closer alignment with the current structure, strategy and objectives of the region in order to better meet the needs of its members and stakeholders.

For this purpose a working group dedicated to complete the revision process of the ARABOSAI statutes.

ARABOSAI is governed by its own Statutes and by the respective regulatory provisions. The general assembly and The Governing Board are the supreme authorities of the organization and have powers and responsibilities as set out in the Statutes. The Governing Board consists of the heads of an elected number of member SAIs (11 members) and the General Secretary.
Met in Saudi Arabia current 2017 to examine and work out a draft text as the amended statutes of the organization. The main amendments relate to the definition of roles and responsibilities of the regional bodies including General secretariat and technical committees. It is worth mentioning the following changes as the most relevant amendments expected to be brought to the statutes:

- Almost no change is brought to the governing board roles and responsibilities,
- Set up a steering committee regrouping the chairs of the technical regional committees,
- The Statutes still requires the Governing Board to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of ARABOSAI.

1-2- Update of the ARABOSAI General secretariat organizational chart

A significant update has been brought to the ARABOSAI General Secretariat organizational chart since August 2017 as a task force was set up within the executive body of the region. The members of this tasks-force that account 6 were selected from SAI Tunisia and appointed on partial time basis. The functioning of this group which is referred to as ARABOSAI task force is subject to a set of rules and regulations with the following considerations as core rules:

- Terms of references that give direction for the planning, execution and the monitoring of the task force activities;
- The Task force members are designated on a partial time basis through secondments from the SAI of Tunisia that hosts the ARABOSAI General Secretariat;
- Requests for secondments from other Arab SAI’s are underway;
- All Secondments are totally free of remuneration charges;
2- IMPROVING THE QUALITY OF THE REPORTING PROCESS

Lately, the ARABOSAI region has been openly criticized for not having made a significant progress regarding a number of common topics such as the implementation of SAI-PMF and ISSAIs and assisting SAIs to respond to the expectations resulting from SDG’s agenda. This conclusion was drawn based on the fact that despite having been provided with most support from INTOSAI bodies as compared to other regions, the ARABOSAI has not yet made any visible progress in this regard.

These critics turned to be inaccurate and unfair with a number of activities being implemented in the ARABOSAI’s region. The actual and real reasons that contributed to such conclusion relate mostly to a lack of the reporting process as regards to what the region has been achieving.
As response to this situation, ARABOSAI took responsibility and set up a reporting process with the following activities as key schemes:

- Set out thematic regional reports (state of the region report on responding to the expectations resulting from the agenda 2030);
- Provide ARABOSAI regional committees with follow-up short reports that contain technical updates.
- Provide SAIs with short and insightful reports on the General Secretariat activities (study visits, joint events, INTOSAI meetings, workshops...);
STATE OF THE REGION REPORT on SDG’s

- Objective and methodology

The objective of “the state of the region report” is to provide a clear and realistic picture on the extent of the progress made by SAIs of the ARABOSAI region in reviewing and following-up governments’ implementation of Sustainable Development Goals (SDGs) within the framework of assisting INTOSAI, ARABOSAI and its member SAIs in the follow-up and monitoring of the Agenda 2030 implementation at the national, regional and global levels. The study was based on the four approaches embodied in the cross-cutting priority two of the INTOSAI 2017-2022 strategic plan, in order to contribute to overcoming the difficulties that might prevent SAIs from reaching them.

With regards to benchmarks, ARABOSAI has set out a 5 steps methodology which can be described as follows:

1- Send out questionnaire to the ARABOSAI member SAIs regarding steps taken to meet the SDG’s agenda;

2- Data collected through questionnaires are guided by findings and conclusions formed by in-depth analysis of a number of targeted SAIs;

3- Identify capacities development needs with regard to a discrimination model;

4- Customization of guidance and tools with a regional perspective.

5- Develop a regional operational plan.
Main findings and conclusions

1. SAI’s awareness regarding meeting expectations resulting from agenda 2030
2. Role of SAI’s in evaluating projects related to the implementation of SDGs
3. Role of SAI’s in contributing to enhancing transparency and accountability (SDG 16)

SAI’s awareness regarding meeting expectations resulting from agenda 2030

SAIs proved to be fully aware of the importance of controlling SGD’s implementation. However, few interviewed SAI’s took concrete steps to meet expectations resulting from agenda 2030. Awareness has not fully reflected or translated into concrete steps.

The involvement of a number of SAIs in the "SHARAKA" project with the Netherlands Court of Audit has contributed to the precedence of them in comparison to other SAIs. SAIs involved in the Sharaka’s project are likely to have made more visible progress in meeting the expectations resulting from the Agenda 2030.
Role of SAI’s in evaluating projects related to the implementation of SDGs

Most of the interviewed SAIs that claimed to have already programmed audits covering SDG’s issues are likely to be focusing on SDG’s areas that do not match with those identified as being the Government’s SDG top priorities.

As well as for SDG 16 which aims at enhancing transparency and accountability, This goal is part of the mission and purpose of the Supreme Audit Institutions and their role in improving the management of public funds and respect for the principles of accountability, transparency, effectiveness and efficiency. The ARABOSAI is working on intensifying capacity development and knowledge sharing activities in this area, so as promoting transparency in the reporting of financial information and reports, as well as in establishing effective follow-up to these data.

Most of the interviewed members claim to be fully in line with SDG 16. They confirm to have carried out a range of activities through which they aim at integrating the targets of SDG 16 within the strategic plan. This includes also restructuration and reorganization of SAIs and the preparation of guidelines and guidance to improve professionalism, as well as evaluating the extent to which the financial and accounting systems and methods adopted by government agencies are transparent and accountable.
Following INTOSAI meeting, the General secretariat set out reports in which technical updates are provided to regional committees. The purpose of these short reports is to provide the regional committees and the governing board with any relevant developments and update of current progress made so far by the INTOSAI bodies including goals committees, IDI and Regions on common topics updates that might have impact on their technical due process. Inputs such as reports guidance, tools and procedures are also circulated to the relevant ARABOSAI bodies.

2-3 REPORTING ON THE GENERAL SECRETARIAT ACTIVITIES

The ARABOSAI General Secretariat makes sure to set out a summary report on outcomes with actionable recommendations on every activity that it was tasked to implement by the governing board.

Follow-up reports are sent out to SAIs and regional bodies for consideration. These reports are subject to quality assurance due process.

3- Leveraging partnerships and cooperation

3-1 Leveraging partnership with IDI

Working in partnership to improve the impact of SAIs on the life of citizens”, is a slogan that describes the relationship between IDI and the different partners with whom IDI has been working including ARABOSAI this partnership is designed to facilitate further progress of the IDI and ARABOSAI joint interventions. Such strategy results from the fact that regions are considered to be important for IDI as they are better situated to monitor the development of and the needs of the SAIs in their regions.

Therefore, IDI has been for years a key partner of ARABOSAI. The wide range of activities and projects implemented by IDI for the benefit of the Arab SAI’s and the regional Organization demonstrate the importance of the amount of investment that IDI has put into the capacity development program in the Arab region. As a matter of facts, since its inception IDI has designed and implemented capacities developments programs in order to
address the SAI’s and the regions capacities gaps. The strategic planning program, the quality Assurance Program and the 3 I Program are among the most important and valuable activities that IDI succeeded to implement in the Arab region.

Launched In 2007-2008, the quality Assurance Program is a good example of the IDI-ARABOSAI cooperation. IDI in cooperation with ARABOSAI conducted a needs assessment program for SAIs in the region. The survey revealed that developing capacity in strategic planning and quality assurance was an urgent need for many SAIs. Consequently, IDI and ARABOSAI agreed, to cooperate to enhance the strategic planning and quality assurance capacity of selected SAIs in the region. The IDI/ARABOSAI Strategic Planning Program was conducted in 2009-2010 while the IDI/ARABOSAI Quality Assurance Program was initiated in 2011.

It is worth noting that IDI carries on providing significant support to ARBOSAI in strategic planning. ARABOSAI is currently making use of the IDI Guidance on Strategic Management in INTOSAI Regions to develop its 2018-2022 strategic Plan. The process of implementing the INTOSAI guidelines has resulted in a new way of working for ARABOSAI strategic planning working group. Participant’s identification and format designing were specifically tailored for (or according) the IDI guidance requirements.

This has been made possible with the support and expertise of IDI which contributed significantly to the success of the strategic planning kick-off as an IDI expert provided assistance to a regional workshop held in Algeria in July. Following this workshop where members and stakeholders were consulted to understand needs and expectations and priorities were determined, the ARABOSAI Working Group on Strategic plan is currently working on the remaining steps including risks analysis, budget allocation and activities identification.

As regards IDI “3 I program, it is of common agreement among Arab SAI’s that this program proved to be relevant and appropriate for the context of ARABOSAI members. The program has achieved a relatively good level of self-sustainability”.

The IDI programs have always contributed significantly to generate a positive outcome. The Increased numbers of certified trained trainers in the region that can contribute to other regional and national capacity development interventions is one example of such positive impact.

Drawing on the good and sustainable partnership and building on the good level of effectiveness based on the progress accomplished and the achievement of the numerous capacities development goals, IDI and ARABOSAI have taken concrete steps to leverage their partnership, in order to closely implement joint activities. This has includes, inter alia, the following steps:

- Sign out agreements with IDI to ensure a good quality of delivery of IDI training activities in the region. This covers
basically the logistic services that ARABOSAI General Secretariat provides to IDI on regular basis.

- Set up a small focus group with the participation of IDI to set detailed terms of reference and framework against which ARABOSAI’s assessment would be conducted.
- Move towards a closer collaboration between ARABOSAI General Secretariat and IDI on technical issues (a second agreement is underway).

3-2- BUILDING ON THE AFROSAI-E-ARABOSAI COOPERATION

ARABOSAI and AFROSAI–E signed in 2016 a memorandum of understanding regarding cooperation on issues related to promoting good governance, in particular through the strengthening of accountability, transparency and integrity. This MoU was adopted as a framework of launching, developing and following up on their cooperation.

ARABOSAI and AFROSAI-E intend to develop a technical cooperation through the implementation of multiple activities in the areas of training, capacity building strategic planning, cooperative audit initiatives, peer review initiatives, exchanges of information and experiences, networks of experts. The main objective of AFROSAI-E-ARABOSAI co-operation is to strengthen professional skills of their members and support them in implementing various aspects and find joint solutions to common challenges and concerns, to develop cooperative initiatives.

The MoU has set out a multiple activities approach which means that events that have been derived from the MOU will cover several topics and matters and have various formats. Both sides are convinced that this approach to capacities development and sharing experiences is expected to generate significant impact.

3-2-1 THE STUDY VISIT

With regard to this approach, the two organizations agreed on organizing a study visit of representatives from the ARABOSAI to the AFOSAI-E General Secretariat in order to gain experience from its working practices and organizational systems.

This study visit, which has been conducted on the basis of a two days program dated 9 and 10 October 2017, has been fruitful and inspiring. This has made it possible for the two organizations to explore further joints events.
Exchanges between the two INTOSAI regional organizations at the study visit sittings put forward a need to identify best practices and areas of synergy, in order to facilitate further progress for ARABOSAI.

As a matter of facts, during the study visit fundamental questions were raised about the capacity of the ARABOSAI to manage its workload associated with its willing to be in line with INTOSAI strategic objectives and crosscutting priorities. This includes basically the ARABOSAI own technical ability to set standards and its capacity to manage human and budgetary resources and to cope with fundraising challenges. To this end some changes are to be brought to the ARABOSAI business model basically regarding the statute, capacity development, standard setting process and strategic planning. This has resulted in a new way of working for ARABOSAI.

ARABOSAI has organized a joint scientific meeting on the sidelines of the ARABOSAI Governing Board meeting in March 2018 which fell within the support of the organization capacity to comply with INTOSAI's strategic goals and crosscutting priorities. This is primarily related to INTOSAI's upgrading of its technical capacity to implement the requirements of Sustainable Development Agenda 2030 (SDGs) and to supporting member SAIs professionalism and enhancing professionalism of ARABOSAI as regional organization.

The meeting served as a framework for the exchange of experiences on a range of issues of common interest between the two organizations that are broadly in line with the overall priorities included in INTOSAI's strategic plan, especially related to capacity development in the auditing, review and revision of SDGs and to enhance the professionalism of member SAIs, as this
both issues have been included as key priorities within the ARABOSAI’s Strategic Plan draft for the period 2018-2022.

With this regard, the purpose of this meeting was to:

➢ Raise the awareness of the ARABOSAI SAI’s regarding meeting expectations resulting from Agenda 2030 and supporting their professionalism;
➢ Exchange views about the AFROSAI-E experience and its working processes in relation to professionalism as a regional organization.

This meeting proved to be a very productive step toward strengthening our cooperation.

3-2-3- Workshops

In addition to organizing a scientific joint meeting the two organizations were successful to set out three main upcoming joint events to get the work going. This includes two workshops relating to quality assurance and audit of Sustainable Development Goals (SDG’s) which are planned to be held current 2018. In addition a third permanent activity related to information sharing was agreed on with the core principle that the SAIs of Sudan will be directly involved in having this process be implemented.

Following the above mentioned joint activities, the ARABOSAI General Secretariat launched an internal consultation in order to define roles and responsibilities to efficiently plan and implement these four upcoming joint activities.

These events are underway.

4- THE ARABOSAI SHARING INFORMATION INITIATIVES

With regard to all these considerations, the ARABOSAI general secretariat intends to design and implement a number of information sharing initiatives. These initiatives fall into three main activities which are the maintenance of the Arabic version of the IDI-KSC portal, the development of a bilateral information sharing initiative with AFROSAI-E and the development of a regional sharing information process on SDG’s.

4-1- MAINTENANCE OF ARABIC VERSION OF THE IDI-KSC PORTAL

KSC and IDI jointly developed INTOSAI Community Portal (www.intosaicommunity.org).
The Portal’s Main Features

The Portal main features are the following:

- Launched in November 2015
- Technical infrastructure and support by IDI
- SAI-India to provide operational support
- Replaced INTOSAI Collaboration Tool
- Has interactive features and facilities to enable better communication and sharing of ideas
- Hosting several Communities of Practice (seven) and facilitating Virtual meetings of various groups
- Features like Library, blogs, Chats, virtual meeting, Polls/Survey, News

Revamping of Knowledge Sharing Portal

One common platform for resources - KSC Website and Community Portal merged

- Single window access for information
- Individual pages to all working groups Distributed credentials
- More auditor centric, interactive, ease of access and use
- More sophisticated, professional looking website to enhance visitors experience
- Multilingual support – All INTOSAI languages
- Portability across all devices
- In built video conference facility and recording of such virtual meetings
- Conduct or answer polls and surveys
- Availability of Forms – Registration forms etc.
- Multiple Chat forums
- Advanced search

The English version of the Community Portal is getting ready and soon the Arabic version will be functional. There are several features in the Portal like chat, video conferencing facility, Community of Practice etc. which can be used to enrich ARABOSAI collaboration with AFROSAI –E and other regions and within the region as well.
The KSC is presently revamping the KSC-IDI Community Portal. It is intended to make this portal storehouse of Knowledge, providing a single point of access to all the Websites of KSC and all the working groups under it. In addition, the existing Communities of Practice will also be revamped with additional features and portability. Efforts have been made to make the portal more auditors Centric with a Knowledge centre platform to access rich collection of good practices, lessons learned and guidance. This section will also provide for interesting insights and experience of Regions/SAIs on various topical issues on public sector auditing. In order to make it a truly global initiative, the KSC intends to make this portal available in all the INTOSAI Languages.

Following the portal revamping, ARABOSAI is to share the Region work and good practices of its members SAIs in the KSC-IDI Community Portal. ARABOSAI will enrich the library of the KSC-IDI Community Portal. In addition, ARABOSAI has to provide KSC with support in maintaining the Portal in Arabic Language.

### Maintenance Tasks

It is worth noting that the administration and maintenance of the KSC-IDI Community Portal is assured based on these rules:

- Overall Administration/maintenance by KSC secretariat
- Working Groups allotted separate pages with 3-4 templates enabling adding of additional features/menus
- Working Groups provided autonomy for maintaining pages assigned to them
- All static pages translated in all five languages
- IDI responsible for outreach support

With regard to these rules, ARABOSAI is tasked to:

- Translate the static pages
- Collect information to be shared within the region or on global basis;
- Update and maintain the Arabic version of portal

### Institutional Arrangements

As response to tasks related to the maintenance of the above mentioned Portal, the ARABOSAI’s General Secretariat is considering setting up an institutional mechanism. This includes the following concrete steps:

- Designate an information sharing project manager at the ARABOSAI General secretariat;
- Set up an outputs translation process;
- Hire a permanent translator on full time basis;
- Hire a webmaster on full time basis;
- Establish an information sharing protocol with SAIs, working group and General Secretariat.
4-2 THE ARABOSAI-AFROSAI-E SHARING INFORMATION INITIATIVE

The ARABOSAI and AFROSAI-E are planning to develop a technical cooperation through the implementation of multiple activities. The main objective of this cooperation is to strengthen the professional skills of their members and to find joint solutions to common challenges and concerns. Among the activities planned is the activity related to the sharing of information. Sharing information and ideas among different SAIs is one way to make sure that different SAIs are exemplary and it could help different SAIs to be more efficient.

The ARABOSAI’s General Secretariat has set out these objectives for achievement:

- Encourage cooperation, collaboration, and continuous improvement through knowledge sharing, conducting best practice studies, producing Audit guidance material and performing research on issues of mutual interest for different SAIs.
- Define the common problematic of the different SAIs members of the ARABOSAI and AFORISAI-E. Problematic could concern sectors, type of mission, training, specific audit question or thematic.
- Identify areas of work performed at an SAI where best practice studies would be beneficial for the other SAIs facing mutual challenges.
- The main output expected is to find an appropriate mechanism for knowledge sharing between all memberships. It could be simple mailing, the creation of common knowledge sharing platform or any other appropriate mechanism.

4-3 create a success story sharing area on audit of SDG’s and ISSAIs implementation within the ARABOSAI’s region

Following the ARABOSAI standards committee proposal, the ARABOSAI governing board approved the decision of creating a success story sharing area on audit of SDG’s and ISSAIs implementation.

The ARABOSAI is considering using the IDI-KSC portal to maintain this area. This has been based on the information provided by the KSC secretariat (India) that confirmed that there are several features in the Portal like chat, video conferencing facility, Community of Practice etc. which can be used to enrich collaboration with other regions and within the region as well.
Given these insights, the information sharing project manager is tasked to:

- Get in touch with the ARABOSAI’s standards committee to coordinate collecting success stories on audit of SDG’s and ISSAIs implementation;
- Circulate an invitation to members to participate in this initiative;
- Set out a standardised format for success stories products;
- Maintain the area to be dedicated to this initiative within the IDI-KSC portal.
IV. RESULTS, OUTCOMES AND NEEDS TO FACILITATE FURTHER PROGRESS

Even though the majority of activities implemented by ARABOSAI are either starting up or in their early stage, the professionalization process has already generated a visible positive impact on the organization performance.

INITIAL RESULTS AND OUTCOMES

- Raise awareness about the importance of having activities followed and assessed;
- The ARABOSAI image and reputation is steadily improving,
- A higher pace in outputs production and information sharing;
- A better participation and involvement of the organization bodies including SAIs in the international and regional events;
- A clear definition of roles and responsibilities;
- The establishment of management projects process.
- A better reporting quality;

EXPECATIONS TOWARDS DONORS AND INTOSAI

1. Provide the region with financing resources to address the budgetary gap between the ARABOSAI’ needs and its limited resources.

2. Provide the region with technical support from INTOSAI committees and IDI to facilitate further progress

3. Improving the professionalization of the task force requires:

- Specific capacities building program to be dedicated to the task force members,
- Other international institutions might provide the ARABOSAI GS with technical support (Secondments)
ANNEX
ARABOSAI’s Risk Assessment

<table>
<thead>
<tr>
<th>Risks</th>
<th>Probability</th>
<th>Impacts</th>
<th>Mitigation measures to be taken</th>
</tr>
</thead>
<tbody>
<tr>
<td>Crosscutting Priority 1: Advocating for and supporting the independence of SAIs</td>
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</tbody>
</table>
| Insufficient SAI’s ownership regarding independence requirements | High | High | • Conduct peer reviews regarding members independence  
• Co-ordinate with INTOSAI structures to provide ARABOSAI’s members with assistance related to supporting the independence  
• Encourage ARABOSAI members to undergo periodic peer reviews that provide vital external validations of an SAI’s quality assurance processes;  
• Encourage ARABOSAI members to conduct regular assessments of their value and benefits, |
| Crosscutting priority 2 “Contributing to the follow-up and review of the SDGs within the context of each nation’s specific sustainable development efforts” |
| Insufficient ability of ARABOSAI members to respond to expectations resulting from SDG’s agenda | Medium | High | • Incorporate SDGs into regional perspective through the organs of ARABOSAI such as the capacity building and environmental auditing working groups,  
• Reach out to regional stakeholders such as UN regional Commission and the Arab league to discuss how to evaluate the monitoring of SFDs by the governments.  
• Support members towards achieving SDG;  
• Undertake and/or facilitate peer reviews including issues relating to performance audit of SDG’s considerations;  
• Assess and support the implementation of SDG 16 which relates in part to transport efficient and accountable institutions  
• Conduct collaborative audits in order to harmonize methodologies and exchange experiences and knowledge |
| Crosscutting Priority 3: Ensuring effective development and coordination among standards-setting, capacity development, and knowledge sharing to support SAIs |
and improve their performance and effectiveness

<table>
<thead>
<tr>
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<th>Impacts</th>
<th>Mitigation measures to be taken</th>
</tr>
</thead>
</table>
| Insufficient utilization of manuals and guidance materials by ARABOSAI members | High        | High    | • Identify capacity building needs and co-ordinate capacity building interventions;  
                                                                            • Support SAI’s with strategic planning  
                                                                            • Foster knowledge-sharing amongst SAI’s  
                                                                            • Initiate and/or co-ordinate collaborative audits;  
                                                                            • Co-ordinate SAI assessments (SAI PMF, peer reviews... etc)  
                                                                            • Quality reviews, country training and support  
                                                                            • Customization assistance  
                                                                            • A Strong drive encouraging members to take ownership of products. |
| Lack of ownership of professionalization requirements by SAI’s         | Medium      | High    | Provide professionalization support:  
                                                                            • Facilitate/support/co-ordinate implementation of international standards for supreme audit institutions  
                                                                            • Facilitate possible joint education, certification and/or qualification options  
                                                                            • Provide technical updates  
                                                                            • Emphasize need for and facilitate access to leadership management and soft skills learning opportunities  
                                                                            • Provide technical support to increase the ability to handle technical queries and interpret ISSAI requirements in the context of audit environment |
| Lack of acceptance of professionalization requirements by partners      | High        | High    | • Engage on high level to promote the strategy  
                                                                            • Effective communication with target groups and partners |

Crosscutting Priority 4  Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks

<table>
<thead>
<tr>
<th>Risks</th>
<th>Probability</th>
<th>Impacts</th>
<th>Mitigation measures to be taken</th>
</tr>
</thead>
</table>
| Absence of alert system to remerging issues                           | High        | High    | • Set out alert process regarding emerging issues and opportunities;  
                                                                            • Entrust the ARABOSAI General Secretariat or a working group |
to design and implement an alert of emerging issues framework.

<table>
<thead>
<tr>
<th>Issue</th>
<th>Level 1</th>
<th>Level 2</th>
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<tbody>
<tr>
<td>The slow-down in the world economic growth rate</td>
<td>High</td>
<td>High</td>
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<tr>
<td>The political uneasiness</td>
<td>High</td>
<td>High</td>
</tr>
<tr>
<td>Disparities between SAI’s in terms of economic and social growth</td>
<td>Medium</td>
<td>High</td>
</tr>
<tr>
<td>The long-term instability</td>
<td>Medium</td>
<td>High</td>
</tr>
<tr>
<td>Major natural disasters</td>
<td>Medium</td>
<td>Medium</td>
</tr>
<tr>
<td>The environmental issues</td>
<td>Medium</td>
<td>Medium</td>
</tr>
<tr>
<td>The network security</td>
<td>High</td>
<td>High</td>
</tr>
</tbody>
</table>

- Share and prioritize challenges and emerging issues within context of the region
- Be an intermediary to help build partnerships between
- Promote the agendas relevant to the Region in terms of independence, fight against corruption, need for appropriate public sector standards
- Conduct, co-ordinate and/or contribute to research on emerging issues
- Initiate a research on ARABOSAI long term sustainability
- Incorporate supervisory of remerging issues concepts and discussions in the Governing Board meeting agendas for debate and discussion;
- Follow-up ARABOSAI’s inputs on 2016 INCOSAI XXII theme papers on SDG’s and Professionalization.
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