Manging expectations with limited resources:

Key points from the Auditing in Complex and Challenging Contexts Workstream Webinar 10 April 2019

Many SAIs face the challenge of insufficient resources to meet all the expectations of parliaments, governments and citizens. SAI Sierra Leone described in this webinar how they were victims, in some ways, of their own success. In recent years, they have become much better at producing high quality audit reports which gain substantial coverage in the media and in parliament. And, as a result, they are facing huge demands to do more. As a small office, one of the key strategies they have adopted is to forge external partnerships to access additional resources. For example:

- From the SAIs of Tanzania, Ghana and Kenya they were able to borrow 26 staff over a three months period to support their audits in areas where they did not have sufficient staff and expertise; and

- From SAI Norway they were able to obtain specialist inputs on the audit of the extractive industries.

They have also worked hard to target audits at priority areas and to communicate to key stakeholders why they have had to prioritise.

A lively discussion followed with participants sharing their experiences including:

- Seeking to change an audit law which made it mandatory that the SAI annually carried out audits of 100% of entities – something which was impossible given the resources and unnecessary as sampling could be more efficient;

- The need to search for efficiencies by developing IT-based records of each entity and the audit universe so that subsequent audits need not start from a zero base and so that a risk-based sampling approach could be used more effectively;

- The need to consolidate small entities into Department or Ministry wide audits to use audit resource more efficiently; and

- The importance of strong resource planning to demonstrate to parliaments, ministries of finance and others that a SAI's resources are being used well and as a basis for proving any shortfall in resources.

On the CBC website you can find: a recording of the webinar - CBC workstream on Auditing in Complex and Challenging Contexts. - recording_1; the text of the presentation and slides; and a Resource Planning Model for SAI.

If anyone wishes to share any further thoughts on this issue, please feel free to draft a **Blog** for the CBC website and/or a **Good Story** for the workstream page.