Minutes Skype meeting 5 December 2018 with the CBC workstream Auditing in Complex and Challenging Contexts (ACCC)

Participants

Liberia: Yusador Gaye, Micah Tebah Belleh

Norway: Trygve Christiansen

Sierra Leone: Adama Renner

Sweden: Johanna Gårdmark (chair)

Consultant: David Goldsworthy

Excuses

Afghanistan: Hamidullah Faqairy

IDI :   Jostein Furelid Tellnes

Netherlands: Abdel Elabassi

Sudan: Mohamed Elhafiz Nasr

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

   The chair opened the meeting and welcomed Trygve Christiansen from Norway, who is filling in for Jorild while she is away on an extended holiday.

   We have received no comments on the minutes from the previous meeting, so they will be published on the CBC website shortly.

   The agenda was approved.

2. **Work plan**

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

   Micah Tebah informed the group that work is already under way to solicit new stories. They will follow the same process of assessment and possible revisions before being published.

   The chair praised the work done on the stories. There is already positive feedback and a lot of energy around the stories, even with SAIs taking own initiatives to contribute, which is excellent.

The stories have been shared on the CBC website and advertised in the CBC Newsletter. A brief update will be published in the INTOSAI Journal and the Journal have also tweeted about the stories. They liked them so much, each story gets its own tweet.

An e-mail has been sent to all donor members of the INTOSAI-Donor cooperation and to all INTOSAI-regions, as well as the sub-regions AFROSAI-E, CREFIAF and ASEANSAI.

The CBC (through SAI Sweden) is following up on the stories which were rejected due to an insufficient connection to a complex and challenging context. The stories are still of interest and SAIs are given the option of developing them into blogs or articles, or possibly linking them to the workstream on peer-to-peer cooperation, if that is relevant. The first result of this work is an article by the AG of Zimbabwe on engagement with stakeholders, which has been published on the CBC website – and tweeted by the INTOSAI Journal.

b. (Advocacy)

There are no specific advocacy initiatives, but the stories are working as advocates and are a great way of bringing attention to important issues.

c. Forum for experience sharing (Sweden)

David Goldsworthy shared the news that the webinar planned for 28 November was unfortunately cancelled due to a power outage in Liberia, from where the speaker – Yusador Gaye – was trying to connect. The webinar has been re-planned for 11 December and anyone interested in participating should contact David. This time we have learned our lesson and taken multiple precautions against possible mishaps.

Discussions have been initiated with the ARABOSAI General Secretariat as a possible host for the next Auditors General's Forum, to follow up on the Johannesburg forum. More news on that when we know more.

d. ISSAI implementation in complex and challenging situations (Sweden)

David summarized the input received and shared in a brief paper before the meeting, as well as the resulting conclusions.

Participants agreed to prioritize the production of information materials for donors and parliaments on implementing ISSAIs, probably in the shape of a flier and possibly standardized PowerPoint slides for the use by SAIs in engagements with donors and parliaments. The work will be undertaken in cooperation with the PSC, IDI and INTOSAI-Donor Cooperation and the products should be simple, brief and visually inviting. They should also be adjustable by individual SAIs to fit their own contexts. A dissemination strategy will be considered.

Secondly, case studies on the early stages of ISSAI implementation will be developed. The suggestion is that it could be useful to tell the `story' in some detail, how individual SAIs in complex contexts are coping. It would need to describe the SAI's

context sufficiently so that readers can understand why certain decisions were made. This could build on IDI's work on mapping.

As a third priority, the workstream will develop guidance on planning ISSAI compliant audits and the resource implications. We will need to investigate what is currently available and possibly develop the guidance together with IDI.

All these three initiatives can be done primarily by David Goldsworthy, but members' contributions and engagement are highly valued and very welcome. Especially when it comes to testing the relevance of the products developed, David will be relying heavily on members' comments and contributions.

The workstream also noted that, as regards the first initiative regarding updates to ISSAI practice notes, the workstream will contact the PSC and relevant subcommittees to raise the issues described in the discussion paper, offering our support if needed.

The participants agreed that the workstream will not (as initially suggested) develop guidance on good public financial management which could be shared with auditees, parliament and others. Instead, we will gather and share such materials as developed by other credible sources, such as the EU, OECD, World Bank and others.

Other issues raised in the paper may be reconsidered in the future.

Finally, it was suggested that a member of the workstream, together with David, writes an article for the INTOSAI Journal based on the discussion paper and the inputs received from workstream members. This would be a very good way of raising awareness about some of the issues which are important to SAIs auditing in complex and challenging contexts.

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

The chair will send out an invitation to the next meeting in early February, when Oskar Karnebäck will be back in the office and resume his role as project manager for the workstream.

The chair thanked all members for their contributions and concluded the meeting.