ACCC meeting in Tokyo 1 July, 2019

Participants

Members

Mohammad Naiem Haqmal	Afghanistan
Fazel Hadi Fazel	Afghanistan
Jostein Tellnes	IDI
Martin Aldcroft	IDI
Yusador Gaye	Liberia
Magnus Lindell	Sweden
Camilla Lindståhl	Sweden
Johanna Gårdmark	Sweden (Chair)

Observers

Alhassan Baro	AFROSAI/CREFIAF
Maisie Nkau	AFROSAI-E
Hassine Boussandel	ARABOSAI
Mourad Bengassouma	ARABOSAI
Benjamin Cruz	Guam
Jan van Schalkwyk	South Africa

1. **Opening remarks – introductions and approval of the agenda**

    The Chair welcomed the participants. Following a round of introductions, the Chair offered a brief review of the background and development of the workstream until today.

    -   2014: CREFIAF introduced the topic for discussion during the annual meeting in Lima, Peru.
    -   2015: One of the theme discussions covered the topic, and the idea for a workstream was born, in Stockholm, Sweden.
    -   2016: Following research and a consultative process, the workstream was established during the meeting in Cape Town, South Africa.
    -   2017: Workstream started working, and further research conducted.

- 2018: First forum for Auditors General held in Johannesburg, South Africa. The name was changed from "SAIs in Fragile Situations" to "Auditing in Complex and Challenging Contexts". Discussion paper drafted on ISSAI implementation in complex and challenging contexts.
- 2019: Webinars initiated.

The membership consists of some SAIs with (current or historic) first-hand experience of complex and challenging contexts, and some organizations with experience of partnering with SAIs working in complex and challenging contexts. With the ambition that the agenda would be set by those with first-hand experience, and more responsibility for delivery by their partners.

The research and the consultative process led to a focus on sharing experiences, creating real and virtual meeting places, spreading information and developing guidance.

In preparation for this meeting our consultant, David Goldsworthy, carried out a survey of the workstream's membership and other SAIs working in similar circumstances. We received good feedback on what we have done so far and some ambitious ideas for what is needed. Not all of what was proposed is the role of the CBC but it can serve as inspiration. And sometimes we may encourage others – with a different role – to take on issues identified by the workstream.

In considering what the workstream can and do, we need to take into consideration that the resources of the workstream are its membership. So the question is, what are we willing and able to do?

The Chair also informed the participants that SAI Norway has chosen to leave the workstream, while we have an application for membership from SAI Palestine.

Furthermore, the Swedish NAO are currently recruiting staff to replace Oskar Karnebäck, so we hope to inform you about the new Chair before too long.

The agenda was approved.

2. **Current work plan – including reporting on results**

    a. **Short stories**

    Nine stories have been published so far and got a lot of attention. This is one of the initiatives raised in the survey as the most interesting and useful.

    An update was given by Yusador Gaye and Jostein Tellnes. New stories have been solicited, now providing a framework for the stories to make sure they cover the most relevant aspects of an issue. As the

response has not been as broad this time, the team are considering a more direct approach as an alternative. Identifying stories and interviewing the SAI concerned could possibly give even better information, but would mean more work for SAI Liberia and IDI. However, help is needed to identify the good stories. All members were encouraged to identify such ideas and share them with SAI Liberia and the IDI.

Two additional ideas were introduced:

- The possibility of developing the concept by digging deeper in some stories and developing the stories, providing more detailed information.
- Asking for the support of the INTOSAI regional secretariats to identify good stories.

There was a question of who can contribute, and how to define what we mean by complex and challenging contexts. The team has made an effort to separate stories that apply specifically to complex and challenging contexts and other stories that are more generally applicable. The authors of more general stories have been offered to publish the stories as an article or blog on the INTOSAI website instead. An opportunity, very few made use of.

b. **Advocacy (all)**

The participants were reminded that the workstream does not (yet) have a clear plan for advocacy. Considering our limited resources, we have chosen the approach of raising the issue when opportunities arise. Some such opportunities have been/will be the meeting between INTOSAI Global bodies and Regional organizations in May, the INTOSAI-Donor Steering Committee meeting on July 4, and the CBC meeting during the next few days.

All members are encouraged to introduce the ACCC-perspective where it is missing.

IDI reminded the workstream of the importance of stakeholder plans and communication materials in order to support the membership in advocacy efforts.

c. **Forum for experience sharing**

The next forum for Auditors General will be generously hosted by ARABOSAI and will be held in Tunis on 17-18 October. Members have been invited to participate in person and to contribute in writing if they are unable to participate.

A few issues were raised in relation to the preparations:

- A "definition" of the participants – who can participate in which capacity, where there is a hesitance among some SAIs to define their own context as complex and challenging.

  The CBC (and the workstream) offers the opportunity of this forum and will not say who should participate in what capacity – each SAI determines if they would find the forum of interest. In Johannesburg some participants had historic and others had current experiences of a complex and challenging context. Other participants were partners to such SAIs. We have made an effort be clear about the purpose and intended outcomes of the meeting and hope this will attract relevant participants.

- A limitation of resources for the SAIs who are interested in participating, leading to a difficulty in covering travel costs. Unfortunately, the CBC has very limited funds from INTOSAI which would not cover these types of expenses. In Johannesburg some SAIs were helped by donor or SAI partners, so perhaps that may be an option for some. We will discuss other options between the workstream and ARABOSAI. Yusador Gaye shared her take-aways of the value of last year's forum and underlined that the forum is not just a meeting. There is much to learn for participants, and the discussions influence the workstream's priorities.

- The possible more long-term expectations on the region.

  ARABOSAI makes no further commitment to the workstream than the hosting of the forum. Any possible additional initiatives will be agreed separately. However, the forum may inspire the region to take its own initiatives or change its approach in some areas, as was the case with AFROSAI-E after the Johannesburg Forum.

The forum will be led by the consultant, Mr David Goldsworthy.

Regarding the webinars, the SAIs of Kosovo and Palestine have committed to webinars later on this year. IDI suggested that SAI Somalia and possibly South Sudan could be future webinar leaders. However, in South Sudan, we would need to see if there is technical support to be had, to facilitate a solid internet connection for the webinar.

d. Guidance for SAIs in complex and challenging contexts

The paper was developed by David Goldsworthy with inputs from SAIs and donors and members were invited to provide feedback, with an option of providing additional feedback in writing after the meeting.

The only feedback received is that the link to complex and challenging contexts needs to be strengthened.

The need for further guidance was also discussed. There is a short-term plan to produce similar guidance on ISSAI-implementation adjusted to parliaments.

In a more long-term perspective we see the need to address the issue of a road-map for SAIs starting from nothing (or very little) to full ISSAI implementation. However, this is something we would need to take on in partnership with the PSC, IDI and others. We were reminded that the IDI has previously tried to develop a road map as part of 3i program – considering a maturity model – but without success.

3. **Future work plan and priorities**

The work plan that has been developed at a very high level to give us flexibility in the future, while still offering a sense of direction.

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

The issue was raised about the possibility of creating a community of practice for the benefit of SAIs, to create another arena for experience sharing and discussions.

The next meeting will be a video conference, a proposed time will be shared by e-mail.