

Minutes Skype meeting 24 October 2018 with the CBC workstream Auditing in Complex and Challenging Contexts (ACCC)

Participants

Afghanistan: Hamidullah Faqairy
IDI : Jostein Furelid Tellnes
Liberia: Micah Tebah Belleh
Netherlands: Abdel Elabassi
Norway: Jorild Skrefsrud
Sierra Leone: Adama Renner, Lara Taylor Pearce
Sweden: Johanna Gårdmark (chair)
Consultant: David Goldsworthy

Excuses

Sudan: Modamed Elhafiz Nasr

1. Opening remarks – approval of agenda

The chair opened the meeting and welcomed Abdel Elabassi, a new member in the group, representing SAI Netherlands.

While we will not ask for formal approval of the minutes, anyone who has comments or corrections on minutes are encouraged to inform the chair when minutes are distributed. Minutes from previous workstream meetings are available on the CBC website.

The agenda was approved.

2. Work plan

a. Short stories (IDI/Liberia)

Jostein Tellnes (IDI) informed the group that the finalized versions of eight short stories have been submitted to Sweden for formatting and publication – four stories at a time.

IDI and SAI Liberia will continue collecting and sharing stories and encouraged all members to consider what stories they may have to share. The terminology in the stories was briefly discussed as many of them use the term “fragile”. It was agreed in the group that the authors own their own story and can choose the terminology.

Several members expressed appreciation for the idea of the stories and look forward to reading the final product.

The chair informed the group that formatting of the stories is underway. When finalized they will be made available on the CBC website through the ACCC page, the document library and a news item.

IDI and SAI Liberia will discuss other ways of sharing the stories outside the CBC channels

Some stories were received that were not related to complex and challenging situations. These stories have been sent to SAI Sweden who will consider how to best take care of those experiences – by sharing them through another workstream or by converting them to blogs or articles for the CBC website.

b. (Advocacy)

The chair mentioned two potential opportunities for advocacy: An occasional paper will be written regarding peer-to-peer cooperation, following discussions during the CBC meeting in Kuwait. We will encourage the CBC vice chair to consider if/how aspects related to SAIs in complex and challenging contexts can be taken into consideration.

Early next year, EUROSAI, with support of the CBC, will host a workshop for providers of peer-to-peer cooperation. The chair will discuss with the organizers if/how there will be space to include aspects related to SAIs in complex and challenging contexts in the workshop.

c. Forum for experience sharing (Sweden)

The chair informed the group that preparations are under way for the first webinar, on “Building trust of government and citizens (and keeping it)”, which will be led by the AG of Liberia, Yusador Gaye. The webinar will be held on 28 November and an invitation has been sent to the workstream members and those who attended the forum in Johannesburg earlier this year.

Micah Tebah Bella (SAI Liberia) confirmed SAI Liberia’s commitment to take the lead on the webinar initiative with the support of consultant, David Goldsworthy. According to David, some have already accepted the invitation, but he also invited the group to consider if more people should be invited to the webinar. We are keeping it a manageable size as we are learning the technology, but there is still space for additional participants. We will be recording the conversation and hope to be able to share it on the CBC website.

If all goes well with the first webinar, the next to follow will be “Public participation in the audit process”, where SAI Afghanistan will contribute with their experiences. We hope to be able to run 3-4/year, so others are invited to volunteer to take a lead on

any of the topics identified in Johannesburg, and previously shared, or on a topic of their own choosing.

The chair briefly informed the group of issues relating to new EU legislation, GDPR, which relates to the right to share certain types of information electronically. Webinars will be recorded and will hopefully be shared on the CBC website, following confirmation of whether or not we are restricted by the new legislation.

Adama Renner (SAI Liberia) asked about the experiences of the first webinar held in August. David clarified that it was a test of the system and the conclusion was that the tool works well and is easy to use, but that the main speakers need good microphones to be properly heard. There will be technical issues with connections etc. but we will have the support of Minor Sancho from the IDI.

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

The discussion paper on ISSAI implementation in complex and challenging situations was distributed following the CBC meeting in Kuwait, asking for comments, but none were received.

David did a brief recap of the discussion paper and reminded the group that it was produced as a result of information coming out of interviews conducted in the production of the paper “State building in fragile situations – the role of Supreme Audit Institutions and their international partners”. Following up on the paper and the discussions during the forum in Johannesburg, additional interviews were conducted by David, who produced the paper. Some of the main issues raised were:

- The need for a discussion with the PSC around guidance provided in Practice Notes, to better address issues related to auditing in complex and challenging contexts (fraud and corruption, missing records etc.).
- The lack of quality assurance capacity in SAIs and how to deal with it
- Case studies on how different SAIs are going about implementing the ISSAIs at early stages.
- Encouraging/promoting good public financial management in auditees – develop guidance. (Possibly by adapting EU guidance?)
- What are the ISSAIs, why should SAIs implement them and what does that mean? Information to parliaments and stakeholders.
- Underestimating the importance of planning ISSAI compliant audit. Resource implications of ISSAI audits and soliciting such resources.
- Providers need to better understand issues in ACCC – training of experts etc. (Picked up by EUROSAI?)
- Many AGs do not have an audit background – may need short introduction on what it means to introduce ISSAIs in their own organizations.
- Advocacy in Caribbean and Pacific to ensure support.

Jostein expressed IDI's willingness to contribute to several of the suggested tasks, and reminded the group of some of the current IDI initiatives which may be relevant in our continued discussions:

- 3i programs – assisting SAIs in implementing ISSAIs, but they have not been able to differentiate the approach to SAIs in different situations, but they do have a lot of thoughts on the issue. Lesson learnt is that you need different strategies depending on the SAI's situation. There are case studies in the program which could be used.
- IDI has shared some handbooks for PA, FA and CA – should perhaps include ACCC issues.
- INTOSAI-Donor cooperation should be engaged to deal with funding for the Caribbean and Pacific regions and the INTOSAI-Donor Secretariat is aware of the issue.

The chair set a deadline of **16 November** for members to provide feedback on the paper and suggest a prioritization of different ideas. When considering the priorities, members were encouraged to consider:

- a) who else may be working on the issue
- b) who may be able to contribute to the issue (themselves or others) and how

3. Any other business, and next meeting

Members were asked to take note of dates for next CBC meeting, in Tokyo, the first week of July 2019. Details can be found on the CBC website. The workstream will hold an in-person meeting in Tokyo

5 December was agreed for the next meeting. An invitation will be sent by the chair.

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