Minutes CBC Work Stream SAIs in Fragile Situations – in-person meeting, Kuwait 3 September 2018

Participants

Afghanistan: Mahdi Hussaini
Waheedullah Poya
Liberia: Yusador Gaye
Netherlands: Ina Hopman
Norway: Øivind Berg Larssen
Sudan: Eltahir Malik
     Mohamed Nour Abdelraheem
     Salah Mohamed Osman
Sweden: Oskar Karnebäck (chair)
     Johanna Gårdmark

Excuses:

IDI: Jostein Furelid Tellnes
Sierra Leone: Adama Renner

Observers:

France: Sébastien Lepers
Peru: Miguel Bezette
Kuwait: Eman Al-Huwaidi
     Noha Al-Qallaf
     Fatimah Nabil M.Ali
     Noura Al-Subaiei
     Ghadeer Al Roumi
     Aziz Al-Reshoud
     Mohammed Hajeyah
     Abdullah Aladsani
     Saud Al-Ali
     Ali Al Nassar

1. Opening remarks – approval of agenda

The chair opened the meeting and emphasized the importance of occasional in-person meetings. It is good for the cooperation to see each other's' faces from time to time. As
the meeting was held in conjunction to the CBC annual meeting, it was attended by observers who were particularly welcomed.

The agenda was approved with one change of order: the discussion on the term “fragility” in the name of the workstream was put as agenda item 2 and thus the first subject matter discussion of the day.

2. The name of the workstream; “Fragility” as a contested concept
The name of the workstream has met some resistance from some of our colleagues in the SAI community. They feel labelled as “fragile” as institutions and find it potentially problematic to engage with stakeholders locally when they define the environment as “fragile”. The chair and vice-chair of CBC have received a letter from the CEO of AFROSAI-E where they were kindly asked to change the name of the workstream as the whole concept runs the risk of being perceived as demeaning. The AFROSAI-E suggestion for new name was “workstream on SAIs with prioritized needs”, which we were reluctant to suggest to the CBC Steering Committee as we did not want to be seen as someone who prioritized needs for members. One of the merits of using an existing framework with corresponding terminology, as we have done so far, is that we do not define or rank anything or anyone but use a language that is already developed by renowned organisations in the development community.

Having realized that some members do not want to take part in our work because of the name, an easy way to overcome this problem would be to change the name to something that still encompasses the fragility concept but does not use that vocabulary.

It was decided that the workstream should suggest to the Steering Committee that they name be changed to “INTOSAI CBC Workstream on Auditing in Complex and Challenging Contexts”. This would steer away from the focus on the SAI as an institution and instead turn the focus towards the activity of auditing, at the same time as it uses a less contested term than “fragility”. As we draw our mandate form the INTOSAI Strategic Plan, where the reference to “fragility” is made, we would still be able to keep our connection to the rest of the international community who uses this terminology.

3. Work plan
   a. Discussion paper (Sweden)
The chair reminded the workstream and present observers of the discussion paper and that it is to be found on the website. As the paper is finalized, it was decided that it should be removed from the formal workplan. If the workstream changes name we need to consider rewording in a reprint or revised version of the paper.
b. Short stories (IDI/Liberia)
Yusador Gaye, AG Liberia, informed the workstream of the progress of the short success stories. IDI has taken the lead to gather short stories to share. A survey was sent out and we have gathered a total of nine stories. Stories will be shared independently for now. At a later time they may be added as appendices to the CBC Capacity Development Guide or used as cases in the guide, when it is next revised. The intention is to gather more stories and compile them. Sweden will put the stories in a common format, recognizable with logo and share them on the CBC website.

We could consider sharing the news in the INTOSAI Journal with links to the stories. Introducing a few at the same time, giving attention to the SAI and thus giving incentive for others to share would be a good way to raise attention to challenges shared by others and possible solutions.

c. (Advocacy)
Advocacy is not an active part of the workplan but very important, especially for SAIs who struggle with the external environments and stakeholders in their countries. The workstream agreed that it would be good for someone to advocate for SAIs in complex and challenging contexts, but we do not have the resources nor concrete ideas on how to take it forward. We can all take the opportunity to promote the issue when the opportunity arises, as Norway reported in the last meeting, particularly where other stakeholders are present. We could also speak to our embassies and donor organisations in order to raise awareness of the situation of the SAI in the country concerned.

d. Forum for experience sharing – Johannesburg (Sweden)
The consultant, David Goldsworthy, is currently exploring how to develop ideas from the Johannesburg forum into further opportunities for experience sharing. A test webinar was held in late August to try IDI’s technical solution for webinars and members were invited to volunteer for cases to discuss.

During the meeting, SAI Afghanistan volunteered to contribute to a discussion on “Public participation in the audit process”.

SAI Liberia volunteered to contribute to a discussion on “Building trust of government and citizens (and keeping it)”.

The volunteers were thanked and will be contacted by David Goldsworthy for further preparations before the webinars will take place.

SAI Sweden will check whether the webinars can be recorded and/or livestreamed. This needs to consider European legislation on user privacy on the internet (GDPR).
There are no funds at this stage for a new in-person forum. Other regional organisations may benefit from a forum, but then we need to solve the challenge of translation/interpretation. There are no concrete ideas for the moment.

e. Guidance for SAIs in fragile situations (Sweden)

Sweden has taken over the responsibility of this task. The Johannesburg forum showed that the SAIs present did not see a need for a new ISSAI for SAIs in challenging contexts. Interviews conducted by the consultant David Goldsworthy with other SAIs, however, show a need for some sort of assistance when it comes to implementing the ISSAIs in challenging contexts. David has written a paper in this regard, and the chair promised to circulate the paper to the workstream in order to receive input for the next skype meeting on what ideas would be worthwhile to take forward.

The paper is the consultant’s own thoughts and ideas, and not a product from INTOSAI or the workstream. The workstream was reminded that we should be aware of the ISSAI implementation work that the IDI is doing so we do not overlap, but instead may reinforce each other’s work.

f. Update CBC guide with fragility focus (Liberia)

Yusador Gaye, AG Libera, informed the group about the progress. We compile our knowledge and consider how we can enrich a further version of the CBC guide when the time has come for the next revision. It is also possible to consider a separate online annex to the guide that is published at a separate time.

The short success stories will be fed into this work, and item b) and f) in the workplan should thus be combined and merged.

4. Progress report to the CBC Steering Committee

The chair presented the content of the dashboard that was to be reported to the Steering Committee. No addition or changes were suggested.

5. Any other business, and next meeting

Oskar will go back on parental leave until January and Johanna will lead the work until then. It was decided that the next meeting is to be held in the first half of October. Johanna will suggest a time.