

Spotlight on the 13TH ARABOSAI GENERAL ASSEMBLY

The 13th Assembly Meeting of the Arab Organization of Supreme Audit Institutions (ARABOSAI) was hosted by the State Audit Bureau of Qatar, concluded with the participation of the leaders of the Supreme Audit Institutions in the Arab States.

During the meetings, amendments were adopted to the Statutes of the Organization, as well as taking several decisions and recommendations aimed at improving audit work in the Arab world and promoting performance of the Supreme Audit Institutions.

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In addition, to facilitate further progress in the future, ARABOSAI should build on its accomplishments and carry on moving towards professionalism. To do so, ARABOSAI is planning to base its new plans on the recommendations derived from its recent regional professionalism evaluation. New initiatives have to address gaps and this is absolutely not a minor task to do.

EDITORIAL

NEW VISION, NEW PLANS

ARABOSAI has had its 13th General assembly three weeks ago. This session came right after the INCOSAI 2019 which made it hard for all the participants not to focus on Moscow declaration main features.

In several times, ARABOSAI SAI's leaders pointed out that despite a real and significant progress made so far by the organization, many things still need to be addressed.

Focus was put on how the Organization can build on its recent success. It was the first time ever that ARABOSAI was able to share its technical outputs with the whole INTOSAI community in its INCOSAI 2019 booth.

ARABOSAI presented during the INCOSAI 2019 a wide range of technical outputs in order to report on developments regarding improving professionalism among the region. It provides a number of relevant INTOSAI bodies with an update of the current progress made so far by the ARABOSAI entities including the General Secretariat in terms of capacities building with regard to the current strategic plan's requirements and priorities.

All the presented outputs flow from the region commitment to strictly comply with the requirements relating to the INTOSAI crosscutting priority 5 "Building upon, leveraging, and facilitating cooperation and professionalism among the Regional Organizations of INTOSAI".

All participating SAI's members' delegations agreed to the urgent need of moving to the next step. For the new era, news plans are to be designed and new initiatives need to be implemented. They set for achievement a range of objectives based on a new vision. The crucial question is how to be more supportive to SAI's members and be more influencing among the INTOSAI community and with relevant stakeholders.

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The 13th ARABOSAI General Assembly's main resolutions

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A NEW VERSION OF ARABOSAI'S STATUTES IS ADOPTED

Following the endorsement of the reviewed INTOSAI Statutes during INCOSAI 22 held in 2016 in Abu Dhabi, ARABOSAI has begun to review its own statute. Revision was based on the same core principle than INTOSAI. The revision process still underway is expected to bring about a closer alignment with the current structure, strategy and objectives of the region in order to better meet the needs of its members and stakeholders.

For this purpose a working group dedicated to complete the revision process of the ARABOSAI statutes.

ARABOSAI is governed by its own Statutes and by the respective regulatory provisions. The general assembly and The Governing Board are the supreme authorities of the organization and have powers and responsibilities as set out in the Statutes. The Governing Board consists of the heads of an elected number of member SAIs (11 members) and the General Secretary. Met in Saudi Arabia current 2017 to examine and work out a draft text as the amended statutes of the organization.

Following a number of meetings during two years, a final draft was set out and was submitted to the 13th ARABOSAI General Assembly.

The main amendments relate to the definition of roles and responsibilities of the regional bodies including General secretariat and technical committees. It is worth mentioning the following changes as the most relevant amendments expected to be brought to the statutes:

- Almost no change is brought to the governing board roles and responsibilities,
- Set up a steering committee regrouping the chairs of the technical regional committees,
- The Statutes still requires the Governing Board to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of ARABOSAI.
- Memberships to government board, technical committees are decided based on a secret ballot;
- Chairmanships of the technical committees are also decided based on a secret ballot.

A NEW GOVERNING BOARD

The State audit bureau of Libya and the Algerian Court of Accounts are the new members of the ARABOSAI Governing board. They were elected based on a secret ballot.

GOVERNING
BOARD MEETING



The full list of the Governing Board is as follows:

- The state audit bureau of Qatar: chairman
- The Board of Supreme Audit of Iraq, first vice chair
- The General Auditing Bureau of the Kingdom of Saudi Arabia, second vice chair.

The Audit Bureau of Jordan, the State Audit & Administrative Institution of Sultanate of Oman, State Audit Bureau of Kuwait, the Audit Court of Lebanon, the Court of Auditors of The Kingdom of Morocco ; The Accounts Court of Mauritania, the State audit bureau of Libya and the Algerian Court of Accounts are all members of the Governing Board.

It is worth noting that the Governing Board shall meet in ordinary session at least once a year and may be held at extraordinary sessions during the year when it deems it necessary or at the request of the Secretariat.

The Governing Board shall hold its regular or extraordinary meetings at the seat of the Secretariat or in a Member State upon her invitation and with the approval of the Governing Board.

NEW CHAIRS FOR THE ARABOSAI TECHNICAL COMMITTEES

During the 59th Governing Board meeting, the State Audit Bureau of Qatar was elected chair of the Professional and Audit Standards Committee, the State Audit Bureau of Kuwait was elected chair of the Sustainable Development Goals Monitoring Committee and the State Financial and Administrative Control Authority in the Sultanate of Oman was elected chair of the Institutional Capacity building Committee.

THE DOHA DECLARATION

The General Assembly adopted the Doha Declaration, which tackled the recommendations of the technical symposium held on the sidelines of the General Assembly meetings, and dealt with (Development Projects of Supreme Audit Institutions).

The declaration promotes the region's commitment to anti-corruption initiatives, transparency, rule of law, accountability, and institutional development.



The participants in the symposium,

Believing in the importance of the pivotal roles played by SAIs in promoting accountability, transparency and integrity, as well as combating and preventing corruption, establishing public trust and the rule of law, improving the efficiency of public administration and achieving the development goals;

Recalling the purposes of the United Nations' Sustainable Development Goal 16, dedicated to building effective and accountable institutions at all levels;

Recognizing that in order for SAIs to be able to fulfill their responsibilities and promote their performance as model institutions leading by example, require them to build institutional, organizational and professional capacities together with seeking to strengthening and developing these as necessary;

Recognizing that the implementation of development projects by SAIs is not free from challenges and risks that would hinder the achievement of goals and objectives;

Seeking to enable SAIs to benefit from their mutual experiences acquired in relation to the implementation of their development projects in adherence to the INTOSAI motto that “mutual **experience benefits all**”;

And after reviewing and discussing the contents of the papers presented at the technical symposium under the theme “SAIs Development Projects” including its both sub-themes “Organizational and Institutional Development Projects” and “Professional Development Projects”;

Have agreed to adopt the following recommendations:

1. Encouraging the SAIs in the Arab countries to adopt projects and initiatives that are aimed at establishing comprehensive institutional, organizational and professional development in accordance with the requirements of the international professional standards and good practices prevailing in the INTOSAI community in order to further promote their role and improve interaction with emerging issues and meet the expectations and aspirations of relevant stakeholders.

1. The need to consider the areas related to enhancing the independence of the Supreme Audit Institution - particularly with regard to the expansion of mandates, access to information, control of available resources and publication of reports – as part of the areas of particular importance within the institutional development projects, given their impact on the performance of the Supreme Audit Institution and on the success of other projects and initiatives under the organizational and professional field.
2. Adoption of the strategic management approach by SAIs as a mechanism for planning, leading, implementing and evaluating development projects and as a tool to cope and interact with emerging challenges.
3. Adoption or development of ISSAIs-based audit methodologies by SAIs to serve as an integrated reference for a professional practice of high quality and value added to the audit work, taking into consideration updating them whenever is necessary.
4. Urging SAIs to seek providing an internal environment that is motivating of performance and supportive of excellence through modernizing human resources management systems and providing appropriate means of work and training, as well as ensuring continuous development of all the categories of employees in accordance with modern methodologies and methods in the field.
5. Calling on the ARABOSAI to work towards intensifying initiatives aimed at supporting the efforts of the member SAIs to strengthen their institutional, organizational and professional capacities by:
 - a. Building multidisciplinary expert teams to provide technical assistance to member SAIs in order to facilitate the implementation of their development projects;
 - b. Developing a guide on good practices in the conceptualization, implementation and evaluation of development projects by SAIs;

- c. Strengthening cooperation and partnership with relevant peer organizations and international bodies in order to monitor good experiences in developing the capacity of SAIs and benefit therefrom;
 - d. Examining ways to activate the peer review mechanism among member SAIs;
 - e. Developing a database on the development projects completed by the member SAIs in a manner that helps creating opportunities for cooperation and exchange of experiences among them;
 - f. Enhancing the capacities of member SAIs that need donor support in areas related to the preparation of project proposals memos and the ability to promote and communicate in this regard in order to find the necessary funding for reform and development projects.
7. Encouraging member SAIs to disseminate their approved guidelines to all member SAIs.
 8. Urging SAIs to adopt the frameworks, methods and tools developed by INTOSAI, including the SAI Performance Measurement Framework (SAI-PMF), INTOSAI Compliance Assessment Tools, and the SAI Performance Improvement Guide, in order to assess their development needs and priorities.
 9. Ensuring that SAIs keep abreast of technological developments in order to improve the quality, efficiency and scope of audits coverage and regulate the dealing with the data revolution, digitalization and artificial intelligence.
 10. Highlighting the importance of adoption of projects and initiatives by SAIs that are aimed at increasing the impact of the audit work through the development of means of interaction and communication with relevant stakeholders, including the higher authorities, the audited entities, the media and the public.
 11. Appealing to the INTOSAI to develop practical guidance on good practices in the area of implementation of development projects by SAIs.

THE OBSERVERS

A number of observers attended the 13th session of ARABOSAI General Assembly. This included the World Bank, IDI, INTOSAI General Secretariat, AFROSAI-E General Secretariat, ASSOSAI General Secretariat and the Arab Federation of Accountants and Auditors. Attended also the meeting the INTOSAI Journal, the General Secretariat of the Cooperation Council for the Arab States of the Gulf and the GIZ (the German cooperation agency).



AN INSIGHTFUL TECHNICAL DEBATE

The technical debate about "SAIs' Development Projects" is kicked off on Wednesday 13 November 2019. It included two themes devoted to presenting the experiences of participating SAIs related to development projects in the institutional and organizational field, and to professional development project.

LEVERAGING PARTNERSHIP AND COOPERATION : UPDATES RELATED TO ARABOSAI-IDI JOINT ACTIVITIES

IDI-ARABOSAI SAI-PMF workshop

The SPMR initiative supports the whole strategic management cycle of the participating SAIs over the course of four years.



Following a consultation process with SAIs from the region was conducted in August 2019. A SAI-PMF workshop was intended to be conducted from 18 to 22 November 2019.



This given IDI-ARABOSAI SAI-PMF workshop was conducted from 18 to 22 November 2019 in the city of Tunis.

Ms. Siri HELlevik, Senior advisor at Riks revisjonen / Office of the Auditor General Norway and IDI Expert addressed as a message to ARABOSAI members SAIs to encourage them to implement the SPMR by focusing on the fact that the SPMR initiative provides SAIs' members with a starting point which the SAI-PMF on the basis of which strategic priorities are identified. The implementation of activities is then followed-up based on the same framework.

The next component of the initiative is to use the results of the SAI-PMF assessment in combination with a stakeholder assessment as a basis for strategic planning.



SAI STAKEHOLDER ENGAGEMENT PROGRAM



A lesson learned workshop was conducted by IDI in collaboration with ARABOSAI from 22 to 24 October in the city of Casablanca. The aim of the workshop is to share practical experiences coming out of the implementation process.

IDI envisaged the following strategy to run the programme in ARABOSAI:

Commitment of SAIs in the programme is one of the critical steps in the implementation strategy. 15 SAIs signed the statement of commitments at the stage of joining the programme.

The guidance that was developed for this programme formed the basis for the development of blended courseware for training SAI teams in stakeholder mapping, strategy development and practical guidance on the operationalization of the strategies. 11 SAI teams from ARABOSAI were trained in November-December 2017 in developing the strategy. After being trained, 10 out of the 11 teams drafted strategies for their SAIs to engage with stakeholders. These draft strategies were reviewed in May 2018 by resource persons and peers at a review workshop held in Tunisia. During the workshop, participants got feedback from Resource Persons and peers on the draft strategies they developed.

SAI level support which forms the last step in the implementation strategy is further aimed at supporting selected SAIs in operationalizing their action plans. This support is provided in 2019 to selected SAIs.

ARABOSAI AND AFROSAI-E EXTEND THEIR COOPERATION



ARABOSAI and AFROSAI-E signed in 2016 a Memorandum of Understanding in order to develop a technical cooperation through the implementation of multiple activities.

The project, which was initiated and funded by the two regions, has been implemented for almost 3 years. It is showcased through trainings, forum, study visit and sharing information initiatives.

A mid-term review was internally conducted by the ARABOSAI General Secretariat in order to get a view on the results so far and derive concrete, executable recommendations in terms of program design, implementation processes to ensure sustainability of the outcomes. Building on the positive impact generated by the cooperation project, ARABOSAI and AFROSAI-E agreed to extend the cooperation project's timeframe for another three years. They also agreed to better focus on the activities of common interest that are in line with the respective strategic plans of both organizations and widen the scope of the cooperation project by including relevant stakeholders such as public sector entities.

Therefore, AFROSAI-E and ARABOSAI signed on the side-line of the 13th ARABOSAI general assembly an agreement to extend their partnership for increased cooperation on areas of mutual interest. We can see on the photo underneath Meisie Nkau, and Nejib Gtari respectively Executive Officer of AFROSAI-E and General secretary of ARABOSAI.



ARABOSAI-ASOSAI work-plan is underway

ARABOSAI and ASOSAI signed on the 24th of July 2019 a memorandum of understanding which was adopted as a framework of launching, developing and following up on their cooperation.



By signing this memorandum on the sideline of the ASOSAI governing board meeting held in the City of Kuwait 23 and 24 of July 2019, the two organizations expressed their will to develop a cooperation through the implementation of multiple activities in the area of training, capacities building, cooperative planning and information and experiences exchange, as well as any activity which will contribute to the development and strengthening of cooperation between the member SAIs of both organizations.

A meeting was held on the 25th of September in two steps on the sideline of INCOSAI 2019. Following an open and realistic discussion, both sides agreed on the following rules and principles that were then translated into a more comprehensive work plan which is being circulated to members SAIs of both organisations for approval.



INSIDE THE ORGANISATION

WORKSHOPS

ARABOSAI's WORKSHOP ON AUDITING IN COMPLEX AND CHALLENGING CONTEXT:



On 17 and 18 October 2019, the INTOSAI Capacity Building Committee's Workstream on auditing in complex and challenging contexts convened a meeting for a small group of SAIs from the ARABOSAI region to share experiences and to explore opportunities for a longer-term strategy of mutual support. The meeting was hosted by the ARABOSAI General Secretariat and the Tunisian Court of Audit and facilitated by David Goldsworthy, from Development Action and assisted by Johanna Gardmark and Anna Jannesson, from the Swedish National Audit Office, and Ina Hopman, from the Netherlands Court of Audit. The workshop built on earlier work done by the Workstream, and the reporting of SAIs working in fragile situations. Prior to the workshop, participants were surveyed to identify which were the themes which they most wished to discuss, and the following topics were identified:

Building the capacity of staff and retaining them;

- Forging strong links with parliaments, especially public accounts committees;
- Combatting corruption; and
- Functioning in insecure environments.

During the workshop, a brain storming activity was undertaken through which participants were asked to identify the major internal and external challenges facing SAIs in the Arab region and then to rank order them to identify two further issues which

they would like to study. As a result, a further two topics were included in the programme, namely:

- Dealing with political upheavals; and
- Ensuring the implementation of recommendations.

Each session considered one topic and one or more participating SAIs took the lead in describing a success they had in addressing the topic. Other participants then sought to explore in more depth what the lead SAIs had done.

SHARING INFORMATION INITIATIVES RELATED TO ANTI-CORRUPTION ACTIVITIES

ARABOSAI recently announced the launch of a new section of its website where training materials, reports success stories related to anti-corruption activities will be incorporated, SAIs who are currently performing or have recently performed audits related to anti-corruption issues or have conducted trainings or development capacities, were invited to send their outputs to the ARABOSAI's General Secretariat.

Outputs are being categorized and classified in a way that any intended users might learn on the SAIs' experiences. ARABOSAI is intending to have some of this material translated and shared with the INTOSAI community.



SUCCESS STORIES

THE STATE AUDIT AND ADMINISTRATIVE CONTROL BUREAU OF PALESTINE LED AN AUDITING IN COMPLEX AND CHALLENGING CONTEXTS WORKSTREAM WEBINAR:



The President of the State Audit and Administrative Control Bureau of Palestine, Mr Iyyad Tayyem, led the ACCC workstream webinar on 15 October 2019. He discussed how are SAIs contributing to business development. He put the focus on the way the Palestinian SAI coped with a wide range of problems in order to ensure its central role as supreme audit institutions. This includes the lack of expertise, insufficient human resources as compared to a large number of auditees (around 6 thousand) and of course the occupation's impact. The Palestinian experience was considered by participants as being inspiring to the whole INTOSAI community.

This applies particularly to the audit of the ministry of telecommunication where the SAI of Palestine contributed significantly to increase the quality of internet services as the control bureau was able to follow-up its report's findings by reaching out to services beneficiaries using several channels including social media and workshop.

Participants in the webinar found the presentation stimulating and thought-provoking, recognizing that SAIs should focus more audits on those areas of government activity directly impacting on business, and also should develop closer links with this important stakeholder, seeking their input in identifying possible areas for future audit and other SAI work.



INTOSAI Appoints Bahraini Mahmood Hashim As Member To The Forum For INTOSAI Professional Pronouncements (FIPP)



Forum for
INTOSAI
Professional
Pronouncements

The International Organization of Supreme Audit Institutions (INTOSAI) has approved the appointment of Mr. Mahmood Hashim, Senior Audit Manager, Administrative Audit at the National Audit Office (NAO) as one of the new members of the Forum for INTOSAI Professional Pronouncements (FIPP).



Mahmood Hashim holds a bachelor's degree in Accounting from the University of Bahrain, and qualified as a Certified Public Accountant (CPA) and a Certified Trainer from the INTOSAI Development Initiative (IDI). Hashim has more than 13 years of experience in financial and administrative audit in the private and public sector. He is also a member of the American Institute of Certified Public Accountants (AICPA) and was recently appointed as a member of the Professional Standards Committee (PSC) of INTOSAI, representing the Arab Organization of Supreme Audit Institutions (ARABOSAI).

The FIPP aims to support professional development by ensuring INTOSAI provides clear and consistent professional pronouncements for public-sector auditing. The members of the FIPP are selected by the INTOSAI Goal Chairs which are the Professional Standards Committee (PSC), the Capacity Building Committee (CBC) and the Knowledge Sharing Committee (KSC). FIPP's composition intends to mirror INTOSAI's membership with regard to regional representation, Supreme Audit Institution (SAI) models, audit types and audit/capacity development expertise.

The FIPP comprises between 10 and 16 members, including the FIPP Chair. Through its membership in international and regional organizations (INTOSAI, ARABOSAI, ASOSAI, and the Gulf Cooperation Council), NAO seeks to provide the best training opportunities for its employees to meet international standards, as well as enhancing knowledge sharing and capacity building to face future challenges in the audit field.



OUTPUTS FROM ARABOSAI's SAIs

The Algerian Court of Accounts

Successful cooperation between the Algerian Court of Accounts and the Netherlands National Court of Audit.

The cooperation between the Algerian Court of Accounts and the Netherlands Court of Audit has made it possible to achieve the objectives of the agreement between the two SAIs. In the framework of consolidating integrity, the Court of Accounts organized in July, 2017 a workshop on self-assessment of integrity within the SAI. This workshop resulting in recommendations that have been implemented such as creating a committee in charge of integrity to contribute to the proposals concerning the development of integrity policy within the SAI, to disseminate the principles and values of the ethics of the profession and to ensure respect for the ethical framework.

The agreement also strengthened the capacity of the Court of Accounts in the field of auditing information systems by training a number of audit professionals based on the Dutch experience in this area.



Publication on the website of the Algerian Court of Accounts of audit guides

The Algerian Court of Accounts, has prepared many audit guides covering all audit activities of the Court, and prepared in accordance with the International Standards of the Supreme Audit Institutions (ISSAI).

These guides aim to supervise and assist the Court's audit professionals in the performance of their duties and to help them understand the approaches and techniques of implementing control operations with a high degree of professionalism and a great efficiency.

The guides are available on the Institution's website in Arabic and French at the following links:

- **Methodological general guide on risk-based selection in term of clearance of accounts**

https://www.ccomptes.dz/ar/publications/guides/gmgrbs_ar.pdf

https://www.ccomptes.dz/ar/publications/guides/gmgrbs_fr.pdf

- **General guide of clearance of accounts**

https://www.ccomptes.dz/ar/publications/guides/ggac_ar.pdf

https://www.ccomptes.dz/fr/publications/guides/ggac_fr.pdf

- **Profession guide of quality management control**

https://www.ccomptes.dz/ar/publications/guides/gmqc_ar.pdf

https://www.ccomptes.dz/fr/publications/guides/gmqc_fr.pdf

- **Practical guide of quality management control**

https://www.ccomptes.dz/wp-content/uploads/2019/12/الدليل_العملي_لرقابة_نوعية_التسيير.pdf

https://www.ccomptes.dz/wp-content/uploads/2019/12/Guide_pratique_de_contrôle_de_la_qualité_de_gestion.pdf

- **Guide of evaluation of public policies**

https://www.ccomptes.dz/ar/publications/guides/gepp_ar.pdf

https://www.ccomptes.dz/fr/publications/guides/gepp_fr.pdf

- **Methodological guide for the preparation of the preliminary draft for the Budget Regulation Law**

https://www.ccomptes.dz/ar/publications/guides/gmaplr_ar.pdf

https://www.ccomptes.dz/fr/publications/guides/gmaplr_fr.pdf

- **Local authorities control guide**

https://www.ccomptes.dz/ar/publications/guides/gcct_ar.pdf

https://www.ccomptes.dz/fr/publications/guides/gcct_fr.pdf

PUBLICATION BY THE ALGERIAN COURT OF ACCOUNTS OF SUMMARIES OF THE MAIN METHODOLOGICAL AUDIT GUIDES

The Algerian Court of Accounts has prepared a number of summaries, which include the most important points contained in the methodological guides of audit prepared by the Court. These summaries can be consulted in the form of leaflets in Arabic, French and English through the QR codes below:

- Methodological general guide on risk-based selection in term of clearance of accounts



Risk-based clearance selection:
The General Methodological Guide



Sélection par les risques en matière
d'apurement : Le Guide
Méthodologique Général



الاختيار على أساس المخاطر في مجال مراجعة
الحسابات: الدليل المنهجي العام

- General guide of clearance of accounts



Clearing of accounts:
The general guide of the clearance



Apurement des comptes :
Le guide général de l'apurement



مراجعة الحسابات: الدليل العام للمراجعة

- Profession Guide of quality management control



Control of the quality of
management: The control profession
guide



Contrôle de la qualité de la gestion :
Le guide métier de contrôle



رقابة نوعية التسيير: الدليل المهني للرقابة

- Guide of evaluation of public policies



Evaluation of public policies:
The evaluation guide



Évaluation des politiques publiques :
Le guide d'évaluation



تقييم السياسات العمومية: دليل التقييم

RESEARCH PAPERS

SDGs and fighting corruptions, a holistic approach with specific purposes



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ARABOSAI General Secretariat

Background

The Value and Benefits of Supreme Audit Institutions as ISSAI 12 stated initiated a new way of thinking the role and the mandates of SAIs, audits are no longer simply an accountability matter, they have to achieve the purpose that is “making a difference to the lives of citizens”.

Making this difference requires high quality audits on topics closely linked to citizens' well-being and to help overcoming factors hindering achieving it. sustainable development and UN Sustainable Development Goals may precisely be the choice to reach the said wellbeing, corruption is one of the major deviation from the objective; economically, it was proved that corruption hampers economic growth and causes the misuse of public resources initially allocated to education and health services, likewise for human development to which corruption is worsening inequality and illiteracy as examples. Hopefully, international organizations started already working on these two subject matters and some fields of improvement still to be explored.

In one hand, concerning SDGs, 193 member states in the United Nations approved the UN Sustainable Development Plan entitled “Transforming our world: the 2030 Agenda for Sustainable Development” in 2015, which includes 17 goals and 169 targets. In fact, The United Nations seeks to support those member states to achieve the said goals, the INTOSAI believed that member SAIs should play a role in the SDGs achieving, implementation monitoring, and communicating its audit results. Thus, the INTOSAI included following up and auditing SDGs within its 2017-2022 strategic plan (particularly, the second cross-cutting priority).

The INTOSAI and its working bodies (IDI and KSC mainly) are helping SAs to accomplish their tasks in auditing SDGs that revolve around four main areas:

- Assessing the national governments' preparedness and ability to implement SDGs.
- Conducting audits on areas related to the implementation of 2030 plan.
- Assessing and supporting the achievement of the 16th and 17th goals related to transparency, accountability and partnerships.
- Being models of transparency and accountability.

On the other hand, concerning fighting corruption, the UN General Assembly adopted the "United Nations Convention against Corruption" as a legally binding universal anti-corruption instrument in October 31st, 2003. Thus as an implementation instrument, the UNDP launched its Global Anti-corruption Initiative (GAIN) (2014-2017) during 2014.

SAs' role in preventing and fighting corruption dates back formally to 1998, during the XVIth INCOSAI held in Uruguay. Since then, many initiatives were taken one of the most extensive was on the outcome of the 2014 IDI Global Survey in which participants underlined challenges in preventing, detecting and reporting fraud and corruption, therefore, the prevention of corruption was considered as a priority. The IDI started in planning and implementing a dedicated capacity development programme on "SAI Fighting Corruption" (SFC) since 2017 in order to enhance SAs' audits effectiveness in fighting corruption.

SFC programme is composed of three sub-components;

- Audit of Institutional Frameworks for fighting corruption: SAs are requested to conduct performance audits of institutional frameworks (national and area of the subject) for fighting corruption,
- SAI Leading by example in implementing ISSAI 30 (Code of Ethics): as a fighting corruption institute, SAs ought to hone their ethical practices,
- SAI-Stakeholder Platform for fighting corruption: the aim is to set up or enhance a national SAI-stakeholder platform for fighting corruption.

- **The declared link between auditing SDGs and Fighting Corruption**

The most common association between both concepts encompasses the SDG 16 "Peace, justice and strong institutions" and specifically the target 16.5 "substantially reduces corruption and bribery in all its forms", in which the indicators rely substantially on weighting the bribery of public officials. This feature would show at least partly the strength of the institutional restrictions discouraging bribery and other Corruption's forms.

The "Guidance on Audit of Institutional Framework for Fighting Corruption" published by the IDI during 2017 explained the linkage between this SFC component and the target 16.5 of SDG 16, as they are mutually complementary since the government preparedness assessment relies on an overall perspective and Audit of Institutional Framework for Fighting Corruption focuses on the overall institutional system specialized in fighting corruption. So, the role of government approach is predominant in both auditing SDGs and in SFC.

Even though this link is strong and confirmed, each one of the fields of audit is dealt with separately and is subject to a separate program of capacity building; therefore a question may be raised, would it be possible to integrate them in one holistic perspective?

- **Opportunities to merge both approaches**

The relationship between both fields should not be seen from the chicken and egg dilemma, even though the SDGs are far more general than fighting corruption, the most important focus has to be on the fruitful complementarity that might be exploited, and this from several aspects.

To start with, it is relevant to incorporate government preparedness audit and the national level –specifically- of Audit of Institutional Framework for Fighting Corruption, the audit of "National Integrity System" which aims at reflecting the anticorruption mechanism under institutional frameworks and thus could be integrated in overall audits on the transparency and credibility of information systems, on the indicators and the planning and programming of sufficient resources by governments to implement SDGs, including not only SDG 16 but also the other 16 goals. Entation and revitalize the global partnership for sustainable development

Also, beyond the national level of Audit of Institutional Framework for Fighting Corruption, the sectorial level of this audit is aimed to be in compliance with Performance Audit standards and in a field related to citizens' well-being, so the scope of this sector would be definitely embodied in one of the 15 SDGs which covers all aspects of economic, human, social, political facets among others, and are well detailed in targets and indicators which helps to implement PAs. When auditing policies and programs related to SDGs, SAIs can then include the audit Institutional Framework for Fighting Corruption as a due diligence. And this starting from including corruption risks in risk analysis when planning the audit, up to implementation of the audit and the reporting of its results.

Furthermore, one of the 4 approaches for SAIs to deal with their roles in auditing SDGs, is "Being models of transparency and accountability" as mentioned in the second cross-cutting priority of the INTOSAI's strategic plan, it is barely the same objective of ISSAI 30 regarding the "Code of Ethics" which INTOSAI's member SAIs are bound to respect, it includes competency, integrity, transparency and professionalism among requirements.

Moreover, Assessing and supporting the achievement of the 16th and 17th goals as an auditing SDGs task for SAIs (third approach of the same cross-cutting priority) support in one hand the link with fighting corruption from the institutional point of view (as for SDG 16), hence shows the importance of partnership at national and international levels and inclusiveness to achieve SDGs, likewise, the third component of SFC termed "SAI-Stakeholder Platform for fighting corruption" reveal that SAIs working harmony with stakeholders is paramount in preventing corruption. So this national fighting corruption platform go along with the SDG 17 targets in a way SAIs support international efforts to fight corruption in addition to being a pillar of the national platform.



The Role of SAIs in Auditing SDGs

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SUMMARY OF THE STUDY

(THE FULL VERSION OF THE STUDY IS AVAILABLE ON ARABOSAI WEBSITE)

This study aimed to identify the role of SAIs in auditing SDGs; it also aimed to know the government's preparedness and readiness to implement the SDGs, In addition to knowing the most important obstacles to audit the SDGs, The researcher used First: the descriptive approach, which is based on the description of the concepts contained in the study a scientific description aimed at determining the concept of Sustainable Development, its origins, goals and indicators in order to analyze it and reach the results, Second: the analytical approach based on knowing the preparedness and readiness of the Auditee to achieve the SDGs and then state the role of SAIs in auditing it and ensuring the achievement of the SDGs, in addition to knowing the most important obstacles to audit the achievement of these goals and then stating the results in order to come up with appropriate recommendations.

Through the theoretical framework of the study and data analysis, the researcher was able to reach a set of results, which included that in order for the SAIs to play their expected role in auditing the achievement of the SDGs, governments had to cooperate with their SAIs to achieve the SDGs by:

- Focus on the importance of documenting decisions, papers and documents on the status of Sustainable Development in all government agencies concerned with implementing these goals and submitting them to the SAI when needed.

- Establishing a database on the level of work accomplished in the strategic and national plans related to the implementation of the SDGs, linking it with the approved performance measurement indicators, and giving authority to the SAIs to access the database to be part of the SAIs audit methodology.

The need to clarify the direct link between the objectives and indicators of the Executive Development Program and the goals and indicators of Sustainable Development in order to facilitate the monitoring and control process in implementing the government's political commitment to implement the SDGs.

Activate cooperation and coordination among SAIs and government agencies concerned with the implementation of the SDGs, and respond to data and information request notes within an acceptable time frame.

In light of these findings, the study concluded with the following main recommendations:

Involve representatives from SAIs in awareness workshops conducted by the Supreme National Committees for Sustainable Development.

Clarify the accountability procedures and arrangements related to the operational work of the SDGs among all stakeholders.

Determine the responsibility for implementing the SDGs, especially those that more than one governmental agency shares in implementing, and then determine the implementation mechanism within the time periods specified for the implementation of these goals.

Regular reporting on the actual achievement levels of the SDGs, as well as identifying the obstacles and barriers facing the government in implementation and explaining how to overcome them.

Determine a mechanism to audit the implementation of all SDGs and distribute them over the time periods specified for the implementation of those goals.

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