

**INTOSAI**  
**Capacity Building Committee**

**Work Stream on Auditing in Complex and  
Challenging Context**

**Kuala Lumpur Workshop**

**Malaysia**

**12-13 December 2019**

**Workshop report compiled by David Goldsworthy, Development Action**

## 1. Introduction

On 12 and 13 December 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 PASAI and other regions to share experiences. The meeting followed on from a two-day meeting organised by International Federation of Accountants on *Developing Accounting Capacity in Emerging Economies*. The INTOSAI workshop was facilitated by David Goldsworthy from Development Action and assisted by Anna Jannesson from the Swedish National Audit Office. The list of participants is in Annex A and the programme in Annex B. The workshop built on earlier work done by the Workstream, and the publication *State building in fragile situations* as well as a similar workshop in Johannesburg in March 2019 (see [www.intosaicbc.org](http://www.intosaicbc.org)).

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:

- Strengthening the capacity and role of parliaments and/or public accounts committees.
- Improving the delivery of audits – timing, volume and quality.
- Achieving greater independence.
- Building staff skills, performance and retention.
- Combatting corruption.

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 their respective regions and then to rank order them to identify further issues which they would like to discuss. As a result, a further three topics were included in the programme, namely:

- Managing politics.
- Engaging with citizens.
- Ensuring recommendations are implemented.

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 – using in part the check list in Annex C.

The presentations made by participants were detailed, showing how dedicated public auditors are continuing to carry out their work and serve their citizens in the most difficult and sometimes dangerous environment. This report cannot give full justice to the rich tapestry of experiences shared at the workshop but aims to highlight key points which may have wider utility.

## 2. Strengthening the capacity and role of parliaments and/or public accounts committees

### ***What success was shared?***

- How a relatively new SAI has built strong relationships with its parliament.

## **Context**

- The SAI was established as an audit office reporting directly to its parliament. It produces annual financial audits of all publicly funded bodies, including local authorities and state-owned enterprises and has the power to conduct compliance and performance audits. The head of the SAI is appointed by the President subject to ratification by the parliament for a 5-year term which is renewable once. There are two main parliamentary financial oversight committees – one scrutinising the government's budget and the other dealing with the SAI's audit reports.

## ***What challenges/problems were these responding to?***

- As a new democracy, politics is not yet very stable with governments rarely surviving a full term. This means that there are constant changes of parliamentarians and especially oversight committee membership.
- As many parliamentarians arrive in parliament without much understanding of the SAI, they can initially be wary of it and not trust its findings and its work,
- There are occasions when the two main oversight committees do not communicate – and issues flagged in audits are not picked up and reflected in decisions about the state budget.

## ***What strategies are being pursued for engaging with parliamentarians?***

- Meeting with new parliamentarians, when new parliaments are formed, to brief them on the SAI's mandate and the work of the office, to clarify areas of potential misunderstanding and answer questions.
- Being present, when audit reports are being discussed in parliament, to answer questions and advise parliamentarians if requested.
- Presenting reports at municipal meetings where the elected mayors and other councillors are present, and citizens and the media can raise queries based on the reports.
- Working hard to produce high quality reports, with clear recommendations which have been accepted by the audited entity, in order to build trust in the audit reports and findings. All reports are cleared with the auditees and the auditees sign off the final report indicating that they accept its findings. This enables parliamentarians to focus on what has gone wrong and/or what changes are needed rather than whether or not the facts in the audit report are correct.
- Providing a secretariat to the oversight committee of parliament, to directly help the committee understand the SAI reports and to answer queries as they arrive.
- Where there is a secretariat, providing summaries of the audit report and even suggested lines of questioning for the committee to use during the hearing with the audited entities.
- Guiding the oversight committee in determining which audit reports should be discussed by the committee in depth and which contain little of importance and can be processed without a full hearing.
- Encouraging oversight committee members to operate with political neutrality – having a chair from the opposition and then membership of the committee representing the balance of political power in the parliament were seen as helpful.

***What results have been achieved?***

- The SAI is trusted by the parliament and is seen as one of the key neutral agencies in the state.

***What are some of the main on-going challenges?***

- How to deal with possible parliamentary requests to audit political parties
  - Discussions are underway in parliament about asking the SAI to audit political party funding. The SAI is reluctant to take on the task fearing that it will be seen as politicising the SAI's role and risk jeopardising its efforts to be seen as politically neutral.

### **3. Improving the delivery of audits – timing, volume and quality**

***What successes were shared?***

- Building a modern audit institution in a situation of political instability and limited national suzerainty.

***What challenges/problems were these responding to?***

- In 2002, the SAI had 24 auditors, no offices, no organisational structure, limited administrative and financial independence.
- Disparity in wages and conditions meant that good staff moved to other institutions of better pay and conditions.
- No extant parliament for many years.
- Some SAIs have to follow existing respective laws and regulations with respect to organizational structures and staff affairs and it has to some extent impacts on functional independence.

***What strategies are being pursued to improve the delivery of audits?***

- Assessing the strengths and weaknesses of the SAI using the SAI PMF.
- Improving the law governing the SAI operations, providing greater control over the recruitment, promotion and remuneration of staff.
- Investing in a major programme of skills development using support from other SAIs via long-term twinning programmes, including a long-term focus on the adoption and progressive implementation of the ISSAIs.
- Developing new organisational structure which give additional weight to human resource development, quality assurance and performance auditing.
- Initiating a programme of joint or parallel audits to enable staff to practice their newly developing audit skills alongside other SAIs with deeper audit experiences and skills.

- Strengthening ties with regional INTOSAI groups to open up new learning opportunities.
- Adjusting the SAI's audit manual in line with the INTOSAI standards.
- Trying to make sure that the resources dedicated to performance audits are focused on those areas of the greatest importance to the lives of citizens. The SAI has regular meetings with the non-government sector to help gauge areas of major concern. Also, it is producing performance audits on issues of importance to economic development – including identifying areas where waste can be reduced, or public enterprises made more efficient.
- Creating reading circles where staff are periodically seconded to provide another layer of quality assurance by reading drafts of reports and providing feedback to teams.

***What results have been achieved?***

- The SAI's work is now highly valued by the President, the executive and by citizens.
- The SAI has been approved as an external auditor by international development partners.

***What are some of the main outstanding challenges?***

- The SAI's budget is still set by the Ministry of Finance and is insufficient to implement the SAI's mandate fully. At the same time, there is a need to be better able to build up a budget which clearly is based on real costs and ensure that budget submissions are as rigorous as possible.
- Many SAI's still do not have time sheets in place where the actual way in which staff use their time can be monitored and compared with the budgets for different audits and other SAI activities

## **4. Achieving greater independence**

***What successes were shared?***

- How the new law on the SAI independence was achieved.

***What challenges/problems were these responding to?***

- The regional organisation of SAI's was encouraging all its members to seek independence in line with the INTOSAI Mexico declaration. At that stage the SAI had little formal independence and so took up the challenge.

***What strategies were pursued to achieve independence?***

- Seeking external assistance from the regional organisations of SAI's and from an external consultant.

- Undertaking a gap analysis exercise to show how the SAI's independence differed from the model recommended by INTOSAI and supported by the UN and the Commonwealth Heads of Government resolutions.
- Carrying a review of best practices in the region and elsewhere and using this to prepare a draft Audit Bill.
- Running workshops for parliamentarians to help them understand why SAI independence was important and how they as parliamentarians would gain.
- In drafting the bill, there were line by line discussions with the Attorney General. He was a key supporter and in turn persuaded the Prime Minister of the benefits of the new law.
- Drawing on the Western Australian legislation which was assessed as having the best "follow the money" clause from a Survey of Australian Auditors-General.
- Ensuring that the draft bill was reviewed and endorsed by Cabinet and then proposed to the parliament by the Prime Minister.

### ***What results have been achieved?***

- The third reading of the bill was passed in 2016 and the SAI achieved substantially improved independence.
- Financial independence was provided as the Act stipulates that the SAI must receive a minimum of 0.6% of the government budget and the SAI is subject to annual external audits to improve transparency and ensure that its money is spent properly.
- The new law provides the SAI with the power to recruit and manage staff separate from other parts of the executive government.

### ***What lessons were learned?***

- Know what you want and what is likely to be accepted in your country.
- Use the regional organisation and their experience as early as possible in the process.
- Take best parts of other countries' legislation and use where applicable. The Independence of Auditors General –Survey of Australian and New Zealand audit legislation was very useful in highlighting best practice in the region.
- Be prepared for countless revisions. Make sure that you use version control.
- Ask reviewers to make suggestions in track changes rather than making comments. This makes it easier to follow.
- Use the compare function in Word to merge changes people have made into the one document.
- Understand why someone is objecting to the Bill and ask them what you can do to obtain their support. Don't fight them, work with them.
- Ensure that the recommendations for changes are appropriate to your country. What may work in a big country may not be appropriate for a small country.
- Think of alternative ways to achieve the same outcome. There may be an easier way. This was the case with ensuring our independence from government procurement rules and gaining autonomy in the management of staff. Instead of

proposing amending other legislation, which would not have been agreed to because other ministries would have to agree, we convinced the Government to establish the Office as a separate statutory entity. Having a separate institutional form also makes it considerably easier to align with the Mexico Declaration principles.

- Understand the Parliamentary process and the way legislation is developed and enacted in your country.
- It will take longer than you think, so keep on plugging away as it is all worth it.

#### ***What on-going challenges are being faced?***

- The law governing the work of the public accounts committee has yet to be passed. A new law has been drafted but not passed by parliament because the speaker has concerns that the act would make the PAC more powerful than him. However, work is underway to ensure the Speaker that in the end everything in parliament comes under him including the PAC. The SAI is working with the Attorney General to provide this reassurance.
- The annual audit plan has to be submitted to the government and the parliament and there are concerns as to whether this provides a way the government and the parliament could exercise control over the work of the SAI.
- Principle 2 of the Mexico Declaration was not able to be fully achieved, as the Constitution does not define a fixed term for the Auditor-General. This may be overcome in the next two years as a Constitutional review is imminent.
- Other participants have less independence as their budgets have to be approved by their Ministries of Finance and SAIs often face budget cuts.

## **5. Building staff skills, performance, and retention**

#### ***What challenges/problems were discussed?***

- In a small SAI with little formal structures, where wages are low and staff easily recruited by other agencies, and where staff morale is very low with many not really working, how does a new management start to make a difference?

#### ***What strategies might be adopted?***

- Beginning every morning with a morning stand-up, where staff describe what they did yesterday and what they are going to do today.
- Seeking additional external funding to put in place a systematic training programme over several years – linked to a university or a professional accounting organisation. Staff might leave when they are qualified but at least they will have made a more professional contribution while being trained. Also, if they do not pass the on-the-job part of the qualification, they will in the end not gain the qualification – so there can be an incentive to become more productive. Make retention in the organisation and promotion increasingly linked to having obtained a professional qualification.
- Carrying out a professional pay and grading assessment to verify if there is a gap in the pay between SAI and other related professionals in the public and private sector. Share the results formally with government and donors and try to agree a

progressive increase if warranted, making the increase available to staff who are performing adequately.

- Introducing regular performance appraisals – training managers in how to provide constructive feedback on a regular basis and making sure that managers are assessed on the time and effort they spend on developing their staff.
- Developing clear pathways for staff who are performing especially well – faster promotion, special salary awards, help with costs of training, participation in international events conducted by INTOSAI or regional SAI organisations – and for those who are under-performing –mentorship programmes, no pay rises and finally dismissal.
- Seeking donor support to send staff to be trained in the specialist audit training academies established by larger SAIs for example, Malaysia – but make such training linked to good performance.
- Using visits by international auditing firms carrying out audits in the country, to provide additional on the job training for SAI staff.
- Developing non-financial ways of retaining staff, including treating all staff fairly, ensuring that there is no discrimination and no bullying, and providing employees with interesting and socially valuable work. If the SAI has a good reputation externally for producing high quality work, and not being afraid to talk truth to power, then this will help in recruitment and retention. People like to work for successful organisations.
- Ensuring that once staff have worked for the SAI for a number of years, the benefits – including sickness cover, holidays and eventually pensions – can work to keep staff from leaving.
- Some turn over at all levels is a good thing – allowing new people to be recruited and providing opportunities for promotion.
- Training more staff than you need, if you know you will lose some people once they are trained so you can afford to lose some.
- Seeing the people who leave as assets, as alumni, network with them, learn from them and see them as people who will promote high public financial management standards where-ever they go.
- Providing opportunities for secondments – so that staff can spend some time outside the SAI and then return with new skills and knowledge – can include placements in Parliaments with the PAC.
- Providing opportunities for staff to carry out joint audits with other SAIs on areas of common interest – working alongside others can act as a spur to improve performance and productivity.



## 6. Combatting corruption

### *What challenges were shared?*

- In an environment where corruption is widespread what can a SAI do to make sure that it is not infected by the same disease.

### *What strategies are being pursued to contribute to the fight against corruption?*

#### *Inside the SAI*

- Developing a code of conduct with staff – recognising especially in small countries the pressures which exist as a result of traditional loyalties to families, friends, and clans and spelling out clearly the consequences for breaches of the code.
- Ensuring that all staff re-sign the code of conduct annually along with a declaration of interests which goes beyond listing assets.
- Promulgating the code of conduct beyond the SAI so that the community more widely know what is expected of SAI and especially to auditees so that they know what to do should an auditor seek bribes and so they know the consequences should they offer bribes. Think through a strategy for communicating with the public the results of internal investigations of fraud and/or corruption.
- Rotating staff between audits at least every three years.
- Establishing an internal whistle blowing policy and procedure so that staff concerns can be raised with the head of the SAI. Provide an external option if the issue involves the head of the SAI.
- Being particularly careful on procurement, especially procurement of audit firms for contracted out audit – again rotate staff where practical, ensure these contracts are regularly audited by internal and external auditors – using overseas firms funded by donors if necessary.
- Ensuring careful control of per diem and travel budgets and avoid use of cash if possible.
- Ensuring robust systems are in place for staff recruitment, include checks of qualifications.
- Working through the INTOSAI programme intoSAINT to assess the strength of internal controls and to involve staff in developing an awareness of the need for exemplary behaviour by the SAI.
- Ensuring that systems are in place to protect and support staff who receive threats.
- Taking letters of engagement more seriously to ensure that there are no impediments to using a particular set of auditors on an audit.

#### *Outside the SAI*

- Conducting workshops across the public sector and among parliamentarians on the proper conduct of public business.
- Conducting special audits of key areas of corruption risk to ensure that proper controls are in place and are in use e.g. public procurement, cash management, police, judiciary – using auditors from other SAIs if necessary.

- Working with anti-corruption agencies and others to ensure coordination, that the right information is being collected, that successful prosecutions occur and that lessons are learned.
- Ignoring backlogs – work from the most recent financial year. Audits delayed mean that those who have been guilty of misdemeanours are rarely brought to justice and audits serve little purpose. Seek technical advice regarding opening balances.
- Implementing more rigorous quality assurance arrangements on high risk audits, to ensure that the audit team have carried out all the checks which would be expected of them, and the data gathered is complete. Such checks can also be done at the audit planning stage.
- Creating anti-corruption units in larger SAIs, in addition to internal audit, to check that the SAI is adequately protected, and that necessary actions are taken.
- Using IT based audit software, to lock data from the audits at the end of each day making it difficult to change data.

***Other issues raised:***

- Tackling corruption is a long term and difficult challenge involving cultural shift as much as technical skills. Important to engage with public.
- While corruption may be a problem, often poor management and waste can result in larger losses of public money. Some participants felt that there need to be more severe penalties for failures by public servants to act with due diligence to protect the public's interest and powers provided to SAIs to impose penalties on such officials.
- The focus for SAIs is on ensuring that controls are in place and are functioning – in the fight against corruption our role is more on the prevention end.

## **7. Dealing with politics**

### ***What challenges/problems were these responding to?***

- To be trusted and to be effective, SAIs need to be, and be seen to be, politically neutral. Yet in many countries, the appointment of the head of SAI is a political decision.

### ***What strategies are being pursued?***

#### ***On recruitment of heads of SAI***

- Describing the qualities and/or qualifications of the head of SAI in the Constitution and/or the law governing the SAI.
- Calling on parliaments to ratify the appointment of a SAIs, in countries where the President nominates the head of SAI.
- Ensuring that the head of SAI has cross party support, by forming a cross party parliamentary commission who then do the first round of selections proposing to the head of state or parliament a potential candidate for their consideration.
- Time-limiting appointments as head of SAIs -most serve for a period of not more than 10 years.
- While maintaining impartiality and neutrality, SAIs heads will occasionally need to step into the political arena to defend the independence of their SAI.

#### ***On remaining politically neutral***

- Conducting high quality audits based on rigorous evidence and international standards; and focus on administration not on policy.
- Maintaining an open professional relationship with government, opposition, civil society organisations and business to hear what their concerns are, and to ensure that the audit programme addresses important issues in an apolitical manner.
- Delivering a constant message that the SAI exists to help improve the management of public finances and resources and not to just find fault.
- Being head of a SAI is a lonely role, important to maintain contact with others internationally.

#### ***On dealing with politically motivated requests to conduct particular audits***

- Listening to parliamentarians in developing a forward programme of audits. They are in touch with a wide range of citizens and others and may bring issues to the SAI's attention which might otherwise have been overlooked.
- Having the strength to say no if the SAI does not believe the issue raised is one for it to audit. This decision needs to be communicated to those raising the issue professionally and honestly.
- Ensuring new parliamentarians understand the role of the SAI. Sometimes such requests occur when there is a change of government, and the new administration wants to know how badly the other side did.

- Preparing a briefing for incoming administrations and new parliamentarians summarising key findings from prior audits which relate to different ministerial portfolios – e.g. health, education, and defence.
- Some public accounts committees have specific powers to request that the SAI examines a specific issue – in which case the SAI may have no alternative. However, the audit should still be conducted in a professional and apolitical manner.

#### ***On dealing with the party-political allegiances of staff***

- It is important that the parliament and government trust the neutrality of the SAI.
- Ensuring that the political allegiances of staff, do not interfere with their duty to conduct their audits in a neutral manner.
- Clarifying the policy on the rights of staff to be active members of political parties. In many countries, public servants, including SAI staff, cannot be conspicuous members of a political party. In others junior staff may participate in political parties but not more senior staff.
- Expecting staff who wish to stand for public office, to resign from the SAI.

#### ***On dealing with groupings of staff lobbying for change***

- At times staff may seek to form groups within the SAI to raise concerns, challenge particular policies or promote their special interests. This usually signifies a breakdown of some kind in established systems within the organisation.
- Having in place official channels through which staff concerns can be raised and addressed. These might include a union, a staff association, annual staff surveys, and/or a complaints box. Where issues are raised and addressed, the results need to be communicated so that staff see that their organisation is responsive to their concerns.
- Heads of SAIs arranging regular meetings with staff, formally and informally, to understand their views.
- Ensuring that there is proper representation of women and minorities.
- Working on the SAI's value systems – not just agreeing what these are but also how these are made operational internally and externally.

## **8. Engaging with citizens**

### ***What successes were shared?***

- Experiences in engaging with citizens

### ***What strategies are used?***

- Building trust with citizens, by constantly demonstrating that the SAI is following its own professional ethics.
- Acting with humility in dealing with citizens, talking with them and not down to them, acting honestly, simply and straight forwardly.

- Promoting among staff the importance of controlling greed, anger, ignorance, arrogance and jealousy.
- Being honest about the limits of transparency – during the course of a SAI's work much is learned which needs to be kept confidential. To be effective a SAI needs to be able to demonstrate that it knows when to treat information in confidence and when in the public interest such information needs to be released.
- Recognising that emotional intelligence is important in gaining trust and reaching out to citizens and that this needs to be developed. SAI staff are often very strong technically but need their softer skills developed through training and counselling.
- Consulting citizens organisations and citizens when developing the SAI's formal programme of audits – to identify what issues are important for them.
- Promoting an understanding of the audits and the audit findings, via public radio ensuring that the broadcasts are in the local language and not just English – and by visiting Universities and High Schools.
- Not neglecting public servants in general. Auditors often only interact with a few staff – senior managers, finance department staff etc – but when they are in the auditee opportunities could be used to talk to wider cohorts of staff at staff conferences, training events or via a dedicated webinar.
- Monitoring levels of satisfaction or engagement with citizens – at least monitoring the views of parliamentarians, and auditees.

***What have been the results of involving citizens?***

- When examining the quality of housing being provided for the poor, one SAI sought direct feedback from citizens. This was the first time they had ever been consulted, they were enthusiastic about the opportunity and the results meant that the audit report identified many more issues and was better grounded in the daily reality of citizens.

## **9. Ensuring the implementation of recommendations**

***What successes were shared?***

- Approaches to encouraging auditees to implement SAI recommendations

***What challenges/problems were these responding to?***

- Auditees are sometimes reluctant or slow in implementing SAI recommendations

***What strategies are being pursued to ensure SAI recommendations are being implemented?***

- Ensuring that the auditees understand the reasons why a SAI is making a recommendation and have the chance to discuss and agree how improvements can be made, if they have a better option then accept it.
- Appearing before the PAC is a powerful incentive – they do not want to be summoned before the Committee a further time and face being publicly embarrassed.

- Conducting thorough follow ups to check that the recommendations have been implemented and not always accepting the auditees words.
- Producing a publicly available annual report showing which Ministries or other public bodies are failing to address weaknesses found by the SAI.
- For recommendations which may take several years to implement, agreeing a timetable and monitoring progress – using a traffic light system to show progress.
- Arranging public meetings in municipalities which discuss not only current reports but progress in implementing recommendations in past reports with public officials being held to account in these meetings.
- Arranging for recalcitrant auditees to be summoned to appear before the Prime Minister to explain failure to implement recommendations.
- Working with the donors – with public bodies which do not implement SAI recommendations being less likely to receive the donor funds they are seeking.
- Making it mandatory that after 30 days, the auditee must submit a formal plan showing either that the recommendations have been implemented or submitting a timeline with milestones showing when and how each recommendation will be implemented.
- Constant training of staff so that they are capable of producing strong clear recommendations, asking for help from more experienced SAIs if necessary.
- Surveying auditees to understand why they are having difficulty with implementing recommendations.
- If auditees do not accept the SAI recommendation, asking them to provide a comment/explanation which is included as an annex to the SAI report.

## **10. Short stories of SAIs in challenging and complex contexts**

On behalf of the workstream, IDI and SAI Liberia are compiling and disseminating short stories on how SAIs have addressed, or managed to overcome, challenges related to working in complex and challenging contexts. They are looking for stories of success and for different types of stories – some which might be shared with the wider community interested in progress in SAIs, including development partners – and some which might be of a more technical interest within the SAI community, particularly those in difficult situations.

The stories are disseminated through a variety of media – including the CBC website, direct dispatch to SAI, sharing with the INTOSAI Donor Cooperation project, and the INTOSAI Journal.

Workshop participants were encouraged to turn their presentations into such stories and to make them available to the community of SAIs auditing in complex and challenging contexts, and to generate other stories if they can.

SAI Tuvalu has already documented its journey to independence, and this is available on [www.pasai.org](http://www.pasai.org).

## 11. Future work stream activities

Participants considered that the workshop had been fruitful in providing a forum through which they could share success stories and learn from each other.

In addition:

- SAI Malaysia indicated that they would give feedback to the ASEAN meeting of SAIs.
- SAI Tuvalu, Papua and New Guinea would raise issues from the workshop at the next PASAI gathering and would also look for ways of engaging with the Professional Accounting Organisations in the region.
- SAI Kosovo would look for more chances to engage with parallel audits.

In general, participants considered that more could be done by the workstream to:

- Encourage sharing of good practices in how SAIs encourage auditees to implement recommendations.
- Explore how different SAIs are developing soft skills in their managers.

Furthermore, future webinars might cover some of the challenges identified in the workshop including such topics as:

- How to balance the desire to be transparent with the need to maintain a degree of confidentiality for informants.
- How to build strong relations to Professional Accounting Organisations and to IFAC.
- How SAIs have achieved greater financial independence.
- How SAIs are engaging with the implementation of the UN SDGs.
- On specific issues related to quality control.
- Good governance.
- Share experiences among SAI how they deal with political environment.
- How to create trust in the local society.
- Strengthening regional bodies and come up with ways/means on how they can better support regional members.

**Workshop of SAIs  
on  
auditing in challenging and complex contexts  
12-13 December 2019**

**Workshop programme**

Day 1 – 12 December 2019			
Time	Section	How	Chair/Facilitator
9:00-9:10	<b>Introduction and welcome</b>	Welcome: Swedish National Audit Office open proceedings with brief introduction on the activities of the CBC workstream	
9:10-9:15	<b>Administration</b>		
9:15-9:30	<b>Icebreakers</b>	Short snappy inputs - 1 minute per person	David
9:30-10:00	<b>What participants want from the meeting and what needs to be produced</b>	Round the table Flip chart	David
10:00-10:30	<b>Managing SAIs –</b> <ul style="list-style-type: none"> <li>• <b>internal challenges</b></li> <li>• <b>external challenges</b></li> </ul>	Round the table - sharing key challenges Identify other important challenges for future work of the forum	David
10:30-10:50	<i>Coffee break</i>		
10:50-11:30	<b>Session 1: How to strengthen the capacity and role of parliaments and/or public accounts committees</b>	This discussion covered – how do we ensure parliaments understand our role, how we ensure that parliaments see us as allies not enemies, how we help parliaments handle our audit reports, run effective committee sessions, and ensure our recommendations are implemented.	SAI Kosovo



11:30-12:15	<b>Session 2: How to improve the delivery of audits - timing and volume and quality</b>	This discussion covered how we prioritise audits, how we decide the time and resources we need for an audit, how we monitor time and cost, how we build in quality at every stage.	SAI Palestine
12:15-13:00	<b>Session 3: How to obtain greater independence</b>	This discussion covered what steps a SAI can undertake to convince key stakeholders of the importance of SAI independence, and without full legal independence, what a SAI can do to gain greater control over staffing and/or budgets.	SAI Tuvalu
13:00-14:00	<i>Lunch</i>		
14:00-15:30	<b>Session 4: How to build staff skills, performance, skills and retention</b>	This discussion covered how to build staff skills in small SAIs with few resources and better job opportunities elsewhere.	David
15:30-16:00	<i>Tea break</i>		
16:00-17:00	<b>Session 5: How to fight corruption – inside and outside the SAI</b>	This discussion covered how we protect our own organizations against internal corruption, how we pursue apparent cases of corruption, and how we work with the judicial structures.	SAI Solomon Islands

<b>Day 2 – 13 December 2019</b>			
<b>Time</b>	<b>Section</b>	<b>How</b>	<b>Chair/Facilitator</b>
9:00-10:10	<b>Session 6: How we deal with politics</b>	This discussion covered how we remain politically neutral, how we deal with politically motivated audit requests and how we manage political groupings inside a SAI.	SAI Myanmar
10:10-11:00	<b>Session 7: How we work with citizens</b>	This discussion covered issues of engaging with citizens.	SAI Myanmar
11:00–11.15	<i>Tea break</i>		
11.15-12.00	<b>Session 8 – How we ensure recommendations are implemented.</b>	This discussion covered how we encourage auditees to implement our recommendations including looking at a range of soft persuasive techniques as well as	SAI Kosovo

		the formal application of legal powers.	
12.00-12.10	<b>Collecting and sharing stories of how SAIs in complex and challenging contexts have addressed their challenges</b>		Anna
12.10-12:30	<b>Where next?</b>	<p>Round table discussion on:</p> <ul style="list-style-type: none"> <li>• What SAIs plan to do with the information shared at the workshop</li> <li>• What SAI regional organisations can do to better support SAIs in complex and challenging contexts</li> <li>• What should the CBC workstream focus on going forward?</li> <li>• AOB</li> </ul>	David
12:30-12:45	<b>Closing remarks and evaluation</b>		
12:45-14:00	<i>Lunch</i>		

## ARABOSAI Workshop on auditing in complex and challenging contexts

**17-18 October 2019**

### List of Participants

<b>Organisation</b>	<b>Delegate</b>
Auditor General's Office, Papua New Guinea	Gordon Kega
Auditor General's Office, Papua New Guinea	
Auditor General of Kosovo	Besnik Osmani
Office of Auditor General of Kosovo	Ilir Salihu
Auditor General of the Union, Myanmar	Dr. U Maw Than
Office of the Auditor General of the Union, Myanmar	U Sein W Wan Tin
Office of the Auditor General, Solomon Island	Rachel McKechnie
Auditor General, Tuvalu	Eli Lopati
Office of the Auditor General, Tuvalu	Selai Managreve
President, State Audit and Administrative Control Bureau, Palestine	Iyad Tayyem
State Audit and Administrative Control Bureau, Palestine	Ammar Al-Salami
Jabatan Audit Negara, Malaysia	Johari Ismail
Jabatan Audit Negara, Malaysia	Yusnani Zakaria
Swedish National Audit Office	Anna Jannesson
Development Action	David Goldsworthy

### Questions for enquiry

We would like to focus on your successes but to understand and potentially replicate them we need to dig deeper with probing and enquiring questions such as:

1. What strategy did you pursue? What options did you consider?
2. What role did you play?
3. Who else was involved? What role did they play?
4. What structures and processes were in place that allowed this to occur?
5. What skills did you need to have?
6. What opposition did you face? How did you overcome this?
7. What were the major risks? How did mitigate them?
8. What has changed because of this? In policy, structures, behaviours etc? And were there any unintended consequences?
9. How did you know this was a success?
10. Looking back would you have done anything differently?
11. How key stakeholders perceived this? What did they say about it?