

# Minutes Skype meeting 23 January 2020 with the CBC workstream Auditing in Complex and Challenging Contexts

## Participants:

Afghanistan: Fazel Hadi Fazel  
IDI: Jostein Furelid Tellnes  
Liberia: Yusador Gaye, Micah Tebah Belleh  
Netherlands: Ina Hopman  
Palestine: Lana Assi  
Sierra Leone: Adama Renner  
Sweden: Anna Jannesson (chair), Johanna  
Development Action: David Goldsworthy (consultant)

## Excuses

Sudan Mohamed Elhafiz Nasr

### 1. Opening remarks – approval of agenda

There were no comments on the minutes from the last meeting in September and the agenda was approved without additional comments.

### 2. Work plan

#### a. Short stories (IDI/Liberia)

IDI and Liberia had contacted SAIs in November, asking for additional stories. No feedback was received until this week when SAI Afghanistan contributed with two stories. Liberia and Somalia will also contribute with a story each. In addition, based on the presentations held during workshops and webinars it was suggested to reach out to Tuvalu, Yemen, Palestine and Kosovo to collect potential new stories.

In response to the question of using templates, SAI Liberia and IDI have focused on providing guidance rather than a template, and a general explanation of what we are looking for. The instructions will be shared with the workstream members together with the minutes from the meeting.

## b. (Advocacy)

Based on the discussions and feedback from the workshops in Johannesburg, Tunis and Kuala Lumpur some ideas for topics that could be taken forward by developing short papers was shared. Topics for possible short papers:

- Encourage sharing of good practices in how SAIs encourage auditees to implement recommendations
- Explore how different SAIs are developing soft skills in their managers
- Share experiences among SAIs, how they deal with political environment
- Focus more attention on SAIs working in insecure environment and working in environment with difficult political divisions
- Developing financial packages to attract and retain competent staff
- How SAIs have achieved greater financial independence and access to appropriate levels of resources

The chair asked the members if there were any of the issues that should be prioritized, dropped or if there were other suggestions for topics. Jostein Furelid Tellnes informed that IDI has an independence program and that SAI France is carrying out some research on independence issues. France is also looking at the issue of implementing recommendations, which is the theme for the next AISCUFF meeting. The issue of dealing with a difficult political environment was proposed by several of the members as it was seen as the topic with the most direct link to the work of ACCC. In reference to the topics suggested for the webinars, Micah Tebah Belleh pointed out that SAIs should choose their own topics. Lana Assi raised the topic of SAIs dealing with improving communication with local societies and citizens.

The chair asked the workstream members for additional input and/or comments as the meeting minutes are shared.

## c. Forum for experience sharing (Sweden)

### Webinars

The next webinar is planned for 18 March during which Somalia will present. The webinar will focus on Somalia's recently released audit report and the format might be a bit different and more like an interview.

A broader discussion about the format of the webinars was held and David Goldsworthy asked the members about their view of the webinars and if they should continue.

In general, the member thought that the webinars were useful, good for knowledge sharing and that the workstream should continue arranging them. Lana Assi pointed out

that the workstream should try to encourage more SAIs to attend and that one idea might be to also invite other actors to participate.

The chair informed that aim will be to continue hold three to four webinars per year. The below list of potential webinar issues was discussed.

Potential webinars:

- How to balance the desire to be transparent with the need to maintain a degree of confidentiality for informants.
- How to build strong relations with Professional Accounting Organisations and IFAC.
- How to create trust in the local society
- Fostering societal commitment to greater accountability
- Combatting auditee resistance
- Encouraging donor support
- Improving communications with citizens
- Working with other oversight bodies and internal audit
- Working with auditees who do not have electronic accounting systems
- Operating across a divided country
- Making sense of transparency requirements in an unstable context
- Prioritising when the tasks are too many
- Leading by example

Jostein Furelid Tellnes suggested that another topic might be – *how do you carry out your financial audit when there is no financial statement for the government?* South Sudan are working hard on this and may have something to share. Kenya could possibly be another option.

Yusador Gaye mentioned that Liberia has similar issues and do a hybrid audit between compliance and financial audit and that Kenya would be a good option. Liberia could in this regard add their voice. Ina suggested that an idea was to see whether there are SAIs that would like to speak on a combination of topics?

It was agreed that the workstream should inform and advertise about the webinar more broadly to get additional volunteers to present, via e-mail (David Goldsworthy) and on the CBC-website (Anna Jannesson).

## Workshops

October 17-18 a workshop was held in Tunis, hosted by ARABOSAI. The participants came from the SAI of Tunisia, Egypt, Palestine, Iraq, Libya and Yemen. It worked surprisingly well to do an interactive workshop with interpreters. The report is available on the website.

On December 12-13 another workshop was held in Kuala Lumpur with participants from the SAI of Kosovo, Myanmar, Palestine, Papua New Guinea, Solomon Islands, Tuvalu and Malaysia (co-host). The workshop worked well even with a very diverse group.

David Goldsworthy was impressed by the level of sharing in both events. He experienced that the more homogenous groups may get a little bit more out of the workshop. Ina Hopman agreed that that it made a difference that people came from the same region and that the workstream during the Tunis workshop were backed up by the ARABOSAI.

The chair informed about the plans to approach CREFIAF about organizing a workshop in the region this year.

Jostein Furelid Tellnes informed that IDI has a relationship with five SAIs through the PAP-APP program and that an event is planned in May in Yaounde. One option would be to plan something back-to-back with that event. There may also be activities around the IDI independence program. The chair and David Goldsworthy will work with IDI and CREFIAF to see which SAIs may be appropriate to invite.

#### d. Guidance for SAIs auditing in complex and challenging contexts (Sweden)

The chair informed that the information for SAIs and development partners has been disseminated and translated to Spanish. The information will also be translated to French and Arabic.

The information for SAIs and parliament is under development and will be shared with the workstream members for comments together. It might be more difficult to share directly with parliaments with donors. Yusador Gaye mentioned parliamentary contact to send the paper directly and that AFROPAC also could be an option to disseminate it.

### 3. Any other business, and next meeting

David Goldsworthy asked the members if there was anything else the workstream should be doing more of or anything that should be done differently, given the resources available.

Jostein Furelid Tellnes raised the issue about auditing when there is no financial statement and the issue of independence, that the independence issue might however be dealt with by others. Ina Hopman saw that it, in the coming years, would be good to raise more attention about ACCC SAIs in the INCOSAI program, the issue should be raised in different contexts like the Governing Board etc.

Jostein Furelid Tellnes informed that IDI has a PAP-APP program which is now transitioning into phase 2 during. During this phase the strategic plans of the nine SAIs will be implemented. To support these projects to be successful, the knowledge basis developed in ACCC is quite useful. IDI will also try to support the partners and in peer-to-peer cooperation. The cooperation with ACCC is important and could be organised through the CBC peer-to-peer workstream.

A date for the next meeting will be proposed by the chair later.