

The Virtual Catalogue of Cooperative Audits: The Road So Far and the Future Ahead

Since its creation the Subcommittee on Cooperative Audits, chaired by the Office of the Comptroller General of the Republic of Peru, and composed of the SAIs of China, Fiji, Iran, Kazakhstan, Morocco, Pakistan, Philippines and Slovenia; has sought to bring to the forefront the incredible potential of Cooperative Audits as a tool for capacity building for Supreme Audit Institutions (SAIs) across the world, in particular a tool of learning by impact. Since the end of the last millennium it became increasingly clear for all to see that the world was becoming more interconnected and globalized than ever before, and with this reality comes the realization that many of the challenges faced by humanity would have to be faced by working together across borders.

In the past decade issues such as the United Nations Sustainable Development Goals (SDGs) have highlighted the fact that many of the problems facing the world's countries are not restricted to their own borders, neither in the causes nor in their effects. This requires cooperation between the institutions of various nations in order to get a complete picture of the situation, and formulate appropriate recommendations, thus working together towards making sure that nobody is left behind, in any country. Within the world of government control this cooperation can often take the form of cooperative audits, which not only allows the participant SAIs to gain access to information and insights that they would otherwise not have, but also to gain the experience and knowledge of their peers.

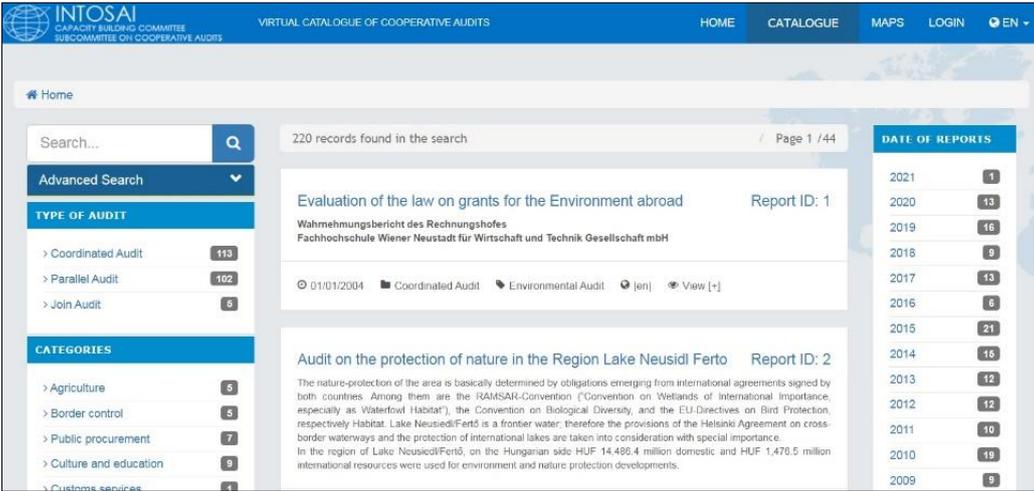
However, through its work the Subcommittee on Cooperative Audits came to realize that this valuable tool, so appropriate for the current environment, could be more widely utilized across all regional organizations. One of the key actions to remedy this was the development of a Professional Pronouncement on Cooperative Audits, which was endorsed in 2016 at the XXII INCOSAI held in Abu Dhabi, as **ISSAI 5800 - Guide on Cooperative Audits**, which with the establishment of the INTOSAI Framework of Professional Pronouncements (IFPP), was relabeled and renamed as **GUID 9000: Cooperative Audits between SAIs**.

This document established a solid foundation for the use of cooperative audits across the world, but even before the pronouncement was endorsed, the Subcommittee on Cooperative Audits knew that more needed to be done to help SAIs across the world see cooperative audits for the important tools that they are. With this in mind, when the Subcommittee presented its work plan for the 2017 – 2019 period at the CBC's Steering Committee meeting in Cape Town, South Africa in October of 2016, it proposed the development of an online catalogue for cooperative audits. The idea was to have single point repository where all the experiences on cooperative audit could be gathered for the INTOSAI community to access. Its purpose was to share with the entire INTOSAI community the already existing wealth of experience that many SAIs had already accumulated over the years.

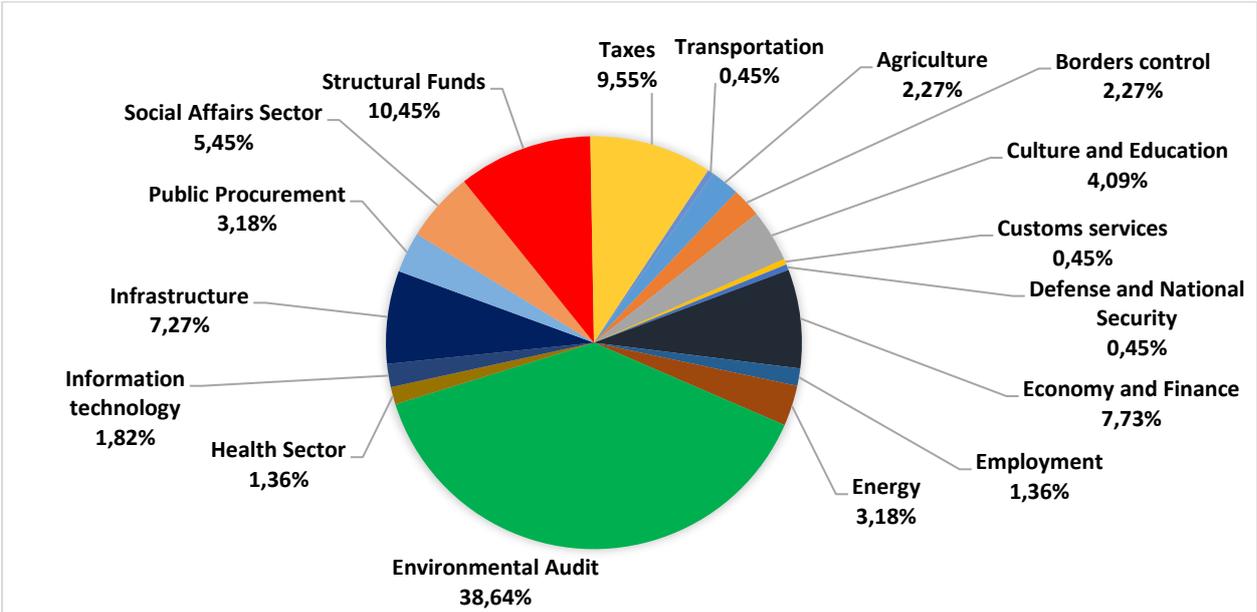
The development of the *Virtual Catalogue* would not have been possible without the kind and steadfast support of the late Mr. Kimi Makwetu, Auditor-General of South Africa and Chair of the INTOSAI's Capacity Building Committee, who will continue to be remembered as one of the pillars of the INTOSAI community for his great personal and professional qualities, and for his many contributions to his country and the government control community. After his sad passing, the Subcommittee has continued to work with his distinguished successor, Ms. Tsakani Maluleke, the new Auditor-General of South Africa and Chair of the CBC, who alongside the CBC's Vicechair, Ms. Helena Lindberg, Auditor General of the Swedish National Audit Office has continued the support which made

it possible for the Virtual Catalogue of Cooperative Audits to be ready and available. The ongoing process of uploading reports which started then continues to this day.

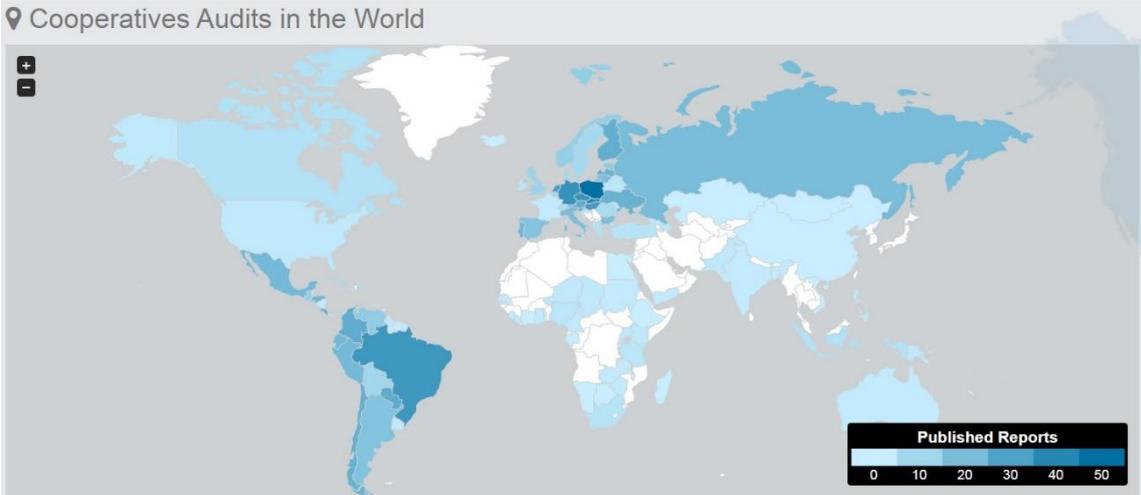
Since its launch in 2017, 220 cooperative audit reports from across the globe have been added to the Virtual Catalogue, which has received 5,565 visits from 2,248 people, resulting in 11,467 downloads of the reports contained therein. The Virtual Catalogue allows visitors to search cooperative audit reports, and to filter them according to a wide variety of variables, such as type of cooperative audit, category, date of the report, regional group of the participating SAIs, and even the SDGs the cooperative audit is associated with.



The topics being audited in the cooperative audits included in the Virtual Catalogue include a wide array of categories. As can be seen in the graph below, by far the most common subject of cooperative audits are environmental audits, representing 38.64% of the total of audits reported in the Virtual Catalogue. This should come as no surprise, as environmental issues are one of the quintessential cross-border issues requiring cooperation from multiple countries to be addressed effectively. Other well represented audit topics include structural funds (10.45%), taxes (9.55%) economy and finance (7.73%) and infrastructure (7.27%).



Cooperative audits are not restricted to the members of a single regional group within INTOSAI, so some of the cooperative audits listed in the Virtual Catalogue, feature SAIs from more than one regional group, or SAIs that belong to more than one regional organization. Despite this, it is still apparent that the use of cooperative audits is more widespread in 2 particular regions: 122 of the audits listed in the Virtual Catalogue featured the participation of SAIs from EUROSAI, while 45 of them included SAIs from OLACEFS among its participants. This can also be seen when looking at the map of the SAIs which participated in the cooperative audits included in the Catalogue. While this makes clear the cooperative audits are recognized in those two regions as an important tool for government control and cooperation among SAIs, it also points to the fact that there is still work to be done hand-in-hand with the other regional organizations in order to promote the use of cooperative audits now and in the future.



And in order to carry out that work, the Subcommittee is already moving ahead with the development of the 2.0 version of the Virtual Catalogue. Information Technologies have continued to move forward at a breakneck pace since the launch of the Virtual Catalogue, and the current tools at our disposal will allow us to present the INTOSAI community and all its various stakeholders with a more user friendly platform based on the dashboard approach, which will allow us to make use of the latest development in Information Technologies. This will provide users with more information about each cooperative audit, presented in a more interactive and visual manner.

The SAI of Peru’s experience with the development of the **“International Observatory Government and SAI initiatives in relation to COVID-19”**¹, which it carried out in cooperation with the SAI of the Russian Federation lead by Mr. Aleksei Kudrin, Chairman of the Accounts Chamber of Russian Federation, provided the Subcommittee’s chair with key insights towards providing a better information sharing platform, and move forward towards the new dashboard platform. In this sense, the updated Virtual Catalogue will also become a repository of information beyond the audit reports themselves, including sections with technical documents and methodologies on cooperative audits, as well as papers and articles about the experiences of SAIs, regional organizations and other stakeholders about their involvement in cooperative audits, the lessons they have learned, and provide a ranking of the most searched for topics. Also included in the updated Virtual Catalogue will be access to the **Self Instructional Course “Guidelines for conducting Cooperative Audits”**, developed by the

¹ <https://observatorioiefs.contraloria.gob.pe/>

Subcommittee with the aim to guide SAIs' staff in the preparation, implementation and monitoring of cooperative audits, as set out in the **GUID 9000: Cooperative Audits between SAIs**. The latest edition of the course, available free of charge in English and Spanish, is set to begin on March 1st, 2021.

Once launched the updated Virtual Catalogue will become a knowledge hub for everything related to cooperative audits, where SAIs and stakeholders interested in this tool will have a one stop source for all the information and experiences available to the INTOSAI community about the subject. Valuable as this tool will be, a tool is only as useful as the hand that wields it, so the SAI of Peru, Chair of the Subcommittee on Cooperative Audits, with the invaluable support of the SAIs of South Africa and Sweden, Chair and Vicechair of the CBC, is committed to continue the promotion of cooperative audits across all regions and audits topics.

We have come a long way so far, but much remains to do on the road ahead, and the CBC in general and the Subcommittee on Cooperative Audits in particular, remain committed to their efforts to place cooperative audits at the forefront of government control. The ongoing COVID-19 pandemic has done nothing but highlight the importance of international cooperation among SAIs and the benefits of exchanging experiences, information and best practices towards strengthening the capacities of all the members of the INTOSAI community, and during the past year we have seen more clearly the vast array of opportunities that new technologies provide us with in this field.

You are welcome to visit the Virtual Catalogue at:

<https://intosai-cooperativeaudits.org/catalog/home>

