INTOSAI

Capacity Building Committee

Work Stream on Auditing in Complex and Challenging Context

ARABOSAI Workshop

Tunis

17-18 October 2019

Workshop report compiled by David Goldsworthy, Development Action
1. Introduction

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 Secretariat and the Tunisian Court of Accounts 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 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.intosai-cbc.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:

- 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 brainstorming 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 SAI 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.

In addition, participants engaged in a short future’s workshop to explore ways in which SAIs can contribute to strengthening the state.

The presentations made by participants were detailed but also humbling, 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. Building the capacity of staff and retaining them

What successes were shared?

- A programme for developing a well-trained cohort of staff.
- Recruitment of a new cohort of staff.
- Ways in which staff could be retained.
What challenges/problems were these responding to?

- A need to develop a cohort of staff with the skills and knowledge needed to carry out high quality audits, including implementing the ISSAIs, and to do so despite war and widespread destruction.
- An inability to find the skills in the marketplace and, therefore, the need to build the capacity of current staff.
- The lack of financial incentives and the salary difference between the SAI auditors and the salaries of other government employees create problems in retaining staff.

What strategies are being pursued for developing staff?

- A two-year qualification in auditing and control was developed with an academic higher education institution.
- The course curriculum is wide ranging covering such topics as: the concept of corruption, especially on how to prevent and fight corruption; the importance of transparency, how to deliver quality, codes of ethics, national auditing standards and the ISSAIs; analytical skills, auditing for sustainable development, understanding balance sheets, and notions of efficiency.
- Three cohorts of SAIs staff have undertaken the course in batches of 35 students.
- The law of the Supreme Audit Institution was amended providing more independence, particularly financial and administrative independence.
- Staff were provided with training and continuous development in cooperation with international partner and other SAIs.
- Joint audits were undertaken with other SAIs in order to learn through an exchange of experience
- Donors provided long-term project funding in recognition that it takes time to build staff capacity.
- Staff were provided with opportunities to participate in training programmes, provided locally, and obtain professional certificates in auditing.

What results have been achieved?

- The programme provided successful graduates with an official externally recognised diploma.
- Through the training participants were encouraged to recognise that mistakes can be made and that this forms the basis of learning.
- It has led to more effective working methods across the SAI
- Audit reports are now being issued in accordance with an updated methodology based on INTOSAI standards.
- Staff have an enhanced capacity to deal with potential corruption cases.
- The SAI is able to conduct audits in the context of modern and sophisticated electronic systems.
- Staff IT auditing capabilities have been enhanced.
- There has been a greater sharing across the ARABOSAI region.
- Dedicated teams have been created to undertake performance audit.
• SAI s are more able to measure their own internal performance using INTOSAI standards.

**What strategies are being pursued on recruitment and retention?**

• The SAI developed close links to the universities, to recruit bright young graduates in order to recruit the best.

• To retain these staff, the SAI restructured in order to create more promotional opportunities, than would otherwise have existed, and provide more pathways.

• To accommodate specific interests of staff, allowing them to specialise e.g. on financial audit or performance audit.

• The SAI sought and obtained new accommodation, so that staff could be provided with better working environments.

• Staff were provided with opportunities for international collaboration, to encourage retention in the SAI.

• New administrative regulations have been adopted to increase the financial incentives for employees.

**What results have been achieved?**

• The SAI has proved effective in expanding its numbers but is still struggling to retain many of these staff.

• Discussions are underway with the President and the government to exempt the SAI from the civil service commission and to give it full independence over recruitment, staffing and salaries.

3. **Forging strong links with parliaments, especially public accounts committees**

**What successes were shared?**

• Building links to parliament following democratic transition

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

• The new constitution gave the SAI new powers and new responsibilities to work with parliament, but many new Members of Parliament did not understand this role and especially how to work in partnership with the SAI.

• At the same time the changes mean that parliamentarians and others expect more from the SAI.

**What strategies are being pursued to help parliament better understand the role of the SAI?**

• The SAI made strengthening relations with parliament a clear and formal component of the Strategic Plan.

• Meetings are held regularly with different parliamentary committees and individual members of parliament.

• An induction programme has been developed for new members of parliament following changes resulting from the recent election.
• The SAI has established strong links with the Budget Committee.
• Members of parliament were taken to a European parliament to understand at first-hand how that parliament worked with its SAI.
• The SAI is planning to review the relationship and seek suggestions from parliamentarians on how this might be improved.
• The head of the SAI meets with the heads of parliament, judiciary and executive each year to discuss the SAI’s annual report.

What results have been achieved?
• The Budget Committee now regularly consults the SAI.
• Citizens and others now trust the SAI.
• Parliament has entrusted new audit tasks to the SAI including the audit of municipalities but recognises that this can only be done with additional resources.
• One indication of the enhanced trust has been the decision to ask the SAI to audit party political electoral funds – a potentially poisonous chalice.
• Many parliamentarians now use the SAI report in parliament as an authoritative source of evidence.

4. Combatting corruption

What successes were shared?
• Forging partnerships with external partners.
• Importance of informing civil society organisations and citizens of the SAI’s role and key areas of corruption risks identified by the audits.

What challenges/problems were these responding to?
• Widespread and entrenched corruption destabilizes states, robs public services of needed resources, and breeds cynicism, especially among the young. Corruption is not only an external threat but in very corrupt situations the SAI itself has to guard against corruption.
• Media and civil society increasingly involved in monitoring cases of corruption and placing increasingly demands on the SAI to play an ever more effective role in the fight against corruption.

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

Outside the SAI
• Supporting efforts to coordinate anti-corruption efforts with other public sector agencies.
• Engaging with the IDI anti-corruption project.
• Promoting high standards for managing public funds through public fora, engagement with the media and through initiatives aimed at informing civil society organisations.
• Raising awareness of the dangers of corruption with different stakeholders - when a case of corruption is exposed, the results are shared as quickly as possible so that other public bodies can close-down loopholes.

• Making it clear where SAIs can intervene and where they cannot.

• Strengthening communications between the SAI and the Parliament, in accordance with the ISSAIs, so allowing the SAI to bring its reports, especially those relating to cases of corruption, to the attention of Parliament.

Inside the SAI

• Developing dedicated teams to fight entrenched corruption in major public and private sector agencies – especially in the natural resources and oil and gas sectors.

• Regular rotation of SAI staff among different auditees, so staff cannot become co-opted.

• Strong focus on evidence and internal challenge – if the evidence is not strong enough no matter how much the auditor believes that there is corruption, then a case cannot be pursued and passed to the prosecuting authorities.

• To avoid staff temptation, the SAI ensures that staff are paid a reasonable salary and are clear about their duties and their rights.

• Managers are regularly evaluated to ensure they are practicing proper oversight of their staff and are themselves leading by example.

• Staff are forbidden from engaging in work where they might be in any way conflicted.

• Use of IntoSAINT.

• SAIs are seeking to gain the legal powers to pursue corruption cases identified by the SAI when the wider judiciary is slow to respond.

• There is regular internal reinforcement of the INTOSAI Code of Ethics.

• Constant training is provided to staff to ensure they know what to look for.

What results have been achieved?

• Substantial numbers of uneconomic contracts frozen and cancelled when shown to be poor value for money and the process appears corrupted.

• Assets returned to the state from shadow companies operating on the frontier between the private sector and the state.

• Staff found guilty of misdemeanours are prosecuted, those found to be incompetent are moved, sacked and/or retrained.

• Many cases of corruption and embezzlement have been detected and referred to the competent authorities for further action.

• Money has been returned to the general treasury as a result of seizure of stolen funds.

Issues

• Ways for the public to raise complaints about alleged corruption are often unclear.

• There are no laws to protect witnesses or whistle-blowers.
5. Functioning in insecure environments

What successes were shared?

- How to reconstruct an audit trail when financial records are missing.
- How to manage the transition of government entities from one part of a country to another in the midst of civil war.

What challenges/problems were these responding to?

- In the immediate aftermath of war, civil unrest or even natural disaster, financial records can go missing, audit trails need to be resurrected and staff protected.

What strategies are being pursued by SAIs operating in insecure environments?

- Reconstructing audit trails is a long drawn out task, requiring auditors to almost become detectives. Evidence of transactions can be found via bank accounts, private sector business records, as well as inter-agency transactions, and through board or committee meetings at which key procurements or other actions were discussed and minuted. Careful forensic work can often reconstruct the most complex sets of accounts and also reveal when unscrupulous public servants and others are seeking to use the chaos to game the systems and embezzle funds and goods. Legal advice can sometimes be needed.

- When war or other disasters are imminent, SAIs need to seek to ensure adequate back up of records, in the cloud, on pen drives or discs and stored away from the at-risk location. INTOSAI CBC had developed a guide Disaster Risk Reduction – Continuity Planning for SAIs [https://www.intosaicbc.org/download/business-continuity-planning-2/] which could receive wider circulation and be updated to reflect a wider range of risks.

- Audit work can be focused on the most strategically important areas of government activity – especially those which affect external revenue from the sale of oil, gas etc and ensure that money is reaching government core accounts and then beyond that it is getting to the requisite public bodies providing key services such as health and education. The operations of the Central Bank need to be monitored and the management of foreign currency reserves kept under close review.

- If staff are being threatened, firstly find out what is behind this threat. It may be a misunderstanding and carefully explaining to people a SAI’s role can reduce tension and risk to auditors. If the threats are more serious, then staff may need to be pulled back from audits or at least given the option of being reassigned to other safer audits.

- If fake news is being put out about the auditors, this should be addressed quickly. It may be difficult to shift misconceptions or deliberate misinformation, but it needs to be attempted.

What results have been achieved?

- SAIs using these approaches can end up having to write off very little funding.
- Many SAIs in the region are continuing to function in extreme situations.
- Given large inflows of foreign aid, SAIs are having considerable difficulties tracking these funds. It would be useful if the international development community would notify the Ministry of Finance and the SAI of all payments channelled through the government.
6. Dealing with political upheavals

**What successes were shared?**
- Remaining a valued institution at times of political upheaval

**What challenges/problems were these responding to?**
- When a country is going through major upheavals, a SAI can be seen as part of the old order or too closely aligned with past political bodies.

**What strategies are being pursued?**
- Carrying out ex-ante audits of contracts prior to being let. When states are in transition the unscrupulous may well use the opportunities to by-pass proper procurement processes.
- When parliament is not sitting dealing directly with the President so that SAI reports can be made publicly available and so that recommendations can be implemented.
- Close and consistent auditing/monitoring of critical infrastructure and parastatal companies – especially oil installations – to ensure that proper prices are being paid and that revenue is ending up in the central government accounts.

7. Ensuring the implementation of recommendations

**What successes were shared?**
- Approaches adopted to following up SAI recommendations to ensure that they are being implemented.

**What challenges/problems were these responding to?**
- Auditees often ignore SAI recommendations.
- Many SAIs are frustrated with their work not leading to change.
- Some public bodies are so slow in responding the responsible public servant has passed away or moved on before action occurs.

**What strategies are being pursued to ensure SAI recommendations are being implemented?**
- Ensure that the SAI legislation grants the SAI the legal power to follow up recommendations – some SAIs in the region have the power to surcharge individual public servants if specific errors relate to their own mal-administration. There is little point in producing recommendations, sending them to the auditee and others, if the SAI cannot follow up what happens with them.
- Ensure that the legislation specifies the time by which auditees must report to the SAI – there also needs to be a recognition that some recommendations take a considerable time to implement, so the initial mandatory response may only indicate what the auditee is planning to do to implement the SAI’s recommendation, the plans showing how they intend to pursue implementation, and the date when full implementation is expected.
- Submit recommendations to parliament on the major entities in the annual report by the end of the year. Discuss the report with parliamentary committees before the
report is approved by parliament. Encourage parliament to hold a plenary session where the SAI’s key recommendations are communicated.

- Send copies of the recommendations to the relevant Minister and the President. Where the SAI report recommendations are binding, the relevant minister is required to respond to major recommendations. If the response is not sufficient, the issue can be referred back to parliament to take action.

- Inform parliament of progress in the implementation of recommendations.

- In cases when there are numerous recommendations, it may be possible to do a follow up of only a sample of the SAI’s recommendations.

- Increase efforts to produce fewer high-level good recommendations that are clear who needs to do what to achieve what result i.e. SMART recommendations (effect and impact).

- Spend time with the auditees making sure that they understand the recommendations, agree that they are fair and reasonable, and believe that they can be implemented.

- Create a dedicated committee or directorate in the SAI to make sure that recommendations are followed up; though it may be the individual teams who know the subject matter who carry out the actual follow up.

- Run press conferences to deliver the message from an audit directly to citizens.

- Monitor more closely, and report publicly on, what happens when cases of alleged corruption identified by the SAI are referred for prosecution.

- Name and shame; publicise those public bodies, Ministers and/or senior public servants who are failing to implement recommendations.

- To follow-up the recommendations in the audit reports a committee was created outside parliament. They were recruited based on previous professional experience and auditees were given 90 days to respond.

**What still needs to be done?**

- It is still a challenging area, with some successes but much more needs to be done to ensure that SAI recommendations are being implemented.

- New methods need to be developed to show citizens what impacts the SAI is having.

- SAI laws have to include the obligation of auditees to implement SAI recommendations.

8. **Ways SAIs can contribute to strengthening the state**

This part of the workshop examined the kind of world participants wish their children’s children might be able to live in and discussed the barriers countries face in delivering these wishes to citizens. In smaller groups, participants then discussed the roles of SAIs in helping surmount these barriers and in helping build state resilience.

Possible ways SAIs can contribute to strengthening the state included:

- Implementing performance auditing and focusing such audits on areas of high priority to citizens.
• Ensuring audits focus on sustainable development.
• Focusing audits so that citizens can see change and demonstrate the responsiveness of the state.
• Making the SAI a model organisation in auditing competency, transparency and responsiveness.
• Demonstrate professionalism and political neutrality.
• Working with citizens, parliament, government, business and others to re-define accountability.
• Producing short videos promoting the way the SAI is contributing to state strengthening.
• Developing close engagement with the media to promote anti-corruption efforts.
• Conducting performance audits to assess the extent to which educational levels are improving.
• Maintaining the SAI’s independence and autonomy, not being afraid to talk truth to power.
• Auditing key data produced by the state to improve accuracy and usefulness.
• Encourage SAI staff to see their job as not only completing high quality audits but also promoting change.
• Working to improve the transparency, efficiency and effectiveness of the judicial system and seeking SAI legislative authority to pursue maladministration.
• Promoting and supporting diversity so that the state works for all citizens regardless of gender, religion, or ethnicity.
• Promoting the message and the practice that public interest has priority over personal interests.

9. 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.

Several participants volunteered to produce stories:

• SAI Yemen would be willing to provide information on the audit of disaster related aid and the problem of donors not sharing information about the funds in the country.
• SAI Libya is beginning to introduce performance auditing and would be willing to share their experiences.

10. Future work stream activities

Participants considered that the workshop had been fruitful in providing a forum through which they could share success stories. They felt that it would be important to provide this feedback to ARABOSAI and to use the forthcoming ARABOSAI Council meeting to discuss what more could and should be done by ARABOSAI, and in particular how at a regional level ARABOSAI can support links with civil society organisations in the fight against corruption.

In addition, participants suggested that:

• INTOSAI, perhaps through the INTOSAI Donor Cooperation, could push for greater transparency on the development assistance provided to each county by the different international development partners. In particular, they would like these partners to notify the country SAI of all payments made to a country – perhaps via an annual report from each partner. ARABOSAI is represented on the INTOSAI Donor Cooperation and is well placed to use this membership to liaise with other regional organisations to put this issue on the agenda.

• The INTOSAI-Donor cooperation could be approached to examine the scope to include one or more ARABOSAI members on the tier 2 projects and to facilitate a regional workshop with ARABOSAI members to support their contacts with donors.

• The work stream can try to develop issues related to communications with parliament, internal control, and governance.

• The work stream could focus more attention on SAIs working in insecure environment and working in environment with difficult political divisions.

• The workstream could share SAIs’ experiences in gaining more financial independence and accessing to appropriate levels of resources.

• The workstream could share SAIs’ experiences in developing financial packages to attract and retain competent staff.

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

• Achieving greater independence and autonomy
• Fostering societal commitment to greater accountability
• Combatting auditee resistance
• Encouraging donor support
• Improving communications with citizens
• Managing external threats
• Working with other oversight bodies and internal audit
• Working with auditees who do not have electronic accounting systems
• Managing with insufficient resources – staff, cash and equipment
• Operating across a divided country
• Making sense of transparency requirements in an unstable context
• Operating in an absence of auditing standards
• Managing when internal controls are weak
• Prioritising when the tasks are too many
• Leading by example
### Annex A

**ARABOSAI Workshop on auditing in complex and challenging contexts**  
**17-18 October 2019**  
**List of Participants**

<table>
<thead>
<tr>
<th>Name</th>
<th>Country/ Organisation</th>
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<tbody>
<tr>
<td>Mr. Hisham A. M. Hiekal</td>
<td>Central Auditing Organization of Egypt</td>
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<tr>
<td>Mr. Ahmed S. M. Ghaleb</td>
<td>Central Organization for Control and Auditing of Yemen</td>
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<tr>
<td>Mr. Yahya T. A. Haytham</td>
<td>Central Organization for Control and Auditing of Yemen</td>
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<tr>
<td>Mr. Isam M. S. Mohamed</td>
<td>Central Organization for Control and Auditing of Yemen</td>
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<tr>
<td>Mrs. Wafa A. O. Abderrahman</td>
<td>Central Organization for Control and Auditing of Yemen</td>
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<tr>
<td>Mrs. Muna Talib Mohammed</td>
<td>Federal Board of Supreme Audit of Iraq</td>
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<tr>
<td>Mrs. Banan Zeki Ato</td>
<td>Federal Board of Supreme Audit of Iraq</td>
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<tr>
<td>Mr. Omar A. H. Yasin</td>
<td>State Audit &amp; Administrative Control Bureau of Palestine</td>
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<tr>
<td>Mr. Mohamed A. Barek</td>
<td>The Central Organization of Financial Control of Syria</td>
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<tr>
<td>Mr. Mohamed Zakkar</td>
<td>The Audit Court of Libya</td>
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<tr>
<td>Mrs. Anna Jansson</td>
<td>Swedish National Audit Office</td>
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<tr>
<td>Mrs. Johanna Gardmark</td>
<td>Swedish National Audit Office</td>
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<tr>
<td>Mr. David Goldsworthy</td>
<td>Development Action, United Kingdom</td>
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<tr>
<td>Mrs. Ina Hopman</td>
<td>The Netherlands Court of Audit</td>
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<td>Mr. Noureddine Zawali</td>
<td>The Court of Accounts of Tunisia</td>
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<td>Mr. Mourad Ben Gasouma</td>
<td>The Court of Accounts of Tunisia</td>
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<td>Mr. Mounir Skouri</td>
<td>The Court of Accounts of Tunisia</td>
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<td>Name</td>
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<tr>
<td>Mrs. Mouna Mseddi</td>
<td>The Court of Accounts of Tunisia</td>
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<td>Mrs. Hajer Ghrir</td>
<td>The Court of Accounts of Tunisia</td>
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<td>Mrs. Hanan ben Daya</td>
<td>The Court of Accounts of Tunisia</td>
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<td>Mr. Mongi Hammami</td>
<td>The General Secretariat of ARABOSAI</td>
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<tr>
<td>Hajer ALHIPLI</td>
<td>SAI Libya</td>
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# Annex B

## ARABOSAI Workshop on Auditing in Challenging and Complex Contexts

17-18 October 2019

<table>
<thead>
<tr>
<th>Time</th>
<th>Section</th>
<th>How</th>
<th>Chair/Facilitator</th>
</tr>
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<tbody>
<tr>
<td>9:00-9:10</td>
<td><strong>Introduction and welcome</strong></td>
<td>ARABOSAI President welcome Swedish National Audit Office open proceedings with brief introduction on the activities of the CBC workstream</td>
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<tr>
<td>9:10-9:15</td>
<td><strong>Administration</strong></td>
<td></td>
<td>ARABOSAI Secretariat</td>
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<tr>
<td>9:15-9:30</td>
<td><strong>Icebreakers</strong></td>
<td>Short snappy inputs - 1 minute per person</td>
<td>David and Ina</td>
</tr>
<tr>
<td>9:30-10:00</td>
<td><strong>What participants want from the meeting and what needs to be produced</strong></td>
<td>Round the table, Flip chart</td>
<td>David</td>
</tr>
<tr>
<td>10:00-10:30</td>
<td><strong>Managing SAIs –</strong></td>
<td>Round the table - sharing key challenges Agreed priority challenges for discussion during the meeting Identify other important challenges for future work of the forum</td>
<td>David and Ina</td>
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<tr>
<td></td>
<td>- internal challenges</td>
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<td>- external challenges</td>
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<tr>
<td>10:30-10:50</td>
<td><strong>Tea break</strong></td>
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<tr>
<td>10:50-11:30</td>
<td><strong>Session 1: Building the capacity of staff and retaining them</strong></td>
<td>This discussion might, for example, cover – how do we recruit good staff and retain them, how do we increase the capacity of the staff, how do we motivate and inspire staff to want to stay with us, how do we obtain from government and others salary packages which keep good staff.</td>
<td>SAI Syria and SAI Palestine</td>
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<tr>
<td>Time</td>
<td>Session</td>
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<tr>
<td>11:30-12:15</td>
<td><strong>Session 2: Forging strong links with parliaments, especially public accounts committees</strong></td>
<td>This discussion might, for example, cover – how do we ensure parliaments understand our role, how do ensure that parliaments see us as allies not enemies, how do we help parliaments handle our audit reports, run effective committee sessions, and ensure our recommendations are implemented.</td>
<td>SAI Tunisia</td>
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<tr>
<td>12:15-13:00</td>
<td><strong>Session 3: Combatting corruption</strong></td>
<td>This discussion might, for example, cover how we pursue apparent cases of corruption, how we work with the judicial structures, how we protect our own organisations against internal corruption</td>
<td>SAI Egypt and SAI Tunisia</td>
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<tr>
<td>13:00-14:00</td>
<td>Lunch</td>
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<tr>
<td>14:00-14:30</td>
<td><strong>Session 4: Contributing to strengthening the state</strong></td>
<td>Brainstorm what SAIs can do to strengthen the state and identify key issues/challenges for discussion in groups</td>
<td>David and Ina</td>
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<tr>
<td>14:30-15:00</td>
<td>Workshops</td>
<td>3 groups will be formed to discuss issues raised in the brainstorm</td>
<td>Chairs to be identified by each group</td>
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<tr>
<td>15:00-15:30</td>
<td>Feedback</td>
<td>Groups feedback their deliberations</td>
<td>David and Ina</td>
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<tr>
<td>15:30-16:00</td>
<td>Tea break</td>
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<tr>
<td>16:00-17:00</td>
<td><strong>Session 5: Functioning in insecure environments</strong></td>
<td>This discussion might, for example, cover - how do we deliver good enough audits when some parts of a country are inaccessible or records are missing, how do we protect staff and keep them motivated when they may be concerned about the well-being of friends and family.</td>
<td>SAI Iraq, SAI Yemen, SAI Egypt</td>
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<td>Time</td>
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<tr>
<td>9:00-9:05</td>
<td>Reflections on day 1</td>
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<td>David</td>
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<td>9:05-10:10</td>
<td><strong>Session 6: Managing the politics</strong></td>
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<td>SAI Libya</td>
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<tr>
<td>10:10-11:00</td>
<td><strong>Session 7: implementation of SAI recommendations</strong></td>
<td></td>
<td>Joint discussion</td>
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<tr>
<td>11:00-11:30</td>
<td><em>Tea break</em></td>
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<td>11:30-12:00</td>
<td>Collecting and sharing stories of how SAIs in complex contexts have addressed their challenges</td>
<td></td>
<td>Johanna and Anna</td>
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<td>12:00-12:30</td>
<td><strong>Where next?</strong></td>
<td>Round table discussion</td>
<td>David and Ina</td>
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<tr>
<td>12:30-12:45</td>
<td><strong>Closing remarks and evaluation</strong></td>
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<td>Mourad</td>
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<td>12:45-14:00</td>
<td><em>Lunch</em></td>
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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?