ARABOSAI Newsletter

المنظمة العربية للأجهزة العليا
للرقابة المالية والمحاسبة
ARABOSAI

APPROACH TO IMPLEMENTING THE INTOSAI FRAMEWORK FOR REGIONAL PROFESSIONALISM

Following a deep and profound analysis and benchmarking process, the ARABOSAI GS made the decision to implement the INTOSAI Framework for Regional Professionalism. This strategic shift turned to be a good decision as it appears that ARABOSAI has already made real progress which needs to be sustained.

In order to report on its experience in this regard, ARABOSAI published a short progress report on its Website this report is aimed at sharing the experience of the ARABOSAI General Secretariat in implementing the INTOSAI Framework for Regional Professionalism in order to provide the region's member SAIs with more effective and high quality support services.

In this report, we explore the main features of the ARABOSAI experience in implementing the INTOSAI Framework for Regional Professionalism.

In this report, we explain how the ARABOSAI managed to cope with methodological issues associated with informing the framework. We also examine the phased approach followed by ARABOSAI in order to manage change resistance and facilitate progress.

Inside This Issue

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PRODUCING GUIDANCE FROM REGIONAL PERSPECTIVE

Like any other INTOSAI's region; ARABOSAI faced an increasing challenging difficulty resulting from the radical shift of the public sector auditing landscape in the Arab region.

For the past number of years, the role of regions in ISSAI's implementation process has been a key talking point in the INTOSAI community. Following debates the INTOSAI Community ended up to agree that ISSAI's need to be translated into audit processes after due diligence in tailoring the standards' requirements specifically to every region context.

This is to say that every region has to translate ISSAI's into regional guidance or disseminate standards using a wide range of formats that can include inter alia, research paper, checklists, and of course operational guidance, if needed.

Building on other regions experiences in this domain; ARABOSAI has lately made the decision to focus much more on, producing guidance from regional perspective in a way that enables SAI's members to effectively implement ISSAIs'. In this Issue a number of contributions relate to this topic as they highlight different approach in producing guidance materials.

THE REVAMPING OF THE ARABOSAI'S WEBSITE: A PROCESS IN PROGRESS

When we take time to look carefully to the Websites of the various INTOSAI's community bodies' contents, we can easily come to the conclusion that despite variations and differences in terms of design and structure, the key services, outputs and formats tend to be overall the same.

This should not be suppressing as INTOSAI's bodies focuses and interest topics flow naturally from the core activity of the INTOSAI community which is building capacities. For that very challenging purpose, INTOSAI bodies put huge efforts to deliver services in order to contribute to the development of the capacities of the various intended users. These are primarily auditors, public bodies and of course general Public.

It is of common agreement that public interest in different types of data release can vary widely. As a rule, intended users' needs constantly change and it is hard for any institution to keep up with needs and expectations. This rule applies also to INTOSAI's regions' contexts including ARABOSAI that had to face challenges in meeting website visitors' needs.

ARABOSAI had launched a web portal in 2002/ which provided information and guidance for all SAI's members and general public, as well as links to stakeholders' web pages.

Being basically designed to be informative, the website had been used for a long time as a database where SAI's members can get access to data related to experts, trainers, events' outputs and archives.

With the radical change resulting from the rise of social media channels, the initial design of the core informative function of the ARABOSAI's website turned to be insufficient and irrelevant.

We noticed that there had been limited interest in the standard releases on the ARABOSAI's website. This insufficient use of the website was attributed to the fact that people are making basically use of the social media which the region made a decision not to use.

As a result, to facilitate access to the region's data, ARABOSAI brought a wide range of changes which contributed significantly to the improvement of the data timeliness and relevance with reference to users' expectations. With these changes, the region succeeded to offer a site that indexes data releases in a single searchable portal.

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EDITORIAL

When These changes proved to be insufficient as the informative function was reported by the website users to be inappropriate for auditors who expect to be provided with services that go beyond the very basic search of data.

The data analysis of the responses to the questionnaires that the General Secretariat sent out to SAI's members revealed that the structure and design of the website were reported to be too descriptive as it provides descriptive information about each data release. This information was considered incomplete. This is why users therefore find it difficult to identify data sets that may be most useful.

The ARABOSAI recommended that the region should take concrete steps to comply with best practices relating to Website design and maintenance if it is to achieve a better communication policy and much more visitors on the current website. it other words the Website had to be revamped. Besides, revamping the website had to be designed and implemented in a progressive manner: One step at a time.

For starter, data had to be completed which has already been done with the help of the SAI's members (Iraq and Egypt). These two SAI's provided support by translating materials into English which made possible for the Secretariat to have the English version complete and up-to-date.

In addition, new sections were launched and specific focus was put on publications which include guidelines, reports, standards and search papers.

This change is worth sharing with the INTOSAI community as previously, the region did not act as services providers or outputs developer.

The ARABOSAI General Secretariat invites the INTOSAI community to visit the English version of the Website where they can find a wide range of materials. Of course they might notice that is still room for improvement, but as the revamping of the website is still on, progress any missing data or non-functional are expected to be sorted out as soon as the revamping process will come to its end.

SUCCESS STORIES AND BEST PRACTICEs

ARABOSAI SHARES ITS EXPERIENCES IN IMPLEMENTING THE INTOSAI FRAMEWORK FOR REGIONAL PROFESSIONALISM.

It is increasingly recognized that improving the performance of INTOSAI regions designed to support SAI's members is influenced as much by their time and cost-efficiency as by their capacities to effectively deliver services in a satisfactory way with regard SAI's expectations. It is also of a common agreement that when regions act as services providers, they need to manage quality and measure clients or users' satisfaction. Regions improve their reputation and visibility when they prove to be effective in delivering services of good quality.

Shortly after the appointment of the current ARABOSAI General Secretary in May 2017 a new business model was designed and changes have been made to business processes in order to cope with what the Organization has been facing for decades. The lack of visibility has been by far the most challenging ARABOSAI's problem. Despite a great amount of efforts and a large number of outputs and events, little was known about the progress that the Organization has made.

It goes without saying that in 2017 ARABOSAI general Secretariat did not start from scratch. A short and informal baseline study was conducted which revealed that real progresses have been made that needed to be shared among the region and of course among the very professional INTOSAI community.

In his first appearance in the INTOSAI community, the General Secretary, stood before the 2017 IDI-regions meeting attendants and addressed the challenges facing ARABOSAI. He presented a vision to achieve a brighter future for Arab SAI's. He outlined that the first thing to do was to reshape the ARABOSAI General Secretariat Only by making this core body both time and cost efficient, could a real change be made to the overall performance of the region.

SUCCESS STORIES AND BEST PRACTICEs

Not knowing exactly what to do and how to get things going, the ARABOSAI GS explored different ways of thinking and strived to figure out what frameworks, standards or best practices should be chosen as references to design activities and measure progress. Following a deep and profound analysis and benchmarking process, the ARABOSAI GS made the decision to implement the INTOSAI Framework for Regional Professionalism. This strategic shift turned to be a good decision as it appears that ARABOSAI has already made real progress which needs to be sustained.

In less than two years, the ARABOSAI SG has accomplished more than almost any in the history of the organization. In other words, the ARABOSAI administration is getting more efficient, more effective and more visible than it was two years ago.

ARABOSAI shares its experience in implementing the INTOSAI regional professionalism framework This paper is aimed at sharing the experience of the ARABOSAI General Secretariat in implementing the INTOSAI Framework for Regional Professionalism in order to provide the region's member SAIs with more effective and high quality support services.

In this paper, we explore the main features of the ARABOSAI experience in implementing the INTOSAI Framework for Regional Professionalism.

In the first section, we explain how the ARABOSAI managed to cope with methodological issues associated with informing the framework. In the second section, we examine the phased approach followed by ARABOSAI in order to manage change resistance and facilitate progress.

To read more about the ARABOSAI's experience in implementing the INTOSAI'CBC regional professionalism framework, readers can find the complete version of the report on the ARABOSAI website.

A SUCCESSFUL TWINNING PROJECT: THE ALGERIAN COURT OF ACCOUNTS

Institutional twinning, which brought together the Algerian Court of Accounts, the French Court of Accounts and the Portuguese Court of Accounts, aims to control European good practices in the area of control an execution of audit operations according to international auditing standards. This privileged partnership established by the Court of Accounts following the Peer Review Process conducted by supporting the improvement of management and good governance program (SIGMA/OCDE) was a critical turning point in the project to strengthen its institutional capacity.

The institutional twinning focuses on four main axes in the form of mandatory results, namely, providing the Court of Accounts with the necessary means to comply its activity and organization with international standards, reinforcement of the jurisdictional function to make them more efficient and to strengthen the control of the State budget execution based on the results and improve the control of management quality of the entities under its control.

The objectives were achieved with high quality and tangible results were recorded during two years of twinning, which concluded at the end of 2018 and was characterized by intensive and fruitful exchanges that made it possible the implementation of many actions planned in the strategic plan of the Institution as well as in its implementation action plan.

In addition, many audit guides have been prepared covering all activities of the Court of Accounts, prepared in accordance with the international standards of the Supreme Audit Institutions (ISSA)

The State Audit Bureau-Qatar implemented and shared an awareness campaign on the IFPP

In response to the INTOSAI's invitation to the supreme audit institutions to provide the widest possible awareness about INTOSAI framework of professional pronouncements and in context of efforts exerted by the State Audit Bureau-Qatar to enable its employees to keep abreast of the latest developments and changes in the professional standards, the State Audit Bureau-Qatar implemented an awareness campaign on the INTOSAI Framework of Professional Pronouncements that included developing a guide, and translation of two videos on the framework that had earlier been prepared by INTOSAI.

Based on its belief of the importance of knowledge sharing and in order to contribute to the efforts exerted by ARABOSAI to enhance the competence and professionalism of its members SAI's by introducing relevant publications, the State Audit Bureau-Qatar has provided the campaign materials to the ARABOSAI General Secretariat for publication on its Website.

The Cooperation with the IDI in the Preparation of the Strategic plan for the Arab Organization (2018-2022)

During its preparation of the strategic plan (2018-2022), the Arab Organization has been keen to develop its applied approach through following the INTOSAI Development Initiative's (IDI) methodology for developing strategic plans in regional organizations. In cooperation with IDI representatives, the first workshop of the Strategic Plan Committee on the work stream of the strategic management in the INTOSAI regions took place on 28/2/2017 during the Committee's seventh meeting in Riyadh - Kingdom of Saudi Arabia. The workshop included steps and stages for strategic plan preparation.

Examples and exercises on how to set up strategic plans were discussed. The feasibility to define main stages for developing an upcoming plan for the organization was also examined. The Committee prepared a survey for SAI members aiming to understand their needs. Afterwards, a consultation meeting was held between the organization's bodies and SAI members to discuss and develop the primary vision of the prioritizations within the organization.

The consultation meeting held in the People's Democratic Republic of Algeria in July 2017 viewed the results of the survey. Chairs of the organization's committees delivered presentations on their visions regarding the strategic plan 2018-2022. An IDI representative introduced a workshop for the attendees about the strategic management of organizations. All participants searched for answers for the following questions:

The Cooperation with the IDI in the Preparation of the Strategic plan for the Arab Organization (2018-2022)

- Are there any priorities approved by the executive council?

- Specify the most 5 important priorities for ARABOSAI?

- What are the recent applied support mechanisms provided by ARABOSAI?

- Specify the support mechanisms to be approved by ARABOSAI to achievements future priorities?

- What are the ARABOSAI principles that provide services for SAI members?

- What are the ARABOSAI findings?

-What are the capacity support fields within the ARABOSAI?

Therefore, the workshop concluded with an agreement to specify 5 priorities for the organization, define the support mechanisms, and initially determine the principles and values to be adopted in the ARABOSAI strategic plan 2018-2022.

The cooperation continued with the IDI, as its representative introduced a workshop on the preparation of operational plans in addition to the follow-up and reporting procedures relevant to the implementation of the strategic plan 2018-2022. The workshop was held during the ninth meeting of the Strategic Planning Committee in Riyadh – Kingdom of Saudi Arabia in February 2018.

The meeting reached to a conclusion that stresses the importance of specifying priorities and secondary targets along with regulating indicators. Additionally, the meeting discussed the importance of assigning the parties responsible for implementing the projects listed in the scheme. This may need rearrangement of the organizational structure and the authorities given to the organizing committees. The aforementioned is considered a strategic decision, for it represents one of the guarantees for the strategic plan's success. Moreover, it was agreed to specify an entity to manage and arbitrate the placement of goals in the committees.

The Cooperation with the IDI in the Preparation of the Strategic plan for the Arab Organization (2018-2022)

The Strategic Plan of The Arab Organization of Supreme Audit Institutions (ARABOSAI)

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Afterwards, two IDI representatives participated in the meeting of the Follow-up Committee of the operational plan's preparation for the Organization's strategic plan 2018-2022, held from 10 to 13 September 2018 in the Republic of Tunisia. They confirmed the IDI support for the organization's efforts and emphasized the importance of having the right approach when preparing the operational plans to promote confidence, support the stakeholders, and improve work to the best of its potential. In addition, they delivered presentations about the operational plans and case studies derived from the prioritization draft in accordance to the approved methodology of IDI through which constraints and resources were identified.

The attendees exchanged ideas regarding possible activities and methods of identifying indicators, risks, and resources. These presentations enabled to unify the concepts of operational plan's elements, and set a typical example for an operational plan of one of the sub-priorities.

The IDI representative also participated in the tenth committee meeting held in February 2019 in the State of Kuwait. The operational plans delivered by the organizational bodies for the year 2018 were reviewed and studied. The findings were analyzed and relevant observations were presented. In addition, the operational plans of the bodies assigned to implement and prepare recommendations for 2019 were examined. That is to ensure the comprehensiveness and coherence of the included programs, projects, and indicators and their suitability for the comprehensive and sub-strategic priorities.

The preparation work stream of the plan is distinguished by SAIs' participation and voicing of opinions about all its elements, and through following IDI model for regional strategic management that is based on identifying the services to be delivered by the regional organization for SAI members along with the expected results and necessary capacities for implementation. This path has led to the adoption of the organization's strategic plan 2018-2022 by the executive council during its 56th meeting.

LEVERAGING PARTNERSHIP AND COOPERATION : IDI-ARABOSAI JOINT ACTIVITIES: LATEST UPDATES

A wide range of IDI-ARABOSAI joint activities are underway and a real and significant progress is being accomplished in this regard. As per the objectives set for achievement in the IDI strategy in the Arab region many components were defined and translated into activities.

As regards the Component 1 related to Audit of Institutional framework for fighting corruption, an Audit Review Meeting was held in Tunisia from 29 April to May 2019. 11 audits on SAI fighting corruption conducted as part of the program were reviewed by resource persons and peers. The Audit teams are currently finalizing their audits knowing that a quality assurance Review meeting will be conducted in December 2019.

As regards Component 2 related to Implementation of ISSAI 30, a workshop was conducted in Saudi Arabia from 15 April-18 April. 9 SAI teams were trained in assessing ISSAI 30 implementation and developing action plan for implementing ISSAI 30Following completion of this phase an ISSAI 30 Review workshop will be conducted in December 2019 to provide feedback to SAI teams on the assessments conducted

SAI STAKEHOLDER ENGAGEMENT PROGRAMME

The first ARABOSAI newsletter issue reported that IDI envisaged the following strategy to run the programme in ARABOSAI:

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

The guidance that was developed for this programme formed the basis for the development of blended courseware for training SAI teams in stakeholder mapping, strategy development and practical guidance on the operationalization of the strategies.

11 SAI teams from ARABOSAI were trained in November-December 2017 in developing the strategy. After being trained, 10 out of the 11 teams drafted strategies for their SAIs to engage with stakeholders. These draft strategies were reviewed in May 2018 by resource persons and peers at a review workshop held in Tunisia. During the workshop, participants got feedback from Resource Persons and peers on the draft strategies they developed.

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

All 10 draft plans developed as part of the programmer by the 10 participating SAIs in order to enhance SAIs' stakeholder engagement were finalized and approved by the respective SAIs.

The plans are being implemented by the SAIs and a lesson learnt workshop will be conducted from 22 to 24 October. The aim of the workshop is to share practical experiences coming out of the implementation process.

IDI-ARABOSAI JOINT ACTIVITIES: LATEST UPDATES :E-Learning

Building on the fruitful and insightful trainings provided by IDI to participants from ARABOSAI in 2018 on the very relevant topic of E-learning, cooperation moved forward in 2019 as IDI and ARABOSAI agree to put focus on the adaptation of LMS Administrators e-Learning Course for ARABOSAI context.

As a matter of facts, two LMS Administrators from Qatar and United Arab Emirates together with IDI staff met in Tunisia from 10 – 14 June 2019. The objective of this meeting was to adapt the courseware materials of the LMS Administrators e-Learning course in Arabic. It is worth noting that an e-Learning course is planned to be delivered in October 2019.Furthermore, a product adaptation meeting for eLearning Specialists course was conducted from: 11 to 14 June 2019 in Tunisia.

With the support of IDI experts, the participants to the Workshop produced a course for certification of e-Learning Specialists adapted to ARABOSAI context.

IDI is planning to deliver online course for LMS administrators from 2 October to 6 December 2019 to 25 participants. Online course for e-Learning Specialists will be delivered from 16 October to 24 December 2019 to 25 e-Learning Specialists.

WORKSHOP ON AUDITING SDGS - FOR THE SAI LEADERS AND STAKEHOLDERS

The IDI, in partnership with the ARABOSAI, organized a Workshop on auditing SDGs (Sustainable Development Goals) in Tunis on March, 17th 2019. The event aimed at raising the awareness of SAI leaders and stakeholders about the importance of these goals and the role of each actor in achievement process.

Participants from the IDI, Arab SAIs, ARABOSAI General Secretariat and Tunisian NGOs working on this subject attended the workshop and discussions were fruitful.

The workshop provided a platform for SAI leaders in ARABOSAI and key stakeholders to discuss important issues related to the audit of the 2030 Agenda and SDGs. This workshop also provided an opportunity to consult with SAI leadership in ARABOSAI on the IDI support required by SAIs in the region for auditing SDGs.

A programme on auditing SDG Implementation will be conducted in 2020 and beyond

SPMR (Strategy performance Measurement and Reporting)

An ARABOSAI representative attended the training and workshop for Regional Bodies related to on SPMR. The workshop was held in Oslo20-21 June 2019. Twenty-two participants from ASOSAI, AFROSAI-E, ARABOSAI, CAROSAI, CREFIAF, OLACEFS and PASAI region as well as some of IDI staff attended the training and workshop.

In addition a consultation with SAIs from the region was conducted in August 2019. A SAI PMF workshop will be conducted from 18 to 22 November 2019.

ARABOSAI And ASOSAI Signed A Memorandum Of Understanding Between The Two Organizations

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

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

As a matter of facts, following a proposal initiated in the first place by the Acting President of the Kuwait State Audit Bureau Mr Adel Abdulaziz Al-Sarawi, the ARABOSAI Governing Board welcomed the idea of engaging with the ASOSAI in order to sign a Memorandum of Agreement as a formal basis to enhance technical cooperation between our two respective Regional Organizations.

Based on ARABOSAI previous experiences in cooperating with other INTOSAI regions, for instance AFROSAI-E which has generated so far a visible positive impact on both sides, the first draft of the Memorandum of Agreement was designed with the core objective of leveraging cooperation and partnership as per the fifth INTOSAI crosscutting priority.

BUILDING ON THE AFROSAI-E-ARABOSAI COOPERATION

ARABOSAI and AFROSAI–E signed in 2016 a memorandum of understanding regarding cooperation on issues related to promoting good governance, in particular through the strengthening of accountability, transparency and integrity. This MoU was adopted as a framework of launching, developing and following up on their cooperation.

As per the joint work plan set out by both organizations, a number of joint projects were implemented and are being followed-up. Some others are underway.

Training Workshop on auditing Sustainable Development Goals (SDGs)

The General Secretariat of the Arab Organization of the Supreme Audit Institutions (ARABOSAI) hosted the training session on "auditing the Sustainable Development Goals " in Hammamet, Tunisia, from 7 to 11 July 2019. The organization of this workshop is part of the implementation of the Memorandum of Understanding between the Arab Organization and the AFROSAI-E.

BUILDING ON THE AFROSAI-E-ARABOSAI COOPERATION

The AFROSAI-E team of trainers is composed of Ms. Melissa Reddy (Director of Sustainability Assurance, AFROSAI-E) and Ms. Caroline Buliani (Chief Auditor, Malawi).

This workshop aims to provide the 19 participants from 10 Arab SAIs with scientific and practical skills to audit the implementation of SDGs through the definition of sustainable development and related risks and challenges, as well as understanding the SAI's role in this field and how to include auditing SDGs in its strategic plan, and finally explaining and applying SDGS in all performance audit processes.

Engaging with WGEI : ARABOSAI shared its experience in 4th WGEI Members Meeting

Following the Governing Board decision in 2018 to join the WGEI, ARABOSAI General Secretariat attended for the very first time ever the working group members meeting. Like a number of other regions, ARABOSAI reported during this meeting on progress made in auditing extractives industries related issues.

The ARABOSAI presentation focused on the description of the region work plan items as showed by the following figure:
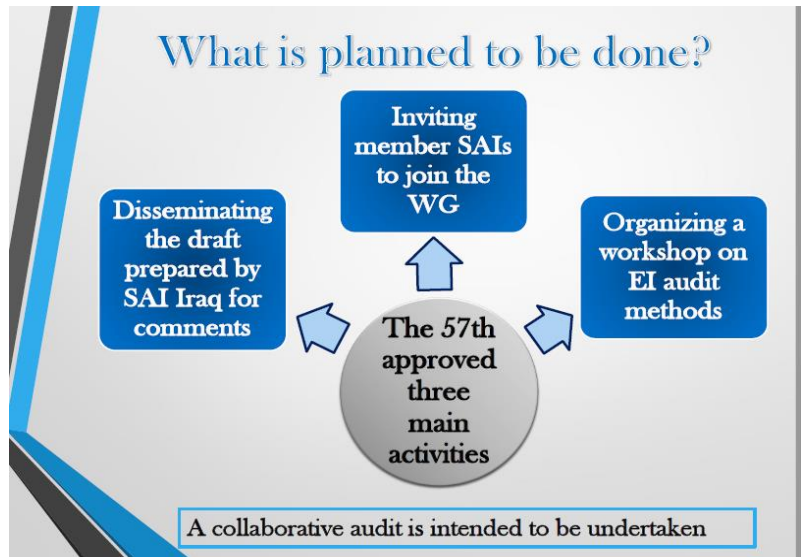
SPOTLIGHT ON GUIDANCE

Building on other regions experiences in this domain; ARABOSAI has lately made the decision to focus much more on, producing guidance from regional perspective in a way that enables SAI's members to effectively implement ISSAIs'. In this Issue a number of contributions relate to this topic as they highlight different approach in producing guidance materials.

In addition to search papers, technical committee and General secretariat are in the process of developing guidance and guidelines.

A NEW GUIDANCE RELATED TO AUDIT OF GOVERNMENT FINANCIAL STATEMENT

As above mentioned, the ARABOSAI Professional and Regulatory Standards Committee adopted a new guidance related to audit of financial statements.

By producing this guidance, the committee intends to provide public sector auditors in the Arab region with a comprehensive tool when performing review of the government financial statements. This step was taken following recurrent remarks that a number of key considerations of the Audit process as described in ISSAI's remain to some extent unclear and need to be clarified into more detailed guidance.

The Guidance introduction explains clearly that even though ISSAI's indicate that any control should be based on a risk assessment, no further details were given to show how a public sector auditor should perform this assessment. Measuring risks and evaluating its occurrence needs to be specified with much more details based on tools and templates. The concept of materiality seems to be generically defined and needs further practical explanations.

The committee emphasizes that it is no way its attention to substitute the guidance to the relevant ISSAI's. it only strives to complete these standards that remain in force by bringing some details and practical tools to make them more suitable and useful for the public sector auditors in the Arab region.

By producing guidance on control of government financial statements, the committee sets these objectives for achievement:

- Unify and increase SAI's ownership of ISSAI's;
- Unify approaches and methodologies when implementing standards and guidance;
- Harmonize and document audit process
- Clarify and unify audit requirements measurement
- Unify approaches to implementing a number of audit considerations

QUALITY ASSURANCE REVIEW GUIDANCE

Based on the methodology of AFROSAI-E in this field, ARABOSAI is in the process of setting out a regional guidance for quality assurance review. The first draft of this guidance was circulated to the participating SAI's for approval. It is planned to be shared for comments with all SAI's members' very soon This guidance is designed to bring support to a number of selected participants from ARAB SAIs on how to implement QAR support visits and how to perform QAR and to report conclusions.

This guidance will be then the key tool on the basis of which quality assurance reviews will be conducted by the region.

QA WORKSHOP	QA MANUAL	SETTING UP GROUP OF EXPERTS	PERFOMING QAR-SUPPORT VISISTS

It is worth noting that an expert group will be set up and will be assigned to perform QAR support visits to ARAB SAIs.
That guide includes detailed description of QAR process and practical checklist to be used by regional experts in performing that engagement in the future. This guide contains 4 parts :

- Regional Quality Assurance Review Process
- Financial audit quality assurance checklist
- performance audit quality assurance checklist
- compliance audit quality assurance checklist
- Institutionallevelquality assurance checklist

RESEARCH PAPERS

Research paper on ISSAI 5300: The IT Audit Guide

This paper highlights ISSAI 5300, which is the based guide for IT audits. It also provides guarantees to the audited entities and other stakeholders on integrity and reliability and shows the maturity level of the information systems in the public sector.

The research paper, presents the 5 groups that include the main axes of this standard.

The Anti-Corruption Audit Manual - ISSAI 5700

Corruption, with its risks to the security and stability of societies, is a major obstacle to the sustainable development of societies. As part of its efforts to fight corruption, INTOSAI has created the Working Group on the Fight Against Corruption and Money Laundering (WGFACML), which since its inception in 2001 has been preparing guidelines to provide technical support to the SAIs in fighting corruption and money laundering.

RESEARCH PAPERS

The WGFACML has prepared the Anti-Corruption Audit Manual (5700), which was adopted by the Organization in July 2016, in order to assist SAIs in the preparation and implementation of audits of anti-corruption policies and procedures within government institutions.

The research paper presents the corruption concept, its types, causes, and the role of SAIs in fighting it.

INTOSAI GOV 9400

The research paper, related to INTOSAI Governance, is a brief summary of INTOSAI GOV 9400 on public policy assessment. The definition of public policies, their objectives and importance, as well as highlighting their effects, are discussed. It also provides an explanation for the planning of the evaluation process and the methods used for the final results formulation and publication.

OUTPUTS FROM ARABOSAI'S MEMBERS

REVIEWING THE GOVERNMENT'S PREPAREDNESS TO IMPLEMENT SUSTAINABLE DEVELOPMENT GOALS

At the 22nd INTOSAI International Conference held in Abu Dhabi in December 2016, the United Nations highlighted the important role SAIs can play in achieving the goals set by the United Nations Program on Sustainable Development by 2030. This program is based mainly on development objectives Sustainable development and represents an extension of the Millennium Development Goals (MDGs) 2010-2015. It also includes 17 objectives and 169 related targets covering sustainable development dimensions (economic, social and environmental).

The Abu Dhabi Declaration states that the SAIs, through their review of the implementation of Sustainable Development Goals at the national level, can contribute decisively to the success of the 2030 program and thus improve the lives of citizens all over the world. These agencies are a key and complementary actor in the process of execution of this program.

As part of a partnership program between the Algerian Court of Accounts and its Netherlands counterpart, the Court announced has organized on 14 February 2018 in Algiers an awareness day on the launching of operation of evaluation of the Government's preparedness to implement Sustainable Development Goals by 2030 in the presence of all actors. A team of magistrates carried out several audit tasks at the state sector level.

This work culminated in the preparation of a report on the review of the preparedness of the Government to implement Sustainable Development Goals by 2030, which was sent to the Prime Ministry and published on the website of the Algerian Court of Accounts.

The report prepared by the Algerian Court of Accounts on the review of the government's preparedness to implement Sustainable Development Goals can be found on its website (Arabic and French versions only).https://www.ccomptes.dz/wp content/uploads/2019/03/ODD-ARABE.pdf https://www.ccomptes.dz/wp-content/uploads/2019/03/ODD-FRANCAIS.pdf

OUTPUTS FROM ARABOSAI'S MEMBERS

The Hackathon of the Tunisian Court of Accounts "Hack 4 Transparency": Enhancing stakeholder's engagement by combining technology and creativity for greater Court of Accounts audit impact.

In this last decade, SAIs are becoming more and more conscious that success in their role of reinforcing accountability and transparency not only depends on their auditing work but also on how they are working and engaging with the different stockholders to enhance and increase their audit findings impact. Many SAIs around the world have started pioneering different stakeholder's engagement models to increase the effectiveness of the audit process and the impact of their work in order to enhance value for money in the use of public resources.

Citizens are the natural partner of SAIs as they are the last recipient of the audit reports and as stated in ISSAI 12[1], SAIs 'work has a positive impact on trust in society because it focuses the minds of the custodians of public resources on how well they use those resources. Once SAIs' audit results have been made public, citizens are able to hold the custodians of public resources accountable.

This requires demonstrating ongoing relevance by appropriately responding to the challenges of citizens, and having a meaningful and effective dialogue with stakeholders about how their work facilitates improvement in the public sector.

Aware about the benefits and challenges in engaging with citizens and, in general, with stakeholders, the Tunisian Court of Accounts (CoA) spares, during the last 7 years, no effort to increasingly look for innovative ways to make information available to citizens and to engage with them in a more systematic manner.

[1] ISSAI 12 : Value and benefits of Supreme Audit Institutions : making a difference in the life of citizens.

OUTPUTS FROM ARABOSAI'S MEMBERS

The Court efforts have been reinforced by the adoption of the Constitution of January 27th, 2014. Indeed, the status of the Court is being strengthened, the scope of its competency expanded and its organic and functional independence confirmed. Its reports are now public. All these factors will contribute to help ensuring more transparency and accountability to the Tunisian people

Believing that it can prove its relevance by meeting the expectations of citizens and other stakeholders, and the exigencies of changing environment in which it conducts its audit engagements, the CoA approved its communication strategy (2016-2020) which matches and responds to its strategic plan objectives that are focusing mainly on how becoming a model institution in good governance and public financial management and increasing the impact and value of its work by building a good relationship with stakeholders, especially Parliament, and citizens. By placing the citizens at the heart of its endeavors, the CoA aspires to best discharge its mission and to make a difference in citizens' life.

To further implement and institutionalize the Communications strategy, thus increasing the impact of its audit work the CoA has been supported by strategic partners such as the Netherland Court of Audit, the World Bank, the office of German development cooperation GIZ and the Democracy reporting international DRI organization who are offering experience, expertise and financial assistance.

In this context the hackathon for transparency project was initiated by the CoA in collaboration with the World Bank. They were joined by GIZ and DRI attracted by this interesting new mechanism to engage with the Court 'stakeholders and to develop their awareness of its work impact.

Amel Elloumi Baouab, Financial Magistrate, Court of Accounts of Tunisia, Coordinator of the Court Communication committee.

Member of Hack Transparency steering committee

Besma Ghali, President of Chamber, Court of Accounts of Tunisia, IDI trainer: IDI/ARABOSAI SAI engaging with stakeholders programme.

Member of Hack Transparency steering committee

OUTPUTS FROM ARABOSAI'S MEMBERS

Hack 4 Transparency: A major communication operation of great benefits:

In fact a Hackathon is a competition, where teams of volunteer technologists, developers, designers and project managers come together to design and build a nice product, a software project. It's a great opportunity to put together a large number of people to address all together a same problem and watch how ideas and results follow.

Hackathon transparency Court of Accounts has several benefits not only on the CoA but also on the different stakeholders engaged in this process. It is also a process that is not yet completed.

The Hackathon transparency is a huge event and an interesting mechanism to get the CoA more known, to communicate with stakeholders, to have their feedback and to build their trust and also to strengthen the credibility, the notoriety and the image of the Court.

- Increased efficiency by taking advantage of the technology:

The Court of Accounts launches the "Hack for Transparency" initiative to take advantage of the technology, intelligence and know-how of participants in its process of enhancing its visibility and consolidating its credible and transparent institutional image.

The Hack for Transparency was an opportunity to find creative ideas to address the five challenges identified by the Court of Accounts, which are mainly related to the audit process from the planning phase to the recommendations following up phase.

OUTPUTS FROM ARABOSAI'S MEMBERS

Teams composed of Court members, and other participants met to engage in collaborative computer programming to produce in the space of 48 hours innovative products and services, in line with the evolution of technologies and allowing more effectiveness and efficiency in conducting CoA audits, communicating its reports and following its recommendations.

The proposed projects are, as it was mentioned by a member of the jury, "characterized by a high- added value and respond to a real need of the Court of Accounts". The themes assigned to build on are related to the improvement of the planning of audit work, the audit process optimization, the data collection, treatment and dissemination, and the enhancement of the effectiveness of audit reporting and follow up mechanisms.

- Increased Public awareness on the CoA:

The Hackathon offered the opportunity to the CoA to increase the public awareness on its work, audit reports and outputs and to reach an important number of participants. Indeed 620 candidates replied to the Court call for candidatures, and 240 had been selected and invited to attend the launching event of the Hackathon on the 8th of March 2019.

The selected candidates came from the entire country, they have different profiles, ranging from students and graduates, academics, civil society activists, young entrepreneurs and civil servants, with a large spectrum of skills, and armed with the willingness to understand mutual interests based on accurate information and data contained in the Court reports and other publications available in its website.

OUTPUTS FROM ARABOSAI'S MEMBERS

The General Director of Loans and support Fund for Local Authorities, Mr Sami Mekki, testifies that:

The mixture of high officials of the state, representatives of civil society and young talents is unusual in the Tunisian administration but presaged an announced success of the event.

- COMING CLOSER TO CITIZENS IN THE REGIONS WHERE THE COURT IS PRESENT:

The event was also an opportunity to promote the regional Chambers of the CoA and to reach citizens in distant cities. It involved the different central and regional Chambers of the CoA during almost 2 months. The launching event took place in Sfax and it was the starting point of a series of 4 other regional hackathons in Sousse, Gafsa, Jendouba and Bizerte.

The using of social media, facebook live streaming, offered also to the CoA a good opportunity to promote of a better understanding of its roles and tasks among the public and spreading accessible and pertinent information about its work processes, activities and products. In fact we reached 7166 views of the live videos of the event and the number of followers of the official Facebook page of the CoA has increased from 900 before the Hackathon, to 6100 after the event.

Passages of CoA magistrates to regional radio stations and coverage of the event by national television was also an opportunity to promote CoA and strengthen its relationship with the media as a new strategic partner of the court.

Hack4 transparency, involving the citizens in the CoA's work, increases awareness of the need for transparency and accountability in the public fund's management:

Organized by a Court, the Hack transparency can only be an exceptional experience, the first in Africa. The idea, as testifies a member of jury is great and daring. Unlimited openness and involvement of all stakeholders. Students, civil society, state civil servants as candidates. Private sector as sponsor.

OUTPUTS FROM ARABOSAI'S MEMBERS

Accountants, representative of civil society organizations, senior state officials, judges, private sector as members of the jury. World Bank as principal funder.

The « Hack 4 transparency » offers to the CoA an opportunity to take a step back and focus on uncovering the interests of its main stockholder, the Tunisian citizen, to reconcile its interests with CoA one's , which will necessarily conduct to design solutions that work for both parties and contribute to better oversight on public money.

Through its Hackathon the Court is relying on young Tunisians 'educational attainment and involvement in the social and democratic life and trying to open their eyes to the possibilities for playing an active role in strengthening transparency and accountability in the public sector.

 In his article entitled "Young techies and the Court of Accounts: An unusual marriage but successful" published on the HUFFPOST the 2nd of July 2019, Mr Tony Verheijen, Lead Public Sector Specialist at The World Bank said that he "witnessed a very special and probably unique event in the world …
The unexpected response of a large number of young people to this demonstration also shows that, contrary to what is often said in Tunisia, young people are increasingly interested in the democratic development of their country. .. this activity has been used to motivate young people in the interior to show that they, too, are capable of developing innovative applications and solutions, and that this economic movement is much deeper than previously thought.

OUTPUTS FROM ARABOSAI'S MEMBERS

Hack 4 transparency changes the perception of the CoA and its members:

The Hackathon was also an opportunity to change the perception of the CoA by people.

It will further consolidate the Court of Accounts image and notoriety as testified Mrs Dalila Bader, General Manager of SALIM Insurance and the belonging sense to the Court. A candidate, Court officer Marwa Chaabene, testified that Even though my project is not selected the hackathon was for me a very good opportunity to develop my capacities and to learn how to be more useful for my institution. "

Hack 4 transparency: A process that is not yet completed

The announcement of results at the end of June 2019 does not mean the end of the process. This is the beginning of another phase, especially the incubation of projects. All stakeholders are eager to see their realization.

In that regard, Mrs Agnes Wiedemann, the Head of the GIZ-project ADEC and member of the "hackathon Jury" said:
« I was personally very impressed by the high quality and applicability of the pitches presented at the hackathon, so we as GIZ were very pleased to be part of this exciting and well-organized hackathon. We are looking forward to the implementation phase of selected pitches."

A perfect example of the continuity of the process what is expressed by Moetaz Ben Charada, a member of the team who won the first prize in the final where 15 teams face of to meet the challenges set by the Court:
We aim to continue our work on this project. We don't currently have enough resourcesto make it our daily job, but the World Bank and GIZ showed interest in the project and stated that they will be reaching out to discuss how we can pursue our work with their support, and we are thrilled, we can't wait to start working with them !

OUTPUTS FROM ARABOSAI'S MEMBERS

The incubation phase will concern not only the three winner projects but perhaps some among the other ones. the projects touched on the whole audit process of the court and its various prerogatives. The proposed technical solutions offer a good opportunity to improve the CoA's working methods, to strengthen its dematerialization approach, to interact with citizens and to increase its reports impact.

The arguments of Mr Anis Wahabi, a Jury member make clear that It was difficult to choose between the various projects, no one has disintegrated and it was necessary to choose. A good idea in the end: continue to maintain all projects, there is a potential.
The experience of Hackathon has not ended as we have already mentioned and it will continue not only by the incubation of projects but also by the duplication of the experience by other national institutions and why not by foreign ones especially it's the first one in Africa.

What Mr Sami Mekki, a member of the jury said in this area is very relevant "since the idea is transferable to my institution which is undergoing a transformation and a hackathon, loans and support Fund for Local Authorities, will be able to see the day very soon...

As a Supreme Audit institution aiming to make a difference in the citizens life, the Tunisian Court of accounts had certainly reached a stage, but this is only a beginning...

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www.arabosai.org
For more information you can contact us contact@arabosai.org

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