



NEWSLETTER ARABOSAI

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ARABOSAI Response to COVID-19 Pandemic: a Work in Progress

ARABOSAI has held on April 20th 2020 its first virtual ARABOSAI Governing board meeting ever. At this meeting an urgent plan related to ARABOSAI response to covid-19 was discussed and approved, This plan contains many exceptional measures designated to help SAI's members cope with the COVID-19 pandemic impacts.

These exceptional measures are related to both technical and logistical issues that almost all ARABOSAI SAI's members are facing due to this unprecedented crisis. **Learn more about ARABOSAI urgent plan in section 1.**

ARABOSAI COVID-19 Webinar Series

ARABOSAI has recently arranged to organize several webinar series related to COVID-19. The kick-off session was held on 30th April 2020.. Issues to be discussed are related basically to how ARABOSAI bodies including SAI's members should be prepared to effectively respond to COVID-19. Like many other INTOSAI organs, focus will be put on the most relevant COVID-19 related issues such as remote work in times of COVID-19, impact of the pandemic on financial audit and on audit of SDG's. Relations with stakeholders and partners will be also discussed in two different sessions planned to be held in June 2020.

Learn more about ARABOSAI webinar series by visiting section 2.

**SPECIAL ISSUE
COVID-19**

ARABOSAI Faces the Repercussions of the Coronavirus Pandemic with Responsibility and Determination for Further Development



Sheikh Bandar Bin Mohammed Al Thani, head of the State Audit Bureau-Qatar and ARABOSAI Governing Board Chair

The coronavirus pandemic has caused unprecedented impacts globally, and the scope of these impacts is continuing to deepen and expand to different aspects of public life including individuals, institutions and nations.

Many countries of the world have witnessed, at different levels, the collapse of their health systems because of their inability to cope with the large numbers of infections.

In addition, these countries have been unable to provide Personal Protection Equipment for their cadres in hospitals and healthcare centers. The shutdowns that followed have also paralyzed economic activity, which has increased unemployment and poverty rates, decreased production and created a climate of mistrust and uncertainty among investors.

In the midst of this crisis, varied and successive measures were taken by countries to curtail the crisis and to address its effects. A number of countries took unprecedented measures to face the problems resulting from this crisis by accelerating the pace of structural reforms in particular sectors to improve their performance and by searching for and implementing innovative solutions to ensure business continuity and to improve their capacity to confront crises in the future

This was also the case for the Arab Organization of Supreme Audit Institutions (ARABOSAI) in its handling of the crisis. From the very beginning, we considered that dealing with the crisis and the exceptional situation that it imposed necessitated creative solutions that are far from traditional procedures. Therefore, we initiated an extraordinary meeting of the ARABOSAI Governing Board through audiovisual telecommunication technology for the first time in the history of the Organization. The meeting was devoted to studying ways to ensure the continuity of the Organization's activities and proposing an action-plan to enhance the capabilities of the member Supreme Audit Institutions (SAIs) to deal with the crisis and promote their performance under the current circumstances. The meeting was an opportunity to review opinions and exchange ideas between members on how to best deal with the crisis.

It was also agreed that the main themes of the Organization's action-plan are going to be define during the forthcoming period. These themes include:

- The need to respond to the emerging needs of member sais in the field of capacity building,
- Evaluating strategies to respond to pandemics and crises, assessing the performance of the health sector, monitoring bailouts,
- Disseminating and explaining publications related to the crisis issued by the international organizations and bodies concerned with the auditing and accountancy profession.

- Promoting the exchange of experiences and expertise between member SAIs regarding the application of methodologies and approaches of remote auditing,
- Speeding up the activation of the organization's e-learning platform,
- Adjusting the organization's communication policies to be in line with the plan's themes.

Furthermore, in order to expand participation in this effort, it was decided to have the set plan reviewed by the Organization's technical committees in order to propose the necessary operational plans that ensure the appropriate implementation of the developed action-plan. The Board also instructed for the committees' proposals to be circulated to all ARABOSAI member SAIs to get their feedback on their contents. Then the committees are to submit the relevant outcomes to the Governing Board to take the appropriate decisions regarding the proposals. We look forward to the constructive contributions of all member SAIs in developing practical and workable scenarios to ensure that the Organization continues its progress in enhancing the capabilities of the Arab SAIs and improving their performance.

At the end, I would like to express my sincere thanks and appreciation to the ARABOSAI General Secretariat and to all members of the Governing Board for their efforts and diligence during this challenging period. We are certain that our efforts exerted in facing the impacts of this crisis will be a success by virtue of the concerted efforts of everyone and their solidarity at all levels of the Organization.

Communication in Times of COVID-19 Pandemic

Like most countries, regions, and sub-regions around the world, Arab countries are facing the Covid-19 crisis since several months ago. Governments prepared and released detailed plans laying out what they should do as a response to COVID-19 impacts. Most of Arab countries are still under nation-wide lockdown.

These plans affected the ARABOSAI activities as many SAI's members, including the Accounting Court of Tunisia who hosts the General secretariat, have begun quite early to set out travel restrictions and to institute strict social distancing procedures, almost everybody are working remotely.

The Organization kept on receiving notices from partners indicating that events have been suspended or canceled, few events were rescheduled at the second half of 2020 or even at 2021.

We never faced previously such kind of crisis, ARABOSAI never experienced such a communication crisis before. However, ARABOSAI knows for sure that in a moment of crisis, leadership requires listening to experts and learning from peers. Thankfully INTOSAI bodies including both technical committees and regional organs have been started since early this year exploring alternative means of conducting meetings, training, and workshops and also new telecommunication products.

Editorial

In addition to conducting technical activities related to ARABOSAI duties and responsibilities which are described later in this special edition, the General Secretariat (GS) redesigned its communication policy. For this purpose, the GS built on international best practices related to communication in times of crisis. We also got inspiration from other INTOSAI regions' communication outputs.

ARABOSAI has been striving since Covid-19 outbreak in the Arab region to define the most relevant messages to be addressed to SAI's. We learned from exchanges with partners that the COVID-19 crisis is a dynamic situation. This requires being alert and ready to face new challenges.

This is why we did not intend to bring major changes to our communication policy. However, by focusing on the COVID-19 crisis's impact on audit and SAI's member's performance, we noticed that we are still doing the same job but differently. This initiative is turning out to be a challenge with the great amount of misinformation and a wide range of topics that we could not deal with in normal fashion. Let us not forget that despite being a core issue for auditors, the impact of COVID-19 on audit can't be expected to be the core subject of this unprecedented pandemic. Auditors are much more concerned about safety and Coronavirus statistics.

Given all these considerations, ARABOSAI has set out a new plan that calls for:

- Providing SAI's members with the latest updates and news related to audit and INTOSAI community outputs

Editorial

- Sharing best SAI's members best practices and experiences in responding to COVID-19 crisis
- Engaging with partners to respond to Covid-19 pandemic
- Providing followers and the general public with the ARABOSAI's vision by publishing regular guidance and delivering timely COVID-19 on audit-related outputs updates;
- Enabling discussions and expertise among the region through blogs, experts group, and webinars.

These steps proposed above are just a start. They proved to be efficient as they got to generate a positive impact on the way ARABOSAI's SAI's members are perceiving the impact of COVID-19 on their performance and their day-to-day work.

Learn more about our approach to [communicating on ARABOSAI response to COVID-19](#) by visiting our Facebook page and our Website.

ARABOSAI General Secretary

Mr Nejib Gtari



SECTION

1

ARABOSAI Response to COVID-19 Pandemic: a work in Progress



ARABOSAI's Response to CORONAVIRUS Pandemic: The Urgent Plan

In light of the serious repercussions that the world and the Arab region are witnessing as a result of the spread of the Corona pandemic, it has become necessary for ARABOSAI to draw up a plan to confront these repercussions on the capabilities of the Arab SAIs on one hand and on the program and activities of ARABOSAI's structures: technical committees and the General Secretariat, on the other hand.

The plan is showcased into three main axes with the main objective of setting up a range of mechanisms that are designed to support the capabilities of the member SAIs to cope with the repercussions of the Pandemic building on international organizations experiences and best practices.

For example, the Capacity Building Committee undertakes the rescheduling of workshops and training courses in a manner that takes into account the new and exceptional needs of member SAIs. The Professional Standards Committee can also amend its operational plan in order to set out guidance and guidelines to assist SAIs in carrying out their audit mission or support governments in implementing their plans to counter the consequences of the Corona crisis, as well as setting frameworks for the exchange of experiences and best practices in this field between member SAIs.

The main features of the plan:

- Inviting the organization's Committees and the General Secretariat, to study the implications of the current situation on the performance of the SAls and the organization.
- Inviting the technical committees to redraft their operational plans with a view to submitting them to the Governing Board's meeting at its regular session.
- Preparing an exceptional plan of the activities proposed by the organization to support the member SAls in their response to the consequences of this pandemic.
- Circulating the urgent plan to the member SAls of the organization to get their feedback.
- Approval of the exceptional plan by the Governing Board by correspondence.

ARABOSAI Response to COVID-19 Pandemic



The First Virtual ARABOSAI Governing Board Meeting

Due to Covid-19 pandemic, ARABOSAI Governing Board meeting went virtual through Cisco Webex platform on 20 April 2020.

During this meeting the Governing Board members discussed an urgent action plan which includes the program and activities of the organization's structures with a view to support ARABOSAI members to cope with the COVID-19 impacts and to share best practices and experiences in this regard.

This exceptional work plan is made up of three major components, the first one consists of programming new training sessions and workshops that take into consideration the emerging needs of ARABOSAI members in facing the repercussions COVID-19 crisis .

The second component is about elaboration of guides and working papers aiming to support SAIs members in implementing new audit methodologies and procedures adapted in line with Covid-19 crisis. The third component focuses on implementing the Sustainable Development Goals and especially on the third objective linked to health, and help SAIs to include the requirements of this objective in their strategic plans.

In this regard, the program for the audit of the Sustainable Development Goals, which will be implemented in cooperation with INTOSAI Development Initiative, provides for a training on the IDI ISAM model that will be put in place soon.

Virtual ARABOSAI Professional Standards Committee Meeting

The 15th ARABOSAI Professional Standards Committee (PSC) meeting went virtual on May 14, 2020. An exceptional work plan in light of Covid-19 was approved.

The ARABOSAI PSC exceptional work plan deals with preparing guidance and working papers to assist members SAs by preparing guidelines, studies and working papers that help SAs to customize audit approach and practices in light of COVID-19.

This work plan includes many activities such as :

1-Following-up INTOSAI publications, IDI and other standard settings bodies publications such as IAASB, and summarizing and translating the most important publications and documents that can help SAs in performing their work.

2-Preparing working papers related to ISSAI series 5500 standards related to Guidelines on Audit of Disaster-related Aid.

3-Preparing guidelines aiming to notify member SAs about applying international standards in the fields of financial, performance and compliance audit with taking into consideration the impacts of COVID-19.

4-Preparing documents on best practices dealing with evidence gathering when performing remote audit in light of COVID-19, and preparing documents dealing with crisis management and audit of government plans to respond to such crisis by taking into consideration international experiences.

5-Preparing a guidance document dealing with assessment of risk management systems of public entities about how they manage risks and uncertainties.



The Second Extraordinary Meeting of ARABOSAI Committee on Auditing Sustainable Development Goals

In line with the implementation of the provisions of Resolution No. **295/2020** adopted by the Governing Board during its extraordinary meeting held remotely on April 20th, 2020. The ARABOSAI's Committee on Sustainable Development Goals (SDG) Auditing held its second extraordinary meeting remotely on May 21st, 2020. The main objective of this meeting was to set up activities that fall under the third axis of the exceptional plan dedicated to SDGs auditing.

The committee reviewed ARABOSAI's member SAIs comments and suggestions related to the proposed exceptional plan, and approved the following five main activities:

1- The implementation of the program approved by the committee at its first meeting to be implemented in cooperation with the INTOSAI Development Initiative (IDI) on the third SDG related to the health sector using the new audit model on SDGs (ISAM).

2- Studying and analyzing the most important indicators used in the health sector, which can be used as standards in auditing programs and audit tasks in this field, and compiling them within a database.

3- Organizing a webinar on ISSAI 1620 related to Using the Work of an Auditor's Expert by presenting the theoretical aspect of the standard and sharing SAs' experiences in the field of especially in the health sector.

4- Managing the webinar on setting SAs' planning priorities in auditing SDGs and formulating focus on the third SDG related to the health sector, to be organized during the month of July 2020.

5- Exploiting the outputs of the IDI SFC (institutional framework component) organized in cooperation with ARABOSAI on assessing the institutional framework to fight corruption, especially experiences related to the health sector.

The committee also decided to take into account other suggestions related to widening the scope of SDGs' audit aspects beyond the health component by integrating the social and economic sides, and postponed integrating them to the next meeting devoted to updating the Committee's plan for the period 2020-2022.

SECTION 2

ARABOSAI Webinars



ARABOSAI Webinars

Calendar of ARABOSAI WEBINARS

The General Secretariat of ARABOSAI aims to organize a series of webinars on topics of particular relevance for SAIs facing Corona virus repercussions.

Recent Webinar:

MAY, 2020	11 May : Remote Audit Requirement Time: from 9 a.m to 12 p.m (Tunis Time)
	18 May : Remote Audit Methods Time: From 9 a.m to 12 p.m (Tunis Time)

Upcoming Webinar:

JUNE, 2020	04 June : Implications of the COVID-19 Outbreak :The Challenges and the Expected Focus Areas for The Financial Audit Time: From: 9 a.m to 10.30 a.m (Tunis Time)
	04 June : Impact of the COVID19- on the International Public Sector Accounting Standards (IPSAS) Relevant Time: From 10.30 a.m to 12 p.m (Tunis Time)
	11 June : How to Engage With The Related Parties in Order to Face Coronavirus Pandemic Impact Time: From 9 a.m to 12 p.m (Tunis Time)
	22 June : How to Engage With Donor Partners in Order to Face Coronavirus Pandemic Impact Time: From 9 a.m to 12 p.m (Tunis Time)
	25 June : The Impact of the COVID-19 Crisis on the Role of Arab SAIs in the Implementation of the 2030 Agenda Time: From 9 a.m to 12 p.m (Tunis Time)



What Does CORONAVIRIS Pandemic Mean for INTOSAI Regions: Strategic Priorities and Operational Challenges?

On April 30, the General Secretariat of ARABOSAI organized a webinar about “The Role of Regional Organizations in Responding to Covid-19 Crisis ” as the beginning of several webinars.

The main objective is to provide support and accompaniment to the Arab SAIs, as they have to ensure the continuity of their work and protect their auditors, considering the role assigned to them in this pandemic crisis.

Below please find the insights from the first session of the ARABOSAI-COVID-19 webinars cycle, moderated by Faisal Mani (ARABOSAI technical adviser in charge of capacities development work stream) and Ben Lazreg, Abdelhakim (IDI). The report is written by Walid Magroun (ARABOSAI junior technical adviser in charge of audit in complex and challenging context related activities).



Remote Auditing for Covid-19: Methodology and Standards

The GS of ARABOSAI has initiated a series of webinars to support the member SAIs to overcome the effects of the emerging crisis of Covid-19. After the opening session, which was held in the presence of more than 50 participants on "The Role of Regional Organizations in Facing the Covid 19 Crisis " on April 30th, 2020, the second session was performed on May the 18th, 2020 via the IDI's Blackboard Collaborate platform on "Remote Auditing for Covid-19: Methodologies and Standards". This session was attended by 84 participants from almost all the Arab SAIs.

Within the framework of this webinar, two presentations were discussed. Mrs. Fadhila Gargouri, Tunisian Financial Judge, presented the first presentation which was about SAI-PMF and the successful remote auditing conditions. While Mr. Houcem Eddine Guezzi, also a Tunisian Financial Judge and a GS task force member, focused on remote auditing for Covid-19 and beyond.

During the webinar, many attendees participated in sharing their SAI's experiences and constructive suggestions that will be included in the final report of the session and shared with stakeholders very soon.

We cannot forget to thank both of Mr. Hani Hassan (Egyptian SAI) who directed the session and the IDI that provided us the opportunity to use the Blackboard Collaborate platform to share experiences despite the exceptional circumstances.

You can find the full sessions recording on our [NEW WEBSITE SECTION \(Publications \Covid-19\)](#)

SECTION 3

Workshop and Training



Workshop and Training



Regions' Role in Measuring SAI's Performance Based on the Reference Frameworks "ICBF" and "SAI –PMF"

The Egyptian Accountability State Authority hosted the workshop on "The Role of Regional Organizations in Measuring SAI's Performance Based on the Reference Frameworks "ICBF" and "SAI –PMF"" in Cairo from 2 to 6 February 2020.

The scientific material for the workshop was prepared and presented by two experts belonging to the AFROSAI-E (Mrs / Nancy Gathungu) and the ARABOSAI General Secretariat (Mrs / Fatma Attar).



Twenty-two participants attended this workshop from eight Arab SAIs and They were addressed by discussing several axes, such as providing referential frameworks to measuring the SAIs' performance, their importance and the comparison between them, as well as the role of regional organizations in preparing and following up regional reports and to identify challenges and how to be overcame in the Arab region.

The workshop provided a platform for an exchange of experiences mainly related to the following topics:

- The standards adopted when measuring performance based on the reference frameworks,

Workshop and Training

- Scoring when performing the assessment (SAI level),
- Showing the experiences of 6 out of 8 participating SAIs
- The importance of assessing performance of the SAIs in terms of making it a model in transparency and accountability.
- Preparing the first draft of a regional questionnaire that will be adopted to engineer the regional report.

The participants reported an improvement in their knowledge of the workshop's themes, where the results obtained indicated an increase of the percentage approximately from **53%** to **90%**.

It should also be noted that at the end of the workshop most of the participants became more self-confident and sure about their responses when answering the post assessment as the percentage of guessing the answers decreased.



SECTION 4

SPOTLIGHT on Knowledge-Sharing





ARAB SAI's Facing COVID-19: Best Practices

“SAIs can learn from and be inspired by each other....”

In this document, we present the best practices of Arab SAIs who are carrying out performance audits related to the Corona virus.

PERFORM a REAL-TIME AUDIT

In this challenging context, the Kuwait State Audit Bureau has carried out a real-time audit. In fact, an emergency team was established at the Kuwait State Audit Bureau to audit contracts related to the fight against the impact of Corona virus.

During the period from March 12th to May 9th 2020, this team has reviewed 496 financial cases, for a total value of approximately KD 686 million(USD 2212 million) and made savings on the budget of the treasury, i.e. about KD 4.1 million (USD 13.2 million).

Actually, the largest share was for the ministry of health, 188 items with a total value of KD 206 million (USD 664

million). These cases consist on special medicine purchases contracts to cope with this virus and support the strategic stock of medicines for chronic diseases and temporary rental of rooms for hospital emergency departments as well.



requirements to deal with this emerging virus and obtain competitive prices so that preserve public funding.

SPOTLIGHT on Knowledge- Sharing

Remote work

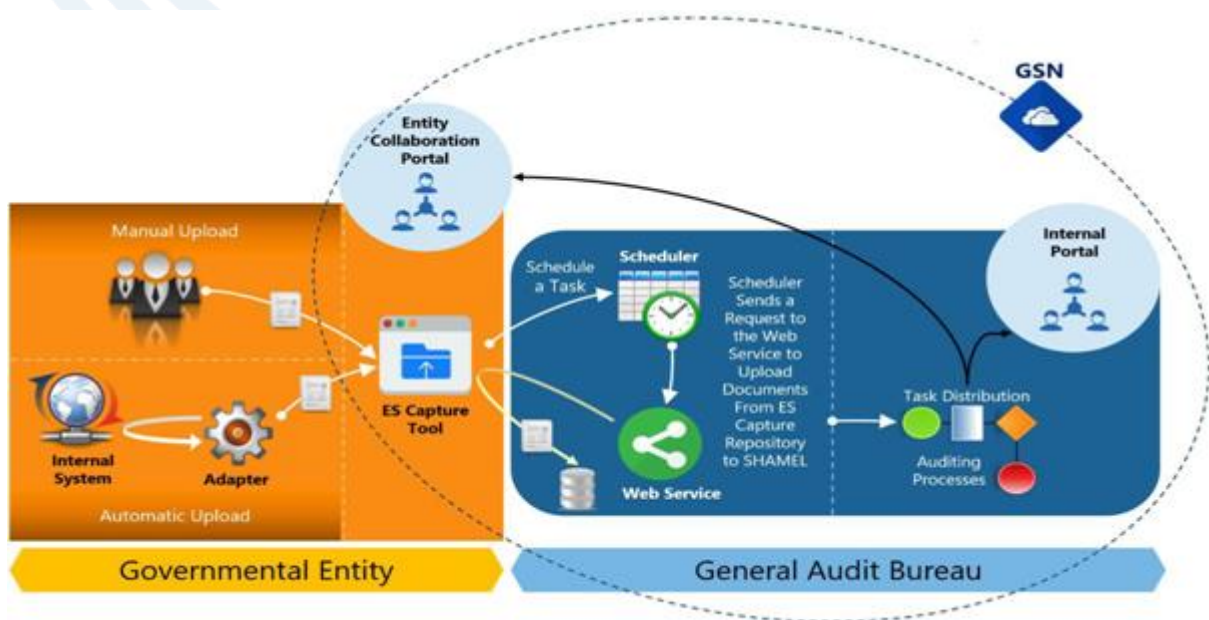
Due to this exceptional circumstances related to the outbreak of the Corona virus, several Arab SAIs have introduced preventative procedures including the suspension of the employees attendance at their workplaces.

In order to ensure the continuity of work, the General Auditing Bureau of the Kingdom of Saudi Arabia has activated the e- audit system (Shamel), which provides an electronic exchanging data and information,

secured network.

It has to be mentioned that since the activation of Shamel, auditors in the General Auditing Bureau of Saudi Arabia managed to achieve more than 10126 audits by using Shamel, which is an outstanding performance on the international level.

On the two weeks, the General Auditing Bureau of the Kingdom of Saudi Arabia organized 32 training courses for 2182 auditors and employees belonging to governmental agencies on how to deal with



Sharing practical, technical, and audit-related information within ARABOSAI members

ARABOSAI has been affected by the COVID-19 pandemic as well as other organizations.

In fact, meetings are no longer possible, and it is unclear for how long that will be. So, it was appropriate to postpone all ARABOSAI workshops and events. Meanwhile, it established an approach to provide support to the Arab SAIs and to share experiences and information in real time between them.

Under these exceptional circumstances, ARABOSAI activities are organized using Blackboard Collaborate, a user tool for virtual meetings, webinars and web conferencing sessions.

Within this framework, the General Secretariat of ARABOSAI aims to organize and hold series of webinars on topics of particular relevance for SAIs facing Corona virus repercussions.



A NEW Initiative



Facebook Group to Share experiences

“ Power is gained by sharing knowledge not hoarding it”

The GS of ARABOSAI has launched on April 15th 2020 an initiative by creating a group on facebook reachable via this link:

<https://www.facebook.com/groups/562151051096925/>.

The group aims to be a virtual place for sharing experiences and ideas between Arab SAI's during this hard time especially regarding the impact of COVID-19 on SAIs. On April 30, 2020, the group has reached approximately 330 members from different ARAB SAIs. In this newsletter, we will present a summary of discussions held in the group.

Voting for Webinar Subject:

In order to support SAIs during this critical period, ARABOSAI plans to organize several webinars related to the impact of COVID-19 on SAIs. A survey was launched in the group to identify members' needs, and the results were mainly focused on remote audit management .



SPOTLIGHT on Knowledge- Sharing

Main Discussions:

The most important effects of COVID-19 on the financial audit reports

Members from different SAIs have confirmed major role of SAIs in this critical period and the need to make a difference in citizens lives. In this context, the following subjects were suggested by several members:



- Some public entities will try to avoid control by pretending that the crisis response requires swift actions, and delaying audit on these actions.
- SAIs need to find solutions for the accumulated work due to precautionary measures, especially those government agencies which continue working and have huge expenses related to their activities, in general this situation will affect the SAIs work plans.
- Most public entities, especially hospitals, spent significant amounts on consumable sterilization materials and medical supplies, and it is difficult to verify that these expenses are correct in the future. It is necessary to establish controls to reduce these risks.

For example, for using the sterilization supplies and PPE, it is good to have indicators such as (quantities of consumed sterilization materials and protective masks per hour of work). It is also good to have comparative information from different health institutions. This may contribute to the detection of abnormal consumption and eventual fraud.

- The scope of subsequent audit and the necessity to remodeling of audit procedures during the periods of crises by giving SAIs the possibility of practicing simultaneous control.
- There is a need to strengthen SAIs role in improving internal control systems in government agencies, which are probably immature and not effective.

Government agencies are considered as highly risked entities in light of the Covid-19 crisis so SAIs should give the utmost importance

- Most group members agree that health agencies will be among the highly risked public entities.
- It's Necessary for different SAIs to customize their audit approach by taking into consideration the national context. For some countries, it's only health agencies, for others it may be the army, security forces, social and local agencies require great attention from SAIs as well.
- It's also crucial to consider ISSAIs series 5500 and INTOSAI GOV 9250.
- Auditors will be facing a real challenge in auditing specific external donations to fight COVID-19.
- we need to look at how governments are prepared to deal with such disasters with regard to government regulations and legislations, and the need to ensure that there are central government agencies that coordinate among different stakeholders through documented and controlled mechanisms. Regarding the most dangerous entities and operations, we believe that the healthcare institutions will be at the top of the list.

Shared document

The GS of ARABOSAI shared with its members some documents related to COVID-19. In the same context, members of different SAIs may share useful documents within the Group.

Several documents were shared among members

Regional recommendation for governance of actions taken to fight COVID-19 in MENA.

This document was published by TRANSPARENCY INTERNATIONAL and contains recommendations regarding the bidding and public procurement procedures during emergencies and how to manage private donation funds and accounts.

Abu Dhabi declaration on enhancing collaboration between the supreme audit institutions and anti-corruption bodies to more effectively prevent and fight corruption. This document is available by scanning the following code in all official languages of UN.

If you are a member of any ARAB SAI please join us.



SECTION 5

News from ARABOSAI Members





NEWS from ALGERIA

Training Sessions on “Performance Audit” and “SDGs”

Thanks to the “Sharaka” cooperation program between the Algerian Court of Accounts (ACA) and the Netherlands Court of Audit, 2 training sessions were organized from 13 to 16 January 2020, about “Performance Audit” and “audit of SDGs” where magistrates and experts from the Algerian and Netherlands Courts participated.

The first session was related to Performance Audit and dealt mainly with tools that allows auditors to practice this Audit. It was also an opportunity to discuss an audit topic which was “household waste recycling” and to prepare the audit plan by identifying objectives, the method and scope of the audit, as well as questions related to it. It enabled as well the participants to share knowledge with the experts from the Netherlands Court of Audit as they accomplished similar experiences in this regard.

The 2nd session was related to an important subject which was “the audit of the SDG No. 3: Ensure healthy lives and promote well-being for all”. During this session, important points were discussed related mainly to developing and implementing health policies, the definition of the strategy and methods of collecting and analysing information, as well as the Audit work progress and the difficulties it faces.



ACA/NCA

“Sharaka” Cooperation Program



NEWS from ALGERIA

The 2019 Annual Report of the ACA

In applying article 192 of the Algerian Constitution and the Ordinance 95-20 (art.16) relating to the CAC, the 2019 Annual Report of the ACA was fully published in the Official Journal of the Republic of Algeria No.75 on December 4th. 2019.

This report highlighted main findings, observations and evaluations resulting from the Court's investigation work, along with the recommendations that it believes should be submitted.

The CAC communicated the Annual Report to the President of the Republic, the President of the Council of the Nation, the President of the People's National Assembly and the Prime Minister.

The report is available on the Court's website in Arabic and foreign language at the following links:

<https://www.ccomptes.dz/wp-content/uploads/2019/12/A2019075.pdf>

<https://www.ccomptes.dz/wp-content/uploads/2019/12/F2019075.pdf>

"The ACA also audited the financial statements of the African Union for 2019."



Federal Board of Supreme Audit of Iraq

NEWS from IRAQ

Guidance to Reduce Fraud and Corruption in Government Entities

“When prevention is the best solution...”

Prevention is a priority in fighting corruption and fraud. It is less expensive and more effective than detecting fraud, returning money and taking legal measures against violators later.

Recognizing this priority, Federal Board of Supreme Audit of Iraq produced a guidance for public entities to help them in planning and designing information systems and in establishing codes of ethics for fight and prevent fraud..

The guidance aims to assist public entities in developing a policy to fight fraud and corruption and to support them in assessing and managing

risks by providing a unified reference for preventive procedures and measures.

The Structure of the guidance:

The guidance includes four main parts. The first one concerns the framework and basic concepts. The second deals with how to develop an anti-corruption and fraud prevention plan. The third includes methods for detecting fraud and corruption and reporting it.. And the last part outlined the appropriate responses to fraud and corruption

The main steps of developing an anti-corruption and fraud prevention plan:

The guidance aims to provide support to government entities in developing their anti-corruption and fraud prevention plan by building an institutional culture and raising awareness among senior management.

To develop an anti-corruption and fraud prevention plan the guidance sets out the following steps:

Step (1): Build an institutional culture and establish a sustainable framework for integrity

Step (2): Raise the senior management awareness about fraud and corruption across.

Step (3): Perform a preliminary Fraud risks Assessment.

Step (4) : Prepare a preliminary assessment report of fraud and corruption risks.

Step (5): Set up the anti-fraud and corruption policy..

The Guidance includes also the following pillars:

Determine the main roles and responsibilities of those involved in the development and the implementation of the policy.

Identify and evaluate the risks of fraud and suspicions of corruption surrounding the work of

the government agency.

Communicate and publish guidance on how to report allegations, cases of fraud and corruption.

Determine the methods for dealing with fraud cases and suspected corruption.

Monitoring for the implementation of the anti-fraud and corruption policy within the government agency.

The methods used to detect fraud and corruption:

Fraud and corruption detection methods need to be updated in order to take into consideration new risks and threats..

According to the guidance, there are three main ways to detect fraud and corruption:

1. By **the internal control** which represents an effective weapon of protection against fraud and corruption, and can be used to provide early warning signals to identify and mitigate risks.

2. By **the mechanisms for reporting fraud and**

corruption: It needs to be ensured that these mechanisms are clarified and understood by all employees to make sure that they will be involved.

3. By **How these reports are evaluated.**

The process of assessing the reports of fraud and corruption is very important because it is on the basis of these reports that the decision to start an immediate investigation is made.

4. By the indicators adopted to measure the

effectiveness of **methods for detecting and reporting fraud and corruption.** Many indicators can be adopted in this context, including the number of reports of fraud and corruption received by the government agency, the number of cases investigated compared to the total number of reports received... etc.

Response to fraud and corruption

To demonstrate that the government entities take fraud and corruption seriously, there must be a proactive response when fraud and corruption are suspected or identified.

To ensure an appropriate and timely response to fraud and corruption, the guidance provides answers to the following questions:

1. Who should investigate suspected fraud and corruption?
2. How to investigate suspected fraud and corruption?
3. How to determine the appropriate treatment procedure?

The Guidance can be downloaded from the Federal Board of Supreme Audit website at the following address:

https://www.fbsa.gov.iq/ar/wiki/view/guide_fasad2019

NEWS from BAHRAIN

National Audit Office Hosts Seminar on Importance of Internal Audit

The National Audit Office (NAD) of the Kingdom of Bahrain organized a seminar on the importance of internal audit. The two-days seminar, attended by more than 150 employees from 55 government agencies, including NAD instructors and experts from the University of Bahrain, Bahrain Institute for Banking and Financial Studies, Deloitte and Touche, Ernst and Young, PricewaterhouseCoopers (PWC) and Klynveld Peat Marwick Goerdeler (KPMG), focused on international standards, important developments and latest practices. The event also highlighted NAD work procedures and processes, including the legal framework guaranteeing NAD's independence as a

Supreme Audit Institution (SAI), as well as its audit mandate, objectives and methodology for preparing and issuing reports.



News from ARABOSAI Members

Participants discussed the role of corporate governance in protecting Public funds; whether non-audit services affect auditor independence and audit quality; and importance of international auditing standards, particularly referencing International Organization of Supreme Audit Institutions (INTOSAI) guidance. Key seminar sessions concentrated on internal audit-its critical role in adding value; improving organizational efficiency and effectiveness; and contribution to risk management.

Delegates also deliberated the auditor's role in personal data protection, common fraud cases, and auditing disruptive technology risks.

NAD Auditor General, Shaikh Ahmed bin Mohammed Al Khalifa, noted the symposium's ability to create awareness of internal audit and its role in protecting public funds along with strengthening the partnership between NAD and government agencies to promote an integrated approach to auditing.



NEWS from BAHRAIN

National Audit Office - Staff Earns Award in Regional Research Competition

Abdulrahman Mohamed Abdulla Husain , Senior Auditor at the National Audit Office (NAO) of the Kingdom of Bahrain, earned third place honours in the 12th Arab Organization of Supreme Audit Institutions (ARABOSAI) Scientific Research Competition for his scientific research on "Developing Audit Work and Achieving Added Value." Researching the topic while balancing professional and personal commitments was difficult; however, Abdulrahman considered the competition an opportunity to develop research skills while successfully representing the NAO.



NEWS from BAHRAIN

National Audit Office CONTRIBUTES to SUSTAINABILITY

Fakhriya Sarhan, Performance Audit Supervisor at the National Audit Office (NAO) of the Kingdom of Bahrain, participated in a workshop on “Sustainable Development: The Concept and Audit” in Jaipur, India. The workshop, organized by the INTOSAI Working Group on Environmental Auditing provided an excellent platform for participants to exchange knowledge on auditing Sustainable Development Goal (SDG) issues and presented opportunities to engage with field experts; learn about basic concepts; and share best international practices. The event also included a field visit to Barefoot College in Tilonia, India, providing inspiration on meeting present needs while securing future resource availability.



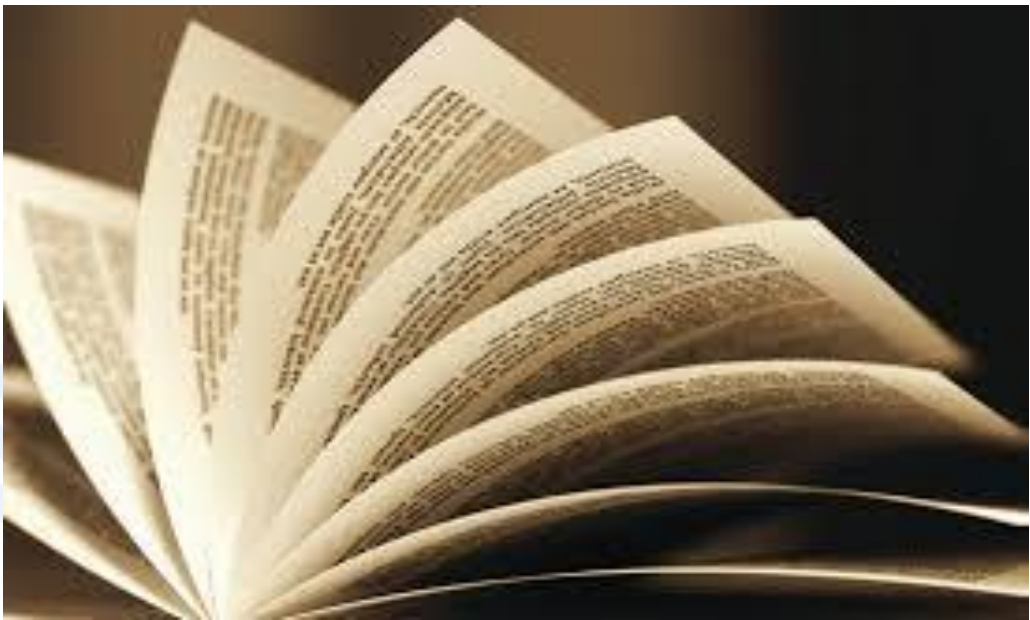
Recognizing the importance of Agenda 2030, the SDGs and their incorporation into INTOSAI Strategic Plan 2017-2022, NAO workshop participation adds to organizational efforts in cultivating sustainable development capacity.

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SECTION

6

Papers



Covid-19 pandemic: what is the role of the supreme audit institutions?



Besma Ghali
President of chamber
Court of Accounts of
Tunisia

Covid-19, or what was classified as a pandemic or a global epidemic led to the contraction of world economics and the paralyze of most sectors except for a number of vital activities such as health, security and defense, which poses the difficulty of achieving the equation between the need to maintain Citizen's health and reducing negative impacts on the economic and social level. The action plans and strategies taken by the various governments to confront the pandemic have important financial implications and have necessitated many exceptional decisions to facilitate the undertaking and the completion of public expenditures, which raises many questions that will be addressed and try to answer them through this article. These questions are:

- What is the role of governments and stakeholders in responding to the pandemic and its possible negative effects on good public fund management? What is the role of SAIs in ensuring transparency and accountability in the context of Covid-19 crisis?
- what are the limits of the audit operations that SAIs can carry out?
- What international standards and comparative experiences from which SAIs can draw inspiration?
- What are the expected impact of audit and lessons learned?

The full paper will be released soon. We will provide readers with the paper link.

INTOSAI Principle - 50: "Principles of Jurisdictional Activities of SAs"



Faisal Hussein Mani
Counselor at the
Tunisian Court of
Accounts

The 23rd International Conference of INTOSAI (INCOSAI XXIII held in Moscow, in September 2019) adopted officially the new INTOSAI Framework of the Professional Pronouncements (IFPP).

The professional standards framework has become structurally divided into three parts:

- 1- INTOSAI-P Principles;
- 2- International Standards for Supreme Audit Institutions (ISSAIs);
- 3- The INTOSAI Guidelines (GUID).

The first section of the framework included a new principle, the INTOSAI-50 principle, entitled "Principles of Jurisdictional activities of SAs".

The document consists of 13 pages divided into 5 major axes as follows:

1. Preamble
2. Explanation, definition and actors of the jurisdictional activities of the SAs
3. General principles specific to jurisdictional activities: Prerequisites and legal framework
4. General principles specific to jurisdictional activities: internal regulations and organization of the SAI.
5. General principles specific to jurisdictional activities: Jurisdictional proceedings

This document is an integral part of the INTOSAI Framework for Career Guidance and Publications, and the principles contained therein are used in parallel with the rest of the professional pronouncements. The SAIs that exercise jurisdictional activities must announce the standards that they apply when conducting audits appropriated to jurisdictional activities.

As examples of those SAIs in Arab countries, we find that SAIs in North African countries such as Tunisia, Algeria, Morocco and Mauritania, all of them have adopted the French public management system based on public accounting rules and the principle of separation between public accountants and public managers (the authorizing officers) who are subjected to the monitoring, accountability and prosecution of special courts, namely the Courts of Accounts, and for this reason we find For example, the Tunisian SAI carries the designation of the Court of Accounts and its members belong to the judicial authority in accordance with the constitution and their statute.

The purpose of the jurisdictional activities of the SAIs is to protect the proper performance of public management and the interests of the audited entity, as well as the public authorities and citizens. It also aims to compensate, in whole or in part, for damages that may be caused to a public entity, and / or to sanction those found guilty starting from their personal, financial, or disciplinary responsibility.

The exemplary value of issued judgements has a preventive character. The SAI with jurisdictional competences has specific powers to guarantee the protection of public funds and the transparency and integrity of public management.

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The INTOSAI- 50 principle sets twelve principles to adapt to the specific context of the jurisdictional activities of the SAIs charged with such missions. (INTOSAI-P 50) should be read and understood in conjunction with the basic principles of INTOSAI, and with the international principles listed in international treaties and conventions applicable in the domain of justice. The twelve principles referred to are:

1: The law should define the liability and sanction regime applicable to persons accountable by law before the SAI.

2: The member(s) of the SAI, involved in the jurisdictional activities, should benefit from guarantees legally spelled out, which explicitly ensure their independence toward the public authorities.

3: The SAI should have legal powers or rights guaranteeing its access to information.

4: An irregular fact may be prosecuted or sanctioned only before the expiry of a reasonable time from the moment it was committed or discovered.

5: Any judgement of the SAI must be open to be objected and reconsidered and is subject to appeal or annulment in accordance with the national regulation.

6: The SAI must ensure that the persons accountable before it undergo a fair trial guaranteed by the legal procedures.

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7: The impartiality of the judgment process must be guaranteed by regulations governing the activities of the jurisdictional SAIs and the resulting proceedings.

8: The SAI must ensure that the exercise of the jurisdictional activities leads to notified and implemented judgement. The sanction of the personal liability of the litigant must be effective.

9: A person accountable by law cannot be condemned for the same irregularity to several sanctions of the same nature imposed by the SAI. A person accountable by law can only be condemned for the same irregularity to sanctions of a different nature imposed by the SAI and other courts if the law so permits.

10: The SAI must guarantee the quality of jurisdictional procedures through an efficient and systematic quality control.

11: The SAI must complete the jurisdictional procedure within a reasonable time.

12: The SAI must ensure that judgements, as any judicial decision, are made publicly, respecting the secrecy and restrictions linked to confidentiality that are legally mandatory as well as the protection of personal data.

It should be noted that (INTOSAI- P 50) provides an ideal professional framework when auditing standards dealing with the jurisdictional activities and its characteristics. These principles represent an honest translation of universal principles and standards in the domain of justice by focusing on the principles of a fair trial by emphasizing the legal basis of the Responsibilities regime, the independence of the SAIs members charged with jurisdictional activities, their competence and professionalism, the impartial judgment and decision-making, the right to defense, the ability to review judgments, the principle of two-level litigation, the non-accumulation of penalties for the same irregularity, and the issuance of judgments in reasonable terms, Fall over time, the quality of jurisdictional procedures, the publicity of judicial decisions and many other lofty principles of justice.

In conclusion, if the ISSAI 130 with the principles that it contains establishes rules of professional conduct when undertaking audit work to maintain the credibility of SAIs and to obtain the confidence of the stakeholders, the INTOSAI principle 50 came to define professional principals and rules To complete the Jurisdictional activities of SAIs, and to complete what the Standard 130 established for the professional ethics for members of SAIs, whether it comes to audit or the Jurisdictional activities in order to ensure the principles of integrity, independence, impartiality, Objectivity, avoidance of conflicts of interest, professional confidentiality to gain the confidence of the litigants.