

ARABOSAI NEWSLETTER



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"FIVE ARABOSAI MEMBERS NOMINATE FOR REGIONAL QUALITY ASSURANCE REVIEWS: A SIGNIFICANT STEP TOWARDS PROFESSIONALISM"



BY MR. NEJJIB KTARI , PRESIDENT OF THE TUNISIAN COURT OF ACCOUNTS
ARABOSAI SECRETARY GENERAL

In my capacity as the ARABOSAI secretary general, I have always had a keen interest in observing how the whole Organization is making progress. I have not go into details in every single aspect of the wide range of project but I have always made time to take a good look at the evaluation reports. These have become a permanent work-stream in our key activities.

This is not new. It was an early focus point. As a matter of facts, shortly after my appointment as ARABOSAI Secretary General in June 2017, I gave a key assignment to my technical team to design a new business model in order to cope with what the Organization has been facing for decades. The lack of visibility has been ,by far, ARABOSAI's most challenging problem. At my first appearance in the INTOSAI community, I stood before the 2017 IDI regions meeting attendants and addressed the challenges facing ARABOSAI. I presented a vision to achieve a brighter future for Arab SAIs, outlined that the first thing to do was to reshape the ARABOSAI General Secretariat by making this core body both time and cost efficient, could a real change be made to the overall performance of the region.

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 submitted a proposal to the governing board to implement the INTOSAI Framework for Regional Professionalism. This proposal was approved by the governing board and the general secretariat was tasked with monitoring this activity.

We conducted a regional evaluation based on this reference and came up with good conclusions translated into practical recommendations.

Implementation of the recommendations is in real progress.

Despite COVID-19 negative impact on the ARABOSAI activities, I can say that since the Moscow INCOSAI, our organization has made a real progress in this regard. Not only did the professionalization Work-plan was implemented, but also ARABOSAI members found it relevant to be engaged with a regional level project. Most of them were open to be embarked in a new journey. Let me be frank about it, we could not do that alone. Our partners, for instance IDI and AFROSAI-E provided us with support and helped us out to sort out all kind of problems.



With all our partners around we got much more credibility and succeeded to convince members to give a try which was an easy decision to make with most attention was given to how to cope with the pandemic. It does not make sense to describe all the activities and outputs that ARABOSAI has produced in relation with the professionalism.

Three of them are instrumental and significant. They are really worth mentioning. The first output related to the regional professionalism report.

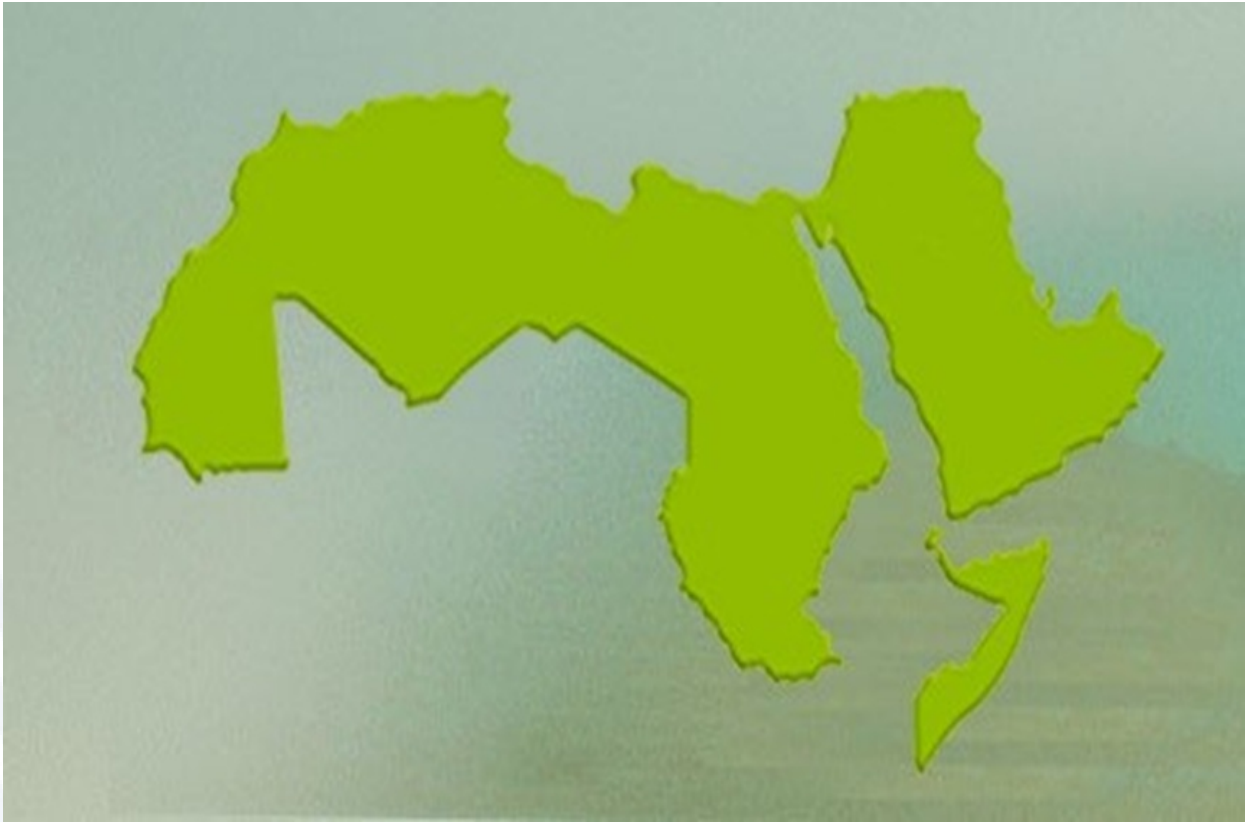
Key conclusion, lessons learned and recommendations can be found in the professional standard committee minutes. The second relates to the ARABOSAI's experience in implementing the INTOSAI'CBC regional professionalism framework, which is a report that readers can find on the ARABOSAI website. The last but not the least is related to the regional guidance for quality assurance review "QAR".

Based on the methodology of AFROSAI-E in this field, ARABOSAI is in the process of releasing a regional guidance for QAR. The first draft of this guidance was circulated to the participating SAI's for approval. It was then shared for comments with all members' SAI's and got adopted by the governing board. 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 is expected to be a key tool on the basis of which QAR will be conducted by the region.

During the very last governing board meeting, concept notes related to quality assurance reviews

were shared and members were invited to nominate for this new activity. The result was amazing. Five members have applied to be subject to a QAR to be conducted by regional experts. This sounds really to be a good start. These SAIs are from Iraq, Syria, Palestine, Libya and Algeria. Regional QAR will be conducted on regular basis at SAIs and are used as, amongst others, a mechanism to monitor compliance with ISSAIs and against the performance criteria.

This is a significant step for ARABOSAI toward professionalism. QAR will begin to be conducted as soon as measures against the Covid-19 will be less restrictive. We will keep you informed on the progress.



INSIDE ARABOSAI

THE 62 ND ARABOSAI GOVERNING BOARD MEETING



The 62nd meeting of the Governing Board of the Arab Organization of Supreme Audit Institutions (ARABOSAI) was hosted by the State Audit Bureau of Qatar over two days, concluded with the participation of the heads of Supreme Audit Institutions

The 62nd meeting discussed the topics on its agenda, including the GB chairman report about the GB activities for the period from its 61st meeting up to date, and its proposal regarding the development initiatives for the benefit of the organization, the reports of the General Secretariat and the committees of the organization, reports presented by the members' about their participation in the meetings of INTOSAI committees and working groups, and the adoption of the final account for the year 2020, and the estimated budget for the year 2021.

During this meeting, the Governing Board approved the proposal to sign a memorandum of understanding with The Arab League Educational, Cultural and Scientific Organization (ALECSO), which will allow Arab SAIs to benefit from the experience of this esteemed organization in implementing the programs of the Arab Organization related to the sustainable development goals within the fields of education, culture and science .



THE 17 TH MEETING OF THE ARABOSAI PROFESSIONAL STANDARDS COMMITTEE

The ARABOSAI Professional standards committee held its 17th meeting on May 19/20, 2021. During this meeting, the ARABOSAI PSC discussed several points such as presenting the final report on the questionnaire results related to the requirements of standards according to the SAI-PMF and discussing its recommendations.

The report presented in the 17Th meeting contains several

recommendations such as the necessity of doing periodically the assessment ideally each three years in order to monitor the level of improvement in

the standards implementation.

Within the framework of the implementation of the EC decision stipulated: "Benefiting from the processes of measuring the performance of supreme audit institutions according to the framework (SAI-PMF) to identify areas of improvement in the application of INTOSAI standards", the report recommends to encourage SAIs to apply an exhaustive study applying SAI-PMF by any available mechanism. (Self-assessment, peer-review, external, mix).

It is also necessary to encourage SAIs for using SAI-PMF as a normative framework and facilitating the task for SAIs by revising legislative texts in order to allow the national application of the INTOSAI standards.

The periodic review of guides and manuals available in different SAIs and its update was one of the important recommendations of the report. In addition the report recommends to intensifying training and awareness programs on INTOSAI standards in order to enable the creation of a new generation of highly qualified auditors in the field of implementing INTOSAI standards, as well as qualifying specialized trainers to design and

implement these programs in cooperation with the INTOSAI Development Initiative.

Also, the committee discuss the implementation of the operational plan and the exceptional plan to

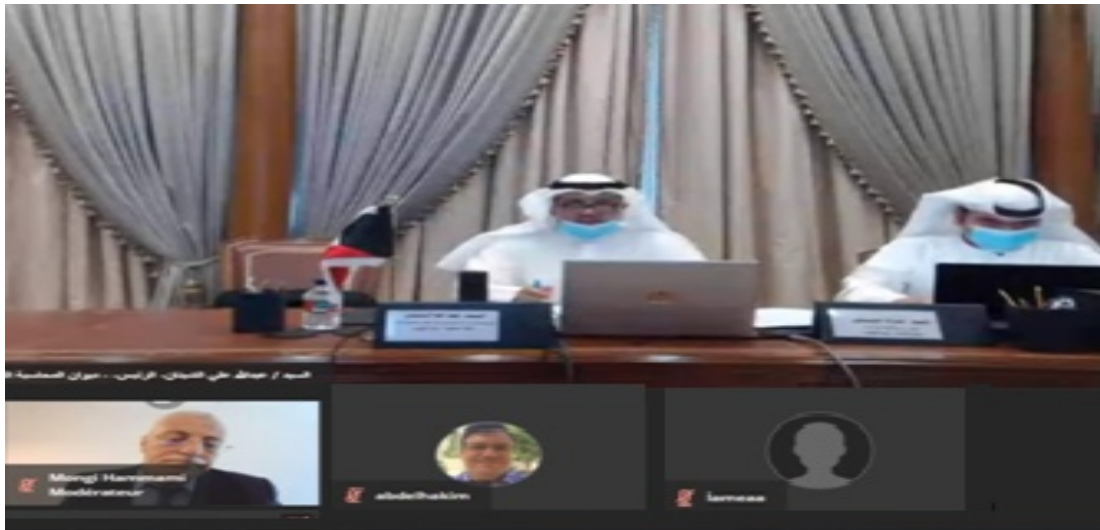
face the COVID-19 impact. Furthermore, the 2021-2022 plan was updated taking into consideration the global circumstances especially by rescheduling some activities. The PSC continued the discussion of its new regulation, which certainly will enhance the work efficiency.

The PSC also, approved the translation of the guidance 5330 "GUIDANCE ON AUDITING DISASTER MANAGEMENT".

In order to implement the EC decision which stipulate the creation of a working team composed of a member of each ARABOSAI committee, PSC assigned by unanimity Mrs.Bessma Ben Ghali, the SAI's representative as a member in the committee mentioned above.



THE FIFTH REMOTE MEETING OF THE ARABOSAI'S AUDITING COMMITTEE ON SUSTAINABLE DEVELOPMENT GOALS

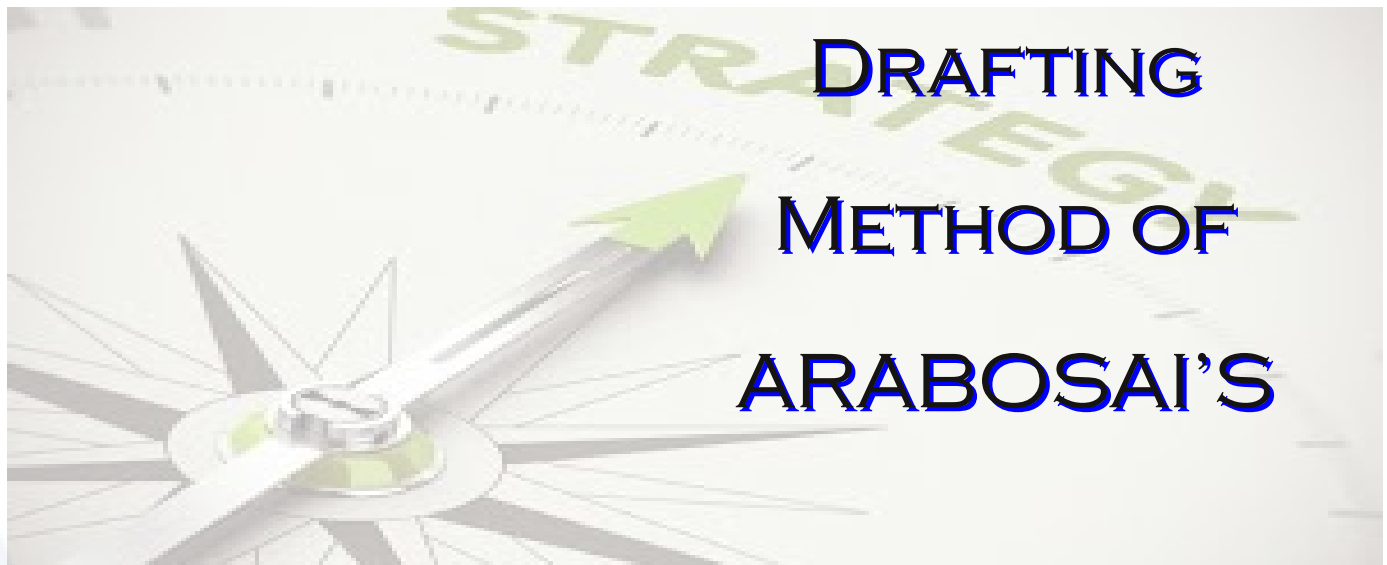


The Organization's Auditing Committee on the Sustainable Development Goals, held its fifth remote meeting on 17 and 18 May 2021, within the framework of the work of the preparatory committees prior to the meeting of the Organization's Governing Board.

The meeting's Agenda included 10 items and the main recommendations agreed on by the committee members were as follows:

- Organizing a training session and performing a cooperative audit on Target 4.1 (By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes)
- The results of the implementation of the operational plan and its activity report for the year
- Preparing the 2021 Committee's operational plan
- Activities' assignment among the members of the committee and the creation of work teams for the purpose.
- Appointment of the committee representative in the working group that will be tasked with preparing the ARABOSAI's strategic plan 2023-2028.

STRATEGIC PLANNING COMMITTEE



Strategic planning is the process of selecting the objectives of an entity, defining the policies and strategies necessary to achieve those objectives, and determining the methods and resources required to ensure the implementation of the set policies and strategies.

To ensure timely development of a strategic plan that complies with the requirements of quality and efficiency and reflects the internal work environment needs on one hand and the expectations of stakeholders on the other hand, it is essential to establish a practical and consistent method for drafting and developing the next strategic plan which considers ARABOSAI's resources and capacities while defining the roles and responsibilities clearly and accurately for those involved in plan setting based on a pre-prepared schedule. It is better to form a working team with a number of tasks. The visions and insights reached by each member are unified and translated into an integrated template for the future plan.

In this sense, the Governing Board, at its 61st meeting held remotely on 30th November and 1st December, 2020, approved the recommendations of the strategic planning committee to form a working team headed by FBSA in the Republic of Iraq with the membership of SAIs in Palestine, Kuwait, Qatar and Algeria along with the Secretariat General, to provide a proposed methodology for preparing the strategic plan for the upcoming period. The assigned team held its meetings during March 2021 to study and discuss the paper prepared by the team leader and the representative of the Secretariat General. The first part of the study proposes the framework and principles to serve as a work basis for the team, while the second one includes the steps that will be followed in drafting the plan.

In light of the experiences of the counterpart regional organizations, INTOSAI's support structures and ARABOSAI's accumulated experience, the planning process is now governed by benchmarks that frame this process throughout

its steps and contributes directly to the effectiveness of the planning process. We suggest that such benchmarks to be adopted in the methodology of preparing and implementing the plan as follows.

First: Adopting the strategic management model for the regions prepared by the INTOSAI Development Initiative (IDI) and the INTOSAI Framework for Regional Professionalism prepared by the INTOSAI Institutional Capacity Development Committee as a reference guide in preparing the organization's strategic plan.

Second: Adopting results of the evaluation of SAIs and their needs according to the most important points indicated in the reports of their performance measurement according to the performance measurement framework of SAIs issued in 2016.

Third: Adopting the participatory approach in preparing the plan by joining a representative of each committee of the organization to the next strategic plan preparation team to ensure that they closely follow the procedures and stages of preparing the plan and identifying the needs of each committee.

Fourth: Ensuring continuous coordination between the Strategic Plan Committee and the IDI to prepare the organization's strategic and operational plan.

Fifth: Supporting in person or remote consultative meetings (as needed) between the strategic plan committee and the organization's structures on one hand, and the IDI and the senior leadership of SAIs for the endeavors of the team charged with developing the strategic plan, to understand the needs and expectations of those SAIs, to provide the necessary data from them, and to facilitate the committee's meetings during plan preparation

period.

Based on the reference elements, a number of steps have been proposed that outline the features of the upcoming stages for the assigned team, represented by the following:

1. Preparing a time plan for the completion of the strategic plan and defining the work tasks assigned to each task connected to the time specified for the completion of each task and presenting it to the team members to express their opinion on the set schedule and the tasks of each member.

2. Circulating the methodology on the rest of the strategic planning committee's members to get the feedback and placing it before the Governing Board in its next meeting for approval. The presence of a member from each committee to participate in the subsequent works is requested. Thus, the team continues its work according to that methodology.

3. Developing a survey to seek the member SAIs' feedback on the valid strategic plan to identify their expectations and needs for the next plan stemming from the INTOSAI Framework Regional Professionalism that focuses on four main professional dimensions:

a. **The institutional support for SAIs-** the advisory role and support of the regional organization concerning enhancing the main aspects of member SAIs.

b. **Professionalization and methodological support-** supporting qualifications and skills, and the continuous professional development of the member SAIs' staff.

c. **Support and influence – it should have an advocate role in member SAIs' - related topics, communicate with and influence on the main stakeholders.**

d. **Governance, organization and sustainability- the regional organization's oversight, guidance and control procedures and its long-term continuity.**

e. **The survey should focus on identifying the main needs, the level of its effect and its relevance to the SAI** and the area of support to be provided by organization. Accordingly, priorities are set as per their relevance for the largest number of SAIs and the necessary tools are identified to get to that end

4. Reviewing the preliminary draft of the organization's evaluation results to identify its work's Strengths, Weaknesses and Opportunities and Threats.

5. Holding video conferences and remote meetings with external stakeholders such as donors and relevant international organizations to explore their views, expectations and perceptions over the upcoming plan.

6. Communicating with peer regional organizations to know their plans, tracks and adopted steps to develop their strategic plans.

7. Viewing the results of global survey on the professionalism of regional SAIs organizations, and focusing on the participation of Arab SAIs in such survey and its results; the main areas of improvement in its performance such as reviewing guidelines, updating the audit methodology according to standards and support following up audit works results.

8. Preparing a report on the result of implementing the strategic plan for the years 2018-2021, showing the needs, expectations and aspirations of SAIs, focusing on the areas and mechanisms of support, evaluating the current strategic plan of the organization, and analyzing the strengths, weaknesses, opportunities and challenges facing the organization.

10. Holding a meeting that includes all SAIs, members of the plan committee and representatives of the committees to present the survey's results to determine priorities, as it was done in the current framework of preparing for the plan 2018- 2022.

Based on the results of this meeting, the following steps will be taken.



A. Paraphrasing the introduction, vision and mission.

B. Formulating goals, priorities, projects and performance measurement indicators related to the implementation of projects, whether at the level of SAIs or organizations.

C. Reviewing the document of the strategic plan project by the members of the committee and circulating it to the heads of the committees to express their opinion on it.

D. Approval by the Executive Council on the first draft plan.

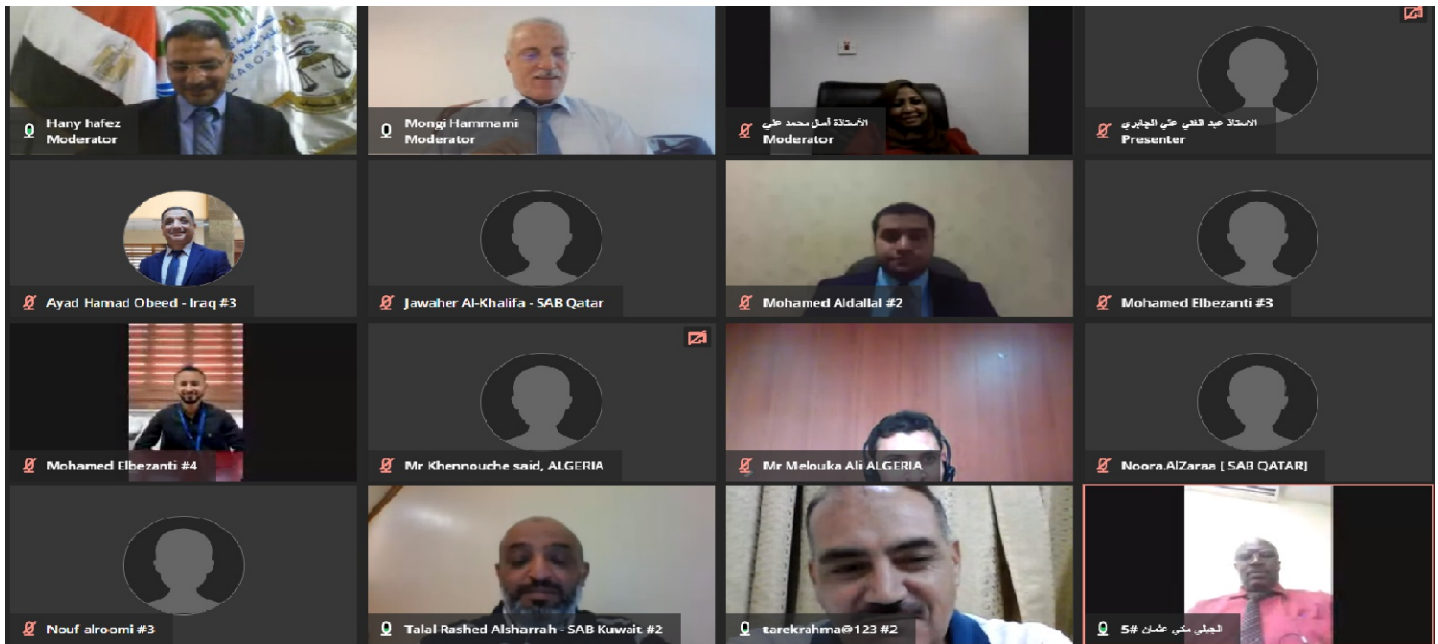
E. Completing the indicators, risks and plan finance.

F. Expressing the opinion by the committees on the elements that have been added, and circulating the second draft of the plan to the member agencies for their information and comments.

G. Developing the final vision of the strategic plan and submit it to the Secretariat General of the Arab Organization to be presented to the Executive Council and the General Assembly for approval.



Workshops and Training



ARABOSAI PROGRAM ON EXTRACTIVE INDUSTRIES AUDIT

Within the framework of the continuous collaboration with the WGEI, the ARABOSAI GS planned to organize a workshop to be followed with a cooperative audit mission. For this purpose, the working group provided ARABOSAI with two experts; one from SAI- Egypt (Mr.Hani Hafehdh Muhammed) and the second expert from SAI of Sudan (M.Amal Muhammed Ali). Due to corona virus pandemic, the workshop has been postponed several times until the GB allow its organization virtually.

Experts, ARABOSAI LMS administrator (Mr.Karrem Ezzdine, SAI Egypt) and ARABOSAI GS held several collaboration meetings in order to better design and implement the online course. The online workshop was held during the period 07-17 June 2021 with the participation of 34 attendee from 12 SAIs with more than 24 hours of synchronic E-learning.

The seminar program was highly inspired of the module 6 of the WGEI training framework. The workshop highlighted on the following issues:

I-Overview on the EI,

- Understanding the collection and assessment of revenue,
- Planning budgets for production companies and their role in forecasting revenues and taxes,
- Entities responsible for revenue collection and wealth distribution,
- Governance and SDG in EI,
- The role of the EITI in determining the compatibility between collected revenues and comprehensive disclosure of taxes and revenues,
- Revenue loss and decline in the extractive industries sector,
- The main expenditures in the extractive industries sector in light of accounting standards and transfer prices for related companies,
- Evaluation and pricing in the extractive industries sector and its impact on revenues,
- Illicit cash flows in the extractive industries and ways to confront them at the local, regional and international levels,
- Understand the risks of extractive industries, their initial assessment and actions to respond to these risks,



THE PARTICIPATION OF THE ARAB ORGANIZATION IN THE ARAB FORUM FOR SUSTAINABLE DEVELOPMENT FOR 2021



TO carry out the Memorandum of Understanding signed between the Arab Organization ARABOSAI and the United Nations Economic and Social Commission for Western Asia (ESCWA), a special session was held to auditing the implementation of Sustainable Development Goals (SDGs) in the Arab region during the Arab Forum for Sustainable Development (2021). In addition, for reference, this forum is considered a preparatory work for High-Level Political Forum on the Sustainable Development Goals. The 2021 Forum chosen theme was “Accelerating Progress on the 2030 Agenda post-COVID”. The topics of the session were identified on coordination between the two general secretariats of both organizations and with the INTOSAI Development Initiative (IDI). The session on auditing the status of the implementation of SDGs in the Arab region took place on March 29, 2021. Mr. Mohammed ben Hamdan ben Saeed ben Hamad Al-Jabri, an audit expert in State Audit Institution in the Sultanate of Oman, presented On behalf of the ARABOSAI’s SDGs auditing Committee the first intervention focused on the organization’s achievements in the field of SDGs auditing in general, especially with regard to assessing governments’ preparedness to

implement the 2030 Agenda. The second presentation was given by Mr. Abdelhakim Belazreg, Senior Manager at the SAI Governance Department in the IDI, and Ms. Majdoleen Sammour, Head of the Performance auditing Department in the State Financial and Administrative Control Bureau in the State of Palestine. This second intervention related to the IDI model for auditing the implementation of goals (ISAM), and evaluating the implementation of the objective (3-d) to enhance the capacity of public health systems to adapt and recover. Then, Mr. Mohamed Abdel Mohsen Hanin, Head of the Chamber Branch The fourth session of the Supreme Court of Accounts in Morocco, presented the experience of SAI Morocco in assessing the preparedness of the government and the lessons learned from it. In addition, Mr. Saad Bourkadi, who is charged with a mission at the Prime Minister and to follow up the implementation of the sustainable development goals at the Presidency of the Government in Morocco, clarified how the government dealt with the preparedness report and how they benefited from its outputs. The session led to recommendations that ESCWA presented during the high-level political forum on sustainable development goals.



COOPERATION AND PARTNERSHIP

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Cooperative Audit of SDG Implementation:

Strong & Resilient National Public Health Systems (linked to SDG 3.d)

In 2020, INTOSAI Development Initiative (IDI), The Arab Organization of Supreme Audit Institutions (ARABOSAI) and INTOSAI Knowledge Sharing Committee (KSC) have agreed to partner with other key stakeholders to support a cooperative audit of strong and resilient national public health systems (linked to SDG target 3.d).

The following 10 SAIs from ARABOSAI region are participating in this initiative: Algeria, Libya, Sudan, Iraq, Syria, Oman, Tunisia, Kuwait, Palestine and Morocco. During February to July 2021, 10 audit teams from the participating SAIs in the SDG 3.d initiative attended the following mentor led eLearning courses on the IDI's learning



-Performance Audit of SDG Implementation- Tools and techniques (5 weeks)

-Health Systems Resilience and SDG 3.d – Outcomes and capacities (4 weeks)

-Audit Design matrix and Audit plan (2 weeks)

Cluster 3 was delivered by experts from the World Health Organization.

On the 1st of July 2021, a SAI leadership and Stakeholder meeting was held. The meeting was an opportunity to create a common understanding of public health services resilience and to share experiences and ideas for working together for high quality, high impact 3.d audits. This event was attended by SAI leadership, and representatives of WHO, UN ESCWA, Ministry of Health and CSO.



IDI/ARABOSAI STRATEGY, PERFORMANCE MEASUREMENT AND REPORTING (SPMR)

Eight ARABOSAI SAIs are participating in the IDI/ARABOSAI SPMR initiative, these SAIs are: Syria, Oman, Iraq, Palestine, Tunisia, Kuwait, Libya and Morocco.

The SPMR Initiative aims at supporting SAIs to better plan, monitor and manage their performance throughout an entire strategic management cycle, through the implementation of a sound strategic and operational planning process, as well as the establishment of an effective monitoring and reporting framework. During 2020, the focus of the initiative was on supporting the conduct of SAI PMF assessments of participating SAIs.

In February and March 2021, 8 Strategic Planning Teams were trained in developing Strategic plans to their SAIs based on the results of a SAI PMF assessment and a stakeholder analysis. The training took place online.

During April to July online support was provided to SAI teams in drafting their strategies through the IDI's learning management system.

During March to August 2021, 2 SAI PMF reports developed as part of the SPMR initiative were independently reviewed.

TRANSPARENCY, ACCOUNTABILITY AND INCLUSIVENESS



IDI AND ARABOSAI ARE COOPERATING IN RUNNING TAI AUDIT INITIATIVE WITHIN ARABOSAI

Staying relevant in responding to the COVID19 crisis, more than 40 SAIs across INTOSAI regions have taken up audits on 'Transparency, Accountability and Inclusiveness of Use of Emergency Funding for COVID19 (TAI Audits), as a part of a global compliance audit being facilitated by the IDI. 7 SAIs of ARABOSAI region are currently conducting TAI audits SAIs of Algeria, Syria, Tunisia, Yemen, Iraq, Libya and Sudan. TAI audits are ISSAI based, agile compliance audits that examine the extent to which governments provided for transparency, accountability and inclusiveness in the compliance frameworks and transactions for COVID - 19 spending. SAIs selected audit topics on COVID19 expenditure on:

- Emergency public procurement, management of donations, supply.
 - Socio - economic packages
 - National rollout of COVID19 vaccines
- TAI audit is focusing particularly on Audit quality, impact considerations and agile approach, within the whole audit process.

"TAI audits will have a positive impact on stakeholders and on SAIs as it will lead to making a difference in the lives of citizens, This audit will certainly have a positive impact on the vulnerable groups in the community; As recommendations, and outputs of these audits will help vulnerable groups to obtain services they really need"

Mohammed Barak
President - Central organization of Financial

IDI is employing a variety of flexible online delivery mechanisms to support SAIs in conducting TAI Audits. These include guidance, education, audit support, facilitating stakeholder engagement and audit impact.

As part of this initiative, IDI has developed The TAI practical guide and 3 question banks on emergency public procurement, socioeconomic packages and national rollouts of COVID19 vaccines, those documents are available in Arabic language and can be found on the IDI website TAI Guide (idi.no). 4 mentors from ARABOSAI region are supporting almost 33 participants from ARAB Sais , mentors are from SAI IRAQ, SAI OMAN, SAI ALGERIA and SAI SUDAN.

"TAI audit will have a positive impact not only on the work of the SAI through the implementation of Agile approach in auditing in the future. But also, its impact will cover the audited entities as TAI audit recommendations on current compliance frameworks will lead to the improvement and the strengthening of those framework in the future"

SAI IRAQ- Tai audit mentor

Dr. Shayma HUIREF



In the short term, we hope that the TAI audits will contribute to improve transparency, accountability and inclusiveness in the use of emergency funding for COVID19. In the longer term, SAI recommendations from this audit could contribute to setting up more transparent, accountable and inclusive frameworks for public expenditure.



News from ARABOSAI Members

NEWS from Tunisia



THE COURT OF ACCOUNTS OF TUNISIA PUBLISHED AUDIT REPORTS IN THE FORM OF VIDEOS

The Court of Accounts of Tunisia (CoA) is in tune with the best practices of communication with external stakeholders. The Regional Chamber of the Court in Sfax launched an initiative in an attempt to foster the efforts of the Court to better reach citizens. It conducted two experiments. In the first experiment, the product was a five-minute video presenting the findings of the audit report about the Municipality of Sfax. This report is a component of the 32nd annual report of the Court published in February 2021

The links to the video in Arabic and with both English and French subtitles are the following:

<https://youtu.be/ac74-Q84LuM>

(English):

<https://www.facebook.com/102495918>

[533701/videos/493848568469847](https://www.facebook.com/102495918)

(French):

<https://www.facebook.com/102495918>

[533701/videos/761393641431502](https://www.facebook.com/102495918)



The video that we will show is related to the audit mission of the Court of Accounts carried out in the municipality of Sfax, which included it in its annual report No. 32.

The second experiment finished with an eleven-minute video prepared to publish the report dealing with the financial analysis of municipalities' data during 2019. The videos were published in July 2021. The links to videos are the following:

Resources and expenditures:

<https://youtu.be/Ds9GrERmD1A>

Resources:

<https://youtu.be/KHBaWWwhzbQ>

Expenditures:

https://youtu.be/jYZ_7UTlOWk

competition that was organized by the Court in partnership with its stakeholders (World Bank, GiZ and DRI) to allow youth to work with the members of the Court using their creativity and innovation to address the Court's challenges around the audit process.

All these videos were created by VMOTION team under the auspices of the Court.

VMOTION team is composed of 6 young people with different backgrounds : two IT engineers, a digital marketing expert, two law researchers and a magistrate of the court who participated during the period extending from March to June 2019 in the "Hack4Transparency". The Hackaton is an IT



NEWS from EGYPT



1. On 22-23 February, 2021, the Accountability State Authority participated virtually in the 3rd Intersessional Meeting of the Conference of the States Parties to the United Nations Convention against Corruption (CoPS UNCAC), that was organized by the United Nations Office on Drugs and Crime (UNODC) - the Conference Secretariat, that focused on the preparations for the special session of UN General Assembly against corruption (UNGASS) 2021. The ASA participated in the said meeting as a member of the INTOSAI Global Expert Team (IGET) concerned with activating the Memorandum of Understanding signed between INTOSAI and UNODC. The IGET, headed by SAI United Arab Emirates, participated in the panel discussions on "Harnessing the Full Potential of Education and Technology in Efforts to Prevent and Combat Corruption".

2. The Accountability State Authority participated virtually in the 2nd INTOSAI Global Expert Team Meeting (IGET) headed by SAI United Arab Emirates on May 31st, 2021. The IGET is mainly concerned with activating the Memorandum of Understanding signed between INTOSAI and the United Nations Office of Drugs and Crime

(UNODC). The meeting discussed the IGET's Terms of Reference and Action Plan.

3. The virtual meeting of the COMESA Committee on Administrative and Budgetary Matters on June 30th, 2021.

The Accountability State Authority participated in the virtual meeting of the COMESA Committee on Administrative and Budgetary Matters with the attendance of 16 SAIs during which the meeting's Bureau was elected with SAI Madagascar as Chair, SAI Egypt as Vice Chair and SAI Ethiopia as the Rapporteur.

The meeting's agenda included discussing the obstacles that faced the organization during the first quarter of the current year as a large part of the budget was expensed.

The COMESA Secretary General and the Audit and Budgetary Sub-Committee thanked SAIs Egypt, Mauritius and Seychelles for fulfilling all their financial commitments due to the organization till the end of 2021. The said Sub-Committee commended SAIs Egypt, Malawi and Mauritius for reimbursing 100% of their contributions to the COMESA Court of Justice.

NEWS from Sultanate of Oman



STATE AUDIT INSTITUTION'S GENERAL COMPETENCY FRAMEWORK

State Audit Institution (SAI) of the Sultanate of Oman has prepared a General Competency Framework which is considered to be an important strategic goal that SAI Oman's training center seeks to achieve by the year 2025. Due to the importance of SAI's training center and the role it plays in improving and developing employees, the General Competency Framework was established in the aims of developing a competency register as well as a clear and distinct employee career path. The Competency Framework was formally approved by the Chairman of State Audit Oman in February of 2021.

The General Competency Framework describes the core competencies that are required by both auditors and administrators in order to carry out allocated tasks, duties and responsibilities for particular jobs.

SAI Oman's training center depended on various sources in order to establish the General Competency Framework and to identify the core competencies that are required by auditors. SAI Oman's job description was used to clearly distinguish the various job titles and levels of auditors as well as the corresponding tasks and

responsibilities that are associated with each job title.

Additionally, SAI Oman's Auditing Work Procedures issued by the SAI's.

Chairman through the Decision No. 118/2018 was used in the aims of ensuring that the identified core competencies meet the internal regulations regarding the performance of audits.

SAI Oman's General Audit Methodology Manual published in 2015 was another source used to further assert that the right core competencies have been identified to meet the standards and methods that are followed by the SAI Oman in the implementation of audits.





are in regards to the 44 core competencies, a survey was sent out to each auditor. The auditors were asked to indicate the level in which they perceive themselves to be in for each core competency. The results of the survey were used and compared to each auditors performance appraisal in order to identify the required training courses that an auditor needs to help develop their skill and abilities. This has allowed SAI Oman to prepare a training schedule and clear career pathway for each auditor for the next five years.

In addition to SAI Oman's internal sources, the INTOSAI Competency Framework for public sector audit professionals at Supreme Audit Institutions that was republished in 2017 was used to ensure that the identified competencies for the General Competency Framework comply with the international core competencies that are required by auditors. Using both internal and international sources allowed SAI Oman to tailor a Competency Framework that meets and further develops both regional and international strands thus ensuring that best practices are implemented.

After looking into the various sources to establish a General Competency Framework, 44 core competencies were identified in regards to auditors. These identified core competencies were categorized into knowledge, skills and behavior. As part of SAI Oman's training center strategic plan in order to identify the level in which auditors

NEWS from Jordan



INFORMATION TECHNOLOGY DIRECTORATE DIGITAL TRANSFORMATION PROJECT: ACHIEVEMENTS AND WORK COMPONENTS

Upon the directives of H.E. Assem Haddad the President of Audit Bureau on the necessity to enhance AB's work, and to move towards Digital Transformation of all procedures conducted by AB staff, and in accordance with the Strategic Plan of AB for the years 2021-2023, the IT Directorate has been working on the following components :

First component: Preparation of Infrastructure and Hardware

1. Upgrading the Oracle Applications and Databases to a newer version (10g to 12 C) and moved the production environment to the Governmental Oracle Cloud, indeed, prepared a similar environment for testing and development purposes on-premises.
2. Providing AB (headquarter and all 31 external offices) with modern computers and their peripherals (Cameras, Scanners, Printers) additional to the pre-existing devices, and will continue to provide audit offices and engineering groups with all required devices and state-of-the-art equipments to keep up with latest developments.
3. Preparing the infrastructure to link AB headquarter with the external auditing offices via

eFax and IP telephone.

4. Working on connecting all external offices to headquarter via viber, VPN and MPLS lines, after which the working applications at headquarters will be run in parallel at external offices.

5. Implementing a biometric time attendance system (face recognition-based) at headquarter and developed it in a way to cover external offices attendance digitally via web and mobile application, automate daily leaves and annual vacations, and integrate it with our in-house HR system and employee vacation balance.

Furthermore providing the Directorate of Administrative Affairs with the staff ID cards system and devices.

6. Provided AB with the required devices to conduct virtual meetings and prepared the infrastructure to enable the work-from-home of the staff using official computers disbursed in their custody during the ongoing COVID-19 crisis.

7. Upgrading the AB Camera Surveillance System to include the external circumference and all floors 24/7.

8. Working on equipping the main meeting room, the President's office and the external offices with a state of the art audio-visual system.

Second component: Software and Capacity Building

1. Working on automating the audit process procedures and the computerized audit methodology file at both levels: headquarter and external units , by providing auditors who currently have no PCs with modern laptops and purchasing Teammate and Teammate Analytics licenses, in addition to training them on the new required procedures.

2. Working on implementing a full DMS (Document Management System) -ZAJEL DMS- for internal communications and workflows , and to integrate it with Tarasuli governmental system and our acquired OmniDocs archiving system. This will be in two phases : headquarter at first phase, and external offices at second phase.

3. Provided AB with Microsoft Office 2019 licence.

4. Conducting a Data cleansing of archived audit inquiries files, and trained managers and other employees on paperless work and how to view archived files using OmniDocs archiving system.

5. Applying tenders and projects system at the Engineering Directorate and trained engineers on the system. Nowadays, working on link it to the governmental tenders department and the governmental procurement department, in order to facilitate project tracking by engineering groups

6. Designing ,developing and implemented the annual evaluation system of Internal Control Units, and training relevant staff.

7. Re-engineering The system of custody / disbursing supplies of the employee, in order to

enable each employee to follow up with items disbursed in their custody and any changes made to them.

8. Re-developing and improved the internal website "Employee Portal" to cover more staff services.

9. Renewing the AB's website and updated its content ,indeed, providing it with SSL Certificate. Created a verified YouTube channel for AB, in addition, improved AB pages on all social media platforms.

10. Providing headquarter and external offices with Qestas and Adalah systems which are systems that cover Jordanian legislations including Constitution, laws, regulations, instructions, annexes, decisions, orders, communications, and announcements, be they in force, amended and cancelled before the establishment of the Jordanian Government and till date.

11. Performing a gap analysis for all AB active and inactive applications and identifying the As-is status and the To-be status.

12. Working on improving the Tracking System of Government Vehicles with GCE -the company that developed the system - by separating the violations module apart from other modules that are administered by ministry of transport ,in order to be fully administered by AB staff, and moving this module to the Governmental Cloud.

13. Preparing the business continuity plan and the risk matrix for AB in collaboration with the Directorate for Institutional Performance Development and Quality Assurance.

14. Working on the new hierarchy of AB 2021. The new organizational structure has been studied for the year 2021, and reflected on working units at the AB.

15. Participating in cooperation with the Ministry of Digital Economy and Entrepreneurship in a committee to develop governmental data classification and management policy; and participating in the process of review and classification of AB open data which were published on the e-government platform www.jordan.gov.jo

Third component: IT Audit

1. Reviewing and analyzing the GFMIS, to import governmental financial data and classify it, in order to utilize it in AB audit procedures; and this process is considered the core for handling Big DATA.
2. Reviewing the monetary support system and analyzing its data to prepare a report to the World Bank which indicates the verification of payments completion to beneficiaries during the first three stages of the year 2020.
3. Signing a memorandum of understanding in coordination with the Governor of Central Bank and MadfoatCom company to grant AB the necessary authorities to audit financial payments and revenues for all Eservices of the auditees
4. Providing mentoring and support for auditors of headquarter and external offices on how to use IDEA software for analyzing audit data.

Fourth component: Training

1. Nominating 3 employees for CTFL training, which was conducted at the Royal Scientific Society, to keep AB SDLC aligned with the STLC and latest changes. The nominated employees have successfully passed the certificate exam, which makes the number of certified employees at the IT Directorate 5 employees in total.
2. Forming A work team of 10 TOT employees, from

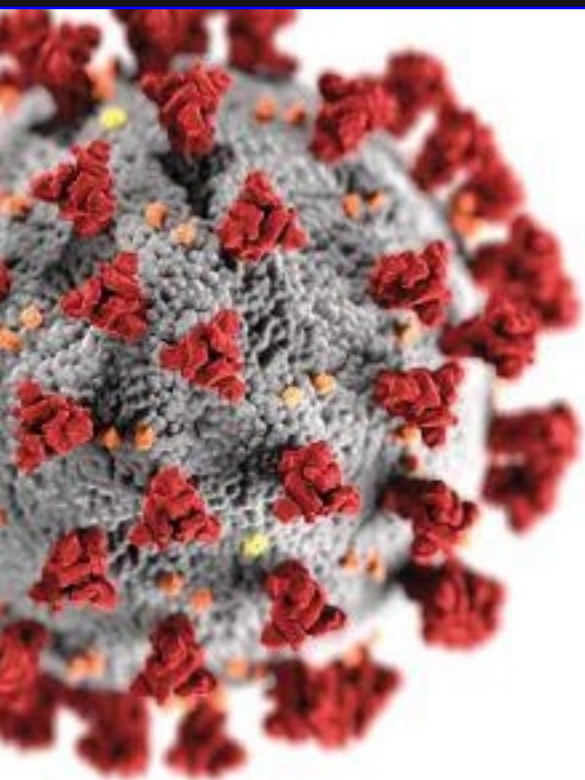
the IT Directorate and auditors, to perform as a continuous support team for the implementation of Teammate and coordinate business activities with “Component 3” work team of the Polish Twinning Project.

3. Training auditors on using the Governmental Vehicles Violations System, and creating user accounts with required privileges to create and follow up with the violations under their jurisdiction electronically and in coordination with relevant parties to pay them via the system.
4. Conducting Training sessions on a regular basis, for working applications (audit inquiries, OmniDocs and E-capture archiving system, GPS Tracking System for Government Vehicles, and other systems) as needed.
5. Conducting a Comprehensive Introductory Training In collaboration with the Study and Training Directorate, for AB staff (Computer basics, Microsoft, Outlook).
6. Training 18 employees as TOTs on Zajel DMS, in order to train the rest of the AB staff on the system upon its activation.



Papers

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EFFORTS BY THE STATE AUDIT BUREAU OF KUWAIT IN RESPONDING TO THE COVID-19 PANDEMIC

By The State Audit Bureau of Kuwait

As we are witnessing the second year of the COVID-19 pandemic, the General Secretariat of the United Nations emphasized that all countries should step up measures to detect and contain the disease and get a grip on the situation before it gets worse and end up with serious consequences on both the public health and economy. Those measures should be taken without any discrimination while maintaining respect for human rights. He also stressed that everyone should assume responsibility to make every effort possible to contain the pandemic.

In a similar step, the UN World Health Organization (WHO) has also affirmed the need for cooperation and consolidation of efforts across the whole world in order to adequately address this newly emerged threat.

The United Nations, therefore, recommended that all health and safety measures and precautions should be undertaken, in cooperation with the different UN organizations and agencies, to mitigate the spread of the virus at all levels. MF) provides assistance, at the economic level, to the member countries in contingency funding, debt

relief, new funding arrangements, and capacity building.

On the other hand, UNESCO has remarkable contributions in the education domain, where immediate support is provided to countries in an effort to minimize the disruption to the education process and facilitate the continuity of learning, particularly in economically vulnerable countries.

In this context, the International Organization for Supreme Audit Institutions (INTOSAI) has complied with all the recommendations sought by the United Nations. INTOSAI continues to provide support and assistance to the INTOSAI members and bodies within its means, taking into consideration the key limitations that affect the functioning of the organization during the Coronavirus pandemic. In an attempt to maintain sustained communication between members of the international audit community, INTOSAI adopted remote technology as a new way for cooperation and exchange of knowledge among the member SAIs.

In addition, INTOSAI has recommended that SAIs reassess their respective approaches in certain areas of the audit. It has also recommended to develop new standards, particularly in the healthcare domain, focusing on how to deliver public services in the best way possible for the benefit of the citizens. Besides, it is imperative that SAIs maintain the quality of their services while considering the protection of public funds and properties by ensuring proper management of the funds allocated to deal with the pandemic and thereby achieve the desired goals.

In light of the foregoing, the Arab Organization of Supreme Audit Institutions (ARABOSAI), as well as the SAIs of the Gulf Cooperation Council (GCC) countries, have taken into consideration the directives and recommendations furnished by INTOSAI in responding to the pandemic

The GCC SAIs initiated to take all the preventive measures to halt the outbreak of the Coronavirus within their communities. They have also worked on raising awareness of their staff on the need to adhere to the announced health requirements, in addition to carrying out their audit work to the fullest in accordance with the precautions set by the government to limit the spread of the Coronavirus.

In line with the global trends in the COVID-19 response, the State Audit Bureau (SAB) of Kuwait has made remarkable efforts in this regard, as set forth below:

- On June 16, 2020, SAB issued the Circular (6/2020) on the rules and regulations pertaining to phase (1) of the Gradual Return to Work Plan. This letter was circulated to all SAB staff before the issuance of the ministerial circular requiring the government entities to form a committee for

monitoring the implementation of COVID-19-related procedures and health precautions. SAB has also issued guidance under the motto of (With your help, life will return), listing the preventive measures to mitigate the outbreak of COVID-19 in the workplace. This guidance included key precautions to be adopted by SAB staff during phase one of the Return to Work Plan. Circular (6/2020) together with the health precautions are communicated to all employees through SAB Portal, the official social media accounts of SAB, and via email. SAB was also keen to raise the awareness of its employees in this respect through audio announcements broadcasted regularly, via the overhead speakers of the building.

- A committee was established by SAB to monitor and follow up the implementation of COVID-19-related procedures and health precautions. This step was taken in implementation of Circular (16/2020) that was issued by the Civil Service Commission on June 29, 2020, under which the government entities are obliged to form a monitoring and follow-up committee for the implementation of regulations and health precautions set forth by the local health authorities. Accordingly, SAB has defined the mandates of the newly established committee under the SAB Decision (166/2020), dated July 9, 2020. Meetings of the committee resulted in:

1. The development of a mechanism and a 6-month work plan for the committee, which shall be updated according to the developments announced by the Council of Ministers and the public health authorities in line with the circulars of the Civil Service Commission.
2. The preparation and publication of circulars on

the mandatory preventive measures and health precautions, in addition to defining the procedures to be followed by the employees and their supervisors in the event of a suspected or confirmed case of COVID-19.

3. Mandating the SAB Building Operation and Maintenance Department to follow up on the staff's compliance with the pre-set precautions and health requirements, monitor the violations, and present a report in this regard to the committee.

4. Mandating the Administrative Affairs Department to prepare a report on the number of confirmed cases of COVID-19 within SAB along with the close contacts in order to follow up on their PCR test results and inform the SAB Building Operation and Maintenance Department to prohibit the infected from entering SAB building. In such cases, the workplace shall then be evacuated and properly sterilized.

5. Mandating the Administrative Affairs Department to prepare a report at the beginning of each phase of the Council of Ministers' back-to-work plan, indicating how far the sectors of SAB are committed to the defined ratio of employees attending the workplace .

This report shall then be submitted to the President of SAB for approval.

6. Mandating the Information, Public Relations, and Information Center Department to prepare awareness videos and e-mails to introduce SAB employees to the necessary guidelines and health requirements, which shall also be published on the Portal as well as the official social media accounts of SAB.

• In the implementation of its circulars issued on employees' compliance with the defined procedures and health requirements to reduce the spread of COVID-19, SAB has taken into effect the

following workplace precautions:

-Temperature checks are performed for all employees and visitors upon entry to the SAB building.

-The use of facemasks is mandatory inside the workplace.

-All building facilities are regularly cleaned and disinfected before and after the official working hours of SAB.

-Hand sanitizers are provided across SAB building.

-Social distancing measures are taken in elevators.

-Meeting rooms are closed, and SAB employees are encouraged to communicate via emails and conference calls or hold virtual meetings through Zoom, Microsoft Teams, WhatsApp, etc.

-Receiving personal or work-related visitors in the workplace is prohibited for all SAB staff.

-The cafeteria and the seating areas located in the lobby of the SAB building are closed.

-Employees are urged to have their meals individually in their own offices and using their personal utensils.

-Prayers are only allowed in the designated places or inside the offices while maintaining social distance.

-The number of service providers (i.e., porters and maintenance workers) is reduced to the minimum ratio required to perform the essential tasks.

-On October 18, 2020, SAB organized a special day for optional PCR COVID-19 tests. This event took place with the participation of (267) SAB employees to ensure that they are not infected with the virus.

-In support of the efforts of the Ministry of Health (MOH) to promote vaccination by both the citizens and residents, a COVID-19 vaccination campaign was organized by SAB, in cooperation .

with MOH, through which more than 200 SAB employees received their jobs.

•SAB Information Technology Department has taken numerous measures to respond to the COVID-19 pandemic and enable remote working by SAB staff. The employees were provided with laptops and granted VPN access to their work computers to carry out their tasks from home. In this regard, a manual was prepared to introduce SAB employees to the main steps for connecting to the network and provide the needed support for the users in the event of technical difficulty. A number of technical training programs were organized in order to qualify a group of trainers from the different sectors of SAB to hold virtual meetings via MS Teams and create Microsoft Office 365 accounts for the existing and the newly recruited staff of SAB. In the case of a virtual conference or webinar, the IT department would make sure to equip the conference room with all devices and materials required for holding this virtual event. For maximum protection upon using the VPN network, the department makes sure to adjust the security settings of the laptops to be used by SAB employees.

In addition, the electronic systems and databases are remotely managed and maintained by the IT department.

•The SAB Training and International Relations Department has made every effort to continue with its mandated work amid the COVID-19 outbreak, maintaining the safety of SAB employees, ensuring their capacity development, and thereby achieving the aspired sustainable professional excellence. The department has therefore prepared a study on the mechanism to be adopted for e-learning, taking into consideration the relevant mechanisms

embraced by the local and international entities. This initiative was taken in line with the global trend of adopting the concept of e-learning and virtual training as an approved source. Upon approval of the study on November 4, 2020, the terms and requirements for the remote training programs were defined by the department in order to calculate the CPE credits for this type of program and to ensure the compliance of external courses to the needs of SAB. Such efforts are targeted towards promoting the continuous development of SAB staff, which would therefore contribute to building capacities of the SAB members, enhancing their expertise, and qualifying them to better interact with any work-related developments.

•In line with the provisions of Articles (13) and (14) of SAB Establishment Law No. (30) of , SAB has established a working group on March 11, 2020, to follow up on emergencies and study contracts of the different government entities. The working group is intended to help in facilitating the completion of topics that are to be presented to SAB for pre-opinion. It is noteworthy that this step has been taken to facilitate procedures, ensure prompt response to the needs of the entities concerned with the COVID-19 crisis, and provide such entities with the pre-approval of SAB on their contracts. During the period from March 12 to June 29, 2020, the working group continued to carry out its mandates despite the fact that work in the other government entities was temporarily suspended due to the COVID-19 outbreak. The working group has managed to study a total of (857) topics. A total of (545) topics, forming around 64% of the total number of the topics presented during this period, were approved by SAB with an approximate

value of K.D (1,101) billion. Those topics include contracts that are to be executed throughout several fiscal years and contracts that are directly related to tackling the implications of COVID-19. The studied topics also included other contracts pertaining to vital operations that need to be continued, such as the contracts for the maintenance, operation, and cleaning of the State's facilities and buildings. In addition, some topics were related to the State's development projects that are under construction. It is noteworthy that immediate savings to the state's treasury of approximately K.D (44) million were achieved for

certain topics that were reviewed and studied by SAB.

Finally, we hope that we have succeeded in shedding light on the efforts of our SAI in responding to the COVID-19 pandemic and hope that the SAB experience would be beneficial to our counterparts. We would also like to take this opportunity to affirm the need for SAIs to consolidate their efforts to deal with and overcome this pandemic in a more professional manner. May this pandemic come to an end soon.



ENHANCING THE INDEPENDENCE OF THE TUNISIAN COURT OF ACCOUNTS, A RELEVANT EXPERIENCE IN THE INTOSAI COMMUNITY

By The Tunisian Court of Accounts

The Court of Accounts (SAI of Tunisia) is a jurisdictional SAI that was created by the Constitution of Tunisia 1959 and organized by the law of 1968. The Court is now stronger in ensuring good governance, high level of transparency and accountability of public finance. Due to its new position and constitutional prerogatives, the Court of Accounts is becoming a responsible jurisdiction which conducts its work independently, and discharges its duties according to the constitution, law and the INTOSAI Framework of Professional Pronouncements (IFPP).

The Court's path to independence is a learning process that we should think out in order to draw clever conclusions and to provide answers to the most common concern underlying the performance of SAIs: the independence".

The democratic transition brings for good new guarantees and prerogatives to the Court of Accounts

The Court of Accounts has a new position in the Tunisian constitution of the 2014th. It becomes now, in terms of the article 117 of the Constitution, a part of the jurisdictional power with all the SAI required guarantees and prerogatives as mentioned in the INTOSAI founding principles, especially the Lima declaration and the Mexico declaration on SAI independence and in full compliance with the INTOSAI core principles, especially the INTOSAI P-50 requirements that national legal framework shall provide the SAIs to undertake jurisdictional activities.

The new constitution gives more guarantees and a better position to the Tunisian SAI such as publishing reports and assisting the legislative and executive powers in auditing the implementation of Finance Law and Budget Closure. It exercises, more than ever before, a jurisdictional power on a proper management of public money: it pronounces on the accounts of public accountants, assesses management methods and takes sanctions against related faults.

New powers to more make difference in citizen's life

Indeed, after 2011, the Court's audit reports are starting to be published and many public discussions have been held with parliament, government, NGOs, auditees and citizens about the matter and effects of these reports. The Court of Accounts has succeeded - in continuously evolving environment with crosscutting priorities - to be a useful, active and effective institution in the service of the citizen in compliance with INTOSAI-P 12, as well as a driving force in terms of good governance, greater transparency and stronger accountability.

The new challenge that the Court has taken up since the vote of its new law and the publishing of the new budget law in 2019 that have strengthened for good its independence, is to recognize more than before the quality as essential to the credibility of its work and to fully invest its newly-acquired powers to make a difference in the lives of citizens. This requires, among other things, a maximization of the value added of the Court's work such defined by the INTOSAI-P 12, that has been specified as one of the key topics with a strategic focus in the strategic plan of 2016-2020.

Measuring the IFPP compliance to clearly define the strategic priorities in new crosscutting challenges

Committed to fully complying the IFPP, the Court has started to measure its compliance with these pronouncements through practical and comprehensive tools designed by the INTOSAI bodies. Decidedly, the IFPP provides improved support to SAIs in relation to challenges and most common concerns of independence and in relation to SAIs expected strategic priorities.

The first experience of the IFPP compliance measurement is the ICAT (ISSAI Compliance Assessment Tool) which provides to the Court many recommendations and a whole strategy to drive the legal change of its constitutional position provided by the Constitution of 2014. Prepared in 2016, both of the ICAT report and the ICAT strategy have provided to the Court a mapping of independence principles that have “partial commitment” to the Mexico declaration on SAI independence and require therefore a legal reform to get “full commitment”, including the principle 1 (The existence of an appropriate and effective constitutional/statutory/legal framework and of de facto application provisions of this framework), the principal 2 (The independence of SAI heads and members, of collegial institutions, including security of tenure and legal immunity in the normal discharge of their duties) and the principle 8 (Financial and managerial/administrative autonomy and the availability of appropriate human, material, and monetary resources).

The second relevant exercise is the SAI PMF report as an INTOSAI Performance Measurement tool that provides SAIs with a framework for voluntary assessments of their performance against the ISSAIs and other established international good practices for external public sector auditing, in serving value and benefit to stakeholders.

The SAI PMF provides to the Court of Accounts an overview of the whole organisation including independence and the legal framework. Conducted as a self-assessment in 2019, the report has concluded in this field that – despite the constitutional guarantees of independence - the Court has no financial and administrative independence since its budget is still directly attached to the executive power, that does not allow it to control its human and financial resources, to establish new structures and to properly exercise its new constitutional prerogatives.

Thereby, both of the ICAT and the SAI PMF have afforded a technical and comprehensive methodology to say that the Court of Accounts was “constitutionally” independent, but not yet in the legislation, even less in the reality. This message has been transmitted, since 2016, to the parliament and the executive power to drive the new legal change.

From peer review on independence to the parliament, a long path to cross!

Moreover, the same diagnosis was revealed and confirmed by the Peer Review Report on Independence of the Court of Accounts which was carried out by the Court of Accounts of Austria and the Egyptian Central Board of Audit in 2016. Based on the eight principles of SAI independence defined by the Mexico declaration, the Peer review report on independence of the Court has concluded with a reasonably good basis that it is important that the constitution guarantees sufficiently the independence of the Court, of the head and members of the Court and to enlarge its mandate and prerogatives as an independent jurisdiction and SAI able to freely access to all the needed information and to decide independently on content and timing of publishing the audit results. However, some practical and procedural requirements are still needed to be clarified in the new legislation, especially the nomination and the immunity of the head of Court (Principle 2), the unrestricted access to the information (Principle 4), the internal follow up monitoring system to reinforce the implementation of recommendations (Principle 7) and last but not least the financial and administrative autonomy of the Court that will make it able to access to the necessary human and financial resources (Principle 8).

	<i>Mexico Declaration on SAI Independence</i>	<p>Principle 1</p> <p>The importance of the adoption of a new Constitution as a milestone on the democratic path in Tunisia.</p> <p>However, the legislation setting out in detail the scope of the independence of the Tunisian Court of Accounts has not yet been fully implemented in 2016.</p>
	<i>Mexico Declaration on SAI Independence</i>	<p>Principle 2</p> <p>The constitution sufficiently guarantees the legal immunity, the independence and the nomination of the head and members of the Court.</p> <p>However, the legislation and the delay in setting up the high judicial Council do not guarantee a real process of independence especially the non revocation of the head of SAI.</p>
	<i>Mexico Declaration on SAI Independence</i>	<p>Principle 3</p> <p>The Court has a sufficiently broad mandate and exercees an independent jurisdictional audit. The Court has a code of ethics that guarantees the independence and the highest level of integrity of its members.</p> <p>However, the Court submits for coordination its annual audit program to the High Committee of administrative and financial audit which belongs to the executive power.</p>
	<i>Mexico Declaration on SAI Independence</i>	<p>Principle 4</p> <p>The Court has sufficient powers to obtain timely, unimpeded and unhindered direct access to all necessary documents and information to exercise audit.</p> <p>However, it is important that the new law still insisting on unrestricted access to information.</p>
	<i>Mexico Declaration on SAI Independence</i>	<p>Principle 5</p> <p>The Court has no restriction in the presentation of reports relating to the results of its audit work.</p> <p>However, it is important that the new law still insisting on the obligation to make an annual report with an option to make special reports and the specific commitment of the court to contribute to the citizens information.</p>
	<i>Mexico Declaration on SAI Independence</i>	<p>Principle 6</p> <p>The Court is free to decide on content and timing as well as publication and dissemination of its reports. These reports contain conclusions and recommendations as well as the declarations of the audited entities. It is recommended that the Court work for a stricter application of the publication regulations as the delays are due to external factors in the case of late documents and statements transfer.</p>
	<i>Mexico Declaration on SAI Independence</i>	<p>Principle 7</p> <p>There is no internal follow up system to ensure that the audited entities properly deal with the formulated observations and recommendations. The procedures for following up recommendations have been nationally completed by the executive power, the High committee of administrative and financial committee. The new law of the Court will specify the obligation of follow-up on the results of its work that would reinforce the efficiency and the implementation of the recommendations.</p>
	<i>Mexico Declaration on SAI Independence</i>	<p>Principle 8</p> <p>The Tunisian legal framework does not respect the principle 8 of the Mexico declaration concerning the budgetary procedure for the control of the Court resources by the executive. The Court is not free to appoint its staff, to make independent decisions on the allocation of human resources. It is recommended that the Court works in close collaboration with the government and the parliament to ensure its financial and administrative autonomy like which is guaranteed for constitutional structures in the organic budget law draft.</p>

Graphic 1: Summary of the Peer Review Report on Independence of the Court of Accounts, 2016.

All these conclusions have strengthened the Court's proposition to the Parliament to ensure the legal independence of the SAI in the new law of 2019. It was clear in the parliamentary commissions and even in the general assembly of the parliament that the major concern is how to make the Court of Accounts stronger and more independent to serve the accountability and the transparency process and to make a real change in the citizen's life. The eight principles of the Mexico declaration on SAI independence were underlying the voting sessions and thus decidedly the IFPP has provided improved support to the Court in relation to challenges of the independence.

At present, having an appropriate and effective constitutional and legal framework with legal provisions that are implemented in practice to guarantee its independence, the Court of Accounts prescribes "to a full extent" all the conditions for SAI's independence and legal framework referring to the 2020 INTOSAI Global Survey (Section 1).

Thus, the Court is committed to dedicate this constructive and learning process in service of the INTOSAI community to contribute to the improvement of other SAI's independence making sure to leave no one behind.



HACK 4 TRANSPARENCY: WHAT IMPACT ON THE WORK OF THE COURT? HOW TO ENSURE THE SUSTAINABILITY OF SOLUTIONS?

By The Tunisian Court of Accounts

The Hackathon "Hack 4transparency" to ensure the openness of the Court of accounts and take advantage of the technology and creativity of the participants in order to promote the work of the Court and strengthen good public governance.

The approach adopted by the Court with its partner the World Bank is in line with the desire to advance citizen participation in the audit process, generate trust between the Court and external stakeholders, and raise public awareness of the importance of public finance control for sound management of public resources and strengthening the effectiveness of follow-up to recommendations from audit reports. The challenges that the court sought to solve by the planification and the organization of the hackathon are at the internal and external level and aim in particular at the optimization of the audit process, the improvement of the data gathering , processing, analytics and data exchange as well as interaction with the external environment, dissemination of reports and strengthening the follow-up of key observations/recommendations.

The main outcomes expected by the hackathon are

(i) The modernization of the court through the

digitization of the audit process (The CdC uses digitized monitoring and control tools, time saving ability to replace time-consuming activities with faster activities to generate time and costs saving, archives management), (ii) Opening the Court on its environment (The reports are simplified, improving the visibility of the Court's work, communication, increasing the interaction with the citizens..) and (iii) Inspiring Change in the Public Sector (change management plan deployed, promoting stakeholders' accountability and empowering stakeholders).

Two years after the start of this competition (hackathon), what are the outputs and impacts and what measures the court has taken to ensure the sustainability of the solutions that have emerged?

Innovative projects exceeding initial expectations

The project ideas that may have emerged from the first phase of the hackathon cover a wide range of activities of the court including, in particular, the digitization of financial documents, the collect and treatment of citizens' complaints, the extension of control operations (Municipalities, NGO, etc.) and the dissemination of targeted information to citizens.

The second phase aimed to consolidate the results already achieved and to continue the digital and modernist transformation of the Court in order to bring it closer to the Tunisian citizen and to improve its services.

These projects have been grouped into two tracks: **1-The internal track** includes projects aiming at deploying their solutions within the Court, which has already identified a set of issues that it encounters and for which the cross-referencing and analysis of data could provide internal solutions. These projects are five in number as follows:

- Solution n ° 1

To perform an automatic calculation of tax revenues not collected by the tax authority, automate certain tasks relating to judicial control and facilitate this control by digitizing the processing of documents that accompany the management and financial accounts

- Solution n ° 2

To facilitate local litigation by offering a solution that digitizes the management of oppositions and automatically manages work flows between the various stakeholders involved in the field of local litigation and ensures the management of oppositions through the digitization of its workflow.

- Solution n ° 3

View observations according to well-defined criteria (geography, theme, ministry, audited entity, year of audit) and exploit the complaints of citizens in the planning and execution of missions.

- Solution n ° 4

Allow instant interaction of the court with the controlled entity. It generates the data necessary for the preparation of a report on the follow-up of recommendations and it offers a procedure for

following up on recommendations and online follow-up of corrective measures taken by the audited entities.

-Solution n ° 5

Optimize the use of data from national databases to extract a statistical analysis of financial data (Municipalities, governorates, ministries and public institutions).

2-The External Track contains projects aiming at creating startups to offer innovative services to the Court and its partners and to create new businesses that generate jobs and wealth. This track has the following three solutions:

-Solution n ° 1

Management platform for the financial reports of associations receiving public subsidies and management and reporting application (accounting and financial) for associations and political parties in accordance with accounting standards and tax requirements in force.

-Solution n ° 2

To simplify technical information in Court reports thanks to videos motion, transmit as much information as possible in a minimum of time, strengthen the visibility of the Court of account by improving the dissemination of the contents of CdC reports and creating a new relationship with the citizen.

-Solution n ° 3

Use of artificial intelligence and chatbots to involve citizens in the planning phases of the audit process and facilitate Citizen - CDC exchanges. The solution is a decision support tool based on citizen participation and data collection. It is a project with great added value in terms of external communication and citizen participation in the audit process.

Immediate and encouraging impacts

The proposed solutions have general impacts as well as specific ones for each of them.

-General impacts

50% audit cycle covered by applications, social Networks 13,469 followers, 8 communication videos that will be shared on the site and social networks.

The establishment of an information system which will lead to a database bringing together all the regional chambers and which will save considerable time for all procedures

-Specific impacts

The expected impacts for track n °1 are as follows:

- In 2021, 1600 pages will be scanned, processed and analyzed in less than a month.
- In 2022, oppositions processed over a month may drop to 2000 and processing times will be respected which will facilitate judgment in local litigation.

Reach 50,000 citizens for the first year through a communication and awareness strategy and use of the site. Civil society will be very involved in the awareness process.

For its part, track n ° 2 generates the following impacts:

- Creation of 27 jobs in 2022 once the three projects have been incorporated.
- 20 reports submitted by associations will be tested on the platform with a target of 200 uploaded reports for the next financial year.
- The CdC chatbot aims to reach 20,000 people
- The videos increased the audience of the Court by multiplying it by 4.

Project sustainability

The court is committed to ensure the sustainability of the solutions resulting from the Hackathon and

to motivate the project teams with solutions resulting from the first phase of the Hackathon, the court followed with its partners an adaptive process and a participatory approach (1) and planned management of any risks that could hinder the implementation of solutions (2)

1-Adaptive process

-Strong commitment at different levels

The commitment of the various structures of the Court was manifested by the strong involvement of the Court's management board at the central level, at local level and involvement of magistrates convinced that these projects will allow the Court to achieve operating savings while ensuring added value and better coordination with public partners as well as enhance citizen participation. The regional level did not delay in coming forward, in fact 3 regional chambers each have at least one project that intends to transform the Court. On the side of the magistrates, in each project there is a team leader magistrate who is strongly committed to the project. In addition to the mentor magistrates designated by the First President were involved in the monitoring and development of the various projects.

Other magistrates will be chosen to train their colleagues in the use of these new technological solutions.

- Training and skill and competence development

The objective of the process adopted by the Court is to ensure that the beneficiaries develop the technical skills, competences, soft skills and self-confidence. They need to continue on the development path after the departure of the external actors who have supported the different phases of the project.

The training and support themes have been validated beforehand by business mentors and experts from the World Bank. To maximize the involvement of all teams, the training schedule has been adapted to their availability and taking into account the constraints imposed by Covid 19 by delivering most of the trainings via Visio conference tools.

-Specific support for projects: The modeling of projects at the level of the two tracks, by using "business", technical and business experts, would make it possible to have start-ups and projects with high added value for the Court.

For track 1 concerned by the deployment of solutions at the level of the Court, it is a question of technically training the teams on the latest trends in web and mobile development and helping them to choose the options to develop platforms and prepare the solution MVP including the technical, organizational and legal aspects

For track 2, this involves supporting young teams in the design of their project, training them in the prerequisites for the creation of startups, assessing entrepreneurial potential, developing reflections on business model canvas, developing learning activities in the field, supporting the business plan drafting process and finally assist teams in the creation of their startup and support them in the fundraising process.

Solutions testing, at regional and central level, have already started under the supervision of 'technical' and 'professional' mentors from the Court and experts from the World Bank to ensure that the solutions fit the CDC business requirements and support its audit processes. The support phase enabled the Court of Auditors to benefit from technological solutions that meet its needs, to transform ideas and proposals for

solutions into viable projects while providing the teams with the tools and skills necessary to solve the hackathon challenges.

The final validation of the deliverables will be done by an ad hoc committee made up of senior magistrates of the court with the support of the World Bank.

Support services provided by an information system directorate need to be strengthened to ensure the implementation and proper functioning of the technologies deployed, their updating and their development if necessary.

2- Manage risks

To deal with the various technical, operational, and environmental risks that may hinder the implementation of the hackathon solutions and their sustainability, several measures have been taken to limit the effects of its risks.

-On the technical side

In order to avoid redundancies with existing projects or those under development, to minimize the risk of delays and to ensure that the solutions developed at the end of the period meet the initial needs developed by the court of accounts, a mapping of the existing system for better value for money has been developed and the solutions have been subject to continuous evaluation and testing with beneficiaries.

Likewise, to minimize the risks of hacking and ensure security, public data and sensitive or confidential data have been identified and the requirements for setting up security systems have been carried out.

Mitigation measures were also taken to develop an information system strategy and set up a cross-functional team that will monitor the various projects and train a new CDC IT department at the

end of the project in order to support the IT department and minimize the risk of its failure.

-On the operational level

To cope with ongoing project interruptions due to the departure of engineers abroad, offers of junior consultant contracts (to develop solutions and train auditors in innovative technology) have been planned by the project.

-On the environmental and social side,

In order to avoid a possible risk of role transformation and resistance to change, an assessment of the upstream and downstream impacts of each project has been carried out and it is also planned to establish a guide for new emerging professions transformation, solution user guides and training support.

Trainer's training and the establishment of a help desk unit will be the cornerstone of the implementation and to support the end-users of the various solutions.

To prevent other stakeholders from accepting or adopting the initiatives of the Court in terms of digitization, a gradual migration will be adopted with the organization of focus groups with stakeholders and the support establishment online training course and a user guide for technical solutions.

The post Hackathon?

The Court's strategy goes beyond the simple technological dimension to "move public action towards a model based on" digital commons "(data, software, digital services, APIs) which are integrated to offer other services in a more agile and reactive "which would benefit all public administrations.

Further, this digital transformation of the Court will urge other public administrations to change their approach and to accelerate the deployment of

the national digitalization strategy for all public officials.

The implementation of solutions (internal and external track) will continue to improve citizens' confidence in the management of public finances through the broadening of the dissemination of CDC reports and the improvement of interactivity between citizens and civil society on the one hand and municipal management control bodies on the other.

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