

ARABOSAI NEWSLETTER



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January.2023,Issue8

FIVE YEARS OF ARABOSAI ACHIEVEMENTS

In accordance with the INTOSAI framework for regional professionalism and directives of INCOSAI 23, during the last five years ARABOSAI has implemented and updated its strategic plan by expanding the scope of SDGs auditing to include performance audit and enriching international cooperation by opening up to new stakeholders from outside the INTOSAI community.

ARABOSAI has focused efforts during the period 2018-2022 on the axes of professionalism, SDGs auditing, communication and international relations as well as ensuring a resilient and urgent response to the emerging challenges arising from the COVID-19 crisis.

In this context, the ARABOSAI Governing Board, following its remote meeting on 20 April 2020, adopted an integrated extraordinary plan that included supporting institutional and professional aspects as well as strengthening the organization's capacity to adapt to emergency health developments.

At the institutional level, ARABOSAI has made important achievements, including promoting experiences sharing on ensuring continuity of audit work, enriching the organization's website in Arabic and English through the creation of "COVID-19 Section » and publishing a special issue of its newsletter about the pandemic. Also, a webinar was organized on supporting member SAIs to benefit from financial grant and enhancing their capabilities in the field of IT infrastructure.

While, at the professional level, ARABOSAI published research papers on important issues in addition to organizing 6 webinars in coordination with relevant stakeholders in order to study how to carry out audits and take into consideration the challenges of the Covid-19 crisis.

Thus, despite the challenges of the COVID-19 pandemic, ARABOSAI has worked toward enhancing the professionalism of its member SAIs through promoting compliance to INTOSAI standards according to an integrated orientation that includes the development of audit guidelines, training on their application, carrying out cooperative audits and providing the necessary assistance and follow-up.

Audit guidelines on assessment public policies, documentation of audit work and financial audit of economic entities were issued.

ARABOSAI has also adopted the methodology of cooperative audit in important topics such as solid wastes management and recycling, audit of revenues in extractive industries and financial audit of economic entities.

Besides, ARABOSAI has given auditors training a pivotal position by insuring 22 training session, including 19 online training session using the e-learning platform.

On another hand, being inspired by distinctive international experiences, ARABOSAI has established a system to follow-up the compliance with professional standards and has embarked on quality assurance audit at some ARAB SAIs.

Further to that, and following the INTOSAI orientations, ARABOSAI has not overlooked auditing the SDGs. In this regard success stories of some member SAIs were documented in order to promote sharing experiences and expertise among ARAB SAIs.

Two cooperative audits related to SDG 3 and SDG 4 have also been initiated. ARABOSAI is currently studying the role of SAIs in auditing voluntary national review on assessing the progress toward achieving SDGs.

Dealing with strengthening international cooperation, ARABOSAI has been involved in several IDI initiatives, such as the Transparency, Accountability and Inclusiveness in the Use of COVID-19 Funds Audits and the Strategic Performance Measurement Program.

Also, ARABOSAI has enhanced its technical cooperation with new stakeholders, namely the United Nations Economic and Social Commission for Western Asia (UN ESCWA) and the Arab League Educational, Cultural and Scientific Organization (ALECSO).

And in light of its new strategic plan, ARABOSAI aims to strengthen its position as a leading organization that works effectively and efficiently to make a difference in the life of Arab citizens on the basis of professionalism, flexibility, integrity and quality values.

The ARABOSAI General Secretariat



XXIV INCOSAI BRAZIL 2022

ARABOSAI'S PARTICIPATION IN XXIV INCOSAI BRAZIL

The ARABOSAI's SG has had an active participation in the 24th INCOSAI held in Rio de Janeiro, Brazil. The main activities were as follow :

1- **Presentation of Arabosai's achievements during the period 2020-2022**

The Secretary-General of the Organization and the First President of the Tunisian Court of Accounts, Mr. Najib Ktari, gave a presentation on the achievements of the Organization during the period 2020-2022, including the presentation of a short film that detailed the various activities and programs carried out during the mentioned period, as well as international cooperation agreements and openness to new partners from outside the INTOSAI community.

The Secretary-General of the Organization also presented a brief overview of the axes and directions of the new strategic plan for the period 2023-2028, reiterating the Organization's willingness to further strengthen technical cooperation with all partners of the Organization in this regard.

2- **Signing an addendum to the technical cooperation agreement between ARABOSAI and EUROSAI**

On November 10, 2022, H.E. Dr. Hossam Al-Anqari, Chairman of the ARABOSAI Governing Board, H.E. the Secretary General of ARABOSAI signed an amendment to the technical agreement between ARABOSAI and EURUSAI signed in Tunis in November 2006.

The conclusion of this addendum crowned the efforts of the ARABOSAI and EUROSAI SGs to explore new technicals cooperation opportunities, in light of the interests of both parties and on the basis of the directions of the ARABOSAI Strategic Plan for the period 2023-2028.



Two new axes have been included that will be focused on during the coming period, which extends to 2025, namely the control of information systems and technologies and the control of sustainable development goals.

3- Other activities

The participating ARABOSAI team has held several side meetings that included mainly :

1- Working session with a representative of the World Bank : the Secretary General of the Organization and First President of the Tunisian Court of Accounts, Mr. Najib Ktari, accompanied by the participating delegation of the General Secretariat, held a working session with Mr. Bob Saum, World Bank representative, in order to exchange ideas on technical cooperation projects that the World Bank could support ARABOSAI in implementing.

2- Working session between the delegation of the General Secretariat of ARABOSAI and the head of the EUROSAI IT audit Team : A delegation from the ARABOSAI General Secretariat held a working session with Mr. Alvar Nouakas, Chairman of the EURUSAI IT audit Team, on November 11, 2022, to discuss on a preliminary basis the activities that can be programmed and implemented in light of the new addendum to the agreement between ARABOSAI and EUROSAI signed on the sidelines of the 24th INCOSAI.





INSIDE ARABOSAI

January.2023, ISSUE 8

THE 14 TH ARABOSAI GENERAL ASSEMBLY



The 14th General Assembly Meeting of the Arab Organization of Supreme Audit Institutions (ARABOSAI) was hosted by the General Court of Audit of Saudi Arabia, concluded with the participation of the leaders of the Supreme Audit Institutions in the Arab States.

During the General Assembly, a new ARABOSAI Strategic Plan for the period 2023 – 2028 was overviewed and the achievements of the previous strategic plan for the period 2018 – 2022 were presented.

The ARABOSAI General Assembly was informed of the main achievements during the period 2018-2022 regarding improving professionalism, capacity building, auditing the implementation of the Sustainable Development Goals, and Communication and connecting with stakeholders.

Within this framework, the ARABOSAI has organized during 2018-2022 39 training and workshop benefiting more than a thousand participants.

In the field of integrity self-assessment, the ARABOSAI organized a Training Meeting on IntoSAINT Tool in cooperation with ASOSAI.

During the period 2018-2022, Arabosai initiated the adoption of a cooperative audit mechanism to support the professional capacities of member SAIs.

In addition, a team of experts from member SAIs has been set up to provide support in different areas, such as forming taskforces on E-learning and Quality Assurance, as well as training a special team within ARABOSAI to coordinate with donors on provision of new resources for its financial support.

The General Court of Audit of Saudi Arabia was declared as chair of the ARABOSAI and the State Audit Institution of The United Arab Emirates as vice chair.

Furthermore, the location of the 15th ARABOSAI General Assembly, and the election of the new members of the ARABOSAI Governing board were started.

It also approved the establishment of an "Arab Audit Day" to promote awareness raising, the sharing of experience and networking Arab SAIs activities regarding the audit.

A number of observers attended the 14th ARABOSAI General Assembly. This included the World Bank, IDI, INTOSAI General Secretariat and AFROSAI-E General Secretariat. The League of Arab States, the General Secretariat of the Cooperation Council for the Arab States of the Gulf, the Islamic Development Bank and the GIZ (the German cooperation agency) also attended the meeting.



On the margins of the General Assembly, a Seminar was held on: "Transition to Accrual Basis Accounting: "International Public Sector Accounting Standards (IPSASs)" and its Effects on Public Sector Auditing. The seminar saw the participation of speakers from ARABOSAI and international observers to discuss the issue of accounting on an accrual basis in public financial management.

THE 64 TH ARABOSAI GOVERNING BOARD



The ARABOSAI Governing Board held its 64th Meeting in Jeddah during the period from 23 to 24 October 2022.

The 64th meeting discussed report of the Governing Board Chairman on the activities of the organization and the report of the Secretary General on the activities of the Secretariat for the previous year.

Moreover, the Governing Board discussed reports of the SAIs on their participation in committees and workgroups of the International Organization of Supreme Audit Institutions (INTOSAI).

The Governing Board, also, discussed reports of the Capacity Building Committee, the Professional Standards Committee, the Audit of Sustainable Development Goals Committee, and the Strategic Planning Committee.

During the 64th Governing Board meeting, new members of the working groups and committees of ARABOSAI were elected. The Accountability State Authority of Egypt was elected chair of the Professional and Audit Standards Committee, the Court of Auditors of The Kingdom of Morocco was elected chair of the Sustainable Development Goals Monitoring Committee, the General Court of Audit of Saudi Arabia was elected chair of the Institutional Capacity building Committee and the State Audit Bureau of Qatar was elected Information Technology Committee.

THE 21ST MEETING OF THE ARABOSAI PROFESSIONAL STANDARDS COMMITTEE



The 21st PSC meeting was held virtually during 28 to 30 November 2023. The new committee chair Mr. Ala Eddine Abderhamen Abbas expressed his thanks and gratitude to the SAI of Qatar represented in the person of Mr. Ammar Abdullah Al-Sakni and Ms. Fatima Al-Sulaiti, who deliberated to chair of the Committee. He also thanked the Tunisian SAIs in the person of Ms. Basma Ghali for all their efforts during the last years.

Then the Committee chair welcomed the representatives of the SAIs of the Kingdom of Saudi Arabia and Kingdom of Bahrain for joining the Committee.

The chair of the committee indicated that the next period will be governed by the priorities of the strategic plan for the period 2023-2028. In this purpose, the PSC members deliberated on the report related to the ARABOSAI professionalism in the field of the PSC activities. The PSC members reiterate the necessities of taking in consideration all recommendations included in the report through the activities to be included in the PSC triennial plan. In order to better control and monitor their activities the PSC elected SAI Bahrain as a PSC vice chair and created three teamworks each one dedicated to the following priorities:

- Supporting SAIs in applying INTOSAI's professional standards on the basic types of audit (financial, performance, and compliance);
- Supporting SAIs in the field of Quality Assurance;

THE 20 TH MEETING OF THE ARABOSAI PROFESSIONAL STANDARDS COMMITTEE

The ARABOSAI Professional Standards Committee (PSC) held its 20th meeting virtually from 05th to 07th September 2022 with the attendance of all its members. The committee extended its congratulation to Mr. Ali Muhammed Hussein Dwidar, from SAI Egypt on obtaining his PhD.

During the meeting, the PSC members discussed several points in the agenda. Among others, the PSC has updated the quality assurance specialists list of and approved the concept note related to providing advisory services. In addition to that, the PSC considered the updating of the Quality Assurance Manual. All the previous actions were related to the crosscut priorities related to “Supporting SAIs members in the Quality Assurance”.

The PSC considered completing the remaining steps of preparing the guide related to the evaluation of public policies, and the guide related to audit documentation. Both Guides were presented in the XXIV INCOSAI as ARABOSAI professional outputs.

The PSC also considered the achievement of the operational plan for the year 2022 and discussed possible activities to implement in the strategic plan 2023-2028.

ARABOSAI INSTITUTIONAL CAPACITY BUILDING COMMITTEE 21TH MEETING



On November 28th 2022, the twenty-first meeting of the ARABOSAI Institutional Capacity Building Committee kicked off in the Tunisian capital, Tunis. It is the first committee meeting with its new composition: chaired by the General Court of Audit in the Kingdom of Saudi Arabia and with the membership of the supreme audit institutions in Jordan, Egypt, Kuwait, the Sultanate of Oman, Morocco and Palestine.

Regarding the new ARABOSAI strategic plan for 2023-2028 and the CBC INTOSAI goals for 2023-2025, the committee prepared its operational plan for 2023 and focused mainly on supporting the capabilities of member SAIs to enhance their independence and supporting their governance. Six sub-priorities were fixed and the working-groups were designed too.



ARABOSAI INSTITUTIONAL CAPACITY BUILDING COMMITTEE 20TH MEETING

On Monday, August 29th, 2022, the twentieth meeting of the ARABOSAI Institutional Capacity Building Committee started remotely. Representatives of member SAIs from SAIs of the Sultanate of Oman, Egypt, Jordan, Kuwait, Qatar, Palestine and Lebanon approved agenda and discussed the scientific and training meetings recommendations. The committee considered as well the training and scientific research plan for the years 2023-2025.

During this meeting which lasted 3 days, the committee discussed the implementation of the organization's plan concerning auditing extractive industries, the e-learning plan, etc. On the other hand, the committee followed-up the implementation of the activities programmed with the other regional organizations such as ASOSAI and EUROSAI.



THE 8TH MEETING OF THE ARABOSAI'S AUDITING COMMITTEE ON SUSTAINABLE DEVELOPMENT GOALS

The ARABOSAI's Auditing Committee on the Sustainable Development Goals held its seventh meeting remotely, from September 12th to 14th, 2022, within the framework of the preparatory work of committees prior to the meeting of the Governing Board of the organization.

Several topics were studied by the committee members including mainly the implemented and

raise awareness about SDGs auditing's importance (first sub-priority related to SDGs in the strategic plan).

–“Review of voluntary national reports within the framework of monitoring the implementation of the sustainable development goals”: This research paper aimed at exploring SAIs' role in VNRS, the main result was that this role would be to audit the level of appropriateness and credibility of



planned activities emerged from the Memorandum of Understanding signed with the ESCWA, the monitoring of progress made towards the cooperative audit on SDG 4.1, and the strategic planning for the period 2023-2028.

Publications on SDGs:

During 2022, the ARABOSAI's Auditing Committee on the Sustainable Development Goals approved to publish some articles, researches and translated products, among them we can name:

- “The role of environmental auditing in supporting and achieving the goals of sustainable development”: this article was drafted in order to

information covered in VNRS.

- Success Stories in coping with COVID-19 and in auditing SDGs: these stories were also presented during the INCOSAI 24 in Brazil.

-Follow-up indicators of sustainable development related to the environmental dimension in the Arab region up to a year.

–“Guide on Performance audit -Solid waste Management”: Which was prepared by the Directorate of Performance and Environmental Control at the Audit Bureau of the Hashemite Kingdom of Jordan in cooperation with the World Bank, and was translated to English.

THE ARABOSAI STRATEGIC PLAN FOR THE PERIOD 2023-2028

The 14th meeting of ARABOSAI General Assembly held from 23rd to 27 th October 2022 in Jeddah approved the Strategic Plan of the organization for the period 2023 to 2028.

This strategic plan arises from a participative approach and continuous hard work by all organizational structures related to strategic planning. It resulted in a clear vision and appropriate approach towards supporting the organization's achievements and developing its capacities, which would help the organization to confront the challenges of achieving INTOSAI's strategic goals and crosscutting priorities.

It is necessary to emphasize that the preparation of the strategic plan of Arabosai (2023-2028) was preceded by a review and evaluation process to ensure response to changing and evolving needs for SAIs 19 member. Therefore, the strategic planning committee has been constantly listening to the demands of the ARAB SAIs.

In addition to support mechanisms, principles and values, the strategic plan includes six priorities, identified as follows:

1. Strengthening SAIs capabilities to enhance their independence.
2. Enhancing member SAI governance
3. Professional support to member SAIs
4. Auditing of the sustainable development goals
5. Supporting member SAIs in auditing information technology
6. Effective management of ARABOSAI

It is important to highlight that ARABOSAI relies on its allies to implement and to perform the activities related to these priorities.



Workshops and Training

"Skills for detecting fraud risks by supreme audit institutions"



The State Audit & Administrative Institution of Sultanate of Oman hosted a training workshop on “Skills for Detecting Fraud Risks by Supreme Audit Institutions” in Muscat from 06th to 09th November 2022. The workshop, which was organized by the hosting SAI in cooperation with the Arab Organization of Supreme Audit Institutions, aims to provide participants with the skills related to understanding the audit characteristics and procedures for assessing fraud risks, and the ability to identify risks and detect fraud in the audit work.

35 participants belonging to 17 of the organization's member SAIs attended this meeting. The scientific material for the meeting was prepared and presented by 5 expert facilitators in the field of auditing and fraud risk assessment who belong to the State Audit & Administrative Institution of Sultanate of Oman.

The topic of the workshop was addressed by covering four main axes, as follows:

- Introduction to fraud and corruption in the public sector.
- Audit procedures for fraud risk assessment.
- Dealing with fraud risks and indicators.
- The role of SAIs in detecting and limiting fraud.

“CUSTOMS REVENUE AUDIT”

The National Audit Office (NAO) in the Kingdom of Bahrain in cooperation with the Arab Organization of Supreme Audit Institutions (ARABOSAI) organized a training session on "Auditing Customs Revenues" from 27 to 29 June 2022, started with the participation of 30 trainees from 14 Arab SAIs.

The three-days webinar aims to familiarize participants with audit procedures related to

various customs revenues, the nature of their complexity and their link to international agreements and their conformity to regulations by international organizations.

The lectures are presented by Ahmed Buti, Audit Manager, and Abdul Rahman Alhajeri, Senior Auditor, from the Regulatory Audit Directorate of the NAO in the Kingdom of Bahrain.

Majeed Ateyya, Assistant Undersecretary - Regularity Audit said, "This training comes at an important time when challenges facing countries are increasing after the Covid-19 pandemic, which requires the Supreme Audit Institutions to play their role efficiently and perform their duties effectively and to the fullest."

In his welcoming speech addressed to the participants of the training he added, "We hope to exchange knowledge, expertise and experiences that contribute to achieving the supreme goal of the agencies, which is to preserve public money and ensure its proper use in accordance with the laws and regulations." He stressed that the NAO believed in the importance of these meetings in developing knowledge, refining skills and exchanging experience thus contributing to the development of audit work methodology and mechanisms.

Mr. Ateyya praised the topic of the training and the fruitful cooperation between the NAO and ARABOSAI, wishing success to all in achieving the desired benefit.



For his part, Mr. Mongi Hammami, General Supervisor of the General Secretariat of ARABOSAI stressed the importance of such training and its role in enriching audit work. He praised the keenness of the NAO in the Kingdom of Bahrain to enhance cooperation with the organization and its other members and commended the NAO's role in the field of training.

Mr. Hammami thanked the NAO and His Excellency Auditor General Sheikh Ahmed from Mohammed Al Khalifa for the interest and cooperation in the field of training, and encouraged participants to benefit from this training and add further effective recommendations to Arab audit work.

The trainers Buti and Alhajeri focused on two main areas: customs revenue and international customs agreements, and customs revenue audit procedures.

The training included a presentation of the origin of customs tax (tariff) and the most important international trade agreements that include clauses related to this tax, such as the United States-Mexico-Canada Agreement (the new NAFTA Agreement), the Agreement on the Customs Union of the European Union (EUCU), and the Agreement on Facilitating and Developing Trade Exchange between Arab Countries, The Common Customs System for the Cooperation Council for the Arab States of the Gulf.

It also were discussed procedures for financial , performance and compliance audit for customs revenues, reasons for imposing customs tax with an overview of the World Customs Organization (WCO) and the Harmonized Systems Agreement that aims to facilitate trade and exchange of information by coordinating the classification of goods in international trade, and other topics.

THE PLANNING PHASE OF THE COLLABORATIVE AUDIT MISSION “AUDITING OF GOAL 1-4 OF THE 2030 AGENDA FOR SUSTAINABLE DEVELOPMENT GOALS”



The Republic of Tunisia and the city of Hammamet in particular hosted, during the period from 1st to 4th November 2022, the planning phase workshop of the collaborative audit mission “audit of Goal 1-4 of the 2030 Sustainable Development Goals”.

The meeting was attended by 16 participants from the audit teams of the Court of Accounts of the Republic of Tunisia, the Court of Accounts of the People’s Democratic Republic of Algeria, the National Audit Bureau of the Republic of Sudan, the Central Organization for Financial Supervision of the Syrian Arab Republic (remotely), the Federal Audit Bureau of the Republic of Iraq, the Bureau of Financial and Administrative Control in Palestine, and the Audit Bureau of Libya.

The meeting was devoted mainly to the teams’ presentations of their audit plans, in addition to the presentations of peer evaluations from the SAIs and trainers’ evaluations of these plans by adopting a unified checklist in order to improve the plans and ensure their further conformity with international standards. Furthermore, discussions between the coordination team, trainers, and participants resulted in agreement on future steps within the framework of the collaborative audit mission. In addition, at the end of the workshop, the axes that will be audited by the participating teams within the audit plan for achieving the sustainable development goal of quality education (1-4) were selected.



COOPERATION AND PARTNERSHIP

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ARABOSAI CONTRIBUTES TO THE INTOSAI-REGIONS COORDINATION PLATFORM (IRCP) & IDI

ARABOSAI participated during the first week of June to the INTOSAI-Regions Coordination Platform (IRCP) in Oslo. This conference was a very important event, as the discussion revolved around identifying the needs and priorities of capacity building, support provided at the

global and regional levels, challenges and opportunities for sustainability, and the participants worked to identify areas of cooperation among themselves and with INTOSAI structures.



To prepare for this event,

IDI and the CBC Secretariat have identified five broad areas of capacity development. Much of the event was built around these five broad areas: (1) Competent People (2) High Quality Audits (3) High Impact Audits (4) SAI External Environment (5) SAI Internal Environment. The selection of these five areas was intended to cover the main capacity development needs and priorities identified in the Global SAI Stocktaking Report 2020.

It was also an opportunity to participate in a consultation session on the strategic plan for the IDI for the coming period 2024-2029 and to work with similar organizations on practical solutions to enhance cooperation and coordination between the IDI and regional organizations. Intense discussions on how CBC, IDI and INTOSAI regions can complement one another in our respective strategies to support SAI's in their capacity development efforts.

REGIONAL WORKSHOP FOR STRATEGIC PLANNING



At the IDI invitation, a workshop was organized in Oslo-Norway, during the period 28-30 September 2022, which brought together representatives of the General Secretariats of 8 regional organizations: ARABOSAI, AFROSAI-E, EUROSAI, ASOSAI, CAROSAI, OLASIFS, PASAI, and CREVIAF. Representatives of the INTOSAI CBC also attended the workshop.

The meeting aimed to support the strategic management of regional organizations under the Strategic Management, Performance Measurement and Reporting (SPMR) initiative. During the workshop, the attendees exchanged experiences, lessons learned, needs and expectations regarding strategic management.

Strategic management means that the organization has a clear understanding of how it will achieve its vision and deliver value to stakeholders in the most effective and efficient way. Achieving this requires integrated processes that cover not only planning for results but also actual implementation and progressive review of

progress, taking into account constraints such as time, resources and external factors.

The IDI built on this workshop and other previous meetings to develop an initial version of the Regional Guidance Note on Strategic Management. The guidance note seeks to inspire and encourage INTOSAI's regional organizations to continually improve their strategic management practices to support stronger performance of their member SAIs.

This workshop derives its importance from the fact that strategic management has recently been at the top of the agenda of INTOSAI regional organizations, since many of them have either started or are completing their strategic planning process, as well as the presentation and approval of the new INTOSAI strategic plan for the period 2023-2025.

The workshop relied on discussions and exchange of experiences between the participants, and consisted of:

1. Theoretical sessions: in which the facilitators of the initiative gave an overview of the main elements of strategic management

2. Knowledge Exchange: Participants from regional organizations made individual presentations on strategic planning in their regions.

3. Guidance note: in which the representatives worked with the facilitators to elaborate and enrich the main parts of the guiding document for the strategic planning to be drafted.

The representative of the General Secretariat, Ms. Fatma Attar, gave a presentation entitled "Strategic planning and needs assessments: ARABOSAI Experience: This is how we do it", during which she showed the approach adopted by the Arab organization during the comprehensive strategic planning process for the period 2023-2028, with a special focus on how to ARABOSAI assesses the needs of internal stakeholders (such as technical committees and member bodies) and external (such as similar regional organizations with MOUs with ARABOSAI, ESCWA, ALECSO, and IDI). And she emphasized that the Arab organization decided not to break completely with the strategic priorities of the previous plan 2018-2022, but to take into account, according to the assessment of stakeholders' needs, the priorities that had to be developed and related projects continued, which was well appreciated by the rest of the participants in the workshop. The presentation

also showed the number of challenges that faced the Arab organization when strategic planning, and the available opportunities that had to be seized to add the desired benefit to the member SAIs.

The rest of the participants made presentations that were as follows:

- Comprehensive Strategic Planning (OLACEFS)
- Comprehensive strategy development (CAROSAI)
- Operational Planning, Service Delivery and Resource Mobilization (AFROSAI-E)
- Practice Oversight and Reporting (PASAI)
- Implementation of the strategic plan (CREFIAF)
- Strategy Evaluation and Adjustments (ASOSAI)
- Strategy Evaluation and Adjustments (EUROSAI)

The discussion during the workshop fueled the efforts of the IDI to finalize the aforementioned Regional Guidance Note which will serve as a reference document on the strategic management of the regions that they can use to measure and improve their governance for the benefit of member SAIs. It was agreed that the initial version of the document would be reviewed by the same group present at the workshop, provided that the initiative would publish it by the end of this year.



News from ARABOSAI Members

NEWS from MOROCCO



Leadership Masterclass on “SAIs and Public Financial Management: a foresight exercise”

The Court of Accounts of Morocco hosted in Rabat, from September 26th to 28th, 2022, an international meeting (Leadership Masterclass) organized by the INTOSAI Development Initiative on the topic “SAIs and Public Financial Management: a foresight exercise”.

welcomed the participants and expressed the Court of Accounts’ commitment to strengthen cooperation with peer institutions and professional bodies on subjects of common interest.

In her opening speech, the First President also indicated that in order to make a difference in the



Thirteen SAI leaders and experts from the IDI participated in this meeting, as well as several speakers representing institutions and organizations concerned with public finance: the International Monetary Fund, the World Bank, the European Investment Bank and the Swedish Fiscal Policy Council.

The meeting started with an opening speech by Mrs. Zineb El-ADAOU, the First President of the Court of Accounts of Morocco, in which she

citizens’ life, SAIs must make a paradigm shift in their strategic thinking, with the aim of assuming foresight roles that draw the attention of decision-makers and managers to emerging issues. These are additional roles that do not supersede the traditional oversight functions that must be reinforced, due to its role in improving public performance and enhancing accountability in the public sector.

This high-level professional meeting made it possible to share experiences among the participants with regard to public financial management and to scan future trends concerning

it and enable SAIs to prepare themselves to confront the risks in this field, as well as to raise their awareness on issues related to public sector management.

IDI regional seminar on “gender, diversity and inclusion auditing ”



The Court of Accounts hosted in Rabat, from 5th to 9th December 2022, a regional seminar on gender, diversity and inclusion auditing (GDI), organized by the INTOSAI Development Initiative (IDI) in partnership with the Regional Training Council of Supreme Audit Institutions of Sub-Saharan Francophone Africa (CREFIAF).

This seminar falls within the framework of the Accelerated Peer-Support Program (PAP-APP) to which the Court of Accounts of Morocco contributes as a peer for the support of the partner Supreme Audit Institutions (SAIs) of Guinea, Madagascar, Niger and Togo. In addition to the Court of Accounts of Morocco, the peer team includes experts from the SAIs of France, Gabon and Norway.

The meeting was an appropriate occasion for the participants to discuss a set of important topics focused on the challenges related to audits pertaining to gender, diversity and inclusion, and to focus on potential areas for audit, as well as planning to respond to risks and assess the implementation of projects related to this field.



NEWS from Algeria

Strengthening the relationship with the stakeholders

The Algerian Court of Accounts is seeking to strengthen the relationship with stakeholders, by involving them in the various steps of evaluating public policies through the Accompanying Committee, which is considered as advisory instance that provides advice, directing evaluation work, and exchanging views on follow-up implementation and evaluation results to ensure its proper completion. The accompanying committee included, in addition to experts and specialists in each subject, representatives from civil society.

In this regard, the Court of Accounts has organized several meetings with the actors involved in the process of evaluating the national perinatal programme, which concluded by organizing a round table to present the preliminary findings and recommendations of the evaluation report. This is to ensure effective communication of the results of Court's work and making the necessary corrections.

This event hosted stakeholders, including representatives from the Ministries of Health and Solidarity, the National Statistics Office, professors of pediatrics, in addition to representatives of civil society.

Such an event is an opportunity to strengthen the relationship with the stakeholders through a rich discussion highlighting an effective response on their part.

In addition, the Court of Accounts maintains a strong working relationship with the Finance and Budget Committee of the National People's Assembly, where the two parties meet annually in order to present and discuss the appraisal report of preliminary draft of the budget settlement law, developed by the Court of Accounts.

Preparing a guide for evaluating public policies for the benefit of the Arab Organization of Supreme Audit Institutions

The guideline for evaluating public policies prepared by the Court of Accounts in cooperation with the Professional and Control Standards Committee of the Arab Organization was approved by the General Assembly of the Arab Organization of Supreme Audit Institutions during its fourteenth meeting (14), held in Jeddah, Kingdom of Saudi Arabia, during the period from October 25th to 27th, 2022. This guideline was also presented in the presentation box on the margin of the International Conference of Supreme Audit Institutions (INCOSAI) held in Rio de Janeiro, Brazil, from 8th to 11th November 2022.

Enshrining the independence of the Court of Accounts through constitutional amendment in line with international standards related to the independence of supreme audit institutions

The recent constitutional amendment, through Article 199 thereof, confirmed the independence of the Court of Accounts.

The provisions of the same article also specified the conditions for appointing the President of the SAI and the publication methods of the annual report.

These procedures are in line with the International Standard for Supreme Audit Institutions (INTOSAI-P10).

In this regard, the Court of Accounts published its annual report for the year 2022 after submitting it to the President of the Republic.

The annual report is available on the Court's website in Arabic and French via the following links:

<https://www.ccomptes.dz/wp-content/uploads/2022/11/RA.2022-AR.pdf>

<https://www.ccomptes.dz/wp-content/uploads/2022/11/Rapport-Annuel-2022.F-2.pdf>

The Court also made a qualitative leap in the field of institutional communication through the regular electronic publication of annual reports and evaluation reports of preliminary projects for budget settlement laws, in addition to preparing short videos related to the results of audit work on the occasion of the last INCOSAI conference or organizing training courses in cooperation with the Arab Organization.

ARABOSAI



NEWSLETTER

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