



Good Practice Examples in the Capacity Building of Supreme Audit Institutions

For EUROSAI Goal Team I, with contributions by:

The French Cour des Comptes
The Georgian State Audit Office
The Portuguese Tribunal de Contas
The Swedish National Audit Office

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The publication *Good Practice Examples in the Capacity Building of Supreme Audit Institutions* has been produced by the EUROSAI Goal 1 Committee chaired by the Premier President of the Cour des Comptes, M. Didier Migaud.

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Avant-propos

Conformément à l'engagement d'EUROSAI de favoriser le développement d'institutions supérieures de contrôle (ISC) hautement professionnelles, fortes et indépendantes, l'équipe d'objectif n°1 a décidé en mars 2013 d'identifier les bonnes pratiques dans le domaine du renforcement des capacités, à partir de l'expérience de certains de ses membres. L'institution supérieure de contrôle de la Suède s'est vu ainsi confier la tâche de coordonner les contributions des ISC de France, de Géorgie et du Portugal. Les onze études de cas exposées dans ce document concernent à la fois la coopération bilatérale entre les ISC et la coopération dans le cadre d'organisations régionales, selon des objectifs très généraux ou parfois plus précis, d'une durée très variable (certains projets pouvant couvrir plus d'une décennie et d'autres une période beaucoup plus brève). Un certain nombre de bonnes pratiques fondées sur ces différentes approches ont été identifiées et brièvement soulignées dans le chapitre de conclusion.

Les publications précédentes de l'équipe d'objectif n°1 d'EUROSAI sur les innovations visaient à faciliter l'apprentissage par les pairs, en mettant en évidence les différentes méthodes utilisées par les ISC européennes afin d'améliorer leur performance et de s'engager plus activement avec leurs différentes parties prenantes. De même, nous espérons que les exemples de bonne pratique identifiés dans cette publication pourront être une source d'inspiration pour nos collègues d'EUROSAI, voire pour l'ensemble de la communauté d'INTOSAI. Bien que les exemples identifiés prennent la forme de projets de coopération, nous sommes fermement convaincus que bon nombre des méthodes et approches présentées pourront également s'avérer utiles aux Institutions supérieures de contrôle dès lors qu'elles envisagent de renforcer leurs propres capacités.

Nous sommes très fiers d'avoir pu finaliser cette publication dans des délais permettant de la présenter devant le Congrès d'EUROSAI qui se tiendra aux Pays-Bas.

Je profite de l'occasion pour remercier Jean-Raphael Alventosa qui a présidé en mon nom l'équipe d'objectif n°1, l'équipe de la Direction internationale de la Cour des comptes française ainsi que les personnes des institutions supérieures de contrôle suivantes, dont l'expérience et l'expertise ont été mis à contribution pour cette publication:

pour le State Audit Office de Géorgie – Monsieur Irakli Tsitsilashvili
pour le Tribunal de Contas du Portugal – Madame Eleonora Almeida
pour le National Audit Office de Suède – Madame Johanna Gårdmark



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Foreword

In line with EUROSAl's commitment to facilitating development of strong, independent and highly professional Supreme Audit Institutions (SAIs), Goal Team I in March 2013 decided to identify good practices in capacity building based on the experiences of some of its members. The SAI of Sweden was given the task to coordinate the report with input from the SAIs of France, Georgia and Portugal. The eleven case studies in this paper relate to a combination of bilateral support of SAIs to cooperation with regional organizations, some with very broad objectives and others with more specific goals, some projects extending over more than a decade and others much shorter. Based on these different approaches, a number of good practices have been identified and briefly highlighted in the concluding chapter.

Previous publications by EUROSAl Goal Team I on Innovations aim to facilitate peer-to-peer learning, by highlighting different ways in which SAIs in Europe are working to improve their performance and to more actively engage with their different stakeholders. In the same way our hope is that the good practice examples identified in this publication can inspire colleagues in EUROSAl, as well as in the rest of the INTOSAl family. While the examples identified take the form of cooperation projects, we firmly believe that many of the methods and approaches presented also can be useful for a Supreme Audit Institution to consider when building their own capacity.

We are very proud to be able to make this publication available in time for the EUROSAl Congress in the Netherlands.

I would like to take this opportunity to thank Jean-Raphael Alventosa for chairing the EUROSAl Goal 1 committee on capacity building, the international team at the Cours de Comptes for their contributions, and the following people and Supreme Audit Institutions for contributing their experiences and expertise to this publication:

The State Audit Office of Georgia – Mr Irakli Tsitsilashvili
The Portuguese Tribunal de Contas – Ms Eleonora Almeida
The Swedish National Audit Office – Ms Johanna Gårdmark



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Chair, EUROSAl Goal 1
Premier Président
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List of abbreviations and acronyms

AFROSAI-E	African Organization of English-speaking Supreme Audit Institutions
AISCCUF	Association des Institutions Supérieures de Contrôle Ayant en Commun l'usage du français – the association of the French speaking SAIs
APRM	African Union's African Peer Review Mechanism
CPLP	Comunidade dos Países de Língua Portuguesa – the Community of Portuguese-speaking Countries
CRTC	Cour des comptes or the Chambres régionales et territoriales des comptes – Regional and Territorial Chambers of accounts
DAC	Development Assistance Committee of the OECD
EUROSAI	European Organisation of Supreme Audit Institutions
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standards for Supreme Audit Institutions
NAO	National Audit Office
NAOT	National Audit Office of Tanzania
OECD	Organisation for Economic Cooperation and Development
OISC	Organização das Instituições Superiores de Controlo da CPLP – Organisation of Supreme Institutions of the CPLP
SAI	Supreme Audit Institution
SAOG	State Audit Office of Georgia
TA	Tribunal Administration of Mozambique
TCP	Tribunal de Contas of Portugal
UEMOA	Union économique et monétaire ouest-africaine – the Western African economic and monetary union

Background

EUROSAI is committed to facilitating the development of strong, independent and professional Supreme Audit Institutions and therefore set up a goal team to support capacity building in 2011. In EUROSAI's strategic goal I, capacity building of Supreme Audit Institutions is defined as developing skills, knowledge, structures and ways of working that make an organization more effective, building on existing strengths and addressing gaps and weaknesses.

During the meeting of EUROSAI goal team I in March 2013, the Swedish National Audit Office was asked to draft a paper identifying good practices in capacity building with input from other goal team I members. The SAIs of France, Georgia and Portugal contributed to the paper and provided a number of case studies and examples of good practice in capacity building.

Below, each of the contributing SAIs and their capacity building activities are briefly described. A number of case studies are then presented, with the SAI contributing the example indicated in the headline. Finally, a number of good practice examples and common denominators are summarized based on the case studies.

We would like to underline that the success of each of the SAIs and regional organizations belongs entirely to that organization. It is very difficult to say what effect capacity building support has had, and what would have happened without it. However, we believe that the good practices identified here are some examples of methods and approaches which are likely to increase the rate of success in capacity building, as well as in cooperation between SAIs.

The French Cour des comptes

The French Cour des comptes is one of the oldest SAIs in the world. Its origin dates back to the Middle Ages but it has been established in its present form in 1807. It has gone through many organizational and institutional reforms that contributed to the strengthening of its legitimacy and powers and that justified the extension of its mandate. The French Cour des comptes has therefore become

an experienced SAI in various control fields: judging the accounts of the public accountants, auditing the performance of the administration financial management system (ensuring that the public funds are used in a legal and performing manner), certifying the State's general accounts and evaluating public policies.

Being one of the most experienced jurisdictional SAIs, the French Cour des comptes receives a great deal of assistance requests, many of them coming from French speaking African SAIs modelled on the French SAI.

These requests may be either one-shot requests on methodological issues or point of views exchanges as mid-term or long-term assistance requests.

The Georgian State Audit Office

In 1991, upon the restoration of Georgia's independence, the national system of state financial control was restored resulting in the establishment of the Chamber of Control of Georgia. During 1991–2008, the Chamber of Control's main functions involved control-inspection activities.

The institutional transformation of the State Audit Office (SAOG) dates back to mentioned year of 2008, when on the basis of the new legislation and methodological framework, the mandate of SAOG was defined: external audit of the public sector, provision of recommendations and promotion of public financial management development.

In the years 2008–2009, the SAOG determined the main strategic directions of its development. Within the above period, long-term corporate strategies and development plans were elaborated facilitating capacity development of the institution in various directions. In 2010, the institution commenced implementation of the set goals with assistance of donor organizations and international partners.

The Tribunal de Contas of Portugal

Over many years, the Portuguese Tribunal de Contas (Court of Auditors) has maintained bilateral cooperation with all the Courts of Auditors or Supreme Audit Institutions counterparts in Comunidade dos Países de Língua Portuguesa (CPLP), the Community of Portuguese-speaking Countries, which was created in 1995.

The OISC/CPLP brings together nine member countries (Angola, Brazil, Cape Verde, Guinea, Mozambique, Portugal, Sao Tomé and Príncipe, East Timor and Macau as observer) and aims to establish, among its members, technical, scientific and cultural cooperation in the area of control and monitoring of public resources. This cooperation embraces exchange of documentation, experiences and technical support in SAI competences as well the performance of training courses and professional development to SAI staff. A Study and Training Center, based in Portuguese Tribunal de Contas (TCP), was also created within this organization.

Thus, the Portuguese Court, over the last 19 years has technically supported the capacity building of all the young SAIs of CPLP through seminars, conferences, long and short-term advisers, classroom training and on-the-job training.

The Swedish National Audit Office

The Swedish National Audit (Swedish NAO) has been in place in its current form and structure since 2003 and constitutes one of the major elements of the parliamentary control system within the Swedish public administration.

The Swedish NAO is an independent organization under the Riksdag (Parliament) and audits the whole chain of the executive power. The audit mandate includes performance- and financial audit. Furthermore, the Swedish NAO has been commissioned by the Riksdag to work with international capacity development cooperation of Supreme Audit Institutions in low and medium income countries. For that purpose, the Riksdag allocates an annual appropriation of 40 million SEK, which is close to € 4.5 million. The funds are to be used primarily to cover the Swedish NAO's costs

for project interventions. The international development activities are to be run in accordance with the OECD/DAC definition of development assistance, and in line with the framework of Swedish international development cooperation policy.

The Swedish NAO started its first international development project in the late 1980s and currently has nine cooperation projects ongoing with SAIs in Sub-Saharan Africa, Eastern- and Central Europe, and Asia. In the past the Swedish NAO has also cooperated with SAIs in Central America. The projects are usually run in the form of long-term, bilateral partnerships between the Swedish NAO and a partner SAI.

Case studies

Long-term capacity building cooperation: Bosnia and Herzegovina (Sweden)

Institutional development cooperation with the three newly formed Bosnian audit institutions started in 2000, the same year they were established. The aim was to contribute to establishment and development of the newly set up public audit institutions in the country. During the period 2004–2009 there was broad combined cooperation covering strategic leadership issues, professional development of audit in accordance with international standards, and development of the supreme audit institutions' contacts with their respective Parliaments. From 2007 performance audit was also included in the partnership, and in the period 2010–2012 focus was entirely on performance audit.

In 2013 the state level audit institution, the audit institution of one of Bosnia's two entities, the Federation of Bosnia and Herzegovina, and the audit institution of the independent administrative district of Brčko entered into a new cooperation agreement for the period 2013–2016. The audit institution of the other entity, Republika Srpska, chose to opt out of the project. The cooperation agreement covers both financial audit and performance audit. Support in the area of financial audit was reintroduced as the audit institutions in Bosnia and Herzegovina assess that further input is necessary to fulfil the requirements under the new ISSAIs for financial audit.

With the support of the project the SAIs drew up strategic development plans, which formed a basis for cooperation. The project has also contributed to strengthening the strategic leadership structure of the institutions by developing a culture of consensus and creating the conditions for professional exchange. Apart from a strategic plan, staffing and skills development plans, as well as an external communication plan were developed in the course of the project. Manuals for financial audit, quality assurance, IT audit and combating corruption, based on international auditing standards, are used by all the audit institutions. Increased understanding of issues concerning

accountability in public administration, development of reporting to Parliament and improved relations with the respective parliamentary commissions that deal with the audit reports are also included in the results.

According to the project evaluations carried out in 2005 and 2009, the audit institutions in Bosnia and Herzegovina are regarded by external stakeholders as well-established and successful organizations that contribute to development of a culture of transparency and accountability in the country. OECD Sigma points out, in its external audit assessment of Bosnia and Herzegovina in 2009, that external audit has a sound legal basis and that the audit institutions have gradually improved their audit capacity. The use of information delivered in the audit reports has also gradually increased in the respective Parliaments. The report also points out that despite all good results there are still many areas that can be improved and there is a tendency to try and reduce the independence of audit institutions.

In the area of performance audit, standards have been drawn up by a working group and approved by the joint strategic management group for all the four audit institutions. Another working group has developed a first version of a performance audit manual. At the end of November 2013 a total of 37 performance audit reports have been published, all with coaching from the Swedish National Audit Office. The reports are dealt with by the respective Parliaments. The audits have given rise to discussion in the media and contributed to a changed attitude among parliamentarians, and they would like the audit institutions to publish more reports. This is an important effect of the SAIs' work, but at the same time these new expectations entail a challenge for the institutions.

Long-term institutional capacity building cooperation: Cape Verde (Portugal)

The TCP supported the Supreme Audit Institution of Cape Verde during the period 2007–2010 based on a strategic plan. This strategic plan was evaluated in 2011, and based on this evaluation a new strategic plan was prepared for 2012–2015.

The overall project objectives were:

- Parliamentary approval of Court of Auditors legislative package;
- Issue the Report and Opinion on the General State Account in a timely manner, increasing its technical and analytical quality;
- Broadening and intensifying the scope of successive control;
- Developing control methodologies and technical guidance manuals;
- Specialized training of human resources;
- Development of a new organizational structure, strengthening the capacity of operational management and internal communication.

The Portuguese Tribunal de Contas provided the following technical support:

- Collaboration in the preparation of the strategic plan;
- Collaboration in the legislative package, in seminars and meetings to raise the Parliament and other sovereignty bodies awareness;
- Short term advice to update Reports and Opinion on the General State Account, to accomplish financial audits and to regain the analysis of the accounts submitted to the Court;
- Study visits and training of several technicians in Portugal;

As a result of the project, the Report and Opinion on General State Accounts was updated, the number of financial audits performed increased, a methodology was put in place to regain the analysis of the accounts submitted to the Court for control, manuals of procedures and guidelines on different scopes were developed, a legislative package was approved and begun to be implemented and staff were trained mainly in financial audit in Lisbon and in Madeira and the Azores, through on-the-job training.

Long-term institutional capacity building cooperation: East Timor (Portugal)

In 2008 a Memorandum of Understanding was signed to initiate cooperation between the TCP and East Timor Ministry of Justice. A project was set up with the purpose of establishing the Chamber of Accounts of East Timor, building its capacity in order to become the Supreme Audit Institution of East Timor responsible for the auditing and of the correct state financial management of public expenditure.

In 2010 a “Plan to create the Chamber of Auditors” was prepared and a TCP expert went to East Timor as long-term adviser for two years. In 2011 a Conference and a Seminar took place in Dili. The first one promoted by Ministry of Justice with the support of the TCP and the second one with the participation of all the SAIs of the OISC/CPLP. These two events intended to train and share experiences, on the nature and types of activities undertaken by SAIs, with all entities, sovereign bodies of East Timor, non-governmental organizations and members of its civil society.

In this period 15 Timorese trainees were recruited and completed a Basic Training Course in Lisbon to access the auditor’s career of the Chamber of Accounts. On-the-job training was conducted in Madeira.

In 2012 two new senior auditors went to Timor as long-term advisers, with the main purpose to carry out on-the-job training with the recently recruited auditors. Recently (November 2013) an additional 15 Timorese members of staff

attended a specific training in the TCP to become auditors.

The results of the project include:

- Approval of the Chamber of Accounts Organic Law.
- Recruitment and training of 15 Timorese auditors, thus allowing the effective start of the Chamber of Auditors operations, namely the Report and Opinion on General State Accounts for the years 2011 and 2012.
- Recruitment of another 15 Timorese that are attending training in the TCP;
- Approval of the strategic plan for 2013–2015 and of the Operational Plan for 2013 and 2014;
- Developed guidelines and procedures to perform audits;
- Developed the first financial audits and a priori control of contracts;
- Recognition of the Chamber of Auditors as a full member of the OISC/CPLP and of INTOSAI.

Long-term institutional capacity building cooperation between Georgia and Sweden (Georgia)

The three-year cooperation between the Swedish NAO and State Audit Office of Georgia was initiated in 2010. The Georgian initiative was motivated by the drive of its new management to update existing auditing practices, with the objective to become compliant with the International Standards of Auditing, ISSAI.

From the Georgian perspective, the choice of the cooperation partner was motivated by the fact that the Swedish NAO is a well-established institution with rich experience in conducting a wide range of SAI work – from different types of audit to strategic planning and organizational matters – as well as participating in standard setting bodies in international auditing organizations and other bilateral cooperation.

The original cooperation was started to assist the SAOG in institutional capacity building and to facilitate effective fulfillment of its mandate, and thus play an important role in the public financial management in Georgia.

The original cooperation focused on five different areas:

- Performance audit
- Financial audit
- Internal and external communication
- Management of an SAI
- IT infrastructure strategy

The first few visits by the Swedish NAO were dedicated to the assessment of the existing situation and advising the SAOG management on strategic issues to prepare ground for the implementation of sub-projects in the areas defined. The implementation phase followed, with the Swedish NAO providing basic training in the areas where the SAOG did not have much experience (performance audit) and on-the-job training in the audit process.

On-the-job training was phased according to the SAOG's audit stages, with Swedish audit teams visiting during each stage of the process, to discuss relevant issues. Between the visits, electronic communication and e-conferences have been utilized.

As a result of the first stage of the cooperation, manuals compliant with the ISSAI standards have been produced, both for performance and financial audits. At the same time, due to the active HR policies and training, the SAOG staff capabilities overall have improved.

As a result of the cooperation, by the end of 2013, the SAOG has published and communicated 6 performance audit reports, conducted several financial audits according to the new manuals, put quality assurance procedures in practice, and updated the strategic plan, reflecting organizational change and new image of the State Audit Office.

From the SAOG experience, several key factors contributed to making the cooperation successful:

- *Comprehensive assistance from the Swedish side:* the Swedish NAO not only provided on-the-job training and quality control of the SOAG audit work, lending it a higher level of credibility among the stakeholders, but also facilitated better communication with the Parliament, raising awareness of the role and importance of a modern Supreme Audit Institution.
- *Communication between Swedish and Georgian members of Parliament:* Since the main stakeholder for the modern Supreme State Institutions is the Parliament, Swedish Parliament members (coordinated by the Swedish NAO) supported the State Audit Office of Georgia by initiating meetings with the representatives of Georgian parliament. During the meetings, Swedish members of Parliament underlined the importance of the results provided by the SAO. In particular, how the role of Parliament is crucial for further implementation of the SAO's recommendations by communicating the results with the state agencies and for planning the budget cycle, taking the SAO's findings into the consideration.
- *Flexible approach:* The Swedish NAO has been aware of the "Georgian Context", and in a number of instances, when the Swedish NAO did not have specific experiences that were close to that of Georgia, they have involved third parties with relevant experiences in the process (the SAIs of Latvia and Lithuania).
- *Coordination of work with other donors* (such as GIZ and others), ensuring no overlap between the activities and, where possible, capitalizing on synergies and experience sharing. This enabled the SAOG to have a good perspective of the different audit practices and choose the most suitable option under the circumstances.
- *Commitment of the SAOG management* to carry on with the modernization of the institution despite organizational difficulties
- *Active HR policy and investment in staff development at the SAOG:* in parallel with the organizational change, the SAOG has been active in recruiting personnel with appropriate qualifications; hiring from the private sector as well as providing in-house and international training opportunities, the SOAG has managed to build up competence among the staff in order to discharge its functions according to modern auditing practices.

Currently, the second phase of the cooperation is being prepared for 2014–2016. The new Memorandum of Understanding reflects developments and experiences of the previous cooperation and foresees cooperation in more specific areas – communication during and after the audit process, improving quality control/quality assurance and making strategic choices between wider policy areas for performance auditing.

Advanced training and peer to peer cooperation: twinning programs and external audit teams in Morocco and Tunisia (France)

The French Cour des comptes has been collaborating with the Moroccan and the Tunisian SAIs for a very long time. Many Moroccan and Tunisian magistrates have visited the Cour des comptes or the Chambres régionales et territoriales des comptes (CRTC - Regional and Territorial Chambers of accounts). In addition, French magistrates often participated in missions organized in Morocco or Tunisia to assist the local Cour des comptes and support some undergoing reforms such as the creation of regional Cours/Chambres des comptes, the preparation of new reports similar to some French annual report etc.

Cooperation has also taken place in the form of European twinning projects which have been set up between the French and Moroccan Cours des comptes on one hand (six months), and between the French and Tunisian Cours des comptes on the other hand (18 months). These twinning projects aim at reinforcing the professional capacities of the

Moroccan and the Tunisian Courts in various fields, including performance audit, risks analysis, and IT system. For example, the twinning with the Moroccan Court made it possible for more than 200 Moroccan magistrates to participate in training sessions or workshops conducted by about 30 French magistrates.

Another crucial aspect of the cooperation between the French and the Moroccan and Tunisian Cours des comptes regards the external audit of international organizations. For several years, foreign magistrates have been integrated in audit teams in the framework of the French Cour des comptes' mandates as external auditor of international organizations. This experience represents a very interesting opportunity for exchanges, mutual training and knowledge sharing.

Long-term institutional capacity building cooperation: Mozambique (Portugal)

This cooperation was based on the development of a strategic plan for the years 2000–2005 by the Administrative Court of Mozambique, Tribunal Administrativo (TA). It was supported by Swedish International Development Cooperation Agency with the technical support of the Swedish National Audit Office and of the Portuguese Tribunal de Contas.

A project team was appointed, including a project manager, a financial audit expert, an expert in preparing the report and statement on the General State Account and an IT expert. These team members had long-term involvement in the project. Short-term consultants for specific areas were also contracted, some of them being experts from the TCP.

The project objectives were:

- To issue, on time, the opinion on the General State Account to be submitted to Parliament;
- To audit and judge the accounts of public entities, institutions, state owned companies and local authorities;

- To correctly perform the attributions and mandates accorded by law and regulation;
- To build a capacity in the TA in order to work efficiently in accordance with its mandate.

As a result of the project:

- Organic and Procedural laws were approved and implemented;
- Parliament, sovereign bodies, auditees and other entities, non-governmental organizations with representation in Mozambique and members of its civil society became aware of the TA's role;
- Audits to General State Account and Reports and Statements to be submitted to Parliament were updated;
- The organizational structure was developed and department of a priori control was restructured and auditing departments were set up;
- New technicians were recruited and trained to be auditors;
- Entities' accounts were sent to the TA in order to be audited;
- Financial audits were developed (by the end of 2005 there were a total of 105 audits in progress, compared to 0 in 2000);
- A computer network was implemented, computers for jobs were acquired and some IT applications began to be developed.

A new capacity building strategic plan was prepared for the period 2006–2010. It envisaged the strengthening of what had already been done, recruitment of specialized technicians, preparation of procedure manuals and development of performance audits, among other objectives. For the next period (2010–2014) a cooperative plan was prepared by the TA.

In about fifteen years the TA became a well-known Institution in Mozambique. From 97 employees in 2000, nowadays there are about 500. From 0 financial audits in 2000, they realized more than 450 in 2013.

Professional capacity building: the Cour des comptes of Niger (France)

The French Cour des comptes used to cooperate with the Nigerien Chambre des comptes (Chamber of accounts, part of the Supreme Court) which became an independent Cour des comptes in 2010. In 2010, the French and the new Cours des comptes of Niger signed a cooperation agreement that facilitated then the exchanges between both institutions, with or without the support of the association of the French speaking SAIs.

Niger's Cour des comptes has been equipped with video call materials so that it was then possible to organize distance training sessions.

According to the cooperation agreement, short training sessions for members of Niger's Cour took place in France. For example in the Court registry, or in the Court financial department, or during the training session that is organized twice a year for the new magistrates of the Cour des comptes and that now also welcomes a few magistrates from other SAIs. Informal exchanges also happen concerning various issues, such as the dematerialization of documents and archives.

The cooperation between the French Cour des comptes and the Nigerien one deals not only with methodological issues but also with organizational questions.

The technical added value of bilateral cooperation

In general, bilateral exchanges in the framework of a formal agreement, if organized after thorough preparation and formalized through precise terms of reference, are key factors to build a long-term relationship including the follow-up of different projects at their different stages.

The core issue is to ensure the sustainability and effectiveness of each action, as to reduce the "one-shot" interventions by favoring the trainers' training and the informal networking activity after on-site missions.

Support of the institutional position of the SAI: Senegalese Cour des comptes (France)

The French Cour des comptes has cooperated with the Senegalese one for more than 30 years. The cooperation was initiated when there was no "Cour des comptes" in Senegal but a "commission" responsible for the control of the accounts and of public firms. During the 1990s, Senegal went through an important reform of the judicial institutions and asked the French Cour des comptes to support the creation of an independent SAI, a Cour des comptes.

The success of this cooperation – which led to the establishment of the Senegalese Cour des comptes in 1999 – owes a great deal to the involvement of Mr. Pierre Joxe (who was the First President of the French Cour des comptes), Mr. Abdou Diouf (who was the President of the Republic of Senegal) and of Mr. Ousmane Camara (who was the President of the Senegalese Council of State). Since then, both institutions maintained very regular exchanges, either in a bilateral framework (short training sessions organized in France, assistance missions performed in Senegal etc.) or in a multilateral framework, especially within the association of the French speaking SAIs, AISCCUF (Association des Institutions Supérieures de Contrôle Ayant en Commun l'usage du français).

The French and Senegalese Cours des comptes are, since October 2013, linked by a formal cooperation agreement. The Senegalese Cour des comptes is now considered, especially in the Western African economic and monetary union (UEMOA), as one of the most developed and experienced SAIs.

The diplomatic added value of bilateral cooperation

In general, bilateral exchanges provide good opportunities to tackle issues that remain crucial, such as the question of the SAI's independence. Many Western African countries still struggle to find the adequate institutional articulation between several competing structures that are tasked with audit missions. The French Court regularly underlines the crucial significance of the existence of an external control body, i.e. an SAI that is independent from the Executive (including the general inspectorates linked to internal control systems). In the general conception of the judicial and equidistant audit system, the SAI, responsible for the external control of the public finance management, and the general inspectorates, in charge of the internal control of the public management, should actively cooperate, without institutional overlaps, so that the SAI's independence can be guaranteed in accordance with the Lima Declaration of the INTOSAI.

Long-term capacity building cooperation: Tanzania (Sweden)

The project's overall objective is to support the National Audit Office of the Republic of Tanzania (NAOT) in the improvement of public accountability and financial discipline in all public institutions to ensure responsibility and transparency in public sector revenue and expenditure, for the purpose of supporting social and economic development and facilitating delivery of sustainable, fair and qualitative services.

The cooperation with the NAOT started in 2004 with a number of sub-projects, including audit legislation, financial audit, performance audit, IT audit, IT strategy, communication and combating corruption and fraud. The first two years of cooperation presented some trials and tribulations, such as unclear leadership within the NAOT after the Auditor General retired in 2005. However, since late 2006, when a new Auditor General was appointed, progress has been very positive in several areas of development.

An evaluation of the first phase of the project, June 2004–February 2008, was carried out by an independent external

evaluator. In summary there is clear evidence that with the help of the project the NAOT has made considerable progress in relation to many of the objectives. The audit organization now uses broader and fairer audit methods, is considered more professional and delivers audit reports on time. The organization is also on its way to achieving increased independence. The interest in and commitment to the audit reports shown by the country's President is also a confirmation of strength. Even if it is too early to see measurable results at the auditees there are several indicators of improvements also in relation to accountability and financial discipline in the public sector.

Obviously some progress is due to parameters outside the responsibility or influence of the project, such as recruitment of more qualified staff and new NAOT management. On the other hand there are other contexts in which the project's activities and results have played an important role, such as methodology and documentation of audit processes, capacity building, establishment of a department for performance audit, accessibility of IT tools, training and support etc.

The second phase of the project resulted in implementation of the new audit methodology throughout the NAOT and it is now used by the 500 or so financial auditors at the SAI.

The efforts in performance audit have led to the publication of a number of audits, which have attracted much attention both in Parliament and in the media. The performance audit department has gradually developed as regards an increased number of staff as well as improved skills and competence. The department now consists of more than 20 auditors, a third of whom were recruited with professional support from the Swedish NAO.

In 2011 the NAOT was nominated as a member of the UN Board of Auditors 2012–2018. The appointment is on the one hand a great honour for the NAOT and a vote of confidence in the professional capacity of the organization. On the other hand, the UN work puts heavy pressure on the NAOT as regards conducting its regular audit work and continuing to develop. Following an exit and

sustainability workshop, the conclusion was that further efforts would have to be made in order to sustain the NAOT's institutional capacity and ability reached over the eight years of cooperation. Accordingly, in January 2013 the so called sustainability project started. The main purpose of this three-year project is to maintain the results already achieved.

The cooperation project contributed to the Parliament passing the first Public Audit Act in 2008, which increased the NAOT's independence. In 2010, the new act proved itself able to effectively protect the interests of the institution in connection with the budget process. The NAOT has worked actively with parliamentary oversight committees to increase the use of its reports. As a result, discussions have led to responsible ministers being called to account. The President of Tanzania decided in 2012 to dismiss six ministers and two deputy ministers, with direct reference to the NAOT's reports.

A communication strategy has been drawn up within the project. The strategy has strengthened the NAOT's communication internally and externally. Currently the NAOT has a very high mass media profile and credibility. The institution's reports often make a mark in the mass media, and leading NAOT officials appear at press conferences and give interviews. For example, in its communication the NAOT has worked systematically and successfully towards increased accountability and a reduced incidence of conflict of interest in public administration.

However, a detailed self-assessment by the NAOT indicates a need to ensure sustainability in some of the main activities in order to maintain and further develop operations once the cooperation with the Swedish NAO has come to an end.

The cooperation project has further contributed to establishing three independent regional offices. From an independence perspective this is pivotal. NAOT regional offices are usually located in the premises of the organization being audited, which jeopardises the integrity of the auditors and their ability to work independently.

These risks have subsequently been taken into account by the Tanzanian government, which has financed another five independent local offices as well as new headquarters and regional office in the capital Dodoma.

A new Public Audit Act, introduction of audit methodology that meets international standards, establishment of capacity for performance audit, far-reaching computerisation and use of electronic documentation, a new communication strategy and independent local offices have been important elements of the project. In summary, the project has contributed to developing the NAOT into a considerably more modern and more independent SAI with great credibility and impact in the mass media. All this has helped to improve asset management and public governance in Tanzania.

In 2010 a peer review was conducted, showing that the NAOT's capacity to conduct modern audits has improved significantly. A report included in the African Union's African Peer Review Mechanism (APRM) also pointed out the positive progress made by the NAOT and its role in promoting good public governance.

Long-term capacity building cooperation with a regional organization: AFROSAI-E (Sweden)

AFROSAI-E (African Organization of English-speaking Supreme Audit Institutions) is the regional organization for SAIs in 22 English-speaking and two Portuguese-speaking countries in Africa. The Swedish National Audit Office is one of AFROSAI-E's institutional partners. Several countries give financial support.

The cooperation with AFROSAI-E differs from the Swedish National Audit Office's other cooperation projects mainly in that it is not a bilateral project and there are several partners both on the donor and the recipient sides. From the perspective of the Swedish NAO, AFROSAI-E can be considered an example of a successful cooperation project, not least as a result of a strong "ownership" on the recipient

side through the long-standing efficiency of its secretariat.

The overall objective of cooperation for the Swedish National Audit Office is to support AFROSAI-E in its role as regional organization and thus contribute to AFROSAI-E's effectiveness and implementation of AFROSAI-E's strategic plan, in support of its' members development.

AFROSAI-E's activities are planned and carried out by the Executive Secretariat which currently consists of 16 people. The secretariat, which is situated at the Office of the Auditor-General in South Africa, is independent and goal-oriented and uses specially appointed auditors, managers and other experts from the member organizations as educators to implement programme initiatives.

Since 2007 AFROSAI-E's institutional capacity building programme has focused on some selected strategic areas:

- A large number of development seminars are held every year to develop new tools or manuals, as well as courses in audit methodology, HR or communication.
- An annual meeting of experts in the region is organized to share information on new professional developments.
- An annual meeting of Auditors General and other senior officials is held to discuss and exchange experiences on important leadership issues.
- Quality assurance activities are arranged every other year at member SAIs, in order to assure progress or obtain information about development needs.
- Directed support initiatives are carried out at the request of individual SAIs. The SAI itself covers the cost of such initiatives.

AFROSAI-E's strategic plan is based on the organization's institutional capacity building framework and gives priority to five main areas: independence and legal framework, organization and management, human resources, audit standards and methodology and communication and stakeholder management.

Over the years, the Swedish National Audit Office has contributed to the activities, for example by strengthening AFROSAI-E's executive secretariat with long-term advisors with responsibility in such areas as institutional capacity building, performance audit, quality assurance and financial audit. In that way the Swedish National Audit Office is involved in almost all programme activities conducted by the secretariat. In addition a number of short-term experts from the Swedish National Audit Office participate, often as educators at seminars and courses and as experts when preparing manuals or guidelines. The most extensive measures focus on performance audit, quality assurance, communication, HR and management issues.

AFROSAI-E follows developments in INTOSAI and prepares manuals, guidelines and educational material for courses and seminars for all strategic areas. The material, which is adapted to African conditions, is updated regularly and then used by the individual SAIs.

External stakeholders and donor organizations regard AFROSAI-E as the regional organization within INTOSAI that has achieved the best results, including the spread of the new ISSAIs. This was possible thanks to a decision from the start to concentrate resources on following developments and successively updating AFROSAI-E's manual for financial audit as soon as new standards are approved by INTOSAI. Courses and seminars led by regional experts for the purpose of spreading information or intensifying knowledge in the use of the manual have also been arranged.

A programme for preparing strategic and operational plans was also carried out until 2011 and many SAIs have now developed such instruments for managing operations and for implementing change processes at their institutions.

Furthermore a leadership development programme has been in progress since 2009. The material for the programme has been produced with the help and participation of heads of SAIs.

External and internal communication is regarded by the SAIs as a strategic area that should be developed further. A

communication manual has been produced. The Swedish National Audit Office's experts participated in the work along with several experts from other SAIs. In the same way the Swedish National Audit Office has contributed by developing an HR manual that was published in 2012. AFROSAI-E holds annual seminars on each of the manuals.

AFROSAI-E has developed indicators for the institutional capacity building framework, which make it possible for SAIs to use the model as an instrument for self-evaluation and identification of development needs. A recent report shows, for example, that the percentage of central government budget that is audited in the region is stable, and that 38% of SAIs audit more than 75% of the central government budget. On the other hand, the time needed by the Parliaments to deal with the SAIs' audit reports has increased somewhat in the past two years. The report also shows that there is still a need to further develop communication with Parliament and other stakeholders. In general it is noted that development in the region as a whole is positive.

According to surveys carried out, AFROSAI-E inspires great confidence in its members and the effect of the support is perceived as high. AFROSAI-E has also created great confidence internationally as well. Some of AFROSAI-E's manuals, educational material and tools are used by the IDI and after some adaptation are spread to other regional organizations within INTOSAI.

social responsibility of the SAIs and their independence" (2012, in Libreville, Gabon) or "the evaluation of the SAIs' performances" (2013, in Rabat, Morocco).

Promotion and exchanges of best practices in a multilateral framework: the association of French speaking SAIs (France)

The AISCCUF (Association des Institutions Supérieures de Contrôle Ayant en Commun l'usage du français) was created in 1994 with strong support from the French Cour des comptes, which is the General Secretariat of the association. The AISCCUF now consists of 44 members and observers which meet once a year in order to debate on specific methodological or institutional issues like "the

Good practices

Improved SAI capacity is only useful insofar as it can be, and is, put to good use. For example, an auditor's capacity to carry out performance audits in accordance with international standards can only benefit the organization, and ultimately the country, if;

- the auditor works in an SAI where the management supports the development of performance audits,
- the SAI has the appropriate mandate,
- there are efficient means of reporting and communicating the audit results,
- Parliament is a willing and able recipient of performance audit reports, and, ideally,
- there are other stakeholders supporting the process and helping create a momentum for improved transparency and accountability in the public sector.

In other words, the SAI's capability is only improved if the capacity developed is combined with the ability to do the work effectively.

From different perspectives and based on experiences of different types of capacity building, the SAIs of France, Georgia, Portugal and Sweden have identified a number of good practices which support the development of SAI capacities, abilities and capabilities in different ways.

Long-term investments are made

Building capacity and capability takes time. There are no quick fixes. As an example, the Portuguese Tribunal de Contas has supported the Tribunal Administrativo in Mozambique for 14 years, and the French Cour des comptes has worked with the SAI of Senegal in different ways for more than 30 years. Similarly, the Swedish NAO has worked with the SAIs of Bosnia and Herzegovina and Tanzania for 14 and 10 years respectively, and with AFROSAI-E, and its predecessor SADCOSAI since the late 1980s.

When initiating a capacity building project, it is important for all parties involved to keep in mind the long-term investments that are needed to achieve sustainable development of the mandate, organizational structure, professional operations, or management of a Supreme Audit Institution. An SAI also needs significant time to develop its position in the parliamentary control system and to make an impact in the promotion of transparency and accountability in the public sector.

Setting realistic goals in the relative short-term (2-3 years) can be a major challenge for all parties involved when the ultimate goal may take 10–15 years to reach, or more. However, such discussions and agreements between partners are essential throughout the cooperation process, in order to avoid expectation gaps. This is especially true when the project supports the development of a new SAI, as was the case in Bosnia and Herzegovina, East Timor and Senegal.

Initiative and priorities come from the recipient SAI

The initiative for development must come from the SAI in need of development. This in itself is a clear display of the management's commitment. The SAI's development priorities should ideally be covered in the organization's strategic plan, which serves as an excellent foundation for an agreement on what support a partner can offer in the development process. Where the SAI does not yet have an up-to-date strategic plan adjusted to its priorities and available resources, it may be well worth investing time at the start of a cooperation project to support the development of such a plan. Should initiatives or priorities come from anywhere other than the SAI in need of development, the process runs a great risk of failure due to lack of commitment, inappropriate priorities and expectation gaps.

The Tribunal de Contas of Portugal's support to the Tribunal Administrativo in Mozambique is one example of a project solidly based on the existing strategic plan, as is their support to Cape Verde. The projects in East Timor and Bosnia

and Herzegovina are two examples where the development of new strategic plans was included in the projects.

Management is committed to change

No capacity building initiative will be a success without the management's commitment to change, as well as active involvement and support for the process – in all organizations involved. The importance of management commitment is underlined by the Georgian State Audit Office's experiences and the top management's strong commitment to the cooperation between Senegal and France, as well as by the challenges faced in the project between Tanzania and Sweden during the period with only an acting Auditor General in Tanzania.

Experience shows that the conditions for success are strongly influenced by the replacement of management in leading positions. When new top management takes office, it is essential for cooperation partners to quickly build on the new relationship to ensure continuity in ongoing development activities and processes. The potential challenge of new management concerns all parties involved as priorities could change and resources in either organization may be focused in areas outside the scope of the agreed capacity development.

Legal preconditions are developed

In many cases Supreme Audit Institutions are restricted by their mandate to carry out audits, or report on results, in accordance with international standards within all relevant areas of audit. The mandate may also restrict the SAI's independence as regards budget, recruitment, organizational structure and other administrative processes. In such cases, going through the necessary processes to achieve an appropriate level of independence for the SAI may be a precondition for any further development. In Senegal, Morocco, Tunisia, Mozambique, Cape Verde, East Timor and Tanzania, support was given in the process of developing a new audit law or otherwise changing the legal preconditions for the SAI, which has enabled all these

organizations to achieve other development goals and evolve as strong, independent supreme audit institutions.

Management development is prioritized

An SAI's management – at all levels – are absolutely central to the success of any development of the organization and staff. They may effectively help or hinder such a process and must be given due attention. Whatever professional development is achieved among auditors should be accompanied by equivalent development for management, in order to enable them to support the growth and development of staff, and promote the changes inside as well as outside the organization. Management development serves to enable them to better organise, control, lead, report and follow up operations.

Management was one of four central areas of focus from the start in the State Audit Office of Georgia's development process. It is also one of the prioritized areas within the capacity building framework supported by the AFROSAI-E. AFROSAI-E also provides opportunities for Auditors General and other senior officials in the region to meet on a regular basis to exchange experiences on important leadership issues.

International standards are the basis for professional development

INTOSAI's development of International Standards for Supreme Audit Institutions (ISSAIs) in different areas, adjusted to the requirements and conditions of supreme audit institutions, provides the basis for the professional development of SAIs and their staff, contributing to improved quality of audits and credibility of the SAIs concerned. Increasingly, SAIs around the world are setting a goal for themselves to live up to the ISSAIs. Adoption of common standards facilitates exchange between audit bodies and may also enable joint training initiatives, use of common manuals etc.

This is clearly the case in AFROSAI-E where the secretariat

regularly updates tools and manuals in accordance with developments of new standards, and offers training for its members. However, SAIs without such support from its regional INTOSAI organization, such as Bosnia and Herzegovina and Georgia, may also have ISSAI implementation as a goal and work with a capacity building partner to achieve it.

The development of quality assurance processes is an integral part of the professional development, as illustrated in AFROSAI-E, Bosnia-Herzegovina and Georgia, and should be integrated into the development of methods and procedures in accordance with the ISSAIs.

Professional development takes different forms

At the core of most SAI capacity building projects is the goal to conduct audits in a more professional manner, more efficiently and effectively. The cases presented show a number of different ways of changing how audit is performed. Capacity building includes using seminars, workshops, courses and direct mentorship and coaching to increase insight into and knowledge of modern audit, and to develop and establish methods, procedures, processes and manuals, both in direct audit activities and in management and support functions.

In Mozambique new methodology was put in place, manuals and procedures were developed and auditors were trained in Mozambique as well as in Portugal, Madeira and the Azores. Auditors from East Timor received training in Portugal and on-the-job training in Madeira. In Niger, the French Cours de comptes offered distance training via video conference, and combined formal training with informal exchanges between the two audit offices. As a means of training and knowledge sharing, Morocco and Tunisia participated in French teams in the audit of international organizations. The State Audit Office of Georgia integrated its on-the-job training with the on-going audit process. In AFROSAI-E, regional experts work alongside institutional partners, in regional courses or on quality assurance missions.

In this area we should not underestimate the professional development that also takes place of the auditors participating as experts in training, coaching or working together with colleagues in another country. Using your professional skills in your daily work is very different from explaining to someone else the principles and processes that are the foundation of your work. In that way, any capacity building cooperation is likely to enrich all parties involved.

Organization supports professional development

Cooperation projects may develop the professional, administrative and normative conditions for conducting audits. Such developments are necessary to enable institutions to plan, implement, quality assure, report and follow up the results of their own activities as well as performing their duties in accordance with international standards and best practice.

Undertaking a major development project will be a challenge for any organization. Adjustment to new standards and methods may require a change in work processes and potentially even the organization. New working methods may also require different types of support than previously, which could involve the SAI's IT infrastructure, its communication with external stakeholders etc.

The case studies presented show a great variety of such examples. In Niger, new video conference facilities enabled distance training sessions, promoting development in an efficient and effective manner. In Mozambique, a computer network and new IT audit tools facilitated the development of audit processes.

Parliament and external stakeholders are integral to the SAI's development

The attitude and actions of Parliament are an important success factor in determining how an SAI can develop and what impact their work may have. It is the responsibility of the SAI to engage in a meaningful and effective dialogue

with stakeholders, especially Parliament, about how their work can contribute to improvement in the public sector. Here there are great opportunities to promote long-term support to the independent audit body. A capacity building project may successfully support the SAI's efforts to increase the insight and acceptance of external stakeholders for an independent audit function, audit findings and recommendations, audit as decision-support data etc. These efforts are mainly directed at members of Parliament and parliamentary officers as well as other actors affected by the work of the supreme audit institution.

Many capacity building projects therefore put focus on developing relations and communications with Parliament, including reporting formats and processes. An evaluation of the National Audit Office of Tanzania mentions the President's interest in the office's audit reports as a confirmation of the strength of its development. AFROSAI-E has developed a communication manual to guide its members in efficient and effective communication practices.

One useful approach to this challenge was illustrated by the State Audit Office of Georgia, in the integration of parliamentary relations into the ongoing capacity building project. Parliamentarians from the donor country, in this case Sweden, can be a very useful link to the Parliamentarians in the recipient country. With the help of visiting parliamentarians, the role of the SAI, and of Parliament in relation to audit results, can be discussed and developed. Information about best practice can be exchanged between parliamentarians, and new ideas can be introduced in a constructive manner.

Regional support can have far-reaching effects

The Portuguese Tribunal de Contas supports the CPLP, the French Cour des comptes supports the AISCCUF and the Swedish National Audit Office, along with a number of other SAIs, supports the AFROSAI-E. These organizations may have different goals and work in different ways, but support to these regional organizations benefit a great number of SAIs

around the world. They organize training and conferences, offer opportunities to exchange views and experiences, support their members through the development of manuals and guidance and, not least, provide the encouragement of a community, facing similar challenges and enjoying similar opportunities in their development.

Different capacity building partners – both a resource and a challenge

Many capacity building projects are based on bilateral agreements between two Supreme Audit Institutions, possibly with an external donor funding the cooperation. However, an increasing number of SAIs receive support from a variety of sources. One explanation may be that few SAIs have the capacity or expertise to provide support to a partner in all the areas where need has been identified. Another explanation may be that the donors involved are only willing to invest a limited amount, or are only interested in certain areas of development. Sometimes it may also be a case of a great number of SAIs being interested in providing support, and the developing SAI seizing the opportunity to maximize benefits to its organization. Whatever the reason, having more than one partner can be a valuable resource, but may also prove to be a challenge.

In Mozambique, the SAIs of Portugal and Sweden worked together for many years in support of the Tribunal Administrativo, complementing each other's areas of expertise. AFROSAI-E has a great number of institutional partners and has set up formal processes to ensure coordination of efforts and priorities. In Georgia, coordination between different donors ensured that overlap was avoided and synergies were achieved where possible. In Georgia, colleagues from Latvia and Lithuania were invited to join the ongoing cooperation with Sweden to share their experiences of undergoing similar development to that of Georgia.

The most important factor when more than one capacity building partner is involved is that there are processes and arenas for coordination and alignment of development efforts.

Evaluations lead to learning from experience

Undergoing regular external evaluations and undertaking self-assessments give an opportunity to learn from good practices developed, and help put focus on areas that remain to be developed. As an example, AFROSAI-E has developed an institutional capacity building framework with matching indicators which make it possible for SAIs to identify development needs through self-assessments. AFROSAI-E members also undergo regular external quality assurance in accordance with a model developed regionally.

support. Many of the examples also point to the importance of achieving a critical mass of auditors trained for the task at hand in order to decrease the vulnerability of the office in cases of high staff turn-over. In Tanzania, an exit- and sustainability workshop showed that the office's new duties may threaten the sustainability of the developments thus far, and the cooperation project was extended, with a focus on sustainability, as a result.

Coordination with ongoing development within the country can support SAI development

In many countries, the development of the SAI is only one measure to improve public financial management in the country. This generally creates a dynamic that contributes to the will to change, within the SAI as well as within the SAI's auditees and other stakeholders. Not infrequently there are also financial resources that to some extent may be available to the SAI for investments in office premises, IT equipment and transport equipment. In order to benefit from external support and a general support for change in the public sector, the SAI as well as its partners need to stay up to-date with ongoing developments in the country. This has been important in many development processes, not least Bosnia and Herzegovina where many parts of the public sector in general, the system for public financial management in particular, were under development at the same time.

Sustainability underpins development from the start

In order to achieve lasting development, sustainability must be a focus in the development process from the start. Sustainability may take different forms. It may involve ensuring that technical development is matched with a capacity to maintain that technical level without external

