



Contribution from:

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It is with great pleasure and interest that I will attempt to give you a brief review of the Court of Audits' experience with SIGMA's voluntary peer review of our Institution in 2013.

The International Organization of Supreme Audit Institutions "INTOSAI" urges SAIs to regularly ensure that their audit work is carried out in accordance with international standards and best practices both in terms of organization, methodology and the programming and conduct of audit operations as the drafting and reporting the reports, subject periodically to a voluntary peer review, and ensuring the implementation of relevant recommendations emerging from this review; which in fact serves as a quality assurance tool for audit work.

In short, this exercise responds to a growing concern of stakeholders about the question: who audits the auditor?

To further strengthen its independence, to promote its professionalism, to strengthen its value and its benefits, as an institution responsible for ensuring the proper use of public funds and increasing the trust placed in it by stakeholders, the Court of Audits has adopted an orderly, structured and reasoned approach that consists in carrying out, as a first step, a self-evaluation in order to evaluate its needs to improve its capacities. The results of this self-assessment enabled the Court of Audits to prepare its first strategic plan for 2011-2013, and to better define the objectives of the voluntary peer review carried out, in a second step, by SIGMA in 2013.

The voluntary peer review of the Court of Audits, which concerned all of its activities (jurisdictional and administrative), aimed at a critical analysis of the control procedures in force, the practices adopted and the results obtained in the purpose of identifying the strengths and weaknesses of the control process and therefore making recommendations to improve the control system in question. The main objective of this evaluation was to strengthen the professionalism of the Institution vis-à-vis its partners through the improvement of the quality and performance of its

SIGMA experts have adopted an approach based on INTOSAI standards in conducting this evaluation, including the 5600 Peer Review Guide. This guide, which sets the general framework for peer review, places particular emphasis on the content of the examination and is a tool for the reviewed institution and the reviewers to successfully complete the different stages of the review process.

The experts also drew to a large extent on the analysis of the Court of Audits' audit process from the best practices of the European Union's counterpart institutions.

The actual evaluation, which took place in two stages, of one week each, devoted exclusively to the interviews with all the top hierarchy of the Court of Audits as well as with the heads of institutions and administrations partners to establish a comprehensive inventory and as close as possible to the reality, focused on the analysis of the normative or legal framework which included the organizational and financial independence, the attributions and the strategy of the audits, on the appreciation the audits methodology, the study of the audit approach in terms of the choice of entities to be audited, planning or programming of audit operations, conduct and supervision, report writing, and finally follow-up the implementation of the recommendations.

The experts also had to examine the HR strategy and the information system of the Court of Audits.

Following the interviews, and in the context of the adversarial procedure, a first draft report with ten chapters, a precise description of the situation as observed by the experts, followed by recommendations to implementation, has been forwarded to the Court of Audits for examination, observations and comments.

The final evaluation report draft, enriched by the comments of the Court of Audits, was presented to the top management of the institution for approval at the end of 2013.

Having unbiased, clear and concise quality, the peer review report included relevant recommendations, notably on improving the professionalisation of the Court of Audits and its updating of practices, norms and international standards.

Also formulated in a spirit of cooperation and assistance, these recommendations provided the Court with ways and means to refine its working methods with a view to produce more efficient and high-quality audit work.

It should be noted that the evaluation report has been published in its entirety on the website of the Institution based on the fact that the assessed SAI must comply with the principle of good governance constituted by two unavoidable and inseparable principles, namely responsibility and transparency. In addition, the SAI, which openly admits its strengths and especially its weaknesses, builds confidence and improves the performance of its work.

The evaluation report provided the institution with a reference framework for the elaboration of its second strategic plan (2015-2018), which includes all the activities

and actions to be undertaken in the medium and long term with aiming at strengthening its professionalism.

In addition, and with a view to implement the recommendations contained in the report, the Court of Audits has requested the support of ISC counterparts in the framework of institutional twinning supported by the program of implementation of the Algeria-European Union Association Agreement.

Also, the Algerian Court of Audits, the French Court of Audits, the Portuguese Court of Audits and the French National School of Administration (ENA) started from January 2016 to April 2018 a twinning related to their activities.

This twinning involves improving the professionalisation of the Court of Audits and upgrading it to international practices, norms and standards.

It was aimed specifically at strengthening the institutional capacity of the Algerian Court of Audits in the matters of judicial review, supervision of the execution of the budget law and quality of management.

Tangible results have been achieved through the implementation of this twinning and can be summarized as follows:

- The Court has structured a function of strategic orientation and coordination through the institution of the Strategic Committee, the Committee of National Chambers and Territorial Chambers, the Information Systems Committee, the Jurisprudence Committee and the Audit Committee for integrity. These committees are intended to better prioritize the institutional strategic choices.
- Development of a strategic plan for information systems;
- Development of a multi-year training plan;
- Implementation of multiannual programming (triennial);
- Development of 14 methodological guides in accordance with ISSAI standards: The guide on risk selection, the judicial guide based on the minimum diligences, the guide on the audit on the finance laws application, the guide on government accounts certification, the computerized accounting audit guide, the management quality audit guide, the public policy evaluation guide, the management control guide for local authorities;
- The communication function is now subject to clearly identified planning and responsibilities. Various communication tools, both internal and external, have been developed (institutional brochure, adoption of a visual identity and a graphic charter) and a redesign of the website has been completed.
- The Court began structuring long-term links with its institutional partners: a seminar on the evaluation of the government's preparation for the implementation of the Sustainable Development Goals was therefore organized at its initiative, in 2018, in the presence of secretaries general of ministerial departments as well as representatives of institutions, administrations and public institutions.

The Court of Audits also organised, in December 2014, a workshop on the self-evaluation of its information system using the ITSA tool.

The objective of the workshop was to answer the central question: is IT aligned with the institution's business lines, through the evaluation of the two dimensions, namely business processes and IT processes?

Finally, in July 2017, the Court of Auditors conducted the self-assessment of integrity within the institution using the IntoSAINT instrument.

IntoSAINT is a self-assessment tool for integrity developed by the Netherlands Court of Audit. It allows institutions to assess their vulnerability to breaches of integrity, their ability to respond to these shortcomings, and to recommend the means necessary to improve integrity management.

The methodology of this tool is based on the identification of areas at risk in the management of integrity, the assessment of the level of maturity of integrity control systems and the formulation of recommendations for the management of integrity and reinforce the spirit of ethics within the institution.