

INTOSAI WGEPPP  
Workshop 3



# Finding topics and ways for successful international cooperation

Forum 2022

27 September 2022, Bern, Switzerland

EIDGENÖSSISCHE FINANZKONTROLLE  
CONTRÔLE FÉDÉRAL DES FINANCES  
CONTROLLO FEDERALE DELLE FINANZE  
SWISS FEDERAL AUDIT OFFICE



**Reminder:  
The Challenge**

**Purpose of the WGEPPP is to increase knowledge transfer and also international cooperation for evaluations or performance audit measuring impacts.**

**The objective of this workshop is to identify topics particularly well suited for international collaborations and also to exchange best practices in cooperation.**

**Cooperative Audits between SAIs - see: [ISSAI GUID 9000](#)**

# Program

- 9:15 Presentation of the participants
- 9:30 Introduction: Results of the survey
- 9:45 Ways for successful cooperation  
2 Workgroups
- 10:30 Break
- 11:00 Presentation of the results
- 11:15 Finding topic - Brainstorming
- 12:00 Lunch

## **Presentation of the participants**

- What is your function in your SAI ?
- What do you like most about your job?

# Different types of cooperative audits

[See: Tips and Examples for Cooperative Audits \(WGEA\)](#)

	Type of audit		
	Joint audit	Coordinated audit	Concurrent (or parallel) audit
<b>Team</b>	Joint audit team	National audit team per SAI with some coordination structure	National audit team per SAI
<b>Audit approach (scope, questions, methods)</b>	Identical for all participating SAIs	Coordinated/ harmonized to some degree, but differences between SAIs are possible	Chosen independently by each SAI
<b>Report</b>	Joint audit report only	National reports and/or joint audit report	National reports only

## Current ideal of WGEPPP :

- **Horizontal Coordinated Audit** with same topic, same questions and same methods in order to compare the performance!
- **Vertical Coordinated Audit** about the same policy concerning two or more countries (conception, decisions, implementation and oversight in different countries). Examples: international development cooperation, export of waste, justice cooperation, environmental protection in a region that involves several countries, etc.

## Have you ever participated in an audit involving two or more countries? If so, on which topics and with how many countries?

- 4 concurrent audits; topics: 3 on environmental topics, 1 on educational topic; number of involved countries: 3 audits with another country, 1 audit with two other countries
- 3 cooperative audits : 2 on environmental topics (15, 12 countries), 1 on educational topic (3)
- 4 joint, cooperative, coordinated audits : 3 on environmental topics (5, 15, 12 countries), 1 on social topic (7)
- 3 joint audits : on activities of international organisation (as members of the organisation)
- 3 cooperative audits (1 on environmental topic , 12 countries), 1 on social topic (15), 1 on tax topic (2)

## What were the main benefits of these cooperation?

- **Results of the audit:** better recommendations by learning from the policies and their implementation in other countries, by enforcing audit findings through benchmarking. Increasing the credibility of the report
- **SAI:** ameliorating regulation, audit approaches, audit methods by learning the practices from other SAI
- **Personal:** networking, sharing ideas, exchange of experiences, professional improvement of auditors



## What were the main difficulties?

- Difficulties and sometimes impossibility to compare due to the profound differences between the systems, even if the audit is based on a common detailed audit program,
- Difficulties at the beginning of the audit while we decide the audit framework. It is difficult to design a common audit framework as each SAI has its own features.
- Due to different systems of audits, to qualification of auditors, to political sensitivities, difference of opinion between different auditors.
- In order to achieve consensus between different SAIs may compromise quality of audit reports.
- «Patchwork» by common reports





# Good practices in cooperation

## **Working Groups:**

### Group 1

1. Preparing the Audit
2. Form of cooperation, coordinator, desired product, planning
3. Formal agreement

### Group 2

4. Conducting the Audit
5. Organization of the audit process
6. Reporting the Audit
7. Publication and distribution

**Horizontal Coordinated Audit** with same topic, same questions and same methods in order to compare the performance!

- Topic which could be comparable in different countries

## Topics for Horizontal Coordinated Audit

Digitalization in education

Financing of universities

Cross border transport connections

The influence of the war in Ukraine on the economy of the European Union: the increase in energy and food prices, dysfunctions in supply chains, in the context of SDG 9

Problems generated by the scale of the migration phenomenon, in the context of SDG 16;

The use of alternative forms of energy, in the context of SDG 7;

Sustainable agriculture strategies, in the context of SDG 12;

Cyber security and digital strategies, in the context of SDG 9.

Implementation of International Agreements;

Management of Transboundary Protected Areas; Management of Transboundary Natural Parks;

Forest management;

Education Programs.

Brain drain : people who are educated in one country and quit it to work in another country) reasons, return on investment, consequences (doctors, nurses, engineers, etc.)

Sustainable transport Urban management, public – private transport

## Topics for Horizontal Coordinated Audit

Flood Relief Fund 2022 received from government of Pakistan and from various International Development Partners and donor organizations to the Federal and Provincial Governments.

Foreign Aided Projects (Executing Agency = Federal / Provincial Governments).

Climate Change issues and the Forest Departments under the jurisdiction of different provincial governments.

Pricing in public health (medical services, drugs, others) - technical competences of authorities

Forest management and climate change

Medication of old people in institution

Quality of neonatology service

Promotion of electro-mobility – subsidizing scooter, cars – coordination – infrastructure of electricity tanking (India)

Fight against money laundering

Electronic waste Regulation and enforcement

Equity, diversity and inclusion (harassment, etc.) in public administration –implementation whistleblowing (Brazil, Chili)

**Vertical Coordinated Audit** about the same policy concerning two or more countries (conception, decisions, implementation and oversight in different countries)

## Topic for Vertical Coordinated Audit

International development cooperation

Export of waste, chain,

Export or import of sensible products

Justice cooperation

Brain drain, reasons, return on investment, consequences