

Paper ‘Co-operation between SAIs: tips & examples’

Project leaders: SAIs of the Netherlands and Poland

Background

The fact that many environmental problems do not stop at national borders have lead to international cooperation between national governments. Therefore the field of environmental auditing is in particular suitable for cooperation between SAIs. In 1998 the INTOSAI Working Group on Environmental Auditing published the booklet ‘How SAIs may cooperate on the audit of international accords’, with the intention to further stimulate cooperation between SAIs. This booklet was approved as an INTOSAI document. The authors of the booklet made use of the (then limited) experiences gained by SAIs up to 1998. In continuation the INTOSAI WGEA published a paper on the subject "how to select an international agreement" in 2001.

The Working Groups' strategy, directed to further cooperation between SAIs, has been successful. Since 1999, a number of international environmental audits (either joint, concurrent or coordinated) were performed, in which SAIs gained more experience with working together.

During the 9th meeting of the Working Group in Brasilia in 2004, the seminar was partly dedicated to cooperation between SAIs. The presentations and the discussions on this theme showed that there are valuable experiences available to be shared and that there certainly is a demand for them. Informal discussion between some Working Group members in Brasilia lead to the observation that there are good possibilities to develop a follow-up on the ‘How to cooperate’-paper, preferably in the form of a brief ‘tips & tricks’ or ‘do’s and don’ts’ paper illustrated with practical examples. At the XVIIIth INCOSAI in Budapest (2004) the need for more cooperation between SAIs and documentation on that was also explicitly expressed.

This project will consists of two parts, which will be integrated into one document:

- Part 1 – Preparing and performing international audits (coordinated by the Netherlands Court of Audit)
- Part 2 – Reporting on international audits (coordinated by the Polish SCC)

This project plan covers both parts.

Project Objective:

To share experiences on cooperation on audits (primarily environmental audits) between SAIs within the INTOSAI-community, in particular in preparing , performing and reporting the audit. By sharing lessons learned we want to stimulate and facilitate further cooperation and enhance the effectiveness of cooperation initiatives taken up.

Project Scope:

To achieve the objective, we suggest to develop a handy, accessible and easy-to-use paper with practical tips and examples. Considering the broad demand for products on cooperation between SAIs within the INTOSAI-community, this product preferably should be broader applicable than environmental auditing only.

The part related to final international audit report will stem from INTOSAI WGEA members' opinions and experiences related to developing final reports from such audits, and will attempt at providing answers to the following questions:

- should each international initiative be concluded by way of writing a final report?
- what could be the aims of joint reports from environmental audits?
- what are possible addressees of joint reports?
- what are possible formats of final joint audit reports or other summary publications [their strengths and weaknesses]?
- what difficulty could arise while creating joint audit reports [indicating possible ways to overcome them]?

The answers will be illustrated with actual experiences from international environmental audits completed so far around the world.

Planned Methodology and Participants:

The valuation of experiences and the tips that arise from them will be very important. This should be a concerted action of a number of SAIs with experience in international audits, from the different INTOSAI-regions.

During the Prague-meeting of the SC, a subcommittee has been established consisting of the SAIs of Austria, Australia (to be confirmed), People's Republic of China, Costa Rica, Czech Republic, Peru, South Africa (to be confirmed) and the United Kingdom. The subcommittee will be consulted at several moments (during meetings, by mail and/or by phone):

- initial brainstorm (in Prague) & consult of first thoughts and experiences, used to categorize and prepare a questionnaire
- comments on outline of project report and draft questionnaire
- comments on first outcomes questionnaire, including first deduced conclusions
- comments on the draft paper itself

Sources of information

The experiences with cooperation between SAIs will be predominantly gathered from joined environmental audits and the auditors involved in them. To trace these audits we want to use the information gathered by the surveys of the INTOSAI WGEA and the experiences of the Working Groups members. We will try to gather information about experiences in all INTOSAI regions. Useful experiences gained in other fields will also be used, as far as we can track them. The original paper 'How to cooperate...' also made well use of examples of cooperation in general.

The information will be gathered by 3 means:

- knowledge & experience available within the subcommittee and SC;
- questionnaire specifically aimed at SAIs with experience in international audits;
- search for other publications & studies of SAIs on this subject.

The initial brainstorm should result in some first do's and don'ts and in an identification of crucial points in the cooperation process, from which a.o. a categorization can be deduced to structure and target a questionnaire. Next action we will undertake is to prepare a questionnaire and send it by e-mail to a selected group of experienced SAIs. We think this is an efficient way to utilize the vast amount of information available within the Working Group. We will also try to trace other documents on cooperation, published within the INTOSAI community.

Timeline and Key Milestones:

1. Discuss project plan in Prague SC meeting, and subsequently update the plan following comments from the SC. Start up the subcommittee and do an initial brainstorm. April 2005
2. Gather information 'publications & studies'. Selection of SAIs experienced in international environmental audits. Develop project outline (after consultation with subcommittee). Develop & send questionnaire (september) after consultation with subcommittee. April-Oct 2005
3. Discuss project during 10th meeting WG in Moscow. Invite WG-members to share their experiences and identify do's and don'ts. Oct 2005
4. Continue to gather information (questionnaire and documents), ask SAIs for additional information if necessary Nov-Dec 2005
5. Analyze information gathered (questionnaire and documents), consult co-leader and subcommittee on first findings and conclusions. Write first draft of both parts of the project. Exchange draft of both parts of the project between project co-leaders (the Netherlands and Poland) for comments. Jan-March 2006
6. Send draft of both parts to SC, Subcommittee for comments and verify examples with SAIs involved April 2006

7. Discuss first draft in SC May 2006
8. Finalize draft of both parts of the project, following comments from the SC Jun 2006
9. Integration of both parts of the project. Developing joint draft paper Jul – Sep 2006
10. Send draft paper to subcommittee for comments Sep 2006
11. Adjustment of draft paper following subcommittee comments Nov 2006
12. Presentation of final draft paper at the Steering Committee meeting Jan 2007
13. Approval by WGEA Jun 2007
14. Presentation of the paper to INCOSAI XIX in Mexico Oct 2007

Final Output:

WGEA paper in English, consisting of the two closely integrated parts:

- I Preparing and performing international environmental audits
- II Reporting on international environmental audits

This product preferably should be broader applicable than environmental auditing only.

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