



Regional Conference for Supreme Audit Institutions of  
European Neighbourhood South Region

# THE CHANGING ROLE OF SUPREME AUDIT INSTITUTIONS IN THE LIGHT OF THE SUSTAINABLE DEVELOPMENT GOALS

## Programme

20-21 June, 2018

Tunis, Tunisia

## Background

Supreme Audit Institutions (SAI) play an important role in the public accountability system. Public sector auditing, as exercised by SAIs, is an important factor in making a difference to the lives of citizens.

In 2014 SIGMA held the first European Neighborhood Policy (ENP) South regional conference for the SAIs in Algiers, Algeria. This conference focused on the values and benefits of SAIs in making a difference to the lives of citizens.

SIGMA will hold the **second regional conference on 20-21 June 2018 in Tunis, Tunisia**. The focus will be on the ways SAIs can engage with the [United Nations' Sustainable Development Goals](#) (SDGs). SDGs are a cross-cutting priority of the International Organisation of Supreme Audit Institutions' Strategic Plan for the period 2017-2022. In addition, the governments of the conference participants have signed up to the [2030 Agenda goals](#); signaling a compelling and comprehensive vision of a world where citizens enjoy better lives.

The SDGs practically cover the entire audit universe of SAIs. SAIs contribute to the strengthening of efficiency, accountability, effectiveness and transparency in public administration and in the achievement of national development objectives and priorities as well as SDGs.

The auditing of government and public sector entities by SAIs potentially has a positive impact on trust in society because it focuses the minds of the custodians of public resources on how well they use those resources. Such awareness supports desirable values and underpins accountability mechanisms, which in turn leads to improved decisions. Once SAIs' audit results have been made public, citizens are able to hold the custodians of public resources accountable.

In terms of engagement with the SDGs, SAIs have a number of stakeholders with different expectations. SAIs need to ensure to engage and communicate with their stakeholders in an adequate way to be able to play an appropriate and effective role in the implementation of SDGs.

## Objective

This conference brings together the SAIs of Algeria, Egypt, Jordan, Lebanon, Libya, Morocco, the Palestinian Authority<sup>1</sup> and Tunisia. It provides an opportunity to share recent experiences of the SAIs on how they are engaged in implementing SDGs, how they respond to the challenges in this field and how their role to meet these challenges is evolving.

The main objectives of the conference are to present developments, experiences and preparedness for implementation of SDGs with examples in Europe and the region, as well as identifying challenges and opportunities for SAIs in evolving their role.

This event will also stimulate the development of more regular consultation between SAIs in the region, either bilaterally or multilaterally, to seek information, advice, and models that may inspire and promote their own national initiatives of implementing SDGs.

## Format

The conference will be interactive and based on case presentations. Experts from European Union (EU) member countries will inform participants about EU policies and provide examples of experiences. Participants will be asked to present and share experiences from their various initiatives. The conference will also provide participants with the opportunity to meet informally, compare national experiences and discuss specific issues among peers; establishing a network for more regular exchanges.

**Interpretation** will be provided in English, French and Arabic.

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<sup>1</sup> Footnote by the European External Action Service and the European Commission: this designation shall not be construed as recognition of a State of Palestine and is without prejudice to the individual positions of the European Union Member States on this issue.

<b>Tuesday, 19 June 2018</b>	
<b>Travel day for participants from abroad</b>	
<b>19.30-20:30</b>	<b>Informal cocktail</b>
<b>Wednesday, 20 June 2018</b>	
<b>8.30</b>	<b>Welcoming coffee / registration</b>
<b>9.15</b>	<p><b>Opening and welcome</b></p> <p><b>Mr. Nejib Gtari</b>, First President, Cour des comptes, Tunisia  <i>2018 a year for celebrating the 50<sup>th</sup> Anniversary of the Cour des comptes</i></p> <p><b>H. E. Mr. Patrice Bergamini</b>, Ambassador and Head of the EU Delegation to Tunisia</p> <p><b>Ms. Bianca Brétéché</b>, Senior Adviser SIGMA</p>
<b>9.45</b>	<p><b>Keynote address by Mr. Gijs de Vries</b>, former Vice President of the Netherlands Court of Audit</p> <p>Do SAIs have a role in the implementation of the SDGs? If so, can they do it by simply “doing their job” as before or is there a need for something different in the role or attitude of the SAIs? Are there certain prerequisites that need to be fulfilled by SAIs to play this role? In how far is previous work done by SAIs relevant for the requirements under the SDGs?</p> <p><b><i>Explanation:</i></b> <i>This keynote address sets the discussion around the point that SAIs engaging with SDGs and SAIs delivering value and benefits for citizens are not two different processes. SAI’s outcomes, which not only consist of performance, compliance and financial audits, but also relate to the SAI’s own transparency, accountability and credibility, lead to an SAI’s contribution to value and benefits. To deliver this value, an SAI needs capacity in terms of an appropriate and robust institutional framework, organisational systems, professional staff, effective leadership and an enabling environment.</i></p> <p><b><i>The keynote speech should be limited to 20-25 minutes, followed by a question and answer session.</i></b></p>
<b>10.30</b>	<b>Coffee / tea break</b>

<p><b>11.00</b></p>	<p><b>Panel session moderated by SIGMA</b> (Ms. Bianca Brétéché and Mr. Alastair Swarbrick):</p> <p><b>SAIs and SDGs: state of affairs and future challenges</b></p> <p><i><b>Panel:</b> Representatives of all SAIs will provide short input about their own perspective on how they plan to take into account the SDGs, the requirements that go with them and the opportunities that they might offer.</i></p> <p><i><b>Explanation:</b> This first panel will be prepared before the conference by providing SAIs with a short background paper on SAIs and SDGs and a questionnaire about achievements and challenges that SAIs see with regard to the SDGs and that would be valuable to share with the other SAIs. The contribution of each SAI will be limited to <b>5 minutes</b>, shall concentrate on information that is interesting for the other SAIs and that provides input for further discussions during the conference. Following this first 5 minute input of each SAI, a moderated panel discussion will take place with questions to the panellists. The questions can be pre-agreed with the panellists.</i></p> <p><i>The panel will then be opened for contributions of all participants.</i></p>
<p><b>12.30</b></p>	<p><b>Lunch</b></p>
<p><b>14.00</b></p>	<p><b>Presentation: Mr. Martin Sinclair</b>, former Assistant Auditor General of the National Audit Office (NAO), the United Kingdom</p> <p><b>SAIs role in strengthening the accountability, transparency and integrity of government and public sector entities.</b></p> <p><i><b>Explanation:</b> This critical role for SAIs is conducive to the achievement of national development objectives and priorities as well as SDGs. This means that if SDGs are to be achieved, it is necessary to have strong institutions, effective rules and policies, robust systems, and well-established processes to develop, implement, monitor and report on programmes undertaken and the results achieved. As emphasised by International Standards of Supreme Audit Institutions (ISSAI) 12, SAIs’ contribution to this is to strive for the following:</i></p> <ul style="list-style-type: none"> <li>• Safeguarding the independence of SAIs.</li> <li>• Carrying out audits to ensure that government and public sector entities are held accountable for their stewardship over, and use of public resources.</li> <li>• Enabling those charged with public sector governance to discharge their responsibilities in responding to audit findings and recommendations and taking appropriate corrective action.</li> <li>• Reporting on audit results and thereby enabling the public to hold government and public sector entities accountable.</li> </ul> <p><i>This presentation will show how the UK NAO has strived to fulfil these objectives over the past years.</i></p>

14.30	<p><b>Parallel roundtables:</b></p> <p><b>SAIs’ role in promoting effective, accountable and transparent institutions</b></p> <p><i>Each roundtable will start with a 10-15 minute inspirational input about the subject matter, followed by group discussions. Each roundtable will nominate one rapporteur that will report back to the plenary about the discussions and conclusions.</i></p> <p><b>Roundtable 1: Promoting effective, accountable and transparent institutions through financial audits and audits of the final budget accounts</b></p> <p><i>Short presentation by SAI of Portugal (Ms. Conceição Ventura – Chief auditor in the Department of Consultancy and Planning, Tribunal de Contas of Portugal)</i></p> <p>Financial audit reports, including the report of the audit of the final budget accounts, are often only about the numbers being correct. But with the information that SAIs usually have through their audits, they can provide much more meaningful insight into the use of public resources and trends in budget management. This approach can add value to budget transparency as well as budget discussions in parliament.</p> <p><b>Roundtable 2: Performance audits that examine the economy, efficiency, and effectiveness of key government programmes and their contribution to specific aspects of the SDGs.</b></p> <p><i>Short presentation by CoA of Tunisia about its own audits and the Sharaka programme with the Dutch CoA (Ms. Narjess Sellami - Commissaire de gouvernement prés de la Cour des Comptes Tunisienne)</i></p> <p>Performance audit can act as an important catalyst for change in the management of public resources and delivery of public services. How can SAIs use performance audit in respect of SDGs? Are there any specific issues or challenges in conducting performance audits for SDGs? Consider:</p> <ul style="list-style-type: none"> <li>• preparedness of national frameworks</li> <li>• programmes that contribute to SDGs</li> <li>• performance information</li> </ul> <p><b>Roundtable 3: Being a model organisation through leading by example</b></p> <p><i>Short presentation by SIGMA (Mr. Lech Marcinkowski, Senior Adviser, SIGMA)</i></p> <p>SAIs have to practice what they preach and be transparent and accountable in carrying out their mandate. SAI operations have to be managed economically, efficiently, effectively and in accordance with applicable laws and regulations, and these matters publicly reported, as appropriate.</p> <p>This roundtable will discuss the different options that SAIs have to make sure and to demonstrate to their stakeholders and the public that they are a model institution.</p>
16.00	<b>Coffee / tea break</b>
16.30	<p><b>Plenary session: Reporting on the roundtables</b></p> <p><i>In this plenary session rapporteurs from the roundtables will report back on the discussions that took place and the conclusions that were reached.</i></p>
17.00	<b>Conclusion of the first day</b>
20.00	<b>Dinner</b>

<b>Thursday, 21 June 2018</b>	
<b>8.30</b>	<b>Welcoming coffee</b>
<b>9.00</b>	<b>Opening and summary of day 1</b> <b>Mr. Alastair Swarbrick</b> – Senior Adviser, SIGMA
<b>9.15</b>	<p><b>Plenary session 1: Demonstrating ongoing relevance to citizens, parliament and other stakeholders</b></p> <p>Under ISSAI 12 the work of SAIs should be relevant to citizens, parliament and other stakeholders, being responsive to changing environments and emerging risks. The SDGs ultimately focus on improving the lives of citizens and are therefore very relevant to stakeholders. Therefore, it is important that SAIs consider their stakeholders in planning, conducting and reporting their audit work.</p> <p><b>Topic 1: Developing effective working relationships between SAIs and parliaments</b></p> <p><i>Short presentation of SIGMA Paper 54 by SIGMA (Mr. Alastair Swarbrick)</i></p> <p>The relationship of an SAI with its parliament can be important for the work of the SAI to have impact. What can SAIs do to build its relationship with parliament so that its work can have increasing impact? SIGMA will present the findings of a comparative analysis of 33 European SAIs and a toolkit to help strengthening the SAI-parliament relationship in view of strengthening the impact of SAIs’ audit work.</p> <p><i>This short presentation of 15 minutes will be followed by a panel discussion of 4 panellists from the participating SAIs.</i></p> <p><b>Topic 2: Initiatives and experiences with stakeholder engagement during audit processes</b></p> <p><i>Short presentation by SAI of Latvia (Ms. Marita Salgrāve – advisor to the auditor general and audit director of the Latvian Supreme Audit Institution [SAO])</i></p> <p>If SAIs are to remain relevant they have to look at widening the engagement of stakeholders in the audit process. SAIs may have to look beyond the traditional mechanisms for planning audit, collecting evidence and consult with a wider set of stakeholders throughout the audit process. How could stakeholders be engaged through the planning, conduct and reporting of audits?</p> <p><i>A short presentation of 15 minutes will be followed by a panel discussion of 4 panellists from the participating SAIs.</i></p>
<b>10.45</b>	<b>Coffee/tea break</b>

<p><b>11.15</b></p>	<p><b>Plenary session 2: Road map for engaging with SDGs.</b></p> <p><i>During this closing session a moderated open discussion among all participants will take place to discuss possibilities for a roadmap for SAIs of the ENP south region to engage more with the SDGs.</i></p> <p><i>Questions to be considered:</i></p> <ul style="list-style-type: none"> <li>• <i>What role is the SAI expected to play by its key stakeholder (national, regional, international)?</i></li> <li>• <i>What kind of mandate, environment and capacity does the SAI need to fulfil these expectations?</i></li> <li>• <i>What role can the SAI realistically play in light of its current mandate, environment and capacity?</i></li> <li>• <i>What role does the SAI aim to play in the longer term?</i></li> <li>• <i>How does the SAI plan to enhance its capacities to play its envisaged role in the longer term?</i></li> </ul> <p><i>Moderator: <b>SIGMA</b> (Ms. Bianca Brétéché)</i></p>
<p><b>12.45</b></p>	<p><b>Conclusions of the Conference</b></p>
<p><b>13.00-14:30</b></p>	<p><b>Lunch</b></p>

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