

# Cooperation Between Supreme Audit Institutions on International Audits: Tips and Examples

## Progress to date

### Research and activities completed

The SAIs of Poland and the Netherlands are executing this activity jointly. The joint project work plan was finalized during the SC meeting in Prague. In Moscow we presented joint definitions and a rough outline of the paper (dummy). In summer 2005 we sent a format with questions to the subcommittee members, to gather their experiences and lessons learned and we received reactions of Costa Rica, Austria and Czech Republic. A more extensive questionnaire, which we sent to SAIs with experience on co-operation at the beginning of November 2005, was answered by 29 SAIs. The draft paper was distributed among the Subcommittee members and was commented upon by Austria and Czech Republic, and – on our special request – by Canada. The last version of the draft paper is attached to this progress report.

### Information request

During the SC Meeting in Vancouver we invite all participants, experienced in cooperation or not, to comment on the paper (structure and logic of the paper, and how to deal with overall tips and overlapping chapters). We also would like to discuss the applicability of the tips and examples for cooperation between (local, regional) SAIs within countries.

In addition to that, we ask SAIs with experience in cooperation to provide us with still more examples from the practice of cooperation. An illustration to every tip in the paper is essential to make it valuable for unexperienced SAIs.

### Subcommittees

The sub-committee consists of Austria, Australia, People's Republic of China, Costa Rica, Czech Republic, Peru, South Africa and the United Kingdom.

### Future steps

Finalize draft following comments from the SC September 2006 and including more examples received from SAIs July – October 2006

Send draft paper to subcommittee for comments October 2006

Send draft paper to SAIs mentioned in the examples, in order to verify if the example fits to the tip and to ask permission to use the example. October 2006

Send draft paper to selected not experienced in international audits SAIs for comments October 2006

Adjust draft paper following subcommittee comments December 2006

Present final draft paper at the Steering Committee meeting January 2007

Approval by WGEA June 2007

Present the paper to INCOSAI XIX in Mexico October 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

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

## **Contacts**

### The Netherlands:

Rob de Bakker r.debakker@rekenkamer.nl (Primary Contact)

Arien Blee, a.blees@rekenkamer.nl

Team address: environmental.auditing@rekenkamer.nl

### Poland

Ewa Borkowska-Domańska eurosai-wgea@nik.gov.pl (Primary Contact)

Monika Skrzypiec monika\_skrzypiec@nik.gov.pl