



INTOSAI
Working Group
on Environmental
Auditing

Coordinated International Audit on Climate Change

Project Leader's Final Report:
Process Chronicle and Lessons Learned

John Reed
Project Leader
Office of the Auditor General
of Canada

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Introduction

At the 11th meeting of INTOSAI's Working Group on Environmental Auditing (WGEA) in Arusha, Tanzania, in June 2007 (WG11), a number of supreme audit institutions (SAIs) agreed to cooperate in designing and undertaking a coordinated audit of climate change programs. Fourteen SAIs, referred to as "the partners," were part of the collaboration: Australia, Austria, Brazil, Canada, Estonia, Finland, Greece, Indonesia, Norway, Poland, Slovenia, South Africa, the United Kingdom, and the United States.

This cooperation project was the first of its kind for the WGEA and, for several of the partners, was their first coordinated audit of this type. The partners represent a diverse group, with a range of experience in auditing climate change programs and a mix of audit mandates and practices.

The joint summary report—*Coordinated International Audit on Climate Change: Key Implications for Governments and their Auditors*—is the culmination of the partners' work together. Yet it is not the only measure of their success. Together, they have encouraged and supported dozens of national audits of climate change programs, shared their best ideas and practices in how to audit such programs, and identified lessons learned to strengthen cooperative undertakings in the future. The project's success reflects the passion and dedication of many individuals that sustained their efforts over three years.

The partners have learned a great deal together. And there are probably things they would do differently if doing it all over again.

This is the final report from the Project Leader, Mr. John Reed of the Office of the Auditor General of Canada. The purpose of this report is to capture the process used and the lessons learned in executing the coordinated international audit on climate change. It is divided into three sections:

- a chronicle of the process used to plan and guide the project
- lessons learned from the perspectives of the individual participants
- perspectives of the Project Leader

1. Process Used to Plan and Guide the Cooperation

The following section sets out the key activities and meetings that took place over the three-year course of this cooperation project. It is organized chronologically and roughly by the sequence of events that took place. Key documents used in this process are included in the appendix.

As the Project Leader, my overall approach to planning and managing this project was founded on three pillars of activity that I believe are required to achieve breakthrough results:

- establishing a **shared vision**
- securing **commitments** to achieve the vision
- encouraging and taking **action** in line with the commitments

Emphasis on these three pillars was deliberate and was repeated throughout the project, in many email communications and at each meeting of the partners. Constant communication was the “glue” between the pillars.

Establishing a shared vision for the project was a condition for success. Explicit elements of the vision for this project were the project objectives, the form of cooperation, and the purpose and structure of the joint summary report. Taken together, this vision directed us toward a future result that had never been attempted before, a vision based on new possibilities. This is significant because it challenged us to think “outside of the box,” and to examine new ways of working together.

Securing commitment to the vision took place at both the organizational and individual level. Organizational commitment started at the 11th WGEA meeting in June 2007 when a number of SAIs signed up for the project. Organizational commitment was formalized through the cooperation framework that was circulated to and agreed to by virtually all heads of SAIs. Individual commitment was encouraged continuously, through, for example, inclusive and active participation in meetings, numerous emails from me, and delegated and distributed roles in sharing the workload.

Taking action in line with the commitments and vision was continuous and is fully described in the rest of this section.

Planning Phase

June to December 2007

Most planning was carried out through written correspondence and email from me. Key to the early planning of the project was the use of Partners’ Status Reports. The template for these status reports was based on the WGEA publication *Cooperation Between SAIs: Tips and Examples for Cooperative Audits*. This publication lays out a series of useful tips that follow the sequence of the audit process.

The first formal (email) correspondence from me to the partners occurred in September 2007. The purpose of this was to start communication between the project partners (the *Cooperation Between SAIs* publication identifies good communication as the most important factor for a successful cooperative audit) and to start planning the first face-to-face meeting. This email transmitted Partners’ Status Report #1 (attached in the appendix) into which I had embedded a series of questions to the partners. These questions were intended to solicit preliminary views on a host of matters to be discussed and decisions to be taken during the planning phase. The partners’ responses to the questions were recorded into the next Partners’ Status Report #2. These responses identified areas of agreement and disagreement and issues to discuss at the partners’ first meeting. This process of embedding questions and recording responses into subsequent status reports continued through the planning phase of the project.

January 2008: Partners' First Meeting, Pretoria, South Africa

The first meeting was held 29 January to 1 February 2008 and was attended by 26 representatives from 13 of the 14 participating SAIs and the World Bank. Experts from the United Nations Framework Convention on Climate Change (Mr. Cam Carruthers) and the International Institute for Sustainable Development (Mr. John Drexhage) participated via videoconference. These experts had been invited to provide important technical background to the partners and were also invited as part of our project objective of building relationships with key external stakeholders.

The Partners' Status Report #2 was distributed prior to the meeting and, for the reasons noted above, had provided a good foundation for the discussions that took place.

The main objectives of this meeting were to discuss and reach agreement on:

- the partners' high-level vision and expectations for the project, including the project objectives and form of cooperation
- the audit approach, including broad audit objectives, topic areas, and researchable questions
- the nature and objectives of joint reporting
- the project timetable

The partners were unanimous in their support and enthusiasm for this cooperation project.

The partners agreed on the following **objectives** of the cooperation project:

- to encourage and support effective national audits of climate change by supreme audit institutions
- to coordinate auditing and reporting of selected climate change subtopics in order to exploit the collective power and insights of participating SAIs in addressing a global problem
- to build strategic relationships with key international organizations

With respect to the **form of cooperation**, taking into account the voluntary nature of the cooperation as well as both the commonalities and differences among the SAIs, the partners concluded that a prescriptive model of cooperation, whereby all partners would follow the same approach and report on the same issues, would not work. Rather, the partners favoured a flexible model. Under this model, the partners worked together to develop a generic **audit approach**. This audit approach included suggested audit objectives, researchable questions, and audit criteria. Subsequently, partner SAIs used the generic audit approach as a "menu of options" from which to design and plan their respective national audits. In effect, each SAI had the flexibility to choose from a broad framework in a manner that suited its priorities. This generic audit approach was the foundation of the flexible model of cooperation and was intended both to guide the national audits undertaken by SAIs and to provide the basis for the joint reporting.

To start the process of developing the generic audit approach, I had identified prior to the meeting a series of suggested climate change topics (mitigation, adaptation, and science and technology) and subtopics (for example, planning, results measurement, and emissions monitoring). These topics and subtopics were based on responses received to questions posed in the Partners' Status Report #1. During the meeting, participants were divided into three small groups (corresponding to the topics of mitigation, adaptation, and science and technology) and were

charged with the task of elaborating these subtopics, audit objectives, researchable questions, and sources of audit criteria. Each small group was assigned a facilitator and rapporteur. The draft outputs were recorded in separate tables or what came to be called **audit approach matrices**.

Full details and outcomes of the meeting are described in the meeting minutes (attached in the appendix), which were prepared by me, circulated for comment, and finalized after the meeting.

February to September 2008: Refining the Audit Approach

Following the first meeting, the small groups continued to develop and refine the draft audit approach matrices, largely through email and teleconference. This took a significant amount of effort and back and forth discussion among the partners and small groups. This effort involved both dealing with the substance of the approach (for example, refining the researchable questions and audit criteria) and the form (ensuring a consistent and standardized format). Through this process, the topic of science and technology was blended into the topics of mitigation and adaptation.

In addition, throughout this period, I maintained communication with the partners on a variety of matters, including in preparation for the partners' second meeting.

September 2008: Partners' Second Meeting, Oslo, Norway

The partners met a second time from 21–25 September 2008 in Oslo, Norway. The meeting was attended by 12 of the 14 SAI partners and was facilitated by me. A representative of the internal audit function of the World Bank, though not an SAI, also attended the meeting as a special partner in this project. Mr. John Drexhage of the International Institute for Sustainable Development attended in person as an expert advisor.

The main objectives of this meeting were to discuss and reach agreement on:

- the final versions of the audit approach matrices and
- the structure and planned content of the joint summary report.

Several documents were distributed prior to the meeting, including:

- the Partners' Status Report #3 (this report included the responses of the partners to a series of new questions posed),
- a newly established "News and Views" template (based on this template, at the beginning of the meeting each partner was asked to provide a brief overview of the status of climate change activities in their country, their national audit plans, and their latest thinking on the project), and
- the near-final audit approach matrices.

During the meeting, working in two main groups (one for mitigation and one for adaptation), participants reviewed, amended, and finalized the audit approach matrices. Final editing and formatting was undertaken post-meeting by me and was finalized by November 2008. The final combined audit approach matrices are attached in the appendix.

The partners also reached agreement on the numerous details concerning our vision for the joint summary report, including its contents, format, and style. It was envisioned that the report would include a mix of background data, summarized audit observations, high-level messages, case studies, and audit abstracts. In order to pave the way for future success and the crafting of the report, a number of subcommittees were assigned to complete various tasks over the period of implementation and to help share the workload. These subcommittees related to:

- report drafting
- case studies
- comparative (background) data
- audit abstracts
- expert review and validation
- perspectives of developing countries
- communications

At the close of the meeting, the partners agreed on the most important success factors for the duration of the project, namely:

- cooperation
- commitment
- communication
- staying on track

All meeting outcomes were captured in the partners' second meeting minutes, which are attached in the appendix.

Implementation Phase

October 2008 to December 2009

Fall 2008 was a period of transition from the project's planning phase to the implementation phase. Implementation in this context refers to the individual SAIs undertaking their national audits. As noted earlier, the audit approach matrices served to help the individual SAI partners plan their respective national audits.

The matrices were also intended as the foundation for the joint summary report. To this end, the matrices were reformatted and sent to all SAI partners with a request to indicate their planned audit coverage. This allowed me to keep track of how individual SAIs intended to address the audit objectives and researchable questions and to compile an overall matrix of planned audit coverage. The final SAI coverage of combined matrices received as of February 2009 is attached in the appendix.

During the partners' first meeting in January 2008, partners had agreed that a formal memorandum of understanding (MOU) between the participating SAIs was not necessary. In the absence of such an MOU, as the project entered the implementation phase, I felt it was appropriate to engage heads of institutions in the process and to reinforce their commitment to the project. To this end, a high-level cooperation framework (a summary of the project, based on

the agreements reached to date) was sent from the Auditor General of Canada and the Auditor General of Estonia to each of the other heads of SAIs. The cooperation framework and an example of the letter are attached in the appendix.

As the project entered the implementation phase, in lieu of a planned face-to-face meeting, the partners agreed that it was important to maintain active communication. To this end, a quarterly report template (attached in the appendix) was prepared and partners were asked to complete and circulate the report at the end of each quarter. The consistency of use of this template was mixed. In addition to the use of this form, regular email communication took place.

Reporting Phase

The drafting of the joint summary report started in February 2010 and was an iterative process involving many steps and participants. It involved a significant level of effort by all SAIs, especially SAI Canada as both Project Leader and the lead for report production. The broad process outline, the role of various partners, and the report form and structure had been previously developed and agreed to at the partners' second meeting. Draft versions of the joint summary report are not included in this Project Leader's report.

January to February 2010: Assembling the Findings

To get the report drafting process started, partner SAIs were asked to provide two main inputs. First, each was asked to fill in their answers to the audit objectives and researchable questions contained in the audit approach matrices. These answers were assembled into a user-friendly format by SAI Canada (Ms. Sylvie Marchand), which also analyzed the responses to identify common emerging messages. These answers were considered the raw ingredients for the audit observations in the report. These synthesis documents (covering mitigation and adaptation) are attached in the appendix.

Second, each SAI was asked to identify the top five messages emerging from its own audit work. These top five messages were also analyzed by SAI Canada and compiled into a synthesis that would ultimately be used in formulating the overall messages in the report.

Concurrent to this process, three subcommittees (as established at the partners' second meeting) were collecting information from the partner SAIs regarding (1) potential case studies, (2) audit abstracts, and (3) comparative data. Each of these activities entailed considerable work on the part of the subcommittees and the SAIs and each of these three pieces of information was revised over the report drafting phase and ultimately incorporated into the final report.

For example, collection of comparative data (led by SAI United States) involved extensive research in authoritative third-party sources regarding such issues as greenhouse gas emissions and the impacts of climate change. Tasks involved for the audit abstracts subcommittee (led by SAI Finland) included establishing a standardized template, soliciting abstracts from each of the partners, and reviewing and providing feedback to the authors to ensure consistency of detail and presentation. The subcommittee also took it upon itself to review the common themes and

messages emerging from the abstracts and these were used as inputs in the report drafting process.

The case study subcommittee (led by SAI Brazil) had an especially challenging task as both the purpose and content of the cases evolved as the report messages and observations became clearer over time. The initial idea, agreed at the Oslo meeting, was to present examples of good practices but these proved difficult to find. Moreover, it was felt that to make the text more lively and interesting, a different style of case study was needed. The final inclusion of case studies in the report was only successfully achieved during the partners' third meeting in Athens. The process was conducted concurrently with the development of the report, when it was possible to properly fit the case studies into the text and to make the necessary adjustments to their content.

The report drafting subcommittee played a pivotal role in the development of the report, beginning with a meeting held in Tanzania in February 2010. The main product from this meeting was a detailed and annotated table of contents and report structure that was the foundation for the balance of the drafting process. But this product belies the complexity of the challenge the drafting committee faced: It took considerable time and creative thinking to sort through the various report "ingredients"—audit observations, high-level messages, case studies, and comparative data—and to fashion them into a coherent whole. At this meeting, responsibility for detailed writing and elaboration of the various report sections was delegated by me to individuals on the drafting committee. Their efforts were indispensable to the project's final success.

SAI Canada took the lead in overall coordination of the joint summary report and over the next several months, numerous draft versions of the report were prepared and revised, based on comments received from the partner SAIs. A near-final version of the report was the basis for the partners' third full face-to-face meeting.

June 2010: Partners' Third Meeting, Athens, Greece

Originally, the partners had planned to meet in April 2010; however, this meeting was cancelled due to the volcanic ash air traffic disruptions in Europe at that time. The meeting was instead held in June. The primary purpose of this meeting was to finalize, in its entirety, the near-final joint summary report. This was an intensive and iterative task that involved considerable discussion and editing in small groups and in plenary. At this meeting, partners agreed on the process, timelines, and roles to finalize and obtain sign-off of the final report. The partners also discussed lessons learned (see Section 2 of this report).

July to October 2010: Finalizing the Joint Summary Report and Supporting External Communications

Finalizing the report over this period also proved to be an exhaustive process under the lead of SAI Canada (Mr. George Stuetz). Several versions of the report were circulated for review and comment, paying attention to the smallest of details and seeking consensus from all partners. In addition, the report was professionally edited several times by the SAI Canada communications team and the report's layout and graphic design was finalized.

To ensure that a product was free of errors, the quality assurance process for this report included the following:

- All of the project's partners were responsible for ensuring that information throughout the report that related to their SAI was correct. This included all information where the SAI was directly mentioned (for example, in case studies, abstracts, and exhibits), and SAI specific information including names and titles of participants. This also included all information where the SAI was indirectly mentioned, for example, "Two SAIs, despite their governments having plans in place, have concluded that their countries' Kyoto target will not be met" (p. 36). All partners were reminded of this obligation when the drafts were sent out.
- For information not specifically pertaining to their SAIs, all of the project's partners were responsible for commenting on the accuracy of the general and summary information. Many of the partners conducted reviews of the sources of some of the information and provided feedback with corrections and references where changes were required. All partners were reminded of this obligation when the drafts were sent out.
- Sources for the general information contained in the report were reviewed by SAI Canada (information contained in the introduction, including exhibits 1 and 2; the glossary; and project methodology). The executive summary was reviewed to ensure a match with the information contained in the section containing the summarized findings and case studies. Copyright permissions were acquired where required.
- The final draft was reviewed and commented on by two outside experts with a significant background and knowledge of climate change and the related international treaties. No significant issues were identified but some suggestions for improvement were given and addressed by the partners.
- Written approvals from all 14 SAIs were received prior to the report being sent to the printer.

The final report was released at XX INCOSAI in November 2010 in South Africa. The release of the report was supported by a detailed communication strategy that was led and managed by SAI United Kingdom. This strategy was developed and discussed over the course of several meetings and email exchanges. A draft of this communication plan is attached in the appendix.

2. Lessons Learned: Perspectives of the Partners

As described in Section 1, the successful conclusion of this project required the sustained attention and effort of many people over a long period of time. It is evident that while undertaking collaborative work can produce many benefits, it also comes at a cost—of time, effort, and financial resources—for all participants, especially the lead organization.

At the partners' third meeting in Athens, participants were asked to provide their perspective on the lessons learned in this project in terms of things that worked as well as things that could be improved. This list was circulated after the meeting and all were invited to add or refine. Set out below are the key messages, annotated by me.

Things that Worked

Upfront planning. We took the time upfront to do the necessary planning and the planning was done as a group. There was clarity of roles, tasks, and process from early on. The WGEA guide *Cooperation Between SAIs: Tips and Examples for Cooperative Audits* is a useful starting point and excellent framework when planning such a project.

Face-to-face interactions. The face-to-face meeting held in the initial stage of the process was essential to develop a good plan. Face-to-face meetings from beginning to end were mission critical. Field trips and social events were important for team building.

Skilled personnel. The role of the Project Leader is important for the entire project and having a strong leader is critical. The project benefitted from strong and skilled facilitators, the core drafting team, and final editing. In the final stages of drafting the report, having one person with good knowledge and oversight to pull everything together was critical.

Project schedule. Developing and adhering to a schedule was helpful for internal budgeting and planning attendance at meetings and participants' availability.

Flexibility. The flexibility for SAIs to choose from a menu of options was important. The matrix with several questions gave SAIs flexibilities as it was designed to accommodate their different mandates. The matrices helped to find common ground in relation to findings and challenges.

Commitment and communication. Communication with heads of SAIs to ensure their ongoing support was important. The personal commitment to the project from the whole group was a key success factor. The commitment to share the workload helped to progress the project, to give each SAI a sense of contribution, and to create a necessary ownership for all. The partners' status reports were useful as a communication tool.

Sharing knowledge. The project has helped the auditors from several SAIs to improve their skills and knowledge. The project helped SAIs to acquire more knowledge through establishing networks and through formal and informal discussions over the course of the collaboration. Developing contacts and resources with other SAIs helped to improve national work.

Having fun: It has been fun! Social activities and excursions helped to build team spirit.

Things that Could Be Improved

Drafting the report. Earlier face-to-face conversation about key messages and how to convey them in the report could have been useful to the drafting process. Earlier identification of common coverage of audit topics could have helped to address them in more detail. As well, agreeing early on the audience for the joint report is crucial, so that the project scope and work is focused and understood. In the end, the report was intended for multiple audiences. The stage of audit preparation was longer than the reporting phase. There should have been more time dedicated to the national reporting and joint reporting. More national audits could have been translated into English to facilitate the group's work.

Audit approach matrices. The use of a menu of options in the audit approach has limitations. In such a voluntary setting, it is important to encourage (and give) extra effort to ensure coverage. The fact the matrices gave so many options for participating SAIs made it more difficult to write the joint summary report, especially to find common observations and messages. Also, more thought could have been put into thinking through how the answers to the questions in the matrices would be used in the final report. This includes having a common set of agreed terminology. Completion of the audit matrices took a lot of effort. Narrowing the scope at the front end may have added focus.

Ongoing communications. More commitment to regular, necessary, and agreed-to communication within the group would have been helpful. Some SAIs were more committed to active communication than others. The group could have considered alternative communication tools to emails and letters, such as a web page and electronic networks, and done more to try to maximize more personal cross-team engagement.

Ensuring continuity. SAIs need to plan for the unexpected and to ensure continuity over the long term, especially as related to team resources (for example, as people change jobs). In addition, changes in personnel can impact the project overall as new people come into the project and others leave.

Level of effort required. Participating in a collaborative undertaking carries a high transaction cost. Communicating honestly with senior management about the level of resources and time is required in order to participate in such a project. It is important to make management understand that the project is part of the job, not just an additional task to save for after-hours. SAIs must commit to attending all meetings and to doing their fair share of the workload.

External organizations. Getting external organizations involved and engaged in the project proved to be challenging. When the audience for the joint summary report is not clear, senior management is less likely to commit to the project.

3. Perspectives of the Project Leader

Overall, I believe we achieved a breakthrough within the INTOSAI community; that is, together, we achieved results that are simply without precedent. The foregoing section captured lessons learned from the perspective of the participants. This section provides some additional reflections and lessons learned from my perspective. Although I support the lessons learned from the perspective of the project participants, as the overall leader, coordinator, and facilitator of the process, I have a different vantage point on how the process worked.

A framework for front-end planning. The WGEA publication *Cooperation Between SAIs: Tips and Examples for Cooperative Audits* proved to be an essential planning tool, particularly at the front end of the project. It provides an easy structured way to organize discussions and decisions. This project reinforced the conventional wisdom that it is crucial to be clear on common purpose and common ground early in the project; it is essential to spend the time to work out the details. Front-end planning must focus on the entire project and should begin with the end in mind.

Trickle-down senior commitment from the Head of SAI. Securing organizational commitment was crucial, especially considering the transaction costs of participating in collaborative efforts over the long haul. It is vital to maintain such commitment through the duration of the project. Although a formal Memorandum of Understanding was not used in this project, securing awareness and commitment from the respective heads of SAIs took place early in the process as well as formally, through the cooperation framework. Authority consistent with the organizational commitment needs to be transmitted to the project participants. When exchanging emails, and especially when attending meetings, the individual participants should be empowered by their organization to make decisions and commitments rather than having to check with their SAI. But this was not always the case.

Partners, not participants. Because participation in the project was voluntary, there was a risk that individual SAIs or their representatives would not feel a sense of obligation or belonging to the project. No one can be forced to volunteer! For this reason, I decided to use the term “partners” instead of “participants” when referring to the SAIs and the term “partnership” when referring to the project as a whole. I believe that this helped to reinforce our interdependence; that is, the idea that the project’s success depended on the collective effort of all SAIs.

Transparent communication. Communicate! Communicate! Communicate! is the number one tip in the *WGEA Cooperation Between SAIs: Tips and Examples for Cooperative Audits* publication and was reinforced in this project. I would add to that the importance of transparent communications. Through the course of this project, all emails, status reports, quarterly updates, and comments on drafts were shared with all partners and participants. I believe this served to reinforce our mutual accountability and awareness.

Sharing the workload. Philosophically, sharing the workload serves to reinforce a sense of belonging and joint ownership. But the mandatory sharing of the workload was a matter of practicality: There was simply too much work to do and too many activities to leave it all to one SAI or group of SAIs. Sharing the workload occurred during and after meetings; for example, in the development of the audit approach matrices by small cluster groups. Sharing the workload became especially important as the project moved into the reporting and communicating phases. For the joint summary report, all partners were required to support one or more of the subcommittees described in the first section. Membership and leadership of the subcommittees was determined by me, based on my assessment of the nature of the tasks and required skills.

Pros and cons to a prescriptive versus flexible approach to collaboration. The form of our cooperation was an explicit topic of conversation at the partners’ first meeting. It was decided by the partners that a prescriptive approach simply would not have worked in this case given the diversity of SAI mandates and country climate change priorities. As noted in the previous, a flexible approach was beneficial for the SAIs. But it clearly created challenges at the reporting phase: for some topics there was not a critical mass of observations to support summarized findings. The key to the flexible approach is to find the lowest common denominator and focus.

Dealing with stragglers. It is perhaps natural in such a large group of partners (14) that some will contribute more than others. In this project, all partners made significant contributions. There were instances throughout this project where some partners did not meet the timelines requested for input and comments (largely due to competing office priorities), particularly during the

reporting phase. It was a challenge for me to balance giving a “pat on the back” with a “kick in the behind” when communicating openly with partners. In hindsight, we should have paid more attention to (1) identifying those points in the process where a lack of timely participation by individual SAIs could impact the overall project and (2) discussing as a group how to deal with the situation.

Implications for the Project Leader organization. SAI Canada had a dual role in this project, both as leader and as a partner/participant. In the previous section, participants reflected on the importance of clearly understanding the costs of participating in such a collaboration. Ditto for the individual and organizational position of the Project Leader. It is a huge amount of effort, requiring different sub-roles and skills, that must be sustained over a long period of time. Although I had sustained support from the SAI Canada leadership, there was a requirement to draw on other people and skills to support me, including for administrative and professional tasks. In hindsight, more attention to the breadth of this effort and establishment of an internal team to support it would have been beneficial.

In addition, though not deliberate at the outset, it proved beneficial to me to split the role of Project Leader from project participant within SAI Canada. This allowed me to treat SAI Canada as I would any other partner.

Conclusion

From giraffes, chameleons and velvet monkeys to the Gods of Athens, it has been quite a journey together. With the release of both our joint report and this report, I am reminded of the famous words of Norway’s Colonel Birger Eriksen at the commencement of the 1940 Battle of Drøbak Sound, when he said “Either I will be decorated, or I will be court-martialed. **Fire!**”

John Reed
Project Leader
Office of the Auditor General of Canada
November 2010

Appendix—Key Documents Used in the Process

Partners' Status Report #1



Partners' Status Report #1.doc

Minutes of Partners' First Meeting and Second Meeting



Partners Meeting#1 Pretoria Final Minutes



Partners' Meeting#2 Oslo Final Minutes.do

Combined Audit Approach Matrices and Coverage by SAIs



Final Combined Audit Approach Matrices.dc



Final SAI Coverage of Combined Matrices

Highlights of Cooperation Framework and Sample Letter to Heads of SAIs



Cooperation Framework Overview



Sample letter to Head of SAI. 2008.dc

Quarterly Report Template



Quarterly Report Template.doc

Mitigation and Adaptation Synthesis of Partner Responses



Mitigation Synthesis Post-Tanzania.doc



Adaptation Synthesis Post-Tanzania.doc

Communications Plan



Communication plan Climate Change Repo

