**Questionnaire on possible areas for cooperative activities and needs of sais**

This questionnaire was prepared by EUROSAI Goal Team 3 established to implement Strategic Goal 3 – Knowledge Sharing according to the EUROSAI Strategic Plan 2011-2017. The purpose of this questionnaire is to get an overview over already executed cooperative audits, as well as to identify possible areas for regional or sub-regional cooperative activities and needs of SAIs. The information provided by your SAI will become valuable input for the future work of all the EUROSAI community.

**1. Experiences from cooperative activities**

**1.1 Has your SAI participated in any cooperative audits?**

**Yes  No**

**1.2 If no, what are the reasons why your SAI has not participated in any cooperative audits?**

|  |  |
| --- | --- |
| **Reasons for not participating in cooperative audits** | |
| **1** |  |
| **2** |  |
| **3** |  |
| **4** |  |
| **5** |  |
| **…** |  |

**1.3 Please name the titles of cooperative audits in which your SAI has participated from 2008 and complete the other information listed below**

**•** Title of the cooperative audit

• Audit area (If it is possible please use the areas listed in point 2.7, if no define another area.)

• Impulse for taking part in this audit (e. g. offer for cooperation from other SAI, informal agreement of highest representatives of SAIs, offer within WG or TG, advert on website)

• Role of SAI: (e.g. coordinator of audit, active participants, editorial responsibilities)

• Frame of this activity (EUROSAI working group and if so which; contact committee working group and if so which; bilateral partner and if so with which; other possibility and if so which)

• Type of the audit (joint, coordinated or parallel audit) i

• Type of audit report/reports (national, international, both of them)

• Year of publishing

• Place where the report was published (e. g. SAO website, WG/TF website)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Overview of cooperative audits from 2008** | | | | |
|  | **1.** | **2.** | **3.** | **…** |
| **Title** |  |  |  |  |
| **Audit area** |  |  |  |  |
| **Impulse** |  |  |  |  |
| **Role of SAI** |  |  |  |  |
| **Audit frame** |  |  |  |  |
| **Audit type[[1]](#endnote-1)** |  |  |  |  |
| **Type of audit report(s)** |  |  |  |  |
| **Year of publishing** |  |  |  |  |
| **Place where report(s) was/were published** |  |  |  |  |

**1.4 What were in your opinion the benefits of participating in the mentioned cooperative audit(s)?**

|  |  |
| --- | --- |
| **Benefits of participating in cooperative audits** | |
| **1** |  |
| **2** |  |
| **3** |  |
| **4** |  |
| **5** |  |
| **…** |  |

**2. Future cooperative activities**

**2.1 Would your SAI like to participate in cooperative audits in the future?**

**Yes  No**

**2.2 If so, is your SAI able to increase the number of cooperative audits in the future?**

**Yes  No**

**2.3 If no, what is/are for your SAI the limiting factor/factors for carrying out more cooperative audits (internal barriers)?**

|  |  |
| --- | --- |
| **Limiting factor(s) for carrying out more cooperative audits – internal barriers** | |
| **1** |  |
| **2** |  |
| **3** |  |
| **4** |  |
| **5** |  |
| **…** |  |

**2.4 How long in advance does your SAI need to know the theme of a cooperative audit to be able to incorporate it in the audit plan in a given year?**

|  |
| --- |
|  |

**2.5 What is/are in your opinion the limiting factor/factors for carrying out more cooperative audits in general?**

|  |  |
| --- | --- |
| **Limiting factor(s) for carrying out more cooperative audits in general** | |
| **1** |  |
| **2** |  |
| **3** |  |
| **4** |  |
| **5** |  |
| **…** |  |

**2.6 What is/are in your opinion the key success factor/factors for carrying out more cooperative audits in general?**

|  |  |
| --- | --- |
| **Key success factor/factors for carrying out more cooperative audits in general** | |
| **1** |  |
| **2** |  |
| **3** |  |
| **4** |  |
| **5** |  |
| **…** |  |

**2.7 In the table below possible areas for future cooperation among SAIs are listed. Please evaluate importance and suitability of each area for future cooperative audits on a 10 point scale, where 1 point means the less important and suitable area and 10 point means the area with the highest importance or suitableness for cooperative activity. In case of missing area please add it in the table.**

| **Possible areas for future cooperative audits** | | |
| --- | --- | --- |
| **Area** | **Importance (points)** | **Suitability (points)** |
| **Environmental projects and topics** |  |  |
| Land use planning |  |  |
| Environment and landscape improvements |  |  |
| Water management |  |  |
| Flood protection and elimination of flood damages |  |  |
| Air quality |  |  |
| National parks and other protected territories |  |  |
| Waste |  |  |
| Hazardous waste |  |  |
| Climate change |  |  |
| Fisheries management |  |  |
| Funds in the area of environmental disasters |  |  |
| Chemicals |  |  |
| Coastal areas/marine protection |  |  |
| … |  |  |
| **Social themes and projects** |  |  |
| Supporting and integration of disabled persons |  |  |
| Refugee facilities administration |  |  |
| The structure and operation of social services |  |  |
| ... |  |  |
| **Infrastructure projects** |  |  |
| Development of transportation networks |  |  |
| Audit of “Public Private Partnership” (PPP projects) |  |  |
| Infrastructure and environmental issues |  |  |
| … |  |  |
| **Taxes administration** |  |  |
| Value Added Tax Administration |  |  |
| Excise Duty Administration |  |  |
| ... |  |  |
| **IT projects** |  |  |
| IT security in public sector |  |  |
| Better Public Services through e-government |  |  |
| IT development in government |  |  |
| Audit of IT applications |  |  |
| Maturity of IT support processes in order to achieve the SAI strategic goals |  |  |
| **…** |  |  |
| **Other** |  |  |
| Cross-border cooperation |  |  |
| Rural Development |  |  |
| Assurance of Epizootic Safety |  |  |
| Management and Control Systems of the EU Structural Funds |  |  |
| ... |  |  |

**3. Support on how to perform cooperative activities**

**3.1 Is your SAI aware of the INTOSAI CBC “**[**Guide for cooperative audit programs between SAIs**](http://cbc.courdescomptes.ma/index.php?id=20&tx_abdownloads_pi1%5baction%5d=getviewcategory&tx_abdownloads_pi1%5bcategory_uid%5d=29&tx_abdownloads_pi1%5bcid%5d=81&cHash=8526d20286)**“?**

**Yes  No**

**3.2 Is your SAI interested in support on performing/ lessons learned from carrying out cooperative activities?**

**Yes, preferably in**

Seminar/workshop

E-learning

Guidelines/handbooks/good practices

Cooperation/consulting with experienced SAIs

Other *(please specify)*:

**No**

**3.3 What kind of experiences would your SAI like to see included in the supporting activities?** (Examples of topics: Audit cooperation agreements as a precondition of good cooperation, Structure of audit reports with respect to national peculiarities of individual SAIs...)

|  |  |
| --- | --- |
| **Expected topics (possible contributions of other SAIs)** | |
| **1** |  |
| **2** |  |
| **3** |  |
| **4** |  |
| **5** |  |
| **…** |  |

**3.4 Could your SAI provide expertise on how to perform cooperative activities?**

**Yes  No**

**3.5 If so, please specify what kind of expertise your SAI could contribute with** (Examples of topics: Audit cooperation agreements as a precondition of good cooperation, Structure of audit reports with respect to national peculiarities of individual SAIs…)

|  |  |
| --- | --- |
| **Possible contributions topics of your SAI** | |
| **1** |  |
| **2** |  |
| **3** |  |
| **4** |  |
| **5** |  |
| **…** |  |

1. *Type of cooperative audits*

   Cooperative audits between two or more SAIs can be divided into three types: parallel, coordinated and joint audits:

   • **Parallel Audit Mission:** A decision is taken to carry out similar audits. Methodology and audit approach would be shared. The audit is conducted more or less simultaneously by two or more autonomous auditing bodies, but with a separate audit team from each body, usually reporting only to its own governing body and only on matters within its own mandate.

   • **Coordinated Audit Mission:** A coordinated audit is either a joint audit with separate audit reports to the SAIs owns governing bodies or a parallel audit with a single audit report in addition to the separate national reports.

   • **Joint Audit Mission:** Key decisions are shared. The audit is conducted by one audit team composed of auditors from two or more autonomous auditing bodies who usually prepare a single joint audit report for presentation to each respective governing body.

   **Source:** Guide For Cooperative Audit Programs between Supreme Audit Institutions published by INTOSAI – Capacity Building Committee in 2009:[**http://apps.contraloria.gob.pe/cbcsubcommittee2/files/Gu%C3%ADa%20de%20auditorias%20coordinadas/Guide%20for%20Cooperative%20Audit%20Programs%20between%20SAIs.pdf**](http://apps.contraloria.gob.pe/cbcsubcommittee2/files/Gu%C3%ADa%20de%20auditorias%20coordinadas/Guide%20for%20Cooperative%20Audit%20Programs%20between%20SAIs.pdf) [↑](#endnote-ref-1)