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Foreword to ISSAI 5800

Acknowledge

The Subcommittee on Cooperative Audits met the challenge of drafting a guide for the implementation of joint bilateral and multilateral audits. This document relies on the work performed by supreme audit institutions. This Subcommittee wishes to thank the Working Group on Environmental Auditing whose advice and recommendations included in several papers have influenced and substantially supported this work. In addition, we would like to thank all Supreme Audit Institutions that have answered our questionnaires and provided the information on the cooperative audits performed by their SAIs. The information supplemented by additional documents, such as the formal agreements about cooperative audits, provided us with key facts that have served as input to this guide and the appendices. Finally, our subcommittee would like to thank the German SAI, former member of our subcommittee, for developing the guide and further support when approaching the comments and recommendations given by other supreme audit institutions.

Foreword

An old Chinese proverb says: *“The man who moved the mountain began by carrying away small stones”*. Someone who has already carried out audit work together with other SAIs will find it easy to identify with this person. Cooperation often begins with addressing minor challenges in order to find later that one actually has moved a mountain. The purpose of this guide is to point out ways that may be followed in the removal of the stones.

The initial years of the 21st century are characterized by increasing interdependence and harmonization. The global economy has long since overcome all political borders. The governments that have so far acted within their territory must keep up with these rapid developments in many fields. Against this background, cooperation is the foundation of development and general well-being in our world. By cooperating, we strengthen society, uphold common values, develop our cultural identities and share knowledge. Cooperation is therefore the only reasonable option for governments and, at the same time, for the Supreme Audit Institutions, if they wish to play a major part still in the future.

The sharing of information and lessons learnt widens the horizon and opens up a new perspective on the actions of one’s own government in comparison to other governments. At the same time, the exchange of information and knowledge is also becoming vital for Supreme Audit Institutions. The continuous further development of public-sector auditing is absolutely necessary in order to keep abreast of the rapid changes we are facing. This increases the need for technical support.

International cooperation can help highlight common features in the arrangements that prevail in the various countries and that can become the accepted objective and rule for all countries. The search for the best systems and procedures of public funds auditing is important to ensure that their management complies with the principles of legality, regularity, effectiveness, efficiency and economy. If the Supreme Audit Institutions wish to play a proactive role in society rather than a merely passive one, they must perform their missions efficiently and, on a timely basis, prepare for and adapt to the challenges of a rapidly changing political and

administrative environment. In this endeavor, “coming together is a beginning, keeping together is progress, and working together is success”.¹

¹ Quoted from Henry Ford