

GUID 9000

Cooperative Audits between SAIs



INTOSAI

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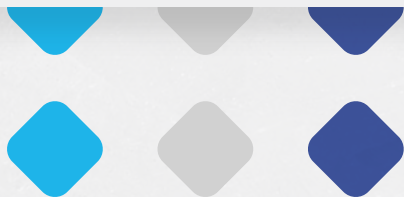


INTOSAI



INTOSAI, 2019

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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

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1

INTRODUCTION

In recent years, cooperation among supreme audit institutions has expanded considerably. The momentum for this development was largely provided by INTOSAI through its congresses, standing committees, working groups, meetings, seminars and, in the most recent period, by its support of the INTOSAI development initiative. In many cases, cooperation was also the result of bilateral and regional initiatives through which the supreme audit institutions put into practice the INTOSAI motto which says that the exchange of experience benefits all.

The individual contributions to this GUID requested from all supreme audit institutions clearly show the extent of cooperation activities currently under way. They prove that supreme audit institutions intend to meet the challenges arising from global change by identifying and implementing new ways of effective organization and management for themselves. The present GUID is to be a contribution towards achieving the goal that the international community of supreme audit institutions can play an ever more essential role in improving public resource management.

1.1 FORMAT OF THIS GUID

The structure of this GUID reflects the successive steps of an audit mission. It addresses the steps of preparing, implementing and evaluating an audit exercise and provides advice and recommendations on each of these stages. The relevant content under each item cannot and are not meant to completely and fully address all the questions that may arise when conducting audits by several supreme audit institutions. In this GUID, it is impossible e.g. to take into consideration the variety in the national legal frameworks under which supreme audit institutions have to

operate. Nevertheless, it appears likely that this GUID addresses the key questions to be answered by participants in a cooperative audit.¹

1.2 OBJECTIVE OF THIS GUID

This GUID is to provide supreme audit institutions with a tool for preparing, implementing and following up on bilateral and multilateral audits. During the joint planning of such audits, the GUID is to alert all participants to important issues that need to be clarified and agreed as a prerequisite for making the audit a success. Especially the model of a formal audit agreement and the checklist serve this purpose. While making use of the GUID cannot ensure that the audit will be a success for all participants, it may help to avoid potential pitfalls. The benefit that the GUID may provide partly depends on the lessons learnt by supreme audit institutions in applying it.

1.3 DEFINITIONS

Bearing in mind the international environment in which this GUID is to be used, it appears to make sense to start out by defining some of the concepts dealt with below. This is to prevent potential misunderstandings that might arise in the future cooperation of several supreme audit institutions.

» TYPE OF COOPERATIVE AUDITS²

Cooperative audits between two or more supreme audit institutions can be divided into three types: parallel/concurrent, coordinated and joint audits (see figure 1).

- **Parallel/Concurrent Audit Mission:** A decision is taken to carry out similar audits. Methodology and audit approach could be shared. The audit is conducted more or less simultaneously by two or more autonomous

1 For the development of this guide the following documents were used as reference: *Cooperation Between Supreme Audit Institutions – Tips and Examples for Cooperative Audits*, 2007, GUID 5203 *Cooperation on Audits of International Environmental Accords*.

2 See INTOSAI, *How Supreme audit institutions May Co-operate on the Audit of International Environmental Accords*, 1998. INTOSAI, *Cooperation between Supreme Audit Institutions – Tips and Examples for Cooperative Audits*, 2007, Introduction, p.

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.

For this type of audit, we could mention the audit conducted between 2006 and 2009 by 12 SAI from EUROSAI (Bulgaria, Czech Republic, Macedonia, Germany, Romania, Slovakia, Slovenia, Turkey, Spain, Switzerland, Ukraine and Poland). They all signed a cooperation agreement and the framework programme to be taken into account by all SAI in their audit research. The objective of the audit was to assess the performance of selected programmes /measures to promote employment of disabled people.

Another audit is the one conducted between 2008 and 2012 where SAI Czech Republic and SAI Germany agreed to conduct parallel audits both of the EU-wide awarding of building contracts and of corruption prevention. This audit focused on the application of EU procurement law as transposed into national law and corruption prevention of contracts for building construction and road construction and/or transport infrastructure. The audit also covered contract awards below the EU thresholds with a view to corruption prevention.

- **Coordinated Audit Mission:** A coordinated audit is either a joint audit with separate audit reports to the supreme audit institutions own governing bodies or a parallel audit with a single audit report in addition to the separate national reports.

As an example, we could mention the coordinated audit conducted between 2007 and 2008 by the SAIs from Ukraine, Germany, Netherlands, Poland, Russian Federation, Slovak Republic, Switzerland, United States of America and the European Court of Auditors in relation to the Chernobyl Shelter Fund.

The audit objective was to establish the actual state of affairs regarding legal, organizational and financial support of decommissioning the Chernobyl Nuclear Power Plant (CNPP) and transforming destroyed CNPP Unit 4 into an environmentally safe system by fulfilling Shelter implementation Plan.

- **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.

For this type of audit there is an example this GUID could provide to potential SAIs interested in performing a joint audit, this refers to audit conducted by SAI Netherlands and SAI Belgium between 2007-2008. They both celebrated an agreement to conduct a joint audit about quality review in higher education in their countries.

In their joint examination they found that quality review in higher education both in the Netherlands and in Belgium is highly developed. However, the functioning of quality assurance in educational institutions themselves could be improved in several aspects. Five years later both SAIs conducted a follow up audit to verify whether their recommendations had been complied with.

» **MANAGEMENT (HIERARCHY) LEVELS**

Under a cooperative audit, the participating supreme audit institutions have to perform different functions. The tasks need to be coordinated in common or national teams, fieldwork is to be conducted, reports need to be drafted and decisions need to be taken. The functions are performed by persons who, while having different job titles within the hierarchy of each Supreme Audit Institution, have similar types of work to do. For purposes of this GUID, the various levels are defined as follows:

Roles and responsibility will be undertaken depending on the participating supreme audit institutions.

- First level: top management such as auditor general, (first) president or their deputies
- Second level: heads of divisions, departments, line managers
- Third level: heads of audit units, sections
- Fourth level: senior auditors / auditors
- Fifth level: other employees.

The success of the audit will depend on the commitment of every party involved, specifically of the top management (First level).

» COMMITTEES

When performing cooperative audits, it is important to have bodies/committees responsible of taking decisions and follow up to the whole process.

Each supreme audit institution representative for either of the committees will be appointed at the signing of the standard agreement or during the preparation of audit, by official document

Depending on the type of cooperative audit, participating SAIs may constitute the following committees:

- » **Coordination Committee:** This is a body for coordinating cooperative work under a parallel or coordinated audit exercise. The committee members share views on the audits and agree on the approach to be adopted. They communicate the information necessary for taking decisions to decision-makers at the participating supreme audit institutions and represent the decisions of these responsible persons vis-à-vis the other supreme audit institutions. The members of such committees may be experienced auditors (Fourth level or higher).

Alternatively, participating SAIs may choose one of them as the Coordinator SAI to hold the responsibility of the fulfilment of the audit program (e.g. milestones, schedule).

- » **Steering Committee:** This is a body for monitoring and steering the activities of the audit team in the course of a joint audit. This body takes all decisions about the cooperative audit to the extent that the leaders of the audit are not authorized to take them. At the same time, the representatives keep in contact with their respective supreme audit institutions. It is advisable for member to have the authority to take decisions within their organizations (Third level or higher).

» TYPE OF REPORTS

In principle, there are two different forms in which the supreme audit institutions may report on the results of a cooperative audit.

- » **Joint report (joint audit):** The participating supreme audit institutions draw up a joint report, which includes the findings, conclusions and recommendations developed by the audit and is made available to the respective governing bodies and to national institutions. The report may be drawn up in one or several languages.
- » **Joint report (coordinated audit):** The participating supreme audit institutions draw up a joint report – based on national reports, where applicable. The joint report includes some or all of the findings, conclusions and recommendations represented jointly by the supreme audit institutions. The joint report will be made available to the appropriate parliamentary or governing bodies, and if possible, according to legal framework, to any other stakeholder – supplementary to the national reports where appropriate. The report may be drafted in one or several languages.
- » **National audit report (coordinated / concurrent or parallel audit):** The participating supreme audit institutions produce separate national reports. They include the findings, conclusions and recommendations developed by the national audit, supplemented, when possible, by the results of the audits of the other participating supreme audit institutions. The reports may have identical structures or may be similar only in parts. They are made available to the national bodies.

2

INITIATION OF THE AUDIT

2.1 OBJECTIVE OF AUDIT COOPERATION

INTOSAI-P1 The Lima Declaration (Art. 15) rightly points out that the international sharing of information and experiences is an effective means of helping supreme audit institutions accomplish their tasks.

This implies the sharing of lessons learnt as well as the training of auditors and advice on audit methods. While regards need to be made to the different legal and economic framework of each nation, it is possible to use the experience gained by others as a basis for drawing conclusions about potential improvements in one's own country and better arrangements for the exercise of one's own audit functions. This approach may also help avoid repeating systemic errors that have already been detected by other supreme audit institutions.

International cooperation contributes to the training of auditors which increasingly becomes an international endeavor and gives them the chance to familiarize themselves with new working methods. At the same time, it offers the opportunity to unambiguously and clearly define the meaning of individual technical terms (terminology) in the various languages.

Supreme audit institutions have worked together in a variety of ways. They have done so regularly in the form of parallel or coordinated audits, which involves the sharing of information. Joint audit missions have been less frequent; such audits have been carried out by Algeria, Cyprus, Indonesia¹, Lithuania, Maldives, Mozambique, Peru, Slovenia and Venezuela.

¹ Indonesia through participation in the audit; in Cour des Comptes audit – note: CdC was UNBOA incumbent – BPK RI's auditors participated actively. The auditors were using UN auditing standards.

Cooperation in an audit is usually necessary where a supreme audit institution carries out an audit requiring field work abroad. As a rule, supreme audit institutions are not entitled to conduct any audit work outside the territory of their country, e.g. at beneficiaries abroad, without the consent of the other country concerned. In some cases, the law authorizes them, subject to specified conditions, to request the assistance of foreign audit institutions.

2.2 DECISION ON AUDIT COOPERATION

The replies to the questionnaire distributed by the Working Group (cf. annex 1) indicate that, apart from the fundamental interest in bilateral or multilateral cooperation, there is a wide variety of different underlying motives. Cooperative audits may enhance existing cooperation between supreme audit institutions and may strengthen informal networks.

Cooperation among supreme audit institutions is not a waste of time but a need for keeping them effective, since it promotes benchmarking and the development of best practice in all institutions involved¹. It serves the development and enhancement of general professional knowledge of public-sector auditors. The sharing of lessons learnt, knowledge and methodology in fields of interests of the supreme audit institutions was often mentioned as a motive. Supreme audit institutions wish to review their existing practices and compare them to international good practice and standards. In some cases, this knowledge is needed for an audit exercise already under way. The INTOSAI Working Group on Environmental Auditing has mentioned the following principal objectives:

- to support supreme audit institutions in developing understanding of the specific problems connected with environmental auditing;
- to facilitate exchange of information and experiences in this field;

¹ XVIII INCOSAI, Theme I, discussion paper on the possibilities for bilateral and multilateral cooperation among supreme audit institutions (SAIs). Author: National Audit Office United Kingdom.

- to publish methodological guidelines and other information useful for supreme audit institutions (i.e. recommendations in the scope and
- methods of environmental audits).¹

Today, the major reason is likely to be the need to work out solutions to international challenges, e.g. environmental issues, collection of taxes and duties or combating and prosecuting international crime. For many supreme audit institutions, the motivation to find common solutions for problems of an international scale is the decisive factor for the desire to cooperate. In a number of cases, cooperation aims at developing a common policy of the supreme audit institutions, above all for the protection of our environment.

Frequently, cooperative audits also refer to programs, in which several countries are involved, e.g. the audit of financial assistance to strengthen the agricultural and regional infrastructure, of donor funds. For example: auditing of the tsunami fund was becoming common interest of many supreme audit institutions due to huge amount of money involved from donor countries to tsunami-hit countries. Therefore it is necessary to have a sound report which is transparent and accountable for donors, which usually raised funds from people. For a donor country, however, it was more efficient to involve local auditors in their supreme audit institutions audit so that they gain a better understanding of the real condition of tsunami victims. The audits often address transparency, proper use, reporting on and verification of these programs.

In the case of other issues of an international scale, e.g. customs administration and immigration, money-laundering, human trafficking or multinational defense agreements, audits by an individual supreme audit institution within its national borders do not make much sense.² Thus it is reasonable for SAIs to conduct a cooperative audit.

2.2.1 SELECTION OF TOPIC FOR THE AUDIT

In many cases, cooperation will be motivated by the fact that such cross-border matters as environmental pollution, visible and invisible imports or exports, cash flows or certain taxes or customs duties can only be audited in the form

¹ Website INTOSAI WGEA: <http://www.environmental-auditing.org/>.

² See XVIII INCOSAI, Theme I, discussion paper on the possibilities for bilateral and multilateral cooperation among supreme audit institutions (SAIs). Author: National Audit Office United Kingdom.

of cross- border cooperation. Apart from the former, certain conditions and/or transactions found in more than one country can be audited such as government grants to particular sectors of the economy (energy sector or agricultural sector). The analysis of the responses to the questionnaire indicated a number of interesting audit fields that can be divided into several, partly overlapping audit areas (cf. annex 2).

2.2.2 SELECTION OF SAIS FOR THE AUDIT

The selection of suitable audit participants is often directly influenced by the audit theme.

- In the case of audits in the field of the environment and environmental funds, the participants are selected from among those countries that belong to a given geographic region (e.g. countries adjoining a lake or the sea, forest or national parks) or countries that are parties to a given convention (e.g. Helsinki Convention). In the case of environmental audits, the participation of supreme audit institutions of countries that exert particular influence on the environment is of considerable interest. Concerning audits of aid funds for the relief of natural disasters the supreme audit institutions of both the donor and recipient countries should participate.
- When it comes to auditing certain structures (bridges, motorways), the audit institutions of the countries in which the structure is located will participate in the audit.
- Audits relating to cross-border commercial transactions in certain goods / services and to the connected taxes and custom duties will be conducted in cooperation by the supreme audit institutions of those countries to which these transactions and revenues are of significant concern. The same applies to the cross-border movement of ordinary and hazardous wastes. For those audits, the participants are also usually chosen from the countries concerned.
- Apart from regional factors, cooperation by several supreme audit institutions may make sense, if they or their countries have similar interests.

- For instance, a cooperative audit might look into the cost-effectiveness of loans that international organisations have granted to individual recipient countries.
- Apart from the former, there is a special interest in the participation of Supreme Audit Institutions of countries that have special expertise owing to already having conducted an audit in the relevant field, have proven experts on their staff or make frequent use of audit methods that are also of interest of other supreme audit institutions. This applies especially to audits that are primarily conducted for training purposes. Another participation option to be considered is the supreme audit institution of a country which (probably) has developed good practice in a given area, although the supreme audit institution concerned has not yet conducted a relevant audit. In this case, a cooperative (parallel) audit which involves the sharing of essential audit findings is an attractive option.

2.2.3 SELECTION OF THE SUITABLE TYPE OF AUDIT

Audit cooperation between supreme audit institutions is not a novelty but is continuously increasing and may take a wide variety of different forms.

A distinction is usually made between:

- Consultancy: restricted to sharing information;
- Mutual support: the audit is based on audit results developed by another supreme audit institution without duplicating them;
- Harmonization: audits with similar or common audits methodology and approach;
- Joint audit: the audit team is made up of individual auditors from a number of supreme audit institutions. In some countries, there are legal barriers preventing joint audits because there is no legal authority for doing audit work outside the national territory.¹

¹ For example in Austria; see report of the Austrian SAI by collegiate executive Mag. Wilhelm Kellner on audits of supreme audit institutions in a globalized environment (multilateral audits, coordinated audits); 19th UN/INTOSAI Symposium, SYMPOSIUM ON VALUE AND BENEFITS OF GOVERNMENT AUDIT IN A GLOBALISED ENVIRONMENT, 28–30 March 2007, Vienna, Austria, <http://www.intosai.org/uploads/anlageie.pdf> Page 90-94.

While consultancy and mutual support can largely be practiced informally, coordinated and parallel audits (on the basis of harmonization) require thorough preparations and agreements. However, in many cases, the participants have no mutual legal obligations and cooperation is rather based on the principle of good will.¹

One may distinguish between parallel or (simultaneous) audit, coordinated audit and joint audit (cf. item 1.3 above). These forms of cooperation can often not be clearly set apart (cf. figure 1 below). The degree of cooperation varies along a continuum from parallel audits to joint audits. A decision as to which type of cooperative audit is conducted is not really important as far as the participating Supreme Audit Institutions take the same opinion about all relevant points. Audits that fully meet the description of the concept of “joint audit” are rare and in a number of cases² are subject to special requirements.

	Parallel Audit	Parallel Audit	Joint Audit	
Team	National Audit Teams	National audit teams	Joint Audit Teams	Joint Audit Team
Objectives	Similar / (partly) identical	Similar / (partly) identical	Identical	Identical
Scope	Similar	Similar / (partly) identical	Identical	Identical
Methodology	Similar	Similar / (partly) identical	Identical	Identical
Conducting	(Nearly) simultaneous	Simultaneous		
Report	National Audit Reports	National Audit Reports	Joint Audit Report	Joint Audit Report
Evaluation	National Audit Teams	National Audit Teams	Joint Audit Team	Joint Audit Team

1 Example: Understanding on which points to include in the national reports that are to appear in parallel to the joint audit report: (“National Reports should include the following issues”) on the International Coordinated Audit of the Chernobyl Shelter Fund http://www.environmental-auditing.org/Portals/0/AuditFiles/Ukraine_joint_f_eng_Chernobyl.pdf.

2 While the German SAI may enter into agreements with foreign, supranational or international audit authorities, issue or accept commissions to carry out individual audit assignments, or may take over audit duties on behalf of supranational or international institutions, this is contingent on empowerment by international treaties or intergovernmental agreements (article 93, paragraph 2, Federal Budget Code).

2.3 CONFIDENTIALITY

Cooperation with the Supreme Audit Institutions of other countries necessarily implies sharing information. As a rule, audit findings may be communicated to other audit bodies only in cases where relevant legislation provides for doing so.

Therefore, the sharing of information should be limited to those supreme audit institutions that work together in a cooperation project and need the findings in order to be able to participate. In the case of multilateral audits, it may make sense to restrict the communication of certain information to one SAI that exercises a coordinating function.

SAIs may wish to consider sharing only as need to be taking into account the following aspects:

- It is usually sufficient to furnish the partner institutions with summary information. As a rule, it will not be necessary to provide the partner institutions with complete audit reports that are addressed to national bodies (e.g. the Parliament or the Government).
- Where the communication of data has been agreed and is necessary for performing the cooperative audit, it may be possible for personal data to be depersonalized.
- Certain classified data may not be sent via e-mail or by ordinary post without being encrypted.
- The audited body or other stakeholders concerned¹ have a right to be heard before audit findings are forwarded to other bodies – including other supreme audit institutions.
- The cooperating supreme audit institutions may consider agreeing that information will be released to third parties only with the consent of the supreme audit institution from which the data originates (see Standard Audit Agreement, Article 15).

Generally, standing orders are in place that governs how certain data are handled. In view of its wide scope of authority, the supreme audit institution is usually

¹ In the case of Germany, this applies e.g. to natural or legal persons not covered by rights of audit but appearing in audit reports because they are involved in discharging public administration functions.

responsible for ensuring that the documents and information received are given confidential treatment and that specific provisions on secrecy are complied with.

In some countries, any retrieval of sensitive data by public authorities is subject to privacy rules. Sensitive data especially include personal data, i.e. data that permit conclusions about the personal circumstances of the citizens or legal entities affected. Especially, communication to other bodies of data collected may encroach upon the right to privacy. Therefore, the data are usually always depersonalized before passing them on or even publishing them. Where it is impossible to restore personal identification, communicating the data does not interfere with privacy rights.

Certain groups of persons are bound by special rules on professional secrecy (e.g. staff of medical and psychological assessment services, lawyers in connection with providing advice to their clients). Those who, in the course of their audit work, receive information to which professional secrecy rules apply, partly have the same duty of secrecy and, in case of infringement, face the same penal sanctions as other professionals.

In addition to general official and professional secrecy rules, specific secrecy rules need to be complied with. In many countries, these include postal and telecommunications secrecy, tax secrecy and secrecy of social security and welfare matters. In addition, there is a large number of other legal provisions on privacy e.g. the right to secrecy of parties to administrative proceedings or similar rights according to commercial law.

2.4 FORMAL AGREEMENT ON AUDIT COOPERATION

Depending on the mode of audit cooperation or the kind of audit cooperation chosen, there is a wide variety of open issues on which (possibly binding) agreement should be reached by the participating Supreme audit institutions prior to the commencement of the cooperative audit (cf. annex 4 - Standard Audit Agreement). The aim is to prevent any delays in conducting audit work by means of discussing frankly all essential issues among all participants before starting the audit. Clear rules to which the participating supreme audit institutions have

committed themselves in the audit agreement will especially be of merit for operative decision-making on organizational issues. In drafting the agreement, attention needs always to be paid to safeguard independence in connection with audits and the collection of audit evidence.

3

SEQUENCE OF STEPS OF AUDIT WORK

Once the preliminary steps up to the signing of a formal audit agreement have been taken, the arrangements made must be put into practice. Full communication among all participants is a vital ingredient for the success of any cooperative audit.¹

3.1 PREPARATION OF AUDIT

In the course of audit preparation, all agreements (formally concluded where applicable) relating to the audit is implemented. This includes especially the formation of one or several audit teams, the necessary training, identify and exchange the nation-wide significant risks relating to the audit theme and audit objectives of the cooperative audit, analysis of audit findings already available and the drawing up of an audit design outline including the methodology to be used as well as the time schedule.²

1 See INTOSAI, 2007, *Throughout All Audit Phases*, p. 3.

2 During the preparation of a coordinated audit, the steps to be followed will depend on the approach to be adopted, either as a joint audit with separate audit reports or as a parallel (or concurrent) audit with a unique report, in addition to the national reports.

» **AUDIT TEAM(S)**

Concerning the selection of participating auditors, various approaches may be appropriate depending on the form of audit chosen.

Figure 2	
Parallel Audit	Joint Audit
<ul style="list-style-type: none"> » Selection of members of the national audit teams. » Designation of the responsible national team leaders » Exchange of information about the audit teams among the participating supreme audit institutions » Joint coordination meeting of the persons responsible for the audit teams » Setting-up of a coordination committee 	<ul style="list-style-type: none"> » Selection of the respective members of the participating supreme audit institutions (4th level or higher) » Designation of the responsible team leadership (3rd level or higher) » Release of the members/ auditors selected for the joint audit from other duties » First information exchange between the members of the audit team. » Joint preparatory meeting of the audit team » Setting-up of a steering committee

In the case of joint audits, it is advisable to designate the members of the audit team already in the formal audit agreement. At least the member that is to responsibly represent each participating supreme audit institution in the audit team needs to be designated at an early stage. The requirements to be met by the participating auditors, especially with respect to language skills, can thus be discussed and agreed among the participating supreme audit institutions on a timely basis.

Where the participating supreme audit institutions have formed a joint audit team, it is advisable the respective members enable to provide an adequate input into

the work of the team for a considerable period of time. Apart from the formal requirements that have to be met to ensure this, auditors could be largely relieved from other audit work. Such arrangements can effectively prevent potential conflicts arising from parallel commitments to different tasks that especially may jeopardize compliance with the time schedule agreed for the joint audit.

Relying on external expertise may also be of merit. The experts may come from one or several countries involved and provide support to audit work for the benefit of all participants. Funding for such experts may be agreed by participating SAIs at the beginning of the audit.

» LEADING AND DECISION-MAKING BODIES

The structure of leading and decision-making bodies may differ according to the form of audit chosen:

Figure 3	
Parallel Audit	Joint Audit
<ul style="list-style-type: none"> » Leading the national audit teams will be the responsibility of the national supreme audit institutions » Taking decisions about the national audit will be the responsibility of the national supreme audit institutions » The audits will be coordinated by a joint body (coordination committee) » Where decisions on individual issues have to be taken jointly, they will be taken by the decision-makers at the respective national supreme audit institutions (where necessary) 	<ul style="list-style-type: none"> » The leader(s) of the audit team will be designated jointly by all participating supreme audit institutions » Decisions about the audit within the scope of authority assigned will be taken by the leader(s) of the audit team » Steering of the audit by a joint body (steering committee) » Decisions about the joint audit outside the scope of authority given to the leader(s) of the audit will be taken by a steering committee on which all participating supreme audit institutions will be represented

For most parallel audits, joint leading and decision-making bodies are not likely to be needed. Since national audits are conducted under the responsibility of each national SAI, only a coordinating body is required. Its task will be to ensure the necessary sharing of information and coordination of the national audits.

In contrast, there should be a single leadership in the case of joint audits. The leader(s) designated jointly will discharge their functions under their own responsibility within the scope of authority assigned. A joint steering committee of representatives from all participating supreme audit institutions could be set up to take decisions that go beyond the leadership's authority. It is advisable these representatives have the necessary decision-making powers in order to be largely able to take decisions without further coordination processes within their respective national institutions. If this requirement is not met, there is a risk that the coordination procedures within the national supreme audit institutions have a significant impact on the development of the joint audits.

If a joint report on the results of coordinated audits is to be produced, it is advisable to set up a joint committee for drafting and coordinating this report. Here again, the national representatives of this committee should have the necessary decision-making powers to reach a final agreement on the findings, conclusions and recommendations of the joint report.

» **PREPARATORY MEETINGS / TRAINING EVENTS**

It is recommendable that joint meetings of the participants take place prior to commencement of the audit(s). Its objective should be to exchange views about the theme, contents and successive phases of the planned audit(s). Such a meeting provides a forum for the participants to talk about lessons already learnt, to point out national peculiarities and to impart relevant knowledge for the audit. In case of a joint audit, this preliminary meeting also provides the opportunity for the members of the audit team to come to know each other. In the case of parallel audits, it is advisable that, at least the members of the coordinating committee (if any) meet.

In addition, it may be useful to hold joint training events in preparation for the cooperative audit. Seminars and workshops of the participating auditors may help to ensure that they can start the audit on the basis of an identical level of knowledge.

In this context, it may be worthwhile to call in external experts from international organizations or academies that are already dealing with the audit theme, in many cases from an international perspective.

» CONDUCT OF PRELIMINARY (NATIONAL) STUDIES

National legal and other provisions permitting, preliminary studies before starting the audit may be useful. The essential purpose of such a preliminary study is to generate basic findings for the audit by means of research e.g. on the Internet or in libraries.

On this matter, SAIs could identify and exchange the nation-wide significant risks relating to the audit theme and audit objectives of the cooperative audit

The sources of information to identify such risks would include but not limited to the following:

- Budget documents of the auditee;
- Internal guidelines and operating manuals of the auditee;
- Previous audit findings;
- Internal audit reports;
- Discussion with the national governing bodies and key stakeholders;
- Data from the management information system.

» COMPILATION OF RESULTS OF PREVIOUS (NATIONAL) AUDITS

Compiling and analyzing the results of previous audits that addressed a similar audit theme is an appropriate preparation for carrying out the joint audit. The findings and recommendations developed by previous audits may indicate potential approaches for the joint audit. However, it is necessary to consider the extent to which the respective national situations lend themselves to an international review.

» **AUDIT DESIGN OUTLINE (INCLUDING TIME SCHEDULE)**

The most important ingredient to the preparation of an audit is drafting an audit design outline. Depending on the form of the audit, the requirements as to contents, structure and approach differ.

Figure 4	
Parallel Audit	Joint Audit
<ul style="list-style-type: none"> » National audit design outlines with comparable contents, perhaps on the basis of a common model » Deviations / adjustments in accordance with the respective national legal framework are possible » The audit design outline needs to be approved by the authorized decision- makers of the respective national SAI 	<ul style="list-style-type: none"> » Uniform audit design outline » Taking into account the national legal frameworks that govern the work of the participating Supreme audit institutions » Approval by all participating Supreme audit institutions

As a rule, the audit design outline is not likely to be an integral part of the formal audit agreement between the Supreme audit institutions. In case of a joint audit, it will therefore have to be approved at least on the level of the steering committee, unless the right of approval is reserved - by national legal provisions, where applicable – to the decision-makers within the participating supreme audit institutions. If so, sufficient time must be allowed for coordination.

» **TIME TABLE / ACTION PLAN**

Planning the timing of the audit(s) is an essential component of the audit design outline. Where the audit is based on a formal audit agreement among the participating supreme audit institutions, it is likely that the key points, such as

basic steps of work, time for / form of completion of each step, have already been set out in that agreement. The degree of precision of and commitment to the time schedule will also depend on the form of audit.

Parallel Audit	Joint Audit
<ul style="list-style-type: none"> » Framework timetable with the essential common milestones e.g. dates of starting and finishing the national audits, reporting of audit findings etc. » General timetable with large time buffers » Acknowledgement of the timetable by all participating Supreme audit institutions » Timetables for national audits, taking into account the above-mentioned mile stones 	<ul style="list-style-type: none"> » Detailed time table, taking into account the successive phases of the joint audit » Allotting time for the various audit steps, especially the necessary coordination work within the participating Supreme audit institutions. » Approval by the participating Supreme audit institutions (steering committee)

In parallel audits, the timetable thus merely provides a framework within which the Supreme audit institutions should conduct their own audits under their sole responsibility. Changes in the national audits may affect the agreed timetable but not necessarily so.

3.2 IMPLEMENTATION OF AUDIT

When conducting joint audits, a number of peculiar features arise from cooperation and coordination among the participating Supreme audit institutions. The joint audit or the several national audits follow the usual sequence of audit steps. In case of

a joint audit, the individual SAI is superseded as decision-making, monitoring and steering body by the leader(s) of the audit or the steering committee.¹

» **MONITORING COMPLIANCE WITH THE TIMETABLE AND AUDIT PROGRESS**

The extent to which the participating Supreme audit institutions are involved in monitoring compliance with the timetable and audit progress depends on the form of audit chosen.

Figure 6	
Parallel Audit	Joint Audit
<ul style="list-style-type: none"> » Steering the national audits is the responsibility of each participating Supreme Audit Institution » All participants need to be informed of any significant deviations from the timetable in the course of the national audits » Adjustment of the timetable after coordination among the participating Supreme audit institutions (coordination committee, where appropriate) 	<ul style="list-style-type: none"> » Steering the joint audit is the responsibility of the leader(s) of the audit/the steering committee » Involvement of the national Supreme Audit Institutions only where needed and on the initiative of the steering committee » Adjustment of timetable by the steering committee

On the whole, parallel audits imply that the participating Supreme audit institutions perform essential steering functions independently of each other, while, in the case of a joint audit, these functions are delegated to the team leader(s) or a steering committee.

1 In the case of a coordinated audit, the implementation of the audit will follow the steps depending on the approach to be adopted, either as a joint audit with separate audit reports or as a parallel (or concurrent) audit with a unique report, in addition to the national reports.

» **REGULAR SHARING OF INFORMATION / WORKING MEETINGS**

While communication is of particular importance in any audit, it is an indispensable ingredient for the success of a cooperative audit. Whenever it seems necessary or advisable, full sharing of information should take place not only within the audit teams but also among other responsible officers in the participating Supreme Audit Institutions. Regular mutual information e.g. on the progress made, any interim findings generated from fieldwork or responses of the audited bodies will enable the participating Supreme Audit Institutions to adapt their activities accordingly where necessary.

Especially during a parallel audit, the sharing of information can ensure that the national audits generate comparable results. Where one participating institution identifies any need for change or difficulty, the other parties involved may react in an early stage.

Apart from the use of electronic media (e-mail, Internet), regular joint meetings are a suitable tool for information exchange. In particular, such meetings foster informal contacts between the participating individuals and create the basis for cooperation in a spirit of mutual confidence. It is recommendable that participants come to know each other by means of open communication and discussions outside the formal meetings, thus avoiding potential impediments to cooperative audit work.

» **EXCHANGE OF RESULTS**

Apart from the continued sharing of information about the audit(s), the exchange of audit results is the essential core element of a cooperative audit conducted by Supreme Audit Institutions.

3.3 REPORTING ON THE AUDIT

The nature, content and scope of reporting and the potential addressees of the joint report on an audit by two or more Supreme audit institutions are largely determined by the form of audit chosen. Therefore, reporting may take the form of national documents or of a document drafted jointly.

Figure 7	
Parallel Audit	Joint Audit
<ul style="list-style-type: none"> » National reports with similar structures » Potential deviations derived from the designs/results of the national audits » Findings, conclusions and recommendations are developed under the separate responsibility of each national SAI » Where appropriate, a joint summary of the national reports may be produced (e.g. as a component of the national reports) » Reports addressed to national bodies (Parliament, Government etc.) 	<ul style="list-style-type: none"> » Single report » Findings, conclusions and recommendations are developed under the joint responsibility of all participating Supreme audit institutions » Reports addressed to national bodies (Parliament, Government etc.) » Where appropriate, also addressed to international organizations which have a responsibility in the audited field

While in a joint audit, all participating supreme audit institutions issue an identical report, several independent national reports are issued in the case of parallel audits. These reports should have similar structures but need always take regard to national peculiarities.

To that extent, deviations, e.g. owing to other and possibly broadened audit approaches are possible without jeopardizing the objectives of the cooperative audit. Whether, in addition to the features of a parallel audit, the results of the other national audits are reflected in the national reports or whether a separate document is drawn up will depend on the interests of each SAI and the legal framework in which it operates. The SAIs might wish to consider including a joint summary into their national reports.

Since a parallel audit merely involves comparable audits at the national levels, reporting is addressed primarily to the responsible national bodies. These may be the Government or individual ministries and the Parliament. Usually, the joint report on a joint audit will also be addressed to these bodies. Based on its international approach, such a report will be also of interest to organizations that have to deal with the issues audited in an international context. Within the scope of the legal framework by which each SAI is governed, the option of joint reporting to such organizations should always be borne in mind.

4

EVALUATION AND FURTHER AUDIT COOPERATION

The participating Supreme audit institutions should not yet terminate the audit exercise upon conclusion of the audit process and submission of a report. If supreme audit institutions wish to comply with their primary duty of seeking to improve public sector performance, they have to ensure that their own activities comply with high quality standards. Therefore, the supreme audit institutions themselves should assess whether the audit has been successful. Such an ex-post review is part of a system of quality management which is to enable Supreme audit institutions to identify deficiencies and address them where necessary.¹

The term “evaluation” can be defined as the description, analysis and assessment of projects and processes. In the case of audits, such evaluation needs to be based on such criteria as audit standards and rules of procedure that explain how the successive phases of the audit have to be implemented. One key element the audit design outline (see item 3.1 above).

In addition, participating SAIs could consider including best practices and lessons learnt about the auditing, when possible, and appropriate, this can also be mentioned on the audit report under recommendations or as a separate document, previously agreed by the SAIs.

¹ The Supreme Audit Institution of Denmark, Finland and Norway published an evaluation report (lessons learned) of their “*Parallel Audit of the Nordic Cooperation Regarding the Electricity Emergency Preparedness*” in February 2009. An abstract of the report can be find at: <http://uk.rigsrevisionen.dk/media/1892056/1-2008.pdf>.

4.1 REVIEW OF AUDIT PERFORMED

In any evaluation, first check the implementation of the successive steps of the audit, in particular, compliance with the timetable, achievement of the pre-set audit objectives, the extent to which audit findings reflect the audit approaches and the action taken by the audited bodies in response to the audit recommendations. This form of evaluation could also be conducted in the case of purely national audits.

Information on the evaluation of the audit exercise should be recorded in writing in the form of an audit minute. In this document, the individuals who participated in the audit will show whether the audit has developed as expected or whether there have been deviations. This refers to such factors as the timeframe and the audit approach (scope and audit methodology). Such an audit minute should give detailed reasons for the differences between targeted and actual performance.

Deviations from the audit design outline and time schedule should not be considered as tantamount to deficiencies. Since the audit design and time schedule are worked out at the beginning of an audit, it is possible that little information is yet available about the audit topic. If e.g. more information than expected needs to be analyzed at an audited body, this may justify delays in audit performance.

4.2 EX-POST EVALUATION OF AUDIT COOPERATION

Cooperative audits of Supreme audit institutions often are more demanding on the auditors and require a larger input than national audits. Further problems may be caused by the cooperation of several Supreme audit institutions. It is recommendable that Ex-post evaluations also assess the quality of audit cooperation. Problems in this field may arise, if auditors with different mother tongues are assigned to a cooperative audit. In such a case, adequate command of other languages is of considerable importance. It is advisable participating supreme audit institutions make sure that the auditors assigned have adequate language skills. This is contingent upon the supreme audit institutions taking timely action to bring auditors to the required level of command of the foreign language concerned.

objectives have been reached fully, partly or not at all. Since compared to national audits, international audits require a larger cooperation effort among auditors; a critical assessment needs to be made of whether the results of the audit have justified the connected input of time and resources. In view of the considerable costs of official travel abroad, the evaluation also could verify compliance with the cost ceiling.

There are two reasons why the evaluation of audit exercises and audit cooperation is important for the participating supreme audit institutions: on one hand, the results of ex-post evaluation are an important basis for deciding about further action after the audit (for details see 4.3 below), on the other hand, the evaluation may teach lessons that can be applied to future audits.

4.3 CONTINUATION OF AUDIT COOPERATION

It is recommendable that at the end of ex-post evaluation, supreme audit institutions consider whether continuing cooperation in the audited field will add value. The evaluation of this issue depends on the result of the audit. If e.g. considerable deficiencies in government operations have been identified and if Supreme audit institutions have made recommendations for improvement, it may be a good idea to conduct a follow-up audit after a certain period of time.

The audit results could also prompt supreme audit institutions to look into similar audit fields. In this way, they could apply and perhaps even enhance acquired knowledge.

APPENDIX 1

1.1 – What was the audit(s) topic?

PARTICIPATING SAIs	Title of audit mission
SAI Argentina; SAI Brazil; SAI Paraguay; SAI Uruguay; SAI Venezuela; SAI Chile; SAI Bolivia	Audit to the Management on the Operational Circuit of the Southern Common Market (MERCOSUR)
SAI Argentina; SAI Bolivia; SAI Chile	Audit on the Operational loads of food by land transport
SAI Austria; European Court of Auditors	Evaluation of the law on grants for the Environment – Environment grants abroad.
SAI Austria; SAI Switzerland	Parallel Audit of the Austrian Court of Audit and the Swiss Federal Audit Office - Controll of VAT
SAI Austria; SAI Czech Republik	Coordinated Audits of the Implementation of Tasks Related to Environmental Projects and Measures in the Thaya River Basin
SAI Austria; SAI Czech Republic; SAI Slovenia; SAI Slovak Republic	Utilization of state financial means allotted for air and ozone layer protection and implementation of related international agreements
SAI Austria; SAI Hungary; SAI Poland; SAI Slovakia	Report on the Parallel Audit of the Performance of Structural Funds programmes in the areas of employment and/or the environment by the Working Group on the Structural Funds
SAI Austria, SAI Hungary; SAI Slovenia	Environmental Audit Report on the three-border area of Hungary, Slovenia and Austria - Follow-up
Multilateral;	Cost of Control - operational programme employment in Austria 2007-2013 - European Social Fund (ESF) & European Rural Development Fund (ERDF) (Working Group on the Structural Funds)

PARTICIPATING SAIS	Title of audit mission
Multilateral	Audit of Value Added Tax
SAI Austria; SAI Bulgaria; SAI Cyprus; SAI Malta; SAI Netherlands; SAI Norway; SAI Russia; SAI Ukraine, European Court of Auditors;	EUROSAI WGEA Global audit on climate change - Adaptation to Climate Change - Are Governments prepared?
SAI Austria; SAI Hungary; SAI Germany	Coordinated audit on the operation of the EUROFISC in the framework of the Network for fighting against VAT-fraud
SAI Belgium; SAI Netherlands; SAI Gemany	Intra-Community VAT fraud
SAI Belgium; SAI Netherlands; SAI Gemany	Intra-Community VAT fraud. Joint follow-up report
SAI Belgium; SAI Netherlands	Quality review in higher education in the Netherlands and in Belgium
SAI Belgium; SAI Netherlands	Quality review in higher education in the Netherlands and in Belgium. Joint follow-up report
SAI China; SAI Korea	Audit on dust and sandstorm prevention projects
SAI Cyprus; SAI Greece; SAI Italy; SAI Malta; SAI Netherlands; SAI Turkey; SAI United Kingdom	Marine Pollution from ships
SAI Czech Republic, SAI Slovakia	Value Added Tax and Exercise Taxes
SAI Czech Republic; SAI Germany	Shortcomings in VAT administration after accession of Czech Republic to European Union
SAI Czech Republic; SAI Poland; SAI Slovakia	State Funds Spent on the Enhancement of Purity of Water in the Oder Watershed
SAI Czech Republic; SAI Austria	Environmental Projects and Measures in the Dyje River Basin Financed by State Funds and Funds Provided to CR from Abroad
SAI Czech Republic; SAI Slovakia	State Property and Financial Means Allocated to Cover the Work of the Refugee Facilities Administration of the Ministry of Interior
SAI Czech Republic; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Lithuania; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovakia; SAI Spain; SAI United Kingdom	Parallel Audit on the processes for identifying, reporting and following up on Irregularities by the Working Group on Structural Funds II
SAI Czech Republik; SAI Germany	Funds earmarked for development of motorway D8
SAI Czech Republic SAI Germany	Administration of the Value Added Tax

PARTICIPATING SAIS	Title of audit mission
SAI Czech Republic; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Bulgaria; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovakia; SAI Spain; SAI Malta; SAI Austria; SAI Slovenia; SAI Latvia	Parallel audit on the Costs of controls of Structural Funds implemented in audit of NKU “Funds earmarked for transport infrastructure projects under the regional operational programmes“
SAI Bulgaria; SAI Czech Republic; SAI Macedonia (FYROM); SAI Germany; SAI Romania; SAI Slovakia; SAI Slovenia; SAI Turkey; SAI Spain; SAI Switzerland; SAI Ukraine; SAI Poland	State funds earmarked for supporting and integration of disabled persons
SAI Czech Republic; European Court of Auditors	Funds earmarked for improving the environment and landscape under the Rural Development Programme
SAI Czech Republic; SAI Poland	Coordinated audit of the funds earmarked for the funding of projects implemented within the Operational Programme CrossBorder Cooperation the Czech Republic – Poland 2007–2013
SAI Czech Republic; SAI Germany	Procurement of public building and corruption prevention
SAI Denmark, SAI Estonia; SAI Finland; SAI Latvia; SAI Lithuania; SAI Poland; SAI Russia; SAI Sweden	Joint final report on findings concerning the implementation of provisions of the convention on the protection of the marine environment of the Baltic Sea area (the Helsinki Convention) 2001
SAI Denmark; SAI Estonia; SAI Finland; SAI Germany; SAI Latvia; SAI Lithuania; SAI Poland; SAI Russia	Joint final report on the second audit of implementation of provisions of the convention on the protection of the marine environment of the Baltic Sea area (the Helsinki Convention): Pollution from ships in the Baltic Sea 2005
SAI Denmark; SAI Estonia; SAI Finland; SAI Germany; SAI Latvia; SAI Lithuania; SAI Poland; SAI Russia; SAI Sweden	Joint final report on the audit of environmental monitoring and fisheries management and control in the Baltic Sea 2009
SAI Poland; SAI Denmark	The audit of EU Regional Fund projects focused on the environment and environmentally friendly energy
SAI Azerbaijan; SAI Cyprus; SAI Estonia; SAI Israel; SAI Macedonia; SAI Poland; SAI Denmark; SAI Russia; SAI Switzerland; SAI Ukraine	EUROSAI audit on climate change
SAI Norway; SAI Finland; SAI Latvia; SAI Lithuania; SAI Poland; SAI Sweden; SAI Denmark	Emissions Trading To Limit Climate Change: Does It Work?

PARTICIPATING SAIS	Title of audit mission
SAI Norway; SAI Bulgaria; SAI Croatia; SAI Lithuania; SAI Poland; SAI Ukraine; SAI Denmark	Audit of national parks
SAI Austria; SAI Czech Republic; SAI Estonia; SAI Finland; SAI France; SAI Hungary; SAI United Kingdom	Report on implementation of the NATURA 2000 NETWORK in Europe
SAI Australia; SAI Austria; SAI Brazil; SAI Canada; SAI Estonia; SAI Finland; SAI Greece; SAI Indonesia; SAI Norway; SAI Poland; SAI Slovenia; SAI South Africa; SAI United Kingdom; SAI US	INTOSAI WGEA Global Coordinated Audit on Climate Change
SAI Estonia; SAI Russia	Effectiveness of measures for improving the status of Lake Peipus
SAI Estonia; SAI Russia	Border crossing of cargo at the land border between Estonia and Russia
SAI Austria; SAI Bulgaria, SAI Czech; Republic, SAI Germany; SAI Hungary; SAI Italy; SAI Latvia; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovenia; SAI Slovakia; SAI Finland (observer); SAI Malta (observer); SAI Spain (observer); European Court of Auditors (observer)	Report on the cost of controls of structural funds
SAI Germany; SAI Slovakia;	Parallel audit of the "Use of public funds for motorway construction"
SAI Austria; SAI Bulgaria; SAI Germany; SAI Hungary; SAI Italy; SAI Lithuania; SAI Malta; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovakia; SAI Slovenia; SAI Spain; SAI Sweden	Report on the parallel audit on the simplification of regulations in Structural Funds
SAI Netherlands; SAI Germany	Report on the parallel audit on the analysis (of types) of errors in EU and national public procurement within the structural funds programmes
SAI Germany; SAI Denmark; SAI Spain; SAI Italy; SAI Netherlands; SAI Portugal; SAI Sweden; SAI Finland; SAI United Kingdom	Report on the parallel audit on the Management and Control Systems for Assistance Granted under the Structural Funds

PARTICIPATING SAIS	Title of audit mission
SAI Austria; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Latvia; SAI Malta; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovak Republik; SAI Slovenia; SAI Spain ; SAI United Kingdom	Report on the parallel audit on the Performance of the Structural Funds programmes of the EU in the areas of employment and/or environment
SAI Hungary; SAI Austria; SAI Poland; SAI Slovakia	Audit of the Internal Control System of the Structural Funds
SAI Hungary; SAI Ukraine	The flood control preparedness in the Upper Tisza region
SAI Hungary; SAI Austria	Nature conservation of the Lake Fertö
SAI Hungary; SAI Switzerland;	Building of the Lötschberg Basic tunnel and the Szekszárd Danube bridge
SAI Hungary; SAI Slovakia	Audit of the investment on Maria-Valeria bridge
SAI Hungary; SAI Switzerland	Report on the Swiss-Hungarian parallel audit
SAI Hungary; SAI Croatia	Audit of the construction of the railway line Zalaövö – Bajánsenye- Hodoš – Murska Sobota
SAI Indonesia; SAI Turkey; SAI Ukraine	Parallel audit on disaster rehabilitation and reconstruction phase
SAI Turkey; SAI Azerbaijan; SAI Chile; SAI India; SAI Indonesia; SAI Netherlands; SAI Pakistan; SAI Philippines; SAI Romania; SAI Ukraine	Parallel international audit on disaster Risk Reduction
SAI Indonesia; SAI Malaysia	Forestry Management Audit
SAI Indonesia; SAI Malaysia	Tax Receivable Audit
SAI Indonesia; SAI Malaysia	Mangrove Management Audit
SAI Indonesia; SAI Malaysia	Illegal, Unregulated and Unreported Fishing - IUU Fishing
SAI Indonesia; SAI Malaysia	Forest Management and its impact to climate change
SAI Indonesia; SAI Malaysia	Forestry, Land Use Planning, and Its Impact to Climate Change
SAI Indonesia; SAI Rusia	Implementation of mutual obligations on contracts with Rosoboronexport and the performance of state financial expenditure
SAI France; SAI Italy; SAI Slovenia; SAI Hungary	TEN-T Report on audit investments of TEN-T Priority Project

PARTICIPATING SAIS	Title of audit mission
SAI Kazakhstan; SAI Russia	Expert-analytical activities «Monitoring under implementation of joint Kazakh-Russian projects in the sphere of energy according to the Agreement between the Government of the Republic of Kazakhstan and the Government of the Russian Federation on construction and further exploitation of the third block of Ekibastuz GRES-2» (Orenburg, September 11, 2009)
SAI Azerbaijan; SAI Kazakhstan; SAI Russia	Audit on realization of the Frame Convention on protection of marine environment of Caspian Sea
SAI Kazakhstan; SAI Ukraine	Parallel control (audit) with the Accounting Chamber of Ukraine on efficiency of use of budget funds allocated for emergency elimination
SAI Kazakhstan; SAI Belarus; SAI Russia	Parallel control (audit) on execution of activities on establishment of the Customs Union, preparation and implementation of documents regulating interaction among Belarus, Kazakhstan and Russia during establishment of the single customs territory
SAI Kazakhstan; SAI Belarus; SAI Russia	Joint control (audit) on execution by the authorized bodies of Belarus, Kazakhstan and Russia in 2010-2011 of the Agreement on establishment and application in the Customs Union of the order of inclusion and distribution of the entrance customs duties (other duties, taxes and dues with equivalent effects)
SAI Germany, SAI Latvia; SAI Russia; SAI Slovakia; SAI Hungary	On Administration of Corporate Income Tax
SAI Germany; SAI Latvia; SAI Lithuania; SAI Switzerland; SAI Cyprus	On Administration of Reduced Rates of Value Added Tax
SAI Latvia SAI Russia	Public authority activities to ensure movement of goods and other items through border post between Latvia and Russia
Several SAIs	"Cost Effectiveness and Compliance with Legal Enactments of the European Union Structural Funds Administration System" under the parallel audit "On Costs of Controls"

PARTICIPATING SAIS	Title of audit mission
SAI Latvia, SAI Russia	Activity of the Ministry of Agriculture and Institutions Subordinated There to in Relation to Supervision of the Handling of Food and Administration of Food Products Export to the Russian Federation
SAI Latvia; SAI Russia	On the Activities of the Responsible Institutions of the Republic of Latvia and the Russian Federation in the Fulfilment of the Obligations Arising from the Agreement of the Government of the Republic of Latvia and the Government of the Russian Federation on Social Protection for Military Pensioners of the Russian Federation Residing on the Territory of the Republic of Latvia and Their Family Members and on the on the Status of Latvian Gravesites on the Territory of the Russian Federation and the Status of Russian Gravesites on the Territory of the Republic of Latvia
SAI Latvia; SAI Russia	Regulatory compliance of actions of institutions involved in provision of international road transportation services and on evaluation of implementation of agreement concluded between the Republic of Latvian and the Russian Federation on international traffic of road vehicles
SAI Switzerland; SAI Belgium; SAI Lithuania; SAI Norway; SAI Portugal; SAI Turkey; SAI Latvia	Efficiency of the process of issuing of biometric passports and supporting information systems
SAI Botswana; SAI Lesotho; SAI Zimbabwe	Maintenance of infrastructure in the supply of water to Urban areas
SAI France; SAI Lithuania	Implementation of the hazardous Waste management program
SAI Lithuania; SAI Poland	Exchange of Information between Tax Administrators in VAT Area

PARTICIPATING SAIS	Title of audit mission
SAI Cyprus, SAI Denmark; SAI Germany; SAI Finland; SAI France; SAI Hungary; SAI Iceland; SAI Italy; SAI Latvia; SAI Lithuania; SAI Poland; SAI Romania; SAI Russia; SAI Slovakia; SAI Sweden; SAI Switzerland; SAI United Kingdom	Coordinated Audit of Tax Subsidies
SAI Belarus ; SAI Lithuania ; SAI Poland; SAI Russia	Audit on Estimating the efficiency of the state bodies (services) activities on the border control check points between the Russian Federation, the Republic of Belarus, the Republic of Lithuania and the Republic of Poland for the control of the movement of goods and vehicles
SAI Lithuania; SAI Poland; SAI Slovakia	Parallel Audit of Assurance of Epizootic Safety in the Republic of Poland, the Republic of Lithuania and the Slovak Republic after Accession to the Schengen Area
SAI Bulgaria; SAI Czech Republic; SAI Germany; SAI Macedonia; SAI Romania; SAI Slovakia; SAI Slovenia; SAI Spain; SAI Switzerland; SAI Turkey; SAI Ukraine; SAI Poland	Programmes/measures aimed at increasing the employment of disabled persons
SAI Austria; SAI Bulgaria; SAI Cyprus; ECA; SAI Hungary; SAI Malta; SAI Netherlands; SAI Norway; SAI Russia; SAI Ukraine.	Safeguarding Malta's Groundwater
SAI Bulgaria; SAI Netherlands, SAI Greece; SAI Norway; SAI Hungary; SAI Poland, SAI Ireland; SAI Slovenia	Enforcement of the European Waste Shipment Regulation
SAI Norway; SAI Denmark; SAI Finland	The Office of the Auditor General's investigation into Nordic cooperation on repair preparedness in the power system
SAI Colombia; SAI Peru	Environmental Auditing to Putumayo River Basin (located in Loreto – Region of Peru).
SAI Belarus; SAI Poland	Impact of economic activities on the environment of the Białowieża Forest
SAI Poland; SAI Slovakia	Management of the state budgetary funds and state property in administration of Pieniny National Park
SAI Poland; SAI Slovak Republic	National parks in Polish-Slovak border area
SAI Poland; SAI Ukraine	Implementation of flood protection measures on transboundary waters of Ukraine and Republic of Poland

PARTICIPATING SAIS	Title of audit mission
SAI Poland, SAI Belarus	Impact of economic activity on the environment of the Białowieża Forest
SAI Poland ; SAI Ukraine ; SAI Belaurus	Parallel audit of protection of the Bug River
SAI Poland; SAI Ukraine	Road check points on the Polish-Ukrainian Border
SAI Poland; Slovak Republic	Implementation of the Agreement dated 6 July 1995 between the Republic of Poland and the Slovak Republic on legal relations and cooperation on the common state border
SAI Poland; SAI Russia	Cross-border movement of wastes between Poland and the Russian Federation
SAI Austria; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Latvia; SAI Malta; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovak Republik; SAI Slovenia; SAI Spain, SAI United Kingdom; SAI Bulgaria; SAI Czech Republic; SAI Lithuania; ECA	Performance of Structural Funds programmes in the areas of employment and /or the environment
SAI Netherlands; SAI Bulgaria; SAI Hungary; SAI Norway; SAI Poland, SAI Greece; SAI Ireland; SAI Slovenia	Parallel audit of implementation of the Convention on Dangerous Wastes Movement Cross State Borders and Their Disposal (Basel Convention)
SAI Poland; SAI Ukraine; SAI Belaurus	Parallel audit of protection of waters in the Bug River catchment area from pollution
SAI Poland; SAI Ukraine; SAI Switzerland; SAI Slovak Republic; SAI Russian Federation; European Court of Auditors; SAI Germany; SAI USA	The international co-ordinated audit of the Chernobyl Shelter Fund

PARTICIPATING SAIS	Title of audit mission
SAI Poland SAI Denmark	Audit of EU Regional Funds projects focused on the environment and environmentally friendly energy
SAI Poland; SAI Slovak Republic	Implementation of 2007-2013 operational program of cross border cooperation between Poland and Slovak Republic
SAI Qatar; SAI Oman	IT Audit of Billing Operations of Kahramaa
SAI Czech Republic; SAI Slovakia; SAI Poland	Helsinki Convention - Waters protection
SAI Czech Republic; SAI Slovakia	VAT management
SAI Czech Republic; SAI Slovakia	State funds in hazardous waste treatment (Basel Convention)
SAI Czech Republic; SAI Slovakia	Excise duty
SAI Ukraine; SAI Slovakia; SAI Poland	Cross-border issues - waste
SAI Poland; SAI Slovakia	Mountain rescue service, tourism
SAI Hungary; SAI Slovenia	Audit on railway construction Zalalovo – Bajansenye - Hodoš – Murska Sobota
SAI Hungary; SAI Slovenia; SAI Austria	Environmental audit on the three-border area of Hungary, Slovenia and Austria
SAI Slovenia; SAI Croatia	Conservation of biodiversity on the area of the planned regional parks Snežnik and Kočevsko Kolpa and Risnjak National Park
SAI Norway; SAI Russia; SAI USA; SAI Denmark; SAI Sweden	Sweden in the Arctic Council – effective return from membership
SAI Turkey; SAI Bulgaria; SAI Romania; SAI Ukraine; SAI Russian Federation; SAI Georgia	Coordinated Parallel Audit on Protection of the Black Sea against Pollution
SAI Ukraine; SAI Slovakia	Implementation of the Agreement on Cross-border Water Issues Signed by the Government of the Slovak Republic and the Government of Ukraine

PARTICIPATING SAIS	Title of audit mission
SAI Colombia; SAI Venezuela	Environmental audit in the basin of Catatumbo River
SAI Argentina; SAI Bolivia; SAI Brazil; SAI Paraguay; SAI Venezuela	Mercosur Free from Foot-and-Mouth Disease Action Program (PAMA)
SAI Ecuador; SAI Colombia, SAI Honduras; SAI Guatemala; SAI El Salvador; SAI Costa Rica; SAI Peru	Auditoría Coordinada al Plan Agro 2003-2015 para la Agricultura y la Vida Rural de las Américas
SAI Colombia; SAI Brazil, SAI Peru	Coordinated Audit on Hydrocarbons
SAI Argentina; SAI Brazil; SAI Bolivia; SAI Colombia; SAI Costa Rica; SAI Cuba; SAI Honduras; SAI Mexico; SAI Paraguay; SAI Peru; SAI Dominican Republic; SAI Uruguay	Coordinated Audit on Hydric Resources
SAI Argentina; SAI Brazil; SAI Costa Rica; SAI El Salvador; SAI Venezuela; SAI Paraguay; SAI Peru	Coordinated Audit on Biodiversity
SAI Brazil; SAI Bolivia, SAI Chile; SAI Costa Rica; SAI Ecuador; SAI El Salvador; SAI Guatemala; SAI Honduras; SAI Panamá; SAI Peru; SAI Paraguay	Coordinated Audit on Information Technology Governance

1.2. What audit field did you look at?

Audit area	Participating SAIs	Audit title
Agriculture	SAI Latvia; SAI Russia	Public authority activities to ensure movement of goods and other items through border post between Latvia and Russia
	SAI Ecuador; SAI Colombia; SAI Honduras; SAI Guatemala; SAI El Salvador; SAI Costa Rica; SAI Peru	Auditoría Coordinada al Plan Agro 2003-2015 para la Agricultura y la Vida Rural de las Américas
Border control	SAI Belarus; SAI Lithuania; SAI Poland; SAI Russia	Audit on Estimating the efficiency of the state bodies (services) activities on the border control check points between the Russian Federation, the Republic of Belarus, the Republic of Lithuania and the Republic of Poland for the control of the movement of goods and vehicles
	SAI Poland; SAI Ukraine	Road check points on the Polish-Ukrainian Border
Citizen and Migration Affairs	SAI Switzerland; SAI Belgium; SAI Lithuania; SAI Norway; SAI Portugal; SAI Turkey; SAI Latvia	Efficiency of the process of issuing of biometric passports and supporting information systems
Construction and Infrastructure	SAI Indonesia; SAI Turkey; SAI Ukraine	Parallel audit on disaster rehabilitation and reconstruction phase
	SAI Czech Republic; SAI Germany	Funds earmarked for development of motorway D8
	SAI Hungary; SAI Switzerland	Building of the Lötschberg Basic tunnel and the Szekszárd Danube bridge
	SAI Hungary; SAI Slovakia	Audit of the investment on Maria-Valeria bridge
	SAI Hungary; SAI Switzerland	Report on the Swiss-Hungarian parallel audit

Audit area	Participating SAIs	Audit title
Construction and Infrastructure	SAI Hungary; SAI Croatia	Audit of the construction of the railway line Zalău – Baia Mare – Hodoș – Murska Sobota
	SAI Kazakhstan; SAI Russia	Expert-analytical activities «Monitoring under implementation of joint Kazakh-Russian projects in the sphere of energy according to the Agreement between the Government of the Republic of Kazakhstan and the Government of the Russian Federation on construction and further exploitation of the third block of Ekibastuz GRES-2» (Orenburg, September 11, 2009)
Cross-border cooperation	SAI Czech Republic; SAI Poland	Coordinated audit of the funds earmarked for the funding of projects implemented within the Operational Programme Cross-Border Cooperation the Czech Republic – Poland 2007–2013
	SAI Poland; Slovak Republic	Implementation of the Agreement dated 6 July 1995 between the Republic of Poland and the Slovak Republic on legal relations and cooperation on the common state border
	SAI Poland; SAI Slovak Republic	Implementation of 2007-2013 operational program of cross border cooperation between Poland and Slovak Republic
Customs	SAI Estonia; SAI Russia	Border crossing of cargo at the land border between Estonia and Russia
Defense related products	SAI Indonesia; SAI Russia	Implementation of mutual obligations on contracts with Rosoboronexport and the performance of state financial expenditure
Disaster preparedness	SAI Turkey; SAI Azerbaijan; SAI Chile; SAI India; SAI Indonesia; SAI Netherlands; SAI Pakistan; SAI Philippines; SAI Romania; SAI Ukraine	Parallel international audit on disaster Risk Reduction
Environment	SAI Austria; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Latvia; SAI Malta; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovak Republic; SAI Slovenia; SAI Spain; SAI United Kingdom;	Report on the parallel audit on the Performance of the Structural Funds programmes of the EU in the areas of employment and/or environment
Environment	SAI Poland; SAI Ukraine; SAI Belarus	Parallel audit of protection of the Bug River

Audit area	Participating SAIs	Audit title
Environment	SAI Germany; SAI Slovakia	Parallel audit of the "Use of public funds for motorway construction"
Environment	SAI Austria; European Court of Auditors	Evaluation of the law on grants for the Environment – Environment grants abroad.
Environment	SAI Austria; SAI Czech Republik	Coordinated Audits of the Implementation of Tasks Related to Environmental Projects and Measures in the Thaya River Basin
Environment	SAI Austria; SAI Czech Republic; SAI Slovenia; SAI Slovak Republic	Utilization of state financial means allotted for air and ozone layer protection and implementation of related international agreements
Environment	SAI Austria; SAI Hungary; SAI Poland; SAI Slovakia	Report on the Parallel Audit of the Performance of Structural Funds programmes in the areas of employment and/or the environment by the Working Group on the Structural Funds
Environment	SAI Austria; SAI Hungary; SAI Slovenia	Environmental Audit Report on the three-border area of Hungary, Slovenia and Austria - Follow-up
Environment	SAI Austria; SAI Bulgaria; SAI Cyprus; SAI Malta; SAI Netherlands; SAI Norway; SAI Russia; SAI Ukraine; European Court of Auditors	EUROSAI WGEA Global audit on climate change - Adaptation to Climate Change - Are Governments prepared?
Environment	SAI China; SAI Korea	Audit on dust and sandstorm prevention projects
Environment	SAI Czech Republic, SAI Poland; SAI Slovakia	State Funds Spent on the Enhancement of Purity of Water in the Oder Watershed
Environment	SAI Czech Republic; SAI Austria	Environmental Projects and Measures in the Dyje River Basin Financed by State Funds and Funds Provided to CR from Abroad
Environment	SAI Czech Republic; European Court of Auditors	Funds earmarked for improving the environment and landscape under the Rural Development Programme
Environment	SAI Denmark; SAI Estonia; SAI Finland, SAI Latvia; SAI Lithuania, SAI Poland; SAI Russia; SAI Sweden	Joint final report on findings concerning the implementation of provisions of the convention on the protection of the marine environment of the Baltic Sea area (the Helsinki Convention) 2001

Audit area	Participating SAIs	Audit title
Environment	SAI Denmark; SAI Estonia; SAI Finland; SAI Germany; SAI Latvia; SAI Lithuania; SAI Poland; SAI Russia	Joint final report on the second audit of implementation of provisions of the convention on the protection of the marine environment of the Baltic Sea area (the Helsinki Convention): Pollution from ships in the Baltic Sea 2005
Environment	SAI Denmark; SAI Estonia; SAI Finland; SAI Germany; SAI Latvia; SAI Lithuania; SAI Poland; SAI Russia; SAI Sweden	Joint final report on the audit of environmental monitoring and fisheries management and control in the Baltic Sea 2009
Environment	SAI Poland, SAI Denmark	The audit of EU Regional Fund projects focused on the environment and environmentally friendly energy
Environment	SAI Azerbaijan; SAI Cyprus; SAI Estonia; SAI Israel; SAI Macedonia, SAI Poland; SAI Denmark; SAI Russia, SAI Switzerland; SAI Ukraine	EUROSAI audit on climate change
Environment	SAI Norway; SAI Finland; SAI Latvia, SAI Lithuania, SAI Poland; SAI Sweden; SAI Denmark	Emissions Trading To Limit Climate Change: Does It Work?
Environment	SAI Australia, SAI Austria; SAI Brazil; SAI Canada; SAI Estonia, SAI Finland; SAI Greece; SAI Indonesia; SAI Norway; SAI Poland; SAI Slovenia; SAI South Africa; SAI United Kingdom; SAI USA	INTOSAI WGEA Global Coordinated Audit on Climate Change
Environment	SAI Estonia; SAI Russia	Effectiveness of measures for improving the status of Lake Peipus
Environment	SAI Hungary; SAI Ukraine	The flood control preparedness in the Upper Tisza region
Environment	SAI Hungary; SAI Austria	Nature conservation of the Lake Fertő
Environment	SAI Indonesia; SAI Malaysia	Forestry Management Audit
Environment	SAI Indonesia; SAI Malaysia	Mangrove Management Audit

Audit area	Participating SAIs	Audit title
Environment	SAI Indonesia; SAI Malaysia	Illegal, Unregulated and Unreported Fishing - IUU Fishing
Environment	SAI Indonesia; SAI Malaysia	Forest Management and its impact to climate change
Environment	SAI Azerbaijan; SAI Kazakhstan; SAI Russia	Audit on realization of the Frame Convention on protection of marine environment of Caspian Sea
Environment	SAI Kazakhstan, SAI Ukraine	Parallel control (audit) with the Accounting Chamber of Ukraine on efficiency of use of budget funds allocated for emergency elimination
Environment	SAI France; SAI Lithuania	Implementation of the hazardous Waste management program
Environment	SAI Lithuania, SAI Poland; SAI Slovakia	Parallel Audit of Assurance of Epizootic Safety in the Republic of Poland, the Republic of Lithuania and the Slovak Republic after Accession to the Schengen Area
Environment	SAI Austria; SAI Bulgaria; SAI Cyprus ECA; SAI Hungary; SAI Malta; SAI Netherlands; SAI Norway; SAI Russia; SAI Ukraine.	Safeguarding Malta's Groundwater
Environment	SAI Bulgaria; SAI Netherlands; SAI Greece; SAI Norway; SAI Hungary; SAI Poland; SAI Ireland; SAI Slovenia	Enforcement of the European Waste Shipment Regulation
Environment	SAI Colombia; SAI Peru	Environmental Auditing to Putumayo River Basin (located in Loreto – Region of Peru).
Environment	SAI Belarus; SAI Poland	Impact of economic activities on the environment of the Białowieża Forest
Environment	SAI Poland; SAI Slovakia	Management of the state budgetary funds and state property in administration of Pieniny National Park
Environment	SAI Poland, SAI Slovak Republic	National parks in Polish-Slovak border area
Environment	SAI Poland; SAI Ukraine	Implementation of flood protection measures on transboundary waters of Ukraine and Republic of Poland
Environment	SAI Poland; SAI Belarus	Impact of economic activity on the environment of the Białowieża Forest
Environment	SAI Poland; SAI Russia	Cross-border movement of wastes between Poland and the Russian Federation

Audit area	Participating SAIs	Audit title
Environment	SAI Austria; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Latvia; SAI Malta; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovak Republik; SAI Slovenia; SAI Spain; SAI United Kingdom; SAI Bulgaria; SAI Czech Republic; SAI Lithuania; ECA	Performance of Structural Funds programmes in the areas of employment and /or the environment
Environment	SAI Netherlands; SAI Bulgaria, SAI Hungary, SAI Norway; SAI Poland; SAI Greece; SAI Ireland; SAI Slovenia	Parallel audit of implementation of the Convention on Dangerous Wastes Movement Cross State Borders and Their Disposal (Basel Convention)
Environment	SAI Poland; SAI Ukraine; SAI Belaurus	Parallel audit of protection of waters in the Bug River catchment area from pollution
Environment	SAI Czech Republic; SAI Slovakia; SAI Poland	Helsinki Convention - Waters protection
Environment	SAI Czech Republic; SAI Slovakia	State funds in hazardous waste treatment (Basel Convention)
Environment	SAI Poland; SAI Slovakia	Mountain rescue service, tourism
Environment	SAI Hungary; SAI Slovenia; SAI Austria	Environmental audit on the three-border area of Hungary, Slovenia and Austria
Environment	SAI Slovenia; SAI Croatia	Audit on the conservation of biodiversity on the area of the planned regional parks Snežnik and Kočevsko Kolpa and in Risnjak National Park
Environment	SAI Ukraine; SAI Slovakia	Implementation of the Agreement on Cross-border Water Issues Signed by the Government of the Slovak Republic and the Government of Ukraine
Environment	SAI Colombia; SAI Venezuela	Environmental audit in the basin of Catatumbo River
Environment	SAI Argentina; SAI Bolivia; SAI Brazil; SAI Paraguay; SAI Venezuela	Mercosur Free from Foot-and-Mouth Disease Action Program (PAMA)

Audit area	Participating SAIs	Audit title
Environment	SAI Argentina; SAI Brazil, SAI Costa Rica; SAI El Salvador; SAI Venezuela; SAI Paraguay; SAI Peru	Coordinated Audit on Biodiversity
Environment	SAI Argentina; SAI Brazil, SAI Colombia; SAI Costa Rica; SAI El Salvador; SAI Honduras; SAI Panamá; SAI Paraguay; SAI Peru	Coordinated performance audit on the implementation of the united nations framework convention on climate change
Environment	SAI Botswana; SAI Lesotho; SAI Zimbabwe	Maintenance of infrastructure in the supply of water to Urban areas
Environment	SAI Cyprus; SAI Greece; SAI Italy; SAI Malta; SAI Netherlands; SAI Turkey; SAI United Kingdom	Marine Pollution from ships
Environment	SAI Ukraine; SAI Slovakia; SAI Poland	Cross-border issues - waste
Environment	SAI Indonesia; SAI Malaysia	Forestry, Land Use Planning, and Its Impact to Climate Change
Environment	SAI Norway; SAI Bulgaria; SAI Croatia; SAI Lithuania; SAI Poland; SAI Ukraine; SAI Denmark	Audit of national parks
Environment	SAI Austria; SAI Czech Republic; SAI Estonia; SAI Finland; SAI France; SAI Hungary; SAI United Kingdom	Report on implementation of the NATURA 2000 NETWORK in Europe
Environment	SAI Turkey; SAI Bulgaria; SAI Romania; SAI Ukraine; SAI Russian Federation; SAI Georgia	Coordinated Parallel Audit on Protection of the Black Sea against Pollution
Extractive industries	SAI Colombia; SAI Brazil; SAI Peru	Coordinated Audit on Hydrocarbons
Governance & Structural Funds	SAI Netherlands; SAI Germany	Report on the parallel audit on the analysis (of types) of errors in EU and national public procurement within the structural funds programmes

Audit area	Participating SAIs	Audit title
Governance & Structural Funds	SAI Poland; SAI Denmark	Audit of EU Regional Funds projects focused on the environment and environmentally friendly energy
Governance & Structural Funds	SAI Norway; SAI Russia; SAI USA; SAI Denmark; SAI Sweden	Sweden in the Arctic Council – effective return from membership
Governance & Structural Funds	SAI Poland; SAI Ukraine; SAI Switzerland; SAI Slovak Republic; SAI Russian Federation; European Court of Auditors; SAI Germany; SAI USA	The international co-ordinated audit of the Chernobyl Shelter Fund
Governance & Structural Funds	SAI Czech Republic; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Lithuania, SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovakia; SAI Spain; SAI United Kingdom	Parallel Audit on the processes for identifying, reporting and following up on Irregularities by the Working Group on Structural Funds II
Governance & Structural Funds	SAI Czech Republic; SAI Finland; SAI Germany; SAI Hungary; SAI Italy; SAI Bulgaria; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovakia; SAI Spain; SAI Malta; SAI Austria; SAI Slovenia; SAI Latvia	Parallel audit on the Costs of controls of Structural Funds implemented in audit of NKU “Funds earmarked for transport infrastructure projects under the regional operational programmes“
Governance & Structural Funds	SAI Austria; SAI Bulgaria; SAI Czech Republic; SAI Germany; SAI Hungary; SAI Italy; SAI Latvia; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovenia; SAI Slovakia; SAI Finland (observer); SAI Malta (observer); SAI Spain (observer); European Court of Auditors (observer)	Report on the cost of controls of structural funds
Governance & Structural Funds	SAI Austria; SAI Bulgaria; SAI Germany; SAI Hungary; SAI Italy; SAI Lithuania; SAI Malta; SAI Netherlands; SAI Poland; SAI Portugal; SAI Slovakia; SAI Slovenia; SAI Spain; SAI Sweden	Report on the parallel audit on the simplification of regulations in Structural Funds

Audit area	Participating SAIs	Audit title
Governance & Structural Funds	SAI Germany; SAI Denmark; SAI Spain; SAI Italy, SAI Netherlands; SAI Portugal; SAI Sweden; SAI Finland; SAI United Kingdom	Report on the parallel audit on the Management and Control Systems for Assistance Granted under the Structural Funds
Governance & Structural Funds	SAI Hungary; SAI Austria; SAI Poland; SAI Slovakia	Audit of the Internal Control System of the Structural Funds
Information Technology	SAI Qatar; SAI Oman	IT Audit of Billing Operations of Kahramaa
	SAI Brazil; SAI Bolivia; SAI Chile, SAI Costa Rica, SAI Ecuador; SAI El Salvador; SAI Guatemala; SAI Honduras; SAI Panamá; SAI Peru; SAI Paraguay	Coordinated Audit on Information Technology Governance
Interior affairs	SAI Latvia; SAI Russia	Activity of the Ministry of Agriculture and Institutions Subordinated There to in Relation to Supervision of the Handling of Food and Administration of Food Products Export to the Russian Federation
MERCOSUR national organisms	SAI Argentina; SAI Bolivia; SAI Chile	Audit on the Operational loads of food by land transport
	SAI Argentina; SAI Brazil; SAI Paraguay; SAI Uruguay; SAI Venezuela; SAI Chile; SAI Bolivia	Audit to the Management on the Operational Circuit of the Southern Common Market (MERCOSUR)
Preparation for international sport event	SAI Poland; SAI Ukraine	Parallel audit on the preparation of Poland and Ukraine for the European Championships of Football EURO 2012
Social Programs	multilateral	Cost of Control - operational programme employment in Austria 2007-2013 - European Social Fund (ESF) & European Rural Development Fund (ERDF) (Working Group on the Structural Funds)
Social Programs	SAI Belgium, SAI Netherlands	Quality review in higher education in the Netherlands and in Belgium
Social Programs	SAI Belgium; SAI Netherlands	Quality review in higher education in the Netherlands and in Belgium. Joint follow-up report
Social Programs	SAI Czech Republic; SAI Slovakia	State Property and Financial Means Allocated to Cover the Work of the Refugee Facilities Administration of the Ministry of Interior

Audit area	Participating SAIs	Audit title
Social Programs	SAI Bulgaria, SAI Czech Republic; SAI Macedonia (FYROM); SAI Germany; SAI Romania; SAI Slovakia, SAI Slovenia; SAI Turkey; SAI Spain; SAI Switzerland; SAI Ukraine; SAI Poland	State funds earmarked for supporting and integration of disabled persons
Social Programs	SAI Bulgaria, SAI Czech Republic; SAI Germany, SAI Macedonia; SAI Romania, SAI Slovakia; SAI Slovenia; SAI Spain; SAI Switzerland; SAI Turkey; SAI Ukraine, SAI Poland	Programmes/measures aimed at increasing the employment of disabled persons
Taxes	SAI Austria, SAI Switzerland	Parallel Audit of the Austrian Court of Audit and the Swiss Federal Audit Office - Controll of VAT
Taxes	multilateral	Audit of Value Added Tax
Taxes	SAI Austria; SAI Hungary; SAI Germany	Coordinated audit on the operation of the EUROFISC in the framework of the Network for fighting against VAT-fraud
Taxes	SAI Belgium, SAI Netherlands; SAI Germany	Intra-Community VAT fraud
Taxes	SAI Belgium; SAI Netherlands; SAI Germany	Intra-Community VAT fraud. Joint follow-up report
Taxes	SAI Czech Republic; SAI Slovakia	Value Added Tax and Exercise Taxes
Taxes	SAI Czech Republic; SAI Germany	Shortcomings in VAT administration after accession of Czech Republic to European Union
Taxes	SAI Czech Republic; SAI Germany	Administration of the Value Added Tax
Taxes	SAI Indonesia; SAI Malaysia	Tax Receivable Audit
Taxes	SAI Kazakhstan; SAI Belarus; SAI Russia	Parallel control (audit) on execution of activities on establishment of the Customs Union, preparation and implementation of documents regulating interaction among Belarus, Kazakhstan and Russia during establishment of the single customs territory

Audit area	Participating SAIs	Audit title
Taxes	SAI Kazakhstan; SAI Belarus; SAI Russia	Joint control (audit) on execution by the authorized bodies of Belarus, Kazakhstan and Russia in 2010/2011 of the Agreement on establishment and application in the Customs Union of the order of inclusion and distribution of the entrance customs duties (other duties, taxes and dues with equivalent effects)
Taxes	SAI Germany; SAI Latvia; SAI Russia; SAI Slovakia, SAI Hungary	On Administration of Corporate Income Tax
Taxes	SAI Germany, SAI Latvia; SAI Lithuania; SAI Switzerland; SAI Cyprus	On Administration of Reduced Rates of Value Added Tax
Taxes	SAI Lithuania; SAI Poland	Exchange of Information between Tax Administrators in VAT Area
Taxes	SAI Czech Republic; SAI Slovakia	VAT management
Taxes	SAI Cyprus, SAI Denmark; SAI Germany; SAI Finland; SAI France; SAI Hungary; SAI Iceland; SAI Italy; SAI Latvia; SAI Lithuania; SAI Poland; SAI Romania; SAI Russia; SAI Slovakia; SAI Sweden; SAI Switzerland; SAI United Kingdom	Coordinated Audit of Tax Subsidies
Taxes	SAI Czech Republic; SAI Slovakia	Excise duty
Transportation and International Affairs	SAI France; SAI Italy; SAI Slovenia; SAI Hungary	TEN-T Report on audit investments of TEN-T Priority Project
	SAI Latvia; SAI Russia	Regulatory compliance of actions of institutions involved in provision of international road transportation services and on evaluation of implementation of agreement concluded between the Republic of Latvia and the Russian Federation on international traffic of road vehicle
OTHERS	SAI Norway; SAI Denmark; SAI Finland	The Office of the Auditor General's investigation into Nordic cooperation on repair preparedness in the power system
	SAI Czech Republic; SAI Germany	Procurement of public building and corruption prevention
	SAI Hungary; SAI Slovenia	Audit on railway construction Zalalovo – Bajansenye - Hodoš – Murska Sobota

APPENDIX 2

EXAMPLES FOR COOPERATIVE AUDIT MISSIONS

COORDINATED AUDITS

NAME OF AUDIT MISSION	PERIOD	ACCESS ONLINE
Audit to the Management on the Operational Circuit of the Southern Common Market (MERCOSUR)	1999	http://www.agn.gov.ar/files/informes/2003_039info_0.pdf
Audit on the Operational loads of food by land transport	2004 - 2005	http://www.agn.gov.ar/files/informes/2006_170info.pdf Evaluation
Evaluation of the law on grants for the Environment – Environment grants abroad.	2003	http://www.rechnungshof.gv.at/fileadmin/downloads/2003/berichte/berichte_bund/Bund_2003_1.pdf
Coordinated Audits of the Implementation of Tasks Related to Environmental Projects and Measures in the Thaya River Basin	2005	https://www.nku.cz/assets/publications-documents/other-publications/thaya_river_basin_2005.pdf
Utilization of state financial means allotted for air and ozone layer protection and implementation of related international agreements	2008	http://www.eurosaiwgea.org/Environmental%20audits/Air/Documents/2007Czech%20Slovakia%20Slovenia%20and%20AustriaFinancial%20Means%20Expended%20on%20Air%20Quality%20Protection.pdf
Audit of Value Added Tax	2011	http://www.rechnungshof.gv.at/fileadmin/downloads/2011/berichte/teilberic hte/bund/bund_2011_09/Bund_2011_09_1.pdf
EUROSAI WGEA Global audit on climate change - Adaptation to Climate Change - Are Governments prepared?	1995 - 2012	https://www.eurosaiwgea.org/audits/Audit%20documents/Adaptation%20to%20Climate%20Change%20-%20Are%20the%20governments%20prepared.pdf#search=are%20governments%20prepared

NAME OF AUDIT MISSION	PERIOD	ACCESS ONLINE
Coordinated audit on the operation of the EUROFISC in the framework of the Network for fighting against VAT-fraud	2011 - 2013	not yet published
Intra-Community VAT fraud	2009	https://www.rekenhof.be/EN/Publications/Fiche.html?id=243bc840-fdbf4997-8cc3-485b72e5cc98
Intra-Community VAT fraud. Joint followup report	2011 - 2012	https://www.rekenhof.be/EN/Publications/Fiche.html?id=eb9ef5b8-01904bae-8de4-0da004c34803
Environmental Projects and Measures in the Dyje River Basin Financed by State Funds and Funds Provided to CR from Abroad	1999-2003	SAOs websites
Administration of the Value Added Tax	2008-2010	SAOs websites
Coordinated audit of the funds earmarked for the funding of projects implemented within the Operational Programme CrossBorder Cooperation the Czech Republic – Poland 2007–2013	2007-2013	https://www.nku.cz/assets/publikace/spolecna-zprava-kontrola-opps-cr-polsko-2007-2013.pdf
The audit of EU Regional Fund projects focused on the environment and environmentally friendly energy	2010	https://www.nik.gov.pl/plik/id,2062,vp,2549.pdf
EUROSAI audit on climate change	2006-2008	http://www.eurosaiwgea.org/Environmental%20audits/Air/Documents/EUROSAI%20Audit%20on%20Climate%20Change.zip
Emissions Trading To Limit Climate Change: Does It Work?	2012	https://www.eurosaiwgea.org/audits/Audit%20documents/Emissions%20trading%20to%20limit%20climate%20change%20-%20Does%20it%20work.pdf
Audit of national parks	2013-2014	https://www.eurosaiwgea.org/audits/Audit%20documents/National%20Parks%20-%20a%20Cooperative%20Audit.pdf
Audit of the Internal Control System of the Structural Funds	2008	http://www.asz.hu/audit-report/42/report-on-the-audit-of-the-managementand-control-systems-of-the-eu-structural-funds/report-on-the-audit-of-themanagement-and-control-systems-of-the-eu-structural-funds.pdf

NAME OF AUDIT MISSION	PERIOD	ACCESS ONLINE
Nature conservation of the Lake Fertő	2003	https://intosai-cooperativeaudits.org/catalog/report/nature-conservation-of-the-lake-fert
Audit of the investment on Maria-Valeria bridge	2002	https://intosai-cooperativeaudits.org/catalog/report/audit-of-the-investment-on-maria-valeria-bridge
Audit of the construction of the railway line Zalalövö – Bajánsenye- Hodoš – Murska Sobota	2003	https://intosai-cooperativeaudits.org/catalog/report/audit-of-the-construction-of-the-railway-line-zalalv-bajnsenye-hodo-murska-sobota
TEN-T Report on audit investments of TEN-T Priority Project	2000 - 2010	http://www.asz.hu/professional-event/introduction-of-the-coordinated-performance-audit-on-investments-of-ten-t-priority-project-6/02-normankopasz-introduction.pdf
Implementation of the hazardous Waste management program	2003	Not available
Coordinated Audit of Tax Subsidies	2006-2008	http://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/training/training-committe/Report_Coordinated_Audit_en.pdf
Enforcement of the European Waste Shipment Regulation	2011 - 2013	https://intosai-cooperativeaudits.org/catalog/report/enforcement-of-the-european-waste-shipment-regulation
Environmental Auditing to Putumayo River Basin (located in Loreto – Region of Peru).	1998 - 2008	http://www.environmental auditing.org/PORTALS/0/AUDITFILES/COLOMBIA_PERU_08_F_ENG_PPCP.PDF
The international co-ordinated audit of the Chernobyl Shelter Fund	2007-2008	https://intosai-cooperativeaudits.org/catalog/report/international-co-ordinated-audit-of-chernobyl-shelter-fund
Audit of EU Regional Funds projects focused on the environment and environmentally friendly energy	2007-2013	https://intosai-cooperativeaudits.org/catalog/report/audit-of-eu-regional-funds-projects-focused-on-the-environment-and-environmentally-friendly-energy
State funds in hazardous waste treatment (Basel Convention)	2006	https://intosai-cooperativeaudits.org/catalog/report/state-funds-management-and-performance-of-international-obligations-in-hazardous-wastes-treatment-basel-convention

NAME OF AUDIT MISSION	PERIOD	ACCESS ONLINE
Environmental audit on the three-border area of Hungary, Slovenia and Austria	2000-2005	https://asz.hu/storage/files/files/Angol_portal/coordinated_audit_reports/0542ar.pdf?ctid=524
Sweden in the Arctic Council – effective return from membership	2013	https://intosai-cooperativeaudits.org/catalog/report/sweden-in-the-arctic-council-effective-return-from-membership-rir-2013-9
Environmental audit in the basin of Catatumbo River	2002	N/A
Mercosur Free from Foot-and-Mouth Disease Action Program (PAMA)	2011 - 2012	https://intosai-cooperativeaudits.org/catalog/report/coordinated-audit-of-the-mercotur-free-from-foot-and-mouth-disease-action-program-pama
Auditoría Coordinada al Plan Agro 20032015 para la Agricultura y la Vida Rural de las Américas	2011	https://www.olacefs.com/wp-content/uploads/2014/08/PLAN_AGRO-.pdf
Coordinated Audit on Hydrocarbons	2013	
Coordinated Audit on Hydric Resources	2013 - 2014	http://190.2.21.145/sites/all/modules/ckeditor/ckfinder/userfilesfiles/Informe%20Extenso%20Auditoria%20Coordinada%20Agua.pdf
Coordinated Audit on Biodiversity	2014	
Coordinated Audit on Information Technology Governance	2014	
Coordinated performance audit on the implementation of the united nations framework convention on climate change	2005 - 2009	http://www.environmentalauditing.org/Portals/0/AuditFiles/Brazil_f_eng_OLACEFS_CoordinatedClimate-Change-Audit.pdf

JOINT AUDIT MISSIONS

Title	PERIOD	ACCESS ONLINE
Quality review in higher education in the Netherlands and in Belgium	2007 - 2008	https://intosai-cooperativeaudits.org/catalog/report/quality-review-in-higher-education-in-the-netherlands-and-in-belgium-flanders
Quality review in higher education in the Netherlands and in Belgium. Joint follow-up report	2008	Not yet available
Funds earmarked for improving the environment and landscape under the Rural Development Programme	2010-2011	SAO website
Joint control (audit) on execution by the authorized bodies of Belarus, Kazakhstan and Russia in 2010-2011 of the Agreement on establishment and application in the Customs Union of the order of inclusion and distribution of the entrance customs duties (other duties, taxes and dues with equivalent effects)	2012	Will be published on the Website of the Accounts Committee www.esep.kz
IT Audit of Billing Operations of Kahramaa	12/3/2006 to 30-3-2006	Not available Publicly

PARALLEL AUDIT MISSIONS

Title	PERIOD	ACCESS ONLINE
Coordinated Parallel Audit on Protection of the Black Sea against Pollution	2006-2010	http://www.eurosaiwgea.org/Activitiesandmeetings/events2010/SustainableEnergy/Documents/Ukraine_Black%20Sea.pdf
Parallel Audit of the Austrian Court of Audit and the Swiss Federal Audit Office - Controll of VAT	2005	https://intosai-cooperativeaudits.org/catalog/report/parallel-audit-of-the-austrian-court-of-audit-and-the-swiss-federal-audit-office-controll-of-vat
Report on the Parallel Audit of the Performance of Structural Funds programmes in the areas of employment and/or the environment by the Working Group on the Structural Funds	2008	https://www.bundesrechnungshof.de/en/veroeffentlichungen/products/sonderberichte/dateien/report-on-the-parallel-audit-of-the-performance-of-the-structural-funds-programmes-of-the-european-union-in-the-areas-of-employment-and-or-the-environment-by-the-working-group-on-structural-funds/view
Environmental Audit Report on the threeborder area of Hungary, Slovenia and Austria - Follow-up	2009	https://intosai-cooperativeaudits.org/catalog/report/environmental-audit-report-on-the-three-border-area-of-hungary-slovenia-and-austria-follow-up
Audit on dust and sandstorm prevention projects	2006-2007	
Marine Pollution from ships	2000-2003	https://intosai-cooperativeaudits.org/catalog/report/marine-pollution-from-ships
Value Added Tax and Exercise Taxes	2002-2003	SAOs websites
Shortcomings in VAT administration after accession of Czech Republic to European Union	2004-2005	SAOs websites
State Funds Spent on the Enhancement of Purity of Water in the Oder Watershed	2001	https://intosai-cooperativeaudits.org/catalog/report/state-funds-spent-on-the-enhancement-of-purity-of-water-in-the-oder-watershed
State Property and Financial Means Allocated to Cover the Work of the Refugee Facilities Administration of the Ministry of Interior	2001-2003	SAOs websites
Parallel Audit on the processes for identifying, reporting and following up on Irregularities by the Working Group on Structural Funds II	2004-2005	https://intosai-cooperativeaudits.org/catalog/report/parallel-audit-on-the-processes-for-identifying-reporting-and-following-up-on-irregularities-by-the-working-group-on-structural-funds-ii

Title	PERIOD	ACCESS ONLINE
Funds earmarked for development of motorway D8	2005-2006	SAOs websites
Parallel audit on the Costs of controls of Structural Funds implemented in audit of NKU "Funds earmarked for transport infrastructure projects under the regional operational programmes"	2007-2009	SAOs websites
State funds earmarked for supporting and integration of disabled persons	2006-2009	https://www.nku.cz/assets/publications-documents/other-publications/joint-report-programmes-measures-aimed-at-increasing-employment-of-disabled-persons.pdf
Procurement of public building and corruption prevention	2008-2012	http://www.nku.cz/assets/publikace/spolecnazprava-nku-a-brh-2013_1.pdf
Joint final report on findings concerning the implementation of provisions of the convention on the protection of the marine environment of the Baltic Sea area (the Helsinki Convention) 2001	1996-1999	https://intosai-cooperativeaudits.org/catalog/report/joint-final-report-on-findings-concerning-the-implementation-of-provisions-of-the-convention-on-the-protection-of-the-marine-environment-of-the-baltic-sea-area-the-helsinki-convention-2001
Joint final report on the second audit of implementation of provisions of the convention on the protection of the marine environment of the Baltic Sea area (the Helsinki Convention): Pollution from ships in the Baltic Sea 2005	2000-2003	https://intosai-cooperativeaudits.org/catalog/report/joint-final-report-on-the-second-audit-of-implementation-of-provisions-of-the-convention-on-the-protection-of-the-marine-environment-of-the-baltic-sea-area-the-helsinki-convention-pollution-from-ships-in-the-baltic-sea-2005
Joint final report on the audit of environmental monitoring and fisheries management and control in the Baltic Sea 2009	2008	https://www.eurosaiwgea.org/audits/Audit%20documents/Report%20on%20Audit%20of%20Environmental%20Monitoring%20and%20Fisheries%20Management.pdf#search=joint%20final%20report%20on%20the%20audit%20of%20environmental%20monitoring
Report on implementation of the NATURA 2000 NETWORK in Europe	2005	http://www.eurosaiwgea.org/Activitiesandmeetings/events2009/More7/Documents/France%20Jerome%20Brouillet%20Natura%20Presentation.pdf
INTOSAI WGEA Global Coordinated Audit on Climate Change	2007 - 2010	https://www.environmental-auditing.org/media/2509/15220-e_wgea-coordinated-international-audit-on-climate-change-lessons-learned.pdf

Title	PERIOD	ACCESS ONLINE
Effectiveness of measures for improving the status of Lake Peipus	2011	https://www.riigikontroll.ee/tabid/206/Audit/2233/Area/15/language/en-US/Default.aspx
Border crossing of cargo at the land border between Estonia and Russia	2011	https://www.riigikontroll.ee/Auditeeritavaile/Audititeplaan/L%C3%B5ppenudauditid/tabid/284/AuditId/166/language/en-US/Default.aspx
Report on the cost of controls of structural funds	2008	http://www.eca.europa.eu/sites/cc/Lists/CCDocuments/8729516/8729516_EN.PDF
Parallel audit of the "Use of public funds for motorway construction"	2009-2011	http://www.nku.gov.sk/documents/10272/994727/2012++Construction+of+freeways.pdf
Report on the parallel audit on the simplification of regulations in Structural Funds	2012 - 2013	http://www.eca.europa.eu/sites/cc/en/Pages/WorkingGrouponStructuralFund s.aspx
Report on the parallel audit on the Management and Control Systems for Assistance Granted under the Structural Funds	2004	http://www.eca.europa.eu/sites/cc/en/Pages/WorkingGrouponStructuralFund s.aspx
Report on the parallel audit on the Performance of the Structural Funds programmes of the EU in the areas of employment and/or environment	2000 - 2006	http://www.eca.europa.eu/sites/cc/en/Pages/WorkingGrouponStructuralFund s.aspx
The flood control preparedness in the Upper Tisza region	2004-2005	https://www.eurosaiwgea.org/audits/Audit%20documents/Report%20on%20Auditing%20the%20Flood%20Control%20Preparedness%20in%20the%20Upper%20Tisza%20Region.pdf#search=The%20flood%20control%20preparedness%20in%20the%20Upper%20Tisza%20region
Building of the Lötšberg Basic tunnel and the Szekszárd Danube bridge	2005	https://www.intosaicbc.org/download/2005-building-lotschberg-basic-tunnel-and-szekszard-danube-bridge/

Title	PERIOD	ACCESS ONLINE
Report on the Swiss-Hungarian parallel audit	2005	https://www.intosaicbc.org/download/2005-report-on-the-swiss-hungarian-parallel-audit/
Parallel audit on disaster rehabilitation and reconstruction phase	2012 - 2013	https://intosai-cooperativeaudits.org/catalog/report/parallel-audit-on-disaster-rehabilitation-and-reconstruction-phase
Parallel international audit on disaster Risk Reduction	2010 - 2012	https://www.intosaicbc.org/download/2010-12-parallel-international-audit-on-disaster-risk-reduction/
Forestry Management Audit	2008	N.A
Tax Receivable Audit	2009	N.A
Mangrove Management Audit	2011	N.A
Illegal, Unregulated and Unreported Fishing - IUU Fishing	2012	N.A
Forest Management and its impact to climate change	2013	N.A
Forestry, Land Use Planning, and Its Impact to Climate Change	2014	N.A
Expert-analytical activities «Monitoring under implementation of joint KazakhRussian projects in the sphere of energy, Agreement between Kazakhstan and Russian Federation...» (Orenburg, September 11, 2009)	2009-2014 years	www.esep.kz

Title	PERIOD	ACCESS ONLINE
Audit on realization of the Frame Convention on protection of marine environment of Caspian Sea	January 1, 2004 - September 2006	www.esep.kz
Parallel control (audit) on execution of activities on establishment of the Customs Union, preparation and implementation of documents regulating interaction among Belarus, Kazakhstan and Russia during establishment of the single customs territory	2010 - 2011	Website of the Accounts Committee www.esep.kz
On Administration of Corporate Income Tax	Performed: 2007 Period: 2005-2006	http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2007/5.1-2-4_2007/rev_uin_adm_audit_report.pdf
On Administration of Reduced Rates of Value Added Tax	Performed: 2007 Period: 2005-2006	https://intosai-cooperativeaudits.org/catalog/report/on-administration-of-reduced-rates-of-value-added-tax
Public authority activities to ensure movement of goods and other items through border post between Latvia and Russia	from 01.01.2008. until 30.06.2009	http://www.lrvk.gov.lv/en/revizija/activity-ministry-agriculture-institutionssubordinated-thereto-relation-supervision-handling-food-administrationfood-products-export-russian-federation/
"Cost Effectiveness and Compliance with Legal Enactments of the European Union Structural Funds Administration System" under the parallel audit "On Costs of Controls"	Performed: 2009 Period: 2007-2009	http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2009/5.1-2-25_2009/zin_esfondi_7janv2010_eng.pdf
Activity of the Ministry of Agriculture and Institutions Subordinated There to in Relation to Supervision of the Handling of Food and Administration of Food Products Export to the Russian Federation	2009	Website of the SAI of Latvia http://lrvk.gov.lv/upload/informativais_zinojums_14Dec2009_ENG.pdf

Title	PERIOD	ACCESS ONLINE
On the Activities of the Responsible Institutions of the Republic of Latvia and the Russian Federation in the Fulfilment of the Obligations Arising from the Agreement of the Government of the Republic of Latvia and the Government of the Russian Federation on Social Protection for Military Pensioners of the Russian Federation Residing on the Territory of the Republic of Latvia and Their Family Members and on the Status of Latvian Gravesites on the Territory of the Russian Federation and the Status of Russian Gravesites on the Territory of the Republic of Latvia	2011	http://www.lrvk.gov.lv/en/revizija/activities-responsible-institutions-republic-latvia-russian-federation-fulfilment-obligations-arising-agreement-government-republic/
Regulatory compliance of actions of institutions involved in provision of international road transportation services and on evaluation of implementation of agreement concluded between the Republic of Latvian and the Russian Federation on international traffic of road vehicles	2013	N.A
Efficiency of the process of issuing of biometric passports and supporting information systems	Performed: 2014 Period: 2013-2014	http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2014/2.4.1-10_2014/zinojums_bez_ipinformacijas_en.pdf
Maintenance of infrastructure in the supply of water to Urban areas	2001-2003	http://www.environmentalauditing.org/PORTALS/0/AUDITFILES/BOTSWANA_S_ENG_MAINTENANCE%20OF%20URBAN%20WATER%20SUPPLY.PDF
Exchange of Information between Tax Administrators in VAT Area	2006	Not available
Audit on Estimating the efficiency of the state bodies (services) activities on the border control check points...Russian Federation, Republic of Belarus, Republic of Lithuania and the Republic of Poland - control of the movement of goods and vehicles	2009	http://www.vkontrole.lt/en/docs/Memorandum_with_supplement_eng.pdf

Title	PERIOD	ACCESS ONLINE
Parallel Audit of Assurance of Epizootic Safety in the Republic of Poland, the Republic of Lithuania and the Slovak Republic after Accession to the Schengen Area	2007 - 2009	http://www.vkontrolle.lt/en/docs/110118_final_report_epizootic_safety.pdf
Programmes/measures aimed at increasing the employment of disabled persons	2006 - 2009	http://www.nku.cz/downloads/ostatni-publikace/joint-report-programmesmeasures-aimed-at-increasing-employment-of-disabled-persons.pdf
Safeguarding Malta's Groundwater	end October 2011	https://www.eurosaiwgea.org/audits/Audit%20documents/Safeguarding%20Malta's%20Groundwater.pdf
The Office of the Auditor General's investigation into Nordic cooperation on repair preparedness in the power system	2007-2008	https://www.riksrevisjonen.no/en/Reports/Pages/Dokumentbase_Eng_Doc_3_16_2007_2008.aspx
Impact of economic activities on the environment of the Białowieża Forest	1995	https://www.eurosaiwgea.org/audits/Audit%20documents/Bialowieza%20Forest.pdf
Management of the state budgetary funds and state property in administration of Pieniny National Park	2000	http://www.eurosaiwgea.org/Environmental%20audits/Ecosystems/Documents/2000-Poland%20Slovak%20Republic-Pieniny%20Park.pdf
National parks in Polish-Slovak border area	2005	http://www.nku.gov.sk/documents/10272/994727/2007++National+parks.pdf
Implementation of flood protection measures on transboundary waters of Ukraine and Republic of Poland	2005 - 2006	https://www.eurosaiwgea.org/audits/Audit%20documents/Summary%20Joint%20Report%20on%20Auditing%20Implementation%20of%20Flood%20Control%20Measures%20on%20Transboundary%20Waters.pdf

Title	PERIOD	ACCESS ONLINE
Impact of economic activity on the environment of the Białowieża Forest	1995	http://www.eurosaiwgea.org/Environmental%20audits/Ecosystems/Documents/1995-Poland%20Belarus-Bialowieza%20Forest.pdf
Parallel audit of protection of the Bug River	2003-2006	N.A
Road check points on the Polish-Ukrainian Border	2000-2004	2000-2004 http://www.ac-rada.gov.ua/img/files/auditkomukrpl.pdf
Implementation of the Agreement dated 6 July 1995 between the Republic of Poland and the Slovak Republic on legal relations and cooperation on the common state border	2007-2013	N/A
Performance of Structural Funds programmes in the areas of employment and /or the environment	2000 - 2013	http://www.environmental auditing.org/Portals/0/AuditFiles/WG_Structural_funds_f_eng.pdf
Parallel audit of implementation of the Convention on Dangerous Wastes Movement Cross State Borders and Their Disposal (Basel Convention)	2008-2010	http://www.eurosaiwgea.org/Environmental%20audits/Waste/Documents/2012-%20-%20Hungary%20-%20EU-regulations-on-wasteshipment_s_eng_.pdf
Parallel audit of protection of waters in the Bug River catchment area from pollution	2003-2005	N.A
Parallel audit on the preparation of Poland and Ukraine for the European Championships of Football EURO 2012	2012	N.A

Title	PERIOD	ACCESS ONLINE
Implementation of 2007-2013 operational program of cross border cooperation between Poland and Slovak Republic	2007-2013	www.nku.gov.sk/documents/10272/994727/2014++Trans+border+cooperation+2007-2013.pdf
Helsinki Convention - Waters protection	2002	www.nku.gov.sk/documents/10272/994727/2002++Helsinki+Convention++Waters+protection.pdf
VAT management	2005	www.nku.gov.sk/documents/10272/994727/2005++VAT+management.pdf
Excise duty	2006	www.nku.gov.sk/documents/10272/994727/2006++Excise+duty.pdf
Mountain rescue service, tourism	2014	www.nku.gov.sk/documents/10272/994727/2014+Mountain+rescue+service++tourism.pdf
Audit on railway construction Zalău – Băjenari - Hodoș – Murska Sobota	2001-	http://www.environmental auditing.org/Portals/0/AuditFiles/hu171eng03ar_sum_312_zalalovo.pdf
Implementation of the Agreement on Cross-border Water Issues Signed by the Government of the Slovak Republic and the Government of Ukraine	2006	http://www.eurosaiwgea.org/Environmental%20audits/Water/Documents/2007-Slovak%20Ukraine-Joint%20Report%20Water.pdf
Cost of Control - operational programme employment in Austria 2007-2013 - European Social Fund (ESF) & European Rural Development Fund (ERDF) (Working Group on the Structural Funds)	2011	http://www.rechnungshof.gv.at/fileadmin/downloads/2011/berichte/teilberic hte/bund/bund_2011_03/Bund_2011_03_3.pdf
Report on the parallel audit on the analysis (of types) of errors in EU and national public procurement within the structural funds programmes	2014	http://www.lrvk.gov.lv/uploads/Majaslapa%20ENG/Audit%20report/2014/2_4.1-25_2014/strukturfondi_zinojums.pdf

Title	PERIOD	ACCESS ONLINE
Implementation of mutual obligations on contracts with Rosoboronexport and the performance of state financial expenditure	2008 - 2009	N.A
Parallel control (audit) with the Accounting Chamber of Ukraine on efficiency of use of budget funds allocated for emergency elimination		Bulletin of the Accounts Committee, IV quarter 2008 issue,
Cross-border issues - waste	2004 - 2007	www.nku.gov.sk/documents/10272/994727/2008++Cross+border+issues++waste.pdf
Cross-border movement of wastes between Poland and the Russian Federation	2007	N/A
Audit on the conservation of biodiversity on the area of the planned regional parks Snežnik and Kočevsko Kolpa and in Risnjak National Park	1996-2005	https://intosai-cooperativeaudits.org/catalog/report/audit-on-the-conservation-of-biodiversity-on-the-area-of-the-planned-regional-parks-sne-nik-and-koevsko-kolpa-and-in-risnjak-national-park

APPENDIX 3 CHECKLIST FOR AUDITS WITH OTHER SUPREME AUDIT INSTITUTIONS

The present checklist has the purpose of being a guide to all SAIs whenever they wish or are about to perform a cooperative audit. By taking into consideration the outline of this checklist, many SAIs will reaffirm their commitment to engage in a cooperative audit.

1) PREAMBLE

- Should the reasons for and objectives of an audit be stated in a preamble?

2) PARTICIPANTS

- Which SAIs participate in the audit? Have all potentially interested SAIs been informed about the audit mission?
- What units within the SAIs serve as contacts for providing audit related information?
- May further SAIs join an audit mission once it has started?
- How many auditors should the audit team have?

3) DESCRIPTION OF THE SUBJECT MATTER OF AN AUDIT MISSION

- What is the type of audit mission to be conducted?
- What is the title of the audit?
- What is the audit topic? Has the audit topic been clearly defined?
- To whom is the audit addressed?
- Which form of audit do the participating SAIs seek to achieve?
- What objectives does the audit pursue?
- What areas is the audit to cover? And what is its focus?
- What is the audit scope and audit depth?
- Will the SAI be interested in leading the audit coordination? (if appropriate)

4) PREPARATION OF AUDIT

- Shall the designated auditors be named in the agreement?
- How do the auditors prepare for the audit? Is a kick-off meeting to take place?
- Need the auditors have a specific qualification? Are auditors with that qualification available?
- Are audit findings taken into account that are already available at the SAI?
- What methods will be used to collect and analyse audit evidence?

5) MODALITIES OF AUDIT

- What timeframe (start, end) has been set for the audit? Has a timetable been drawn up?
- On what basis do the participating SAIs carry out the audit? What standards are applied?
- Can the SAIs also draw on external expertise?
- What are the detailed arrangements for cooperation among the participating SAIs? Is the audit to be monitored by the SAIs?
- In what form and to what extent will the participating SAIs share information?
- Is this information subject to restrictions, e.g. with respect to confidentiality?
- Is the audit process divided into several stages? Are progress reports prepared? Will there be a specific layout for the reports?
- Has a common working language been determined? Need for translations?
- Will there be a Quality Assurance review?
- Who will be responsible of the preparing the report?
- What information sources will participating SAIs have available or will require?
- How often will the audit team share their findings? By which means?

6) FINANCIAL ARRANGEMENTS

- How are the costs of the audit apportioned among the SAIs? Is there a pro rata arrangement?
- Is there a need for establishing a joint budget for the audit mission?
- Is there a possibility of funding from third parties? What aspects will it cover?
- Will there be a particular body for monitoring the audit?
- How will this monitoring body be composed? (Steering Committee/Cordination Committee)

7) RESULT OF AUDIT

- In what form are the audit results reported?
- In which language will a report be drafted and to whom will it be addressed? If a report is drafted in several languages, which version is to be the official one?
- What methods will be used to analyse findings, conclusions and recommendation in the audit report?
- Under what conditions may a SAI discontinue audit work?
- Will the participating SAIs evaluate the audit mission?
- When and how will it be appropriate to perform a joint follow-up audit?

8) OTHER ASPECTS

- Is there any particular cultural issue participating SAIs should be aware of?

APPENDIX 4

STANDARD AUDIT AGREEMENT

Table of Content

List of Abbreviations

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Article 3 Subject of Audit

Article 4 Type of Audit

Article 5 Character / Nature of Audit

Article 6 Audit Objective(s)

Article 7 Methodology

Article 8 Criteria of Audit

Article 9 Audit Team(s)

Article 10 Time Schedule of Audit

Article 11 Coordination and Monitoring Procedures

Article 12 Preparation

Article 13 Conduct of Audit

Article 14 Exchange of Information

Article 15 Confidentiality / Protection of Property Rights

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Article 17 Reporting to National Government / Parliament

Article 18 Translation and Interpretation Services

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Article 21 Conflict Settlement

Article 22 Further Information

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Preamble / Introduction

Background of the audit, general objectives, SAI's national laws and Regulations

This Agreement was concluded among the representatives of ... (SAI) and..(SAI) following their previous mutual negotiations in terms of the respective activities of ...

General Principles

Audits standards of international professional bodies, reference to guidelines
This Agreement is based on the principles established in the publication "...". The Agreement is also based on the lessons learnt in the joint activities within the ...

Article 1 Participating SAIs

Names of all participating organisation

The ... (SAI) and ... (SAI) (hereinafter referred to as the "contracting parties") are parties of this Agreement.

Article 2 Title of Audit

Name of audit (national)

The contracting parties have agreed to cooperate on an audit of the ...

Article 3 Subject / scope of Audit

Subject / scope of audit (detailed description including any national peculiarities)

The contracting parties agreed to perform the audit designed to ...They will also focus on how the individual countries ...

Article 4 Type of Audit

Cooperation in the form of a parallel, joint or coordinated audit

Cooperation between the contracting parties shall take the form of coordinated audits. Coordinated Audits shall be parallel audits with a joint report supplemented by separate national reports. A parallel audit shall be defined as an audit mission performed by separate audit teams at the participating SAIs.

Alternatively:

The cooperation between the contracting parties shall take the form of co-ordinated audits. Co-ordinated audits are defined as simultaneous audits with a single joint report in addition to separate national reports.

Concurrent audit is defined as an audit mission conducted more or less simultaneously by ...(SAI) and ...(SAI), but a separate Audit team from each SAI reporting only to its own legislature and only the observations and conclusions relating to its own country.

Alternatively:

The two contracting parties will carry out their audits independently within the territory of their respective country. This does not exclude the participation of auditors from the other country in the audit work carried out in the host country. Both contracting parties respect the limitations resulting from the underlying audit regulations and applicable secrecy rules in each of the two countries.

Article 5 Character / Nature of Audit

Audit of legality / regularity / performance

The focus of the audit shall be on the regularity and financial Compliance of ...

Alternatively:

The audit shall be a compliance and performance audit focusing on implementation, effectiveness and efficiency.

Alternatively:

The nature of the audit will be a performance audit defined as described in INTOSAI's Auditing standards and the EU Auditing Standards.

Alternatively:

The audit is focused on economical, effective and efficient utilization of the public funds.

Article 6 Audit Objective(s)

Description of the common objectives of the audit and of any national objectives going beyond the common objectives

The audit in ... will be focused on measurements concerning ... as well as the efficiency and the economical output of invested funds and international co-operation in the framework of both of our mandates.

Alternatively:

The audit shall be aimed at reviewing relevant legislation governing ... with regard to issues such as compliance, enforcement and best practices.

The audit will include an analysis of ... and a review of how the ... are being monitored.

Article 7 Methodology

Common audits standards (INTOSAI / EUROSAI or other regional working groups / international standards of other professional bodies / national, common standards; national deviations where applicable Audit methodology will be used in accordance with

- INTOSAI Audit Standards
- EUROSAI Audit Standards
- National Audit Standards and Guidelines.

Alternatively: The applied methodology shall be in compliance with • ... 21

Article 8 Criteria of Audit

Naming of common relevant audit fields (issues on which the audit is to focus); national deviations where applicable

The contracting parties will apply the same audit criteria in order to facilitate international comparisons. The audit issues shall be evaluated from the viewpoint of compliance with national legal regulations and obligations ensuing from relevant national law, EU law and international law.

Alternatively:

Financial, economic und ecological issues will be evaluated in performance Audits of the economy, efficiency and effectiveness of the audited entities.

Alternatively:

Financial, economical and environmental problems will be assessed with regard to the compliance with national legislation und obligations settled in international conventions, protocols and EU directives and guidelines.

Article 9 Audit Team(s)

Names of the participating auditors and their functions (e.g. national coordinators); previous (audit) experience; procedure in cases where participants need to be replaced

SAI

Mr. ..., Director

Mr. ..., Senior Auditor

Alternatively:

Project Leader:

Coordinator of the Cooperative Audit:

Head of the Cooperative Audit:

Article 10 Time Schedule / Action Plan of Audit

Time schedule / action plan for carrying out the audit including important milestones and working meetings

The national Audit should commence no later than ..., and should be completed no later than ... (final text version).

Alternatively:

...(SAI) and ...(SAI) start national audit work in ... and finish it in...

Article 11 Coordination and Monitoring Procedures

Leading and coordination of the audit; coordination of the successive audit steps; monitoring of compliance with the timetable and of audit progress; production of interim reports. For this purpose, the participating SAIs should appoint either the Coordination or Steering Committee, depending on the cooperative audit chosen. In addition, It will be advisable to set means of communications such as face to face meetings, email, videoconference, among others.

SAIs will coordinate their audit schedules and designs. If field work generates new findings that seem to require the coordination of further procedure, the representatives of the SAIs will, if necessary, meet at short notice to share lessons learnt. The SAIs will organise working meetings on agreed dates at which they will share the audit evidence obtained and discuss further procedure. Each of the SAIs will produce interim reports by ... and by ... and will make these reports available to each other free and without delay. If appropriate, participating SAIs may establish subcommittees to share the workload.

Article 12 Preparation

Steps to prepare the audit mission (e.g. joint work shops, training, seminars); sharing of lessons learnt and of information about audit findings already available

Article 13 Conduct of Audit

Names of the national bodies to be audited; implementation of joint field work

Article 14 Exchange of Information

Nature and extent of information exchange; intervals of and motives for information exchange; method of information exchange (e-mail, files, interim reports)

Exchange of information among the contracting parties, including future meetings and consultations will be concerted following the requirements of the agreement. For this purpose electronic mail may be used.

Article 15 Confidentiality / Protection of Property Rights

Arrangements to safeguard the confidentiality of information (rules on official secrecy, tax secrecy, trade secrets); information exchange, disidentification

All Auditors should respect the confidentiality of information acquired during the course of performing professional services and should not use or disclose any such information without proper and specific authority or unless there is a legal or professional right or duty to disclose.

Article 16 Type of Audit Reporting

Nature and extent of reporting (joint report / identically structured national reports / national reports)

On completion of the audit exercise, each SAI will produce a national audit report. The SAIs will exchange the texts of the national audit reports in accordance with the respective legal provisions governing their work. These national reports shall serve as the basis for the production of a final joint audit report on the result of the audit exercise.

Article 17 Reporting to National Government / Parliament

Reporting to national / international bodies (Parliament, Government, ministries); use of information provided by the other participating SAIs

The parties to this agreement will be free to decide whether and in what form the result of the coordinated audit will be communicated to the respective national parliamentary bodies. The same shall apply to international institutions, in which case the parties to this agreement will coordinate their respective communications.

Article 18 Language, Translation and Interpretation

Set a working language throughout the audit process; Agreements on the use of national languages and / or a common language; translations and interpretation during meetings.

All official documents based on the cooperation of ... (SAI) and ... (SAI) will be written in English.

Information on coordinated Audit results will be shared through the joint audit report. The introductory joint statement will be in ... languages... followed by the summary audit reports in the respective national languages and in English. Final recommendations will be in ... languages.

Article 19 Costs of Audit / Cost Sharing

Listing of types of costs (e.g. travel, printing and photocopying) that have to be borne separately by the participating SAIs; allocation of common costs

The parties to this agreement will bear the costs incurred in connection with the performance of the joint audits for their staff, translation and interpretation services and insurance policies.

Article 20 Audit Budget

Adoption of a joint budget for the audit including the provisions of funding; management and accounting procedure

Article 21 Conflict Settlement

Arrangements for settling disputes (escalation stages, decisions making powers)

Article 22 Further Information

Other issues relevant for the audit

Appendix ... to this agreement is part of this agreement and describes the audit in further details.

Article 23 Modifications or Amendments

Arrangements for the solutions of open questions during the joint audit

In case any of the contracting parties intends to modify or amend this agreement, the other contracting party has to be notified. Any changes will be approved and stated in the protocols of the mutual working meetings held by the contracting parties.

Signature, date and place (by each SAI)