



Lao-Thai-German Trilateral Cooperation

“Support to Financial Audit for the State Audit Organization of Lao PDR”

Background

Supreme Audit Institutions (SAIs) contribute significantly to enhancing the transparency of public finances, which is in the interest of all citizens and tax payers in every country of the world. As external financial control institutions, they help to ensure that public funds are used efficiently and effectively for the provision of public services. The regional organization of the ASEAN Supreme Audit Institutions (ASEANSAI) promotes capacity development and the implementation of international audit standards (ISSAI) in the ASEAN region.

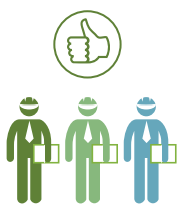
The idea: An experienced SAI supports a younger SAI

Through the regional project “Support to ASEAN Supreme Audit Institutions” of the German government, GIZ assists ASEANSAI in its development and professionalization in the delivery of training services for its members. Within this cooperation, ASEANSAI developed the “Long Term ASEANSAI Programme on ISSAI Implementation” (LTAPII).

Although the LTAPII programme is very beneficial for the ASEAN member SAIs, especially some of the younger SAIs struggle with the implementation of the ISSAIs, as well as the roll-out of gained knowledge through trainings. The State Audit Organization (SAO) of Lao PDR is one of those young audit institutions that require additional support to develop the the skill base of its financial auditors. To address those specific training needs, a peer tutoring approach was developed, which allowed auditors of SAO Laos to closely learn from the more experienced auditors of the State Audit Office of the Kingdom of Thailand. This collaboration is known as the **Lao-Thai-German Trilateral Cooperation Project “Support to Financial Audit for the State Audit Organization of Lao PDR”**. To ensure a long-lasting impact of this initiative, the trilateral project connected all its activities to the regional level of ASEANSAI and provides the foundation for further replication of similar peer-to-peer approaches among ASEANSAI members.

However, as of now the ASEANSAI regional mentors are too few to establish a broader reform of training on financial audit in SAO Laos. The Lao-Thai-German Trilateral Cooperation project “Support to Financial Audit for the State Audit Organization of Lao PDR” therefore aims to adopt the peer mentoring approach with financial auditors of Thailand and Laos, in combination with a broader training centre reform. The trilateral project will also connect all its activities to the regional level of ASEANSAI and, thus, ensure that the project outcome will also impact the future implementation of the LTAPII in Laos.

Project Activities



SAO Thailand provides subject matter experts, certified course developers and instructors. These experts will support the design and development of training modules and courseware.



Through a needs assessment, the SAO Thailand experts will better understand the legal framework of auditing in Laos as well as existing materials and procedures. Having identified needs and gaps, they will provide input, share their experiences and good practices.



Selected trainers from SAO Laos will work together with the SAO Thailand experts in designing new training modules and developing the training courseware, participant notes, presentations, exercises and case studies.



A “Training of Trainers” (ToT) will be provided for selected trainers from SAO Laos. Through co-facilitation, the new trainers will then practice the delivery of the designed training modules, together with the SAO Thailand experts.



In order to enhance capacity development, the SAO Laos trainers will deliver the new training modules for a first batch of 30 junior financial auditors of SAO Laos, supported by the experts of SAO Thailand.

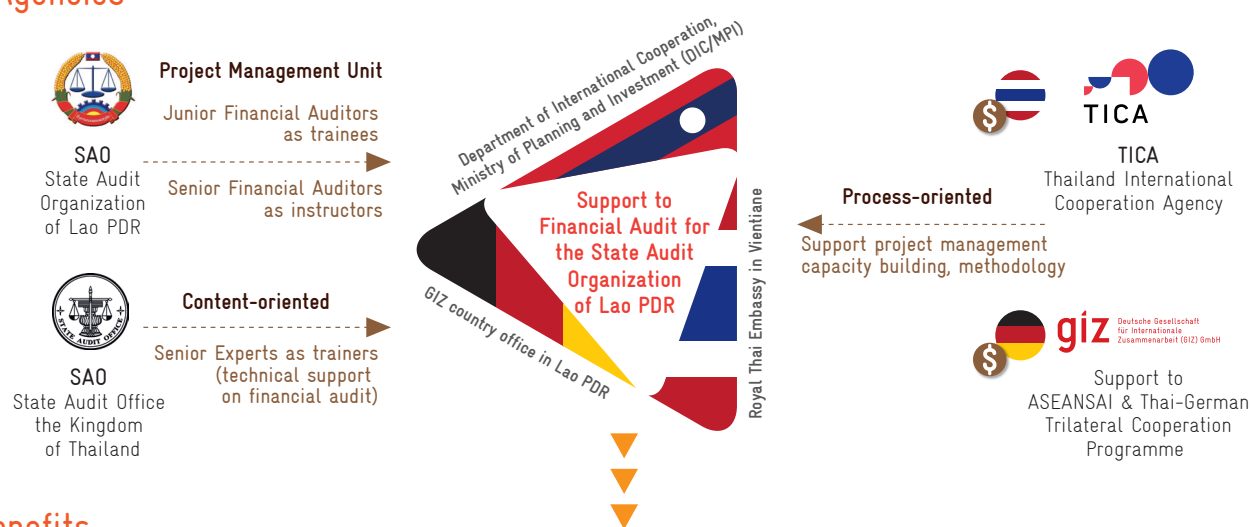


To ensure sustainability and future implementation, SAO Training Institute staff will be supported in improving their structure and mode of working. They will be given the chance to participate in a secondment programme at the Human Resources Development Institute of SAO Thailand.

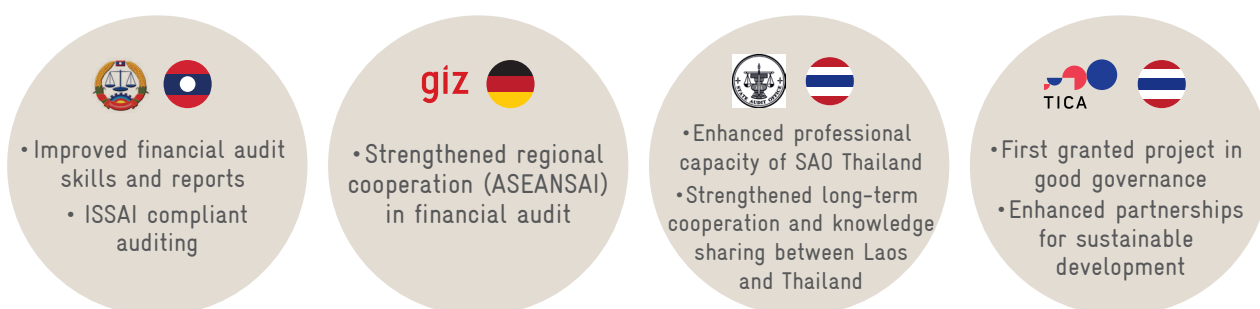
Support to Financial Audit for the State Audit Organization of Lao PDR

Overall Objective	To increase efficiency and effectiveness of the financial audit performance of SAO Laos to meet ISSAI standards.
Timeframe	January 2017 - June 2018
Implementing Agencies	Lao PDR: State Audit Organization of Lao PDR (SAO) Thailand: Thailand International Cooperation Agency (TICA), State Audit Office Thailand (SAO) Germany: GIZ-supported "Support to ASEAN Supreme Audit Institutions" project, on behalf of the German Federal Ministry for Economic Cooperation and Development (BMZ) and Thai-German Trilateral Cooperation Programme
Target Groups	<ul style="list-style-type: none"> • SAO Training Institute • SAO Financial Audit Instructors • SAO Junior Financial Auditors

Involved Agencies



Mutual Benefits



Contact

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This project is implemented within the 'Thai-German Trilateral Cooperation Programme' of

Thailand International Cooperation Agency (TICA)
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