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.

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 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”.

Project Activities

The idea: An experienced SAI supports a younger SAI

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**
- SAO Training Institute
- SAO Financial Audit Instructors
- SAO Junior Financial Auditors

**Involved Agencies**

**Project Management Unit**
- Junior Financial Auditors as trainees
- Senior Financial Auditors as instructors

**Content-oriented**
- Senior Experts as trainers (technical support on financial audit)

**Process-oriented**
- Support project management capacity building, methodology

**Support to ASEANSAI & Thai-German Trilateral Cooperation Programme**

**Mutual Benefits**
- Improved financial audit skills and reports
- ISSAI compliant auditing
- Strengthened regional cooperation (ASEANSAI) in financial audit
- Enhanced professional capacity of SAO Thailand
- Strengthened long-term cooperation and knowledge sharing between Laos and Thailand
- First granted project in good governance
- Enhanced partnerships for sustainable development

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