

# Lao-Thai-German Trilateral Cooperation

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

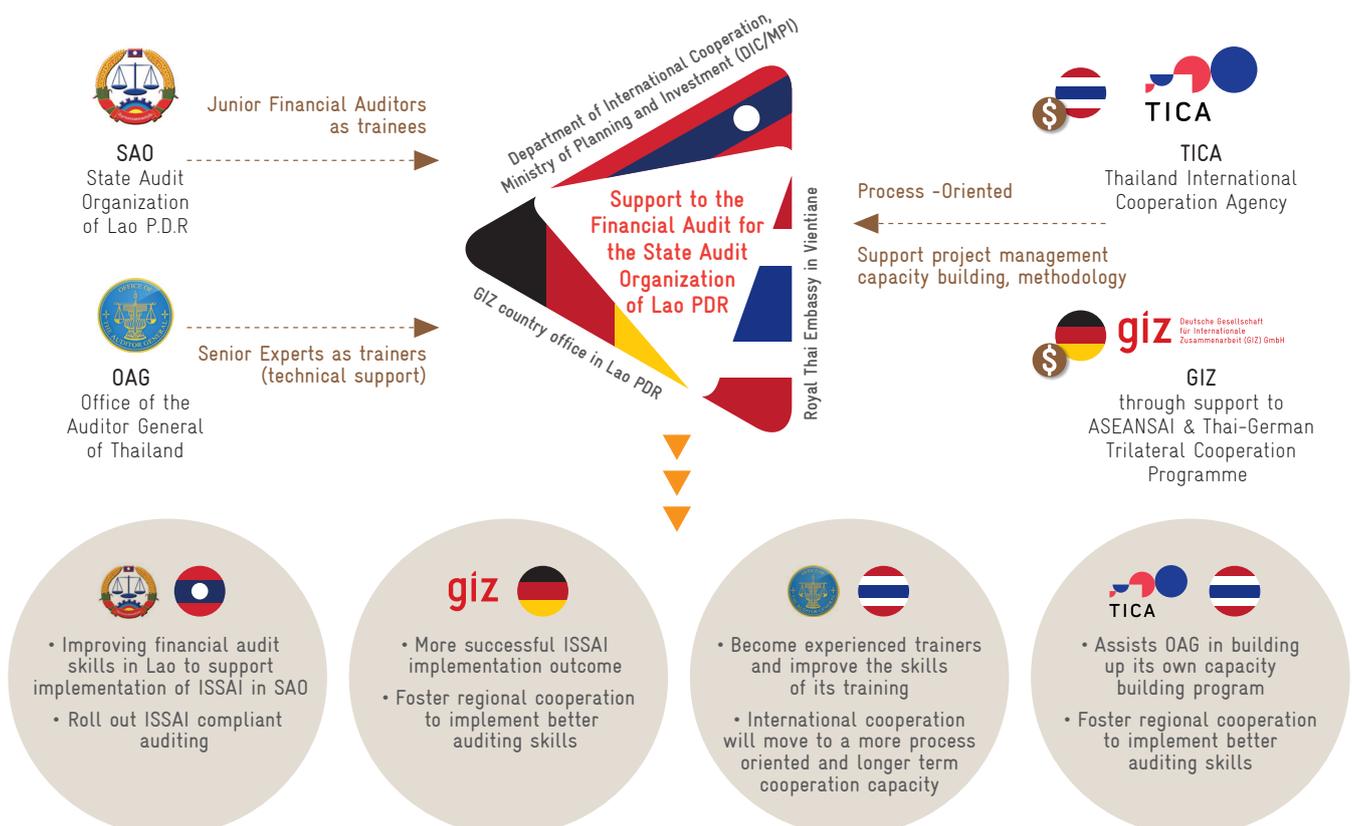
### Background

Supreme Audit Institutions (SAIs) make a vital contribution to enhancing the transparency of public finances and improving the control of governmental action. As external financial control institutions, they help 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 in the ASEAN region.

### Towards a trilateral cooperation

Through the support to ASEANSAI project, Germany assists the ASEANSAI in its development and the delivery of training services towards its members. Through the joint project, ASEANSAI developed the “Long Term ASEANSAI Programme on ISSAI Implementation”, LTAPII.

Despite the regional effort with trainings, online-courses, pilot audits and regional mentoring services, it remains extremely difficult for younger member SAI to implement the standards and to roll out the knowledge within their SAI. In Laos, the State Audit Organization (SAO) is a very young institution. In the regional comparison, SAO has still homework to do in order to keep up with its peers. The LTAPII can be very beneficial for SAO, but at the moment, the skill base of financial auditors needs still improvement before a roll-out of the ISSAI standards can be prepared and managed. To reduce these gaps, peer tutoring between ASEAN countries was suggested. Still, the ASEANSAI regional mentors are so far too little to establish a broader reform of training on financial audit in SAO. The Lao-Thai-German Trilateral Cooperation project “Support to Financial Audit for the State Audit Organization of Lao PDR” therefore aims to adopt this approach with expertise from Thailand and Germany. The project will establish a well-designed basic training program for financial auditors, and will combine this with a broader training centre reform. It will also connect all the activities to the regional level of ASEANSAI, so the benefits will also have impact on the implementation of the LTAPII in Lao PDR.



## 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 Lao to meet ISSAI standard
Implementing period	January 2017-December 2018
Implementing Agency	<b>Lao PDR:</b> The State Audit Organization (SAO) <b>Thailand:</b> Thailand International Cooperation Agency (TICA) The Office of Auditor General (OAG) <b>Germany:</b> GIZ through support to ASEANSAI project
Target Groups	<ul style="list-style-type: none"> <li>• SAO Training Center</li> <li>• SAO Financial Audit Instructors</li> <li>• SAO Junior Financial Auditors</li> </ul>

### Project Approaches



OAG Thailand has subject matter experts, certified course developers and instructors. The Thai experts will work together on a curriculum and develop for training courses and complete training courseware.



In a needs assessment, the OAG Experts will understand more about the legal framework of the audit in Lao and the existing materials and procedures. Having identified the gaps, they will provide their input and Thai good practices and documents.



SAO trainers will work together with the OAG experts in designing a new training curriculum and developing the training courseware, participant notes, presentations, exercises and case studies.



The trainers from SAO will attend the training the trainer course. After this, they will be fit to deliver the trainings developed together with the OAG experts.



Together with the OAG experts, the SAO trainers will deliver the training modules delivered for a first batch of 30 junior financial auditors.



To ensure sustainability and future implementation, SAO staff from the training centre will be supported to improve their structure and working mode. Training centre staff will be given the chance to attend a secondment program at the Human Resources Development Institution of OAG Thailand.

### Contact

#### The State Audit Organization of Lao PDR (SAO)

Nahaidiew Village Chanthabuly District Vientiane Capital, Lao PDR  
T: 856 21 216268 (Ext 302) F: 856 21 244250

#### Thailand International Cooperation Agency (TICA)

The Government Complex Building B (South Zone) 8th Fl, Chaengwattana Road, Laksi, Bangkok 10210 Thailand  
T: 66 2 203 5000 ext. 4100, 41006 I: [www.tica.thaigov.net](http://www.tica.thaigov.net)

#### Office of the Auditor General of Thailand (OAG)

Areesampan, Rama 6 Rd Bangkok 10400, Thailand.  
T: 66-2271-8000 I: [www.oag.do.th](http://www.oag.do.th)

#### Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

Thai-German Trilateral Cooperation Programme  
GIZ Office Bangkok 193/63 Lake Rajada Office Complex, 16th Fl, New Ratchadapisek-Rama IV Road, Klongtoey, Bangkok 10110 Thailand  
T: 66 2 661 9273 F: 66 2 661 9281 I: [www.thai-german-cooperation.info](http://www.thai-german-cooperation.info)