SUPPORT TO FINANCIAL AUDIT FOR THE STATE AUDIT ORGANIZATION (SAO) OF LAO PDR

To improve efficiency and effectiveness of the financial audit performance of SAO Lao PDR to meet ISSAI standard through strengthening the capacity of financial audit instructors, SMEs (Subject Matter Experts) and pilot junior financial auditors

2017-2018



Target Groups



Financial audit instructors



Administrative staffs at SAO training center

Beneficiaries

Financial auditors. training center officers in Lao and regionally

Project Benefits

SA0 Financial Audit Instructors well equipped with facilitation techniques and course development based IDI practices

Subject-Matter Experts (SME)



established to support and advise instructor to carry out 4 training modules

Junior Financial Auditors

taking the pilot training courses focusing on financial audit and basic accounting



modules and complete set of courseware on financial audit developed for junior financial auditors



basic accounting training course tailor made as pre-requisite course for SAO junior financial auditors



SAO regional officers

participating in the knowledge sharing session on the good practices to write audit findings between SAI Laos and SAI Thailand



training center officers from SAI Laos and SAI Thailand



exchanging knowledge and experiences to support the refurbishment of SAO training center (to training institute) during the secondment in Thailand

In the Framework of Sufficiency Economy Philosophy (SEP) and Sustainable Goals (SDGs)

Moderation (S)

- Train junior officers as pioneers in a moderate scale
- · Improve training equipment and facilities as necessary keeping in mind resource and cost efficiency

Reasonableness ATA

- · Conduct needs-assessment to understand the legal framework, existing materials, and procedures in order to design the new curriculum and courseware
- · Support SAO staff from the training center to improve their structure and working mode

Resilience &

- Trainers from SAO attend the training of the trainers course and are fit to deliver the trainings on their own Draft SAO roadmap for further implementation of ISSAI
- Draft SAO personnel development plan with database to maintain quality assurance of human resources

Knowledge



 Share knowledge and skills by learning from Thai good practices and documents





- Support transparency and trustworthy services of SAO
- Enhance good relationships among SAIs in the region



Strengthen SAO as a national institution to be effective, accountable, and transparent in financial governance



Lao-Thai-German partnership synergise know-how and resources in strengthening local structures

