



Iraq

**IRFFI/UNDG IRAQ TRUST FUND (UNDG ITF)  
ANNUAL PROGRAMME NARRATIVE PROGRESS REPORT  
REPORTING PERIOD: 1 JANUARY – 31 DECEMBER 2009**

***Submitted by:***

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***Country and Thematic Area***

*Iraq  
Governance*

*Programme No:* C9-18

*Atlas Award No:* 54948

*MDTF Office Atlas No:* 66948

***Programme Title:*** Institutional Strengthening  
Programme for the Board of Supreme Audit  
(BSA)

***Participating Organization(s):***

***UNDP***

***Implementing Partners:***

**COUNTERPART ORGANISATION**

- Board of Supreme Audit of Iraq

**IMPLEMENTING PARTNERS**

- Audit Bureau of Egypt
- Audit Bureau of Jordan
- Court of Accounts of Tunisia
- National Audit Office of the United Kingdom
- Office of the Comptroller and Auditor General of India
- World Bank

***Programme Budget (from the Fund):***

**USD 4,879,535.98**

***Programme Duration (in months):***36

Start date: January 2006

End date: December 2009

- No cost extension up to March 31, 2009
- No cost extension up to June 30, 2009
- No cost extension up to December 31, 2009

**Budget Revisions/Extensions:**

*N/A*

## **NARRATIVE REPORT**

### **I. Purpose**

The project development goal is to promote good governance, honesty, transparency and accountability in the use and management of public resources by strengthening the capacity of the Board of Supreme Audit (BSA). This contributes to the outcome of ‘Strengthening Institutional and Administrative Infrastructure’ in the UN-Iraq Assistance Strategy Matrix.

The BSA in Iraq is responsible for the independent financial monitoring of the activities of public and private institutions. In a climate clouded by mismanagement and corruption, the upgrading of the BSA’s skills would give the Iraqi population the confidence they need in those who are managing the public purse and inspire a new generation of citizens to trust their government.

#### Outcomes

The project contributes to the outcome ‘Strengthening Institutional and Administrative Infrastructure’ in the UN-Iraq Assistance Strategy Matrix. The long term outcomes of the project include the better management of public funds, a real reduction in the level of waste and corruption, and an inherent trust by the Iraqi citizens in its government. However, persistent security threats and the continued risk of political uncertainty have the potential to place these outcomes in jeopardy.

#### Outputs

The project’s outputs are:

- 1.1 Comprehensive Training Needs Assessment conducted covering 18 regional offices.
- 2.1 Research paper and recommendations on ‘money laundering’ audit programmes for BSA drafted and presented.
- 3.1 Ten (10) short-term courses for 269 auditors over 44 weeks conducted.
- 4.1 Three (3) teams of 30 FRLs (Functional Responsibility Leaders) formed (in financial audit and fraud detection, computer auditing and performance auditing).
- 4.2 The FRLs to develop long-term customized training programmes on the above noted subject matters.
- 4.3 Three (3) standardized course manuals on the subject matters noted in 4.1 developed.
- 5.1 A pool of 30 technicians formed, capable of coordinating and supporting the initiation of the BSA operations’ computerization and a guide produced to facilitate this computerization.
- 6.1 Audit guidance and Ethics Code manual developed and disseminated.
- 7.1 The guide on fraud awareness and detection adapted and disseminated.
- 8.1 Three (3) experimental audits conducted.
- 8.2 The Institutional Strengthening Committee (ISC) and workgroup formed.
- 8.3 A secretariat established to support BSA’s needs in coordinating future activities with donor agencies.
- 8.4 BSA (strategic and operational) institutional strengthening plan developed.

*Explain how the Programme relates to the Strategic (UN) Planning Framework guiding the operations of the Fund.*

The project aims to support the UN Assistance Strategy for Iraq's priority of 'Public Sector reform and strengthening institutional/administrative infrastructure' by building the audit capabilities of the BSA, principally through training programmes for BSA auditors. The project also achieved the strategy's short term objective to 'Restore the capacity of the Public Administration so that it can start operating according to updated methodologies in a more efficient, transparent, decentralized and participatory manner'. By helping the BSA adopt and adhere to international auditing standards and promoting greater transparency and accountability, the project sought to build confidence in national ministries and public institutions, thus promoting confidence of foreign investors in Iraq.

## **II. Resources**

### *Financial Resources:*

The funds allocated to the Project were disbursed in a normal way and during the implementation period the project did not face any financial constraints.

### *Human Resources:*

The project team is made up of the following staff:

- One national project associate (G7) from August 2008 up to date, duty station Amman.
- One international project manager (P4) from May 2006 to October 2008, duty station Amman.
- One international project manager (P4) from April 2009 up to date, duty station Amman.
- One national consultant as project officer from November 2007 to May 2008, duty station Amman.

## **III. Implementation and Monitoring Arrangements**

*Summarize the implementation mechanisms primarily utilized and how they are adapted to achieve maximum impact given the operating context.*

The primary implementation mechanism utilized has been DEX, which means the project was directly executed by the UNDP-Iraq Office.

*Provide details on the procurement procedures utilized and explain variances in standard procedures.*

The project adhered strictly to the UNDP procurement guidelines and practices. The selection of the Implementing Agencies and the hiring of the national/international consultants and procurement of equipment and software were undertaken within the legal guidelines of UNDP.

Ten (10) Letters of Agreement were signed with technical partners from six (6) countries and three (3) international organizations. An Electronic Document Management System, IT and audio-visual equipment for the BSA training secretariat were purchased.

As per discussions with the president of the BSA, the remaining funds after liquidating the entire financial obligation of the project will be used to purchase IT equipment (2 printers and 2 laptops) to be used by the BSA Auditing Departments. This will contribute to part of the IT Audit output.

*Provide details on the monitoring system(s) that are being used and how you identify and incorporate lessons learned into the ongoing project.*

Management and oversight of the project was governed by the normal procedures laid out in the programming manual of UNDP. The project activities were monitored through regular progress reports, evaluation of quarterly and final reports, tripartite and coordination review meetings with the counterparts and participation of UNDP staff in the workshops inside and outside Iraq. Risks were analyzed appropriately, annual work plans appraised with involvement of stakeholders, and lessons learned were captured throughout the project through meetings with the stakeholders, and quick assessments.

*Report on any assessments, evaluations or studies undertaken.*

The training evaluation reports were prepared by the counterparts and delivered to the BSA office for their consideration and follow-up. The project has enabled the BSA to build a training unit inside the main office. The main role of this unit is to provide training for those BSA employees who did not have the chance to participate in the training reflected in the work plan. The unit also provides training to auditors from the Inspectors' General Offices, Commission of Integrity and auditors from other Government departments.

#### **IV. Results**

*Provide a summary of Programme progress in relation to planned outcomes and outputs; explain any variance in achieved versus planned outputs during the reporting period.*

##### Results Overview:

The project has achieved 100% of its planned objectives. These cover mainly the following:

1. Dozens of auditors trained in international auditing standards.
2. Modernisation of systems and processes brought to the BSA.
3. Training of staff from the Office of Financial Monitoring in Erbil (serving the Kurdish governorates) alongside those of the BSA.
4. Woman making up more than 50% of participants trained.
5. Motivation of BSA staff maintained in spite of difficult security situation in Baghdad.
6. Training courses delivered in spite of the BSA being shut down for a large portion of January 2007 due to security operations.

*All outputs below have a physical progress of 100%.*

***Output 1– Development of an Institutional Strengthening Plan,***

- International expert in institutional strengthening of supreme audit institutions hired and brought to Amman in December 2006 to work with the BSA to develop an institutional strengthening plan (i.e. a strategic development plan) charting the BSA's capacity building course over the next three years.
- The plan was finalised just before the end of 2006. During the 1<sup>st</sup> quarter of 2007, the team re-assembled in Amman and used the plan as the basis for developing a project document and funding request for the second phase of the programme.

***Output 2– Training of a Staff Member of the BSA's Training Secretariat,***

- In December 2006, the BSA seconded one of its staff to UNDP-Iraq. This staff member worked alongside UNDP-Iraq's project manager as part of a planned project activity whereby the BSA's institutional capacities are strengthened through on-the-job training.

***Output 3 – Development of the Project Document/Funding Proposal for Phase II,***

- An international expert in institutional strengthening of Supreme Audit Institutions was hired and brought to Amman in January 2007 to work with the BSA to develop a project document/funding proposal for the second phase of the project. The project document was based on the institutional strengthening plan (i.e. a strategic development plan) for 2008-2010 which was developed in December 2006.

***Output 4– Purchase of IT and A/V Equipment for the BSA Training Secretariat,***

- Two laptops and an electronic video projector were purchased for the BSA's training secretariat.

***Output 5– Oracle Developer Training Course,***

- A three-week training course on the Oracle Developer enterprise system for eighteen (18) information technology technicians from the BSA was given in Amman, Jordan, from 18 February to 8 March, 2007. The course was prepared and delivered by a private sector firm specialising in these types of systems and training.

***Output 6 – Fraud Prevention and Detection Audit Course (Technical Module),***

- A two-week technical training course in fraud prevention and detection audit for twenty-seven (27) auditors from the BSA was given in Amman, Jordan, from 19 February to 1 March 2007. The course was prepared and delivered by audit and training experts from the National Audit Office of the United Kingdom.

***Output 7 – Financial Audit Course,***

- A two-week technical training course in financial audit for twenty-six (26) auditors from the BSA was given in Cairo, Egypt, from 25 February to 8 March 2007. The course was prepared and delivered by audit and training experts from the Central Auditing Organisation of Egypt.
- In parallel to the technical training module, the train-the-trainer module of this course for eighteen (18) auditors from the BSA was given also by the Central Auditing Organisation in Cairo from 25 February to 22 March 2007.

***Output 8 – Procurement Audit Course (Technical Module),***

- A two-week technical training course in procurement audit for twenty-eight (28) auditors from

the BSA was given in Amman, Jordan, during 9-19 April 2007. The course was implemented in cooperation with the World Bank, while the course material was prepared and delivered by audit and training experts from the International Labour Organisation-International Training Centre and the Court of Accounts of Morocco.

***Output 9 – International Accounting and Auditing Standards Course (Technical Module),***

- A two-week technical training course in international accounting and auditing standards for thirty-nine (39) auditors from the BSA was given in Amman, Jordan, during 16-26 April 2007. The course was prepared and delivered by audit and training experts from the National Audit Office of the United Kingdom.

***Output 10 – International Accounting and Auditing Standards Course (Train-the-Trainer Module),***

- A one-week train-the-trainer training course in international accounting and auditing standards for eighteen (18) auditors from the BSA was given in Amman, Jordan, during 3-7 June 2007. The course was prepared and delivered by audit and training experts from the National Audit Office of the United Kingdom.

***Output 11 – Information Technology Audit Course,***

- A training course in information technology audit for twenty-four (24) auditors from the BSA was given in Noida, India, during 11-30 June 2007. The course was prepared and delivered by audit and training experts from the Office of the Comptroller and Auditor General of India.

***Output 12 – Performance Audit Course (Technical and Train-the-Trainer Modules),***

- A two-week technical training course in performance auditing for twenty-nine (29) auditors from the BSA, followed immediately by a four-week train-the-trainer module for eighteen (18) auditors, was given in Tunis, Tunisia, from 20 August to 28 September 2007. The course was prepared and delivered by audit and training experts from the Court of Accounts of Tunisia.

***Output 13 – Fraud Prevention and Detection Audit Course (Train-the-Trainer Module),***

- A two-week train-the-trainer course in fraud prevention and detection auditing for eighteen (18) auditors from the BSA was given in Amman, Jordan, from 21 October to 1 November 2007. The course was prepared and delivered by audit and training experts from the National Audit Office (NAO) of the United Kingdom.

***Output 14 – Incomplete Records Audit Training Course,***

- A two-week training course in “Incomplete Records Auditing” for twenty-four (24) auditors from the BSA was given in Amman, Jordan, from 30 October to 9 November 2007. Audit and training experts from the National Audit Office of the United Kingdom prepared and delivered the course. The course provided auditors with improved skills in the basics of financial auditing and auditing in an environment of incomplete records.

***Output 15 – Pilot Audit Workshop,***

- Six (6) auditors from the BSA travelled to National Audit Offices in the United Kingdom for a one-week workshop during 26-30 November 2007. It was the first of four workshops that aim to help the BSA to develop institutional audit programmes that comply with international standards, to prepare for a pilot (test) audit, to obtain feedback on the conduct of the pilot audit

during the exercise, as well as guidance on the completion of the audit.

***Output 16 – Institutional Strengthening Committee Meeting,***

- A two-day meeting was held on 9-10 December 2007 with representatives of the BSA, UNDP-Iraq, the World Bank, the National Audit Office of the United Kingdom, the Central Audit Organisation of Egypt, the Audit Bureau of Jordan, the Comptroller and Auditor General of India, and the United States Department of State. During the first part of the meeting, the delegates analysed the activities that had already been delivered and identified areas of improvement for the future. The second half of the meeting focused on the contributions that the various technical partners could make during the second phase of the BSA programme.

***Output 17 – Institutional Fraud Awareness Workshop,***

- A four-day institutional fraud awareness workshop was delivered to eighteen (18) managers and directors of the BSA in Amman, Jordan, during 11-16 December 2007. The workshop covered the role of the supreme audit institution in a country's overall accountability and transparency framework, the institution's relationship with other government entities, civil society and the public, and covered a practical case of fraud detection.

***Output 18 – Institutional Fraud Awareness Guide,***

- A team of five (5) BSA directors spent three days with an international supreme audit institution capacity-building expert during 17-19 December 2007 in Amman, Jordan. The group drafted a structure for an institutional fraud awareness guide.

***Output 19 – Fraud Manual Working Meetings (3),***

- Four fraud manual development working meetings were held in Amman, Jordan on 6-7 August 2008. The working meetings were attended by four senior audit officers of the BSA and an international expert in institutional fraud awareness. The meetings were convened to complete work on an Institutional Fraud Awareness Guide being developed for the BSA.

***Output 20 – Pilot Audit Workshops (3),***

- Four pilot audit workshops were held in London on 21-25 July 2008. Six senior audit officers chosen to be pilot audit champions within the BSA attended the meetings. The workshops aimed significantly at improving the national capacity of auditing.

***Output 21 – Procurement Audit Course (Train-the-Trainer Module),***

- A two-week train-the-trainer course in procurement audit for nineteen (19) auditors from the BSA and the Financial Monitoring Office (OFM) was given in Turin, Italy, at the International Labour Organisation-International Training Center. The course was implemented in cooperation with the World Bank while the course material was prepared and delivered by audit and training experts from the International Labour Organisation-International Training Centre and the Court of Accounts of Morocco.

***Output 22 – Institutional Meeting of BSA President with National Audit Office of the UK,***

- A one-week meeting between the BSA President and National Audit Office of the United Kingdom was held in London on 8-16 December 2008. The meeting discussed current technical cooperation with the Iraqi Board of Supreme Audit (BSA), as well as the prospects for future cooperation as UNDP proceeds into phase two of the 'Institutional Strengthening

Project' of the BSA.

***Output 23 – Oracle Developer Training Course,***

- A four-week training course on the Oracle Developer (Advanced Level) enterprise system was delivered for five (5) information technology technicians from the BSA in Amman from 11 January to 10 February 2009.

***Output 24 – Translation Course***

- An eight-week translation course for the Board of Supreme Translator / Auditors was delivered in cooperation with London Metropolitan University from 19 January to 13 March 2009. Twenty-three (23) translators from the BSA participated in this course. The course aimed at improving the skills of translators in the field of written translation and grammar, in addition to others technical skills (i.e. the use of modern translation equipments).

***Output 25 - Study Tour on Money Laundering***

- A three-day study tour was organized for seven (7) BSA members to Rome on 24-26 March 2009. It also allowed BSA exposure to the system and methods used in Italy for the interception and investigation of 'suspect' money-laundering activities and to explore the legal framework systems and procedures for safeguarding, auditing and control of public expenditures. The activities were implemented in cooperation with the International Labour Organisation in Turin, Italy.

***Output 26 - Stakeholder Meeting on Electronic Document Management System***

- A five-day meeting from 28 June to 2 July 2009 organized between the BSA team and the contractor to discuss the implementation of Electronic Document Management System (EDMS) at the BSA offices in Iraq. The purpose of the meeting was to prepare the vision document and project implementation work plan to help both the BSA team and the contractor team to work and exchange working processes between them. This was followed by a four-month training session on the actual EDMS, which was concluded at the end of November 2009 in Amman. The training included analysis and design of the system required by the BSA. It also included piloting and testing the installed system.

*Explain, if relevant, delays in programme implementation, the nature of the constraints, actions taken to mitigate future delays and lessons learned in the process.*

**Communication Difficulties/Geographic Separation between BSA and UNDP-Iraq**

The fact that the UNDP-Iraq project office is located in Amman, Jordan, rather than Baghdad, Iraq, and the communication difficulties resulting from the security and infrastructure issues in Iraq have caused delays in activity implementation because the UNDP-Iraq project manager has had difficulty communicating with the BSA counterparts. The lesson learned is to operate locally rather than remotely. To minimize the impacts of these constraints in the face of realities on the ground in Iraq, the lesson learned has been to schedule more meetings in Amman between the parties in spite of the added short-term costs.

### Expectations Created by the Original Project Document

The original project document planned for the disbursement of the USD 4.9 million budget over 16 months, including a series of ten two- to four-week training workshops and numerous other small dollar value activities. Training courses of this nature are very labour intensive and require a great deal of detailed preparation. The lesson learned here is to not create unrealistic expectations during the drafting of the project document. Although no corrective action can be taken for the current phase of the programme, steps were taken during the drafting of the project document for phase 2 to ensure a more realistic timetable for the implementation and execution of project activities.

### Number of Professional Staff Assigned to the Project

This issue is very closely related to the previous issue on expectations created by the original work plan. Even with the increase to two full-time staff members dedicated to the project by the end of the reporting period, the project was understaffed. The BSA has requested that UNDP-Iraq work on all the training activities, as well as other project activities in parallel, resulting in an inadequate amount of time being spent on any given course or activity, causing delays in the execution of all activities. The lesson learned is to ensure that the work plan reflects a realistic implementation schedule and that more dedicated staff be assigned to work on the project. To mitigate future delays, additional staff members have been or will be added to the project team.

### Level of Support and Professional Competency Provided by the Operational Staff

The implementation of the project activities involves a great number of small operations requiring the involvement of operational support services (finance, logistics, procurement, etc.). The operations staffs do not have enough direct involvement in the project. From time to time, this results in lack of importance and priority given to certain transactions by operational staff that requires special attention. This sometimes results in unnecessary delays in activity implementation.

### Length of Time to Prepare Course Materials

The length of time that UNDP-Iraq estimated would be required by the technical partners to prepare the course materials was too optimistic. This resulted in some delays in the delivery of training courses. The lesson learned is simply to allow for more time for course preparation when scheduling course dates. Unfortunately, additional time is not a luxury being afforded to the project by the senior management of the BSA. In practice, more pressure has been applied to the technical partners to get the course material ready in shorter timeframes.

*List the key partnerships and collaborations, and explain how such relationships impact on the achievement of results.*

### Other Supreme Audit Institutions and International Organisations

The project's key partnerships are those among each of the technical partners (see page 1 of this report), UNDP-Iraq and the BSA. Each partnership is important beyond the training course being provided. These partnerships, especially those with regional partners, are also important as a means of re-integrating the BSA into the international

community of supreme audit institutions and all the benefits this involves, including access to best practices.

#### Other UN Agencies

UNDP has also partnered with the International Labour Organisation-International Training Centre on the delivery of an audit training course. The impact on the results of this are the same as those outlined in the previous point.

*Other highlights and cross-cutting issues pertinent to the results being reported on.*

1. Gender - Selection of personnel were based on qualifications for all activities. A number of 228 male and 202 female were selected.
2. Human Rights - this project had no planned or actual results that materially impact human rights issues within Iraq.
3. Employment - this project had no planned or actual results that materially impact employment creation within Iraq.
4. Environment - this project had no planned or actual results that materially impact environmental issues within Iraq.

#### **V. Future Work Plan.**

Not applicable. Liquidation of project financial obligation is in process prior to the final project closure.

#### **VI. Performance Indicators**

Performance Indicators are attached as Appendix 1 to this report.

#### **VII. Abbreviations and Acronyms**

ARABOSAI – Arab Organisation of Supreme Audit Institution  
BSA – Board of Supreme Audit (of Iraq)  
CIDA – Canadian International Development Agency  
INTOSAI – International Organisation of Supreme Audit Institution  
ISC – Institutional Strengthening Committee  
ISO – International Standards Organisation  
SAI – Supreme Audit Institution

#### **Appendixes:**

- Appendix 1: Project Performance Indicators Table

## Appendix 1: BSA Project Performance Indicators

The below section shows the original framework, which is included in the original project document:

Objectives	Measurable indicators	Means of verification	Important assumptions
<p><b>Development Objective</b></p> <p>To promote ‘good governance’ honesty, transparency and accountability in the use and management of public resources by strengthening the capacity of the BSA Iraq.</p>	<p>Improved staff capacity to conduct audits with new tools and techniques.</p> <p>Usage of audit reports by senior management and the government in general and actions taken.</p>	<p>Standards of the Arab Organisation of Supreme Audit Institutions (ARABOSAI)</p> <p>Performance reports by BSA.</p>	<p>The level of security, which is currently at Security Phase 4+, is unlikely to decrease in the near future.</p> <p>Political stability.</p> <p>Required funding made available.</p> <p>Commitment and cooperation of all parties involved.</p>
<p><b>Immediate Objectives:</b></p> <p><i>The immediate impact on the programme/project area or target group, i.e. the change or benefit to be achieved by the programme/project:</i></p> <p>To meet the short-term needs, conduct a needs assessment to identify the long term needs of the BSA, develop the long-term training programme and develop and disseminate guides and code.</p>	<p><i>Quantitative ways of measuring or qualitative ways of judging timed achievement of purpose:</i></p> <p>269 BSA employees are trained (which includes 149 auditors, 90 trainers and 30 technicians).</p> <p>Needs assessment conducted.</p> <p>Course manuals developed.</p>	<p><i>Cost-effective methods and sources to quantify or assess indicators:</i></p> <p>Training evaluation forms and reports.</p> <p>Needs Assessment Report.</p> <p>Course Manuals.</p> <p>Guides and codes.</p>	<p><b>(Immediate Objective to Development Objective)</b></p> <p><i>External conditions necessary if achieved programme/project purpose is to contribute to reaching programme/project goal:</i></p> <p>The level of security, which is currently at Security Phase 4+, is unlikely to decrease in the near future.</p> <p>Political stability.</p> <p>Required funding made available.</p> <p>Commitment and cooperation of all parties involved.</p>

	<p>Guides and code developed, disseminated, and adapted.</p> <p>Experimental audits conducted.</p>	<p>External/internal evaluations.</p>	
<p><b>Outputs:</b>  <i>The specifically deliverable results expected from the programme/project to attain the objectives:</i></p> <p>1. Ten short-term courses for 269 auditors over 44 weeks.</p> <p>2. Comprehensive Training Needs Assessment covering 18 regional offices.</p>	<p><i>Quantitative ways of measuring or qualitative ways of judging timed production of outputs:</i></p> <p>The number of courses developed and delivered by expert institutions in the Arab Region.</p> <p>Number of participants identifying and expressing how skills have improved.</p> <p>Training programme is conducted within allocated budget and timeframe.</p> <p><i>Iraqi and international team in place to conduct the training needs assessment</i></p> <p><i>Assessment conducted and report prepared.</i></p>	<p><i>Cost-effective methods and sources to quantify or assess indicators:</i></p> <p>Training evaluation forms.</p> <p>Training reports.</p> <p>Draft and final reports completed, with action plans.</p>	<p><b>(Outputs to immediate objective)</b>  <i>Factors out of programme/project control which, if present, could restrict progress from outputs to achieving programme/project objectives:</i></p> <p>Security situation not allowing travel to regional countries for training.</p> <p>Current level of cooperation from the SAB is not sustained.</p> <p>Relevant participants not selected to undergo training.</p> <p>Post referendum environment in Iraq is not conducive to conduct a nation-wide needs assessment so that the immediate needs can be met.</p> <p>Post election environment in Iraq is not</p>

<p>3. Research paper and recommendations on ‘money laundering’ audit programmes for SAB.</p> <p>4. Three teams of 30 FRLs (Functional Responsibility Leaders) formed (in financial audit and fraud detection, computer auditing and performance auditing) to work closely with and draw on the expertise of LTTP graduates from other ARABOSAI.</p> <p>5. The 30 FRLs to develop long-term customized training programmes on the above noted subject matters, working closely with the LTTP graduates from other ARABOSAI.</p> <p>6. Three standardized course manuals on the subject matters noted in point 4 developed, for usage as reference in the conduct of auditors and the eventual development of audit guidance at</p>	<p>Iraqi team in place to conduct research.</p> <p>Study tour undertaken. Report produced.</p> <p>Number of teams formed.</p> <p>Number of course manuals developed.</p>	<p>Draft and final reports completed, with action plans.</p> <p>Research tours completed and draft and final reports completed, with action plans.</p> <p>Project/ programme report.</p> <p>Evaluation report from regional BSAs.</p> <p>Project/programme report.</p> <p>Evaluation report from regional BSAs.</p> <p>Course manuals.</p> <p>Project/programme report.</p>	<p>conducive to conduct research.</p> <p>Current level of cooperation from BSA is not maintained to ensure thorough and accurate research.</p> <p>Relevant FRLS are not selected. Security situation does not allow travel to regional countries. Cooperation not given from the LTTP graduates from other ARABOSAI.</p>
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<p>the institutional/team levels.</p> <p>7. Audit Guide.</p> <p>8. Ethic's Code Manual.</p> <p>9. The guide on fraud awareness and detection.</p> <p>10. A pool of 30 technicians formed, capable of coordinating and supporting the initiation of the BSA operations' computerization and a guide produced to facilitate this computerization.</p> <p>11. Three experimental audits conducted.</p> <p>12. Formation of the Institutional Strengthening Committee (ISC) and workgroup, known for their leadership and creativity.</p> <p>13. A secretariat established to support BSA's needs in coordinating future activities with donor agencies.</p> <p>14. BSA (strategic and operational)</p>	<p>Audit guide disseminated.</p> <p>Code disseminated.</p> <p>Guide adopted and adapted by BSA.</p> <p>Number of technicians.</p> <p>Guide produced and disseminated.</p> <p>Number of experimental audits conducted.</p> <p>ISC and workgroup formed.</p> <p>Secretariat established.</p> <p>Institutional strengthening plan</p>	<p>Audit guide.</p> <p>Code.</p> <p>Project/programme report.</p> <p>Project/programme report.</p> <p>Guide.</p> <p>Project/programme report.</p> <p>Project/programme report.</p> <p>ISC and workgroup.</p> <p>Project/Programme report.</p> <p>Secretariat.</p> <p>Institutional strengthening plan.</p>	<p>Relevant technicians are not selected.</p>
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institutional strengthening plan.

developed.