Participating UN Organisation:	**UNDP**
Sector:	**Governance**
Government of Iraq – Responsible Line Ministry: Board of Supreme Audit	

Title:	Institutional Strengthening Programme for the Board of Supreme Audit (BSA)				
Geographic Location:	Iraq (country wide)				
Project Cost:	USD 4,879,535.98				
Duration:	January 2006 - December 2009				
Approval Date (SC):	October 29, 2005	**Starting Date:**	January1,2006	**Completion Date:**	December 31,2009
Project Description:	Institutional strengthening programme to promote transparency and more efficient management of public funds.				

Development Goal and Immediate Objectives:

The project's main 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 BSA of Iraq, realizing the outcome "Strengthening Institutional and Administrative Infrastructure" in the UN-Iraq Assistance Strategy Matrix.

The project's main objectives are:
1. To conduct and complete a Training Needs Assessment of the BSA;
2. To conduct research, from international experiences, on money laundering to develop future audit programmes (assessment of Australian and Canadian experiences);
3. To conduct off-the-shelf short-term courses around the Arab Region for 269 auditors in priority areas;
4. To conduct Train-the-Trainer workshops to develop the long-term training programme for 3 groups of 30 audit practitioners,
5. To conduct a workshop that aims to develop the capacities of 30 technicians in coordinating and supporting the introduction of the audit operations' computerization, as well as BSA's administrative systems, and to develop a guide to this effect;
6. To develop and disseminate audit guidance on the training activities referred above; and a code of conduct to BSA based on INTOSAI code of ethics;
7. To adapt and to disseminate BSA guide on fraud awareness and detection;
8. To ensure the sustainability of BSA Iraq's capacity reinforcement ensured.

Outputs, Key activities and Procurement

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 Ethic's 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.
Activities:	1. Comprehensive Training Needs Assessment 2. Study Tour on Money Laundering 3. Performance Audit Course 4. Debt Accounting and Audit Course 5. Fraud Detection Audit Course 6. Aid Management and Co-ordination Audit Course 7. Procurement and Contract Management Audit Course 8. International Standards and Guidelines Course 9. Privatisation Audit Course 10. Information Technology Audit Course 11. Incomplete Records Audit Course 12. Financial Audit Course 13. Long Term Training Programme 14. IT Technician Training Workshop 15. Institutional Computerisation Guide 16. Electronic Document Management System 17. Audit Guides 18. Code of Conduct 19. Fraud Awareness and Detection Guide 20. Experimental Audits 21. Institutional Strengthening Committee 22. Training and Donor Aid Co-ordination Secretariat 23. Institutional Strengthening Plan
Procurement: **(major items)**	1. Electronic Document Management System is in the process of finalisation and a contract has been signed.

Direct Beneficiaries	Number of Beneficiaries	% of planned (current status)
Men	231	112% (overall)
Women	206	
Children	n/a	n/a
IDPs	n/a	n/a
Others	n/a	n/a
Indirect beneficiaries	People of Iraq	n/a
Employment generation (men/women)		

Funds Committed	USD 4,879,535.98	**% of approved**	100 %
Funds Disbursed	USD 4,834,520.42	**% of approved**	99.68 %
Forecast final date	December 31,2009	**Delay (months)**	24 months

Quantitative achievements against objectives and results

1. Comprehensive Training Needs Assessment	100	**% of planned**
2. Study Tour on Money Laundering	100	**% of planned**
3. Performance Audit Course	100	**% of planned**
4. Debt Accounting and Audit Course	0	**% of planned**
5. Fraud Detection Audit Course	100	**% of planned**
6. Aid Management and Co-ordination Audit Course	100	**% of planned**
7. Procurement and Contract Mgt Audit Course	100	**% of planned**
8. International Standards and Guidelines Course	100	**% of planned**
9. Privatisation Audit Course	100	**% of planned**
10. Information Technology Audit Course	100	**% of planned**
11. Incomplete Records Audit Course	100	**% of planned**
12. Financial Audit Course	100	**% of planned**
13. Long Term Training Programme	100	**% of planned**
14. IT Technician Training Workshop	100	**% of planned**
15. Institutional Computerisation Guide	100	**% of planned**
16. Electronic Document Management System	100	**% of planned**
17. Audit Guides	100	**% of planned**
18. Code of Conduct	100	**% of planned**
19. Fraud Awareness and Detection Guide	100	**% of planned**
20. Experimental Audits	100	**% of planned**
21. Institutional Strengthening Committee	100	**% of planned**
22. Training and Donor Aid Co-ordination Secretariat	100	**% of planned**
23. Institutional Strengthening Plan	100	**% of planned**

Qualitative achievements against objectives and results

Output – Development of an Institutional Strengthening Plan

An international expert in institutional strengthening of Supreme Audit Institutions was 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 1st 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 – Training of a Staff Member of the BSA's Training Secretariat
In December 2006, the BSA seconded one of its staff to the UNDP-Iraq. This staff member worked alongside the 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. This activity will ensure a smoother transition of duties and responsibilities from the UNDP-Iraq to the BSA in the future.

Output – 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 – 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 – 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 February 18 to March 8, 2007. The course was prepared and delivered by a private sector firm specialising in these types of systems and this type of training.

Output – 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 February 19 to March 1, 2007. The course was prepared and delivered by audit and training experts from the National Audit Office of the United Kingdom.

Output – 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 February 25 to March 8, 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 February 25 to March 22, 2007.

Output – 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, from April 9 to 19, 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 – 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, from April 16 to 26, 2007. The course was prepared and delivered by audit and training experts from the National Audit Office of the United Kingdom.

Output – Int'l 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, from June 3 to 7, 2007. The course was prepared and delivered by audit and training experts from the National Audit Office of the United Kingdom.

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

Output – Training of a Staff Member of the BSA Training Secretariat
The BSA seconded one of the staff of its Training Secretariat to the UNDP-Iraq for the period of December 2006 to August 2007. This staff member worked alongside the 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. This activity will ensure a smoother transition of duties and responsibilities from the UNDP-Iraq to the BSA in the future.

Output – 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 August 20 to September 28, 2007. The course was prepared and delivered by audit and training experts from the Court of Accounts of Tunisia.

Output – 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 October 21 to November 1, 2007. The course was prepared and delivered by audit and training experts from the National Audit Office (NAO) of the United Kingdom.

Output – Incomplete Records Audit training Course
A two-week training course in "Incomplete Records Auditing" for twenty-four auditors from the BSA was given in Amman, Jordan, from October 30 to November 9, 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. An improved skill set in the area will enable BSA auditors to better cope with instances where circumstances dictate that work be completed in offices where some records may be missing.

Output – Pilot Audit Workshop
Six (6) auditors from the BSA travelled to NAO offices in the United Kingdom for a one-week workshop from November 26 to 30, 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 – Institutional Strengthening Committee Meeting
A two-day meeting was held on December 9-10, 2007 between representatives of the BSA, the 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 – Institutional Fraud Awareness Workshop
A four-day institutional fraud awareness workshop was delivered to eighteen managers and directors of the BSA in Amman, Jordan from December 11 to 16, 2007. The workshop covered the role of the supreme audit institution in a country's overall accountability and transparency framework, the institutions relationship with other government entities, civil society and the public and covered a practical case of fraud detection.

Output – Institutional Fraud Awareness Guide
A team of five BSA directors spent three days with an international supreme audit institution capacity building expert from December 17 to 19, 2007 in Amman, Jordan. The group drafted a structure for an institutional fraud awareness guide. This was the first of four such meetings, at the end of which the guide and a complementary fraud detection audit plan applicable for all BSA audits will be completed.

Output – Fraud Manual Working Meetings (3)
Four fraud manual development working meetings were held in Amman, Jordan from August 6 to 7, 2008. The working meetings were attended by four senior audit officers of the BSA and an international expert in institutional fraud awareness. The meetings convened to complete work on an 'Institutional Fraud Awareness Guide' being developed for the BSA.

Output – Pilot Audit Workshops (3)
Four pilot audit workshops were held in London from July 21 to 25, 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 – 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 ITC-ILO 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 – Institutional Meeting of BSA President with National Audit Office of the UK

A one week meeting between the BSA President and the National Audit Office of the United Kingdom was held in London from December 8 to 16, 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 – 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 January 11 to

February 10, 2009. The course was prepared and delivered by a private sector firm specialising in these types of systems and this type of training.

Output – Translation Course
An eight-week translation course for the Board of Supreme Translator / Auditors was delivered in cooperation with London Metropolitan University from January 19 to March 13, 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.: use of new translation equipments).

Output- Study Tour on Money Laundering
A three-day study tour was organized for seven (7) BSA members to Rome from March 24-26, 2009. It was organized jointly by BSA's President and the Italian Court of Audit-units responsible for investigating suspected money–laundering transactions and providing financial information for the monitoring and prevention of money-laundering activities. The visit was a valuable opportunity for the BSA President and Iraqi delegation to establish initial working relations with the host institutions in Rome. 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 expenditure. The activities were implemented in cooperation with the International Labour Organisation in Turin-Italy.

Output- Stakeholder Meeting on Electronic Document Management System
A five- day meeting from June 28 to July 02, 2009 was 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 meeting aimed at preparing 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 finalised end of November 2009 in Amman. The training included analysis and design of the system required by the BSA. It also included pilot and test of the system installed.

Main implementation constrains & challenges (2-3 sentences)

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.