



GAO and USAID sign agreement for CAE support to audit organizations in developing nations

GAO CENTER FOR AUDIT EXCELLENCE BUILDS WORLDWIDE CAPACITY, GOOD GOVERNANCE



The U.S. Comptroller General (CG), Gene L. Dodaro, had a vision: establish a team dedicated to building capacity and fostering effective accountability on a global scale. The CG's vision and legislation led to the creation of the Center for Audit Excellence (CAE).

The CAE, which was officially launched by the U.S. Government Accountability Office (GAO) in October 2015, complements other GAO capacity building programs, including the International Auditor Fellowship Program. While the Fellowship Program offers training at GAO, CAE instructors and project specialists can travel globally to provide on-site services.

Under the guidance of GAO's Strategic Planning and External Liaison (SPEL) Managing Director, James-Christian Blockwood, the CAE provides fee-based training and technical assistance designed to help accountability organizations improve performance and transparency and ensure the sound use of public funds.

Committed to advancing the CG's vision, the CAE collaborates with organizations to find cost-efficient and cost-effective methods to deliver support that builds capacity and fosters effective accountability. Staffed with highly-experienced former GAO senior-level professionals, the CAE focuses on

organizational capacity building, mentoring and training as core services and leverages staff knowledge and experience to deliver key programs and initiatives that include:

- Performing needs assessments to identify areas where audit organizations can strengthen policies, procedures and skills; and enhance implementation of International Organization of Supreme Audit Institution (INTOSAI) audit standards;
- Providing a wide range of auditor training courses on topics, such as performance audits, evidence, audit methodologies, report writing, and internal control;
- Mentoring and coaching audit teams in carrying out various types of audits using proven tools and techniques for effectively managing the audit process and delivering high quality results;
- Enhancing leadership and supervisory skills in effectively overseeing audits;
- Developing, implementing and refining sound human capital strategies, quality assurance frameworks and strategic plans; and
- Developing and implementing strategies to effectively engage with legislative oversight bodies, media and citizens.



Regional map showing completed, ongoing and future CAE support

Establishing relationships with key partner organizations is an important CAE strategy to enhance Supreme Audit Institution (SAI) capacity and advance global accountability. In 2016, the CAE signed a Memorandum of Understanding (MOU) with the U.S. Agency for International Development (USAID).

“Independent, professional audit offices are a vital part of sound public financial management systems. This agreement will foster closer cooperation between our two organizations in order to help develop audit offices that are capable of fighting corruption, ensuring transparency, and promoting public trust,” noted Dodaro at the time of the USAID signing ceremony.

During its first three years, the CAE has experienced increasing demand for its services, and the organization's nationwide and worldwide reach is evident, having now served over two dozen U.S. organizations and audit entities in six countries. Additional projects with SAIs from other countries are also underway.

Since signing the MOU with USAID, the CAE has conducted an assessment to identify key capacity building needs of a SAI in Africa and recently signed a three-year agreement with USAID to help strengthen and enhance the performance audit capability of a SAI in Asia, where CAE staff will deliver training classes, coach and mentor auditors, and provide support to other institutional capacity building initiatives.

In 2018, the CAE helped a European SAI to assess and improve its process for documenting financial results from audits. CAE's project specialist, an economist and former GAO managing director, brought substantial subject matter knowledge to the project and developed a very effective

working relationship with SAI staff that helped ensure the project's success.

The CAE also recently assisted a SAI in Central America improve its capacity to conduct performance audits. A highly experienced CAE project specialist who is fluent in Spanish provided several training courses; helped the SAI update its performance audit manual, and coached an audit team in conducting an audit very well-received by SAI leadership and the audited agency.

"I find the progress achieved in the last three years incredibly inspiring and look forward to expanding our services and course offerings," remarked Janet St. Laurent, CAE Director.

On the domestic front, audit agencies have turned—and returned—to the CAE to assist with improving audit skills, enhancing knowledge on evidence standards and strengthening supervisor proficiencies in reviewing draft audit reports.

Evaluations from organizations and individuals who have received CAE support and training consistently indicate superior ratings across the board, including coursework relevance and instructor effectiveness. One respondent, representing a U.S.-based audit agency, cited CAE training as "the best investment ever made."

In the coming year, the CAE aims to maintain a healthy volume of domestic work through a continued emphasis on relationships with federal Inspectors General, state and local audit organizations, and professional associations. Domestic plans also include individual courses at GAO headquarters using online registration capabilities.

Internationally, the team seeks to continue providing high-quality services to ongoing projects, as well as starting new endeavors. The CAE plans to conduct additional outreach with the donor community and SAIs to explore and expand partnership opportunities, including a pending MOU with the World Bank.

"The CAE and its contributions have, undoubtedly, had a tremendous impact. It's an honor to be part of a team at the forefront of good governance with an opportunity and ability to shape the global audit community," Blockwood said.

To learn more about the CAE and its services, visit <http://www.gao.gov/resources/centerforauditexcellence/overview> or call Janet St. Laurent at 202-512-7100.

GAO CENTER FOR AUDIT EXCELLENCE

WHO WE ARE

The U.S. Government Accountability Office (GAO) launched the Center for Audit Excellence (CAE) in October 2015 to help build capacity and foster effective accountability organizations that can help improve performance and transparency and ensure sound use of public funds.

WHAT WE DO

Perform **needs assessments** to identify areas where audit organizations can strengthen policies, procedures and skills; and enhance implementation of INTOSAI audit standards

Provide a wide range of **auditor training courses** on topics, such as performance audits, evidence, audit methodologies, report writing, and internal control

Mentor and **coach** audit teams in carrying out various types of audits using proven tools and techniques for effectively managing the audit process and delivering high quality results

Enhance **leadership** and **supervisory skills** in effectively overseeing audits

Develop, implement and refine sound human capital **strategies**, quality assurance **frameworks**, and strategic **plans**

Develop and implement effective **engagement plans** with legislative oversight bodies, media and citizens

KEY ACCOMPLISHMENTS

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"The best investment ever made!"
Customer feedback consistently demonstrates quality and impact of services
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Provided training & technical assistance to 10 federal, state and local organizations across the U.S. during first year in operation
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Established strategic partnerships: signed USAID MoU and executed a service agreement with Millennium Challenge Corporation (MCC)
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Provided training & technical assistance services and support to 15 organizations and 3 countries by the end of 2017
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Supported a SAI in the Latin American region through MCC service agreement
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Through USAID partnership, CAE conducted an assessment to identify key capacity building needs of a SAI in Africa
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Service expansion in 2018 led to significant increase in international work, and implemented first project as part of USAID partnership
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Signed 3-year agreement with USAID to help strengthen and enhance the performance audit capability of a SAI in Asia
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CAE helped European SAI assess and improve its process for documenting financial results from audits
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Client feedback and evaluations demonstrate superior ratings. High-quality, effective training resulted in significant volume of repeat business