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The President of ARABOSAI

The President of EUROSAI

The Secretary-General of ARABOSAI

The Secretary-General of EUROSAI

The Secretary-General of INTOSAI

First Presidents, Presidents and General Auditors, heads of supreme Audit Institutions

Distinguished guests,

Ladies and gentlemen

Dear Colleagues,

Let me at the outset compliment the organizing committee of the symposium on selecting 'the role of supreme audit institutions in enhancing the performance of Government entities' as the theme for the symposium. I am sure that this theme will help all supreme audit institutions to achieve their mission. It gives me great pleasure to high light the perspectives of the State Audit Institution of the Sultanate of Oman on the theme of the symposium.





Governments all over the world attempt to improve the welfare of its citizens through delivery of public services.

Independent feed-back on the performance of the Government entities involved in this process is necessary to achieve this objective. Supreme Audit Institutions with their autonomous status is best suited to provide this feed-back not only to the Authorities vested with legal responsibility to enforce accountability but also to the entity providing the public service. SAI Oman provides such assurance to His Majesty the Sultan as well as to the Council of Ministers and the audited entity. Recognizing the importance given by the auditee to this feed-back, SAI Oman has implemented programs to improve the professional skills of staff in performance audit and also deployed more resources on such audits.

The emphasis on value addition from audit also implies that the audit reports should contain actionable recommendations. SAI Oman has not only made it mandatory to include SMART recommendations in its reports but has also insisted that they should be developed through a process of dialogue. This has increased the acceptability of the recommendations and the probability of their implementation.

An audit has to be executed as early as possible if the recommendations flowing from the audit are to be of any use. Most often the recommendations in the report are not actionable because they come too late. Ideally, the audit should be done before the audited entity makes any form of commitment.

SAI Oman does this through pre-audit of selected transactions and institutions. The audit is done after the entity has taken a decision but before the commitment is made so as not to compromise on its independence.

In certain cases the services of experts have been made available to help in technical and financial evaluation of contracts. Our experience is that this has led to major savings for the Government. It is true that this is possible only if the audit mandate permits pre-audit. However it should be possible for all SAIs to adopt a 'gateway review approach' in execution of their audit mandate. The 'gateway review approach' envisages audit of a project or procurement at identified key decision points in its lifecycle.

The cross-organizational reach of SAIs provides them with a wider view of a public service and helps in carrying out the audit in an integrated manner. SAI Oman carried out one such audit tracking the 'barrel of oil' from its production to accounting of the dollar. This process covered nearly ten entities consisting of Ministries Government owned and privately owned corporate undertakings.

SAIs can leverage on their wide mandate to disseminate best practices noticed in audit to all audited entities. SAI Oman achieves this through its audit reports and by conducting audit sensitization programs to employees of the audited entities.

**I hope that the experience of SAI Oman will be of benefit to other sister SAIs just as I expect to improve our performance by learning from their
.good practices and experiences**

I wish the Symposium all success.

Thank You

