



Lao People's Democratic Republic: Strengthening the Capacity of the State Audit Organization

Project Name	Strengthening the Capacity of the State Audit Organization				
Project Number	42226-012				
Country	Lao People's Democratic Republic				
Project Status	Closed				
Project Type / Modality of Assistance	Technical Assistance				
Source of Funding / Amount	<table border="1"> <tr> <td colspan="2">TA 7857-LAO: Strengthening the Capacity of the State Audit Organization</td> </tr> <tr> <td>Technical Assistance Special Fund</td> <td>US\$ 750,000.00</td> </tr> </table>	TA 7857-LAO: Strengthening the Capacity of the State Audit Organization		Technical Assistance Special Fund	US\$ 750,000.00
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Technical Assistance Special Fund	US\$ 750,000.00				
Strategic Agendas	Inclusive economic growth				
Drivers of Change					
Sector / Subsector	Public sector management - Public administration - Public expenditure and fiscal management				
Gender Equity and Mainstreaming	Some gender elements				
Description	<p>The TA will aim to strengthen audit professionalism and improve skills in the area of procurement audit, building on earlier TA efforts. Under a recently concluded TA 4954-Lao: Improved PFM System, a procurement guide was prepared, and this is an area of considerable interest to the SAO. The proposed TA will specially assist the members of the SAO to better understand and carry out audit of procurement. Specifically, the TA will increase knowledge and skills of audit staff regarding procurement best practices; help auditors to identify risks relating to procurement processes and activities; assist auditors in achieving a high level of quality and consistency when auditing procurement; provide a basis for measuring audit performance; and allow others outside the SAO to gain a better perspective and understanding of the audit practices of the SAO. The capacity building activities will be undertaken in accordance with INTOSAI audit standards, and will include pre-procurement procedures (examples include preparation of bid requirements, transparency in the bidding process, checks and balances in the bidding process, among others), and post-procurement practices relating to audit and documentation.</p> <p>The TA will strengthen the interface between the Finance and Economic Standing Committees (FESC) of the National Assembly and the SAO. 2010 CAPE Lao findings point to the need to strengthen the FESC to strengthen the capacities of the National Assembly to make informed decisions. The TA will (i) define FESC role and responsibilities for parliamentary oversight of financial management legislation and implementation; (ii) prepare a draft mandate for FESC; (iii) hold workshops for FESC members on their role and functions; governance, accounting, and auditing issues; (iv) develop procedures for communicating with SAO, MOF and other relevant agencies.</p>				
Project Rationale and Linkage to Country/Regional Strategy					
Impact	Improved accountability in the management of public resources Improved accountability in the management of public resources				

Project Outcome

Description of Outcome	Audit of Public Sector procurement practice improved
Progress Toward Outcome	
Implementation Progress	
Description of Project Outputs	<ol style="list-style-type: none"> SAO audit capability of public sector procurement practice strengthened Strengthened legislative oversight of the SAO audit reports

Status of Implementation Progress (Outputs, Activities, and Issues)

Inception Workshop was held from 13-14 August participated by the SAO officials. Procurement of equipment for SAO (EA) and EPFC (IA) is in progress. An APF was also created for the series of workshops that will be held from October to first quarter of 2013. Inception Report is under finalization.

The Midterm Review was completed in March 2013 and TA completion date was extended to April 2014.

Various workshops on procurement audit and pilot project audit was participated by the SAO officials and staff. An audit report scrutiny workshop and studdy tour in Malaysia and Australia were also participated by the EPFC and SAO staff.

A wrapping-up mission to discuss the closing of the TA and next steps will be held end of April 2014 in Vientiane.

All TA outputs have been completed and is in the process of being financially closed.

Geographical Location

Summary of Environmental and Social Aspects

Environmental Aspects

Involuntary Resettlement

Indigenous Peoples

Stakeholder Communication, Participation, and Consultation

During Project Design

During Project Implementation

Business Opportunities

Consulting Services The TA will be implemented over 24 months, from November 2011 to October 2013. The TA will engage one international consultant for 12 person-months and one national consultant for 24 person-months. The consultants will be recruited by ADB as individual consultants in accordance with the Guidelines on the Use of Consultants (2010, as amended from time to time). The international principal audit adviser will be the team leader, who will be responsible for compiling and controlling the quality of the all the reports under the TA.

Responsible Staff

Responsible ADB Officer

Musa, Agustina

Responsible ADB Department

Southeast Asia Department

Responsible ADB Division

Public Management, Financial Sector and Trade Division, SERD

Executing Agencies

State Audit Organization
P.O. Box 10067, Vientiane, Lao PDR

Timetable

Concept Clearance	21 Jun 2011
Fact Finding	01 Jun 2011 to 03 Jun 2011
MRM	-
Approval	02 Sep 2011
Last Review Mission	-
Last PDS Update	31 Mar 2015

TA 7857-LAO

Milestones					
Approval	Signing Date	Effectivity Date	Closing		
			Original	Revised	Actual
02 Sep 2011	10 Oct 2011	10 Oct 2011	31 Oct 2013	31 Oct 2014	-

Financing Plan/TA Utilization	Cumulative Disbursements
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ADB	Cofinancing	Counterpart				Total	Date	Amount
		Gov	Beneficiaries	Project Sponsor	Others			
750,000.00	0.00	0.00	0.00	0.00	0.00	750,000.00	02 Sep 2011	641,453.49

Project Page

<https://www.adb.org/projects/42226-012/main>

Request for Information

<http://www.adb.org/forms/request-information-form?subject=42226-012>

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