Submission of Capability Statement of
the State Audit Institution Oman
as Provider of Capacity Development Support

A. Specifics of the SAI / INTOSAI Body as a Provider of Support

Please complete and include the following table to provide donors with an overview of issues relating to potential funding and contractual arrangements.

1. Is the body a legal entity capable of entering into contracts?	maybe, within the context of providing certain services and after obtaining approvals
2. Does the body receive core funding (i.e. not linked to specific projects) that it <u>could</u> utilise to support activities under the GCP? (If so, provide details)	No
3. Is the body able to provide its staff to support GCP activities as in-kind support? If so, please indicate possible volumes and whether short or long term.	Maybe in short term durations
4. Is the body able to provide any other forms of in-kind support, e.g. provision of training facilities? (If so, provide details)	Maybe (requires prior approval from certain bodies in the country)
5. Is the body required to operate on a full cost recovery basis?[1]	Yes, this is not a mandatory requirement, but still a preferable option
6. Does the body have the mandate to compete for service delivery contracts against other INTOSAI providers of support?	No, however this may require looking into from a legal point of view whether SAI Oman is able to compete or not.
7. Does the body have the mandate to compete for service delivery contracts against private sector providers of support?	No
8. Is the body restricted to work in specific countries or regions, or does it have specific focus countries or regions? (If so, provide details)	No, but preference is directed towards offering to ARABOSAI and ASOSAI (requires prior approval from certain bodies in the country)
9. Does the body have any preference for providing support under tier 1 or tier 2?	no
10. Does the body restrict its support to countries with a specific administrative heritage or type of SAI (E.g. Court model SAIs, Parliamentary model SAIs)	No, but parliamentary model is most suitable and similar to SAI Oman's model.

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[1] *Defined as covering full staff costs, reimbursables and a reasonable allocation / apportionment of the organisation's overheads and indirect costs.*

11. *Does the body have a dedicated department responsible for coordinating and implementing peer-to-peer capacity development support?*	We have not entered a peer-to-peer capacity development support but the International organisations/relations department is usually responsible to coordinate any matters related with external requests.

12. *In what languages can the body provide comprehensive support (I.e. respond to demand for support in a wide variety of subject areas, with a pool of possible experts in each area) or ad hoc support?*		Comprehensive	Ad Hoc
	Arabic	✓	
	English		
	French		
	Portuguese		
	Russian		
	Spanish		
	Other: (Please state)		

13. *Would the body be willing to act as the lead responsible body for provision of long-term support under the GCP?*	No
14. *Would the body be interested in taking on a supporting role for provision of support, in partnership with another SAI / INTOSAI body which acts as the lead responsible body? (E.g. an emerging provider partnering with a mature provider).*	Yes
15. *In order to support a capacity building project in a peer SAI, how long in advance does this need to be planned to incorporate it into the SAI's annual work plan?*	Not less than 6 months
16. *Please include any additional information relating to the body as a potential provider of support to initiatives under the GCP.*	

B. Generic Contents of a Capability Statement

Where available, SAIs and INTOSAI bodies should submit their existing capability statements (with the table in section A above either included or attached). For bodies which do not yet have a capability statement, such documents usually include the following:

a) **Short description of the organisation**:

On 2/3/2011, Royal Decree No. 27/2011 radically reengineered the State Audit Institution expanding its role, functions and responsibilities and empowering it with necessary authority. It also appointed His Excellency Shaikh/ Nasser bin Hilal bin Nasser Al-Mawali as its Chairman.

State Audit Institution: Objectives

- To protect State public funds and ensure the adequacy of the traditional and automated internal control systems, the integrity of financial transactions, accounting entries, and abidance to the laws and regulations on the financial systems and personnel.
- To expose the financial violations by the auditees.
- To indicate the deficiencies or shortcomings in the applicable laws, regulations, and systems related to the financial and personnel aspects and propose rectification thereof.
- To evaluate the performance of the auditees and ensure they use the resources economically, efficiently and effectively.

State Audit Institution: Role and responsibilities

- Legal and accounting financial audit.
- Administrative audit.
- Performance audit and following up plan implementation.
- Audit of the resolutions issued on financial violations.
- In order to perform these prerogatives, the SAI has the right to:
- Audit the accounts in terms of revenues, expenditure, settlements, bonds, and registers.
- Verify the financial dispositions and accounting entries.
- Review the decisions on personnel and after-service entitlements.
- Review the works of warehouses, workshops, laboratories, farms and the like.
- Review the advances, loans, investments and credit facilities.
- Review the closing accounts of the auditees and the State final account.

Follow up the implementation of the development projects, assess the administrative and economic performance of various units, and verify the use of resources economically, efficiently and effectively.

State Audit Institution: Recent Developments

Issuing the new State Audit Law substantially upgrading the institution with international best practices and domestic requirements updating the organizational structure of the SAI.

Extension of audit to new units, such as:

o   Companies owned by the government whether fully or at least 40% of their shares, or those companies the government has granted public utility concessions.
o   Pension funds.
o   Issuing the first regulation for the organization of the affairs of staff and members and determination of their financial aspects.
o   Restoring the balance between SAI human resources and auditees and appointing only qualified specialists.
o   Sending a number of its members abroad to complete their higher and professional studies such as ACCA, CPA, and CIA.
o   Organizing a forum on internal audit at the level of all ministries and governmental units to develop the skills of internal auditors and raise the efficiency of such bodies.
o   Spreading the use of IT software and systems in audit fields in addition to the administrative and financial affairs.
o   Raising audit awareness among the staff at auditees, improve their behaviours, and foster their manners to maintain public funds.
o   Applying electronic archiving of all SAI operations.
o   Upgrading SAI website.
o   Improving the cooperation with brotherly and friendly counterparts and signing mutual agreements to develop mutual relations and exchange of experiences

State Audit Law can be viewed through the official website: www.sai.gov.om

b)   (often entitled 'About Us'), with a specific focus on its role as a provider of capacity development support

a)   **Core areas of capacity development support offered**, including both technical areas as well as generic and soft skills, e.g.

Technical Areas:
- Compliance audit and performance (very strong in Arabic medium)
- Implementation of Audit manuals (those which are developed in house), as well as those issued by ISSAI (SAI Oman and its staff have experience in conducting ISSAI based audits in several audit disciplines),
- Fraud and corruption cases and dealing with courts
- Strategic planning and currently undertaking SAI PMF (in-house)
- Independence and legal framework

- IDI approved trainers (4) who are able to conduct training in English, apart from several who are able to train in Arabic
- Have provided support to organise a couple of courses sponsored by the IDI for the ARABOSAI region as follows:
    - IT Audit Champions Workshop in (2005)
    - Presentation and discussion of capacity building needs assessment results of Arab SAIs (2008)

This should be illustrated with examples of support previously provided in these areas by the organisation and/or its employees.

b) **Project History**, including references/testimonies[2] where available, describing the most relevant recent projects delivered by the organisation. Summarised in 1-2 paragraphs per project.

NOT APPLICABLE

c) **Core Team**.

Core Team will be those who are IDI approved trainers, who are able to provide training support. Documents that contain history of projects undertaken by them are presented in Arabic (CVs) and would require translation. Should you require them kindly let us know.

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[2] E.g. from the recipient SAI and/or funding donor, expressing their view on the delivery of the project.