



# STRATEGY OF THE TUNISIAN COURT OF ACCOUNTS

**2016 – 2020**

**STRENGTHENING GOOD GOVERNANCE  
IN THE MANAGEMENT OF PUBLIC FUNDS**

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The Court of Accounts expresses gratitude to its sister SAI of The Netherlands, and to the UNDP, for the technical support extended to the development of the Strategic Plan.

It also expresses gratitude to the UK Embassy for its financial support.

# MESSAGE FROM THE FIRST PRESIDENT OF THE COURT OF ACCOUNTS: ELEVATED STATUS AND INCEPTED TRANSITION

The Court of Accounts has elected, as befits a committed Supreme Audit Institution (SAI), to put in place a type of management informed and guided by a Strategic Plan. With this objective in mind, and in its endeavour to take stock of its present and brace itself for future challenges, the Court has developed its second Strategic Plan 2016-2020. Being the outcome of an active participatory process, this Plan has been widely shared amongst the magistrates and Clerks of the Court, and has been approved by the magistrals Court of Accounts' Plenary. It is, thus, the eloquent expression of the organisation's core calling to be a useful, active and effective institution in the service of the citizen, as well as a driving force in matter of good governance, greater transparency and stronger accountability. The Court of Accounts has seen its constitutional status elevated. Indeed, Article 117 of the Constitution now provides for an attachment of the Court to the jurisdictional branch. By this, the Court's mandate is enlarged. It exercises, more than ever before, a jurisdictional power on a proper management of public money: it pronounces on the accounts of public accountants, assesses management methods and takes sanctions against related faults. It assists the legislative and executive branches in auditing the implementation of Finance Law and Budget Closure. The current Plan will be, I am confident, a major management tool and a powerful impetus for all the institution's active forces to bringing in their contributions to its modernisation so that it meets the new exigencies arising from the Revolution and upholds the values of accountability, transparency and good governance with regard to public money. In this lies the challenge that the Court of Accounts has to take up in the coming five-year period. This Strategic Plan is imbued with these values. Several challenges claim the Court of Accounts' endeavours ahead, and they all arise from, and respond to, a single tenet: See to an enhancement of good governance in the management of public money.

Abdellatif Kharrat

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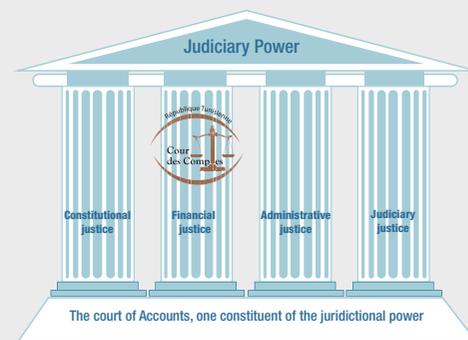
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# PRESENTATION OF THE COURT OF ACCOUNTS : REASSERTED VISION AND BROADER MANDATE

The Court of Accounts is, constitutionally, one pillar of the jurisdictional power in Tunisia. It is, in this capacity, the financial jurisdiction authority and the Supreme Audit Institution (SAI).

It conducts its work independently, and discharges its duties according to an adversarial approach and in compliance both with its own procedures and with INTOSAI standards. It audits and sees to a proper management of public funds and, thus, contributes through its work to upholding the principles of good governance.

Being entrusted with a jurisdictional authority and an audit authority, the Court of Accounts delivers judicial decisions and drafts reports, and this, in observance of the principles of legality, effectiveness and transparency enshrined in the Tunisian Constitution adopted on 27 January 2014. The promulgation of the new Constitution has, on the one hand, further confirmed the vision of the Court of Accounts--already stated in its previous Strategic Plan--and, on the other hand, defined the positioning of the Court of Accounts and broadened the scope of its powers.



## 1.1 Our Mission

The mission of the Court of Accounts has been revisited in view of the new powers conferred upon it by the Constitution.

Indeed, the provisions related to the safeguards extended to the Court of Accounts, its core functions, the status of its members and the publication of the results of its works have been elevated, for the first time, to a constitutional status.

As due by this status, the mandate of the Court of Accounts has to cover a wider and more diverse scope of investigation and to discharge--to the extent allowed by the means available to it--the duties entrusted to it according to the principles of effectiveness, efficiency and economy (3 Es)

### MISSION OF THE COURT OF ACCOUNTS

- |   |   |
|---|---|
| 1 | Check the regularity and assess the management and performance methods, by ascertaining compliance with the law and observance of the principles of economy, effectiveness and efficiency, equity and sustainable development in the management of the public sector; |
| 2 | Foster accountability, transparency and integrity in the management of public funds;  |
| 3 | Rule on the accounts of public accountants and sanction mismanagement   |
| 4 | Assist the executive and legislative authorities in the audit of implementation of Finance Law and the closure of the State Budget..  |

## 1.2 Our Vision

To be an independent financial authority and an exemplary Supreme Audit Institution (SAI), open onto its environment, tuned to the concerns of its stakeholders and a driver of good governance in the management of public funds..

## 1.3 Our Mandate

The Court of Accounts has mandate in matter of examining the accounts and assessing the management of the State, local government, public institutions and companies, as well as all entities in whose equity the State or local government participates.

Besides, the Court of Accounts assesses the results of the economic and financial aid that the above mentioned entities extend to associations, mutual benefit societies, and all types of private enterprises and companies.

## 1.4 Our Core Values

**Integrity:** We uphold ethical standards and exemplary conduct in the discharge of our mission, as well as in our relations with our audit base. We grant paramount importance to public trust.

**Independence:** We identify the topics of our audit engagements, their scope and the results deriving therefrom according to international standards. We strive to achieve our financial independence and management autonomy.

**Professionalism:** We uphold international professional standards in the discharge of our duties and we deliver on our mission with competence and objectivity.

**Value added:** We contribute, by our work, to keeping the citizen informed about the way public resources are used and we put forward relevant recommendations leading to better management of public funds. We strive to make a difference in the life of the citizens.

## 1.5 Our Resources

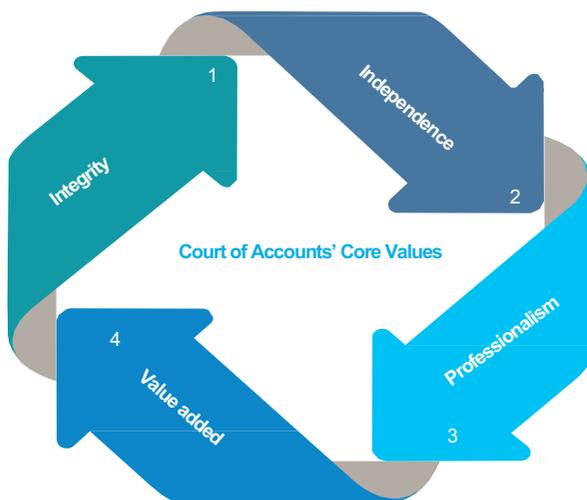
The human resources of the Court of Accounts are its main asset in the discharge of its mission. The Court is made up of magistrates, clerks of the Court and administrative staff. It endeavours to build the capacity of its staff.

The Court of Accounts also aspires to step up its financial and material means through the upholding of the principle of independence.

## 1.6 Planning Our Work

The Court of Accounts sets out a three-year auditing work plan. The plan has to cover the scope of the Court's mandate. This requires the identification of strategic choices and tradeoffs in view of optimising the Court's actions and gearing them towards high value added work that meets the needs of recipients of its reports, its counterparts and the citizen.

The action of the Court of Accounts has to include auditing a proper use of resources and fostering governance in public management. In this regard, the Court of Accounts is required to make well-weighted choices of the topics to be scheduled, taking into consideration the new national and international environments in which it operates and the priorities of the stakeholders, notably those of the citizen.

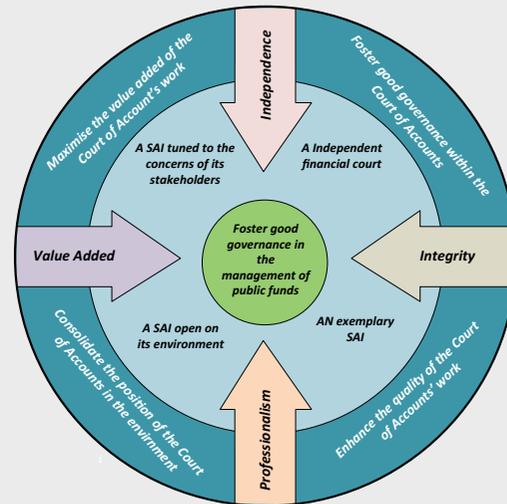


# STRATEGIC PLAN 2016 -2020 :

## COMMITMENT AND AMBITION

To lay sound foundations for good governance, consolidate SAI independence, and modernise and enhance the quality and value added of its working methods: these are the salient components or highlights of the Court of Accounts' Strategic Plan 2016 – 2020.

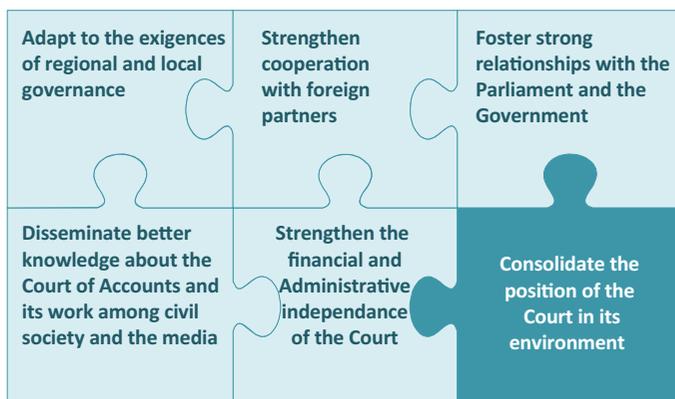
Obviously, financial courts and SAIs prove their relevance by meeting the expectations of the citizens and other stakeholders, and the exigencies of emerging risks and of the changing environments in which they conduct their audit engagements. Accordingly, the Court of Accounts has set itself the objective of consolidating its position in its environment and communicating effectively with its national and international stakeholders.



## 2.1 Consolidate the position of the Court of Accounts in its environment

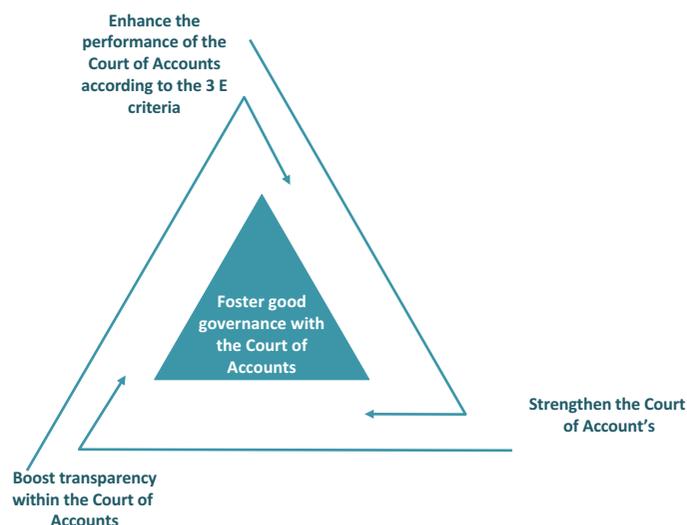
For five years now, the Court of Accounts has been sounding, compiling, analysing and elucidating the expectations of its stakeholders. By placing the citizen at the heart of its endeavours, strengthening its relationships with the Parliament and putting in place efficient monitoring mechanisms with the government entities, the Court of Accounts aspires to achieve an administrative and financial independence which would enable it to best discharge its mission. This constitutes one of the pillars of the Court's ambitious positioning.

Besides, the Court's interaction with the other constituents of its environment (civil society, media, foreign partners, etc) would enable it to communicate effectively, continue to be a credible source of information, and to be better prepared for the exigencies of regional and local governance, the rapid changes taking place in its environment and the emergence of new risks in a country at the middle of a democratic transition.



## 2.2 Foster good governance within the Court of Accounts

A SAI of a jurisdictional nature has a duty of leading by example. It has to position itself as an exemplary organisation. Through this strategic axis, the Court of Accounts equips itself in such a way as to be accountable for its management / performance based on the principles of good governance. For so doing, it envisions to be subject to peer review. It also envisions to lay down, disseminate and implement good governance rules. Furthermore, the Court of Accounts has set itself several initiatives aimed at enhancing transparency within the institution and vis-à-vis its stakeholders.



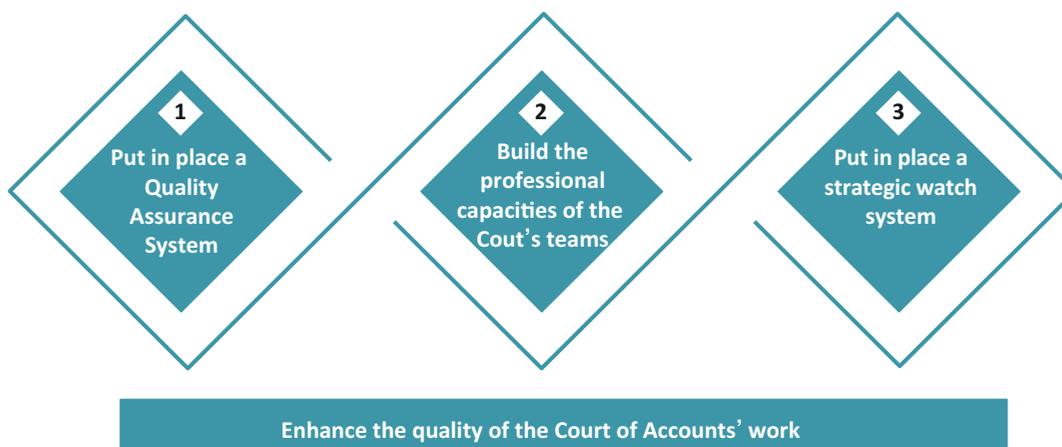
## 2.3 Enhance the quality of the Court of Accounts' work

The Court of Accounts has developed projects and initiatives intended to foster a in-house culture where quality is recognised as essential to the credibility of its work.

These projects and initiatives require observance by all Court members, magistrates and clerks of the Court, of quality requirements, as well as the need for the Court to have the competencies necessary for a proper discharge of their tasks.

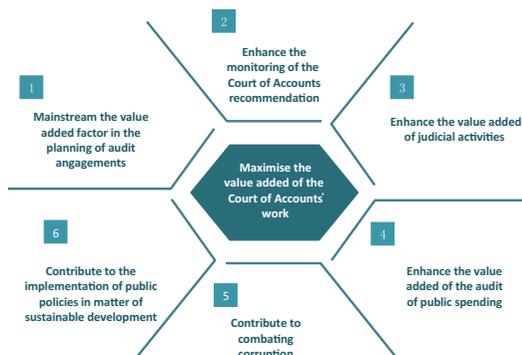
Through the strengthening of the professional skills of its members, the Court of Accounts will have sufficient resources, in number and quality, to deliver their work in accordance with quality standards and requirements.

Besides, a strategic watch system will be put in place, enabling the Court to anticipate on the various emerging issues and to have the data necessary for a discharge of its mission.



## 2.4 Maximise the value added of the Court of Accounts

The Court of Accounts ambitions to fully invest its newly-acquired powers to make a difference in the life of the citizens. This requires, among other things, a maximisation of the value added of the Court's work. This value added derives from an upstream planning of the Court's work, both jurisdictional and of a auditing nature. Indeed, planning can take into consideration the expectations of the stakeholders and respond to them in a proper way and without affecting the independence of the institution. Planning, in fine, is informed by monitoring the Court's observations and recommendations as emerging from its work.



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## FROM THE STRATEGIC PLAN TO THE OPERATIONAL PLAN: ACTION-BASED ENHANCEMENT OF GOOD GOVERNANCE

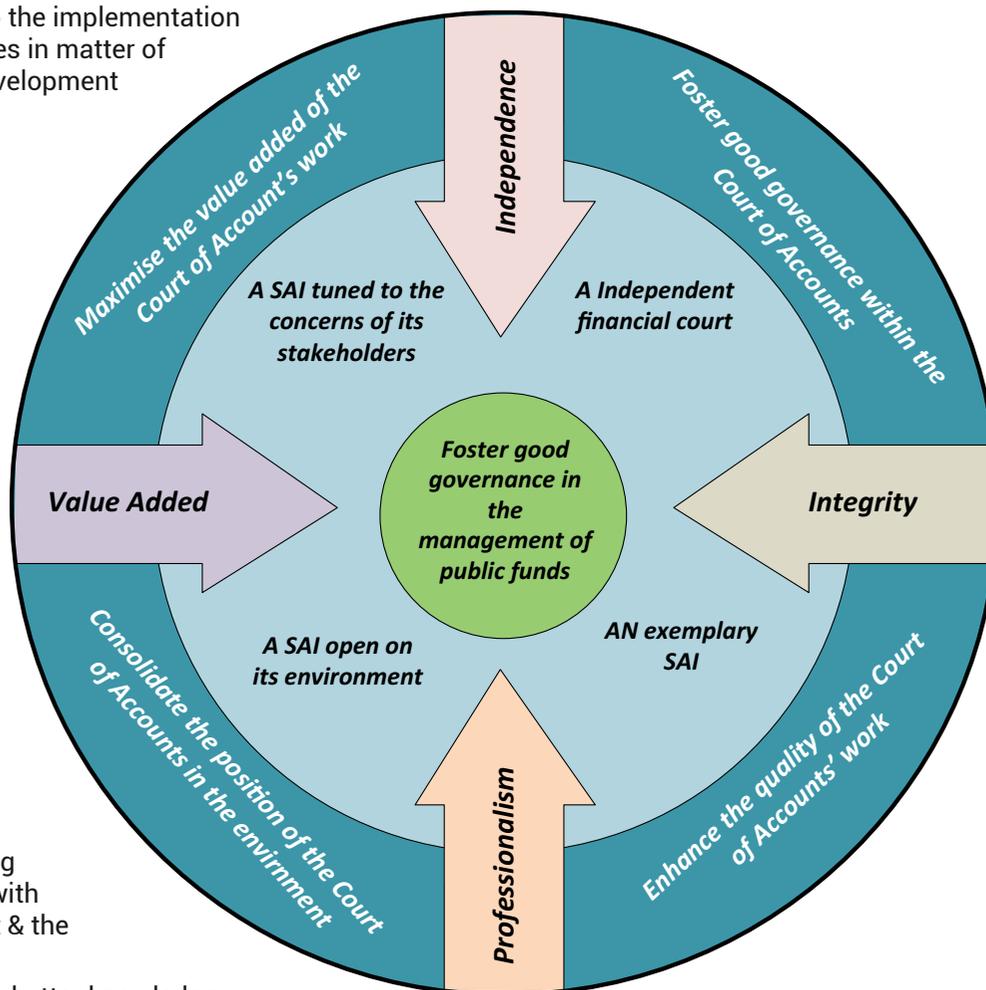
In line with its Strategic Plan, the Court's Operational Plan is designed around the citizen, as its core focus. Broken down into 75 activities and over a thousand actions to be implemented, the Court of Accounts' Operational Plan contributes to achieving the Court's positioning, quality, value added and good governance objectives.

The Operational Plan, like the Strategic Plan, has been developed in accordance with the Court of Accounts' traditions of observance of team spirit, participatory approach and involvement of junior colleagues.

# COMPONENTS OF THE STRATEGIC PLAN

- Mainstream the value added factor in the planning of audit engagements
- Enhance the monitoring of the Court of Accounts' recommendations
- Enhance the value added of the jurisdictional activities
- Enhance the value added of the audit of public spending
- Contribute to combating corruption
- Contribute to the implementation of public policies in matter of sustainable development

- Enhance the performance of the Court of Accounts according to the 3E criteria
- Strengthen the Court of Accounts' accountability
- Boost transparency within the Court of Accounts



- Foster strong relationships with the Parliament & the Government
- Disseminate better knowledge about the Court of Accounts and its work among civil society and the media
- Strengthen the Court's financial and administrative independence
- Strengthen cooperation with foreign partners
- Adapt to the exigencies of regional and local governance

- Put in place a Quality Assurance System
- Build the professional capacities of the Court of accounts' members
- Put in place a strategic watch system

# CONSOLIDATE THE POSITION OF THE COURT OF ACCOUNTS IN ITS ENVIRONMENT

## Initiatives

- Foster strong relationships with the Parliament and the Government
- Disseminate better knowledge about the Court of Accounts and its work among civil society organization and the media
- Strengthen the financial and administrative independence of the Court
- Strengthen cooperation with foreign partners
- Adapt to the exigencies of regional and local governance

## Expected outcomes

- The Court of Accounts is consulted by parliamentarians and its reports are discussed and accepted by the Parliament and the Government
- The Court has a core group of qualified partners in the media and in civil society who participate actively in the Court's events and discussions
- The Court discusses directly its budget with the Parliament and adopts its administrative organisation
- The Court is recognised internationally and consulted by international institutions/organisation
- The Court has a realistic, quantified and budgeted action plan, enabling it to prepare future targets in terms of regional and local governance

## AMONG OUR ACTIVITIES

- > **Put in place a functional system to reach out to the citizens and to civil society organization**
- > Set out a schedule of regular meetings with parliamentarians
- > Organise a annual open information day for parliamentarians, on the occasion of opening the judiciary year
- > **Set out a strategy to sustain the decentralisation process**
- > Set up a unit entrusted with relations with the legislative and executive powers
- > **Set out a unit entrusted with monitoring and expressing the Court opinion**

# FOSTER GOOD GOVERNANCE WITHIN THE COURT OF ACCOUNTS

## Initiatives

- Enhance the performance of the court according to the 3 E criteria
- Strengthen the Court of Accounts' accountability
- Boost transparency within the Court of Accounts

## Expected outcomes

- The Court of Accounts performs well and its capacities are developed
- The texts stipulating the Court of Accounts' constitutional positioning and independence, those related to its organisation and procedures, and those bearing special status of its magistrates and clerks of the Court, come into force
- The Court of Accounts reports on its achievements according to a objective based management approach
- Internal communication is developed
- The Court members access the information necessary for a discharge of their duties

## AMONG OUR ACTIVITIES

- > **Put in place a job description reference and a specific skills reference**
- > Draft the texts governing the Court's administrative and financial organisation
- > Develop internal communication flows of information to be shared by Court members
- > **Put in place a objective-based budget management system**
- > Draft the law bearing status of Court members
- > **Subject the management of the Court of Accounts to peer review**
- > Report on the objectives based on pre-set criteria

# ENHANCE THE QUALITY OF THE COURT OF ACCOUNTS' WORK

## Initiatives

- Put in place a Quality Assurance System
- Build the professional capacities of the Court of Accounts' teams
- Put in place a strategic watch system

## Expected outcomes

- ISSAIs are implemented by the Court of Accounts
- The members of the Court have the resources and skills necessary to discharge their duties
- The members of the Court have the information needed for a discharge of their duties

## AMONG OUR ACTIVITIES

- > **Develop and update the Court of Accounts' manuals of procedure**
- > Design and implement a training plan
- > Accommodate the Court of Accounts' teams in the same premise
- > **Develop ISSAI-informed Audit Manuals**
- > Develop the Court's documentary holdings
- > **Revise the work flow to specify quality checkpoints**
- > Inform the public about possibilities to make claims

# MAXIMISE THE VALUE ADDED OF THE COURT OF ACCOUNTS' WORK

## Initiatives

- Design and implement a methodology that mainstreams the value added factor in the planning of audit engagements
- Enhance the monitoring of the Court's recommendations
- Enhance the value added of judicial activities
- Enhance the value added of the audit of public spending
- Contribute to combating corruption
- Contribute to the implementation of public policies in matter of sustainable development

## Expected outcomes

- The value added factor is mainstreamed in the planning of audit engagements
- The Court's recommendations are monitored
- The judicial activities are conducted to the extend and within the timelines expected
- The IT application for judicial auditing is operational
- The rate of coverage of public spending is in line with the scope expected
- The role of the Court in combating corruption and in the implementation of public policies in the field of sustainable development is recognised

## AMONG OUR ACTIVITIES

- > Put in place mechanisms for monitoring the Court's recommendations (Parliament - civil society - media)
- > Organise a communication session with the Paliamentary Finance Commission
- > **Put in place a IT system dedicated to monitoring the Court's recommendations**
- > Formalise the pre-appraisal activity
- > **Put in place a cloud computing data transfer system**
- > Establish a data base for identification of 20% of the Court's audit base