



The International Legislative Oversight Program (2012-2017)

VIETNAM: Country summary report – March 2018

The partnership with the State Audit Office of Vietnam

Our involvement with the State Audit Office of the Vietnam, the country's supreme audit institution (SAI), dates to 2008 and has included the Office of the Auditor General of Alberta as a key partner. With our support, the SAI officially established a Performance Audit Division in January 2014 and conducted its first two performance audits that year. The SAI plans to greatly increase its performance audit practice by 2020 by having a performance audit team in each department and regional office and by having performance audits represent 20 percent of all audits conducted by the SAI. In support of this, we held several Fellowships, delivered training and mentoring at the SAI, and helped the SAI develop a performance audit course based on our materials. A team at the Performance Audit Division delivered this course several times for other departments and regional offices. Graduate Fellows were highly involved in this project and in the overall development of performance audit at the SAI.

We helped the SAI to learn about the INTOSAI (International Organization of Supreme Audit Institutions) Performance Measurement Framework and provided guidance as the SAI carried out its first Performance Measurement Framework assessment in 2015–16. We also helped the National Assembly improve its understanding of performance audit and its role in receiving SAI reports. We held a study tour in Canada for a small group from the National Assembly and SAI in March 2015, followed by a workshop for the National Assembly in September 2016.

Overview of activities

FELLOWSHIPS

FELLOW	YEAR	GENDER	HOST OFFICE
1. Chau Le	2012-13	Male	Canada
2. Huong Mai Nguyen	2013-14	Female	Alberta
3. Anh Thi Ngoc Nguyen	2013-14	Female	Alberta
4. Ha Minh Thi Tran	2015-16	Female	Alberta
5. Thuy Dong	2015-16	Female	Alberta
6. Lien Thuan Nguyen	2016-17	Female	Alberta
7. Trung Ha Minh	2016-17	Male	Alberta

Note: Prior to the ILOP, 6 Fellows from Vietnam graduated between 2009 and 2012.

LEADERSHIPS AND STUDY TOURS IN CANADA

PARTICIPANT	DATE	GENDER	TOPIC
1. Hoang Thi Vinh Thuy	Feb-Mar 2015	Female	Standardizing performance audit supervision and review practices
2. Cao Tan Duong		Male	
3. Nguyen Tuan Trung		Male	
4. Vu Thi Than Hai		Female	
5. Han Thi Bich Hong		Female	
6. Vu Thi Than Hai	Sep 2016	Female	Audit topic selection and multi-year planning

IN-COUNTRY PERFORMANCE AUDIT WORKSHOPS FOR THE SAI

WORKSHOP	DATE	PARTICIPANTS		
		FEMALE	MALE	TOTAL
Performance Audit Fundamentals	Dec 2013	8	11	19
Vietnamese version of Performance Audit Fundamentals Pilot Delivery (supported by CAAF)	Jan 2015	11	20	31
Intermediate-level Performance Audit courses (3 one-day courses)	Sep 2015	11	16	27
Mentoring for Performance Audit Division staff	Sep 2015 (+ at distance)	6	4	10
Performance Audit Fundamentals in Vietnamese, led by Performance Audit Division staff and supported by CAAF – seven deliveries for the SAI’s regional offices and specialized departments:				
• Nghe An office	Nov-Dec 2015	10	31	41
• Ho Chi Minh City office	Feb-Mar 2016	14	22	36
• Hanoi office	Mar 2016	14	23	37
• SAI senior managers	Apr 2016	3	16	19
• Can Tho office	Dec 2016	11	19	30
• Environmental Audit Department	Dec 2016	7	8	15
• Da Nang office	June 2017	9	18	27
Total:		104	188	292

CAPACITY BUILDING FOR OVERSIGHT COMMITTEES

EVENT	DATE	PARTICIPANTS		
		FEMALE	MALE	TOTAL
Study tour in Canada – meetings at OAGs and PACs in British Columbia, Alberta and Ottawa	Mar 2015	1	4	5

Effective Oversight workshops for National Assembly members and staff as well as participants from the State Audit Vietnam	Sep 2016	17	19	36
Total:		18	23	41

PARTICIPATION IN REGIONAL AND INTERNATIONAL EVENTS

EVENT	DATE	PARTICIPANTS		
		FEMALE	MALE	TOTAL
Training on INTOSAI PMF in U.K.	Mar 2013	1	0	1
World Bank conference on Performance Audit in Sri Lanka	Jul 2013	0	2	2
Training on INTOSAI PMF in Bhutan	Jan 2014	0	3	3
Training on INTOSAI PMF in Thailand	Jan 2015	0	2	2
Training on INTOSAI PMF in Nepal	Mar 2015	1	1	2
INTOSAI Working Group on Extractive Industries meeting in Norway	Sep 2015	0	2	2
INTOSAI Working Group on Extractive Industries meeting in Kenya	Aug 2016	0	2	2
INTOSAI Working Group on Extractive Industries workshop in Uganda	Sep 2017	2	0	2
Total:		4	12	16

Audits supported through ILOP activities

AUDIT TOPIC	ILOP ACTIVITY	COMPLETED BY MARCH 2018
1. Vocational training - Ministry of Labour, Invalids and Social Affairs	2011-2012 Fellowship: Tuyet Nguyen (plus mentoring during the ILOP)	✓
2. Management of street food safety	2011-2012 Fellowship: Hong Han (plus mentoring during the ILOP)	✓
3. License Issuance and State Management of Private Health Establishments in Hanoi City	2013-2014 Mentoring	✓
4. Social Housing Program of Hanoi City	2013-2014 Mentoring	✓
5. Management of Agricultural Land in Tien Giang province - focus on rice farmland	2012-2013 Fellowship: Chau Le	✓
6. An Audit of Quality Management in Early Childhood Education	2013-2014 Fellowship: Huong Nguyen	
7. Management of Department of Labor, Invalids and Social Affairs in Lam Dong Province in the Implementation of Vocational Training for Rural Laborers Program	2013-2014 Fellowship: Anh Nguyen	✓

8. Social Housing Program of DaNang	2015-2016 Mentoring: Limited mentoring on-site and at a distance, based on SAI requests	✓
9. Management and Use of Dong Anh district budget		✓
10. Bus Rapid Transit		✓
11. Hanoi Hospital Waste Treatment		✓
12. Credit Guarantee Fund for Small and Medium-Sized Enterprises in Ninh Thuan Province	2015-2016 Fellowship: Thuy Dong	✓
13. Eco-Industrial Park Initiative for Sustainable Industrial Zones in Vietnam	2015-2016 Fellowship: Ha Tran	✓
14. Reducing the Use of Regular Plastic Bags in Ho Chi Minh City	2016-2017 Fellowship: Trung Minh Ha	
15. Delivery of Public Telecommunications Services by 2020 in Vietnam	2016-2017 Fellowship: Lien Thuan Nguyen	