



INTOSAI Development Initiative (IDI)

Director General

Mr. Einar Gørrissen

Stenersgata 2, N-0184 Oslo

Norway

Topic: Quality Assurance Report SDG 3.D Aruba

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Dear Mr. Gørrissen,

Thank you for the Quality Assurance Review Report of the audit on Strong and Resilient National Public Health Systems linked to SDG 3.d. The report provides valuable insights into areas of compliance with ISSAI requirements and highlights areas for improvement. This cooperative performance audit was a great learning experience and surely an important steppingstone towards our goals.

We acknowledge the importance of QAR-findings in strengthening our journey towards ISSAI compliance. Therefore, we reviewed the recommendations provided and we are taking actions to enhance audit quality and compliance with ISSAI's performance audit standards. However, as a small Supreme Audit Institution (SAI), the Court of Audit Aruba faces unique challenges, such as limited human resources and capacity constraints.

These challenges make it difficult to ensure that all audit teams have the full range of expertise required for complex engagements like performance audits. Given these constraints, a tailored approach is essential. Therefore, our strategic focus is on developing the existing capacity to become more generalist by broadening the range of knowledge of the audit personnel across all three types of audits. The ultimate objective is to create three teams that are led by a single leader, where the leaders are experts in one type of audit and the rest of the team members are generalists who can work in each team. For this purpose, the audit staff will participate in the PESA-program starting this year.

Actions have also been taken on other recommendations. In improving audit documentation, we have incorporated the Audit Design Matrix and Audit Findings Matrix in other audits, adapted to our needs. We are also strengthening our follow-up process to systematically examine corrective actions taken by audited entities to increase our impact.

We will make the report publicly available in the interest of transparency and accountability. We are grateful for this opportunity and we value our continued cooperation and look forward to working together to achieve our shared goals.

Yours sincerely,

COURT OF AUDIT OF ARUBA

Mrs. Frances X. A. Croes-Williams
Chairwoman Court of Audit

Mrs. drs. M.A. de Jong Curet
Secretary general