

INTOSAI



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Given the *Journal's* use as a teaching tool, articles most likely to be accepted are those that deal with pragmatic aspects of public sector auditing. These include case studies, ideas on new audit methodologies, or details on audit training programs. Articles that deal primarily with theory would not be appropriate.

The *Journal* is distributed to INTOSAI members and other interested parties at no cost. It is also available electronically at www.intosai.org and by contacting the *Journal* at spel@gao.gov.

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THE ESTABLISHMENT OF THE INTOSAI PROFESSIONAL STANDARDS COMMITTEE



HENRIK OTBO
Auditor General of Denmark
and Chairman, Professional
Standards Committee

I am very honored and delighted to write this editorial. It is an excellent opportunity to highlight some of the tasks planned by the Professional Standards Committee (PSC) and to outline how the committee will function in the coming years.

The INTOSAI Strategic Plan adopted by INCOSAI XVIII called for the creation of a Professional Standards Committee to encompass and build on the work of the current Committee on Accounting and Reporting, Committee on Auditing Standards, and Internal Control Standards Committee, which now become subcommittees of the PSC.

At the extraordinary INTOSAI Governing Board meeting in Budapest on March 18, 2005, board members elected me PSC Chairman. The Governing Board decided that the PSC should draw up terms of reference to be presented for approval at the 54th Governing Board meeting in Vienna on November 11, 2005.

In cooperation with the PSC subcommittee chairs, the PSC members, the Goal 1 Liaison, the Chairman of the INTOSAI Governing Board, and the Secretary General of INTOSAI, the National Audit Office of Denmark drafted terms of reference for the PSC. The draft terms of reference were discussed at the first meeting of the PSC Steering Committee, which was held in Oslo, September 7-8, 2005. At this meeting, the Steering Committee also discussed timetables, milestones, and products/outputs for the PSC and its subcommittees until the 2007 INTOSAI Congress in Mexico. According to the proposed terms of reference, the PSC's Chair, Steering Committee, and subcommittees will work in close cooperation.

The PSC Steering Committee consists of the PSC chair, the subcommittee chairs, a representative nominated by each INTOSAI region (AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS, and SPASAI), the Goal 1 Liaison,

the Chairman of the Capacity Building Committee, and two observers from the International Federation of Accountants. The Steering Committee is expected to meet annually or semiannually. Its next meeting will take place in Washington, D.C., May 4-5, 2006.

The PSC currently comprises the following subcommittees (the chair is indicated in parentheses):

- Financial Audit Guidelines (Sweden)
- Compliance Audit (Norway)
- SAI Independence (Canada)
- Internal Control Standards (Belgium)
- Accounting and Reporting (USA)

The creation of a Performance Audit subcommittee is under consideration.

The PSC Chair will consult, as appropriate, with the Chairman of the INTOSAI Governing Board, the Secretary General of INTOSAI, the Director of Strategic Planning (who is to be appointed in November 2005), and the Goal 1 Liaison to help ensure that PSC plans and activities are generally aligned with the overall strategic plan.

PSC Tasks in the Coming Years

As it begins its work, the PSC recognizes the excellent and pioneering work of INTOSAI regional working groups, committees, working groups, and task forces, which has contributed to the development and implementation of professional standards and guidelines. The PSC will work in close cooperation with INTOSAI bodies and build on their successes. It is also important to stress the established informal links within the INTOSAI community. The continued development and implementation of professional standards can and will be carried out only with the ongoing and extensive involvement of member SAIs in the work.

In light of the mandate outlined in the INTOSAI strategic plan, one of the PSC's main tasks will be coordinating and developing professional standards with due consideration to the needs and strategic issues facing SAIs in the 21st century.

SAIs must be able to adapt and respond to the changing demands of public audit and governance that result from changes and developments in the public sector. Given this dynamic and increasingly complex environment, it is crucial that SAIs work continuously to improve and develop professional standards, audit products, and audit processes.

In the planning and coordinating phase, the PSC Chair will focus on keeping the PSC aligned with the INTOSAI strategic plan, goal 1, and the requirements and needs of INTOSAI members. During this phase, it is important to (1) prioritize standards and guidelines for financial audit, compliance audit, performance audit, and accounting and (2) keep these standards and guidelines up to date with developments in the public sector. It is also important to be aware of how needs and requirements may vary in different regions and auditing systems. Professional standards should address core work practices related to public

audit and governance. The PSC Chair will be careful to address these considerations by coordinating with other INTOSAI bodies and external organizations.

The PSC will work to incorporate existing and new INTOSAI standards and guidelines into a common professional standards framework that will be more operational and coordinated. This will help disseminate knowledge about standards and guidelines and facilitate their practical use within the INTOSAI community and governments in general.

The PSC will facilitate knowledge sharing on professional standards both internally and externally by using modern communications technology in accordance with the soon-to-be-adopted INTOSAI Communications Policy.

Every third year, the PSC intends to survey SAIs on issues that require INTOSAI standards and guidelines in order to be ready to launch new projects. These surveys will also be used to measure the achievement of PSC strategic goals and tasks identified in goal 1 of the strategic plan.

Accountability and Transparency

According to the INTOSAI strategic plan, one of the PSC's tasks is to improve SAIs' accountability and transparency by (1) developing a code for SAIs to adapt and apply, as appropriate, and (2) identifying and publicizing best practices in this area. A major challenge for all SAIs is to promote a better understanding of their roles, tasks, and responsibilities and improve communication and dialogue with governments. The PSC will prepare a document on transparency practices and general statements that each SAI can consider in relation to its mandate.

Concluding Remarks

The PSC's first important task was preparing the draft terms of reference for approval at the upcoming 54th INTOSAI Governing Board meeting in Vienna. I was very satisfied with the results of the PSC Steering Committee's Oslo meeting, which was part of this preparation.

Finally, I would like to assure all INTOSAI members that the PSC will do its very best to achieve the targets and carry out the intentions of the INTOSAI strategic plan. In doing so, the PSC will communicate and cooperate with other strategic goal areas and INTOSAI bodies so that together we can promote the development and adoption of appropriate and effective professional standards. For additional information about the PSC, contact: yvan.pedersen@rigsrevisionen.dk.

INTOSAI STRATEGIC PLAN

FOCUS

BUILDING ON THE PAST, CREATING THE FUTURE

editor's note

The editorial in the July 2005 *Journal* introduced a new feature that highlights information about INTOSAI's strategic plan. "FOCUS: INTOSAI Strategic Plan" will appear regularly in the *Journal* to inform INTOSAI members and other interested parties about progress in implementing the strategic plan that was adopted at the Budapest Congress in October 2004.

INTOSAI is making significant progress in implementing its strategic plan. Events and activities that have occurred since the July issue of the *Journal* are summarized below.

- The Governing Board's Finance and Administration Committee held its second meeting in Washington, D.C., on July 25. The committee discussed a number of implementation issues that will be forwarded to the board for further deliberation and decision at its November 2005 meeting. These issues include the following:
- **Director of Strategic Planning:** The committee reviewed the applications submitted to the General Secretariat for this new INTOSAI position and forwarded to the Governing Board its recommendation of three candidates to interview. The committee stressed the importance of candidates' working experience in SAIs and noted its willingness to interview one or more candidates if the Secretary General or the Chairman of the Governing Board so desires.



Members of the Governing Board's Finance and Administration Committee at its July 2005 meeting in Washington, D.C.

- **INTOSAI Interaction with Donor Organizations:** The committee chairman stressed the importance of INTOSAI presenting a clear and coherent plan for dealing with global donors. In that regard, the committee recommended that INTOSAI's enterprisewide relations with global donors be coordinated centrally and in advance within INTOSAI's Governing Board and General Secretariat and with input from the Finance and Administration Committee. While INTOSAI's regional working groups will retain autonomy in dealing with regional donors (e.g., regional development banks), the committee noted the benefits to be derived from regional working groups sharing information on donor relations centrally and with other regional working groups. The committee will query INTOSAI's central bodies (the Secretariat, the *Journal*, IDI, committees, working groups, and task forces) to identify current or planned interaction with donors.
- **Associate Membership:** The committee will draft an initial list of international accountability organizations, including international public accounting firms in the private sector, which are potentially eligible for associate membership in INTOSAI and will circulate the list to the Governing Board for review.
- **Budget Allocations:** The committee recommended that the savings gained by reducing INTOSAI's annual allocation to the *Journal* (from 35 percent of the overall INTOSAI budget to 25 percent) be reallocated to capacity-building and knowledge-sharing activities in support of the strategic plan (goals 2 and 3, respectively).
- **Global Communications Policy and INTOSAI Collaboration Tool:** The SAI of India briefed the committee on a draft INTOSAI global communications policy. The committee felt the need for more time to reflect on the proposal and to provide an opportunity for the Director of Strategic Planning (once that position is filled) to carefully consider the proposal. The SAI of India also presented a comprehensive proposal to develop an Internet-based collaboration tool consistent with goal 3 in the strategic plan. The committee decided that it would be best for INTOSAI to adopt a phased approach to developing and implementing such a tool.
- The newly created Professional Standards Committee held its inaugural meeting in Oslo September 8-9, 2005. For more information, see this issue's editorial on page 1 by committee Chairman Henrik Otbo, Auditor General of Denmark.



Members of the Professional Standards Committee at their September 2005 meeting in Oslo

- The Chairman of the newly created Capacity Building Committee (goal 2), Dr. Ahmed El-Midaoui of Morocco, drafted the terms of reference for the committee and circulated the draft to various SAIs. The terms of reference will be revised based on comments received, and it will be presented to the Governing Board for approval in November.
- The INTOSAI Development Initiative (IDI) held a strategic planning focus group meeting in Oslo in June to help chart IDI's strategic plan and to explore how IDI can best support the INTOSAI strategic plan and, in particular, the Capacity Building Committee. For more information, see this issue's coverage of the meeting on page 19.
- The January 2006 issue of the *Journal* will report on the results of the November 10-11, 2005, meeting of the Governing Board.

NEWS



Australia

National Audit Office's Work Program

The Australia National Audit Office's (ANAO) Audit Work Program for 2005-2006 includes an ongoing and integrated approach to planning its financial statement and performance audits. This integration of financial and performance audit activities helps ensure that identified major audit risks are covered and significant risks are addressed. In a resource-constrained environment, the ANAO is cognizant of the need to maximize the value and level of audit assurance through good planning and risk management.

In developing the program, the draft was canvassed with the Joint Committee of Public Accounts and Audit, a statutory committee of the Australian Parliament that determines Parliament's audit priorities and advises the Auditor-General of those priorities. The ANAO also held discussions with the various public sector agencies and sought comments on the draft audit program. In developing the audit program, the Auditor-General takes into consideration all comments received.

This process ensures that the ANAO's audit products and outputs meet the needs of the Parliament and public sector bodies, and are in tune with the key risks and challenges facing the Australian public sector in a rapidly changing world. These risks and challenges are taken into account in

identifying the key areas the performance audit work program will focus on and in evaluating and assessing potential issues to be addressed during the course of financial statement audits.

In addition, the audit activity included in the work program was planned with regard to

- financial materiality,
- program significance,
- audit impact (i.e., likely gain from the audit),
- program visibility as reflected in its national importance or political sensitivity, and
- extent of recent audit coverage and internal and external program review.

In planning and prioritizing audit coverage, the ANAO also considered the need to provide the Parliament with an assurance, over time, of the performance of public sector bodies. To achieve this objective, audits will address activities of public sector bodies that are less material, as well as more significant matters of national importance.

The program is necessarily dynamic and may be altered during the year to accommodate changes in priority tasks identified by the ANAO's clients, particularly Parliament. The Audit Work Program provides some capacity to address these requests, although the

Auditor-General determines the final audit program.

Audit Assurance Tool

Some 17 major departments in the Australian federal government use the SAP application, an integrated software solution developed in Germany, as a financial management information system. SAP provides support for a wide range of business functions, including both financial and human resource management. Understanding and gaining assurance/reliance over the internal control environment surrounding SAP is, therefore, critical for financial statement and reporting purposes.

The use of technology offers the opportunity to gain audit assurance in an efficient and effective manner. In the latter part of 2004, the ANAO identified a set of new SAP audit and assurance tools, called Assure, that could greatly assist and enhance audit efforts within SAP environments. The tools offer the promise of automating the monitoring and assessment of the SAP internal control environment and also claim to automatically identify recommendations to correct security and control weaknesses.

The ANAO undertook a desktop evaluation of the tools and subsequently ran a pilot installation in a major government department to assess the tools' potential to meet audit needs. The results of these assessments indicated that using the tools would significantly benefit the audit efforts of the ANAO. The tools were purchased in December 2004 and have now been implemented across some 15 government entities.

The tools comprise three modules: Assure Control, Assure Security, and Assure Integrity.

The Control module monitors SAP configuration controls by assessing internal controls against a best practice book of controls and automatically identifying and reporting internal control weaknesses. The module can also provide notification of changes to internal controls.

The Security module enables users to monitor the adequacy of access security by identifying users that have access to sensitive and incompatible functions and providing automatic notification when access rights change.

The Integrity module assists in identifying integrity risks and fraud by detecting potentially fraudulent transactions, inappropriate use of privileged user access, duplicate transactions, and integrity problems with master data.

The ANAO intends to continue to use the Assure tools on future audits as their benefits have been and are continuing to be achieved. The benefits achieved to date include

- reduced effort and cost,
- increased knowledge base of SAP controls,
- continuous monitoring of key SAP controls,
- greater coverage of SAP transactions,
- reduced substantive testing, and
- focus on 100 percent of the transaction population.

For additional information, contact: ANAO, fax: ++61 (2) 62 03 77 77; e-mail: ag1@anao.gov.au; Web site: www.anao.gov.au.

Bangladesh

International Visits Promote Bilateral Cooperation

In April and May 2005, Asif Ali, Comptroller and Auditor General of Bangladesh, visited the SAIs of the United Kingdom (UK) and the United States (U.S.), the World Bank, and the United Nations (UN). The visits, funded by the World Bank, were designed to provide insights into the operations of the entities, explore possibilities for mutual cooperation, and share developments in the Office of the

Comptroller and Auditor General (CAG) of Bangladesh.

Sir John Bourn hosted the visit to the UK National Audit Office and shared information on issues related to his SAI's reports and human resource development. At the World Bank, Mr. Ali discussed accountability issues related to Bangladesh and made several presentations on the CAG's experience in improving governance and promoting capacity development. He shared information on various reform initiatives under way in Bangladesh as well as strategic plans for the future. At the U.S. Government Accountability Office, Mr. Ali met with Comptroller General David Walker and apprised him of current CAG developments. At the UN, Mr. Ali discussed internal audit structure and strategies with staff of the internal audit division.

Throughout the visits, the ties of mutual cooperation among the SAIs of the UK, the U.S., and Bangladesh were strengthened, as were relations with the World Bank and the UN internal audit system.

For additional information, contact: Office of the Comptroller and Auditor General, fax: ++880 (2) 831 26 90; e-mail: international@cagbd.org; Web site: www.cagbd.org.

Bhutan

In-house Training in IT Auditing

Every year from mid-June to the end of July, the Royal Audit Authority (RAA) of Bhutan takes a break from auditing and concentrates on the professional development of its staff. Most of this time is spent on in-house training, which is effective in terms of both content and cost and also provides a forum for auditors to share their specialized knowledge and skills with others.

The 2005 in-house training, which began on June 13, focused on information technology (IT) auditing and other IT-related areas. Most of the sessions were delivered by RAA staff



Group discussions during the IT audit training in Bhutan.

who had attended similar trainings abroad. The RAA training specialist instructed the presenters in basic training skills before the sessions began.

The 5th Indo-Bhutan Audit Training was held June 20-24 on the topic of auditing in an IT environment. These training events grew out of a memorandum of understanding signed in December 2001 between the Office of the Comptroller and Auditor General of India and the RAA. Mr. V. Ravindran, Accountant General, Kerala, and Mr. N.K Sah, Deputy Director from the Office of the Comptroller and Audit General of India, New Delhi, were the presenters for this year's training.

This year's training also featured a competition among the audit divisions to present a significant audit observation. The event is designed to share information and alert auditors about irregularities and corruption identified during audit assignments and to equip the auditors with countermeasures. Each observation is judged on the application of professionalism and tact while conducting an audit. The in-house training concluded with the 8th Annual Audit Conference on auditing in an IT environment.

For additional information, contact: Royal Audit Authority, fax: ++975 2 32 34 91; e-mail: raa@druknet.net.bt; Web site: www.bhutanaudit.gov.bt.

Hungary

Report on the SAO's 2004 Activities

In 2004, the State Audit Office (SAO) of Hungary prepared 70 reports and a summary of its activities during the preceding year. National Assembly committees dealt with 18 SAO reports and two studies prepared by the SAO Research and Development Institute. In its plenary sessions, the National Assembly discussed three reports, including the annual report of the SAO's activities.

The SAO's 2004 audit of the government's final account covered 73 percent of the central budget's main expenditures. The SAO audited European Union sources, the planning for domestic cofinancing, and the use of resources, together with comprehensive audits of local governments having substantial budgets or assets. The SAO also tracked the implementation of its former findings and recommendations and the audit of measures completed.

In its summary report on audits completed in 2004, the SAO concluded that financial tensions and problems can be handled only temporarily and partially without comprehensive and coordinated modernization and the renewal of the financial system of major community supply systems. To resolve these problems, the original causes

must be addressed. The ongoing and repeated mistakes the SAO identified point to both structural problems and a lack of public discipline. Despite widespread authorization and the concentration of considerable capacity, external audit cannot resolve weaknesses in managerial direction and control that are built into the organization of various institutions and agencies.

In the area of international cooperation, the most outstanding event of 2004 was the XVIII INCOSAI held in Budapest, with attendees from 149 countries and 12 international organizations. The congress agenda dealt with issues of great importance for INTOSAI's future development.

The SAO pays special attention to making its activities transparent to the public. Its full reports are available in Hungarian on its Internet Web site (www.asz.hu), together with information on the SAO's organization and shortened English versions of the reports.

For additional information, contact: State Audit Office, fax: ++36 (1) 484-9200; e-mail: kovacs@asz.hu; Web site: www.asz.hu.

Israel

New State Comptroller and Ombudsman

On May 25, 2005, the Knesset (Parliament) elected Justice Micha Lindenstrauss to be the State Comptroller and Ombudsman of Israel. He took his oath of office at the Knesset on June 29, 2005, and began his 7-year term on July 4, 2005.

Prior to his appointment, Justice Lindenstrauss had been the President of the District Court of Haifa since 1999. He served as chairman of the Israeli Association of Judges until July 2005. From 2000 to 2005, he chaired the Advisory Committee to the Speaker of the Knesset for granting subventions to nonprofit organizations. He also chaired the Movement for a Better Israel and the Israeli-American Friendship Society.



Micha Lindenstrauss

He represented Israeli judges in the European Association of Judges and for over 12 years served on the Board of Directors of the Justice for the World Foundation. He is a senior lecturer at the Faculty of Law at the University of Haifa.

Judge Lindenstrauss graduated from the Faculty of Law at the Hebrew University of Jerusalem in 1965 as Master of Juris. He is the author of several books. He is married and has three daughters.

For additional information, contact: State Comptroller's Office, fax: ++972 (2) 666 51 50; e-mail: sco@mevaker.gov.il; Web site: www.mevaker.gov.il.

Malta

First Midyear Audit Report Issued

The Auditor General of Malta is required by law to annually audit the public accounts of the government of Malta and report to the House of Representatives. This year, for the first time, the National Audit Office (NAO) of Malta published a midyear audit report on the public accounts for the financial year ended December 31, 2004. This report, issued in July 2005, summarized the findings of financial and compliance audits of the

government of Malta and a number of noncentral government organizations that had been completed through June 2005. The report highlights issues of current interest and reduces the gap between the time the audits are completed during the first half of the year and the time the reports are submitted to the Parliament. It is intended to complement the annual audit report, which will be published towards the end of the year.

The midyear report focuses on systems audits and issues relating to specific government activities apart from the routine financial and compliance audit work. Individual write-ups highlight and comment upon such systems and issues as data protection compliance, the eco-contribution system, and the agriculture support scheme account. Findings are reported in a standardized format, and recommendations and management comments are included.

The annual audit report will incorporate audits on 2004 public accounts carried out during the second half of this year and will refer to audit issues included in the midyear report. The annual audit report will also include the audit opinion on the 2004 accounts, thus completing the whole statutory financial and compliance audit reporting cycle for 2005.

The full midyear report can be found on the NAO Web site (www.nao.gov.mt) under Publications.

For additional information, contact: National Audit Office, fax: ++356 21 22 07 08; e-mail: nao.malta@gov.mt.

United States

Class of 2005 Completes International Auditor Fellowship Program

In August 2005, 20 auditors representing 15 countries completed the International Auditor Fellowship Program sponsored by the U.S. Government Accountability Office (GAO) in Washington, D.C. A graduation ceremony marked the end

of the formal 4-month training program. However, 11 fellows stayed on for an additional 6-8 weeks of on-the-job experience at GAO headquarters and its Boston field office.

The fellowship program focuses on accountability, organizational transformation, performance audit, and evaluation. Now in its 26th year, the program is designed to strengthen the ability of supreme audit institutions (SAI) to fulfill their missions and enhance accountability and governance worldwide. Graduates take their new experiences and learning back to their SAIs and leverage that knowledge by sharing it with their colleagues.

This year's participants represented the audit offices of Albania, Bahamas, Bhutan, China, Costa Rica, Greece, India, Indonesia, Kenya, Liberia, Oman, Spain, Sri Lanka, Yemen, and Zambia.

For additional information, contact: GAO, fax: ++(202) 512-4021; e-mail: spel@gao.gov; Web site: www.gao.gov.

Uruguay

Ninth Meeting of the MERCOSUR SAIs

In December 2004, the ninth meeting of the SAIs of MERCOSUR members and partners was held in Montevideo; the Court of Accounts of Uruguay chaired the meeting. MERCOSUR, the Southern Common Market, was formed in 1991 by Argentina, Brazil, Paraguay, and Uruguay; Bolivia and Chile are its partner countries. The SAIs of MERCOSUR members and partners meet to promote mutual cooperation by exchanging information, sharing experiences, and analyzing and proposing mutual cooperation projects to strengthen regional public control.

For additional information, contact: Tribunal de Cuentas de la República, fax: ++598 (2) 916 75 07; e-mail: asint@tcr.gub.uy; Web site: www.tcr.gub.uy.

System-based Auditing and Monitoring of Government Programs and Projects

By Bokdong Ha, Board of Audit and Inspection of Korea

By faithfully fulfilling its statutory mission of audit and inspection over the past 50 years, the Board of Audit and Inspection of Korea (BAI) has worked unceasingly as the nation's supreme audit institution to ensure accountability and performance in the public sector. As a result, it has become a highly regarded government organization.

In recent years, however, there have been dramatic and widespread changes in the audit environment in Korea. The budgets of the BAI's auditees increased more than 300 times from 1970 to 2004. While past government programs and projects were mostly small in scale and relatively limited in scope, today they tend to be large in scale and to involve many different government agencies directly or indirectly. Furthermore, the demand for the BAI's external audits is increasing. In November 2003, the National Assembly made its first request for a BAI audit, and the number of popular audit requests is also steadily growing.

As the supreme audit institution, the BAI is expected to quickly identify emerging trends in the rapidly changing audit environment and to serve as a model organization to advance public administration. However, concerns have been raised about the BAI's ability to meet the evolving demands of its clientele—the people, the National Assembly, and auditees—in the current environment. It has been alleged that the BAI has failed to meet new expectations and may have been remiss in its efforts to reform its auditing methods and practices. The BAI has been criticized for continuing to be a faultfinder that does not pay adequate attention to the larger picture and for failing to comprehensively and systematically diagnose structural drawbacks in government programs and projects, thus not presenting fundamental solutions.

With the launch of the Roh Moo-hyun administration in 2003, ever stronger pressure from inside and outside the organization has forced the BAI to revamp itself. Outside sources have repeatedly urged the BAI to play a consultant role—diagnosing and evaluating government services to discover solutions to the problems identified from an objective, independent perspective. Meanwhile, insiders have steadily argued that the BAI should change its traditional uncoordinated, microscopic audit approach to a comprehensive, macroscopic, specialized, and scientific approach that will lead to reliable audit results.

After Chairman Yun-Churl Jeon took office in 2003, the BAI stepped up to the challenge of coping with the changing times and meeting the demands for reform. The BAI has thoroughly analyzed its role and function and come up with a new and more efficient system of audit management in response to the demands of the age of globalization and transparency. This article discusses the BAI's new system-based audit concept and the monitoring system for major government programs and projects that was introduced to support it.

System-based Auditing

The system-based auditing the BAI has adopted includes comprehensive guiding principles for audit operations, including the BAI's new policy, strategy, and concept of auditing. System-based auditing applies to both audit approaches and the subjects of audit.

As an audit approach, system-based auditing employs a scientific and systematic method to identify core problems. This approach contrasts with the traditional practice of examining public officials or government operations at random and relying heavily on intuition. In other words, audit work begins only after key audit points are accurately identified by thorough preliminary study and data analysis.

With regard to the subject of audit, system-based auditing goes beyond pointing out individual audit findings. It entails an across-the-board examination of the system in question to identify the causes of problems and to come up with a fundamental remedy. For example, in the case of a credit card scandal, a system-based audit would examine the overall financial system, without stopping to point out the known problems of financial supervision, in order to reach the root cause and recommend how to address it.

Three Guiding Principles for System-based Auditing

The BAI has identified three guiding principles for system-based auditing: it focuses on the most strategic and high-risk areas, it is performance oriented, and it is proactive.

First, in selecting what to audit, system-based auditing focuses on the most important and high-risk areas to make the most of limited audit resources. In this way, system-based auditing addresses the areas that have the greatest influence on society.

Currently, the BAI has less than 1,000 staff members and more than 65,000 auditees, making it both impossible and inadvisable to try to audit the entire audit universe. Therefore, in order to use its limited resources to most efficiently audit the major items in the budget and large-scale programs and projects, it is necessary to employ a strategic audit approach that focuses on core audit points. To this end, the BAI sets up 3- and 5-year strategic plans that prioritize audit subjects in order of importance and urgency. When serious and urgent problems emerge in major government programs and projects, the BAI can modify its plans to examine them while keeping track of the progress of the other programs and projects.

Second, from the perspective of audit criteria, system-based audit assesses the performance of government operations in terms of the three Es (economy, efficiency, and effectiveness) and makes recommendations for improvement.

The role of the government today, unlike in the past, is geared more towards promoting and supporting public services than regulating or controlling them, and taxpayers are eager to see if their taxes are being spent efficiently. Consequently, auditing cannot make a difference by focusing on the current disconnected, microscopic audit approach that emphasizes compliance. The BAI will place a stronger emphasis on performance-oriented auditing that assesses the three Es in order to comprehensively analyze and review the performance and execution of government programs and projects and to develop measures for improvement that are both practical and comprehensive.

Third, system-based auditing is proactive. It strives to act in advance to address anticipated difficulties in order to promote entrepreneurship and creativity in the public sector.

In the past, auditing was often blamed for concentrating on faultfinding for its own sake, hampering smooth public administration, and nurturing complacency among government officials. In response to this criticism, the BAI's new audit efforts will place greater emphasis on holding government officials accountable for a job not done than for a job badly done in order to encourage the civil service to boldly embark on new tasks with creativity. At the same time, best practices will be promoted and widely disseminated among the civil service so that the BAI's auditing will become positive and future-oriented.

Furthermore, system-based audit will not stress uncovering wrongdoing in order to punish the perpetrators. Rather, it will emphasize improving ineffective institutions and removing environmental and structural factors that lead to improprieties, thereby forestalling possible recurrences of the problems.

Monitoring Major Government Programs and Projects

The BAI introduced a monitoring system to back up the implementation of its new system-based auditing.

For system-based auditing to successfully take root, auditors need to have a thorough knowledge of the workings of government. For example, auditors must have ample understanding of the auditees' tasks, programs, and projects and keep up to date with their progress. In the past, auditors reviewed and analyzed only the programs and projects selected to be audited during the assigned audit period. As a result, they were poorly positioned to acquire the knowledge and insight that were needed. BAI's auditors were often given only about 20 days to identify all the problems in government programs and projects and come up with recommendations for improvement.

In addition, even though certain programs and projects were vital to the nation as a whole, they were sometimes left unattended for several years unless they were selected for audit, and the optimal timing for auditing was often missed. In order to remove such problems, the BAI devised a monitoring system that systematically addresses the connection between auditing and the progress of government programs and projects.

The monitoring system has several functions. First, it reinforces the implementation of strategic auditing by helping to concentrate limited resources on the most important areas. For instance, using the problems identified through monitoring, auditors can prioritize auditees in order of importance and the urgency of the problems. Government programs and projects are selected for monitoring according to the priorities in the 3-year strategic audit plan. In the course of monitoring, confusion or conflicts of interest related to the implementation of programs or projects may be identified among different government agencies. If these issues need to be dealt with urgently, the BAI can begin a timely audit and notify government authorities of solutions to the problems identified.

Second, the monitoring system shows whether latent socioeconomic issues are reflected in the policy agenda and raises issues as necessary. If a matter of public debate is not included in any agency's policy agenda due to indifference or the passive posture of the government agency in charge, or if a policy needs to be revised due to changes in circumstances, monitoring identifies the need for appropriate policy actions.

Third, the monitoring system identifies and promotes best practices in the implementation of programs and projects. Through ongoing monitoring, best practices are analyzed to identify the key factors of success and are communicated broadly to the public sector.

In January 2004, after in-depth analyses and the systematic classification of 1,000 major programs and projects, the BAI selected 100 for monitoring. These included the president's election pledges and directives, departmental initiatives, and 300 major government-financed projects. Two main selection criteria were the importance of the program or project and the risk it posed. Core programs and projects, projects with large-scale funding, and projects having significant socioeconomic impact and ramifications were given higher priority in terms of importance. Programs or projects with complicated implementation structures and procedures or those with many interest groups or related government agencies were given higher priority in terms of risk.

Three Basic Principles for the Monitoring System

First, the monitoring system is operated in close connection with auditing. Those programs and projects of importance that are being monitored are included in the annual audit plan. If the monitoring results reveal serious problems, even those programs or project that are not included in the annual audit plan are audited. Other programs or projects being monitored will be reflected in the medium-term audit plan according to auditing priority and will be audited in chronological order.

Second, if the monitoring results show the need for immediate action or improvement, relevant government authorities are notified of the problems identified. When there is a conflict of interest among different government agencies, resistance from interest groups, or any other confusion or setbacks that call for prompt adjustment or remedy, the Office for Government Policy Coordination is notified of the monitoring results so that it can promote implementation through timely actions.

Third, the BAI regularly follows up on and keeps track of how problems identified in the process of monitoring or auditing are redressed.

Conclusion

At this time, it would be premature to assess the effect of the BAI's new paradigm for auditing and monitoring system as these efforts are still in the early stages. Also, undertaking these changes requires the development of a shared commitment and behavioral changes from those who work in the institution. Reform is a long and difficult journey that bears fruit only if it is pursued continuously based on a well-defined vision and strategy. The BAI's initiative will enable it to become an advocate of reform and lead by example. These ongoing efforts will enable the BAI to maintain the trust and confidence of the people that it serves.

For additional information, contact the author at: koreasai@koreasai.go.kr.

EUROSAI Holds Sixth Triennial Congress in Germany

By Kate Brentzel, *International Journal of Government Auditing*

The Audit of Public Revenues by Supreme Audit Institutions (SAI) was the central theme at the sixth triennial congress of the European Organization of Supreme Audit Institutions (EUROSAI) held May 30–June 2, 2005, in Bonn, Germany. Dr. Dieter Engels, President of Germany's Federal Court of Audit, and his staff welcomed 174 delegates from 44 countries. Observers from INTOSAI regional groups (AFROSAI, ARABOSAI, ASOSAI, and OLACEFS) also attended the conference, along with observers from several international organizations and this *Journal*.

The opening ceremony was held in the rotunda of the historic Steigenberger Grandhotel Petersberg, near Bonn. Dr. Sergey V. Stepashin, President of the Accounts Chamber of the Russian Federation and outgoing Chairman of EUROSAI, opened the congress with a warm welcome to the delegates. Dr. Stepashin noted that EUROSAI was celebrating its 15th anniversary and that in this short time period the organization has become an efficient vehicle for international cooperation and for strengthening institutions of independent financial control across Europe. He remarked that EUROSAI now includes 47 members, with the SAIs of the Republic of Macedonia and Kazakhstan joining since the last congress. He summarized 3 years of successful work by the EUROSAI working groups on environmental audit and information technology and by the EUROSAI Training Committee. He also highlighted EUROSAI's cooperation with related organizations across the globe, such as joint conferences held with OLACEFS, and commented on fruitful cooperation between EUROSAI and INTOSAI.



Sergey Stepashin, President of the Russian Chamber of Accounts, hands over the chairmanship of EUROSAI to Dieter Engels, President of Germany's Federal Court of Audit.

Dr. Stepashin handed over the presidency of EUROSAI to Dr. Engels, who remarked that international cooperation was indispensable in an increasingly integrated Europe. He said that he welcomed the “promising and pleasant” challenge of presiding over EUROSAI. Dr. Engels introduced the technical themes and subthemes of the congress and thanked all the theme chairs who had worked so hard to prepare for the congress.

Dr. Engels’ remarks were followed by welcoming comments from Dr. Wolfgang Zeh, Director of the German Parliament, and several members of parliament: Mr. Karl Diller, State Secretary to the Federal Minister of Finance; Mr. Manfred Carstens, Chairman of the Budget Committee; and Mr. Gerhard Rubenkönig, Chairman of the Public Accounts Committee. Mr. Diller presented Dr. Engels with a EUROSAI Congress commemorative stamp.

Technical Theme Presentations

The central theme of the congress was the audit of public revenue. It was addressed in three subthemes: the significance of public revenues for public financial managers and for the legislature’s budgetary authority (rapporteur: Netherlands), the role of the SAI in the budgetary cycle (rapporteur: United Kingdom), and audit approaches and audit impact (rapporteur: Poland). The three rapporteurs drafted discussion papers on the subthemes, summarizing the findings and lessons learned by EUROSAI members. The following paragraphs summarize the major conclusions and recommendations made at the congress.

Subtheme 1: The Significance of Public Revenues for Public Financial Managers and for the Legislature’s Budgetary Authority

EUROSAI delegates at the congress reiterated their commitment to the 1977 Lima Declaration, which calls for tax revenues to be audited as extensively as possible. The declaration, which is applicable to all public revenues, emphasizes conducting legality and regularity audits of the collection of public revenues, the importance of examining the efficiency of the system of revenue collection, the need to review the achievement of revenue targets, and the importance of proposing improvements to legislative bodies.

The delegates welcomed initiatives by EUROSAI members of European working groups to share with other SAIs their audit guidelines on specific types of public revenue. The delegates also acknowledged that taxes and social contributions are the most important categories of public revenue and that although the composition of public revenue is quite stable, collection processes are changing rapidly due to new legislation, reorganization of tax administrations, and increasing automation. Similarly, it was recommended that SAIs pay attention to the broader audit context, including the tax culture and public willingness to comply with tax requirements. SAIs need to develop a strategy for auditing public revenues, including a risk analysis of the tax environment in their countries (for example, the complexity of tax regulations and the extent of access to tax-related data). Overall, the congress advocated conducting a coordinated audit of tax subsidies that would be open to all EUROSAI members.

Subtheme 2: The Role of the SAI in the Budgetary Cycle

In subtheme 2, the delegates recognized that parliaments are increasingly interested in SAIs playing a larger role in the revenue budget process. SAIs are in an excellent position to do so because of their independent access to government revenue budget data. However, SAIs need

to work out their strategy in this regard so that they are not drawn into doing too much revenue forecasting, thereby compromising their independence.

It was noted that SAIs' involvement in reviewing budget preparation varies widely from country to country. In countries where the SAIs do not have an advisory role on revenue budgets, it was recommended that the SAIs try to have their mandates expanded. The delegates also emphasized the execution of tax legislation in revenue auditing. Some audits reveal that the practical impact of such legislation is not always in line with legislative objectives. In such cases, the shortcomings may result from problematic legislation—for example, excessively complex legislation that is difficult to implement. Delegates concluded that if the SAI's mandate permits, the SAI should use these audit findings to advise legislators by pointing out these shortcomings and recommending legislative amendments.

Subtheme 3: Audit Approaches and Audit Impact

The delegates acknowledged that based on their respective mandates, SAIs use different methodological approaches to revenue audits. Regularity and compliance audits are valuable for identifying shortcomings in the revenue legislation, and performance audits are useful for encouraging the efficiency of revenue collection and monitoring the restructuring processes within tax authorities. Combining financial and performance audits may prove especially constructive.

It was recommended that SAIs adapt their audit work to the increasingly computerized environment. SAIs must be knowledgeable about the information technology (IT) systems used by the tax authorities they are auditing. Nationally, SAIs should attempt to coordinate with other public bodies responsible for auditing revenues. Furthermore, because national economies are becoming increasingly interdependent, SAIs may be more effective in doing their work if they cooperate with other SAIs; for example, international cooperation is particularly useful in the auditing of tax fraud.

Overall Recommendations

After three excellent presentations on each of the subthemes, the congress agreed to several overall recommendations.

- EUROSAI members should reassess their overall strategy for revenue audit.
- A coordinated audit of tax subsidies should be open to all EUROSAI members.
- The EUROSAI IT working group's offer to report on the relevance of IT in revenue auditing should be accepted.
- EUROSAI members should exchange benchmarking information and criteria to help them compare the costs and performance of tax administrations.
- EUROSAI members should share their initiatives and relevant guidelines on the public revenue theme via the EUROSAI Web site.

Training Committee

Representatives from the co-chairs (Spain and France) of the EUROSAI Training Committee presented information on the committee's activities over the past 3 years and

summarized the training strategy. The congress resolved to accept the report, adopt the training strategy and operations plans for 2005-2008, renew and confirm the committee's mandate, and ask the committee to implement the actions and report on them to the governing board.

Information Technology Working Group

Saskia Stuiveling of the Netherlands Court of Audit reported on the activities of the Information Technology Working Group, which comprises 29 member SAIs. The group completed its first work plan (for 2002-2005) with outputs in five areas: electronic records management, IT self-assessment, e-government, inventory IT training courses, and a Web site (www.eurosai-it.org). The working group's 2005-2008 work plan was unanimously approved by the delegates.

Working Group on Environmental Auditing

Mirosław Sekula, of Poland's Supreme Chamber of Control, reported on the mission and activities of the Working Group on Environmental Auditing. The congress resolved to acknowledge the working group's 2002-2005 activity report and to extend the group's mandate for another 3-year period within its existing organizational framework.

Other Business

Magnus Borge, Director General of the INTOSAI Development Initiative (IDI), reported on IDI-EUROSAI cooperation activities. He remarked on the success of IDI's Long Term Training Program in the EUROSAI region. As a result of the program, EUROSAI has a pool of 67 training specialists that both the region and individuals SAIs can use to enhance training.

Faiza Kefi, head of the SAI of Tunisia, proposed that there be closer ties between EUROSAI and ARABOSAI. She suggested establishing a biennial meeting between the two groups and an exchange program for training.

The congress unanimously accepted the offer of Poland's Supreme Chamber of Control to host the seventh EUROSAI congress in Krakow in 2007. The delegates enjoyed a video presentation on the beautiful city.

For additional information on the EUROSAI Congress, see the EUROSAI Web site (www.eurosai.org), where the congress proceedings will be posted in late 2005.

Stakeholders Focus on IDI Strategic Plan

The INTOSAI Development Initiative (IDI) continued its long-standing practice of active engagement with its clients and stakeholders by convening a special IDI Strategic Planning Focus Group in Oslo June 27-29, 2005. The focus group gathered a respected and authoritative group of auditors general from the SAIs of developing countries to assist in developing the next IDI strategic plan. This article provides a high-level summary of the discussions that took place during the Oslo meeting; additional information about IDI's strategic planning process is available from IDI at www.idi.no.



Participants in the IDI Strategic Planning Focus Group held in Oslo in June 2005.

Participation in the focus group was by invitation only. The IDI Strategic Planning Committee identified auditors general known for their support of training and capacity building and for personal characteristics needed in the focus group. The response was excellent, and the following auditors general traveled to Oslo: Mr. Gagic Voskanyan, Armenia; Dasho Kunzang Wangdi, Bhutan; Mr. Paul Raui Steven Allsworth, Cook Islands; Mr. Bubacarr Sankareh, Gambia; Tan Sri Dr. Hadenan A. Jalil, Malaysia; Dr. Ahmed El Midaoui, Morocco; H.E. Sayyid Abdulla bin Hamad bin Saif Al Busaidy, Oman; Dr. Genaro Matute Mejía, Peru; Ms. Arlette Hyacinth, St. Lucia; Mr. Abdou Bame Gueye, Senegal; and Ms. Faiza Kefi, Tunisia. The IDI team led by Director General Magnus Borge and facilitators Rick Steele, a Canadian consultant who has worked with IDI for many years, and Martin Sinclair, assistant auditor general of the U.K. National Audit officer, supported the group.

Bjarne Mork-Eidem, Auditor General of Norway and President of IDI, inaugurated the meeting, setting the tone in his welcome to the participants by saying, "This is without a doubt one of the key stages in the development of IDI's next strategic plan. From the outset we have sought ways to involve stakeholders as broadly as possible . . . and our intention this time is to use your experience and knowledge to inform the development of the goals and objectives on which a future SAI questionnaire will be based."

The focus group met at a crucial stage in formulating the draft goals and objectives that IDI will incorporate into a questionnaire to be sent to SAIs in developing and emerging

countries during the final quarter of 2005. The questionnaire results will be used to identify priority goals and objectives during IDI's next strategic planning period, from 2007 onward. The focus group also served as a "check and balance" to help ensure that the strategic plan meets the needs of SAIs. The focus group provided feedback from SAI stakeholders on how IDI can continue to support capacity-building activities, what its priorities should be for the future, and whether IDI should change its methodologies and working practices.

Following the inaugural session, participants shared their opinions and observations about IDI's work, achievements, and impact and how SAI communities in the regions perceive IDI. This discussion provided a starting point and foundation for the discussions that followed.

In response to a list of questions, participants unanimously expressed positive opinions of IDI, making it clear that IDI has successfully developed a strong training infrastructure in



In small groups, participants discussed issues related to IDI's past, present, and future roles.

the regions and at the same time gained a solid reputation for developing and maintaining strong relationships. Participants highlighted the importance of IDI's regional approach, emphasizing that while individual SAIs have benefited from IDI activities, regions have also developed and enhanced their capacities collectively and in this way have been strengthened and empowered.

All participants agreed that IDI's success has brought with it increased expectations. These expectations were expressed during the plenary discussion and included (1) developing and strengthening the current cadre of training specialists and (2) helping SAIs to adopt and implement international standards and develop national strategic plans. Peer review was discussed, and it was suggested that IDI might find a suitable role in helping SAIs—particularly those in developing and emerging nations—to establish processes through which standards might be more fully achieved.

Discussions about IDI's past and present set the stage for discussions about its future, specifically the draft IDI strategic plan for 2007 onward. Participants discussed the draft IDI vision and mission and compared it with vision and mission statements in the current

strategic plan for 2001-2006. Most of the discussion focused on the appropriate role for IDI in promoting good governance. Participants agreed that although the primary responsibility for good governance rests with the SAIs themselves, INTOSAI has a large role to play in this area and that IDI, through its training and information-sharing activities, can contribute in significant ways. In the end, the group agreed that the broad draft vision and mission statements express, with some minor modifications, an appropriate role for IDI.

In the next session, the group participated in strategic analysis using a time-tested strategic planning tool, SWOT (Strengths, Weaknesses, Opportunities, and Threats). Participants were divided into four working groups to analyze the four elements of SWOT in relation to IDI programs, and each group appointed a note-taker to record and report on its analysis. Participants were asked to examine the SWOT analysis outputs and suggest ways to enhance strengths, reduce or eliminate weaknesses and threats, and capitalize on opportunities.

Martin Sinclair, cofacilitator, helped draw the day to a close by summarizing his impressions of the most salient points raised by participants. Paraphrasing the discussions, he stated that IDI is not a substitute for INTOSAI and does not have sole responsibility for capacity building since goal 2 of the INTOSAI strategic plan also provides for a Capacity Building Committee. At the same time, close cooperation with INTOSAI and the goal 2 committee is needed and should result in greater harmonization of the work of IDI and INTOSAI. There needs to be greater awareness of IDI's work in the past but also an increased understanding of IDI's role in the future. It is important, Mr. Sinclair suggested, that IDI not forget what has worked in the past while it focuses on new and emerging needs and future issues. Once again paraphrasing participant comments, Mr. Sinclair said that IDI needs to strike an appropriate balance between the activities that have led to past successes and activities that will enhance IDI's future role and impact. Comments throughout the day highlighted IDI's emphasis on the practical; this emphasis, which focuses on outcomes rather than methods and processes, must be maintained. Participants felt that this approach has solidified IDI's reputation in the regions and that staff must be cognizant of it when carrying out activities from 2007 onward.

The topic for day two was the important relationship between IDI and goal 2, capacity building, in INTOSAI's strategic plan. The session began with a video presentation by David Walker, goal 2 liaison and Comptroller General of the United States, who reiterated IDI's important role in INTOSAI's capacity-building activities. Mr. Walker stressed the need to form partnerships and diversify funding sources. He referred to the recently concluded peer review of the U.S. Government Accountability Office (GAO) and stressed how this process has both improved GAO's own operations and provided knowledge to be shared with other SAIs now and in the future. Mr. Walker talked about the role of the *International Journal of Government Auditing* in sharing knowledge and suggested that closer collaboration between IDI and the *Journal* might help to effectively disseminate information to the audit community.

Next, Dr. El-Midaoui, Chairman of goal 2 and INTOSAI's Capacity Building Committee, eloquently set out the intent underlying goal 2. He pointed out that IDI is not the sole agency responsible for capacity building; in fact, many organizations share this responsibility. He stressed that there is no question of competition between the committee and IDI or duplication of efforts by the two entities, and that future efforts will focus on even greater harmonization and coordination. His emphasis clarified earlier questions and helped create a solid basis for a strong and fruitful partnership between IDI and the committee.

The final session began with break-out groups focusing on key result areas, goals, and objectives in the draft strategic plan. To expedite the process and ensure that the session objectives were achieved, the following key result areas were proposed:

1. Training: It was suggested that this term may be inappropriate given the suggestions and comments from participants.
2. Information sharing: This could also include knowledge sharing as referred to in the INTOSAI strategic plan.
3. Institutional capacity building: This was referred to in the mission statement.
4. IDI capacity-building: This refers to developing the IDI organization.

Cofacilitator Rick Steele suggested that these were the critical areas in which IDI must have an impact. Since the fourth area had been discussed at an earlier meeting with IDI staff (and a specific goal statement had been developed), participants agreed that no further work would be required in this area. Participants were to work on developing two goals for each of the remaining key result areas. The final session concluded with the group generating a comprehensive list of suggested programmatic activities for IDI's consideration.

Participants and IDI staff alike agreed unanimously that the focus group had exceeded their expectations and had been characterized by rich and highly interactive discussions and deliberations. The results contributed significantly to the further development of IDI's strategic plan. For more information about IDI and its programs, contact: www.idi.no.

Audit Profile: The Auditor General's Department of Sri Lanka

By W.D. Hemaratne, Deputy Auditor General

Sri Lanka, formerly known as Ceylon, was a British colony until it gained independence in 1948. The nation's current population is around 19.5 million.

The origin of the present Auditor General's Department in Sri Lanka dates to 1799. At that time, the head of the department was the Accountant and Auditor General. In 1806, the accounting function was separated from that of the Auditor General, and the title was changed to Civil Auditor General.

In 1841, three important offices—the Auditor General, the Accountant General, and the Controller of Revenue—were combined into one position that was held by a senior official called the Controller of Revenue. This arrangement continued for about 66 years. In 1907, three different officials once again held these offices, and the title of the head of the Audit Department was changed to Colonial Auditor. The separate and independent Auditor General's Department continues today. The title of Colonial Auditor was changed to Auditor General in 1931 with the introduction of a new Constitution granting dominion status to the island.

Mandate, Legal Authority, and Independence

The vision of Sri Lanka's Auditor General's Department is to make a significant impact on public accountability in Sri Lanka. Its mission is to promote good governance through the conduct of high-quality audits and to prepare timely and accurate reports to Parliament for the benefit of the citizens of Sri Lanka.

The Constitution calls for the President of the Republic to appoint the Auditor General of Sri Lanka. The Auditor General's salary is determined by Parliament and cannot be reduced during his or her term of office. The Auditor General is functionally independent within the government, and the department is not assigned to any minister. The Constitution further safeguards the Auditor General's tenure of office by making it possible for the President to remove an auditor general from office only after a motion is tabled before Parliament and ratified by a majority vote.

Article 154 of the Constitution empowers the Auditor General to audit the accounts of (1) all departments of the government and (2) offices and departments not assigned to any ministry, public corporation, local authority, business, or other undertaking vested in the government under any law.

The categories and numbers of institutions the department audits are as follows.

Category	Number
Government ministries	57
Departments	129
Public corporations	239
Provincial councils	8
Local authorities	312
Foreign-funded projects	70
Agrarian service centers	523

The Constitution empowers the Auditor General to obtain the assistance of specialists to examine technical, professional, or scientific problems. It also allows the Auditor General to carry out more than financial audits—it gives the Auditor General implied authority to audit the economy, efficiency, and effectiveness of the operations of public sector institutions. The Finance Act of 1971, which deals with the financial control of public corporations, gives the Auditor General a broad scope of audit, including explicit authority to assess the economy, efficiency, and effectiveness of their operations. The scope of audit relating to all public sector institutions includes financial and nonfinancial aspects.

As the auditor of the accounts of universities and local authorities, the Auditor General of Sri Lanka is vested with surcharge power. The statutes of local authorities empower the Auditor General to

- disallow any item of accounts contrary to law and charge the amounts to the person responsible for making or authorizing the illegal payment;
- charge the responsible persons for any sum that has not been duly brought to account; and
- charge members, officers, or employees of a local authority for any loss that has arisen from their negligence or misconduct.

However, the Auditor General has no power of surcharge relating to the audit of the accounts of government ministries and departments and public corporations, except for universities.

Staff

The Public Service Commission appoints the Auditor General's staff, which consists of 7 deputy auditors general, 13 assistant auditors general, 218 superintendents of audit, and over 1,000 audit examiners. The department also employs 302 nonaudit staff.

Reporting

The Constitution of Sri Lanka requires the Auditor General to report to Parliament within 10 months of the close of each financial year and when he or she deems it necessary to discharge his or her duties and functions.

Future Prospects

The Auditor General Department's self-assessment of its strengths and weaknesses, a subsequent peer review by the Netherlands Court of Audit, and a 2002/2003 Country Financial Accountability Assessment Study by the World Bank confirm that public audit in Sri Lanka is weak and that its contributions to promoting financial accountability and good governance can be strengthened. The quality, relevance, and timeliness of audit information reported need to be improved significantly. Both organizational and institutional factors have contributed to the weakening of public audit over the years.

Two major recommendations were made to strengthen the department and to improve its overall audit capability:

- enactment of an audit act and
- preparation of an institutional development plan.

Audit Act

Sri Lanka does not have an audit act setting out in detail the duties and functions of the audit staff. After a series of discussions and seminars with officers of the Auditor General's Department and stakeholders, a consultant with local and international experience prepared a draft audit act. The draft act contains provisions to give the department financial and administrative independence and explicit authority to carry out value-for-money audits. It also provides detailed information on the scope and extent of audit and reporting requirements. The draft act has not yet been submitted to the Cabinet of Ministers and Parliament for approval.

Institutional Development Plan

The National Audit Office of the United Kingdom and the National Court of Audit of the Netherlands, with the assistance of the World Bank, prepared an institutional development plan for Sri Lanka's Auditor General's Department. The plan covers the following in detail: human resources, audit methodology, information technology, communications and external relations, and infrastructure.

To ensure early implementation, local consultants are preparing a detailed action plan for the department that includes implementation costs.

For additional information, contact: Auditor General's Department, Independence Square, Colombo 07, Sri Lanka; telephone: ++(0094)11-2691151; fax: ++(0094)11 2697451; e-mail: oaggov@sltnet.lk.

Reports in Print

The Public Management Institute of Belgium has issued a report on international evolutions in public sector auditing entitled *The Modernization of the Public Control Pyramid: International Trends*. The report compares the external and internal audit systems in the central/federal governments of six countries: Australia, Canada, the Netherlands, Sweden, the United Kingdom, and the United States. The report focuses on several key features of the SAIs of these countries, specifically their mandates, their organizational structures, and the external scrutiny they receive. The report also addresses the challenges that face each SAI and discusses the different types of audits they conduct. The report points out that SAIs perform other roles in addition to financial and performance auditing. For example, auditors are now required to develop and improve new techniques and methodologies to assess whether performance measures are actually used by audited entities. To obtain a copy of the report, contact the Public Management Institute, Department of Political Sciences, Catholic University of Leuven, E. Van Evanastraat 2C, 3000 Leuven, Belgium; fax: ++0032-16-32-36-11; Web site: www.soc.kuleuven.be/sbov/eng/pub/se040509.htm.

Forensic Document Examination Techniques, published by The Institute of Internal Auditors Research Foundation, offers a glimpse into the fascinating world of forensic document examination—where forgeries and altered records are examined daily. While key forensic evidence may be in handwriting, it may also be found on the edge of the paper, in the chemical composition of ink, or in the indentations left from other documents. Auditors who choose not to educate themselves risk overlooking or destroying important evidence. This handbook is designed to provide background information on the field of forensic document examination and in-depth descriptions of the tools that auditors, investigators, and other nontechnical users need to conduct various reviews. It contains the

information needed to recognize potential evidence of forgery or fraud and know how to conduct field examinations. It also provides tips regarding evidence collection and preservation and identifies the situations in which the services of a trained document examiner become necessary. To order a copy of this handbook, contact the Institute of Internal Auditors, fax: ++770-280-4013; e-mail iiapubs@pbd.com; telephone: ++770-280-4183. You can also order it online at www.theiia.org/iaa/bookstore.cfm?fuseaction=product_detail&order_num=493.

An audit committee plays a pivotal role in the governance framework of organizations in both the public and private sectors. Recent and emerging developments in both sectors point to the increasing importance of audit committees, including the degree of reliance chief executives and boards place on them to provide independent assurance and assistance. In February 2005, the Australian National Audit Office (ANAO) published its better practice guide *Public Sector Audit Committees*. The guide updates and replaces one that the ANAO issued in 1997. It recognizes that there is no one model audit committee that all entities should adopt. Rather, the precise role each audit committee plays should be determined within the context of the entity's particular governance framework. The ANAO guide is intended as a reference document for chief executives, boards, members of audit committees, and people with specific audit committee reporting responsibilities and accountabilities. It is structured around the six key characteristics of a better practice audit committee in the Australian government public sector: a good understanding of the audit committee's position in the legal and governance framework; clearly defined roles and responsibilities; members with relevant personal qualities, skills and experience; the ability to maintain effective relationships with key stakeholders; the ability and capacity to conduct its affairs efficiently and effectively; and a robust and considered process of performance assessment. The first part of the guide outlines

better practice principles and practices, including relevant considerations in establishing and operating a better practice public sector audit committee. The second provides model charters for different types of organizations and materials that audit committees can use in implementing better practice principles and supporting processes. A copy of this guide can be downloaded from the ANAO Web site: www.anao.gov.au. To obtain a printed copy, e-mail: webmaster@anao.gov.au.

The government's accountability to its citizens—the idea that the public sector must answer to the people for its performance—is the foundation for good governance. Under good governance, public expenditures are allocated to maximize welfare, revenues are collected efficiently, and the public at large has access to a number of public services including water and sanitation, infrastructure, education, and health. In many developing countries, however, people suffer the results of dysfunctional governance systems that fail to provide even minimal levels of vital public services. This happens because of an acute deficiency in government accountability—public servants lack the incentives to show results or manage government resources more efficiently. In the public sphere, incentives for public servants and policymakers are derived from the countries' accountability frameworks—rewards, sanctions, and performance measurement—that shape public sector performance. A new publication by the World Bank entitled *Fiscal Management and Accountable Public Governance* applies this fundamental insight to fiscal/budgetary analysis and public service delivery, giving the reader real world examples from around the globe of institutional arrangements to help citizens hold government accountable for its performance. This report describes methods and tools to bring government closer to the people, make it more accountable, and improve government performance. For a copy, contact the World Bank Infoshop, 1818 H Street, NW, MSN-J1-100, Washington, DC 20433 USA; fax: ++(202)-522-1500; e-mail: pic@worldbank.org; Web site: www.worldbankinfoshop.org.



Accounting and Reporting Subcommittee

The Accounting and Report Subcommittee of the Professional Standards Committee, formerly the Accounting and Reporting Committee, is an official observer of the International Public Sector Accounting Standards Board (IPSASB) as it sets international public sector standards. The subcommittee has full floor rights at IPSASB meetings and represents the broad interests of the SAI community.

At its latest meeting, the IPSASB continued its debate on an exposure draft for the standard on revenue from nonexchange transactions. This is expected to be the first standard that deals with a unique government issue; it includes the accounting for tax revenues. The exposure draft is to be issued for comment by the end of 2005.

Another exposure draft under development addresses the reporting of budgetary information in general-purpose financial statements. Under this draft, both budget and actual amounts would be reported for comparison. This exposure draft should also be issued before the end of 2005.

The IPSASB is also continuing to develop an exposure draft on social-policy obligations accounting for programs such as old age pensions, social welfare, and other social services. There are complex accounting and conceptual issues related to these types of programs. One or more exposure drafts are expected to be issued for comment in 2006.

The subcommittee will keep the SAI community informed about IPSASB developments on an ongoing basis.

For additional information, contact: U.S. Government Accountability Office, fax: ++(202) 512-4201; e-mail: spel@gao.gov.

Subcommittee on Financial Audit Guidelines

With the establishment of the Professional Standards Committee (PSC), the INTOSAI Auditing Standards Committee became the PSC's Subcommittee on Financial Audit Guidelines. The subcommittee holds two meetings each year. As reported in the July 2005 *Journal*, the SAI of Peru generously hosted the subcommittee's first 2005 meeting in Lima on March 2-4. At that meeting, the terms of reference for experts working on practice notes were approved, as were the reporting format and procedures for the practice note process. After the Lima meeting, the subcommittee held a telephone conference on June 20 and approved a new work plan for 2005-2007. The subcommittee also provided comments to the International Auditing and Assurance Standards Board (IAASB) on the exposure drafts of International Standards on Auditing (ISA) 320, 540, and 600.

Reference Panel Meetings in Stockholm

Close to 60 different SAIs have nominated over 100 experts to the reference panel. This has enabled the subcommittee to make remarkable progress on developing financial audit guidelines for INTOSAI.

In February 2005, all reference panel members appointed as experts or back-office experts on ISA task forces and members of the panel's focus group were invited to Stockholm. They exchanged experiences, discussed the development of practice notes, and provided

suggestions for improving the process of developing INTOSAI financial audit guidelines. INTOSAI experts from Denmark, India, Italy, Malaysia, the Netherlands, New Zealand, Norway, Slovenia, South Africa, Sweden, the United Kingdom, and the United States took part in the meeting along with IAASB technical staff.

In June 2005, 16 members of the reference panel who were not yet appointed as experts or back-office experts were invited to Stockholm for a working meeting. They were introduced to the work with the guidelines and provided input on ongoing work. At that time, INTOSAI expert nominees from Colombia, the Czech Republic, Denmark, Ecuador, Finland, Greece, Hungary, Jordan, Lesotho, Nepal, the Netherlands, Norway, Saudi Arabia, Turkey, Tunisia, and the United Kingdom participated in the meeting along with IAASB technical staff.

Information on Ongoing Work

In each issue of the *Journal*, the subcommittee Project Secretariat offers a brief update on the ongoing work with ISA task forces. The Web site of the International Federation of Accountants (www.ifac.org) provides updated information on the ISA task forces, exposure drafts of ISAs, and related matters. The subcommittee's Web site (<http://asc.rigsrevisionen.dk>) offers current information on such topics as work with the guidelines and the approved minutes from committee and working group meetings.

Work is in progress on the following ISAs where INTOSAI experts are involved:

ISA 230 – Documentation

Expert: Ms. Kelly Ånerud, Norway

Back-office experts: Mr. John Fretwell, United States; Mr. Inge Danielsson, Sweden
Final version expected in September 2005 and Practice Note expected in June 2006

ISA 705 – Modifications to the Opinion in the Independent Auditor's Report and ISA 706 – Emphasis of Matter Paragraphs and Other Matters Paragraphs in the Independent Auditor's Report

Expert: Vacant

Back-office experts: Ms. Marcia Buchanan, United States; Ms. Mary Radford, United Kingdom

Final version expected in March 2006 and Practice Note expected in December 2006

ISA 260 – Communications with Those Charged with Governance

Expert: Ms. Tove Myklebust, Norway

Back-office experts: Mr. Filip Cassel, Sweden; Mr. John Fretwell, United States
Final version expected in March 2006 and Practice Note expected in December 2006

ISA 800 – The Independent Auditor's Report on Special Purpose Audit Engagements

Expert: Mr. Jonas Hällström, Sweden

Back-office experts: Mr. Demsash Betemariam, Ethiopia; Mr. Martin Dees, the Netherlands; and Mr. Robert Cox, New Zealand

Final version expected in March 2006 and Practice Note expected in December 2006

ISA 550 – Related Parties

Expert: Mr. John Thorpe, United Kingdom
Back-office experts: Ms. Zainun Taib, Malaysia; Mr. Uwe Schreiner, Germany; and Ms. Goranka Kiralj, Slovenia
Final version expected in June 2006 and Practice Note expected in March 2007.

ISA 580 – Management Representation

Expert: Ms. Vijaya Moorthy, India
Back-office experts: Mr. Martin Garrido, Chile; Mr. Ennio Colasanti, Italy
Final version expected in September 2006 and Practice Note expected in June 2007

ISA 620 – Using the Work of an Expert

Expert: Ms. Cláudio Branco, Brazil
Back-office experts: Mr. András Morvay, Hungary; Monica Besetsa, Lesotho
Final version expected in December 2006 and Practice Note expected in September 2007

In addition, the subcommittee is charged with developing practice notes for each ISA to provide additional guidance that auditors in the public sector may need to apply to the ISA. The practice notes will be based on the contributions of the audit experts from the reference panel.

Practice notes will also be developed for ISAs already approved at the time the reference panel was created or where no expert participated in the IAASB task force. The Project Secretariat is currently forming task forces with experts and back-office experts from the reference panel to develop practice notes for these ISAs.

Work Ahead

Before the end of the year, the heads of all INTOSAI SAIs will receive a letter from the subcommittee chair asking them to nominate experts and to reconfirm their commitment regarding the experts that are already a part of the reference panel.

Funding the Project

The project entirely relies on the contributions by the experts and their respective SAIs, who have agreed to cover the costs. The Project Secretariat is continuously approaching external parties to seek external funds. The project has so far been granted funding from the World Bank and the Asian Development Bank. These funds will, among other things, cover the costs for reference panel meetings, certain WGFA meeting expenses, the running of the Project Secretariat, translations of standards and guidelines into the official INTOSAI languages, and printing and distributing of approved guidelines.

For further information, please contact the Project Secretariat, fax: ++46-8-5171 4111; e-mail: projectsecretariat@riksrevisionen.se; Web site: <http://asc.rigsrevisionen.dk>.

Committee on IT Audit

The 14th meeting of the INTOSAI Standing Committee on IT Audit was held at Paro, Bhutan, April 27-29, 2005. Attending the meeting were 48 delegates and 10 observers from 23 member countries and the INTOSAI Development Initiative.

On April 26, 2005, the district head of Paro, Dasho Lam Dorji, hosted a dinner in honor of the delegates. For the opening ceremony, His Excellency Lyonpo Khandu Wangchuk, Bhutan's Minister for Foreign Affairs, was the chief guest. Other senior officers from the Royal Government of Bhutan also attended.

During the meeting, delegates updated the group on initiatives from the previous meeting, including issues related to the committee Web site, measures taken to counter fraud in the IT environment, INTOSAI IT audit courseware and advanced training modules, and computer-assisted audit techniques (CAATS) for nonfinancial auditing. Delegates also discussed ongoing projects on auditing e-government, a proposed survey for future projects, and the use of modern technology in INTOSAI's decision-making.

Several SAIs presented country papers on topics such as computerized audit systems and the results of the first work period (2002-2005) of the EUROSAI IT working group. In addition, IDI discussed cooperative training matters. The committee decided that its 15th and 16th meetings will be held in Brazil and Oman, respectively.



Attendees of the IT audit committee meeting outside the National Assembly Hall of Bhutan.

In addition to the professional discussions, the delegates and observers visited Thimphu, the capital of Bhutan, and were taken on a trekking trip to Paro Taktsang (the Tiger Nest Monastery).

For additional information, contact: Chair, Committee on IT Audit, Principal Director International Relations, Office of the Comptroller and Auditor General of India, fax: ++91 (11) 2323; e-mail: cag@cag.gov.in; Web site: www.intosaiitaudit.org/.

Public Debt Committee

The INTOSAI Public Debt Committee met in Sofia, Bulgaria, June 2-3, 2005, to plan future activities in its successful joint training program with IDI and regional INTOSAI associations. Committee members also discussed potential themes for the next Congress of INTOSAI in 2007 in Mexico City and two surveys on laws applicable to public debt and reporting on contingencies.

The program started in 2003 with intensive 2-week public debt auditing workshops in Spanish for SAIs in the OLACEFS region. More than 70 auditors were trained to conduct public debt audits in their countries. In 2004, ASOSAI instructors delivered the first workshop in English for 31 SAI members in Asia, the Pacific, and the Middle East. Before the delivery of the course in Canberra, Australia, IDI-trained instructors from Bangladesh, Bhutan, China, India, Indonesia, Nepal, and Vietnam produced course materials in English with the support of a subject matter expert from the U.S. Government Accountability Office. IDI plans to deliver a public debt auditing workshop for Russian-speaking SAIs in the near future. IDI will also distribute the English version of the course among other interested SAIs.

At the meeting in Sofia, Arturo Gonzalez de Aragon, Chairman of the Public Debt Committee, stressed the importance of having a theme related to public debt as part of the technical discussions at the 2007 INCOSAI in Mexico. After considering a number of themes that could be proposed at the 54th INTOSAI Governing Board meeting, the committee members agreed on the following—theme: public debt, with subthemes (1) public debt management and (2) accountability and auditing of public debt.

The Public Debt Committee will meet again in 2006 in Buenos Aires, Argentina.

For additional information, contact: Public Debt Committee, e-mail: bfuentes@asf.gob.mx; Web site: www.intosaipdc.org.mx; or INTOSAI Development Initiative, e-mail: idi@idi.no; Web site: www.idi.no.

Changes in CAROSAI

A new era began in CAROSAI on September 1, 2005, when the SAI of Saint Lucia assumed the General Secretariat. Since CAROSAI's inauguration in 1988, the Secretariat had been located within the Auditor General's Department of the SAI of Trinidad and Tobago. While Trinidad and Tobago considered it an honor to house the Secretariat for the past 17 years, it has now passed this leadership role to Saint Lucia. This decision was approved at the VI CAROSAI Congress held in Bermuda in August 2003, and the Government of Saint Lucia was granted formal approval by the Cabinet Conclusion dated August 30, 2004.

All correspondence regarding CAROSAI should be addressed to Mrs. Arlette Hyacinth, Director of Audit, Office of the Director of Audit, Conway Business Center, Level 3, Jn Baptiste Street, Castries, Waterfront, Saint Lucia; telephone: ++1-758-468-1501, -1508, or -1510; fax: ++1-158-468-1534; e-mail: audit@gosl.gov.lc.

18th UN/INTOSAI Seminar in Vienna

From April 18-22, 2005, the United Nations (UN) and INTOSAI hosted a joint symposium, *The Use of Information and Communication Technologies in the Audit of e-Government: A Strategy for Efficiency, Transparency and Accountability*. The symposium was held at the Vienna International Center, the UN's seat in Vienna. About 60 delegates, primarily heads of SAIs, attended the event. Speakers came from the UN, the World Bank, and the SAIs of Argentina, Canada, India, Oman, South Africa, and Austria. A representative of the United Kingdom National Audit Office served as technical chair.



Participants in 18th UN/INTOSAI Seminar in Vienna

During the seminar, participants held in-depth discussions on the following topics:

- the legal framework and audit mandate for e-government audit,
- the current status and future aspects of e-government,
- risks in the field of e-government,
- online audits of e-government,
- challenges when auditing e-government, and
- electronic procurement.

The SAIs of Algeria, Bhutan, Bolivia, Chile, Denmark, the Dominican Republic, Ethiopia, Fiji, Israel, Jamaica, Japan, Kuwait, Lesotho, Libya, Lithuania, Malawi, Mongolia, Namibia, the Netherlands, Tunisia, and Venezuela reported on the use of information and communication technologies in e-government audits in their countries. Seminar participants provided valuable insights about the organization of their SAIs and exchanged information on future trends and the potential for improving their SAIs' audits of e-government.

Following the keynote speeches, discussions enabled participants to exchange ideas and identify key aspects of e-government audits. Several working groups at the symposium afforded participants a smaller forum for sharing their experiences and the opportunity to address issues raised during the discussions in greater detail and to arrive at conclusions and recommendations.

Specifically, seminar participants concluded the following:

- SAIs should take on a proactive role in e-government to promote increased transparency and improved services for citizens.
- Governments should elaborate e-government strategies that are subject to SAI audit.
- Auditors should receive the education and training necessary to meet the requirements of e-government audits.
- SAIs should launch a broad-based exchange of experiences and a process of mutual learning in the area of auditing e-government.
- The role of SAIs in auditing government financial management should be enhanced.

Participants also discussed the need for sufficient funding as well as audit-related methodological skills and expertise if SAIs are to carry out their statutory audit mandates most effectively.

Upon completion, the report on the 18th UN/INTOSAI seminar will be available on the INTOSAI Web site.

For additional information, contact: INTOSAI Secretariat, fax: ++43 (1) 718 09 69; e-mail: intosai@rechnungshof.gv.at; Web site: www.intosai.org.



IDI Update

IDI Update keeps you informed of developments in the work and programs of the INTOSAI Development Initiative. To find out more about IDI and to keep up to date between editions of the *Journal*, look at the IDI Web site: www.idi.no.

Capacity Building for Newly Established SAIs in ASOSAI

IDI and the Asian Development Bank are sponsoring and implementing a capacity-building program for newly established SAIs in ASOSAI. The program is intended to meet the needs of relatively new SAIs in the region, where the audit capacity of member SAIs differs widely. Two subregional groups will be targeted—one in Central Asia (including Azerbaijan, Kazakhstan, Kyrgyzstan, and Mongolia) and the other in Indochina (including Afghanistan, Cambodia, Maldives, Myanmar, Laos, and Vietnam). The first needs survey mission, for the Central Asian republics, took place in Mongolia in August 2005. The mission identified the wider capacity-building needs of the target SAIs and obtained their commitment to follow-up activities. Two workshops will be designed and delivered in each subregion following needs surveys.

New Pool of Training Specialists in Sub-Saharan Francophone African SAIs (CREFIAP)

Thirty participants from the Sub-Saharan Francophone African SAIs (CREFIAP) successfully completed a comprehensive 7-week Course Design and Instructional Techniques Workshop held in Cotonou, Benin, in June 2005. As part of the workshop, participants developed a course on performance auditing. The participants are now designing 2-day courses on other topics, which they will submit to IDI in order to be certified as IDI training specialists.

Update on the OLACEFS E-learning Project

The IDI/OLACEFS pilot project on e-learning is proceeding on schedule. The persons involved in delivering the course recently completed a trial period and are serving as tutors in the performance auditing course, which began in mid-September 2005 and will run for 10 weeks. Sixty participants from SAIs in OLACEFS are enrolled in the course.

Other Activities in OLACEFS

In June 2005, seven new OLACEFS training specialists met with IDI staff in San José, Costa Rica, to redesign and improve the 2-week course on the Audit of Public Services that was designed during their Course Design and Instructional Techniques Workshop in Quito, Ecuador, earlier in the year. The new training specialists served as instructors for the course when it was delivered in Bogotá, Colombia, in September 2005.

IDI/ARABOSAI Capacity-building Program in IT Auditing

IDI and ARABOSAI recently entered into a new cooperation agreement for a capacity-building program in IT audit. The objective is to train a pool of 24 IT auditing “champions” from eight SAIs that are currently carrying out IT audits or are implementing IT auditing. The first activity of the program was a 3-day curriculum meeting held in Oslo, Norway, in August 2005. Participants included IDI staff; subject matter experts from Norway, Oman, and the United Arab Emirates; and representatives from ARABOSAI. This was followed by a design meeting held in Jordan in September 2005.

Follow-up Workshop in AFROSAI-E

In 2003, IDI conducted a Course Design and Development Workshop (CDDW) for 23 participants from AFROSAI-E (English-speaking African SAIs) who had previously attended a regional Instructional Techniques Workshop. In July 2005, IDI organized a 1-week follow-up workshop in Nairobi, Kenya. This workshop provided feedback on the 2-day courses designed by the participants and evaluated their instructional skills so that those who met all the requirements would graduate as training specialists.

Contacting IDI

To discuss any issues raised in this edition of IDI Update, please contact: IDI, telephone: ++47 21 54 08 10; e-mail: idi@idi.no.

INTOSAI 2005 - 2006 Events

October

27-
Nov 1 Working Group on
Environmental Auditing,
Moscow, Russia

November

10-11 INTOSAI Governing
Board Annual Meeting,
Vienna, Austria

26-
Dec 14 IDI/ARABOSAI IT Audit
Champions Program,
Muscat, Oman

28-
Dec 9 IDI Global E-Laboratory,
Kuala Lumpur, Malaysia

December

12-16 IDI/ASOSAI Workshop on
Audit of Fraud and Corruption,
Lahore, Pakistan

January 2006

February

March

April

May

23-26 INTOSAI Committee on IT
Audit, Mexico City, Mexico

June

20 International Tsunami/
Disaster Relief Event,
Vienna, Austria

TBD Environmental Audit
Steering Committee,
Yogyakarta, Indonesia

July

August

September

TBD CAROSAI Congress,
Freeport, Bahamas

TBD = To be determined

Editor's Note: This calendar is published in support of INTOSAI's communications strategy and as a way of helping INTOSAI members plan and coordinate schedules. Included in this regular Journal feature will be INTOSAI-wide events and regionwide events such as congresses, general assemblies, and board meetings. Because of limited space, the many training courses and other professional meetings offered by the regions cannot be included. For additional information, contact the Secretary General of each regional working group.

INTOSAI

