

INTOSAI



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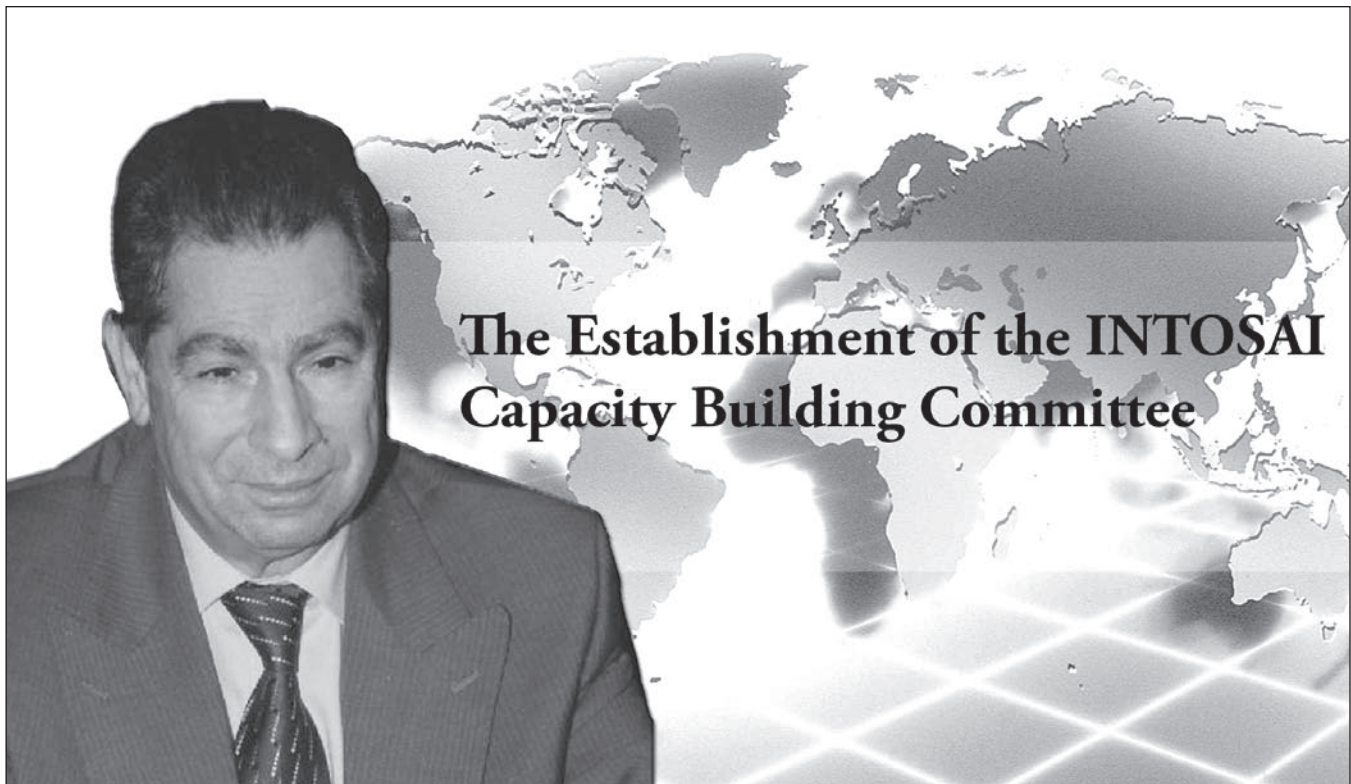
Given the *Journal's* use as a teaching tool, articles most likely to be accepted are those that deal with pragmatic aspects of public sector auditing. These include case studies, ideas on new audit methodologies, or details on audit training programs. Articles that deal primarily with theory would not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

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**Dr. Ahmed
El Midaoui**

*First President of the Court
of Accounts of the Kingdom
of Morocco and Chairman
of the INTOSAI
Capacity Building
Committee*

I am honored to have the opportunity to write this editorial on the work of the INTOSAI Capacity Building Committee (CBC) and its future plans.

On its 50th anniversary, INTOSAI adopted a strategic plan to guide its activities for 2005-2010. This plan called for the creation of the CBC to enhance the professional capabilities of SAIs through training, technical assistance, advisory and consultant services, peer reviews, partnerships with international organizations, and other development activities.

I was elected CBC chairman at the extraordinary INTOSAI Governing Board meeting held in Budapest in March 2005. At the same time, the U.S. Government Accountability Office (GAO) was elected to be the liaison for goal 2, institutional capacity-building, of the strategic plan.

Working in close collaboration with the goal 2 liaison, INTOSAI's General Secretariat, the SAIs of the United Kingdom and Norway, and the INTOSAI Professional Standards Committee (PSC), the Court of Accounts of the Kingdom of Morocco drafted the CBC's terms of reference. This document was discussed and refined at various meetings and subsequently forwarded to about 20 SAIs, inviting their comments as well as their participation in various projected CBC entities. The Moroccan Court of Accounts received a number of comments and suggestions that were incorporated into the document.

The Court of Accounts of the Kingdom of Morocco invited SAIs and representatives of INTOSAI regional groups to become members of the CBC. At the 54th meeting of the INTOSAI Governing Board in Vienna in November 2005, the terms of reference were discussed and officially adopted.

Subsequently, the Moroccan Court of Accounts organized the CBC's inaugural meeting, which was hosted in London by the U.K. National Audit Office on March 13 and 14, 2006. About 30 SAIs representing all INTOSAI regions and different auditing systems attended this meeting to clarify the CBC's mission and objectives, agree on the composition of its different entities, and set the entities' priorities and work plans to achieve the goals that INTOSAI had assigned to the CBC. In accordance with the terms of reference, the following official entities were constituted at the meeting: the main committee, the steering committee, and three subcommittees.

The main committee is the CBC's superior body. It is open to all SAIs that wish to join it. Its members constitute a network of resources able to accomplish the different tasks the subcommittees undertake.

The steering committee coordinates the CBC's work and develops partnerships with international development organizations. It consists of the CBC chair, the goal 2 liaison, chairs of the subcommittees, representatives nominated by each INTOSAI region (AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAL, OLACEFS, and SPASAI), the chair of the PSC (goal 1) or his representative, and representatives of the INTOSAI General Secretariat and IDI, who participate as observers. The steering committee is expected to meet annually or semiannually, and its next meeting will take place in Mexico in November 2006.

The CBC has the following three subcommittees:

- *Subcommittee 1:* Promoting increased capacity-building activities among INTOSAI members (chaired by the United Kingdom).
- *Subcommittee 2:* Developing advisory and consultancy services (chaired by Peru).
- *Subcommittee 3:* Promoting best practices and quality assurance through voluntary peer reviews (chaired by Germany).

CBC Tasks in the Coming Years

In accordance with goal 2 of the INTOSAI strategic plan, the CBC's mandate is to build up the professional capabilities of SAIs through training, technical assistance, and other development activities. To reach its goals, the CBC will work to promote the transfer and application of knowledge and skills relating to SAIs' organization and work; focus on the strategic development of SAIs as institutions and the professional development of their human resources; and achieve and sustain programs designed to develop the capabilities of SAI members globally, regionally, and locally.

The CBC recognizes the importance of consulting regularly with INTOSAI members and managing authorities and coordinating with IDI. The chair will consult with the

chairman of the INTOSAI Governing Board, the Secretary General of INTOSAI, and the goal 2 liaison to help ensure that the CBC's work plans and activities are in conformity with the INTOSAI strategic plan.

The CBC chair will assist the subcommittee chairs in planning and coordinating their work to avoid duplication of effort or overlap in the subcommittees' activities and projects. As the work develops, the steering committee will collaborate with the goal liaison to raise needed funds without compromising INTOSAI's independence.

Since the CBC's inaugural meeting, the steering committee has continued its work of providing guidance and direction to the committee. The subcommittees, which constitute the backbone of the CBC, have already begun to finalize their work plans.

Subcommittee 1 (promoting increased capacity-building activities among INTOSAI's members) is working to strengthen institutional capacities, coordinate SAI capacity-building projects, collect and disseminate information on the capacity-building projects that SAIs have undertaken, develop and disseminate best practices, develop a bank of generic training materials on key areas of SAI work, identify opportunities for distance learning, and coordinate complementary and joint actions between INTOSAI and IDI.

Subcommittee 2 (developing advisory and consulting services) is working to develop a database of experts and investigators, encourage joint and coordinated or parallel auditing programs, and promote internships and visit programs.

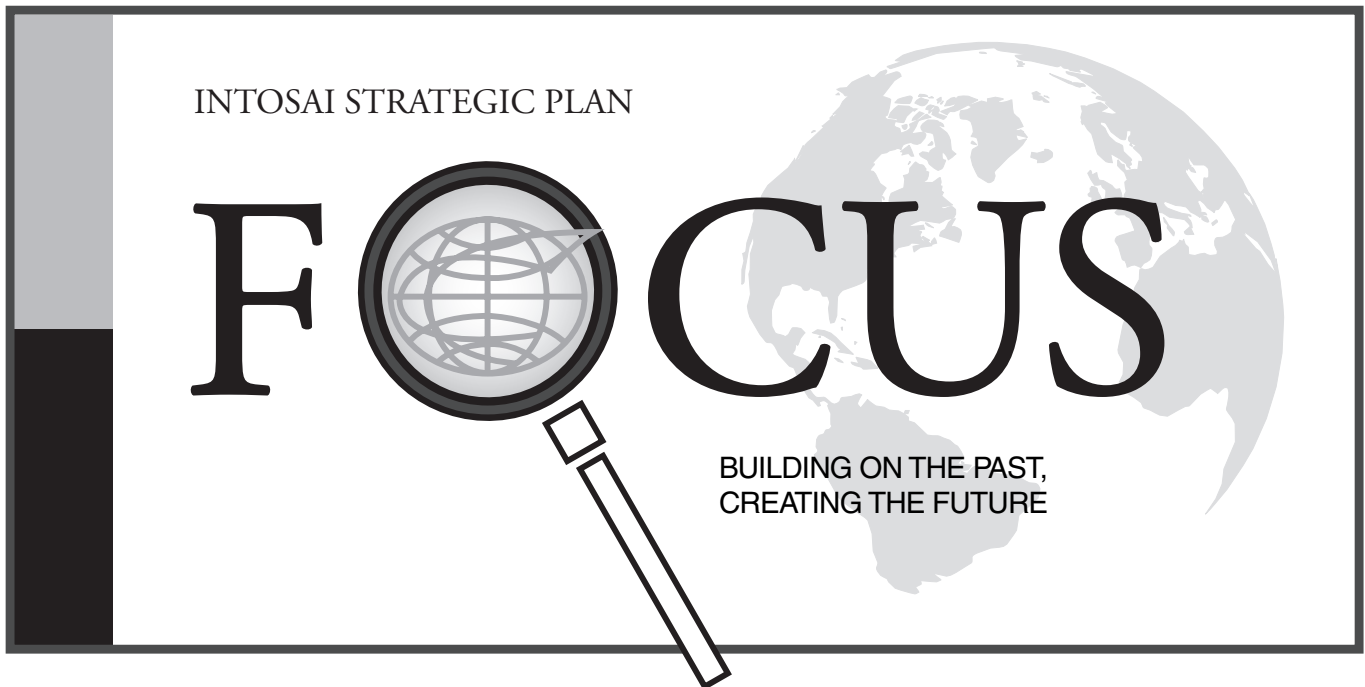
Subcommittee 3 (promoting best practices and quality assurance through voluntary peer reviews) is working to assess and document existing peer reviews, foster an environment to share best practices, and prepare best practice guidelines.

Every third year, the CBC intends to survey SAI capacity-building to measure progress toward achieving the CBC's strategic goals and to identify and initiate new projects.

Concluding Remarks

Although the CBC is just beginning its work, many activities have taken place since its inception. I am very pleased with the outcomes of the inaugural meeting in London and the committee's overall work plan for the future. I would like to assure INTOSAI members that the CBC will continue to cooperate and communicate with representatives of other strategic goals and INTOSAI bodies to ensure the effective implementation of a capacity-building strategy.

For more information, contact Dr. El Midaoui at: cocomptes@courdescomptes.ma.



Inaugural Meeting of the INTOSAI Capacity Building Committee

In March 2006, officials from 32 SAIs, including 10 auditors general, gathered in London for the inaugural meeting of INTOSAI's Capacity Building Committee (CBC). Established by the Governing Board to implement goal 2 of the INTOSAI strategic plan, the committee is chaired by Dr. Ahmed El-Midaoui, President of the Court of Accounts of Morocco. The opening session of the meeting included remarks from Sir John Bourn, meeting host; Dr. Arpad Kovacs, President of INTOSAI; Mr. David Walker, goal 2 board liaison; and Dr. El-Midaoui.

Dr. El-Midaoui began the working sessions by explaining the proposed structure for the CBC and outlining the terms of reference for the full committee, its steering committee, and three subcommittees (see editorial, page 1). Subcommittee 1, chaired



Delegates to the CBC's inaugural meeting in London in March 2006.

by the United Kingdom with the Cayman Islands as vice-chair, will promote capacity-building activities among SAIs. Subcommittee 2, chaired by Peru with Kazakhstan as vice-chair, will develop advisory and consultant services. Subcommittee 3, chaired by Germany with Bangladesh as vice-chair, will promote best practices and quality assurance through voluntary peer reviews.

During their discussions, committee members confirmed the importance of fully integrating the INTOSAI Development Initiative (IDI) into the CBC's work and developing close links with other INTOSAI committees and regional organizations. The committee will also seek to address the needs of the different types of SAIs. Members generally agreed on the current terms of reference but commented that subcommittees should be allowed to move beyond them, if necessary, to achieve the CBC's overall goals. Specific comments on the individual subcommittees stressed the voluntary nature of peer reviews. Members also agreed to change the second task of the first subcommittee from "coordinating all SAIs' capacity-building projects" to "facilitating the coordination of SAI capacity-building projects."

Subcommittee 1: Promoting Increased Capacity-Building Activities

The first subcommittee discussed the need to facilitate the long-term sustainable development of SAIs and not to duplicate existing technical activities of other INTOSAI working groups or IDI. All SAIs can benefit from continuous improvement and should identify their own development needs based on their own mandates and traditions. Following the discussion, the subcommittee agreed to a set of outputs and a timetable.

The subcommittee will first identify tools available to determine development challenges for SAIs; a draft paper on this subject will be circulated for comment from committee members and others who have used the tools. The goal is to produce a final paper and case studies by April 2007. The subcommittee will also draft a paper identifying key successes and major risk factors in capacity-building, with a final paper to be prepared by March 2007. After completing activities 1 and 2, the subcommittee will consider developing a survey of SAIs' experiences as both recipients and providers of capacity-building. Finally, the subcommittee will compile a directory of current capacity-building projects in SAIs worldwide by December 2006; this directory will be updated every 6 months.

Subcommittee 2: Developing Advisory and Consultant Services

The second subcommittee discussed each of its three areas of responsibility. First, the SAI of Peru agreed to lead an effort to develop a database of experts from various SAIs. The database is to be an open access tool, with contact information for experts broken down by language capability and general categories of expertise, such as financial, performance, compliance, and IT auditing. Areas of special expertise, such as human capital or strategic planning, will also be identified. The SAI of the United States, in its role as goal 2 liaison, agreed to assist the chair with this work.

The subcommittee's second activity is to encourage joint and coordinated or parallel auditing programs. The SAI of Fiji volunteered to draft a two-part survey on SAIs' experiences in joint auditing, if any, and areas in which SAIs are interested in working together in the future. Since this activity involves knowledge sharing, the subcommittee will need to coordinate with the goal 3 liaison (India).

The subcommittee then discussed the potential cost and preparatory work required for its third activity--encouraging internships and visit programs. The subcommittee agreed that a survey might be needed to identify the demand for internship and visit programs and that it could likely determine the demand by using the same categories identified for the database of experts to be compiled under its first activity. The survey would also address supply questions, such as the nature, frequency, number, and length of programs that SAIs might be able to host. The SAI of Fiji agreed to link this survey with the survey for the subcommittee's second activity and prepare a draft of both before the end of 2006.

Subcommittee 3: Promoting Best Practices and Quality Assurance through Voluntary Peer Reviews

The subcommittee discussed different forms and methods of peer review and compared experiences and issues, including such practical aspects as how peer reviews are paid for and terms of reference are agreed upon. While agreeing that peer reviews are a positive tool, the subcommittee noted that there has been little evaluation or feedback from the SAIs that have undergone them. The subcommittee agreed that prior to the next INTOSAI congress, it will assess SAIs' prior experiences of peer reviews through a survey; organize a symposium for those with experiences of peer reviews to share, identify, and develop best practices; and publish a best practices guide to be disseminated, after standard due process, at the next congress.

Strategic Issues and Next Steps for the CBC

The CBC will consider the proposed activities of each subcommittee and their likely costs. Through the steering committee, these activities and costs will be prioritized and likely funding partners identified. The CBC's financial requirements, along with requests from other INTOSAI committees, will then be considered by the INTOSAI Finance and Administration Committee and the INTOSAI Governing Board. This will enable INTOSAI to present a unified approach to global international organizations when making requests for limited funds.

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NEWS

IN *brief*

Bangladesh

Meeting of ASOSAI Research Project on Audit Quality Management Systems

The Comptroller and Auditor General's Office of Bangladesh (CAG) hosted the sixth meeting of the seventh ASOSAI Research Project on Audit Quality Management Systems (AQMS) in Dhaka, Bangladesh, in April 2006. Representatives from the seven SAIs on the research project team (Bangladesh, China, India, Malaysia, Pakistan, the Philippines, and Yemen) attended the meeting. This research project was adopted during the 33rd ASOSAI Governing Board meeting held in Manila, Philippines, in October 2003. Its purpose is to provide specific guidance to member SAIs in establishing an audit quality management system.

Asif Ali, Comptroller and Auditor General of Bangladesh, inaugurated the meeting and delivered the keynote address, stating that his office's strategic plan for 2003-2006 includes the research team's important recommendations for ensuring quality audit management. He expressed his hope that AQMS will enhance the capacities of the ASOSAI members to produce quality audit reports.

During the meeting, an update was provided on progress in the various phases of the research project. The research team compiled a listing of auditing practices in the public and private sectors and developed draft audit quality management guidelines. The guidelines were piloted in several SAIs, including those that are members of the research project. Finally, the lessons learned from the pilots were reviewed, and a final project document is being prepared to be presented at the 10th ASOSAI Assembly in China in September 2006.

Training Program for Auditors from Sri Lanka

At the request of the Auditor General's Department of Sri Lanka, the CAG held a training program for 15 officers of that SAI at the Financial Management Academy (FIMA) in January and February 2006. The course contents included an introduction to the SAI of Bangladesh, an overview of audit planning and execution processes, practical exercises in system-based auditing, planning and execution of environmental audits, auditing of relief and rehabilitation efforts after natural disasters, risk-based auditing, value-for-money auditing, and report writing.

This is the second training program that FIMA arranged for overseas participants. The first provided training for 24 treasury officers of the government of Timor Leste in 2004 and 2005.

The Sri Lankan High Commissioner thanked the CAG for facilitating the training program and noted that it will enhance the capacity-building process of the Sri Lankan Auditor General's office and further cement the friendly ties between Bangladesh and Sri Lanka.

The officers of the Sri Lanka SAI received certificates for the training program at a ceremony held at FIMA on February 16, 2006. A.K. Azizul Huq, former Comptroller and Auditor General of Bangladesh, presented the certificates to the participants.

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Greece

Training Activities for the Court of Audit

In June 2006, a seminar entitled The Hellenic Court of Audit and the Preaudit of Expenditures was held at the National School for Judges in Thessaloniki for judges and judicial employees of the Hellenic Court of Audit. The seminar addressed issues such as expenditures and accounts, the role of accounting officers in local government, the legal nature of imputation and expenditure, and the legalization of the expenditure by the legislature.

Many judicial employees attended the annual training seminar on information

technology that was held at the court in February 2006. After a preaudit of local government was assigned to the Court of Audit, a training course was held for judicial employees of the court to familiarize them with this issue. Finally, training programs on foreign languages (English, French, and Spanish) were organized for court judges and judicial employees.

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E-mail: elesyn@otenet.gr

Malawi

Death of Auditor General

The National Audit Office (NAO) of Malawi regrets to inform the INTOSAI community that Henry Kalongonda, the Auditor General of Malawi, died unexpectedly on January 24, 2006. Mr. Kalongonda joined the NAO in April 1971 and rose through the ranks to become Auditor General in July 1997.

Mr. Kalongonda worked to improve the NAO and strengthen the skills and competencies of his staff. He sought to develop a multidisciplinary audit office that would promote good governance, accountability, transparency, and sound financial management in the Malawi public sector. He is remembered by staff as a professional and loyal boss.

In accordance with article 184 of the Constitution of the Republic of Malawi, the president has the responsibility of appointing a new auditor general, and the appointment must be approved by the National Assembly.

International Cooperation Project to Develop the NAO

The NAO of Malawi operates in a difficult environment, with limited financial support and human resources. In addition, it lacks the independence from the executive it needs to carry out its legal audit obligations.

Despite these difficulties, the NAO is continuously developing its competencies and capabilities so that it can become a more effective and efficient watchdog over public sector resources in Malawi. The National Audit Office of Malawi-Swedish National Audit Office Institutional Cooperation Project is an important part of this development process.

The project is cofinanced by the governments of Norway and Sweden. Its overall objective is to contribute to the economic development of Malawi and increase confidence in the government by improving transparency and accountability in government administration. The project also aims to improve confidence in and the credibility of the NAO.

To achieve its objectives, the project has been divided into the following 10 modules:

- strengthening the human resource skills of management;
- increasing and improving levels of internal training;
- strengthening parastatal auditing;
- strengthening performance auditing;
- developing a code of ethics, auditing standards, and detailed guidelines for financial, parastatal, IT, and performance auditing and sound quality control;

- improving IT skills and increasing the use of IT, including development of IT auditing and control of IFMIS (Integrated Facilities Management Information Systems);
- improving audit planning and introducing a consolidated NAO annual plan;
- paying increased attention to global auditing trends;
- improving public relations activities and communications with the media; and
- promoting staff welfare activities, including those related to HIV/AIDS.

Phase two of this project began in early 2005, and the NAO is pleased with the progress thus far. To date, 22 activities have been carried out successfully within the 10 modules, and 10 new activities are in progress. The activities have targeted all staff, and care has been taken to ensure that staff members stationed away from headquarters receive the same training opportunities. To ensure sustainability and ownership, the NAO has tried to involve audit and support staff in the design, presentation, and implementation of all project activities.

Despite good progress, there is room for improvement. One challenge is the limited number of NAO audit staff, which has increased their work burden and restricted the time available to include staff in training activities as well as in the development and implementation of project activities. The NAO is currently recruiting a number of new audit staff and hopes that this will help to reduce the problem of staff shortages.

For additional information, contact the National Audit Office of Malawi:

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or the NAO-SNAO Institutional
Cooperation Project:

Long Term Advisor Einar Gorrissen,
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Malaysia

National Audit Convention and Other Events Mark Centenary of the National Audit Department

In 2005, the National Audit Department of Malaysia (NAD) celebrated its 100th anniversary with a number of special events, including the opening of the National Audit Academy in November, a National Audit Day in December, and a National Audit Convention in February 2006.

The National Audit Convention was designed to promote greater understanding of good governance

and accountability. The convention, officiated by the Honorable Tan Sri Ramli Ngah Talib, Speaker of Parliament, chose as its theme Accountability and Good Governance: Auditors – Where Are You? The attendees included almost 400 delegates from ministries, statutory bodies, local authorities, private audit firms, government-linked companies, and professional bodies as well as distinguished speakers and guests from Australia, Indonesia, and South Africa. The convention gave auditors, management practitioners, and the public an opportunity to discuss the interrelationship between good governance and accountability in the public sector; issues, challenges, and ways to meet stakeholders' expectations; and other countries' experiences in tackling these issues.

Two papers were presented during the convention. The first, by Y.B Dato' Shahrir b. Abdul Samad, chairman of the Public Accounts Committee, dealt with auditors' roles and public expectations in relation to accountability and good governance.



Speakers at the Malaysian National Audit Convention.

The second, by Dr. Anwar Nasution, Chairman of the Indonesian Supreme Audit Board, addressed ethical issues in auditing practice.

A panel discussion on issues and challenges in accountability and good governance gave the perspectives of both developed and developing countries. The panel members were Patrick Joseph Barrett, former Auditor-General of Australia, and Shauket A. Fakie, Auditor-General of South Africa. Tan Sri Dr. Hadenan bin A. Jalil, the Auditor-General of Malaysia, moderated the discussion.

The program provided public and private sector auditors an opportunity to learn about principles of accountability and good governance, to exchange ideas, and to discuss current issues and challenges affecting the auditing profession.

Visit by Delegations from Indonesia and Nigeria

In February 2006, I.G. Agung Rai headed a four-member delegation from the Audit Board of the Republic of Indonesia to the NAD to discuss technical cooperation in capacity-building and taxation auditing. The delegates were also briefed on the development of the NAD and current steps the office is undertaking to modernize auditing in Malaysia. The delegates visited the National Audit Academy and held discussions with NAD officers at the audit branch of the Inland Revenue Department.

In March 2006, a delegation of nine members from the Senate and House committees of the Nigerian Parliament visited the NAD to study Malaysia's financial reporting system. The delegation visited the Auditor-General of Malaysia, and the Deputy Auditor-General briefed them on the NAD's

roles and responsibilities and other audit-related issues.

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Paraguay

New Auditor General

In August 2005, Octavio Augusto Airaldi was named Comptroller General of Paraguay. Mr. Airaldi was selected from candidates proposed



Octavio Augusto Airaldi.

by the Paraguayan Senate. He took an oath of office to serve a 5-year term in accordance with the Constitution. Mr. Airaldi was born in Asunción, Paraguay, on April 11, 1938. He is a lawyer with a master's degree in strategic national planning and administration. He also has a diploma in criminal sciences from the Institute of Social and Criminal Sciences.

From January 1996 through July 1998, he served as director of the Office of Legal Consulting and coordinator of the General Directorate of Natural Resources and Environment. From 1998 through 2004, he was general director of natural resources and the environment. In this role, he received a plaque of recognition from the

Executive Committee of the Office of the Comptroller General of Paraguay.

In addition, he was dean of the Faculty of Notary Law and Social Sciences at the Technical University of Commerce and Development, as well as chair of the civil contract law course of the Faculty of Legal and Diplomatic Sciences at Our Lady of Assumption Catholic University.

He participated in a judicial transparency project to prosecute cases of corruption and in training workshops for auditors of the Comptroller General's Office and for fiscal auditors of the Public Ministry. He has also participated in OLACEFS courses on international environmental auditing and on detecting and investigating fraud and corruption. He has been a presenter on political and environmental issues at national and international congresses and symposia.

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Russia

Videoconference for SAI Heads of G8 Countries

In advance of the July 2006 conference of G8 nations in St. Petersburg, Russia, Sergey Stepashin, chairman of the Accounts Chamber of the Russian Federation, organized a 3-hour videoconference for the heads of supreme audit institutions (SAIs) of 7 of the G8 countries. Participants in the June 7, 2006, videoconference discussed the three themes that Russia identified as priorities for its



Participants in the June 2006 videoconference of G8 country SAIs.

presidency of the G8 in 2006: energy security, infectious disease control, and education. The discussions focused on strategies for promoting international collaboration and cooperation among SAIs. In addition to Mr. Stepashin, the auditors general from Canada, Germany, Italy, Japan, the United Kingdom, and the United States participated in the videoconference.

In preparation for the videoconference, each country submitted papers on the three themes, summarizing the work of its SAI on those issues and identifying areas for possible future collaboration. Russia led the discussion on energy security and education, while the United States led the discussion on infectious disease control. The participants identified a number of opportunities for collaboration. These included identifying and sharing best practices for assessing the vulnerability of critical energy facilities, developing and applying consistent methodologies for assessing national pandemic preparedness, and sharing methodologies for determining the cost-effectiveness of education expenditures. Participants agreed that

the videoconference was an excellent example of leveraging technology to promote knowledge sharing and an efficient use of time and resources; they expressed interest in holding similar videoconferences in the future.

For additional information, contact the Accounts Chamber of the Russian Federation:

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Switzerland

Successful Peer Review of the Swiss Federal Audit Office

A recent peer review concluded that the Swiss Federal Audit Office (SFAO) carries out its work with professionalism, care, and objectivity. As a result, the SFAO enjoys a favorable reputation for the reliability, impartiality, and integrity of its findings and conclusions with both the bodies it audits and the recipients of its work in the legislature. The peer review also included recommendations on

such issues as the choice of audit themes, audit mandates, the executive agencies that operate under a regime of financial devolution, and the provision of support and advice to the legislature. The peer review was conducted by the SAI of Germany and led by its president.

INTOSAI recommends that SAIs' work be reviewed by their peers in other countries. In the summer of 2004, the Joint Finance Committee of the two houses of the Swiss Parliament approved a peer review by the German SAI to examine whether the SFAO carries out its statutory mandate in an effective and professional way and whether the resources allocated to the internal audit function are adequate. The SFAO also expected a technical assessment of its planning and work processes, its use of resources, and its knowledge management, as well as advice about potential areas for improvement. The peer review did not include an evaluation of public sector audit and financial oversight mechanisms at the federal or other levels of government.

In its report on the SFAO's performance, the German SAI concluded that the SFAO is an effective tool for the external audit of the Swiss federal government and fulfills its statutory functions. The German SAI found that many SFAO audit resources are committed to obligatory audit mandates of national and international bodies and recommended ways to limit those commitments so that the SFAO would be better able to address new challenges. The report further notes that staff resources are adequate and that compared to other audit institutions, SFAO assigns a large proportion of its staff resources to audit work, thus keeping administrative staff allocations to a minimum.

The report recommends developing a methodology for selecting audit themes based on risks related to the audited bodies and the type of government operations. In the German SAI's view, enhancing the targeting of audit themes would give more weight to the SFAO's audit findings and conclusions.

Finally, the report notes that the Parliament, the government, and the public administration need objective, knowledgeable, and competent analyses that go beyond the review of postaudit findings. Therefore, the German SAI concluded that SFAO advice about financial risks and potential savings could be of great benefit if it were used as an input for decision-making. To perform such a support function, the SFAO would need to be able to dedicate increased staff resources to investigating key issues on a more timely basis, and general conditions would have to be created to match the SFAO's need for independent advice with its scope for action. In doing so, SFAO's independence would need to be effectively safeguarded in the face of changing demands for the performance of its functions. If SFAO's advisory role were enhanced, its independence would be even more important than it currently is.

As a result of the peer review, the SFAO has shifted the emphasis of its work to cross-cutting matters in order to strengthen its advisory work for the Parliament.

For additional information, including an abridged report of the peer review, please contact the SFAO:

Fax: ++41 (31) 323 11 01
E-mail: info@efk.admin.ch
Web site: www.efk.admin.ch

ICGFM

Consortium Celebrates 20th Year

The International Consortium on Government Financial Management (ICGFM) hosted its 20th international conference in Miami, Florida, United States, May 7-12, 2006. Presentations, case studies, and discussions explored this year's conference theme, Examining Achievements and Exploring Opportunities. International speakers included Gene L. Dodaro, Chief Operating Officer, U.S. Government Accountability Office; Charles-Antoine St-Jean, Comptroller General, Canada; and Arpad Kovacs, President, Hungarian State Audit Office. Officials representing government and private organizations from more than 33 countries attended the conference.

For additional information, contact ICGFM:

Fax ++(202) 624-5473
E-mail: ICGFM@yahoo.com
Web site: www.ICGFM.org

Twinning: A Mechanism for Delivering Capacity Building in SAIs

By Bill Burnett, United Kingdom National Audit Office

For some people, twinning means nothing more than a sign at the entrance to a town or village. To others, it means an occasional exchange visit and a chance for civic dignitaries to swap pleasantries and gifts. But for evolving SAIs, twinning can be a crucial part of their efforts to acquire the skills and expertise they need to meet the challenges of public sector audit in the modern world.

In recent years, capacity-building in SAIs has become a hot topic, as recognized in the establishment of the new INTOSAI Capacity Building Committee. Driven by European Union (EU) enlargement, twinning has been used to support capacity-building in Central and Eastern European public sector institutions, including SAIs, for several years. Such arrangements allow candidate countries to benefit from the availability of European Commission funding to promote capacity-building by developing the skills needed to carry out their functions in line with best international practice.

The funding provides for a resident twinning adviser (RTA) from a member state SAI to be based full time in the candidate country SAI for up to 3 years. Short-term experts are also used to provide support on specific activities within twinning projects. Unlike traditional technical assistance, which is generally made up of short-term interventions such as training or workshops, twinning is a longer term mechanism aimed at delivering sustainable long-term change. Recognizing that fundamental change can take some time to achieve, European Commission funding for twinning is also available, for a limited period, to new EU member states.

For twinning to be most effective in delivering beneficial change, it must provide the right expertise at the right time. The beneficiary must have a clear view of where it wants to be and how to get there so that the twinning can be tailored accordingly. To achieve this end, the key stages identified in the following sections must be recognized and addressed.

Identifying Needs and Required Changes

First, the beneficiary must identify its needs. This can be done through a self-assessment process or peer review; in either case, it must be carried out thoroughly and in a spirit of openness and honesty if it is to be worthwhile.

Beneficiaries may have to face some harsh and difficult realities, but there is little point in glossing over the issues. Nor is there any point in dwelling on and defending past practices if they are no longer appropriate. If the beneficiary cannot accept this, change

editor's note

Bill Burnett is one of two directors at the U.K. NAO responsible for international relations and technical cooperation. He has worked at the NAO for more than 30 years and has been closely involved in twinning projects as both an adviser and project leader. In this article, he draws on his experience, primarily within the context of the European Union, to identify key elements of successful twinning projects.

becomes even more difficult. At the same time, such an exercise needs to be carried out sympathetically and constructively, with the results presented in a way that takes account of the often difficult environment in which the host SAI operates.

Typically, the required changes will involve revisions to audit legislation, greater independence, better follow-up and implementation of audit findings, and improved audit methodologies. Perhaps the most important—and often least recognized—factor is the need to change the organizational culture and the people who work in it. Change management in an SAI can succeed only if employees at all levels are convinced that it is the right thing to do. This conviction must be genuinely held and understood at all levels of the organization and demonstrated throughout the change management process. Open and honest communication is essential if trust and commitment are to be maintained.

Developing a Strategic Plan

Once the required changes are identified, they need to be prioritized and incorporated into a strategic development plan that sets out priorities and a realistic timetable for change and identifies the most appropriate way to bring about change. The plan should allocate responsibilities to individual members of staff and working groups and involve staff at all levels of the organization to encourage ownership and commitment.

The plan should be discussed with external stakeholders as well as employees. External discussion is particularly important where desired changes are dependent upon the support of others—particularly Parliament, in the case of legislative changes. The plan must recognize that during the change process, the SAI has its day-to-day job to perform and take this into account when prioritizing and planning work, particularly for smaller SAIs, where flexibility in resource use is likely limited.

It is likely that developing SAIs will need help in preparing their strategic plans. SAI twinning in Europe has benefited greatly from the assistance of SIGMA¹ in advising developing SAIs on where they need to improve and helping them to develop a workable strategic plan.

Choosing the Twinning Partner

The next stage is for the beneficiary SAI to choose its twinning partner from those EU member state SAIs (or, in many cases, partnerships of SAIs) that have expressed an interest in participating in the project. The relationship between the partners should develop mutual understanding of the beneficiary's needs, agreement on how the proposed twinning project can assist in meeting those needs, and mutual commitment to future success. The importance of personal relationships should not be underestimated, making the choice of the RTA critical. He or she must have the trust and respect of the beneficiary.

¹ SIGMA (Support for Improvement in Governance and Management) is a joint initiative of the EU and the Organisation for Economic Co-operation and Development.

The Twinning Work Plan

Typically, a twinning project will be managed by the RTA and a counterpart from the beneficiary institution and supported by a number of short-term experts. The project will have the following components:

- a detailed situation analysis, including a review of legislation, audit practices, human resources management, and information technology;
- a technical training component providing classroom training—in such areas as financial and performance audits, use of IT, and fraud and corruption;
- pilot audits aimed at putting classroom training into practice;
- development and testing of audit manuals;
- development and implementation of a human resources strategy involving recruitment, staff training, and development of job competencies; and
- development and implementation of an IT strategy to support the twinning project and strategic plan.

Key Success Factors for Sustainability

A twinning project itself provides no guarantee that changes will be sustainable. A number of factors are critical if the beneficiary is going to achieve lasting organizational differences. These include the need for senior management in both the beneficiary SAI and its twinning partner, particularly the RTA and project leader, to maintain their commitment to the project.

Partners should also communicate openly and honestly and be willing to make difficult decisions. The beneficiary should be prepared to challenge the provider SAI on why things are done in a particular way, and the provider should respond positively to that challenge.

An internal steering committee—chaired at a senior level—should be established to demonstrate management’s commitment to the project, and it should be given the power to overcome any difficulties that arise. Working groups should be established to take responsibility for implementing the various components of the work plan.

Careful consideration needs to be given to the absorption capacity of the host SAI and, when determining work plan activities, there should be a clear link back to the strategic plan. Targets and interim milestones should be set and used to review progress regularly, and the plan should be adjusted if necessary.

The use of short-term experts should be consistent so they can establish good working relations with beneficiary staff over the lifetime of the project. Both partners need to be flexible when revising activities, if this proves to be necessary. A clear link between activities will ensure that theory is tested in practice and set out in clear guidance and manuals.

The work plan should be clearly communicated to all staff and interested parties, together with an explanation of how the project fits into the wider strategic plan. The

twinning partner should not seek to impose its own processes and procedures on the beneficiary but rather adapt to the local environment. “Twinning, not cloning” should be the mantra.

Care should be taken to ensure that the twinning project takes account of broader developments in public financial management within the beneficiary country. Risks to sustainability should be identified so that a strategy to mitigate them can be developed.

Post-Twinning

At the conclusion of the project, the beneficiary should be well on its way to successfully implementing its strategic plan and having the structures in place to ensure a positive outcome. This can, however, be a particularly difficult time for the beneficiary. Without continuing support and commitment, the temptation will be to fall back into the old ways of doing things. Ideally, the support of the twinning partner should continue in a reduced way, although this may not always be possible. At this stage, the strength of the beneficiary’s commitment to change will be tested, and the success of the twinning project can start to be assessed.

A twinning expert group has been set up by a number of European SAIs that have either provided or benefited from twinning assistance. The group is preparing a practical guide to twinning that will be available in the near future.

For further information on this group or the U.K. NAO’s twinning work, contact the author at bill.burnett@nao.gsi.gov.uk.

Meeting New Learning Challenges: How IDI and OLACEFS Delivered the First Regional E-Learning Workshop

By Patrick Callaghan, U.K. National Audit Office, and Elizabeth Walmann, IDI

IDI's Strategic Plan Commitment to E-Learning

IDI is nearing the end of its strategic plan for 2001-2006. The plan commits IDI to five goals that members of the INTOSAI community identified as priorities in the late 1990s. The fifth goal sought to “explore the potential of distance learning programs,” and IDI embarked on its first e-learning project to meet this commitment.

IDI has a long and distinguished history of engaging INTOSAI's regions in capacity-building programs to meet developmental needs. From 2001-2003, the first 3 years of the IDI's strategic planning cycle, substantial progress was made on goals 1-4 of the strategic plan. At the end of 2003, IDI began work on goal 5. Since e-learning had never before been used as a methodology for meeting regional needs, IDI looked for a region, a demand, and a partner to deliver a project that would explore the potential of e-learning.

Partnership with the OAS and OLACEFS

In October 2003, IDI began a cycle of meetings with international development organizations to find one or more partners for its e-learning program. This was an essential ingredient of the e-learning program, as neither time nor resources were available to build the tools or expertise necessary to create this new stream of work.

Through this partnership approach, IDI was introduced to the e-learning program of the Organization of American States (OAS), a membership organization for countries in the Americas that aims to strengthen cooperation and advance common interests through dialogue and action. The OAS has a large program of e-learning courses that are delivered through its virtual classroom (VC), an internally developed e-learning platform that provides facilitated learning through the Educational Portal of the Americas (www.educoea.org) in Spanish, English, French, and Portuguese. The VC enables the OAS and its partners to deliver vocational education and training to people throughout the Americas, and it has a respected certification program that is important to both governments and employers. The OAS offered to host IDI-funded e-learning courses that met OAS development aims on a cost-recovery basis.

OLACEFS had previously expressed an interest in e-learning as a means of training larger numbers of auditors. Following discussions with the OLACEFS training administrator (the SAI of Venezuela) and an agreement of the OLACEFS General Assembly, IDI and OLACEFS decided to develop an e-learning program based on a 2-week performance auditing classroom course that had been successfully delivered several times.

editor's note

In the October 2004 issue of this *Journal*, Patrick Callaghan, then E-Learning Manager for the INTOSAI Development Initiative (IDI), discussed how e-learning could enhance training and capacity-building in the international SAI community. In this article, Patrick Callaghan and Elizabeth Walmann report on the challenges and results of developing INTOSAI's first regional e-learning course.

“This experience ... gave me the opportunity to see how a group of 62 people can create a virtual community, grow, learn from each other, explore and share knowledge, and learn from others’ experiences.”

— Marcelo Cartaya,
academic coordinator,
Venezuela

The Course Was a Year in the Making

IDI and the OAS signed a cooperation agreement in August 2004. IDI and OLACEFS would provide the subject matter expertise, course materials, tutors, and funding, and the OAS would deliver a working course that met its high pedagogical standards and provide advice on delivering the course.

Using the OAS’ experience, IDI worked with the SAI of Venezuela to set a project goal of training 60 auditors in approximately 11 weeks through a part-time course. Marcelo Cartaya, of the SAI of Venezuela, was chosen to be the academic coordinator, the central person for developing and delivering the course. In addition to being an IDI training specialist and a performance auditing expert, he was also a key player in developing the OLACEFS regional training approach. During the development phase, Marcelo monitored the redesign and redevelopment of course materials created for the classroom, made sure that they were appropriate to the virtual classroom, and revised strategies suggested by the OAS.



IDI and OLACEFS staff for INTOSAI’s first regional e-learning workshop.

The project also benefited from the work of Tania García, also from the SAI of Venezuela, who served as the subject matter expert. Tania and Marcelo revised the classroom course materials and advised the OAS designers on the interactive elements of the pilot course.

IDI and OLACEFS also had to find and train a group of online tutors. While the academic coordinator ensures that the course delivery is even and appropriate, online tutors interact with students on a daily basis, answer their questions, lead activities, and evaluate coursework. Because the online tutors need to have the same empathetic characteristics as classroom trainers, a decision was made to use OLACEFS

“The knowledge I developed about planning, evaluating internal control systems, structuring findings, formulating conclusions and recommendations, and writing reports is highly applicable in my current position.”

— Silvina Negro,
participant, Argentina

“It was very rewarding to be a part of this pilot project.”

— Minor Sancho,
tutor, Costa Rica

training specialists who were about to go through a Course Design and Instructional Techniques Workshop in Quito, Ecuador. The OAS sent a staff member to Quito to train all participants in the virtual classroom methodology.

The OAS, OLACEFS, and IDI decided that seven of these trainers should become online tutors. Six would be allocated 10 students each, while the seventh would act as a “floating” tutor to cover any absences. In most OAS courses, each tutor is allocated up to 30 students; the decision to limit each tutor to 10 students in the OLACEFS program recognized that the role was being filled on a part-time basis and that the duration of the course made it important not to overburden the tutors.

In June 2004 the academic coordinator, subject matter expert, online tutors, and IDI program managers met for the first and only time in Venezuela to define responsibilities, agree on the timetable, and build a network of support. Following this meeting, a 7-week trial of the course took place, with the tutors acting as students. The trial enabled tutors to define and prepare for their roles and to finalize the course materials and exercises.

The Full Pilot Course Was Successfully Concluded in December 2005

IDI facilitated communication with the SAIs and OLACEFS for the project and used a marketing strategy that recognized the need to communicate as much as possible. IDI staff made presentations to the OLACEFS General Assembly and the OLACEFS Regional Training Committee. IDI staff also wrote to the heads of all participating SAIs about the support they were expected to give to participants and tutors. In hindsight, we believe that this support was a major factor in making the course a success.

SAIs needed to be aware that their staff (students, tutors, and academic coordinator) needed time and an appropriate IT infrastructure to complete the course requirements. This was one of the major challenges faced by everyone involved since, in an 11-week period, all auditors had important work assignments that could not be postponed. As Silvina Negro, a participant from Argentina, explained, “I didn’t reach the ideal balance between the course and my daily work because I wasn’t in the office but out auditing.”

The same challenges were faced by tutors and the academic coordinator. Marcelo Cartaya stated, “It is a big challenge to make sure that SAIs set aside enough time for the tutors and participants to work on this [project]. It is important that they realize that a virtual course requires just as much time as a classroom course.”

Some facts about the course follow:

- The course was delivered 100 percent online—students and tutors never met—from September-December 2005.
- Sixty-two participants began the course.

“The important thing is that we can access the virtual classroom at any time of the day and any day of the week.”

— Silvina Negro,
participant, Argentina

- Fifty-nine participants from 16 countries graduated—a 95-percent success rate in an e-learning environment, where it is not unusual to see 30-50 percent failure rates.
- The course was split into five modules, each with participatory exercises or discussions. The exercises typically involved e-mailing files between the groups, with each student adding his or her own perspectives or comments.
- Students and tutors interacted through organized chatroom sessions and an online discussion forum.
- The final module included an exercise to develop an action plan for performance auditing in each student’s SAI.

Nothing can outweigh the contributions of the people involved, from the academic coordinator and the 7 tutors to the 59 students who graduated from the course. Each spent 11 weeks fitting this virtual course into his or her daily work and demonstrated enormous commitment.

The Future Is Bright for E-Learning in OLACEFS

Minor Sancho, one of the tutors, summarized the value of the pilot e-learning program to OLACEFS in these words:

“These results will, without a doubt, contribute to the implementation of an e-learning model in the OLACEFS region.”

“We will be able to train more people with fewer resources.”

“I’m convinced that we will, within a short period of time, see cooperation between SAIs to design and develop virtual courses to meet local and regional training needs.”

The OLACEFS Regional Training Committee is planning another rollout of the e-learning course in performance auditing and is organizing the training of additional online tutors.

IDI and E-Learning—An Addendum

The IDI/OLACEFS course was the first e-learning program IDI organized, and it followed one particular methodology: the virtual classroom. Subsequently, IDI developed programs using other e-learning methodologies. In November-December 2005, 20 participants from five INTOSAI regions (AFROSAI, ASOSAI, CAROSAI, EUROSAI, and SPASAI) met in Kuala Lumpur, Malaysia, for a 2-week participatory workshop in e-learning methodology and were introduced to two pieces of e-learning software. Those participants are using the software to develop their own courses.

In cooperation with the INTOSAI Standing Committee on IT Audit (ISCITA), IDI is converting part of the ISCITA courseware into a 20-hour asynchronous e-learning course on the audit of controls. In an asynchronous course, the participants and tutors do not interact in real time. Typically, the student e-mails questions, and tutors or

other students respond when they have time. This course will be developed using the Internet and CD-ROMs in three INTOSAI regions—AFROSAI-E, ASOSAI, and CAROSAI.

Conclusion

IDI has gained some important experiences through its initial e-learning pilot and later projects and is now ready to take further action. There is great potential in this training method, and it is worth investing more in its further development since, as demonstrated by the OLACEFS experience, it allows us to reach a greater number of SAI staff and reduces the costs of travel and accommodation, which constitute the primary costs for international training events.

For additional information, contact IDI's e-learning Manager, Ms. Archana Shirsat, e-mail: archana.shirsat@idi.no.

Information on all IDI programs can be found in the IDI Update section in each issue of this *Journal*.

Ninth SPASAI Congress

By Susan Fleming, U.S. Government Accountability Office

The South Pacific Association of Supreme Audit Institutions (SPASAI) held its 9th congress in Saipan, Northern Mariana Islands, May 22–26, 2006. Hosted by the SAI of the Northern Mariana Islands, the congress drew delegates from 17 member SAIs as well as observers from other SAIs, the Asian Development Bank, and the INTOSAI Secretariat General.

Opening Ceremony

The opening ceremonies on May 22 were led by the Honorable Juan Tudela, Mayor of the Commonwealth of the Northern Mariana Islands (CNMI); Tamaseu Leni Warren, Controller and Chief Auditor of Samoa; and Michael Sablan, CNMI Public Auditor. Each speaker welcomed the 29 delegates and observers from 17 SPASAI member countries.

Tamaseu Warren handed over the chairmanship of SPASAI to Michael Sablan, who remarked that SAIs in the region face similar challenges in recruiting, training, and developing new staff. He said he welcomed the opportunity of presiding as chairman and looked forward to working with everyone.

David B. Cohen, the U.S. Department of Interior Deputy Assistant Secretary for Insular Affairs, was the guest of honor and keynote speaker. In his address, he noted that the islands are focusing on promoting private sector economic development and accountability. He called the attention of SPASAI to “the important role auditors play not only in promoting accountability, but also in helping to create the conditions necessary for private sector economic development.”



Tamaseu Leni Warren, Controller and Chief Auditor of Samoa, hands over the chairmanship of SPASAI to Michael Sablan, Public Auditor of the Northern Mariana Islands.

Technical Theme Presentations

The central theme of the congress—helping Pacific nations learn from each other and improve accountability in the region—was addressed in three subthemes: ethics and accountability, procurement and contract management, and terrorism trends.

Subtheme I: Ethics and Accountability

Michael Sablan, Public Auditor of the CNMI, explained that the CNMI Ethics Act, considered among the strictest in the United States,¹ presents unique enforcement challenges in the Northern Mariana Islands given the islands' strong customs and relatively small communities. To help educate employees about the do's and don'ts for public servants, the Office of the Public Auditor has conducted ethics workshops for more than 4,000 of the 5,000 CNMI public employees. Mr. Sablan's presentation included examples that enabled participants to better relate restrictions in the act to common situations experienced in the workplace and in social settings.

Subtheme II: Procurement and Contract Management

Ralph Capio, an attorney and instructor with the U.S. Department of Agriculture's Graduate School Pacific Islands Training Initiative (PITI), provided a general overview of procurement and contract management processes and outlined factors that influence fraud and corruption. He stated that different stages of the processes offer different opportunities for fraud and corruption, and the auditor must look for the warning signs that correspond to each stage. Mr. Capio outlined the PITI course *Effectively Managing the Procurement Process*, which covers such areas as the overall procurement process; contracting concepts and principles; contracting best practices; and preaward, award, and postaward considerations.

Subtheme III: Terrorism Overview

Jim Barry, special agent with the U.S. Federal Bureau of Investigation, provided an executive summary of global terrorism trends, including terrorist financing. He gave a regional perspective on terrorism, explaining measures being taken to detect, deter, and disrupt terrorist operations.



Delegates to 2006 SPASAI Congress in Saipan, Northern Mariana Islands.

¹ The CNMI is a commonwealth in political union with the United States.

Regional Training Programs

Kevin Brady, SPASAI's Secretary General, reported that in the past 2 years, activity within the organization has continued to focus on delivering regional training programs in accordance with an agreement between the New Zealand Office of the Auditor General and the INTOSAI Development Initiative (IDI). In addition, the Office of the Auditor General of Fiji secured funding from the European Union for a series of three training programs aimed primarily at auditors general. The training programs have been broadly consistent with the five goals of the SPASAI Regional Institutional Strengthening Plan:

- helping audit offices meet their training and related needs;
- providing means for sharing training information, methodology, and technology in the region;
- ensuring the ongoing relevance of training and related activities;
- securing necessary resources for plan implementation; and
- promoting best practices and methodologies and strengthening audit offices' organizational structures.

Mr. Brady noted that future activities are dependent on the Asian Development Bank's proposal to establish a regional audit initiative.

Pacific Regional Audit Initiative

Barry Reid and Aolele Su'a Aolese, from the Asian Development Bank (ADB), briefed participants on the Pacific Regional Audit Initiative (PRAI). Leaders of the Pacific Islands Forum (PIF)² endorsed PRAI for further study and analysis in October 2005 as part of the Pacific Plan. Under PIF coordination, the ADB is working with regional auditors general to refine the three-phased approach in the PRAI design. ADB's goal is to present the final proposal at the 2007 SPASAI congress.

Mr. Reid said that the initiative's overarching goal is to "raise Pacific public auditing to uniformly high standards across the region." An ADB survey of Pacific SAIs identified common themes and key issues that PRAI could address. For example, the survey showed that the training provided by SPASAI and IDI has contributed significantly to the professional and technical development of public sector auditors within the Pacific region. However, the ability of these offices to attract, retain, and develop qualified staff has been limited by their size and remote locations, their inability to compete with the private sector on competitive remuneration packages, and limited budgets to fund operations.

² The Pacific Islands Forum comprises 16 independent and self-governing Pacific states. It is the region's premier political and economic policy organization, and its leaders meet annually to develop collective responses to regional issues.

SPASAI participants unanimously agreed to move forward with the proposal with the following conditions:

- SAI autonomy and independence is important and must be preserved under all circumstances.
- A regional approach is appropriate for addressing common issues, but the PRAI must consider specific SAI needs.
- PRAI should apply to all SPASAI members, not just members of PIF or ADB.
- PRAI should supplement but not replace IDI activities.

Other Business

The Office of the Public Auditor for Guam was accepted as a new member of SPASAI. Doris Flores Brooks, Guam's Public Auditor, said that she welcomed the opportunity to work with the SPASAI community to address the challenges that SAIs face in the South Pacific region.

Kevin Brady, Controller and Auditor General for New Zealand, was unanimously appointed to another term as SPASAI's Secretary General.

The representatives of Papua New Guinea invited participants to the 10th SPASAI congress, which will be held in their country in 2007.

Other Activities

Throughout the conference, the Public Auditor of the Commonwealth of Northern Mariana Islands treated participants with overwhelming hospitality and South Pacific warmth. Delegates and invited guests attended a dinner reception, hosted by CNMI Governor Benigno Fitial and Lt. Governor Timothy Villagomez, at the governor's residence. Participants also had the opportunity to visit the American Memorial Park, including the visitor center and exhibit hall, which was established to honor those who died in the World War II Mariana Islands campaign.

On Thursday, delegates were taken to the northern end of the island, where they saw World War II relics as well as the Banzai and Suicide Cliffs. That evening, delegates and guests attended a farewell dinner reception hosted by the 15th Northern Marianas Commonwealth Legislature.

For additional information, contact Michael Sablan, Public Auditor, Commonwealth of the Northern Mariana Islands:

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Audit Profile: The Supreme Court of Audit of Spain

By Javier Rodríguez Ariza, Supreme Court of Audit of Spain

History

The origins of the Supreme Court of Audit date from the Middle Ages, when people started asking the king how their taxes had been used. During the 13th century reign of Alfonso X the Wise, King of Castile and Leon, the Code of Las Partidas contained numerous references to the control of public financing, and similar controls are said to have existed in Aragon at that time. Later, in the 15th century, King John II of Castile and Leon organized controls for public financing by issuing regulations creating the Casa de Cuentas (House of Accounts) in Valladolid and establishing a legal framework to manage public monies.

Present Legal Framework and Independence

The Constitution of 1978 established the Supreme Court of Audit of Spain in its current form as “the supreme audit entity for the accounts and financial transactions of the state and of the public sector.” The Constitution set the governing principles for the Court and made provision for further legislation, passed in 1982, to regulate its composition, organization, and duties. The Court of Audit Organic Act of 1982 specified the powers the Constitution reserved to the Court and ratified the Court’s independence as an entity subject only to the law. The 1988 Court of Audit (Functioning) Act regulates the procedures by which the Court carries out its audit and jurisdictional functions.

The Court proposes its own budget, which it submits to the Cortes Generales (Parliament) for approval.

The Structure of the Court of Audit

The Court of Audit has 12 members and a prosecutor, who together comprise the Full Session of the Court, the supreme decision-making body. Six members are elected by the Congress of Deputies and six by the Senate of the Cortes Generales. The law specifies that members are to be elected for a 9-year period and can be reappointed. Based on the members’ recommendation, the king appoints a president of the Court from among the members for a 3-year term. All members are independent, have the power and status of judges, and share equal standing within the Court.

The Court is divided into two sections--jurisdiction and audit. The jurisdiction section has three divisions, and the audit section has seven. The members select a president for each section from among their number and these, along with the president of the Court, form the management board, which guides the Court’s general policy. Each

member--except the presidents of the Court and the jurisdictional section--heads a division and is responsible for its work, but the Court adopts a collegial approach to decision-making.

Staff of the Court

In addition to its members, the Court has about 800 staff, of which 50 percent work in audits, 25 percent in jurisdiction, and 25 percent in administration. The majority of the Court's staff are lawyers or auditors, but there are also specialists in information technology and other functional areas. The staff are civil servants subject to general civil service pay and conditions of service. Training is an ongoing activity conducted on the job as well as through internal and external courses.

The Work of the Court

The audit work of the court is divided among the seven audit sections. Two sections cover public administrative departments (ministries), while the other five sections cover social security, public enterprises, public banks, autonomous communities,¹ and local corporations. Two additional units audit political parties and electoral expenses and contracts. The Full Session agrees on the annual audit work plan, taking into account the suggestions of the Cortes Generales.

Scope of Work

The Court of Audit is the permanent and final external auditor of the public sector's economic activity; it also prosecutes accounting liability related to persons entrusted with the handling of public monies or assets.

The Court is also responsible for auditing subsidies, credits, and other public sector assistance to companies or individuals. Its authorizing legislation specifies that its audit work includes verifying that the economic and financial activity of the public sector conforms to the principles of legality, efficiency, and economy. Its work applies to all public income and public spending programs.

Regional audit institutions have been established in 11 of Spain's 17 autonomous communities; their mandates do not conflict with the Court's competences. These regional institutions certify the accounts of the communities and present reports to regional parliaments. For the remaining 6 communities, the Court of Audit carries out this task.

The Court's access rights are clearly set out in legislation, and all the bodies within its competence must provide the information needed to carry out both audit and jurisdictional functions. The Court may request on-site access as well as documents it needs to examine. The court can submit a request for information to any public

¹ Spain's 50 provinces are grouped into 17 autonomous communities that have wide legislative and executive autonomy, with their own parliaments and regional governments.

body, and failure to comply with such a request can lead to Court-imposed sanctions. All such cases are reported to the Cortes Generales, which may propose disciplinary sanctions.

Examination of the State Accounts

All ministries, public bodies, and public enterprises are required to submit their accounts to the Court of Audit. The Court is required to verify the state accounts. The results of the verification, which must be approved by the Full Session of the Court, are sent to the Cortes Generales, with copies to the government. Legislation prescribes four objectives for the Court's financial auditing:

- ensuring that the state accounts are produced on time,
- guaranteeing that the accounts are consistent with previous accounts and are internally consistent,
- certifying that these accounts provide a true and fair view of the annual operations, and
- ensuring that the accounts comply with relevant laws.

The Court also relies on the work of the internal audit function and uses statistical sampling techniques, placing a strong emphasis on the legality of transactions. When the Court discovers signs of accounting liability, the case is sent to the jurisdictional section. The Court's audit work leading to the annual report on the state accounts highlights risk areas that are subsequently addressed in special reports.

Jurisdictional Functions

The jurisdictional functions of the court are limited to accounting jurisdiction over accounts that the persons "collecting, auditing, administering, safekeeping, managing, or utilizing public goods, monies, or assets are obliged to render."

The jurisdictional section examines cases referred to it from three sources--the prosecutor, the affected public entity, or public petitions. The court does not examine cases while they are subject to criminal prosecution.

Performance Audit

Performance auditing is a relatively new area of work for the Court; the majority of its reports still concentrate on issues of financial regularity. However, internal control mechanisms within the Spanish system focus on efficiency as well as legality. In the future, the Court should pay more attention to economy, efficiency, and effectiveness. Although the law does not specifically authorize examinations of effectiveness, the Court interprets its remit as encompassing these issues.

Reporting

The annual audit program includes ordinary audits, audits the court has agreed to perform, and audits requested by those legally empowered to do so (that is, the Cortes Generales and the legislative assemblies of the autonomous communities). The Court's reports are sent to the audited body for comment and are submitted to the Cortes Generales. Along with the annual report, the Court submits the final declaration on the state general account. The audit reports are published in the *Official Spanish Gazette*.

For additional information, contact the Supreme Court of Audit of Spain:

Fax: ++34 (91) 446 76 00

E-mail: tribunalcta@tcu.es

Web site: www.tcu.es

Reports in Print

Journal readers may be interested in obtaining the International Federation of Accountants' (IFAC) 2006 *Handbook of International Auditing, Assurance, and Ethics Pronouncements*. Available in print and online, it includes all pronouncements issued through December 31, 2005, by the International Auditing and Assurance Standards Board (IAASB) and the International Ethics Standards Board for Accountants. Specifically, it contains the following IAASB pronouncements: International Standards on Auditing (ISA), International Standards on Review Engagements (ISRE), International Standards on Assurance Engagements, and International Standards on Related Services.

In addition, the handbook contains the revised Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants. The updated code establishes a conceptual framework for professional accountants to ensure compliance with the five fundamental principles of professional ethics: integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. Two electronic versions of the 2006 handbook are available: a free PDF downloadable version and an online eComPress version.

For more information or to place an order, contact:

Mark McGriff, IFAC Publications
Telephone: ++(212) 471-8717
E-mail: markmcgriff@ifac.org

IFAC Online Bookstore: www.ifac.org/Store

AuditNet is a new network of resources for professional auditors worldwide to share knowledge and best practices. It provides a listing of electronic resources that is maintained, updated, and distributed monthly via the Internet.

AuditNet features include (1) Kaplan's AuditNet Resource List (KARL), containing more than 1,200 Internet resources for auditors; (2) ASAP, a service that allows auditors to share audit programs with peers by allowing them to be posted on an FTP site; (3) links to the AuditNet e-mail directory; (4) FraudNet, which provides sample fraud and ethics policies; (5) Internet policies for auditors; and (6) job listings.

For more information contact:

AuditNet
P.O. Box 452
Oakton, Virginia 22124, USA

E-mail: editor@auditnet.org
Web site: www.auditnet.org

Journal readers may be interested in two new CD-ROMs dealing with auditing corruption and performance auditing. *A Practitioner's Guide to Corruption Auditing* offers a comprehensive approach to successful auditing of corruption through a step-by-step process of planning, executing, and reporting. The CD contains useful information for SAs and regulatory organizations about using auditors as resources to help address increasing global concerns about corruption. *A Practitioner's Guide to Performance Auditing* contains practical information for internal auditors and government audit professionals desiring to improve their performance audit skills.

To obtain a copy of either CD-ROM, contact:

The Pleier Corporation
P. O. Box 3900
Mission Viejo, CA 92690-1900,
USA

Telephone: ++(949)830-1575
Web site: www.pleier.com

Despite Debt Relief, Poor Nations Back in the Red, a new report by the self-auditing arm of the World Bank, paints a

grim picture of the results of the Highly Indebted Poor Countries (HIPC) initiative, a decade-long effort by the bank and the International Monetary Fund (IMF) to give the world's poorest nations debt relief. The report says that in half the countries that received debt relief under HIPC, debt has in fact returned to its previous levels. The study explains that changes in exchange rates have increased debt ratios and that new borrowing has offset the positive effects of growing exports and greater revenues on debt ratios. Six countries that completed the program still had a moderate risk of debt distress, remained vulnerable to export shocks, and required "highly concessional financing and prudent debt management." The study explains that poor nations can fall back into debt because they are not able to diversify exports or increase revenues to meet strict new borrowing terms. The international community needs to enhance these countries' exports, build needed institutional capacities, and ensure that debt relief is supplemented by other aid.

To obtain a copy of the report, contact:

World Business Council for Sustainable Development
4, Chemin de Conches
1231 Conches-Geneva,
Switzerland

Fax: +41 (22) 839 3131
E-mail: info@wbcasd.org
Web site: www.wbcasd.org

Austrian Government Award Presented to U.S. Comptroller General

In June 2006, Dr. Heinz Fischer, Federal President of the Republic of Austria, presented the Grand Gold Decoration on the Sash, one of his government's highest awards, to David M. Walker, Comptroller General of the United States, at a ceremony held in the President's office. The award recognized Mr. Walker's leadership in developing and implementing the INTOSAI strategic plan. Also attending the ceremony were Josef Moser, head of the Austrian SAI and Secretary General of INTOSAI; Arpad Kovacs, current chair of the INTOSAI Governing Board and Auditor General of Hungary's SAI; and Mrs. Walker. The reception that followed was attended by delegates to the INTOSAI Tsunami Conference hosted by the Austrian SAI.



Dr. Moser, Secretary General of INTOSAI; Mr. Walker, Comptroller General of the United States; and Dr. Fischer, President of Austria.

For additional information, contact the Austrian Court of Audit:

Fax: ++43 (1) 712 94 25

E-mail: intosai@rechnungshof.gv.at

Web site: www.rechnungshof.gv.at

Financial Audit Guidelines Subcommittee

Memorandum of Understanding with IAASB Approved

The Project Secretariat, in close cooperation with technical staff at the International Auditing and Assurance Standards Board (IAASB), reviewed its memorandum of understanding (MOU) with the IAASB during the first months of 2006. The document was approved by the Financial Audit Guidelines Subcommittee (FAS) at its meeting in Namibia in March 2006 and by the INTOSAI Professional Standards Steering Committee in May. The IAASB Board also unanimously approved the MOU at its meeting in New York in May.

I N S I D E
INTOSAI

Subcommittee Membership

The FAS chair still aims to keep the number of subcommittee members at about 10 to ensure an efficient level of communication and the active involvement required to run the subcommittee's work smoothly and oversee the development of the International Standards on Auditing (ISA) and the production of practice notes. Currently, the FAS chair is offering three SAIs membership in the FAS. If all accept, the group will increase to 11 members.

It is encouraging that so many SAIs recognize the importance of this work and are willing to offer time, expertise, and active participation in developing guidelines for financial audit. FAS greatly appreciates this support.

Reference Panel Meetings in Stockholm

The Project Secretariat arranges regular Reference Panel meetings in Stockholm. Two meetings will take place in September 2006—the first on September 11-12 and the second on September 14-15. The first meeting will focus on subjects of interest to experts and back-office experts already active on IAASB task forces and practice note task forces as well as members of the focus group and members of the Court of Accounts expert group. The groups will be given substantial time to discuss in person their specific issues. The second meeting will address experts and back-office experts that have not yet been appointed to a specific task. Members of IAASB's technical staff and INTOSAI experts will participate in both meetings. About 40 experts have been invited to this year's meetings.

IAASB Task Forces at Work

The International Federation of Accountants (IFAC) Web site (www.ifac.org) provides updated information on the IAASB task forces, exposure drafts of ISAs, and other information.

For a complete listing of IAASB task forces where INTOSAI experts are involved, see the FAS Web site.

The subcommittee is also charged with developing practice notes for each ISA to provide additional guidance for auditors in the public sector. Practice note task forces have been set up to deal with this task.

Each of these task forces is responsible for developing practice notes for two to four ISAs. The first two task forces were set up in January 2006 and started their work in February. For a listing of the practice note task forces, see the FAS Web site.

Two additional practice note task forces will be formed during 2006 to develop practice notes for six other ISAs.

Subcommittee Meetings

In March 2006, the SAI of Namibia hosted a subcommittee meeting in Namibia. The participants discussed the draft framework of the Professional Standards Committee, the revision of the MOU between the former Auditing Standards Committee and IAASB, the scope of financial audit guidelines, membership issues, and expert work on different task forces.

On September 25-26, the IAASB will host the next subcommittee meeting in New York.

Practice Notes

Fifteen SAIs submitted comments on the two first practice notes (to ISAs 230 and 240) by the March 31, 2006, due date. The comments have been processed by the experts and finalized by the Project Secretariat. After the subcommittee approves them, they will be sent to the Governing Board for approval at their next meeting and posted on the FAS Web site. The practice notes will be translated into the official INTOSAI languages before they are presented to the next INTOSAI Congress.

The subcommittee will continue to post newly developed guidance on the Web site and encourages all SAIs to comment on the exposure drafts.

Translation of the Financial Audit Guidelines

The issue of translating the financial audit guidelines has been discussed by the subcommittee as well as the Steering Committee of the Professional Standards Committee. On the basis of these discussions, FAS has decided to take the following actions:

- Practice notes will be exposed in English and translated into the INTOSAI official languages after they are approved by the INTOSAI Governing Board.
- ISAs will not be translated into the INTOSAI official languages. The ISAs will be developed in English, and any organization in need of translation must comply with the IFAC translation policy.
- The FAS will develop a policy for SAIs that need to translate the practice notes and other guidance issued as part of the financial audit guidelines into languages other than the official INTOSAI languages.

ISAs will be available in English and will not be translated because the task is too extensive for any one INTOSAI subcommittee or committee to undertake. Any SAI needing a translation will have to make its own arrangements for the translation.

The Project Secretariat will assist in identifying acceptable external translations of the ISAs.

Funding

Finding sources of funding is one of the Project Secretariat's major tasks. Currently, the secretariat is happy to announce that the World Bank, the Asian Development Bank, and the IAASB have provided significant funding for the subcommittee's projects:

FAS Web site

The FAS Web site was updated after the March 2006 subcommittee meeting in Namibia. Current versions of the terms of reference and other steering documents that were reapproved after changes were made by the Project Secretariat are available on the Web site.

It is our aim to keep the information up to date and to offer all SAIs and subcommittee members a reliable source of information.

For additional information, contact the FAS Project Secretariat:

E-mail: projectsecretariat@riksrevisionen.se

Web site: <http://psc.rigsrevisionen.dk/fas>

Committee on IT Audit

Fifteenth Meeting Held in Brazil

On May 16, 2006, Minister Adylson Motta, the President of the Brazilian Court of Audit, welcomed 42 delegates to Brasilia, the capital of Brazil, for the 15th meeting of the INTOSAI Standing Committee on IT Audit. The delegates represented the SAIs of India, Antigua and Barbuda, Austria, Bhutan, Canada, China, France, Japan, Kuwait, the Netherlands, Norway, Oman, Pakistan, Peru, Poland, Qatar, Russia, Sweden, the United Kingdom, and the United States, as well as the INTOSAI Development Initiative (IDI).

Vijayendra N. Kaul, chairman of the committee and Comptroller and Auditor General of India, chaired the working sessions, during which updates on initiatives from previous meetings were discussed. These included the *intoIT Journal*, the committee Web site, measures to counter fraud in an IT environment, cross-organizational country systems, INTOSAI IT audit courseware, and a reference list of materials on performance audit. The committee members discussed their ongoing project on auditing e-government, possible projects to be taken up in the future, cooperation with IDI, and the 5th performance audit seminar.

Several committee members made presentations during the meeting. Their themes were audit information management systems (Bhutan), characteristics of IT-related fraud (China), IT activities in the State Audit Bureau (Qatar), developing informational support for nonfinancial audits (Russia), and auditing the IT system of

the French Ministry of Justice (France). During discussions on the presentation of the Chinese SAI, the Brazilian SAI reported on combating fraud. The Netherlands SAI apprised the committee of developments in the EUROSAI IT Working Group.

The committee decided to undertake a series of new projects on IT governance, e-government risks, IT tools for electronic audit papers, use of the SAP software package in public administration, and auditing application/software development. The committee also decided that the 16th IT Audit Committee meeting will be in Oman in March 2007 and that the 17th meeting will be in Japan in 2008. The 5th Performance Auditing Seminar, on IT governance, will be held before the 16th meeting and will be coordinated by the SAI of the United States.



Delegates to the May 2006 IT Audit Committee meeting in Brasilia.

Work in Progress

The committee is presently working on the following projects.

IT Audit Course: One of the committee's most important functions is designing standardized courses to train auditors in IT audit. The committee has developed an IT audit course containing 10 modules: IT awareness, business continuity planning, IT method awareness, IT controls, computer-assisted audit techniques, data downloading and conversion, audit of developing IT systems, IT security, value-for-money audit, and IT audit organization and management. These modules are being updated by the SAIs of India and Oman, and the committee is working with IDI to develop a 20-hour e-learning course on auditing IT controls (see the e-learning article in this issue).

Auditing E-Government: A task force headed by the SAI of Norway, with members from the SAIs of Canada, India, Sweden, the United Kingdom, and the United States, has issued a document on life-cycle risks of e-government projects. In addition, the committee Web site contains a database of reference material on the work of SAIs and others in the e-government area. The next stage in the project is to analyze audit methods and develop best practice guidance. This will be based on an analysis of the

material SAIs contributed to the database. SAIs have been asked to populate and make use the database so that their experience can be shared and used to develop audit methods.

Countering fraud in the IT environment: The SAI of the Netherlands is the team leader for this project and members include the SAIs of China and Pakistan. The project framework will list and explain (1) how the auditee may utilize IT to build controls for the prevention and detection of fraud, (2) the minimum set of measures the auditee should have in place to safeguard its IT infrastructure and fraud-sensitive information systems, (3) how SAIs can audit items (1) and (2), and (4) how SAIs can use automated tools to analyze financial and logging data to search for possible fraud cases.

For additional information, contact the INTOSAI Standing Committee on IT Audit:

E-mail: cag@cag.gov.in

Web site: www.intosaiitaudit.org

Task Force on the Fight against International Money Laundering

The Accounts Chamber of the Russian Federation organized an international symposium to discuss developments in the work of the INTOSAI Task Force on the Fight against International Money Laundering. The symposium focused on the role of SAIs in developing and implementing national policies and procedures to combat international money laundering, as well as the contributions SAIs themselves can make. Participants focused on two subthemes:



Delegates to the meeting of the Task Force on the Fight against International Money Laundering.

- international programs and the role of national organizations in implementation and
- the interaction of SAIs with other concerned national-level organizations.

SAIs from 18 countries, including members of the INTOSAI task force and other countries from all continents, and representatives of major international and national organizations, attended the symposium.

Welcome addresses to the participants were delivered by

- Dr. Sergey Stepashin, Chairman of the Accounts Chamber of the Russian Federation;
- Mr. Ubaldo Nieto de Alba, President of the Spanish Court of Audit and Secretary General of EUROSAI;
- Dr. Genaro Matute Mejia, Comptroller General of Peru and chairman of the task force; and
- Mr. Dmitriy Ryzhkov, Deputy Chief of Staff of the Government of the Russian Federation.

The task force secretariat, together with the Russian Accounts Chamber, will summarize the ideas and proposals presented at the symposium, which will be discussed during the next meeting of the task force in Lesotho later in 2006. These recommendations and some other materials from the symposium will be placed on the task force's Web site.

For additional information, contact the task force secretariat:

Fax: ++51 (1) 330 32 80, 330 05 12

E-mail: itf_faim@contraloria.gob.pe

Web site: www.contraloria.gob.pe/task_force

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 website: www.idi.no.

IDI's New Strategic Plan for 2007-2012

The IDI Governing Board approved the new IDI strategic plan for 2007-2012 at its yearly board meeting in Oslo in March 2006. More information on the new strategic plan is available online at www.idi.no/english/publications.asp.

IDI/ARABOSAI Capacity Building Program in IT Auditing

After completing a 3-week IT Audit and Instructional Techniques Workshop in Oman in December 2005, new ARABOSAI IT audit champions took part in 3-week pilot audits carried out in some of the region's SAIs. The pilot audits gave them the opportunity to put their new skills into practice and, by developing new case studies, to improve the course material for the forthcoming workshop in IT audit. The first pilot audit was held in Qatar in March 2006, the second in Oman in April-May 2006, and the third in the United Arab Emirates in May-June 2006.

IDI/ISCITA Cooperation Project 2006

A 1-week focus group meeting held in New Delhi, India, in March 2006 initiated the cooperation project between IDI and the INTOSAI Standing Committee on IT Audit (ISCITA). The project's aim is to develop and deploy a 20-hour e-learning course based on selected portions of the ISCITA courseware on IT auditing.

The meeting brought a group of IT auditing experts from AFROSAI-E, ASOSAI, CAROSAI, and the SAI of the United States together with the e-course developers to begin the project and finalize its specifications. The prototype developed was presented for feedback at the ISCITA meeting in Brazil in May 2006. Subsequent construction will continue, with a test version to be delivered within about 4 months to selected SAIs in English-speaking regions.

IDI/AFROSAI-E Strategic Planning Program

In cooperation with AFROSAI-E, IDI will conduct a strategic planning program for the SAIs of Eritrea, Gambia, Kenya, Mauritius, and Swaziland to build their capacities in this area. In April 2006, a planning meeting for the stakeholders was held at the IDI Secretariat in Norway; a design meeting is being held in Mauritius in July 2006.

IDI/CREFIAF Regional Workshop on Performance Auditing

The second phase of the Long Term Regional Training Programme in CREFIAF (African Sub-Saharan Francophone SAIs) came to its planned conclusion with the delivery of a Regional Workshop on Performance Auditing to 30 participants in Cameroon in April 2006. Five new training specialists served as instructors for the workshop, and the region now has a pool of 26 new IDI training specialists.

IDI/ASOSAI Cooperation on Capacity Building

As part of its ongoing cooperation with ASOSAI, IDI implemented a 2-week project in Bhutan in May 2006 to design and develop a new course on the Audit of Procurement. ASOSAI will be delivering the course during the second half of 2006. The six instructors involved are all IDI-certified training specialists from ASOSAI.

IDI/EUROSAI Public Debt Audit Program

A 2-week Russian-language workshop on Public Debt Audit, developed in cooperation with EUROSAI and the INTOSAI Public Debt Committee, was held in Astana, Kazakhstan, in May 2006. Thirty participants from 11 countries of the Commonwealth of Independent States and Mongolia attended the course.

IDI's Liaison with the INTOSAI Community

IDI representatives have attended and reported at the following events in recent months: the OLACEFS Regional Training Committee meeting (Costa Rica), the INTOSAI Public Debt Committee meeting (Argentina), the CREFIAF Congress (Gabon), the inaugural meeting of the INTOSAI Capacity Building Committee (United Kingdom), the INTOSAI Professional Standards Steering Committee meeting (USA), the AFROSAI-E Governing Board Meeting and Strategic Planning Workshop (Tanzania), and the INTOSAI Standing Committee on IT Audit (Brazil).

Contacting IDI

To discuss any of the issues raised in this edition of the IDI Update, contact: IDI:

Telephone: ++47 21 54 08 10

E-mail: idi@idi.no

Web site: www.idi.no

INTOSAI 2006 Events



July	August	September
<p data-bbox="159 394 524 520">29-Aug 9 IDI/ASOSAI Workshop on Performance Audit of Revenue Agency, Mongolia</p> <p data-bbox="180 575 524 632">8-26 IDI/ARABOSAI IT Pilot Audit, Amman, Jordan</p>	<p data-bbox="602 407 1000 491">21-25 IDI/AFROSAI-E Strategic Planning Workshop, Nairobi, Kenya</p>	<p data-bbox="1117 407 1442 491">4-5 Professional Standards Committee meeting, Cameroon</p> <p data-bbox="1117 512 1425 653">6-9 Working Group on Environment Auditing Steering Committee, Vancouver, British Columbia, Canada.</p> <p data-bbox="1143 680 1466 764">11 31st EUROSAI Governing Board meeting, Reykjavik, Iceland</p> <p data-bbox="1057 814 1433 919">11-12 FAS Reference Panel Meeting (for task force experts), Stockholm, Sweden</p> <p data-bbox="1062 953 1401 1010">11-15 ASOSAI Assembly, Shanghai, China</p> <p data-bbox="1062 1079 1422 1184">14-15 FAS Reference Panel Meeting (for newly nominated experts), Stockholm, Sweden</p> <p data-bbox="1062 1247 1450 1304">15-25 FAS meeting, New York, United States</p>
October	November	December
<p data-bbox="152 1423 509 1480">16-19 CAROSAI Congress, Nassau, Bahamas</p>	<p data-bbox="667 1423 1000 1507">1-4 55th INTOSAI Governing Board, Mexico City, Mexico</p> <p data-bbox="602 1562 984 1667">27-29 IV Meeting of the EUROSAI Working Group on IT, Bratislava, Slovak Republic</p>	

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.