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— OF GOVERNMENT AUDITING —



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FOLLOW US ON THE JOURNEY TO PROGRESS

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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. Submission guidelines are located at <http://intosaijournal.org/our-submissions/>.

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# THIS ISSUE

4 Preparing for the Journey

6 Snapshots from Moscow

- *INCOSAI XXIII Highlights and Key Facts*

7 Navigating the Journey

- *Theme I: Information Technology to Develop Public Administration*
- *Theme II: SAI Roles in Achieving National Priorities and Goals*

13 Itinerary Highlights

- *A Journey Through INCOSAI Innovations*
- *Honoring Achievements*
- *Passing of the Gavel*

The Journey Continues

- *New Working Group Focuses on Impact of Science and Technology on Auditing*
- *The Moscow Declaration*

18 The Next Destination

- *INCOSAI XXIV*

# PROG•RESS



## /PROGRESS/

*Noun: forward or onward movement toward a destination; advance or development toward a better, more complete, or more modern condition.*

This issue of the Journal is dedicated to the XXIII International Congress of Supreme Audit Institutions (INCOSAI) held in Moscow, Russia, September 23-28, 2019, and we invite you to join us on a journey toward progress.

The International Organization of Supreme Audit Institutions (INTOSAI) has a rich history that began in 1953, as 34 Supreme Audit Institutions (SAIs) gathered for the inaugural INCOSAI in Cuba. Over the years, INTOSAI has forged several paths lined with progress in auditing, which includes a strategic shift in promoting and implementing professionalization, capacity development, knowledge sharing and value-added initiatives.

Such progress is like climbing a mountain. It is a journey that requires us to work together and remain steadfast in our efforts to reach the summit. It also requires us to prepare and equip ourselves with the right gear.

INTOSAI aims to continuously evolve—to more effectively meet present challenges in public audit while also helping to shape the global accountability community of the future. Key drivers to achieving this vision (the mountain's summit) includes the INTOSAI Strategic Plan 2017-2022 (compass); shared goals and priorities (map); standards and training (guides); and collaborative environments (bridges).

INCOSAI XXIII is one such bridge—helping us progress from where we are now to where we want to be. As host of the 2019 Congress in Moscow, the Accounts Chamber of the Russian Federation (Schetnaya Palata) and its President, Aleksei Kudrin, envisioned a Congress that included vivid and open discussions on the modern role of SAIs and how progress in what we do and how we communicate adds value to the lives of citizens.

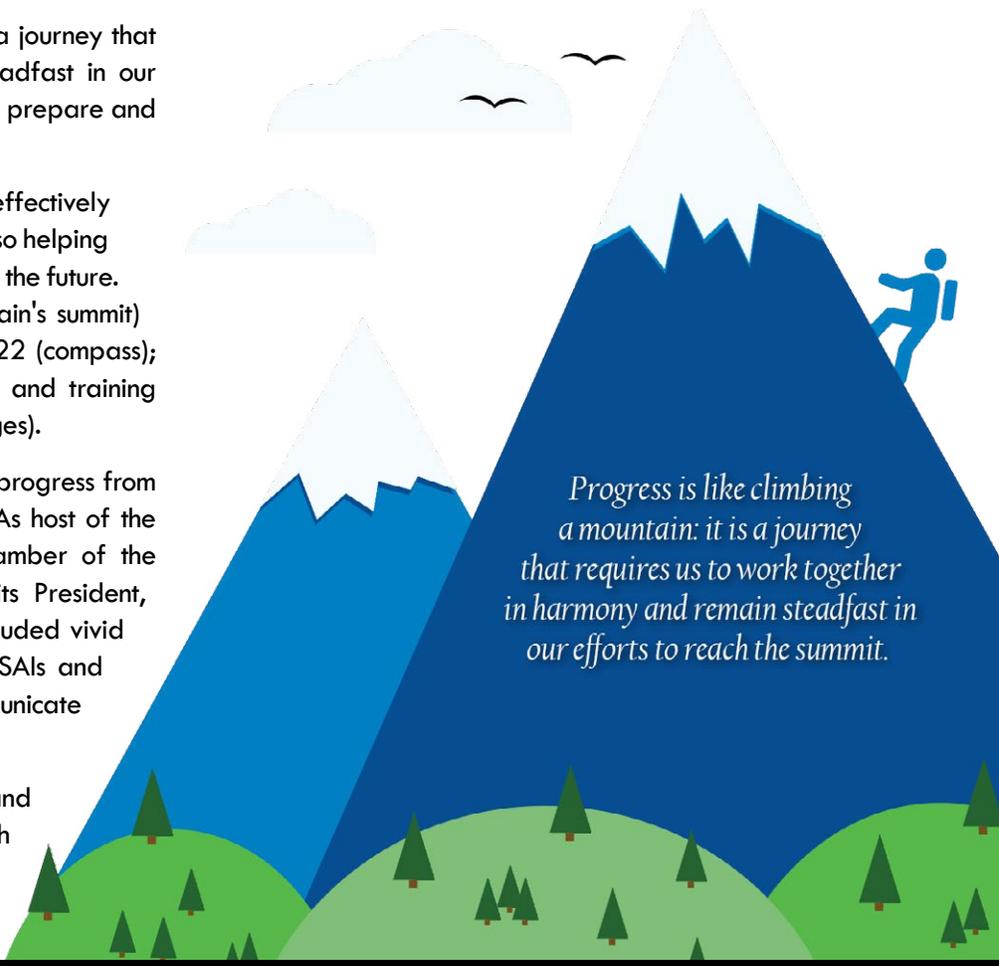
"Trust in public institutions is steadily declining, and SAIs should strive to reverse this trend through the information we share and the audits we perform," Kudrin emphasized.

Recognizing the importance of audit work to society, Kudrin noted that independent evaluations on the effective and legitimate use of public funds can greatly influence the quality of public administration. He also noted the introduction of how the Sustainable Development Goals (SDGs) compel SAIs to expand audit work beyond employing typical audits.

He pointed to re-emphasizing the importance of performance audit, strategic research and government consulting to more effectively and efficiently achieve goals—nationally and globally—and cited a need to develop new SAI roles aimed at responding to urgent issues and extending expertise in consultancy and research.

As the auditing field continues to change, particularly with the onset of the 4th Industrial Revolution and digitalization, so should the auditor's role.

"Problems raised by the auditing community are of crucial importance, as is establishing a complex vision of these issues and taking into account all aspects that directly or indirectly affect solutions," Kudrin affirmed.



*Progress is like climbing a mountain: it is a journey that requires us to work together in harmony and remain steadfast in our efforts to reach the summit.*

These major challenges, trends and approaches were at the forefront of INCOSAI XXIII and are incorporated into the Moscow Declaration, which also reflects essential ideas highlighted within the two primary Congress themes: "Information Technology for the Development of Public Administration" and "The Role of SAIs in Achieving National Priorities and Goals."

The Congress agenda included panel discussions led by the world's most prominent experts, heads of international organizations and private sector representatives. These panels, according to Kudrin, were designed to allow delegates to "look beyond and improve our perception of global challenges" faced today, as well as in the future.

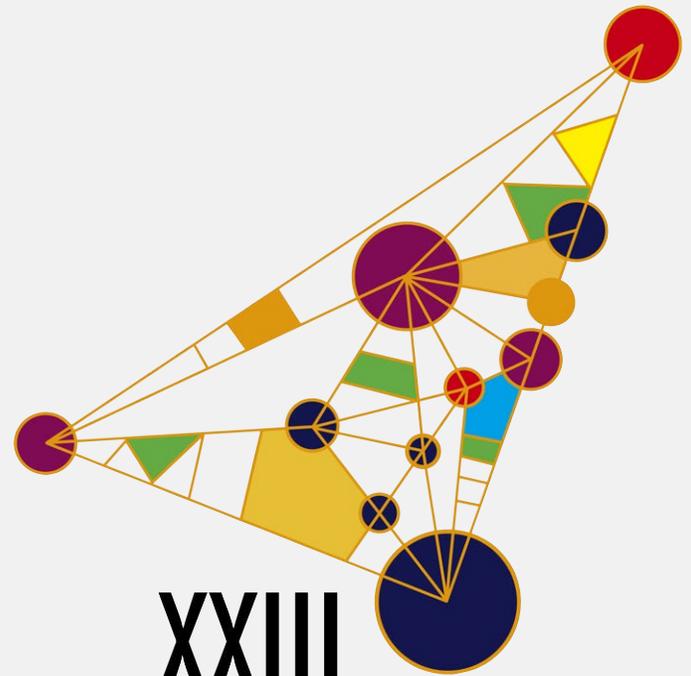
INTOSAI's diversity, breadth and depth of experience "provides a platform that allows different countries to interact and increase effectiveness by exchanging experiences, sharing best practices and developing and implementing international standards, guidance and recommendations," according to Kudrin.

Capitalizing on this shared experience is a distinct advantage to INTOSAI and the community it serves, particularly at the triennial congress, where upwards of 600 INTOSAI members and partner organization representatives united to share insights and best practices designed to generate growth and foster progress.

These shared efforts provide meaning, motivation and a common purpose to make headway in reaching the top of the mountain. Kudrin believes that, surely, such an organization can inspire governments to adopt positive decisions aimed at securing SAI independence and implementing proactive approaches to audit.

There will always be peaks and valleys; however, staying on track by collaborating with, and supporting the work of, colleagues, means we can conquer the rise of the mountain, aspire to reach as high as the clouds with new thoughts and ideas, and exemplify the INTOSAI motto, "Mutual Experience Benefits All."

We appreciate SAI Russia staff for an engaging, thought-provoking event and are grateful to all INCOSAI XXIII participants for creating, and participating in, an exciting new leg of the INTOSAI journey!



# XXIII INCOSAI

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## 2019 RUSSIA

### THE INCOSAI XXIII LOGO:

***Uniting Communication, Cooperation, Coordination***

Inspired by the work of Russian artist Wassily Kandinsky, the INCOSAI XXIII logo is a modern, fine, balanced, movable mechanism that combines several separate elements varying in shape, size and color into a single harmonious structure. Though seemingly simple, this intricate symbol is designed according to strict mathematical laws.

The geometric elements represent institutions of different nations and continents, and the interwoven lines symbolize communication and cooperation among them.



# SNAPSHOT OF INCOSAI XXIII

## KEY FACTS

- 600+ delegates representing 168 Supreme Audit Institutions (SAIs), associate members, partner organizations and global experts attended
- Congress Themes: (1) Information Technology for the Development of Public Administration; and (2) SAI Roles in the Achievement of National Priorities and Goals
- State Audit Institution of the United Arab Emirates (SAI UAE) transferred Governing Board Chairmanship to the Accounts Chamber of the Russian Federation (Accounts Chamber)
- Moscow Declaration adopted, which establishes key Congress outcomes and how the Accounts Chamber will guide INTOSAI through 2022

## AWARDS PRESENTED

- **Elmer B. Staats Award** for best article published by the INTOSAI Journal—two articles earned the award:
  - » "Capitalizing on Standards and Knowledge Sharing to Audit Disaster Recovery Efforts" by Betty Carrion Ruiz, Office of the Comptroller General of the Republic of Ecuador
  - » "SAIs and Climate Change Adaptation," co-authored by Michelle R. Wong, U.S. Government Accountability Office (GAO), and Willemien Roenhorst, Netherlands Court of Audit
- **Jörg Kandutsch Award** for meritorious services in government auditing presented to the Office of the Comptroller General of the Republic of Costa Rica (SAI Costa Rica)
- **SAI Young Leader Best Change Initiative Award** for the young leader demonstrating the highest level of innovation, impact, quality, inclusiveness, personal growth and community values presented to Fallon Stephany Arias Calero, SAI Costa Rica

## GROUNDBREAKING DECISIONS AND ENDORSEMENTS

- INTOSAI Working Group on Impact of Science and Technology on Auditing established—SAI UAE (Chair) and U.S. GAO (Vice Chair)
- Sustainable Development Goals (SDGs) integrated into the Working Group on Key National Indicators leading to the creation of the Working Group on SDGs and Key Sustainable Development Indicators
- INTOSAI Principle (INTOSAI-P) 50, "Principles of Jurisdictional Activities of SAIs," endorsed



# USING INFORMATION TECHNOLOGY TO DEVELOP PUBLIC ADMINISTRATION

"With proper application of Information Technology and better audit methods, we can improve the lives of our citizens."—Hu Zejun, Auditor General, National Audit Office of the People's Republic of China (CNAO).

Information Technology (IT) has significantly influenced all aspects of society and continues to open prospects to improve the efficiency and quality of decision-making and problem-solving processes.

The XXIII International Congress of Supreme Audit Institutions (INCOSAI) addressed IT—its role and its ability to improve public administration—through Theme I, "Using IT to Develop Public Administration," dialogue, and thematic discussions highlighting big data audit and analytics in Supreme Audit Institution (SAI) work along with possible challenges and coping strategies.

## ***Improving Public Administration***

Using IT in public administration has evolved from digitization to the current era of big data, which has led to substantial data proliferation and diversification. Focusing on data as a means to innovate and optimize positively impacts decision-making, enhances coordination and increases accuracy and transparency.

Dr. Harib Saeed Al Amimi, President of the United Arab Emirates (UAE) State Audit Institution, provided delegates with a national 10-year timeline illustrating how the nation has evolved from simple office automation to the issuance of a strategy that addresses artificial intelligence complexities.

IT enriches the potential to perceive, predict and manage risk factors, accelerate economic development, improve methodologies and enhance public service quality.

"Well-functioning IT systems can also enhance the delivery of services and programs that are critical to the health, safety, and wellbeing of citizens," emphasized Gene L. Dodaro, U.S. Comptroller General and head of the Government Accountability Office.

With a surge in mobile connectivity, cloud computing, big data and artificial intelligence, new technological innovations have generated exponential data growth, and social media has increased public access to data.

Data has become a basic strategic resource—essential in optimizing capabilities with the potential to enhance transparency through data disclosure; increase effectiveness



through data sharing; strengthen decision-making through data analysis; and better target goods and services through data integration. Achieving such benefits hinges on a successful data strategy.

Practices in planning and implementing data strategies vary, and public organizations continue to face numerous challenges in data disclosure, sharing, integration, analysis, application and security.

In his presentation to Congress delegates, Janar Holm, Auditor General, National Audit Office of Estonia, addressed data sharing and noted that, when confronted with the problem of silos in public administration, the solution is not to collect more data but to create integrated data systems.

Holm also questioned the health of the "e-state" and believes big data audits and data integration will demonstrate significant achievements.

**Big Data Auditing and Analytics in SAI Work**

As governments increasingly implement data management strategies, the need for SAIs to conduct big data audits has become more prevalent. This has been long-recognized within the INTOSAI community, as evident in the establishment of the INTOSAI Working Group on Big Data in 2016.

Big data audits, which can improve audit quality and efficiency and further enhance SAI roles in facilitating performance, transparency, and accountability, are vital components in good governance and sustainable development.

Ms. Hu echoed these sentiments and shared several CNAO big data audit examples as references, noting how cross-sectoral analytics can result in better-targeted public sector services.

While many believe big data auditing revolves around collecting and analyzing massive amounts of information, it involves much more. Encompassing the "5M" characteristics—Multi-source, Multi-perspective, Multi-relationship, Multi-technique and Multi-mode—big data auditing is a brand new embodiment of audit work that facilitates the evolution from audit sampling to the population; audit parts to the whole; and micro to macro and provides new methods to improve audit quality and efficiency by:

- **Removing resource limitations, improving audit efficiency and expanding audit coverage.** Data mining and analysis enables an intelligent, all-data audit model where "sample=population" is possible. Big data audits allow for analysis prior to on-site auditing, enhancing on-site

audit accuracy and decreasing field work time. Big data audits also facilitate regular monitoring, which improves audit work quality.

- **Improving SAI ability to issue early warnings on economic and social risks.** Big data audit helps (1) deliver more objective, reliable and timely information through data analysis; (2) identify potential risks through predictive analysis; and (3) provide wider-scale recommendations aimed at decision-makers through in-depth analysis.

- **Broadening SAI horizons to promote national sustainable development.**

Big data audit traces economic activities in digital circumstances, allowing SAIs to evaluate public sector performance, transparency and accountability more accurately and timely, which facilitates SAI contributions toward achieving national and global goals; building a transparent, clean, efficient government; and promoting good governance by closely following national sustainable development strategies, relevant policy implementation, and allocation and use of public funds.

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*"Data access, analysis and insight will continue to be an essential part of SAI work, as technological, economical and societal developments continue to evoke transformation."*

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Data access, analysis and insight will continue to be an essential part of SAI work as technological, economical and societal developments continue to evoke transformation.

Jean Goulet, representing the Office of the Auditor General of Canada, addressed social media's impact on auditing, touting its positive benefits, as social media analysis can be a mechanism for SAIs to uncover the most pressing public service issues that a nation's citizens want improved.

The World Bank's Manuel Vargas also highlighted "putting people first," the GovTech Global Partnership motto. GovTech, a mechanism housed at (and managed by) the World Bank, unites key stakeholders at the forefront of digital governance. In his presentation, Vargas outlined a whole-of-government, people-focused approach to public sector transformation through digitalization and provided real-world examples of citizen-centric, transparent, accessible services.

Even though SAIs work within varying national conditions, they face similar challenges, primarily on two fronts—domestic and external. Domestically, trends point to a general lack in big data thinking, professional expertise and IT infrastructure, while external barriers include limited access to data due to technical issues, cost and quality. Having no mandate for obtaining electronic data from audited entities is also a key obstacle.

Research, along with practical experience, suggests some potentially successful measures to overcome issues related to IT and big data, such as developing big data audit plans for short-, medium- and long-term solutions; strengthening audit standards; and enhancing regional and international cooperation.

**Staying on the Mountain's Trail to Document Progress**

Public administration relies on IT to improve risk awareness, prediction and management capabilities, as well as public service quality. Data, used efficiently, can provide a more comprehensive and reliable basis to respond to current and emerging challenges.

"Society is increasingly demanding quality public services, and there is a need to clarify audit functionality choices in the field of public administration," stated Aleksei Kudrin, President of the Accounts Chamber of the Russian Federation, in an earlier address to Governing Board members.

As a professional organization advocating public sector auditing, INTOSAI, and the diverse experience of its members, has an unmatched capability in harnessing and sharing knowledge, capitalizing on cooperation among SAIs, and coordinating with relevant international entities to develop guidelines and encourage IT use and development on a global scale.

Continuing collaborative efforts in discovering best practices in how to employ IT and strengthen data utilization to stay on the mountain's trail, INTOSAI is well-positioned to exemplify its motto, "Mutual experience benefits all," while steadfastly moving forward with the journey toward progress.

# SAI ROLES IN ACHIEVING NATIONAL, GLOBAL PRIORITIES AND GOALS

“The global environment is changing. There is a digitalization of all areas of activity. We must be one step ahead in approaches, in methodology, in organizational culture. We must adhere to standards, but also be innovative.”—Dmitry Zaitsev, Accounts Chamber of the Russian Federation.

In keeping with the International Organization of Supreme Audit Institutions (INTOSAI) mission to continuously improve government auditing and Supreme Audit Institution (SAI) capacity development, Theme II of the XXIII INTOSAI Congress (INCOSAI), “The Role of SAIs in Achieving National Priorities and Goals,” expanded upon previous INCOSAI discussions on necessary steps for SAIs to strategically evolve and remain relevant as institutions of great value to society.

Fundamental changes in public auditing and public policy worldwide, along with increased expectations, have created a new environment in which SAIs operate. Recent changes include the adoption of the United Nation’s 2030 Agenda and the Sustainable Development Goals (SDGs); the data revolution; the International Framework of Professional Pronouncements (IFPP) migration; and obligations arising from International Standards of Supreme Audit Institutions (ISSAI) 12, which focuses on the value and benefits of SAIs.

While many SAIs have managed to become (and remain) agile, effective, independent institutions, there is no common formula for success. Theme II provided a forum for SAIs to exchange experiences while adapting to public sector auditing developments, responding to stakeholder needs, and making progress towards achieving national priorities and goals. A panel of experts from the SAIs of Costa Rica, Finland, Italy, Russia, South Africa, USA, and the INTOSAI Development Initiative (IDI) took the stage to discuss how SAIs can strategically contribute to such efforts.

## **SAI Roles—Ongoing and Anticipated Changes**

Public governance continues to become more complex. Stakeholders are increasingly seeking results-oriented accountability.

Underlining the significance of accountability, Kimi Makwetu, Auditor General of South Africa, noted, “Our ability to inspire and strengthen government accountability is the ultimate indicator of our success and impact as SAIs.”

The adoption of Agenda 2030 added a new dimension requiring SAI work to include SDG audits. When asked about the challenges for SAIs in auditing SDGs, INCOSAI participants identified three main issues: data access and quality; developing and using appropriate methodologies; and professional skills.

As governments are transforming to more effectively meet national and global goals, SAIs must similarly evolve. While the impact of SDG audits on SAI roles is not yet fully realized, shifting SAI activities from “accountability for process” to “accountability





for performance," is even more important for improving accountability and efficiency in public governance.

#### **Public Auditing—A Strategic Approach, Direction, Challenges**

An emerging role for SAIs is one as a strategic partner to government, particularly given the institutional knowledge SAIs can contribute to long-term national objectives.

While a strategic approach tends to focus on various elements of the policy cycle, SAI mandates, and the context in which the SAI operates, are additional factors to consider, including the ability to address overarching governance and strategic issues; evaluate public awareness, civic engagement and data openness; and assess audit inclusiveness.

Data availability has created additional demands on both governments and SAIs. Effectively employing public data contributes to greater transparency and accountability, and SAIs are uniquely positioned to contribute by ensuring the quality, reliability and accuracy of that data.

Auditing inclusiveness is a key point within the 2030 Agenda. "A person who gets excluded on one dimension, gets excluded on other dimensions," Archana Shirsat, IDI Deputy Director General, highlighted in her presentation. The agenda's principle to "leave no one behind" can be a driving force in conducting audit work by assessing inclusion while examining national preparedness and implementation mechanisms.

An estimated 70 SAIs are currently working together under the joint INTOSAI Knowledge Sharing Committee/IDI project on assessing national SDG implementation preparedness.

This project will provide valuable information on common challenges, emerging good practices and the way forward.

#### **Using Non-Audit Products to Enhance Audit Impact**

An agile and strategic government creates a need for SAIs to reinforce the impact of public auditing, which can include non-audit products such as position papers, best practice frameworks, and documents that promote a better understanding of technical issues.

In an advisory role, a SAI can provide non-audit products to enhance good governance while maintaining the integrity, objectivity and independence vital to SAI work. INCOSAI participants rated potential loss of independence as the most significant risk for a SAI providing advisory services.

SAIs have rich experience in providing recommendations on enhancing good governance, and INCOSAI delegates pointed to some strategies that could prove more effective in communicating such recommendations:

- Establishing good relationships and engaging in two-way communication that includes constructive and open dialogue with auditees and other stakeholders;
- Benchmarking at public sector and state-owned enterprise levels;
- Performing systematic follow-up of recommendations;
- Increasing the awareness of and educating stakeholders on SAI roles and responsibilities;



- Providing easy-to-understand, practical, visually-friendly reports and recommendations; and
- Enhancing communications with experts.

#### **Enhancing Audit Quality Through Analytics**

A capacity to manage, analyze and interpret performance and evaluation data is important for conducting audits, as are nurturing a culture of evaluation and foresight within SAs and building necessary skills.

Data analysis, analytics, Artificial Intelligence (AI) and machine learning are innovations that make data valuable in promoting the efficiency, accountability, effectiveness and transparency of public administration. Developing problem-solving and data analytics skills that allow auditors to identify patterns within the sheer quantity of data available is crucial for SAs.

"Auditors of the future"—staff within SAs who can deal with the challenges of the future, including using data analytics, AI, and innovation, being knowledge exchangers, producers of foresight—can help SAs integrate innovate approaches into audit work.

"The new normal means we need to learn new things every day," emphasized Tytti Yli-Viikari, Auditor General of the National Audit Office of Finland, during her presentation on adopting an experimental mindset.

Reflecting on how INTOSAI could contribute to raising auditors of the future, Yli-Viikari noted that exchanging lessons learned, using platforms to exchange results of our experimentations, and learning from our stakeholders are key steps to building the capacities of auditors and audit teams. Multidisciplinary teams can be useful, as they are able to provide a diversified look at a problem.

INCOSAI participants took part in a multifaceted dialogue highlighting SA experiences and uncovered new ways to increase the value and benefits SAs contribute to global public policy changes. Today's circumstances call for better audit quality and new audit approaches and require SAs to prepare for emerging challenges and aptly respond to changes in national governance.

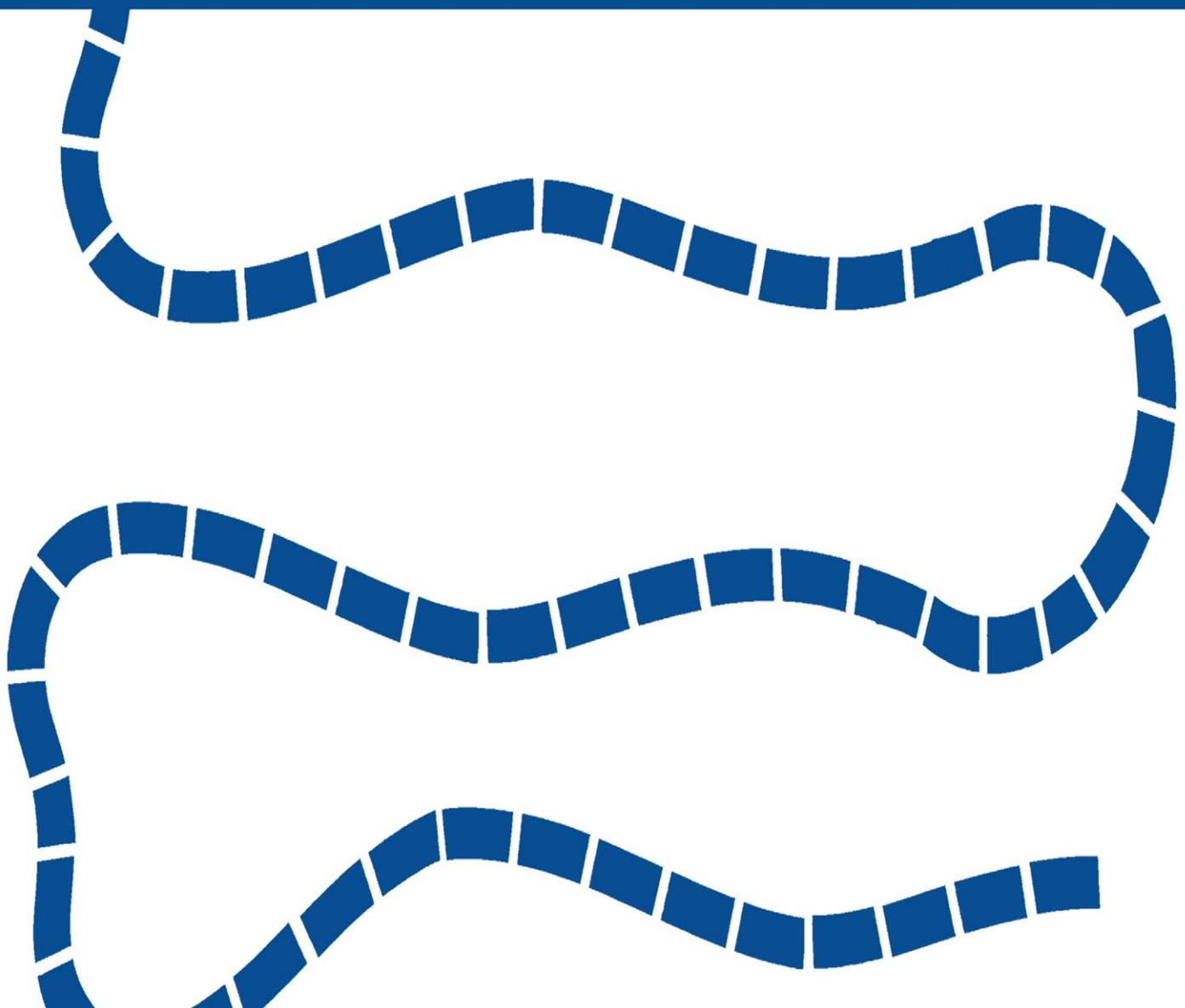
As Marta Acosta Zúñiga, Comptroller General of the Republic of Costa Rica noted, "We have different abilities and capacities, but it is important for all of us to achieve national goals."

# BRIDGING THE GAP

*From snapshots to stamps, the XXIII INCOSAI—a bridge helping us get to where we want to be—featured new and interactive ways to enhance our journey toward progress! Click on the icons below to learn more about each innovation and click on the explanations to unveil event images.*



INCOSAI INNOVATIONS



# AND THE AWARDS GO TO...

The International Organization of Supreme Audit Institutions (INTOSAI) presented three awards at the XXIII Congress in Moscow, Russia—the Jörg Kandutsch, Elmer B. Staats and Supreme Audit Institution (SAI) Young Leader (SYL) Awards.

Dr. Margit Kraker, INTOSAI Secretary General, presented the 2019 Kandutsch Award to Marta Acosta Zúñiga, who accepted the award on behalf of the Office of the Comptroller General of the Republic of Costa Rica this year for the SAI's outstanding accomplishments, as well as exemplary and sustained leadership.

The 2019 Staats Award for exceptional contributions to the INTOSAI Journal was truly memorable this year, as Gene L. Dodaro, United States Comptroller General, presented the award to three esteemed authors: Betty Carrion Ruiz, Michelle R. Wong and Willemien Roenhorst. Ruiz, Office of the Comptroller General of the Republic of Ecuador, highlights using INTOSAI standards and experiences from other SAIs as references in auditing national disaster recovery efforts in her article, "Capitalizing on Standards and Knowledge Sharing to Audit Disaster Recovery Efforts." Wong (U.S. Government Accountability Office) and Roenhorst (Netherlands Court of Audit) co-authored the second article earning the Staats Award. The article, "Supreme Audit Institutions and Climate Change Adaptation," discusses the significance of climate change adaptation and shares challenges SAIs may face in auditing this crosscutting issue.

Einar Gørrissen, INTOSAI Development Initiative Director General, and Pamela Monroe-Ellis, Auditor General of Jamaica, presented Fallon Stephany Arias Calero, Office of the Comptroller General of the Republic of Costa Rica, with the inaugural SYL Best Change Initiative Award presented to the young leader demonstrating the highest level of innovation, impact, quality, inclusiveness, personal growth and community values.

*Pictured (top to bottom): Marta Acosta Zúñiga, Comptroller General of the Republic of Costa Rica, celebrates winning the Kandutsch award; Dr. Pablo Celi de la Torre, Comptroller General of the Republic of Ecuador, accepts the Staats award on behalf of Betty Carrion Ruiz; Michael Hix, GAO International Relations Director, accepts the Staats award on behalf of Michelle Wong; Cornelis van der Werf, Secretary General of SAI Netherlands, accepts the Staats award on behalf of Willemien Roenhorst; and Fallon Stephany Arias Calero, SAI Costa Rica, accepts the SAI Young Leader award.*



# PASSING OF THE GAVEL

## UAE Hands Over INTOSAI Chairmanship to Russia



In an official ceremony held at the Manege Exhibit Hall in Moscow, Aleksei Kudrin, President of the Accounts Chamber of the Russian Federation, assumed Chairmanship of the International Organization of Supreme Audit Institutions (INTOSAI) from Dr. Harib Saeed Al Amimi, President of the State Audit Institution of the United Arab Emirates (UAE).

Dr. Al Amimi, outgoing Chairman, shared his honor in representing INTOSAI for the past three years.

"This organization represents the best of international coordination and cooperation. As public sector external auditors, we are in the privileged position to look across the whole spectrum of government activity. To share our experiences with others from our regions and beyond provides an added dimension to our organizations."

He also noted the bold agenda SAI Russia has taken on that includes "developing many ideas of innovation, relevance and the future role of Supreme Audit Institutions (SAIs)."

In his address to Congress delegates, Kudrin, incoming Chairman, confirmed the robust plan that has been designed to guide INTOSAI for the next three years. He also affirmed the importance of the Accounts Chamber role in leading the organization.

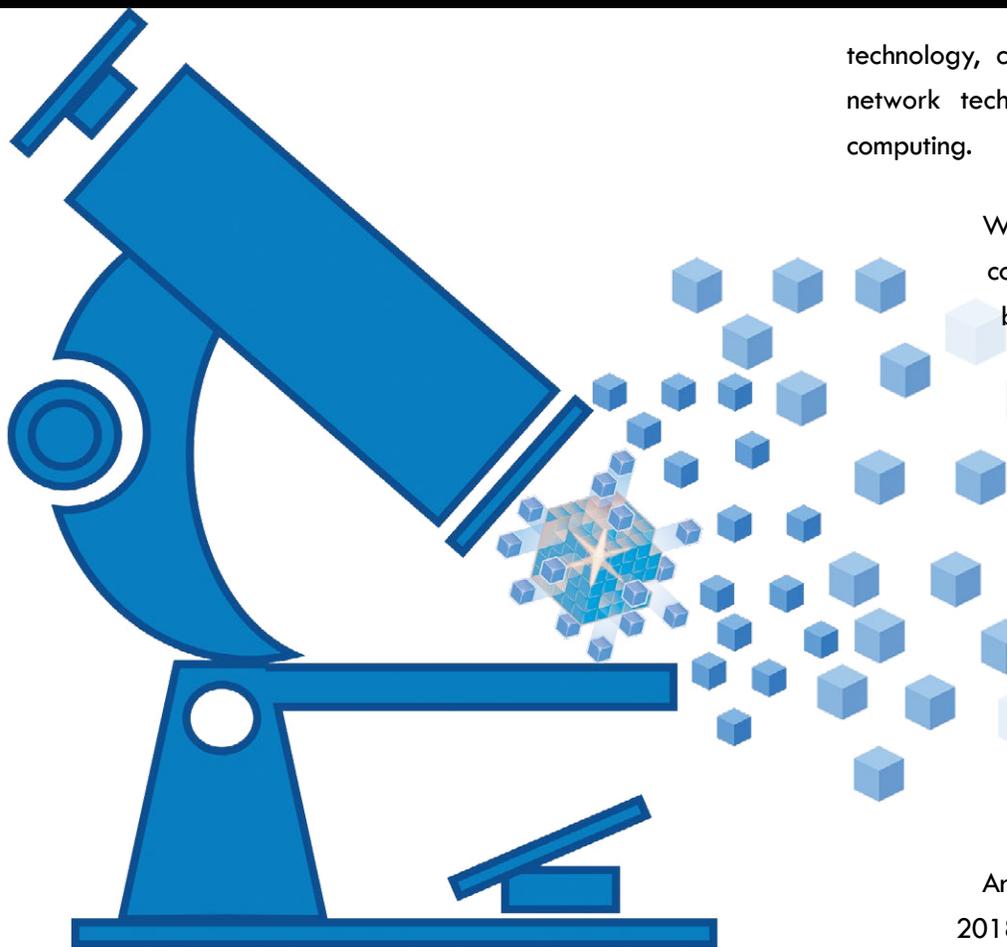
Kudrin emphasized SAIs as objective sources of information to inform decision-making and noted the importance of contributing to international audit standards, enhancing SAI collaborative efforts to build capacity, and adding value to the lives of citizens.

Kudrin has consistently held, "Our citizens want to see clear results of our work. People expect our recommendations to the government to be more balanced."

The Accounts Chamber, as INTOSAI Chair, aims to accomplish two all-embracing goals in particular:

- Increase the value of SAIs by developing consulting and research roles without risk to independence, which, in turn, will positively influence the lives of citizens; and
- Create an electronic platform that consolidates best practices, staff training programs and information about new technologies that SAIs can employ to facilitate implementation efforts.

"It is an honor and a great responsibility for us, and I am confident that we will accomplish this mission properly," Kudrin concluded.



## NEW WORKING GROUP FOCUSES ON IMPACT OF SCIENCE & TECH ON AUDITING

The Working Group on Impacts of Science and Technology on Auditing (WGISTA) was officially formed at the XXIII International Organization of Supreme Audit Institutions (INTOSAI) Congress in Moscow.

Chaired by the State Audit Institution of the United Arab Emirates (UAE) with the U.S. Government Accountability Office (GAO) acting as Vice Chair, the WGISTA will focus on key trends in areas, such as artificial intelligence, blockchain

technology, cybersecurity, data analytics, 5G cellular network technology, machine learning and quantum computing.

WGISTA primary strategic objectives include conducting environmental scanning; sharing best practices; maintaining expertise within Supreme Audit Institutions (SAIs); applying science and technology in auditing; and developing competencies required by SAIs and auditors.

The WGISTA concept evolved from the work of the Supervisory Committee on Emerging Issues, which identified science and technology trends as key issues that would increasingly affect governments and SAIs in the future.

An interim task force was established at the 2018 INTOSAI Governing Board meeting in Moscow, Russia, to develop Terms of Reference for the new working group. The task force, led by SAI UAE and U.S. GAO, included the American Institute of Certified Public Accountants; Audit Board of the Republic of Indonesia; China National Audit Office; Institute of Internal Auditors; INTOSAI Development Initiative; Office of the Comptroller and Auditor General of India; Organization for Economic Cooperation and Development; Pacific Association of Supreme Audit Institutions; United Nations Department of Economic and Social Affairs; and the World Bank.

With the WGISTA established, INTOSAI now has a forward-looking working group to monitor potential impacts that science and technology may have on the audit profession; share this specialized knowledge and experiences; and ensure INTOSAI's work remains relevant and impactful.

# SUMMARY OF THE MOSCOW DECLARATION



At the XXIII International Organization of Supreme Audit Institutions (INTOSAI) Congress (INCOSAI), the Moscow Declaration was endorsed, which establishes key Congress outcomes, helps guide INTOSAI's future and comprises results from the comprehensive thematic discussions on "Information Technologies for the Development of Public Administration" and "The Role of Supreme Audit Institutions in the Achievement of National Priorities and Goals."

The declaration also informs INTOSAI and member Supreme Audit Institution (SAI) future activities and strategies while taking into account the Sustainable Development Goals (SDGs), as well as fundamental changes in public auditing and public policy worldwide.

SAIs and INTOSAI commit themselves to provide independent external oversight on achieving nationally agreed upon targets (including those linked to the SDGs); effectively respond to opportunities brought by technological advancement; and enhance the impact of SAIs, including commitments to:

- Contribute to more effective, transparent and informative accountability for outcomes;
- Develop a strategic approach to public auditing to support achieving national priorities and the SDGs;
- Enhance public auditing value by extending the provision of audit-based advice on important and strategic issues to parliament, government and public administration;
- Promote the principle of availability and openness of data, source code and algorithms;
- Make better use of data analytics in audits, including developing adaptation strategies and experienced data analytics teams and introducing new techniques in public audit practices;
- Foster an experimental mindset;
- Extend focus on identifying risk areas, raising awareness of risks and managing systemic ones;
- Nurture "auditors of the future" and act as strategic players, knowledge exchangers and foresight producers;
- Address inclusiveness when conducting audits and follow the principle of leaving no one behind; and
- Establish productive interaction with auditees and enhance cooperation and communication with stakeholders.

Read the Moscow declaration in its entirety [here](#).



## BRAZIL'S TRIBUNAL DE CONTAS DA UNIÃO SET TO HOST NEXT INCOSAI IN 2022

The Tribunal de Contas da União, Brazil's Supreme Audit Institution (SAI), will host the XXIV International Organization of Supreme Audit Institutions (INTOSAI) Congress (INCOSAI), the largest international forum for the audit community.

"It is a great honor for us," noted Bruno Dantas, Minister, Tribunal de Contas da União, who thanked participants in supporting Brazil's candidacy, noting that the SAI, the nation and its citizens welcome the event and look forward to ensuring its success in 2022.





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