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The Asian Journal of Government Audit is published twice in a year in English on behalf of the Asian Organisation of Supreme Audit Institutions (ASOSAI). The Journal is an official organ of ASOSAI and has the objectives of promoting sound and effective State Audit Systems and providing ASOSAI members with a forum for sharing of experiences in different areas of State Audit. Articles, Special Reports, News items and other material on State Audit and related fields are invited for inclusion in the Journal.

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Editorial

I am happy to present the April 2010 issue of the Asian Journal of Government Audit on behalf of ASOSAI. The journal is official organ of ASOSAI providing information on the various activities in ASOSAI, as also news and developments in INTOSAI. I am thankful to all the members who have liked the revamped journal.

This issue covers the highlights of the 59th Governing Board meeting of INTOSAI, historic agreement between INTOSAI and donor community, ASOSAI activities and deliberations during ASOSAI knowledge sharing seminar, ASOSAI sponsored workshops and training activities, status of updation of ASOSAI strategic Plan, report on development of 9th Research project and steps taken to enhance cooperation between ASOSAI and EUROSAL, apart from regular features like new heads of SAls and activities of various members SAls.

This issue includes two significant articles contributed by SAI India on "Accountability framework for a more secure world : Shared responsibilities of SAls" and Skill and Competency of Auditors contributed by SAI Nepal. We hope that these articles will be of interest and value to our community. Your constant feedback and inputs would spur us to improve the contents of the journal. I request readers to send us articles for future issues at ir@cag.gov.in.



(JAGBANS SINGH)

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New Heads of SAs

Indonesia

Mr. Hadi Poernomo was inaugurated as the chairman of State Audit Board (BPK) of Indonesia on October 26th, 2009, succeeding the former chairman, Dr. Anwar Nasution. Along with his inauguration, the vice chairman, Mr. Herman Widyandana and seven other members of the Board also started their five year term.

Mr. Poernomo, born on 21 April 1947 in Pamekasan, Indonesia, was a former Director General for taxation of Indonesia. Mr. Poernomo stated that, during his chairmanship, he aims to increase transparency and accelerate its reporting procedure. Also, he expressed his willingness to increase synergy with other relevant auditing bodies of Indonesia.

Details of his educational background and professional experience are as follows:



Educational Background

1. Finance Institute, Accounting Major, Ministry of Finance, graduated in 1973, State Registered Accountant Number D786
2. Diploma Academy of Tax Accountant, Director General of Taxation, Jakarta, graduated in 1969

Professional Experience

1. Chairman of the Audit Board of the Republic of Indonesia, 2009-2014
2. Head of Economic Field of Strategic Analysis Council, State Intelligence Agency, 2006
3. Director General of Taxation, 2001
4. Director of Tax Audit and Investigation, Director General of Taxation, 2000
5. Head of Sub Directorate of Tax Investigation, Head Office of Director General of Taxation, Jakarta, 1998
6. Division Head of Tax Audit and Investigation, Tax Regional Office of Manado, North Sulawesi, 1996
7. Auditor in Directorate of Audit, Investigation and Regional Control, Head Office of the Director General of Taxation, 1980
8. Auditor in Audit Division, Tax Regional Office of Jakarta, 1973
9. Auditor in Private Tax Office, Jakarta, 1969
10. Officer in the Head Office of Director General of Taxation, 1965

59th Governing Board Meeting Held in Cape Town South Africa

INTOSAI's annual Governing Board meeting was held in Cape Town, South Africa, November 16–18, 2009. Mr. Terence Nombembe, Auditor General of South Africa, hosted the meeting in his capacity as organizer of the upcoming XX INCOSAI that will be held in Johannesburg in November 2010. The board members—18 heads of SAIs from all INTOSAI regions—were joined by observers representing committees, working groups, and task forces for 2 days of discussion and deliberation on a range of important issues. In addition, the board received reports from the goals chairs and approved the annual reports of the General Secretariat, the INTOSAI Development Initiative.

Finance and Administration Committee

Mr. Osama Jafar Fageeh, the chair of the Finance and Administration Committee, updated the board on the committee's activities over the past year; he also reported on the activities of the task forces on donor funding and the INTOSAI strategic plan.

Professional Standards Committee

All goal chairs provided reports. Mr. Henrik Otbo, Auditor General of Denmark, reported on the Professional Standards Committee, focusing on the need to increase awareness of the International Standards of Supreme Audit Institutions (ISSAI) among SAIs and develop a structure or protocol to permanently maintain the ISSAIs.

Goal 2: Capacity Building

Mr. Ahmed El Midaoui, President of the Court of Accounts of Morocco, reported on goal 2, capacity building. Over the past year, the goal 2 subcommittee led by the United Kingdom's National Audit Office (NAO) has presented its guide, *Building Capacity in SAIs*, which has been translated and is now available in all official INTOSAI languages on the Capacity Building Committee Web site at <http://cbc.courdescomptes.ma>; work is also under way on Russian and Chinese editions. In addition, the NAO has printed editions and sent them to all INTOSAI members in accordance with their expressed language preference. The committee also reached out to the SAI of India as the chair of the goal 3 Knowledge Sharing Committee to ensure broader promotion. The committee is working on the development of two additional guides: *Introducing Professional Qualifications for Audit Staff*, *A Guide for Supreme Audit Institutions*, and *How to Increase the Use of Audit Reports*.

- Over the past year, IDI has developed the following guidance material and handbooks:
 - *Capacity Building Assessment Guide*,
 - *Learning for Impact—A Practice Guide for SAIs*,
 - *IDI/ASOSAI Handbook on Quality Assurance in Financial Auditing*, and
 - *Strategic Planning Handbook*

- A set of internal performance indicators has been developed to measure success in achieving IDI's mission.
- IDI has played an active role in the donor funding memorandum of understanding.
- IDI's annual report will be distributed electronically and is available at www.idi.no.

Goal 2: Capacity Building

Mr. Vinod Rai, Comptroller and Auditor General of India, reported on goal 3, knowledge sharing. The Knowledge Sharing Committee has nine working groups and two task forces. Highlights from those reports include the following:

- The Working Group on Public Debt defined a list of experts in public debt auditing (www.wgpd.org.mx).
- The Working Group on IT Audit has six ongoing projects; *Guidelines for Auditing Systems Development* has been completed (www.intosaiitaudit.org).
- The Working Group on Privatization, Economic Regulation, and Public-Private Partnerships developed executive summaries of its guidelines as part of efforts to build an online database of official INTOSAI documents (www.nao.gov.uk/intosai/wgap/home.htm).
- The Working Group on Environmental Auditing enhanced its Web site (www.wgea.org) and held its largest meeting to date, with 180 participants from 66 countries.
- The Working Group on Program Evaluation completed its report on program evaluation, which can be used as an introduction to evaluation for SAls.
- The leadership of the Working Group on the Fight Against International Money Laundering and Corruption was transferred to the Central Auditing Organization of Egypt, which developed a new Web site, www.wgfacml.cao.gov.eg. The working group also circulated a questionnaire seeking to identify country regulations, policies, strategies, and programs SAls can use to detect and prevent corruption and money laundering.
- The Working Group on Accountability and Audit of Disaster-related Aid prepared a first draft of guidance for the preparation, implementation, and reporting of audits on disaster-related aid and has a check list for awareness of fraud and corruption (<http://eca.europa.eu/intosai-aada>).
- The Working Group on Key National Indicators completed a draft guide to key terms and concepts, which is available at www.ach.gov.ru/en/intosiakni.
- The Working Group on the Value and Benefits of SAls prepared and distributed a principle paper on that subject for the XX INCOSAI; the paper is available at www.incosai2010.org.
- The Task Force on the Global Financial Crisis held its first meeting in Washington in June and July 2009. Three subgroups were formed and the proceedings are available on the INTOSAI Web site.

INTOSAI and the Donor Community Sign Historic Agreement and Plan the Way Forward

On October 20, 2009, representatives from countries and donor institutions and the Chair of the INTOSAI Governing Board signed a memorandum of understanding (MOU) that paves the way for stronger capacity building of supreme audit institutions (SAI). Organized by the Belgian government and the European Commission, the signing ceremony was held in a large salon framed by glass walls and a glass ceiling that appropriately reflected the transparency the agreement is expected to foster.



(back row, left to right) Jørgen Kosmo (Norway), Gregory G. Teu (Tanzania), John Muwanga (Uganda), Philippe Roland (Belgium).

INTOSAI representatives at the signing of the MOU in Brussels: (front row, left to right) Gene Dodaro (United States of America), Arturo González de Aragón (Mexico), Osama Fageeh (Saudi Arabia), Josef Moser (Austria), Ahmed El Midaoui (Morocco), Frank Vanstapel (Belgium);

The signing ceremony was the result of almost 2 years of effort on the part of the donor community and the INTOSAI donor funding task force led by Gene Dodaro, Acting Comptroller General of the U. S. Government Accountability Office (GAO). In September 2009, the Secretary General electronically distributed the MOU to the Governing Board members and received their approval of it. The board members reconfirmed their approval and support for the ongoing efforts of the donor funding task force at the Governing Board meeting in Cape Town, South Africa, in November 2009.

Technical Meeting of Donors and INTOSAI

On October 21, the day after the signing, representatives from the donor community and INTOSAI met to discuss the next steps in implementing the agreement. Ahmed El Midaoui, President of the Court of Accounts of Morocco, generously offered to host the first meeting of the steering committee. This meeting was held on February 22–23 in Marrakech, Morocco. Jørgen Kosmo, the Auditor General of Norway, prepared the initial documents needed to support the first meeting.

First Steering Committee Meeting Held in Morocco in February 2010

The initial meeting of the Steering Committee was held February 22–23, 2010, in Marrakech, hosted by the Court of Accounts of the Kingdom of Morocco. In preparation for that meeting, a task force comprising representatives of IDI, the European Commission, the United Kingdom Department for International Development (DFID), and the World Bank developed initial discussion papers on the Steering Committee and its Secretariat. One paper considered and recommended a structure for the Steering Committee's operations, a work program, and funding modalities, and the other addressed working modalities and the host for the Secretariat.

Representatives at the meeting agreed upon working modalities for the Steering Committee that include consensus decision making, and joint Steering Committee leadership, with joint chairs and vice-chairs from the INTOSAI and donor communities. INTOSAI appointed the SAI of Saudi Arabia as Chair and the SAI of the United States as Vice Chair, based on their roles as Chair and Vice Chair of the INTOSAI Finance and Administration Committee. The donor community appointed the World Bank as Chair and DFID as Vice Chair to represent the multilateral and bilateral donor organizations, respectively. Recognizing that this cooperative agreement is still in its development phase, the Steering Committee adopted an interim work program for the period leading up to the second Steering Committee meeting, which is to take place in South Africa in November 2010. The key activities for the interim work program are



Participants in the initial Steering Committee meeting in Morocco in February.

- to take stock of ongoing capacity-building initiatives in the SAI community,
- develop an overview of existing strategic plans and development action plans,
- survey the needs of SAIs in developing countries,
- detect funding gaps, and
- gather examples of good practices for SAI capacity building.

This survey and analysis will provide important input to the joint work program to be decided upon at the second Steering Committee meeting. The work program will ensure that support is provided in a strategic, transparent, coordinated, sustainable, and needs-based manner. At the Morocco meeting, the Steering Committee appointed IDI to host its Secretariat in recognition of IDI's broad experience in SAI capacity building and wide network within INTOSAI as well as INTOSAI's commitment to the success of this cooperative agreement. The interim terms of reference for the Secretariat identify roles and responsibilities for

- (1) carrying out the above-mentioned key activities of the interim work program,
- (2) administering and facilitating Steering Committee meetings,
- (3) carrying out information and awareness-raising activities, and
- (4) ensuring effective communication.

The Steering Committee recognized that the Secretariat's roles and responsibilities will evolve over time and that the Secretariat will be a key support for the Steering Committee in implementing the MOU.

Working Group on Environmental Auditing: Results of Sixth Survey of Environmental Auditing

Since 1992, when it was formed, the INTOSAI Working Group on Environmental Auditing (WGEA) has conducted six surveys to monitor the trends, developments, and challenges that audit offices are facing in environmental auditing. The sixth survey, covering the period from January 2006 through March 2009, was sent to all INTOSAI members in 2009. A total of 106 SAIs completed the survey, for an overall response rate of 59 percent. The survey focused on such areas as SAI auditing mandates, conduct of environmental audits, measurement of the effect of audits, SAI capacity for environmental auditing, cooperation with other SAIs, use of INTOSAI and WGEA products, and future audit plans.

The full survey report can be found on the INTOSAI WGEA Web site (www.environmental-auditing.org) under WGEA Publications, Surveys.

ASOSAI Knowledge Sharing Seminar

The ASOSAI biennial knowledge sharing seminar was held in Lahore, Pakistan from 7 to 10 December 2009 with the theme "How to Strengthen Internal Controls in SAIs." Twelve participants from 12 member SAIs attended the seminar with technical guidance provided by a subject matter expert (SME) from the SAI of Pakistan.

During the seminar the participants presented their papers on various issues regarding internal controls. Each presentation was followed by a Q&A session and wrapped-up by a subject matter expert.

During its inaugural ceremony, Mr. Ayub Khan Tarin, Additional Auditor General of Pakistan, asked the participants to share their experiences on internal control in their SAIs, so that others can also benefit from the experiences in solving the common problems which the SAIs might be facing. He stressed that more focus should be made on soft controls like management philosophy, operating styles and compliance with authority's objectives.



At the plenary session, the key note address was delivered by Mr. Syed Mozzam Husain Shah, Deputy Auditor General of the SAI of Pakistan. Referring to the INTOSAI standards on internal control, he dilated upon the control processes, and traced certain common control practices. He pointed out that strengthening internal controls in SAIs offers opportunity to place work from an SAI into a contemporary context of accountability.

Participants of the ASOSAI Seminar recommended the following:

1. SAIs should demonstrate that their staff members observe professional integrity and ethical values;
2. SAIs top management should lead by example through its attitude and actions and place significant emphasis on internal controls;
3. SAIs should put an ongoing and interactive risk assessment process into practice;
4. SAIs should establish sound policies and procedures such as preventive control activities;
5. SAIs should ensure that their internal control systems are monitored to assess the quality of their integrity, credibility and performance;
7. There should be an independent internal audit function and legislation for internal control within SAIs; and
8. Audit manuals should be reviewed and updated periodically to incorporate latest standards.

More detailed information on this seminar can be found on the ASOSAI homepage.

ASOSAI-Sponsored Workshop



ASOSAI-Sponsored Workshop on “Audit of Privatization” including the elements of Public-Private Partnership (PPP) was organized in Noida, India from 9 to 20 November 2009, with local administrative support from the SAI of India.

32 participants from 32 member SAIs attended this seminar and five ASOSAI specialists and one SME from the SAI of India provided the training and technical guidance.

This workshop was composed of two modules, privatization process and audit of privatization. The privatization process module encompassed: introduction to

privatization, pre-sale activities, trade sale, flotation, post-sale activities and public-private partnership. This module focused on the sale proceedings, key issues related to this process and risks which public-private partnership entails. The second module placed an emphasis on the audit approach to and method of privatization such as selection criteria, main ingredients of the audit plan and carrying out the audit.

All in all, the workshop was hailed by participants that the modules were well organized and sharing their knowledge and audit experiences was especially helpful.

More detailed information on this seminar can be found on the ASOSAI homepage.

ASOSAI-Sponsored Training Activities-Instructors' Design Meeting

Six ASOSAI training specialists from five member SAIs, namely, SAIs of Bangladesh, China, Indonesia, Pakistan and Philippines had a meeting to design and develop course materials for the workshop on “Environment Audit” in Narita, Japan from April 5 to 16, 2010 with local administrative support of the Board of Audit of Japan. An SME from the SAI of India provided technical advice to the instructors' team. The course material formulated during the meeting will be utilized for the ASOSAI-sponsored workshop to be held in Turkey in 2010.



JICA-Sponsored ASOSAI Seminar on “How to Strengthen SAIs to Meet the Public Expectation on SAI”

A JICA-sponsored seminar on “How to Strengthen SAIs to Meet the Public Expectation on SAI” was conducted in Tokyo, Japan from June 1 to 9, 2010. JICA provided financial assistance for five senior officials from five member SAIs, namely, SAIs of India, Indonesia, Laos, Sri Lanka and Thailand. An experienced audit director was invited from the SAI of Malaysia as facilitator to enrich the discussion. During the seminar, participants exchanged their views and experiences regarding the seminar topic and formulated a document on innovative practices based on the discussion, lectures and study visits.



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ASOSAI Strategic Plan

In 2004, ASOSAI adopted its first Strategic Plan at the 34th Governing Board meeting in New Deli. It was developed to cover the period from 2005-2009, but it was decided during the 40th ASOSAI Governing Board meeting in Islamabad, Pakistan in 2009 that period would be extended to 2010. A task force to draw up a draft of the new and updated ASOSAI Strategic Plan was formed at the same meeting, which consist of Japan, Korea, Pakistan, Saudi Arabia, and Turkey.

The Task Force members have worked through online communication. A questionnaire was sent to the TF members on 2 February 2010, and the second set of questions was sent out on 17 February 2010. The responses were gathered, and they were circulated among the TF members for further feedback.

At this point, the draft plan in the making includes mission, vision, strategic goals and core values of ASOSAI that will guide our operations in the years ahead. Also, strategies and activities to achieve the goals in the period 2011-2015 will be incorporated.

A draft will be submitted to the 42nd Governing Board meeting in August for the approval of the Board, and the approved draft will be circulated to all the ASOSAI members for written approval. If approved, the new Strategic Plan will be in effect from the beginning of the next year.

The 9th ASOSAI Research Project

At the 41st ASOSAI Governing Board meeting held in Islamabad, Pakistan in October 2009, the topic of the 9th ASOSAI Research Project was determined as "Evaluation and Improvement of Internal Audit Systems and the Relationship between the Internal Audit Unit and SAls." The final report will be presented for approval at the 12th ASOSAI Assembly in 2012.

In March 2010, the Secretariat sent an invitation letter to member SAls for the 9th ASOSAI Research Project which was responded by as many as 12 member SAls: China, India, Indonesia, Iran, Iraq, Kuwait, Korea, Malaysia, Pakistan, Russia, Saudi Arabia and Vietnam. Eight members expressed their willingness before the deadline 16 April 2010. As many member SAls expressed their willingness to join the project even after the deadline, the Secretariat extended the deadline to 27 April 2010. The research team was finally formed with 12 members.

Considering that in the past the number of participating SAls had not exceeded five, the current size is absolutely overwhelming and showing great interest and strong commitment of the member SAls on this significant and timely issue of governance structure of internal audit, internal audit practices and cooperation between internal and external audit, etc.

The research team members began with considering the strategy and direction for this project. Also, they discuss the scope of the project, research approach and methodology, project schedule, and role of each participant SAls for substantive work. The progress of the project will be reported to the 42nd Governing Board meeting in August 2010.

As per the past practice, participants will bear the expense of accommodations, meals and airfare for travel to face-to-face meeting places. The host SAI will be responsible for arranging a meeting place and transportation for all participants.

Cooperation with EUROSAL

Following the decision at the 41st ASOSAI Governing Board meeting held in Islamabad, Pakistan on 16 October 2009, the Secretary General of ASOSAI contacted the SAls of Russia, Turkey, and also Spain, Secretary General of EUROSAL to seek the possibility of the cooperation between ASOSAI and EUROSAL. A tentative agreement was made that ASOSAI and EUROSAL will organize a regular joint conference from 2011.

It is expected that the framework of conference such as the frequency of conference, theme, date and the venue of the first joint conference, and other modes of cooperation will be discussed at the coming Governing Board meeting to be held in Hanoi, Vietnam in August 2010.

Cooperation between ASOSAI and EUROSAL is expected to produce benefits such as:

- Exchange of information and experience on mutually interesting topics and emerging issues;
- Creating awareness by the heads of SAls of limitations, achievements, challenges and obstacles that SAls face in the performance of their mandates; and
- Periodical communication and exchange of information regarding capacity building of the different regional groups.

Cooperation between other regional groups has been actively developed and enlarged in recent years. For example, the EUROSAL-OLACEFS conferences have been held

represented by the heads of SAIs biennially since 2000. The EUROSAI-ARABOSAI conferences have also been held triennially since 2006.

During the 59th INTOSAI Governing Board meeting held in November 2009, the Chairman of the SAI of Russia proposed that Russia would like to host the first joint conference in Moscow in 2011.

In April, the ASOSAI Secretariat received full support from the Governing Board Members that a joint conference would be a desirable medium of cooperation between ASOSAI and EUROSAI, taking into consideration the examples of EUROSAI-OLACEFS/ARABOSAI cooperation.

Some SAIs also expressed their ideas on different modes of cooperation such as training activities, staff exchange programs, inclusion of ASOSAI staff in EUROSAI training programs.

The framework of conference such as the theme and the venue of the first joint conference will be finalized at the ASOSAI and EUROSAI Governing Board meetings scheduled for 4-6 August 2010, in Hanoi, and November 2010 in Madrid respectively.

Supporting the INTOSAI Initiative

At the 59th INTOSAI Governing Board meeting held in Cape Town, South Africa, in November 2009, the INTOSAI Initiative which aims at incorporating the Lima and Mexico Declarations into the official UN documents and consequently in international law was selected as a priority theme of the INTOSAI for 2010. In other words, the INTOSAI Initiative is to strengthen external public auditing and SAI's professionalism.

ASOSAI took part in supporting the INTOSAI Initiative in a committed and purposeful manner, and made significant contributions to the draft resolution made by the 9th session of the Committee of Experts on Public Administration (CEPA) held from 19 to 23 April 2010 in New York, which pays explicit tribute to the Lima and Mexico Declaration.

The 9th CEPA session was concluded with the anticipated outcome for full support of the INTOSAI Initiative. The relevant draft resolution recommended for adoption by the UN Economic and Social Committee (ECOSOC) reads as:

“Welcomes the 1977 Lima Declaration of Guidelines on Auditing Precepts and the Mexico Declaration on Supreme Audit Institutions Independence which draw on the work of the International Organization of Supreme Audit Institutions (INTOSAI) in promoting greater transparency, accountability, and efficient and effective receipt and use of public resources for the benefit of citizens; and Proposes the development of a road map for embedding these principles eventually into international law.”

15 January 2010, Secretary General of INTOSAI, Dr. Josef Moser asked the member SAIs to support the INTOSAI Initiative at national and international level.

Ahead of the CEPA meeting scheduled for April, Mr. Hwangsik Kim, the Secretary General of ASOSAI asked ASOSAI members, on 24 March 2010, to persuade their country's CEPA members and the Ministries of Foreign Affairs to support the INTOSAI Initiative.

According to the procedure of the UN, the CEPA recommendation is the first gate for the INTOSAI Initiative to be dealt with by ECOSOC, and ultimately by the UN General Assembly.

As of 21 April 2010, many members responded to the ASOSAI Secretary General's request by asking their respective ministries of foreign affairs to support INTOSAI Initiative. On 13 April 2010, Dr. Josef Moser, INTOSAI Secretary General, wrote to Mr. Hwangsik Kim, ASOSAI Secretary General, that he sincerely appreciated ASOSAI Secretariat and members' active support and well orchestrated steps towards the INTOSAI Initiative.

The concerted efforts orchestrated by the ASOSAI Secretariat and its member SAs demonstrate unanimous power and potential of ASOSAI.

As an endeavor to infuse the importance of the INTOSAI Initiative into the external stakeholders as well as the member SAs, the INTOSAI Conference on Strengthening External Public Auditing was organized in Vienna, Austria from 25-27 May 2010. The ECOSOC substantive session, the next gate for the INTOSAI Initiative will be held in New York from 28 June-23 July 2010.

Getting New ASOSAI Secretariat Started

The SAI of Korea took over the ASOSAI Secretariat from the SAI of India at the ASOSAI Assembly in Islamabad, Pakistan in October 2009. The transition went successfully with full cooperation from the SAI of India, the former ASOSAI Secretariat. The ASOSAI Secretariat made various efforts to minimize the teething problem which could occur at the initial stage of operation. Competent staff members were recruited and the organization of the Secretariat was strengthened and enlarged. Internal accounting regulation was formulated, in accordance with GAAP and general procedure related to ASOSAI Secretariat operation will be formulated. Dr. Seongjun Kim took office as a new Director of ASOSAI Secretariat. With such efforts, the ASOSAI Secretariat established a full-fledged operation system for ASOSAI activities.

ASOSAI Website

On 13 January 2010, the SAI of Korea, the new host of the General Secretariat of the ASOSAI, opened a newly improved and redesigned ASOSAI website (www.asosai.org) and started its website operation.

The new ASOSAI website is featured with two-way communication, which would help boost members' use of the website, thereby enhancing the exchange of information, experience and ideas among them. In accordance with the launch of this two-way communication system, member SAs have been assigned their own user ID and password so that they can upload information and news about their SAs on their own.

In order to help the users better utilize the system, a website user manual was developed and distributed to the member SAs.

The user manual explains how the website is structured, how to familiarize users with the website, how to upload, and FAQ.

It is expected that the ASOSAI website will serve as an information hub for the ASOSAI members and contribute to disseminating valuable information to the members more rapidly and widely.

Activities in member SAIs

Australia



11th Meeting of Intosai's Global Working Group in Sydney

The Global Working Group (GWG) is a forum which provides a select group of eighteen Auditors General to meet for organised yet informal discussions on current and emerging issues of concern to their governments and offices, and to explore opportunities to share information and work closely together.

Current membership of GWG consists of: Australia, Canada Denmark, France; Germany; India; Ireland; Italy; Japan; Mexico; Morocco; Netherlands; Norway; New Zealand; South Africa, Sweden; United Kingdom, United States of America

GWG members meet annually and the 10th GWG was hosted by Norway in May 2009. Discussion themes at this meeting included the changing roles of Auditors-General and issues arising when auditing environmental programs.



Australia hosted a GWG meeting for the first time in 2010, with the 11th GWG held in Sydney from 23rd to 25th March 2010. Discussion themes identified by members covered:

1. The period following the worldwide financial economic crisis – what issues and challenges national audit offices are facing?
2. Defence Major Acquisitions – the issues, and lessons learned by audit offices
3. Fraud and corruption – the challenges in detecting and preventing fraud and corruption?
4. Auditing 3rd Party Service Providers – the issues facing audit offices when governments undertake service provision through public/private partnerships.

Guest speaker Dr Steve Gumley, Chief Executive Officer of Australia's Defence Materiel Organisation presented an engaging paper on major project acquisition and risk management which invited much discussion from participants.

The meeting was held over three days at the InterContinental, Sydney which is situated in the Sydney CBD a short distance from the magnificent Sydney Harbour. While embarking on a dinner cruise on Sydney Harbour, GWG participants were thrilled to experience a traditional *Welcome to Country* performed for them by the Eora Aboriginal people.

GWG partners were captivated by their behind-the-scenes tour of the world's most renowned performing arts centres, Jørn Utzon's Opera House. The colourful history of colonial Sydney was also a feature of the day-long partners' program which concluded with a walking tour of The Rocks district.

The wonders of Australian flora and fauna captured the interest of GWG participants who stayed for the final event, a guided tour of Australia's unique native animals at Taronga Zoo.

Each participant took home a memento of their visit – a portrait with a very cute, but rather sleepy Koala

The next forum will be held in India in 2011 and Sweden in 2012. More information on news and events, bulletin board items and forum discussions can be found at <http://www.agnet2.org/gwg/default.asp>.

Public Sector Innovation Better Practice Guide

In early December 2009, the ANAO launched its Better Practice Guide (BPG): *Innovation in the Public Sector: Enabling Better Performance, Driving New Directions*. The BPG aims to assist understanding of the preconditions and processes that underpin public sector innovation, and to offer practical help to public service practitioners. The BPG's focus is on the culture and practices that can be adopted to encourage and facilitate innovation in the public sector.

As the successful translation of ideas into practice, innovation is broader than creativity. A range of factors, tangible and intangible, set the scene for, and support, innovation. At the BPG's core is the message that innovation is most likely to emerge, and be sustained, if essential pre-conditions are met, including: leadership by agency heads to provide a supportive culture across the public sector; leadership at all levels in an organisation that encourages the dissemination of ideas; good understanding of the core business of an organisation; ability to focus on the important strategic issues as well as day-to-day urgent matters; organisational capability and agility; and appropriate incentives and rewards.

Building on the pre-conditions for innovation, processes within an agency can foster and shape innovation. These processes can be seen to fit within the familiar steps public servants generally follow in developing, implementing, monitoring and refining what they do. The BPG takes the reader through each phase in this model, providing insights against the key steps and highlighting possible ways to manage the risks involved.

A key observation in the BPG is that while innovation inevitably involves a degree of risk, continued innovation is vital for the public sector to meet the challenges and opportunities of the future. A theme in the BPG is that the governance arrangements applied during the 'develop, implement, check and adjust' phases should be commensurate with the risk profile associated with an initiative, and that engaging with clients and key stakeholders is central to managing innovation risks.

A brief description of each of these phases follows.

Develop options and solutions

Typically, the practical risks to successful innovation at the develop phase are: gaps in the evidence base; taking too narrow a perspective; and choosing the wrong option(s). Effective management practices that reduce the likelihood or consequence of these risks include: clearly identifying assumptions and their sensitivity to change; engaging with citizens, clients and other stakeholders; and obtaining proof of concept through trials or pilots.

Implement

Successful implementation requires sufficient consideration of major implementation risks such as: an overly optimistic view about practical aspects of a roll out, especially timing; loss of service delivery continuity during the transition; and an inability to correct unforeseen problems that arise. Approaches to managing these risks include: phased implementation; access to appropriate resources and skills; and the timely escalation of problems and solutions.

Check and evaluate

An assessment as to whether an innovation is meeting the objectives and expectations of government, citizens, clients and other stakeholders, requires relevant performance information. Stakeholder expectations can be high and risks include: a lack of data on progress to date; a lack of data on future uptake; and a lack data on the on-going appropriateness of the initiative. Effective ways to mitigate these risks involve: the use of appropriately targeted performance information; ongoing engagement with citizens, clients and other stakeholders; and where appropriate, longer-run evaluations.

Adjust and Disseminate

During an innovation cycle, lessons will be learned about the factors that contributed to both the success and failures associated with an initiative. The risks at this phase include: the inability of an organisation to 'stay ahead of the game'; the loss of the knowledge obtained by those with implementation experience; and the associated costs of rediscovery, duplication or error if this information is not shared. Effective ways to minimise these risks include: scanning the environment; disseminating the lessons learned; and considering future data needs.

The BPG was developed through a review of relevant academic, professional and government literature (including international experience), discussions with a cross-section of leaders, predominantly public sector leaders, information obtained through case studies and professional experience. Summaries of the agency case studies, key themes from the interviews with public sector leaders and a summary of the literature review are set out in the Guide's appendices.

ANAO References

ANAO Better Practice Guide *Innovation in the Public Sector: Enabling Better Performance, Driving New Directions* Better Practice Guide December 2009.

In addition to the BPG, the ANAO has also prepared two supplements providing details on the innovation case studies and the full report of the literature review. The literature review supplement contains extensive material on overseas perspectives on innovation and overseas practice. The two supplements to the BPG, entitled *Detailed Case Study Material from Agencies and Public Sector Innovation: A Review of the Literature*, are available from the ANAO website: www.anao.gov.au.

Azerbaijan



Developments in Chamber of Accounts

As the country's supreme body of state financial and budgetary control the Chamber of Accounts of the Republic of Azerbaijan was established in 2001 by the Milli Majlis (Parliament) in accordance with Article 92 of the Constitution and has been active since then.

As logical continuation of ongoing institutional reforms in the Republic the legislative framework of the Chamber was strengthened and its powers were expanded following amendments and changes to the Law on “the Chamber of Accounts” in 2008. In addition, the Chamber was given powers to issue notifications to the relevant government authorities, heads of organizations conducting financial control activities and heads of other relevant departments and entities on eliminating flaws discovered in financial control activities, paying for the damage inflicted on the government and bringing to account those who are responsible for breaking the law. It is also authorized to issue notifications following the decision of the Chairman of the Chamber of Accounts to freeze transactions involving treasury and bank accounts, except the expenditure items protected by the law, of any relevant government body, department, organization or entity that fails to act on the notifications of the Chamber groundlessly.

The powers gave the Chamber an opportunity to organize its current work in a more flexible manner, improve its structure, recruit highly competent and experienced staff and increase the scope and number of audits. Also, the Chamber of Accounts was included into the list of the highest category state institutions, and the financial and other provisions of the staff of the Chamber were made equal to the provisions of the staff of the Parliament.

At the same time, relevant amendments were made to the Law on “the Chamber of Accounts” in 2010 in order to increase the role and powers of the Chamber in fighting corruption in the country.

The Chamber builds its current activity in accordance with international experience and pre-defined priorities. The Chamber is focusing its efforts on expanding its relations with other SAls and international organizations, establishing and developing business-like ties with other bodies of state control, creating databases in the areas of its activities, strengthening staff potential and technical skills and improving methodological support. Drafting relevant normative methodical documents in preparation and organization of control activities and documenting its findings were the priority of the Chamber and significant work has been recently done in this direction.

Strengthening the capacity of the Chamber of Accounts in the long run is one of its strategic tasks and for this purpose a special Strategic Development Plan (SDP) has been drafted. Currently, Terms of Reference are being drawn up on areas of activity identified in the SDP as part of the Corporate and Public Sector Accountability Project, which is

implemented with the support of the WB and funding from the Swiss Secretariat for Economic Affairs (SECO).

In order to strengthen the capacity of the Chamber of Accounts in accordance with the SDP within the framework of the CAPSAP, it is envisaged to review the legal framework for eliminating incompatibilities and gaps in the legislative framework of the Chamber, prepare and submit recommendations to the relevant state bodies for their opinions on the amendments and changes to the legal framework, establish business-like relations with the central executive bodies for strengthening relations with ministries and organizations in the public sector, establish connection between the improved IT infrastructure of the Chamber of Accounts and the Treasury Information Management System (TIMS) of the Ministry of Finance, review and improve the current organizational structure of the Chamber in accordance with the legislative acts regulating the activity of the Chamber for strengthening the organizational structure and the system of management of human resources, improve the skills of staff and conduct professional training, draft a human resources policy in connection with conducting training and seminars, evaluate potential growth and IT requirements of the Chamber in the key areas of activity, conduct audits using IT and CAAT (Computer Assisted Audit Techniques), support development in view of international audit methodology, standards, experience and principles, strengthen relationships with other Supreme Audit Institutions for twinning activities and other external relations and conduct independent external audit of the Chamber of Accounts.

The Chamber of Accounts of the Republic of Azerbaijan drafted and published the book, "Supreme Audit Institutions and their international organizations", in modern design to inform the public about the roles and responsibilities of Supreme Audit Institutions. The book provides information on the Supreme Audit Institutions of UN member states, as well as insight into the objectives, responsibilities and activities of INTOSAI, EUROSAI, ASOSAI, AFROSAI, ARABOSAI, CAROSAI, OLACEFS and PASAI. The book also mentions other international organizations, of which the Chamber of Accounts of the Republic is a member. Currently work is underway to draft a new expanded version of the book in English and Azerbaijani with detailed information on Supreme Audit Institutions, which exercise control over the material and financial resources of the state, and their international organizations.



India



Visits by delegations from Other SAls

SAI Afghanistan

Visit of Prof. Mohammad Sharif “Sharifi”, Auditor General

A Memorandum of Understanding for co-operation between the SAI India and SAI Afghanistan was signed on 2nd March 2010 in New Delhi. Prof. Mohammad Sharif ‘Sharifi’, Auditor General of Afghanistan and Mr. Vinod Rai, Comptroller and Auditor General of India signed the MoU. This MoU will help both the SAls in improving professional skills of the staff members in the field of audit by exchange of experiences and knowledge. For that purpose, both the SAls agreed to hold conferences, seminars and internships and other training activities of international character.



SAI Iran

Visit of Mr. Mostafa Ali Asghar Pour, Deputy Auditor General



Mr. Mostafa Ali Asghar Pour, Deputy Auditor General of Iran along with six delegates visited SAI India in February, 2010 to know more about the IT expertise and IT related training facilities in India. During their visit the delegation visited the International Centre for Information Systems and Audit (iCISA), Noida and Information Technology Educational Centre of Delhi University. The delegation also visited the National Informatics Centre (NIC), a premier government sector department producing IT related softwares.

South Africa**Visit of Mr. Geoff Doidge, Minister of Public works**

A six member delegation headed by Mr. Geoff Doidge, the National Minister of Public Works of South Africa visited SAI India during 12-16 April, 2010. SAI South Africa had sought help for their Department of Public Works to understand the various aspects of fixed assets accounting with a view of replicating the initiative on fixed assets accounting in the Public Works Department in South Africa. This inter-alia includes study of maintenance of Fixed asset register, Life cycle planning, Portfolio analysis, Leasing, Repairs & Maintenance and all other issues relating to fixed assets.



International Training programmes conducted by SAI India at iCISA, Noida during November 2009 to March 2010

iCISA : Centre of Excellence

SAI India has been conducting international training programmes since 1979. The International Centre for Information Systems and Audit (iCISA) was set up in April 2002 with the mandate of conducting these training programmes for audit professionals from across the world. In addition, its scope includes professional training to officers of the Indian Audit & Accounts Department and managers from organizations such as the Indian Administrative Service, Indian Forest Service, Armed Forces and Parliament Secretariat. As of March 2010, 94 international training programmes were held with 2,781 officers representing the senior and middle levels of SAls and officers representing the governments from African, Central Asian, South-East Asian, Far East, Middle Eastern, South American, Caribbean, Pacific and East European nations. iCISA acquired ISO 9001:2000 certification for Quality Management Systems for training in September 2003. It acquired ISO 27001 certification for Information Systems Security in July 2006.

During the period November 2009 to March 2010, iCISA conducted following International Training Programmes:-

Subject	Period	Countries	Participants
Audit of Receipts	Nov-Dec'09	26	36
Environment Audit	Jan-Feb'10	28	42
Auditing in IT Environment	Feb-Mar'10	32	46

The year 2009-10 saw participation of four new countries: Angola, Democratic Republic of Congo, Moldova and Montenegro.



Participants of 94th International Training Programme

Apart from regular training programmes, iCISA, conducted following special bilateral training programmes:-

Subject	Period	Participants
Course on Data Downloading for SAI, Oman	Oct'09	10
Performance Audit for SAI, Uganda	March to April'10	16



Participants from SAI Uganda of the training programme on "Performance Audit"

Activities in member SAls

Kuwait



Activities

- Within the scope of the 11th ASOSAI General Assembly Meetings held in Islamabad, a cooperation agreement was signed between SAB and the State Audit Office of the Socialist Republic of Vietnam, by which the distinguished relations between the two SAls shall be enhanced in support to our Asian organization goals.
- SAB participated in the ASOSAI training program on "*IT Audit*" that was held in Malaysia during the period 2-13 November 2009.
- SAB participated in the ASOSAI Symposium on "*Enhancement of Internal Audits within SAls*", held in Lahore, Pakistan during 7-10 December 2009.
- SAB participated in the training program on "*Environmental Auditing*", held in India during 4 January - 2 February 2010.
- A delegation from SAB visited the Office of the Comptroller & Auditor General of New Zealand during 9-12 February 2010, aiming at the development of the cooperation among the SAls members in ASOSAI through exchanging experiences, knowledge, and developing the joint cooperation among the leading SAls to benefit from their applied techniques in the areas of performance audit, financial audit, State contracts, projects management and professional standards.
- SAB participated in the training program on "*Performance Audit*" held in Pakistan during 9 February-13 March 2010.
- Within the bilateral cooperation among the SAls, and experience exchange, SAB hosted a joint program on "*Performance, Financial and IT Audit*" in which the Mongolian SAI Auditors participated during the period 15-24 March 2010, in support of the Memorandum of Understanding signed between the two SAls.
- Within the scope of joint cooperation with the Office of the Comptroller & Auditor General of India, SAB hosted the Second Joint Seminar entitled: "*The Strategic Planning in Supreme Audit Institutions*", during 11-14 April 2010.
- In support of the proposal to organize the audit work by using the professional guidelines representing a certified reference as tools to direct the procedural audit work, and unify its path. SAB of Kuwait organized an awareness campaign under the motto "*Precise Performance with Audit guidelines*" during the period 1-28 April 2010, in which a number of activities were arranged in a step forward to highlight the role of the professional guidelines. In addition to drawing the attention to the importance of using

the said guidelines as structures to direct the audit work mechanisms, and as tools to organize SAB procedures in support of its goals achievement, as follows:

- a) **Educational Symposiums:**
 - The first symposium entitled: *"Introduction to the International Organizations Guidelines"*.
 - The second symposium entitled: *"Audit guidelines & SAB Specialized Guidelines- Advantages/Disadvantages"*.
 - The third symposium entitled: *" Audit Guidelines between Reality and Ambition "*.
- b) **Seminar** on *"Activating the General Audit Guidelines & Specialized Guidelines"*.
- c) **Workshop** on *"Good Governance in Public Sector"*.
- d) **The Professional Educational Competition entitled:** *"Professional Excellence Competition"*, in which all SAB sectors Participated, and the first winner work team gained the Competition award ,in addition to cash prizes for the second and third work team.

Activities in member SAIs

Vietnam



Activities

Recent Legislation related to the State Audit Office

New and revised Audit legislation and mandates related to the State Audit Office of Vietnam (SAV) have been issued recently. Legislation regarding the SAV's organization and operations included a law on promulgating legal documents (effective in January 2009) and a law on officers and staff (effective January 2010). In addition, the SAV has issued legal documents regulating the organization and operation of audit teams and processes for auditing state owned enterprises, the state budget, targeted national programs, and financial institutions.

Other legal documents have addressed cooperation between the SAV and (1) the Ministry of Public and Security, (2) the economic of Parliament, and (3) the news media (the latter dealing with propagating and disseminating information about the SAV). Finally, a sample regulation was issued to promote coordination among regional audit offices, the people's council, and local people's committees.

Joint Audit with the Accounts Chamber of the Russian Federation

According to recent statistics, marine products have been the main export from Vietnam to the Eastern Europe market in general and to Russia in particular. In addition, the Russian Federation provides Vietnam with many products. In view of this ongoing cooperative relationship, it is important to establish an effective and transparent system to monitor the quality and safety of fish and seafood products.

In December 2009, the president of the Accounts Chamber of the Russian Federation proposed to the Auditor General of the SAV that the two SAIs organize a parallel performance audit to evaluate the efficiency and effectiveness of state control over the quality and safety of Vietnamese fish and seafood products.

Since receiving the proposal, the SAV has consulted with the Prime Minister and other concerned ministers and agencies to comply with legal requirements. The SAV anticipates that the joint audit will be implemented after March 2010.

Cooperation with the Association of Chartered Certified Accountants

Annually, the Association of Chartered Certified Accountants (ACCA) has directly sponsored education and training activities for the SAV, ACCA has also indirectly sponsored the development of two SAV magazines. In January 2009, ACCA and the SAV signed an agreement on expertise exchange and cooperation. \.

Among the activities the two entities organized were a conference on the role of SAls in increasing the effectiveness of state expenditures in April; a Computer Assisted Training (CAT) class in March 2009; and a meeting on ethics for finance professionals in March 2010.

Support from the United Kingdom for the SAC Development Action Plan

In October 2009, the United Kingdoms (UK) Department for International Development (DFID) and the SAV agreed on terms of reference for assistance in developing the SAV's Development Action Plan for 2010-2020. The SAV is actively heading up this project, and DFID has allocated up to £160,000 for it from December 2009 to December 2010. The UK National Audit Office is supporting the SAV by providing technical input through a series of thematic workshops and details working.

Accountability framework for a more secure world: Shared responsibilities of Supreme Audit Institutions

Pravir Pandey, SAI India

I. Introduction

The traditional concept of security is being redefined to include not only State stability and the security of nations but also a clear focus on the safety and well-being of people. The recognition that development and security are inextricably linked is enabling security in countries to be viewed as a public policy and governance issue inviting greater public scrutiny. A democratically run accountable and efficient security system helps reduce risk of conflict, thus creating an enabling environment for development to occur. This was a central theme of the 2004 DAC¹ Guidelines on Security System Reform and Governance. The DAC's 2005 Policy Guidance on Security System Reform covers three interrelated challenges facing all countries:

- Developing a clear institutional framework for the provision of security that integrates security and development policy;
- Strengthening the governance of the security institutions; and
- Building capable and professional accountability mechanism to ensure accountability to civil society.

Despite the key finding of the 2002 World Bank "Voices of the Poor" Report, which found that safety and security were the prime priority of the poor, these issues are rarely considered in the development of poverty reduction strategies. Inclusion of security concerns into national development plans will reinforce the need to balance security needs with the needs of the boarder society².

According to the 2005 Human Development Report, "Violent conflict is one of the surest and fastest routes to the bottom of the HDI (Human Development Index) table- and one of the strongest indicators for a protracted stay there".

Multiple stakeholders are involved in security systems and, taken as a whole, past efforts to handle frequent incidents often have resulted in a lack of accountability, as well as gaps and duplication among programmes. Post 9/11, New York; 26/11, Mumbai; 03/10 Moscow; Madrid, London, Bali, Islamabad; three is an urgent need for an extremely effective and performance based organization that can strengthen a nation's ability to protect its borders and citizens against terrorism.

The internal security scenario in any country can be broadly seen in terms of outright terrorism and disruptive activities in different parts of the country and related challenges pertaining to infiltration and sponsorship of terrorism from across the borders; threats to security of individuals and vital installations and services; transnational crimes relating to drug trafficking, smuggling of arms, counterfeit currency, etc³.

¹. Development Assistance Committee of OECD

². OECD Handbook on Security System Reform, 2007

³. Annual Report, Ministry of Home Affairs, Government of India, 2007-08.

To meet these challenges, the existing institutions need to work more effectively. This means revitalizing, wherein, a case for results based monitoring and evaluation framework within the domain of security assumes certain significance.

II. Human Security: A Broad Concept

In the 1990s, the two dominant strands of foreign policy-economic development and military security-became intertwined. One consequence has been the emergence of the concept of human security. As fostered by the United Nations Development Programme, this term usually mean “freedom from fear and want”. Human security has rapidly moved to occupy centre stage in discussions of foreign policy; for example, the Group of Eight (G8) foreign ministers declared in June 1999 that they are determined to fight the underlying causes of multiple threats to human security”⁴.

The main goal of UNDPs 1990 Report was to use human security as the organizing concept for the 1995 Copenhagen UN Conference on Social Development. While it was not used as the basis for the social summit, human security as proposed by UNDP has continued as an organizing concept in development economies, public health, and security communities.

III. Conceptual Change and Oversight

The 2005 DAC Guidelines on Security System Reform and Governance have not only provided governments with a new direction and understanding of the security-development nexus, but have also led them to question how their programmes are designed, implemented and evaluated. They have had a significant impact on policy development and ensuring a developmental approach to security system reforms and governance.

The National Security Strategy of the United Kingdom, March 2008 unequivocally states that “belief in liberty means new laws to deal with the changing terrorist threat will be balanced with the protection of civil liberties and strong parliamentary and judicial oversight.”⁵

The main challenge facing several governments is the lack of coherent strategy to support a sustainable and accountable security system. At the heart of this is establishing clear, shared desired outcomes for security initiatives and integrated strategies for achieving these outcomes⁶.

A recognition that a viable security system is not only about increasing operational capacity but also about enhanced service delivery, governance and accountability highlights that other skills are also required- skills such as an understanding of institutional reform, change management, financial management, strategic planning, effective and efficient use of available technology, human resources and training⁷.

This recognition must accept the need to enhance security oversight and a shift from an implementation approach design towards an evaluation approach away from a focus on outputs (number of police, military or paramilitary personnel trained, purchase of

⁴ King, Garry and Christopher, Muray-Harvard-MIT Data Center, Harward University.

⁵ Security in an interdependent world; The National Security Strategy of the United Kingdom, Presented to Parliament by the Prime Minister, by command of her Majesty, March 2008.

⁶ <http://www.eldis.org/go/topics/conflict-and-security>

⁷ OECD DAC Handbook Security System Reform

weaponry) and more towards a focus on the impact of programmes and whether they have improved security and its access to the citizens.

Thus, two major overarching objectives emerge as imperative ingredients:

- The improvement of basic security service delivery; and
- The establishment of an effective governance, oversight and accountability system needs of the security system.

IV. Finance and Accountability

Experience has shown that security programmes often tend to exclude certain institutions such as those dealing with finance and accountability. This undermines the adoption of a comprehensive approach and fragmentation of the system can prevent the establishment of a cohesive national policy framework. Fiscal sustainability issues tend to be ignored, and standard public finance management approaches are rarely included in such programmes. An important element of security system is that it must concern provisions on public financial management, especially on audit procedures. This is to ensure transparency and democratic control in the sensitive domain of security expenditure. The independence of internal auditors is limited by definition, so the essential role of external audit gets established. A professional capacity for monitoring, review and evaluation enhances the chance for the goals of security system to be achieved. The goals could be categorized as under:-

- Service delivery – Monitoring and evaluation can help ensure that security providers address public needs.
- Democratic governance- Monitoring, review and evaluation can support transparent, accountable processes of decision making and programme adjustment.
- Local ownership – Nationally conducted monitoring and evaluation can enable stakeholders to take the lead in shaping programme design and direction.
- Sustainability- Processes of monitoring and evaluation can continue and help ensure the continued development of the security system.

V. Risk Assessment and Evaluation: Towards Risk Management

Risk is an uncertainty that surrounds future events risk.

- Could have adverse effects on objectives and mission
- Could be internal/external
- Probability of happening and impact if it does happen

A strategic approach towards accountability of security systems is the Risk Assessment and Evaluation approach. This approach inherently involves Risk Identification and Risk Evaluation. A strategic performance audit approach will contribute immensely to provide reasonable assurance that the security system has factored Risk Assessment importantly⁸.

⁸. Statement of Raymond J. Decker, Director, Defense Capabilities and Management. "Key Elements of a Risk Management Approach. "Homeland Security , U.S.A., October 12, 2001.

(a) Risk identification

A strategic approach to risk assessment depends on identifying risks against key organizational objectives. Risks relevant to those objectives are then considered and evaluated, resulting in a small number of key risks. Identifying key risks is not only important in order to identify the most important areas to which resources in risk assessment should be allocated, but also in order to allocate responsibility and accountability for management of these risks.

Two of the most commonly used tools for risk identification are commissioning a risk review and an internal control self assessment, which audit is necessarily competent to conduct.

(b) Risk evaluation

In order to decide how to handle risk, it is essential not only to identify in principle that a certain type of risk exists, but also to evaluate its significance and assess the likelihood of the risk event occurring. The methodology for analyzing risks can vary, largely because many risks are difficult to quantify (e.g. reputation risks) while others lend themselves to a numerical diagnosis (particularly financial risks). For the former, a much more subjective view is the only possibility. However, the use of systematic risk rating criteria will mitigate the subjectivity of the process by providing a framework for judgments to be made in a consistent manner.

One of the key purposes of risk evaluation is to inform management about areas where action needs to be taken and their relative priority. By means of such evaluation, risks can be ranked in order to set management priorities and present information for management decisions about the risks that need to be addressed.

VI. Methodology of Oversight

A national internal security strategy should:

- Clearly define and establish the need for internal security and its operational components.
- Create specific expectations for performance and accountability, including establishing goals and performance indicators.

GAO, USA, in an audit of Department of Homeland Security recommended that the national security development strategy and implementation should include:

- A regular update of national level threat and risk assessment effort.
- Formulate realistic budget and resource plans to eliminate gaps, avoid duplicate effort, avoid "hitchhiker" spending and protect against federal funds being used to substitute for funding that would have occurred anyway.
- Coordinate agency implementation by reviewing agency and interagency programs to accomplish the national strategy and
- Carefully choose the most appropriate policy tools of government to best implement the national strategy and achieve national goals⁹

⁹ Statement of David Walker, Comptroller General of the United States. "Critical Design and Implementation Issues." Testimony before the Select Committee on Homeland Security, House of Representatives, U.S.A., July 17, 2002.

For SAIs, an immediate strategy might be to create a special accountability track that ensures that internal security functions are well supported and executed, which include milestones for monitoring performance. Parliament needs to hold agencies accountable for the internal security missions. Transparent methodologies, quality control and implementation are as important as the findings themselves.

The assessment should focus on both the governance and capacity of the security system. It should examine the clarity, openness and responsiveness of relationships and oversight structures between security actors, the wider government apparatus and the general public. An illustrative analytical category evaluation framework is an under:

Analytical category	Key elements	Illustrative questions
Governance and capacity of security institutions	<ul style="list-style-type: none"> ■ Accountability ■ Responsiveness ■ Transparency ■ Legitimacy ■ Capacity ■ Authority 	<p>Governance: is the current legal and constitutional framework for the security system adequate? Are the mandates, roles and responsibilities of different providers clear and distinct? Is there a national security policy making process? Are there adequate internal and external, oversight mechanism? Are these successfully applied? Has the country signed up to international treaties and conventions and are the various actors/sectors held accountable to these?</p> <p>Capacity: Is government-provided finance for these sectors/actors sufficient for the roles and capabilities that they are required to provide? Are the actors adequately equipped and/or trained for the roles and tasks assigned to them? What security development activities are already under way? What is the financial absorption capacity? Are partners committed to strengthening the governance of the security system?</p> <p>Culture/norms: How would you evaluate the culture within security institutions? Do they see themselves as providing a service to the public?</p> <p>What do security providers see as their quality and availability of information role? Whom do they consider to be the beneficiaries of their work? What do they see as the major types of insecurity?</p>
	Quality and availability of information	<p>What is the quality, reliability and availability of official statistics (e.g. levels of crime, court records)? What is the capacity of the institutions that collect these? How could the capacity of these institutions be developed to help monitor performance and track the impact of security reforms?</p>

Security system is a broad area, and setting clear programme objectives is critical. Comprehensive programmes should have clearly defined objectives goals. A system of monitoring, review and evaluation should be established to track progress towards these objectives. For this purpose, care should be taken that all objectives are SMART that is¹⁰

- Specific
- Measurable
- Achievable
- Realistic (in terms of resources available).
- Time-bound

It is normally relatively straight forward to monitor the activities and outputs of a security programme: the challenge is to assess progress in terms of outcomes and impacts. UNDP refers to the “results chain” that can be depicted as under:

Objectives	Criteria	Indicators (indicators are context specific)
Democratic governance	Accountability and transparency	Increased Parliamentary debate of security issues and strengthened procedures for oversight.
Service delivery	Access Effectiveness and responsiveness Due process Accountability and oversight	Increased percentage of population has access to security services and say in service delivery

VII. Conclusion

A comprehensive approach which includes reviewing the effectiveness and accountability of the whole security system will be useful oversight. Multi-stakeholder interests also need to be taken care of. A system of performance management needs be integrated into the design of internal security programmes to track progress and impact when the traditional concept of security has shifted to an inextricable security-development concept. Establishing a system of ongoing monitoring and regular review can ensure that programmes are adapted to respond to changing contexts. Increased emphasis on the importance of evaluations can help identify the broader lessons learned and inform the design of future programmes.

Nations across the globe still have a long way to go in meeting internal security objectives. It is equally clear that governments must perform their role to ensure that the nations approach to internal security is effective and its results are accountable to the people.

¹⁰. Statement of William O. Jenkins, Kr. “preparing/or and Responding to Disasters. “Testimony before the Sub-Committee on Homeland Security, House of Representatives, U.S.A., March 9, 2007.

The national and international security environment has changed dramatically over the last two decades more so since the end of the cold war and 9/11. To add to that are the effects of globalization, climate change and technological advances¹¹. Indeed, the importance and cost, as well as the long term success of internal security programs require a coordinated effort of the executive and legislative branches of government. Supreme Audit Institutions may become a useful bridge between the two. While the government has appropriated substantial sums for internal security, its efforts to engage in effective oversight have not been commensurate. Effective accountability cannot be achieved without adequate Parliamentary oversight, and effective oversight cannot be achieved without appropriate access to records and other information. One of the essential components for a successful accountability framework for security systems will be intervention of audit with appropriate access to records and information. The second essential component emanates itself from the fact that a stable and effective security system is being viewed worldwide as a prerequisite to development.

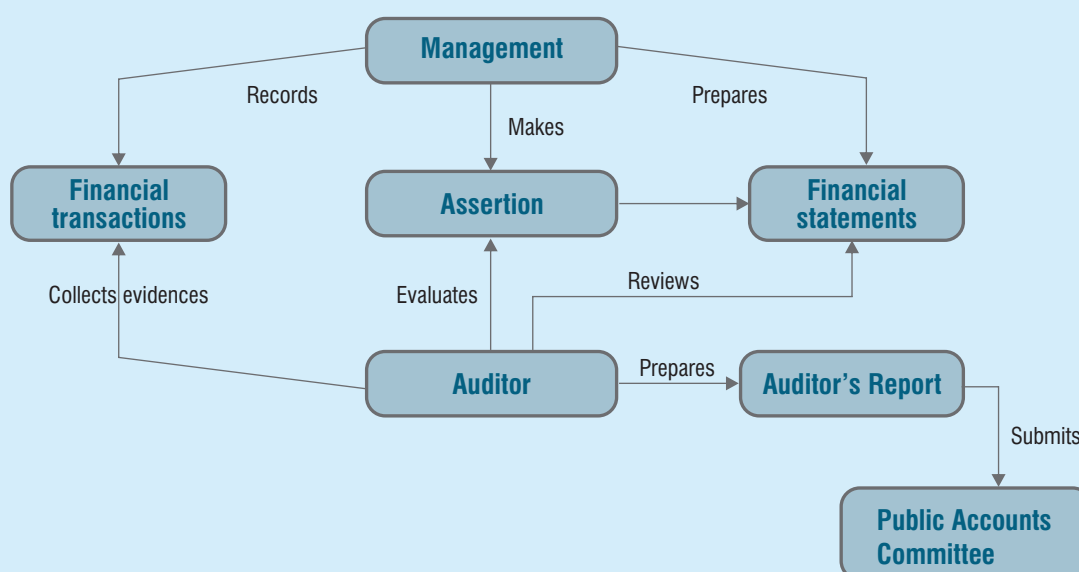
¹¹: Kearns.I; Robertson. G; Ashdown.P. "shared dentines: security in a globalization world". Institute for Public Policy Research, 2008.

Skill and Competency of Auditors

Janak Raj Gautam, SAI Nepal

1. Introduction

Auditing is an independent examination with a view to establish the accuracy, reliability and correctness through the verification and cross-checking of the books of accounts and financial statements by a qualified auditor performing the professional functions. However, the duties of auditors are not only limited to the verification of arithmetical accuracy but also to verify with financial system, referral evidences, periodic financial statements, operational control and achievement of results. Therefore, an auditor needs performing and reporting the same with due professional care having adequate knowledge, skill, experience, abilities and competency. Since, skill as well as competency is one of the basic principles of governing an audit among other fundamental elements. In Nepal, the Interim Constitution of Nepal, 2006 and the Audit act, 1991 have empowered the Auditor General with dynamic roles enacting the various provisions for different spectrum of statutory audit of government funds. We can depict a statutory relation between auditor, management, financial transactions and their functions in a snapshot presentation below:-



Professionally capable auditors can perform the audit assignment efficiently in conforming to the vision, mission, core values, objectives and strategic goals. In addition, an auditor requires a continuing awareness of professional development including standards, professional pronouncements, guidance and statutory requirements. According to ASOSAI Guidelines on audit quality, 'Every SAI is a knowledge-centric organization' although the form of capacity can be applied comfortably within the limitation propounded by UNESCO ('96) as below:-

20% of what we hear,	30% of what we see,
50% of what we hear and see,	70% of what we do.

2. Competence

Office of the Auditor General of Nepal has already prepared the strategic planning (2010-2012) with the consultation and technical assistance of the Office of the Auditor General of Norway. Recently, the same has been presented before the Public Accounts Committee (PAC) of the Legislative Parliament of Nepal. Strategic planning basically concentrates on report conducted by IDI-ASOSAI capacity building need assessment survey in 2007. According to the report, the eight domains of capacity building as the area of legal base, independence, human resources, audit standards, internal governance, corporate support, continuous improvement, stakeholders and result have been recommended. The same domains have been segregated in three areas for improvement like professional development, audit methodology and organizational management. But it is yet to be linked within the framework of national periodic plan and in the budgetary support of Nepal government.

According to Steve Garrett 'Competency includes the collection of success factors necessary for achieving intended result'. The features of competency is a rich mix of traits, self-concept, knowledge and skill at hand closely with can-do-attitude of auditors positively are presented below with positional competency level:

ORDER OF COMPETENCY

Level	Higher order element	Lower order element	Way of working
Managerial leadership as senior auditor	Motives, Attitude, Traits, Self-concept	Knowledge, skill	Getting the works done through others
Specific functions for junior auditor	Knowledge, Skill	Motives, Attitude, Traits, Self-concept	Self-do under close supervision

3. Skill

As the oldest legend 'Kamashu Kauhalam' means 'enhancement of skill through action'. This proverb presupposes not merely rightly body or physical acts but also right thinking and right approach. Knowledge of auditing consists of not only learning from books and other reading materials but alertness of mind, understanding varying circumstances, observations minutely and common sense to achieve the proper result of such practicum. Skill is the ability to do something well but needs particularly training, pre-knowledge, experience and modus operandi. One thing is to note that saying goes by 'sharing skills brings a sea change if it works properly'. In other words, we can search a way of dealing with right balance of composite set of hard and soft skills. Indeed, professional skills matters more than knowledge in practical field on which no one has set a limit yet. Level of management, auditing functions, and need for skill are presented below.

AUDITING SKILL

Level of Audit management	Auditing Functions	Way of working		
Top	Planning, executing monitoring, and reporting finally	Conceptual Skill	Human Skill	Technical Skill
Middle	Controlling, direction, reviewing, and reporting preliminarily	Conceptual Skill	Human Skill	Technical Skill
Operation	Primarily checking and examine the books of accounts and financial statements	Conceptual Skill	Human Skill	Technical Skill

As historical decisions more than a century ago, in London and General Bank case (1895), an auditor, however, is not bound to do more than exercise of reasonable care and skill in making enquiries and investigations. Likewise, In the case of Kingston Cotton Mills (1896), it is the duty of an auditor to perform the work with skill, care and caution which a reasonably competent, careful and cautious auditor would use the same. Some skills with abilities are presented below accompanied as a reference of not being exhaustive but inclusive.

4. Conceptual skill

The responsible persons should be capable for carrying out the audit assignments with visualization and understanding on auditing ideas to work.

Ability to make linkages the theoretical parts like ideas, principles, concepts, procedural outlines, core values and thoughts in a working field clearly and concisely.

Ability to have well understanding of generally accepted accounting standards and government auditing standards with new ideas and experiences.

Ability to work with a sense to conceptualize the learning issues internationally and working locally with a sense of confidentiality.

Ability to have initiative thinking in abstract terms and to be passionate with commitment to any mission, values and ethics professionally.

5. Management skill

Auditors' competency does really expose the fact in the report bringing the system back to track by dealing with managerial aspects, organizing, planning, mobilizing resources, monitoring, coordinating and system use for the purpose of limited managerial oversight.

An auditor should be able to answer, discuss, challenge and escalate thinking around strategy. It needs having rationale, adequacy, usefulness and efficiency of audit management.

Ability to work accurately, systematic handling, professional judgments and timely decisions on large volume of works under constraints.

Ability to be flexible in accepting work assignment to act in a pragmatic manner with some inherent abilities beyond normal routine jobs.

Ability to cope with threatening situation, challenging working environment, understanding field investigations and verification of essential data.

Ability to set priorities, prepare programs, coordinate their own work and respect deadlines.

Ability to regulate auditing events strategically in an orderly manner and adjust a variety of complex accounting problems and draw opinions after finalizing the audit queries.

Ability to work with flexibility on a wide range of assignment and manage priorities of the same in spite of handling multiple concurrent activities.

6. Behavioral skill

Basically, statutory audit deals with financial transactions although an auditor has to interact a lot of incumbents with problems, remarks on their honesty, sources and uses of funds in the organization. Therefore, knowledge of human behavior is indeed a much significant to effectively discharge auditors' responsibilities with a warm professional smile. It is honesty, sincere, well cultured, candidness, objectivity, and confidence of auditors but being above suspicion.

Ability to establish harmonious and effective working relationship with diversified group of people including multilateral and bilateral donors i.e. development partners.

Ability to be open, frank, patience, tactful, perseverance and make constructive discussions with auditee about current issues and challenges maintaining a shine with a great height of sound culture

Ability to work as a member of a team adapting diverse educational backgrounds and maintaining a high standards of professional conduct.

Ability to complete multiple dimensions of the same assignment with interdisciplinary approach independently.

7. Leadership skill

Leadership skill to some extent, helps auditors for inspiration, motivation and commitment to professional values for continuous learning about professional development and practical application of auditing. High sense of responsibility, alertness, physical fitness on duty, emotional, stability and neatness make auditors being a good command in subject matters.

Ability to demonstrate dynamic leadership to motivate, lead, supervise, train, coach and support to staff independently as well as to plan for the way forward, set priorities, adopt changes and focus on tasks.

Ability to use auditing standards, auditing techniques, rules, procedures, guidelines and professional decisions with rationality for making accuracy of accounts conformance with the prevailing rules.

Ability to deal patiently and tactfully with people of different national and cultural background with standing leadership skill.

Ability to research, analyze, evaluate and synthesize the financial information through knowledge sharing and learning organizational climate.

Ability to vouch, detect, identify risky events and up date knowledge of dealing with the circumstances.

8. Functional skill

Indubitably skill, competency, endurance, professional experience and excellent working pattern make auditor to work with professionalism. As theoretical preparation to keep abreast with, then one thing is to note that, 'A small touch is more worth than a thousand words'. The auditor is not expected to perform duties which fall outside the scope of competence. For example, the professional skill of an auditor does not include that of a technical expert for determining physical condition of certain assets. Therefore, auditors should focus on what can be done well, but not on what is not.

Ability to analyze reports segregating into various units and their relation with objectives and structures.

Ability to examine with professional due care to carry out the assignment diligently, conscientiously, proper rigors, propriety and prudence.

Ability to apply techniques, methods, process into work setting.

Ability to check the financial transactions whether they adhere to principles, system, rules, and assumptions of accounting.

Ability to identify, analyze, understand and examine analytically on accounting data with evidences, decisions and financial regulations paying substantial attention with details.

Ability to work independently under the general direction of audit manager and a task leader as a team-oriented spirit for working effectively.

Ability to verify the books of account and financial statements considering accuracy, reliability, authenticity and appropriate of relevant financial transactions.

Ability to segregate records and evidences into documents, physical, testimonial, analytical and corroborative evidences where necessary.

9. Analytical skill

Auditor should demonstrate the intellectual capacity and skill in analyzing and interpreting information accurately before coming to conclusions with analytical state of mind and approach. Analytical test is one of the procedures of auditing with its sensitivity.

Ability to proceed in a logical, step by step and systematic manner to examine and understand complex characteristics of a financial phenomenon.

Ability to break down evidences into various components for finding out ratio, trend, comparison, and reasonable test and satisfy all the elements that are presented in the financial statements.

10. Judgmental skill

The auditor should use professional judgment to assess audit risk and design audit procedures to ensure that it is reduced to an acceptably low level. The auditor should exercise sound professional judgment in determining the matters to obtain representations by management. The degree of professional judgment also depends upon the auditor's competence, expertise, qualification and aptitude in the hierarchy.

Ability to maintain accurate and precise records as working papers for resolving discrepancies with sound knowledge of judgment.

Ability to observe physical condition appropriate for the performance of assignment regarding duties and responsibility with creativity.

Ability to verify on procedures of planning, budgeting, monitoring, evidences and evaluation considering persuasiveness with resource, initiative to facts and maturity of judgment

Ability to test and check the reliability of the documents enclosed with the basis of proof and support to convey the financial events and information periodically.

11. Communication skill

Soft speaking skill is the best wishes to others as a matter of professional courtesy; however, it should not be treated as an indication of weakness but rather professional commitment of auditors. Therefore, positive traits like patience, diligence, honesty, responsibility, initiative, straight dealing are the factors of soft skills. 'Change of your voice changes your life' holds some sense in auditing also.

Ability to use soft skill, negotiation skill, perceptual skill, interpersonal skill, directing skill and etiquette skill.

Ability to criticize, comment, justify, interpret and expose the financial transactions in the audit report in case of discrepancies.

12. Reporting skill

Reputation depends on average perception of four indicators like esteem, admiration, endurance and positive attitude reflecting in the audit report. Audit should be completed and report be prepared with due professional care by persons who have adequate training, experience and competence. The opinion should also expressed clearly, precisely, critically, creatively and concisely be in line with a global auditing sense.

Ability to design and draft statutory queries in audit note book and finally, then to make reports with supporting details.

Ability to write clearly and concisely the audit objections and discrepancies as well as reporting texts maintaining professional standards.

Ability of determining materiality level and summarizing the preliminary audit report for the preparation of the final ones.

Ability to prepare audit opinions on issues regarding accounting policies and accounting assumptions with a few elements of income, expenditure, assets, liabilities, grants, loan, technical assistance, cash flow, if any.

13. Conclusion

As a matter of fact, a diligent auditor is organized, reasonable, and systematic and then remains in a fiduciary position. Keeping those skills in mind, capacity building lives on our expertise, experience, flexibility, practicum approach, critical attitude, positive pattern of behavior, innovative and endurance. By all accounts, it is to be noted that auditor requires both generic and specific skill and competency in decade-long professional voyage of auditing. So, the auditor requires specialized skills and competencies that are acquired in a combination of general education, professional knowledge, formal courses and practical experience under proper supervision, continue professional education and participating in international program. Additionally, an auditor often requires perceptive skill to have an adequate understanding of the subject matter to expose audit report with finding, conclusion and recommendation. Such skill can be gained having receptiveness mind and the recognition of seniors' directions, whether directly or indirectly, by asking, hearing, listening, watching, learning and discussing with them. Eventually, knowledge, abilities, experience, multifarious skill, competence, qualification and commitment of auditors are functional capabilities in completion of audit assignments timely.

Email/Webpage addresses of member SAs

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Afghanistan	cao@cao.gov.af	www.cao.gov.af
Armenia	vpal@parliament.am	www.coc.am
Australia	ian.mcphee@anao.gov.au ag1@anao.gov.au	www.anao.gov.au
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Mongolia	mnao@mnao.mn	www.mnao.mn
Myanmar	AUDITORGENERAL@mptmail.net.mm	
Nepal	oagnep@ntc.net.np, infoag@most.gov.np	www.oagnepal.gov.np
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Electronic communication between Supreme Audit Institutions is increasing rapidly. In view of this, a list of e-mail and World Web Site Address of ASOSAI members (as available with us) have been compiled and shown in the above table. It is requested that addresses of those SAIs that do not in appear in the table may please be intimated to the Editor for incorporating in the future issues of the Journal. Please also let us know in case there are any modifications to the addresses listed above.

Other Important Email/Webpage Addresses

	Email address	Webpage
INTOSAI	intosai@rechnungshof.gv.at	www.intosai.org
ASOSAI	koreasai@koreasai.go.kr	www.asosai.org
EUROSAI	eurosai@tcu.es	www.eurosai.org
OLACEFS	omral@contraloria.gob.pa	www.olacefs.org
PASAI	enquiry@oag.govt.nz	www.pasai.org
ARABOSAI		www.arabosai.org
INTOSAI Development Initiative (IDI)	idi@idi.no	www.idi.no
INOSAI Working Group on IT Audit (WGITA)	ir@cag.gov.in	www.intosaiitaudit.org
INOSAI Knowledge Sharing and Knowledge Service Committee (Goal 3)	pdir@cag.gov.in	
INTOSAI Professional Standards Committee (Goal-1)	otbo@rigsrevisionen.dk	http://psc.rigsrevisionen.dk
Working Group on Environmental Auditing	info@wega.org	www.environmentalauditing.org
Working Group on Privatisation, Economic regulation and Public Private Partnership (PPP)	Tim.burr@nao.gsi.gov.uk	www.nao.gov.uk/intosai/wgap/home.htm
International Journal of Government Auditing	intosaijournal@gao.gov	www.intosaijournal.org
Asian Journal of Government Audit	ir@cag.gov.in	http://asosai.org/documents/doc_journal_list.jsp

ASOSAI Calendar 2010

Year	Month	Dates	Event
2010	April		
	May	31-	JICA Sponsored ASOSAI Seminar on "Government Audit Practices for ASOSAI member Supreme Audit Institutions" in Tokyo, Japan
	June	10	
	July		
	August	3 - 6	42 nd Meeting of ASOSAI Governing Board in Hanoi, Vietnam
	September		
	October		
	November	1 - 12	ASOSAI Sponsored Workshop on "Environment Audit" in Turkey
	December		

