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October 2008



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The Asian Journal of Government Audit is published twice in a year in English on behalf of the Asian Organization 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.

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Editorial

This is the second journal of 2008, a year which has seen a range of activities in ASOSAI. There were changes in the heads of SAIs in 2008 in many countries and new Auditors General took positions in China, Bangladesh, Georgia, India, Iran, Japan, Korea, Philippines, Sri Lanka, Maldives and Brunei Darussalam. We welcome these heads of SAIs and wish them success in their new assignment.

We took up a number of capacity building activities towards meeting the objectives of ASOSAI and formed a new pool of trainers in collaborations with IDI. These trainees would strengthen the existing pool of trainers and be available for the capacity building programmes of ASOSAI in 2009. The work of the training administrator and IDI for their efforts in the region are indeed appreciated.

This edition of the journal provides an overview of ASOSAI's current calendar of activities marked for 2009. A major event is the ASOSAI Assembly, which will be held in Pakistan in October 2009. The Assembly will provide a platform for public auditors to meet and discuss common issues. We will also see valuable deliberations on important technical areas in the one-day symposium, which will be held during the General Assembly.

In this edition of the journal, we are bringing out articles on Auditing of Fraud and Corruption, Accountability index, planned improvement in Government Auditing and Auditing in Federal Financial System, apart from the usual features. The feed back on the last few issues of the journal have been encouraging and the journal finds its place in the libraries of the SAIs, not only in the region, but in the INTOSAI community as well. Your feedback and inputs are of great value to us in our constant effort for excellence. I would request all readers to send us their comments and contributions at ir@cag.gov.in.

(Sudha Krishnan)

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INTOSAI News

17th meeting of the INTOSAI Working Group on IT Audit

The 17th meeting of the INTOSAI Working Group on IT Audit (WGITA) was held at Tokyo, Japan from 21-23 May 2008. 53 participants from 23 SAIs and one observer from IDI attended the meeting.

Mr. Kazuhiko Fushiya, President, Board of Audit Japan, being the host welcomed the delegates. Mr. Vinod Rai, Comptroller and Auditor General of India and Chair of WGITA, chaired the meeting. He drew the attention of public auditors towards the challenges in the field of IT audit, especially in e-governance. He also informed the delegates that Australia, Jamaica, South Africa and Switzerland have now joined the WGITA, taking its membership to 36.

The agenda included a brief on INCOSAI 2007, update on IntoIT, reports on the ongoing projects viz. IT Governance, Guidelines for auditing system development, E governance risk, IT Tools for electronic audit papers, Measures taken to encounter fraud in IT Environment and a Scoping paper on SAP in Public Administration. Besides these agenda items, topics on the performance-auditing seminar and cooperation with IDI were also discussed. Three country papers were presented during the meeting by SAIs of China, Oman and India on “Disclosure and Disposal of Fraud in IT Environment”, “Working Paper Management in SAI Oman” and Risks in ERP Implementation”.

The 18th meeting of the WGITA would be held at Qatar, Doha in April 2009. The 19th meeting and 6th performance audit seminar would be hosted by SAI-China in 2010.

Steering Committee Meeting of the Professional Standards Committee

The 5th meeting of the steering committee of INTOSAI Professional Standards Committee (PSC) was held in Beijing, China from 21-22 October 2008. 26 Participants from 13 SAIs and eight observers from INTOSAI, World Bank, IFAC, Institute of Internal Auditors and IDI attended the meeting.

During the meeting, SAI-Denmark briefed the members on the latest developments of professional standards, the implementation of the Work Plan (2007-10), the targeted objectives of the PSC after 2010 and the recommendation for the PSC's organisational setup. Representatives from sub Committees reported their progress and the results of their works. Observers from INTOSAI Secretariat, World Bank, IFAC, IIA and IDI also presented their respective activities related with audit standards.

The secretariat of PSC distributed the "INTOSAI Government Audit Standards Framework" to all participants.

Steering Committee Meeting of the Capacity Building Committee

The second meeting of the Steering committee of the INTOSAI Capacity Building committee was held in Rabat, Kingdom of Morocco, on Wednesday, October 29, 2008. 17 Participants from 9 SAIs and 12 observers from SAIs, World Bank and IDI attended the meeting.

The meeting saw presentations by three sub committees of Goal 2 on their activities and achievements. There was a brief update provided on the Donor Fund Task Force meetings and on the INTOSAI Strategic Plan. The representative of Goal 1 (Professional Standards Committee) also gave a presentation on a survey conducted by them on the issue of INTOSAI standards developed by them. There was also a discussion on the use of the INTOSAI Collaboration Tool, and the need to use the Collaboration tool more extensively. Representative from SAI-India provided an update on the Collaboration Tool and gave a brief overview stating that the Collaboration tool which was launched an year ago, is a useful and versatile mechanism which facilitates communication within INTOSAI.

ASOSAI News

E-enabled blended training programme for trainers

During the 38th meeting of the Governing Board of ASOSAI in September 2007, an e-enabled blended training programme for trainers with IDI was proposed. The programme was to be a combination of e-learning technology and traditional classroom training to create a new pool of master trainers possessing competence in both adult training techniques and audit.

The pool of master trainers created as a result of this programme would be used to deliver ASOSAI-wide programmes in future.

The activities planned under the programme include:

1	Online learning preparatory phase-LPP	11 Sept. to 10 Oct. 2008
2	Course Design & Development Workshop (CDDW)	20 Oct. To 7 Nov. 2008 at Hanoi, Vietnam
3	On line CDDW Practicum	Nov. Dec. 2008
4	Online CDDW Evaluation Development of two day courses	Jan-March 2009
5	Instructional Technique Workshop (ITW)	May 2009 for 3 weeks at China

A redesign meeting was held from 7-18 July 2008 in Vietnam which was attended by four ASOSAI training specialists and two IDI programme managers to develop course materials to be used for the on line preparatory phase. A resource person was invited from SAI-Venezuela to present current e-learning practices conducted in OLACEFS besides a representative of an e-learning company.

Ninety-five nominations from 18-selected SAIs were called for online selection, out of which 58 were selected. After a telephonic interview, 40 candidates were finally selected for the programmes. 37 of these candidates participated in the CDDW workshop, which was delivered by three ASOSAI training specialists and two IDI programme managers at Vietnam in October-November 2008.

The Instructional Technique Workshop (ITW) would be held in May 2009 in China, preceded by an instructors' redesign meeting, which is scheduled to be held in Bhutan in March 2009.

8th ASOSAI Research Project

The 3rd meeting of the ASOSAI Research Project on “Guidance on conducting Environmental Audit” was held in Kuala Lumpur, Malaysia from 21st to 23rd July 2008. The meeting was attended by all the members of the research project from the five SAIs namely China, India, Malaysia, Pakistan and Saudi Arabia.

During the 3rd meeting of the research team, audit processes for finalising environmental audit in terms of planning, conduct of field audit, post audit, and follow up were firmed up. Tasks of framing detailed checklists and collection of data base were reviewed in detail.

As per the schedule, the draft report is expected to be sent to all members for suggestions by March 2009 and a report would be presented to the ASOSAI Secretariat by May 2009. The final draft would be placed before the 11th ASOSAI Assembly, which is scheduled to be held in Pakistan in 2009, for approval. The final version of the project would be circulated to all members and also put on the website of ASOSAI.

The 4th meeting of the project team would be held in Lahore Pakistan, in December 2008.

Quality Assurance Meeting

In 2007, ASOSAI and IDI jointly conducted a capacity building needs assessment in ASOSAI region. One of the findings was the need for strengthening of quality assurance (QA) systems in several SAIs. As a result a cooperation agreement was signed with ten SAIs, namely Bhutan, Cambodia, China, Indonesia, Iran, Lao PDR, Mongolia, Nepal, Philippines and Vietnam.

In order to achieve the above outcomes, the following activities were planned under the QA programme:

1. Instructor planning meeting, March 2008
2. Quality assurance Workshop, July/August 2008
3. Pilot quality assurance reviews, July/August –September/October, 2008
4. Peer Review of the pilot quality assurance reports and utility reports, October/November 2008
5. Review Meeting, November/December 2008
6. Post Review Meeting Actions
7. Programme evaluation – 2009

The Quality Assurance workshop from 4-15 August 2008 was held in Ulaanbaatar, Mongolia, and was hosted by SAI Mongolia. The expected outputs of the workshop were:

1. SAI teams trained in quality assurance mechanisms;
2. SAI-wise draft plans for the pilot quality assurance reviews to be conducted by the teams after workshop;
3. Plans for peer review of SAI wise pilot QA and utility reports.

The basic purpose of the workshop was to assist the SAIs in developing capacities for conducting Quality Assurance Reviews at regular intervals, which would help SAIs determine areas needing improvement and thereby put in place a system of continuous improvement.

ASOSAI sponsored workshop

ASOSAI Sponsored workshop

The ASOSAI sponsored workshop on “Performance Audit” was held at the National Audit Academy in Nilai, Malaysia from 18th to 29th August, 2008. The objective of the workshop was to familiarize the participants with the ASOSAI guidelines of Performance Audit and the INTOSAI auditing standards. There were 42 participants from the member SAIs of ASOSAI. The workshop was inaugurated by Y. Bhg. Dato Azizah binti Jh. Arshad, the Deputy Auditor General (Federal) of Malaysia on 18th August 2008. An instructors’ pre-workshop meeting was also held in the same venue from August 11 to 17, 2008. The course materials were developed by modifying course materials of the regional workshops implemented in the past, adding subsequent developments in the related auditing fields.



The National Audit Academy, Malaysia had also arranged visits to the Petronas Twin Towers, Kuala Lumpur Tower (Menara), National Museum of Malaysia, etc. during weekend holidays on 23rd and 24th

August 2008. Arrangements for stay of the participants were made in the hostel of National Audit Academy and the workshop was conducted in the same complex in the conference rooms of the Audit Academy.

The workshop concluded on 29.08.2008. The Auditor General of Malaysia, Y.Bhg. Tan Sri Dato' Setia Hj. Ambrin bin Buang chaired the closing ceremony.

Second Working Meeting of ASOSAI WGEA

Before the start of the ASOSAI seminar on environment audit, the 2nd meeting of the ASOSAI WGEA was held on 14th October 2008. During the meeting SAI China, made a presentation on the developments in Environment Audit and discussed the ASOSAI WGEA work plan for the period 2008-10. In the meeting the issues discussed included:

(a) Joint Audit / International cooperation on Environment Audit- An audit conducted by one audit team composed of auditors from two or more SAIs, prepare a single joint audit report for presentation at respective competent bodies. This type of audit needs to be promoted and encouraged. However, the final decision on this issue rests with the SAI of member country.

(b) Confirmation of membership of ASOSAI WGEA is to be decided by each SAI and SAI China be informed.

(c) Hosting of the next ASOSAI WGEA meeting – This issue also needs to be discussed by each SAI, the country interested for hosting the next ASOSAI WGEA meeting may inform SAI China.

ASOSAI Seminar on Environment Audit

The Auditor General of SAI-China in their capacity as the Chair of ASOSAI and ASOSAI Working Group on Environment Audit (WGEA) hosted a ten day ASOSAI Seminar on Environment Audit (EA), from 14-23 October 2008, in Chengdu, Sichuan Province, in China. 62 participants from 33 countries participated in the seminar.

The seminar was inaugurated by Mr. Liu Jiayi, the Chairman of ASOSAI and Auditor General of Peoples Republic of China. The other distinguished guests included Mr. Lu Zushan, Governor of Zhejiang Provincial People's Government, Mr. Mihkel Oviir, Chairman of INTOSAI WGEA and the Auditor General of Estonia, and Dr. Dong Dasheng, Deputy Auditor General of National Audit Office of China (CNAO) .

Mr Mihkel Oviir, the Auditor General of the National Audit Office of Estonia and Chair of INTOSAI WGEA in his speech said that this seminar was characterised by environmental concerns: how to ensure both environmental protection and the economic development of countries. Environmental auditors all over the world have a similar idea, to use the power of public sector audit for improving the quality of the environment, the management of natural resources, and the health and prosperity of people.

Mr Dong Dasheng, Deputy Auditor General Of CNAO gave a brief introduction of the political frame work in China and government audit in China. Mr. Zhou Jian, Vice Minister of Ministry of Environment Protection gave a brief introduction on environment protection in China and replied to queries of participants. Mr Mihkel Oviir, Auditor General of Estonia, presented the INTOSAI WGEA work plan for 2008-10 and

gave an introduction on the work of INTOSAI WGEA.

For the presentations of the country papers, all the participating countries were divided into two groups on the basis of the topic of presentation. The first topic of presentation was 'Audit of Climate change and of air pollution prevention' and the countries in this group included India, Bangladesh, Israel, Korea, China, Laos, Mauritius, Mongolia, Hong Kong, Macau, Philippines, Vietnam, Saudi Arabia and Sri Lanka. The second topic of presentation was 'Audit of natural resource development and protection of sustainable energy' and the countries in this group included Bhutan, Indonesia, Iran, Malaysia, China, Maldives, Myanmar, Pakistan, Estonia, Nepal, Thailand and Turkey. In both the groups, presentations were made by the respective participants of the countries, which was followed by question/answer and group discussion.

As a follow up to the presentations and discussions, field visits were also organised.

The seminar on Environment Audit ended with a speech from the representative of the participants on the basis of their experience at the seminar and closing address by Mr. Linghu An, Deputy Auditor General of CNAO.

News from Commonwealth

20th Commonwealth Auditors General Conference

The Bermuda National Audit Office hosted the 20th Conference of Commonwealth Auditors General from 6-9 July, 2008. More than 45 Commonwealth SAIs were represented at the conference. The theme of the Conference was “Accountability for the 21st Century” with two sub themes which focused on:

1. Powers/responsibilities of Commonwealth AGs.

The intention of this sub theme was to draw out similarities and differences and in that way reinforce the efforts of those Commonwealth SAIs who sought to enhance and extend their powers / responsibilities in line with best practice in the Commonwealth. The Auditor General of South Africa chaired sub theme 1, overseeing presentations by SAIs from the United Kingdom, Australia, Ghana, Uganda, Sri Lanka, the Cayman Islands, Malaysia, India, Malta, and Papua New Guinea

2. PACs and the security functions of Commonwealth Parliaments/Legislatures.

The discussion sought to identify ways in which PACs could discharge their responsibilities more effectively and, in this context, draw out some wider lessons about the contribution that Auditors General could make to this process. Chaired by the Auditor General of the Bahamas, this sub group took as its starting point the varying functions and levels of effectiveness of PACs in different countries

Participants also included representatives from the United Kingdom Commonwealth Secretariat and observers from the INTOSAI

General Secretariat, the Organization of American States and the
Samoan SAI.

New Heads of SAIs

Brunei Darussalam

Mr. Haji Mahadi bin Haji Ibrahim was appointed as Auditor General of The Government of His Majesty The Sultan and Yang Di-Pertuan of Brunei Darussalam on 17th August 2008, succeeding Madam Datin Paduka Hajaj Salmah Binti Haji Hanafiah who had ended her tenure on 16 August 2008.

Mr. Haji Mahadi joined the civil service in 1979 with the Department of Electrical Services, Ministry of Development before joining the Ministry of Finance in 1986. At the Ministry of Finance he held various positions that include Deputy Accountant General of the Treasury department and Acting Chief Executive Officer at the Brunei Currency and Monetary Board. In 2004 he briefly worked at the International Monetary Fund, Washington DC, USA as Advisor to the Executive Director of the South East Asia Group.

Mr. Haji Mahadi is recently appointed as Executive Director of Islamic Development Bank, Jeddah, Saudi Arabia. He also sat as Alternate Director of Board of the International Islamic Financial market, Bahrain from June 2003 – December 2006, Member of Executive Committee of the South East Asian Central banks (SEACEN) Kuala Lumpur, Malaysia from April 2003 – December 2006, member of Mini Tender Board of the Ministry of Communication, Brunei Darussalam from January 2007 – March 2008, Alternate Member of State Tender Board, Ministry of Finance, Brunei Darussalam from October 2007 – 16 August 2008 and Member of Mini Tender Board, Ministry of Energy, Brunei Darussalam from April 2008 – 16 August 2008.

During his illustrious career in the Government of His Majesty the Sultan and Yang Di Pertuan of Brunei Darussalam, he has been awarded meritorious awards that include Service Excellence Award (1992), Meritorious Service Medal (1996), The Most Blessed Order of Setia Negara Brunei – 4th class (1999), The Most Honourable Order of Seri Paduka Mahkota Brunei – 3rd Class (2004) and Long Service Medal (2006).

Mr. Haji Mahadi holds a Bachelor of Science in Economics and Accounting (Honours) from the University of Hull, United Kingdom and acquired a Certificate in Purchasing and Stores from the Association of Supervisors in Purchasing and Supply, United Kingdom.

Mr. Haji Mahadi is married and has two sons.

Georgia

Mr. Levan Bezhashvili has been appointed as Chairman of the Chamber of Control of Georgia, on 15th July 2008 by the members of the Parliament of Georgia. Mr. Levan Bezhashvili has wide experience of work at the supreme legislative and executive bodies.

He was born on 09.11.1974 at Tbilisi, Georgia, and is a qualified lawyer, having graduated from the Faculty of Law, Ivane Javaxishvili State University.

His work experience before being appointed as the Chairman of the Chamber of Control of Georgia includes Governor (State Envoy of the President of Georgia) of the Kakheti Region, a member of the Parliament of Georgia, a Head of the Law Committee of the Parliament of Georgia, a Deputy Minister in the Ministry of Justice of Georgia, a senior specialist, Parliamentary Committee of Procedural Issues and Rules and an assistant to investigator - Tbilisi Section of Investigative Department of Ministry of Internal Affairs of Georgia.

Iran

Mr. Abd-ol-Reza, born on 23 December 1959, was appointed President of the Supreme Court of Audit of Iran 9th July, 2008.

His academics qualifications include BA in Geography from Ferdowsy University, MA in Planning Geography from Tarbiat Badani University and PhD in Human Geography from Tarbiat Modares University.

He has wide professional experience and has held many prestigious assignments such as Member of Plan and Budget Commission of the Islamic Consultative Assembly, Vice chairman of High Council of National Security and Deputy of Social Cultural and Medium, responsibility of national media in the positions of Vice-President of National T.V. organization, Deputy of Planning, Deputy of Parliamentary and Provincial Affairs, Deputy of Economic and International Affairs of Ministry of State, Financial and Administrative Deputy of the college of literature and humanities of Doctor Ali-e Shariati-Ferdowsi University, Mashhad, Member of Public Culture Council of the country by the Command of Cultural Revolution Council, Member of High Council of Information Technology of the government for six years, Chairman of the Regional Economic Cooperation Organization (for one term) and Chairman of News Desk of the Asian Pacific radio and Television Union (ABU).

Korea



Mr. Hwangsik Kim

In September 2008, Mr. Hwangsik Kim was appointed to be the new Chairman of the Board of Audit and Inspection (BAI) of the Republic of Korea. In his new capacity, he also serves as a member of the Governing Board of ASOSAI and INTOSAI. He succeeds Mr. Yunchurl Jeon, who retired from office in May 2008.

Mr. Kim has had a lengthy and distinguished career as judge. He brings to his new position a wealth of experience and knowledge in law. In 2005, he was appointed Supreme Court Justice. Earlier in his career, he served as judge in various courts in Korea. The positions he held for many years in the past include High Court Senior Judge and Senior Judge in District Courts. Just before his appointment as Chairman of the BAI, he served as a Supreme Court Justice.

During his study in Germany in the early 1970s, Mr. Kim researched civil law focusing on real estate registration law. Later, he contributed a great deal to the development of real estate registration law in Korea. As one of the leading advocates for the innovative trial system, he played a major role in adopting the concentrated trial system in Korea. He also served as a renowned researcher of the Supreme Court, and is a prolific author of books and papers on civil law and civil proceedings.

In his inauguration speech, Chairman Kim said that the rule of law cannot be over-emphasized not only for the development of the nation but for the quality of life.

Mr. Kim obtained an LL.B. from the College of Law of Seoul National University in 1971.

Philippines



Mr. Reynaldo Rey A. Villar

Attorney REYNALDO “Rey” A. VILLAR was appointed as Chairman of the Philippine Commission on Audit (COA) by President Gloria M. Arroyo for a term expiring on 2 February 2011.

Chairman Villar was the Commissioner (the second highest post) of COA from February 2004 up to his latest nomination as Chairman by the Philippine President in February 2008. His appointment as the new Chairman was confirmed on 11 June 2008 by a panel constituting the Commission on Appointments making him the seventh Chairman in the history of the Commission on Audit from its inception in 1899. Prior to his present capacity as Chairman, he stewarded the Commission on Audit on various dates as Officer-in-Charge from December 2004 up to November 2007 when then Chairman Guillermo N. Carague attended various international functions for the Commission.

Chairman Villar graduated from the Ateneo de Manila University College of Law in 1967 and was admitted to the Philippine Bar in 1968. He was founder of the Order of Utopia, an Ateneo Law Fraternity, former Chapter President and now Senator of the Philippine Jaycees, and Co-founder of the Rotary Club, Urdaneta Chapter. His vast experience

includes special studies, trainings, seminars and conferences in the fields of law, accounting and auditing. Also worth mentioning are his professional stints in the private sector as Practitioner from 1968 to 1971 and from 1973 to 1980. He was a Professor of Constitutional Law at the Ateneo de Manila University College of Law in 1982. His exemplary leadership was shown when he was elected delegate to the 1971 Philippine Constitutional Convention when the fundamental law of the land had to be amended. Later, he was elected Floor Leader by a majority of the 320 delegates to said convention.

Maldives



Mr. Ibrahim Naeem

Mr. Ibrahim Naeem was appointed as the first independent Auditor General of Maldives on 16th January 2008. He is a professionally qualified accountant with work experience in the accounting profession, private sector and government sector. He has studied and worked overseas for 17 years. During this period he has worked in international accounting firms including 'Big 4' for more than 12 years. His formal education qualifications include Bachelor of Business Administration, Post Graduate Diploma in Accounting, CPA, MBA in Accounting and Finance, PhD coursework in European Doctoral Programme in Entrepreneurship and Small Business Development, and Advanced Post Graduate Diploma in Management Consultancy.

From 1998 until his appointment as the Auditor General in 2008, Mr. Naeem worked at various senior executive positions in the Maldives Monetary Authority (Central Bank) as well as the Alternate Governor from the Maldives to the IMF (International Monetary Fund). His last position at the Maldives Monetary Authority was Deputy Managing Director - Financial Sector Division responsible for licensing, regulation and supervision of banks, insurance companies and non bank financial institutions. During this time he developed several legislations and introduced many innovations and policy changes at the Maldives

Monetary Authority, established several financial institutions and programmes including the establishing of a mortgage finance company, Housing Development Finance Corporation (HDFC) where he became the founding Chairman. Mr. Naeem's special interests include reading, jogging, and caricature drawing.

The President of the Republic nominated Mr. Naeem for the post of the Auditor General and 34 out of 36 members of the People's Majlis present voted for Mr. Naeem and two abstained with no votes against him.

Activities in Member SAIs:

Georgia

A New Phase of reforms

A new phase of the reforms of the Chamber of Control of Georgia (CCG), established after the revival of state independence of Georgia, has been through institutional-structural changes several times. Currently, the CCG is in the process of development and transformation as a modern supreme anticorruption body of financial control, according to the international standards and experience.

After the advent of the new management at the CCG, wide ranging institutional and structural reforms have begun. Subsequently, the main aim of the reforms is to make the CCG a better institution and transform it into an active and flexible body. The outcome of these reforms should be increased trust to the institution.

Transforming the working pattern and methodologies of the CCG is important to the extent that it should be able to perform the duties of the state auditor and enable better monitoring of the finance and economic activities of the public sector.

The Chairman of the Chamber of Control considers it is important to conduct effective financial control on all the state bodies, which should be a guarantee of protecting both state and public interests. The management of the CCG sees the concept of development as a means of making the power of the CCG more extensive, by reorganising it into the body responsible for not only control, but also as an active part of making financial governance better, for which the vast number of resources of Chamber and other state bodies will be used. The level of organisational, financial and functional independence of Chamber of Control has to be made stronger and also there is a need for a strong institution for the control of state resources which will deservedly acquire public trust. The CCG is expected to be an institution among the state

organisations, which enjoys a high level of trust, is based on the legislative leverage and supervision of finance-economic activity and, within the framework of its powers, performs quasi-judicial functions. This novelty will not only make financial control more flexible, effective and conducive, but also serve to distribute power more accurately among the state bodies, which should make it easier to better conduct its functions.

For this purpose, the Chairman of the Chamber of Control, Mr. Levan Bezhashvili asked the Parliament of Georgia for support and proposed a new draft for the Chamber of Control. The existing law is quite out of date (it was adopted in 1997 and has been amended several times). Since then many amendments have been made in the constitutional-legal mechanism of Georgia. The form of state governance has been changed and these changes have to be reflected in the governing law of CCG,-says Mr. Levan Bezhashvili. The legislative body is currently considering the draft law on the Chamber of Control.

A new draft, composed with the participation of local and international experts, represents the development strategy of the Chamber of Control, which serves to identify the institutional role of the Chamber among the legislative branches, to provide strict supervision on the legality, effectiveness and cost-effectiveness of governance, expenditure or protection of state resources and material valuables. This will take place in regard to independence of the bodies that govern the abovementioned resources.

The bodies of public and private law, the objects of extensive state and public interests (or those, which can potentially be), having been authorised for the governance of these resources by the State, will fall within the power of the CCG. By means of legislative instruments, the CCG acquires more initiative and ability to perform its constitutional-legal functions.

In these circumstances, relations with the representatives of international institutions and donor organisations become of paramount

importance. Institutional development of the organization is not feasible without implementing the best international audit practices and experience.

Among the top priorities of the CCG is implementing new audit forms and methodologies, conducting better audit, attracting new high qualified staff, developing preventive forms of finance control (IT audit), making the activity of Chamber fully public, perfecting the legislative base and harmonizing it with the EU legislation.

It becomes clear that the purposes of the reforms of the CCG cannot be achieved only by means of improving the legislative acts. Therefore, a transitional period is necessary to fully reform areas such as human and intellectual resources, cooperation and interaction instruments among the state bodies, and institutional governance of the Institution. As has been said above, in this direction the CCG has planned the important reforms, which should strengthen the creative input of the Chamber.

The reform of the Chamber of Control also aims to transform it into powerful audit institution, reach the level of high quality, professionalism and competency, which should be represented in the staff policy, consistency of the development of human resources and forming the strong intellectual base (scientific, educational). These factors are the guarantees of increasing trust to the Chamber.

The role of the donor organisations is vital in all the above-mentioned. Thus, the donors are widely represented at the Chamber.

There are two ongoing international projects at the institution:
-Public Service Financial Management Reform Support project (PSFMRSP). The project is funded by four donor organisations: World Bank (WB), Department for International Development (DFID), Swedish International Development Agency (SIDA) and the Government of Netherlands.

-German Technical Assistance Project (GTZ)

Their basic task is to transform the Chamber of Control according to international standards and norms of the International Organisation of Supreme Audit Institutions (INTOSAI).

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Apart from the abovementioned, the CCG actively cooperates with the anticorruption organisations, which are active in the country. One of them is Georgia Office of the US University 'Transnational Crime and Corruption Research Centre'. For research purposes, this centre has often been provided with material about the CCG. This cooperation will also take place in the future.

The United States Agency for International Development (USAID), EU Delegation to Georgia (EU), American Association of Governmental Accountants (AGA) and other local or international organisations has provided effective help to the Chamber of Control.

Regardless of the effective reductions of the level of corruption in the country, clamping down on this phenomenon remains one of the priorities of the government and the whole society. The Georgian society has to be aware of the cost-effectiveness and purposefulness of the expenditure of the state resources. It is a constitutional mission of the CCG to perform such control. A new draft law which has been created in the framework of the new phase of reform will ensure stable legislative leverage for the Chamber of Control to function as a real constitutional body.

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Signing of MoU between SAI's of India and Maldives

Comptroller and Auditor General of India and the Auditor General of Maldives signed a Memorandum of Understanding to further promote cooperation between the two SAIs in the field of public audit and to promote bilateral cooperation. The MoU was signed on 28 August 2008 by the Mr. Vinod RAI, Comptroller and Auditor General of India and Mr. Ibrahim Naeem, Auditors Generals of Maldives, in Male, Maldives.



The MoU which has been signed for a period of five years is effective from the date of signing and would automatically get extended for a period of next five years.

MoU envisages training opportunities for the members of the SAI-Maldives, periodic seminars, study tours, exchange of training materials and provide needed expertise and specialists from the SAI-India.

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The 15th Indo China Seminar on “Audit of Social Security” was held in Udaipur, Rajasthan from 18-22 October 2008. Ms. Yu Xiaoming, Deputy Auditor General, led the six members’ Chinese delegation and Mrs. Praveen Tripathi, Deputy Auditor General, led the four members India delegation. Both the sides presented two papers each on the theme of the seminar. The country papers from China were on “The research on China’s Social Security Audit and “The exploration and implementation of whole-process tracking audit”. The Indian papers were on “Social Security Audit” and “Performance Audit of Implementation of National Rural Employment Guarantee Act”. Both the sides benefited from the output and deliberation of the joint seminar on the audit of social security.



Kuwait

Signing of MoU between SAI's of Kuwait and India

Audit Bureau of Kuwait and the Office of the Comptroller and Auditor General of India on Tuesday, 15th July 2008 signed a Memorandum of Understanding to strengthen bilateral cooperation and exchange of visit between the two sides.

Mr. Abdul Aziz Sulaiman Al-Roumi, Acting Under Secretary of the Audit Bureau from Kuwait's side and Ms. Bharti Prasad, the Deputy Comptroller And Auditor General of India signed the MoU from the Indian side.

Their Excellencies the Assistant Under Secretaries, some officials of the Audit Bureau and HE the Ambassador of India were present during the signing ceremony. The MoU which has been signed for a period of five years and became effective from the date of its signing, is renewable for a similar period with the consent of both sides. The MoU was prepared in three language – Arabic, English and Hindi.

This MoU does not affect the commitments resulting from the existing bilateral agreements between the two countries and the two countries shall implement the MoU as per the rules and regulations which are in practice in the two countries; that there shall be coordination and cooperation on issues related to the regional and international organizations in which the two side are taking part. In addition, the two sides shall have the right to associate other parties that may boost and promote the activities of cooperation within the framework of this MoU.

The MoU also took up the issue of encouraging joint cooperation in the fields of auditing and developing the professional skill of the employees of the two sides, coordinating & encouraging efforts at the

regional and international meetings, encourage training activity, exchange of experts, and exchange of technical information and the results of researches in the fields of cooperation in accordance with the technical cooperation programme.

Ms. Bharti Prasad, Deputy Comptroller and Auditor General and the accompanying delegation arrived in Kuwait on a two-day official visit at the invitation of the Audit Bureau to apprise themselves of the activities and the working system of the Audit Bureau and signing the MoU. The visiting delegation met the senior officials of the Bureau, discussed matters relating to joint work between the two sides and developing the scope of cooperation in various fields.



It is worth mentioning that the Indian side is currently shouldering the responsibility of the Secretariat General of the Asian Organization of Supreme Audit Institutions (ASOSAI) and has a prominent role in various activities of regional and international audit bodies.

During the visit, the delegation took a round of the Audit Bureau headquarter and visited the exhibition of the establishment of the Audit

Bureau. The delegation also visited the Scientific Centre and some tourist landmarks of the State of Kuwait.

Participation in Training programmes/Seminar & Visits

- Mr. Omarkhan N. Oxikbayev, Chairman of the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan, and his accompanying delegation visited the State Audit Bureau of Kuwait, from May 29th to 30th 2008 to get acquainted with SAB experience in audit field and its relationship with the legislative authority. The parties discussed cooperation between the two SAIs and signed a cooperation agreement.
- SAB participated in the Asia Anti Corruption International Conference held in the State of Qatar from June 9th to 11th 2008. SAB delegation was headed by SAB Undersecretary and the membership of the Assistant Undersecretary, for Investment Sector Audit.
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- A delegation of the National Audit Office of the People's Republic of China headed by Mr. Luo Meifu, consultant of the Department of Foreign Affairs, visited State Audit Bureau of Kuwait during the period from August 3rd to 5th 2008.
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"Performance Audit, Financial Audit, and Information Technology Audit" prepared by SAB for the SAI of Mongolia from October 12th to 21st, 2008.

- SAB will participate in a seminar on "Environmental Audit" in addition to the second meeting of the Working Group on Environmental Auditing (WEGA) which is set to be held in China from October 14th to 23rd, 2008.

Mauritius

Developments in National Audit Office of Mauritius

The National Audit Office launched its Annual Report 2007 and its new Financial Audit Manual on 9 September 2008. The Chief Guest, the Honourable Minister of Finance and Economic Development performed the launching ceremony in the presence of the Secretary to the Cabinet and Head of the Civil Service.

Annual reports are the principal formal accountability mechanisms between the Government and Ministries/Departments and from Departments through Government to Parliament. In a nutshell, annual reports present an account of the performance measures established and the extent these have been achieved to demonstrate that all resources have been procured economically and are being utilized efficiently and effectively.

To be in line with developments in the audit methodology the Financial Audit Manual has been re-written. Besides providing a set of procedures to perform financial audits in accordance with International Standards of Auditing, this new Manual has been updated to cater for the fundamental changes that have occurred in the field of auditing and auditing standards. The Financial Audit Manual has thus been designed to reflect best practice in the auditing profession which has recently witnessed significant development.

Training

Visit of a delegation from Djibouti

A three-member delegation from the office of the Inspector General of Djibouti visited the office of the Comptroller and Auditor General of India from 16-24 June 2008. The delegation consisted of Mr. Hassan Issa Sultan- State Inspector, Head of the Inspection and Control Section of the local bodies and public companies, Mrs. Hibo Abdillahi Assoweh- State Inspector, Head of the monitoring and evaluation section, and Mrs. Nasro Habib Ibrahim- State Inspector, Member of the Inspection and Control Section of the local bodies and public companies.

The main objectives of the delegation was to familiarise themselves as to the methodology and criteria of audit, fields of checking, planning of missions, drafting of reports, prevention and detection of frauds and monitoring of recommendations.

Sri Lanka

The office of the Comptroller and Auditor General of India organised a training programme for Provincial Public Accounts Committee (PPAC) of the Western Province, Provincial Council, Sri Lanka from 21 June to 2nd July 2008. The seventeen-member delegation included eight provincial council members and nine officers who were directly engaged with the duties of PPAC.

The training was imparted at SAI India's National Academy of Audit and Accounts, Shimla. The training covered areas such as 'Good Governance and the role of the CAG of India', Transparent and Accountable Governance, Power & duties of the Public Accounts Committee & action taken by the statutory body regarding the final report of the PAC, Internal Controls, Emerging trends in Performance Audit Reporting, IT initiatives in public sector and their role in enhancing accountability, Case studies in investigating audit and their impact. The delegation also met the members of the Public Accounts Committee of the Province (Himachal Pradesh).

International Training Programmes

The office of the Comptroller and Auditor General of India is organizing International Training programmes since 1979. From 2002 these training programmes are being organized at its international training centre known iCISA (International Centre for Information System and Audit) The following International Training programmes are planned during the 2008-09:

- 84th ITP on Auditing in IT Environment
Dates : 19 August to 17 September 2008
- 85th ITP on Performance Audit
Dates: 25 September to 24 October 2008
- 86th ITP on Financial and Certification Audit
Dates : 11 November to 10 December 2008
- 87st ITP on Environment Audit
Dates : 6 January to 4 February 2009
- 88nd ITP on Audit of Social sector Programmes
Dates : 17 February to 18 March 2009
- I Special course on Auditing in an Information Technology Environment
Dates : 10th November to 5th December 2008
- II Special course on Auditing in an Information Technology Environment
Dates : 5th January to 30th January 2009
- III Special course on Auditing in an Information Technology Environment
Dates : 16th February to 13th March 2009
- IV Special course on Auditing in an Information Technology Environment
Dates : 23rd March to 17th April 2009

Till date 85 training programmes have been organised and the last 85th programme was on “Performance Audit” which was held from 25September to 24 October 2008. 38 Participants from 34 Countries attended the meeting. The course objective was to:

- equip the participants with the best practices and contemporary principles of performance audit,
- To take participants on a step by step journey through the process of performance audit and to equip them with the necessary knowledge and skill set to be able to conduct and supervise performance audits and
- To provide a forum to the participants for sharing their ideas and experience with various experts in this field.

The Chamber of Control of Georgia

A new phase of the reforms of the Chamber of Control of Georgia (CCG), established after the revival of state independence of Georgia, has been through institutional-structural changes several times. Currently, the CCG is in the process of development and transformation as a modern supreme anticorruption body of financial control, according to the international standards and experience.

After the advent of the new management at the CCG, wide ranging institutional and structural reforms have begun. Subsequently, the main aim of the reforms is to make the CCG a better institution and transform it into an active and flexible body. The outcome of these reforms should be increased trust to the institution.

Transforming the working pattern and methodologies of the CCG is important to the extent that it should be able to perform the duties of the state auditor and enable better monitoring of the finance and economic activities of the public sector.

The Chairman of the Chamber of Control considers it is important to conduct effective financial control on all the state bodies, which should be a guarantee of protecting both state and public interests. The management of the CCG sees the concept of development as a means of making the power of the CCG more extensive, by reorganising it into the body responsible for not only control, but also as an active part of making financial governance better, for which the vast number of resources of Chamber and other state bodies will be used. The level of organisational, financial and functional independence of Chamber of Control has to be made stronger and also there is a need for a strong institution for the control of state resources which will deservedly acquire public trust. The CCG is expected to be an institution among the state organisations, which enjoys a high level of trust, is based on the legislative leverage and supervision of finance-economic activity and, within the framework of its powers, performs quasi-judicial functions. This novelty will not only make financial control more flexible, effective

and conducive, but also serve to distribute power more accurately among the state bodies, which should make it easier to better conduct its functions.

For this purpose, the Chairman of the Chamber of Control, Mr. Levan Bezhashvili asked the Parliament of Georgia for support and proposed a new draft for the Chamber of Control. The existing law is quite out of date (it was adopted in 1997 and has been amended several times). Since then many amendments have been made in the constitutional-legal mechanism of Georgia. The form of state governance has been changed and these changes have to be reflected in the governing law of CCG,-says Mr. Levan Bezhashvili. The legislative body is currently considering the draft law on the Chamber of Control.

A new draft, composed with the participation of local and international experts, represents the development strategy of the Chamber of Control, which serves to identify the institutional role of the Chamber among the legislative branches, to provide strict supervision on the legality, effectiveness and cost-effectiveness of governance, expenditure or protection of state resources and material valuables. This will take place in regard to independence of the bodies that govern the abovementioned resources.

The bodies of public and private law, the objects of extensive state and public interests (or those, which can potentially be), having been authorised for the governance of these resources by the State, will fall within the power of the CCG. By means of legislative instruments, the CCG acquires more initiative and ability to perform its constitutional-legal functions.

In these circumstances relations with the representatives of international institutions and donor organisations become of paramount importance. Institutional development of the organization is not feasible without implementing the best international audit practices and experience.

Among the top priorities of the CCG is implementing new audit forms and methodologies, conducting better audit, attracting new high

qualified staff, developing preventive forms of finance control (IT audit), making the activity of Chamber fully public, perfecting the legislative base and harmonizing it with the EU legislation.

It becomes clear that the purposes of the reforms of the CCG cannot be achieved only by means of improving the legislative acts. Therefore, a transitional period is necessary to fully reform areas such as human and intellectual resources, cooperation and interaction instruments among the state bodies, and institutional governance of the Institution. As has been said above, in this direction the CCG has planned the important reforms, which should strengthen the creative input of the Chamber.

The reform of the Chamber of Control also aims to transform it into a powerful audit institution, reach the level of high quality, professionalism and competency, which should be represented in the staff policy, consistency of the development of human resources and forming the strong intellectual base (scientific, educational). These factors are the guarantees of increasing trust to the Chamber.

The role of the donor organisations is vital in all the above-mentioned. Thus, the donors are widely represented at the Chamber.

There are two ongoing international projects at the institution:

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- SAB participated in the 4th Asia Pacific Audit & Governance Summit 2008 and the two workshops held during the summit which in Malaysia from June 16th to 18th 2008.
- Ms. Bharti Prasad, the Deputy Comptroller and Auditor General of India and her accompanying delegate Ms. Sudha Krishnan visited SAB on July 15th 2008, whereas a mutual memorandum of understanding was signed between the two SAIs.
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Auditing of Fraud and Corruption: The current situation and challenges of the Board of Audit of Japan

**Nobuo Azuma
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Board of Audit of Japan**

□. Introduction

According to the ASOSAI Guidelines for Dealing with Fraud and Corruption, fraud is essentially intentional misrepresentation of financial information by one or more individuals among management, employees, or third parties that involves the use of deception to obtain an illegal financial advantage. According to the guidelines, fraud also includes (1) manipulation, falsification, or alteration of records or documents, (2) misappropriation or misapplication of assets, (3) suppression or omission of the effects of a transaction from records or documents, (4) recording of a transaction without substance, and (5) misapplication of accounting policy. According to the definition by Great Britain's Chartered Institute of Public Finance and Accountancy cited in the guidelines, "Corruption is defined as the offering, giving, soliciting, or accepting of an inducement or reward that may influence the action of any person. That is, an individual receives a bribe as a reward or incentive for action or inaction contrary to the proper conduct of his or her duties, for the direct benefit of a third party."

How each SAI tackles fraud and corruption in its audit activities varies depending on the relevant institutions, including the mandate of that SAI, criminal law, and the laws regulating public officials. But, knowing each other's systems and experiences concerning approaches to fraud and corruption in auditing would be very useful for SAIs to conduct

audits and manage organizational operations in more efficient and effective way in the future.

In this paper, I would like to introduce the current situation and challenges of the Board of Audit of Japan (BOA, SAI of Japan) concerning auditing of fraud and corruption, with a view to sharing our experiences and knowledge with ASOSAI member SAIs. (The views expressed in this paper are the personal views of the author and do not reflect the official views of BOA.)

□. **The Current Situation in Auditing**

1. General mandate concerning audit

With respect to the general mandate concerning auditing by BOA, the Board of Audit Act states: “The Board of Audit shall audit the final accounts of revenues and expenditures of the state under the provision of Article 90 of the Constitution of Japan and also such accounts as are provided for by laws” (Article 20, paragraph 1). “The Board of Audit shall constantly audit and monitor the public accounts to secure their adequacy and to rectify their defects” (paragraph 2). “The Board of Audit shall conduct its audit from the viewpoints of accuracy, regularity, economy, efficiency and effectiveness, and from other necessary auditing viewpoints” (paragraph 3).

Here, “regularity” refers to the viewpoint of whether accounting is properly performed in accordance with the budget, laws, Cabinet Orders, and the like. Therefore, if damage has been caused to an entity keeping accounts for the state, as in a case of embezzlement or fraud, the matters are subject to auditing by BOA since they have aspects related to the viewpoints of regularity.

2. Mandate concerning fraud and corruption

Provisions in the Board of Audit Act concerning fraud and corruption are as follows:

2.1 Obligation to report crime and loss by auditees

In order to ensure that an audit by BOA is thorough, the Board of Audit Act states, with respect to the obligation of those being audited, in cases of discovery of a crime related to accounting or loss of property: “The competent superior, the supervising authority, or a person responsible shall report immediately to the Board of Audit on the following matters concerning the accounts subject to audit by the Board: (1) discovery of a crime concerning accounting, (2) discovery of a loss of cash, securities, or other properties” (Article 27).

2.2 Authority to require disciplinary action

With respect to the authority of BOA to require disciplinary action for accounting officials of the state, the Board of Audit Act states: “In cases where the Board of Audit deems, as a result of an audit, that an official in charge of fiscal transactions of the state has caused a grave loss to the state intentionally or through gross negligence, it may demand disciplinary action against the official from the head of the department he or she belongs to or from other individuals responsible for supervising him or her” (Article 31, paragraph 1).

2.3 Adjudication

With respect to adjudication of officials in charge of accounts or those in charge of the management of state goods by BOA, the Board of Audit Act states: “The Board of Audit shall, in cases where a cash-handling official loses cash, adjudicate whether or not he or she is liable for indemnity, after examining whether or not he or she caused an actual loss to the state by lack of due professional care” (Article 32, paragraph 1). “The

Board of Audit shall, in cases where a goods-handling official loses or damages goods or otherwise causes a loss to the state through either handling goods in violation of provisions of the Goods Management Act or not handling goods in compliance with the provisions of the same law, adjudicate whether or not he or she is liable for indemnity, after examining whether or not he or she caused an actual loss to the state intentionally or through gross negligence” (paragraph 2). “In cases where the Board of Audit adjudicates that a cash-handling official or a goods-handling official is liable for indemnity, the head of the department he or she belongs to or other individuals responsible for supervising him or her shall order him or her to pay the indemnity in accordance with the adjudication made under the provisions of paragraph 1 or 2” (paragraph 3).

2.4 Duty to report crime

With respect to notifying the Public Prosecutors Office, the Board of Audit Act states: “In cases where the Board of Audit deems that an official in charge of fiscal transactions of the state has committed a crime while discharging his duties, it shall notify the Public Prosecutors Office of the matter” (Article 33).

3. Items to be contained in the annual audit report

With respect to the items to be contained in the annual audit report, the Board of Audit Act states: “The audit report to be prepared according to Article 90 of the Constitution of Japan shall contain the following matters: (1) Certification of the final accounts of revenues and expenditures of the state, (2) Whether or not the amounts of final accounts revenues and expenditures of the state correspond to the amounts of the statement of accounts of the Bank of Japan, (3) Whether or not, as a result of audits, there exist any matters which are deemed in violation of, or improper in, laws, government ordinances, or the approved budget, (4)–(8) (omitted)” (Article 29).

Here, “any matters which are deemed in violation of, or improper in, laws, government ordinances, or the approved budget” means any matter which has been found to be in violation of laws, government ordinances, or the approved budget with respect to individual accounting actions, or, even though it is not in violation of any of those, any matter which has been found improper judged from the viewpoint of compliance with rules, economy, efficiency, effectiveness, and the like. Any matter of fraud or corruption which falls under any of the criteria mentioned above will be contained in the audit report.

4. Audit results

In Japan, cases of fraud where damage is caused to an account-keeping entity have been taken up for audits, and a significant volume of records concerning them have been accumulated. With respect to corruption, on the other hand, there are very few audits actually conducted since damage to the account-keeping entity is often not clear; consequently, corruption cases are left almost exclusively to investigation by police and prosecuting authorities. According to this situation, auditing of fraud will be taken up in this paper as audit results of BOA. As is discussed below, of the cases in the annual audit report, those relating to fraud can be broadly classified into two categories: those committed by insiders and those committed by outsiders, and the former can be further divided into two subcategories: those committed by individuals and those committed by organizations as a whole.

4.1 Fraud committed by individual insiders

In the annual audit report, BOA reports cases where state officials commit crimes in connection with their duties that cause damage to state property. Although the number of fraud cases reported in the annual audit report drastically increased in the chaotic period after the Second World War, it has averaged between 30 and 60 cases annually in

the past 10 fiscal years. By ministry and agency, the postal sector (Japan Post), which handles savings, postal life insurance, etc., and has many branches dealing with cash transactions, accounts for the majority of cases. As for other ministries, about 10 different fraud cases have been reported annually in areas such as cash receipt and payment, receipt and issuance of revenue stamps, procurement of goods, and management of state property. In the Fiscal 2006 Audit Report, for example, Japan Post accounted for 50 cases amounting to 689,730,000 yen and other ministries for 10 cases amounting to 50,180,000 yen, totaling 60 cases amounting to 733,910,000 yen.

4.2 Fraud committed by organizations as a whole

In the annual audit report, BOA reports cases where entities make payments based on fictitious circumstances in connection with their business, or raise money by adding an extra amount to a proper payment amount and keeping accounts of the extra money outside the budget. In Japan, this is commonly known as “fictitious accounting.” Some of the money raised through fictitious accounting is used for expenses relating to business, such as purchasing goods, but much of it is used by a majority of the staff for expenses such as late-night bar tabs and convivial meetings. In such situations, a large number of people are involved in fictitious accounting, and the fraudulent activities are organizationally acquiesced to. For this reason, fictitious accounting practiced by organizations as a whole tends to involve a large amount of money and is unlikely to be detected for many years.

During the two decades beginning from 1955, following the chaotic period after the Second World War, very few cases relating to fictitious accounting were reported in the annual audit report. During the latter half of the 1970s, however, a large number of cases were reported relating to travel expenses, personnel costs, etc. Subsequently, the number of cases reported in the annual audit report relating to fictitious

accounting was about one per several fiscal years for a while; however, recently cases of fictitious accounting relating to purchasing goods are increasing, as a result, the number has risen to several tens in each fiscal year. In the Fiscal 2006 Audit Report, for example, 22 cases amounting to 158,980,000 yen were attributed to the Ministry of Health, Labor, and Welfare, and one case amounting to 23,160,000 yen to the National Hospital Organization, totaling 23 cases amounting to 182,140,000 yen.

4.3 Fraud committed by outsiders

The state, government-funded corporations, etc., provide subsidies, benefits, and the like or lend funds to beneficiaries who meet certain requirements prescribed by laws and regulations for the purpose of improving people's welfare. These grants or loans are provided based on applications from beneficiaries. Tax money levied from the people is used to offer these administrative services, and taxes include not only withholding taxes but also self-assessed taxes. For these cases, the risk of fraud committed by outsiders is high if examinations by the state and government-funded corporations are not fully carried out for applications for subsidies and tax payments.

In the annual audit report, the BOA reports cases where unemployment insurance benefits were improperly paid because public employment security offices did not properly review and check the applications for which the recipients of the benefits dishonestly stated false facts on their applications, such as concealing their reemployment. Another example in the annual audit report is the case where a recipient of a scientific research subsidy had a vendor prepare false statements of delivery, invoices, etc., based on a fictitious transaction, thereby having his research institution pay the cost of the fictitious transaction and keeping a separate account for the money.

□. **Challenges in Auditing**

Auditing of fraud is most effective when it is conducted according to the type of wrongdoer. Fraudulent acts can be classified broadly into those committed by individual insiders, by organizations as a whole, and by outsiders as discussed in □. 4.

1. Auditing of fraud committed by individual insiders

There are cases where fraudulent acts committed by individual insiders are first detected through internal control procedures established within the respective organizations concerned. Here, internal control is understood to be the procedures followed by all the units and members of the entity concerned for the purpose of reasonably ensuring that the business is efficiently and effectively managed, highly reliable financial reports are prepared, and applicable laws and regulations are complied with.

Under the current public accounting system, respective ministries and agencies establish specific control procedures based on the principles of mutual supervision through the separation of the accounting body and internal auditing. To achieve this, laws and regulations on accounting stipulate the following: (1) segregation of duties, (2) approval procedures, (3) document management, (4) vouching procedures, (5) review, (6) reporting of exceptional cases, (7) limitation of access, (8) collation procedures, (9) inventory-taking, and so on. Fraudulent acts are likely to be committed by individuals in circumstances where internal control has not been established to prevent fraud, or where, even if control is established, it is not actually functioning. In auditing of fraud, it is vital to verify not only that internal control procedures are effectively established, but also to ascertain whether such procedures are actually operating.

2. Auditing of fraud committed by organizations as a whole

Internal control does not function effectively if the individuals in charge collude or the management, such as the head of the organization, ignores internal control procedures. For this reason, internal control is useless against fraud committed by organizations as a whole. Whistle-blowing by an employee in the organization sometimes reveals fraud committed by an organization as a whole. BOA has the policy to receive the external information that notifies inappropriate matters in projects or public accounts of auditees such as the state and government corporations, and refer to it in auditing them.

In Japan the Whistle-blower Protection Act came into force in April 2006. Since the act is also applicable to the ministries and agencies that whistle-blowers can contact, it is necessary for these organizations to enhance a mechanism to protect whistle-blowers and utilize whistle-blowing, and to strengthen inspections and audits for earlier fraud detection.

3. Auditing of fraud committed by outsiders

A spot inspection by an examination department or division of the organization concerned sometimes leads to the detection of a fraudulent act committed by an outsider. The examination department or division examines a request made to the organization concerned, for example, for the payment of a benefit related to social security or a national tax refund. When there are a large number of requests, it is often the case that only a document review is conducted to decide on the payment or refund, and the decision to make the payment or refund is made unless there is a flaw in the documents.

To prevent fraudulent applications, the examination department or division often conducts a detailed examination, including spot inspection

of applications selected at random or according to certain criteria. In this situation, when conducting an audit for fraud, it is necessary to evaluate the sampling criteria for spot inspections, to ascertain whether the sample is actually selected according to these criteria, and to verify that the spot inspection is in fact conducted.

□. **Conclusion**

In Japan, fraud cases are more likely to be targets of auditing since damage is caused to the account-keeping entity, and therefore a significant number of auditing cases have been accumulated. As for corruption cases, on the other hand, hardly any auditing cases exist because the damage to the account-keeping entity is often unclear and it is almost exclusively the target of investigation by the police and prosecuting authorities.

It is our policy to continue to place emphasis on auditing of fraud as core or basic auditing of accounts. In this presentation, it has been demonstrated that it is effective to conduct audits for fraud according to the entities committing fraudulent acts. That is, it is important to review and check internal controls in cases committed by individual insiders, to utilize whistle-blowing from inside in cases committed by organizations as a whole, and to evaluate selection criteria for spot inspections by the examination department or division in cases committed by outsiders.

How each SAI should conduct auditing of fraud and corruption varies not only according to the SAI's auditing mandate but also to the relevant laws and systems, such as criminal law and laws and regulations concerning public officials. Based on such premises, I have introduced the present situation and challenges of BOA concerning auditing of fraud and corruption. It would be my utmost pleasure if our experiences and knowledge presented in this paper could contribute to the improvement of auditing and organizational management in ASOSAI member SAIs.

Accountability Index (AI): Measuring Financial Management Compliance

Rationale of Introducing the AI

As part of the Malaysian National Audit Department continuing efforts to enhance financial management accountability, Accountability Index (AI) of financial management is introduced in the 2007 Report of Auditor General to Parliament and State Legislative Assembly on August 29, 2008. The rationale of introducing the AI is to respond to the concern of Government leaders over the instances of non-compliance and internal control weakness that were repeatedly mentioned in the annual audit reports. Through the implementation of the AI, the agencies will be sufficiently induced to take corrective actions on the weaknesses on a timely basis and to undertake the necessary corrective action on shortcomings highlighted in the audit report.

Much has been said about instances of financial mismanagement at the ministries, departments and agencies but as yet there is no standard instrument to gauge the extent of financial management non-compliance or explanation of how to achieve excellence in financial management. The AI is a first attempt to provide a structured and consistent approach of empirical analysis of the auditees' best practice principles of financial management. It basically aims to generate wider commitment to the principles and values of excellent financial management.

The introduction of AI allows for the identification and dissemination of best practices of financial management among the ministries, departments and agencies. In doing so, credit will be given to those auditees that have taken the necessary steps toward improving their financial management and provide those which have not with the

incentive and the knowledge on how to improve their financial management.

What is an AI?

The AI is an objective, analytical and comprehensive instrument that assess the financial management compliance of 28 ministries (currently 27), 110 departments and 118 statutory bodies at the federal level, and 13 State Treasury Offices, 251 departments, 145 statutory bodies, 145 local authorities and 16 Islamic Religious Councils at the state level in Malaysia. It measures the presence of key elements comprising of the controls on organizational management, budget, revenue and expenditure, management of trust funds, assets and inventories, investments, loans and financial statements that reflected in the policies, systems and practices which are in place. It shows how far those ministries, departments and agencies have complied with the rules and regulations and tries to compare for the first time, the key elements of financial management among them.

Each government ministry, department or agency will be assessed based on indicators/sub indicators under the respective elements and each indicator/sub indicator consists of several criteria. The assessment will be given a score of 1 to 4. The score of each indicator/sub indicator will be totaled based on a given weightage to obtain the overall marks which forms the Accountability Index. The basis of determining the weightage is based on the level of criticality or impact of the element to the overall financial management.

The weightage for the financial management elements of the Federal and State Ministries and Departments is different from the weightage for the Federal and State Statutory Bodies, Local Authorities and Islamic Religious Councils as the three elements on investment management,

loan management and financial statement are not applicable in assessing the financial management of the Federal and State Ministries and Departments.

The overall ministry/department/agency's performance in financial management as reflects in the Accountability Index is then translated into star ratings as follows to gauge its compliance level:

- 4 stars (90% - 100%) – Excellent
- 3 stars (70% - 89%) – Good
- 2 stars (50% - 69%) – Satisfactory
- 1 star (49% and below) – Not Satisfactory

Validity and Reliability of the AI Instrument

The development of the AI framework took over a year. Several workshops involving the auditors from the Federal Government Audit Sector, State Government Audit Sector and the Federal Statutory Audit Sector were conducted to determine the indicators of each element to be evaluated. Construction of easy-to-use and practical indicators to measure the financial management performance is a real challenge. Desk-based research on the usage of instrument by other countries was conducted to determine the relevant indicators.

The instrument was also given to selected ministries, departments and agencies to obtain their feedbacks and comments. Feedbacks and comments were accounted for in preparing the Accountability Index instrument. Pilot studies were conducted on sampled ministries, departments and agencies and the results showed that the instrument is valid and reliable.

Implementation of the AI

The AI is implemented into categories namely mandatory and rotational. Mandatory category means that 27 ministries and main collectors departments will be assessed every year for their financial management performance whilst the others are assessed rotationally once every three years. For the year 2007, the AI conducted at various ministries, departments and agencies of the Federal and State levels were as follows:

Category	Level	Ministry/Department/Agency Involved
Mandatory	Federal	<ul style="list-style-type: none">• 28 Ministries• 4 Main Collectors Department (Customs Department, Immigration Department, Road Transport Department and Royal Police Department)
	State	<ul style="list-style-type: none">• 13 State Treasuries• 13 Islamic Religious Council• 13 State Economic Development Corporations
Rotational	Federal	<ul style="list-style-type: none">• 31 Departments• 26 Federal Statutory Bodies
	State	<ul style="list-style-type: none">• 62 Ministries/Departments• 4 State Statutory Bodies• 22 Local Governments

It is important to note that in applying the AI, the auditors should consider the audit objectives and exercise of professional judgment. They must use their professional judgment wisely in evaluating the effectiveness of controls and assessing compliance with laws and regulation in order to give reasonable scores on the assessment.

Results of the AI

Generally, most of the ministries, departments and agencies recognize the importance of good financial management as indicated by the results which showed that out of 212 agencies assessed, 4.7% obtained 4 stars, 66.5% obtained 3 stars and 28.7% obtained 2 stars. The results of the

AI carried out for the year 2007 according to Federal and State levels are as follows:

- Federal Level

Categories	Performance Ranking/No. of Agency			
	Excellent (4 Stars)	Good (3 Stars)	Satisfactory (2 Stars)	Not Satisfactory (1 Star)
Federal Ministries	1	22	5	-
Federal Departments	5	20	6	-
Federal Statutory Bodies	2	22	2	-
Total	8	64	13	-

- State Level

Categories	Performance Ranking/No. of Agency			
	Excellent (4 Stars)	Good (3 Stars)	Satisfactor y (2 Stars)	Not Satisfactory (1 Star)
State Treasury Offices	-	13	-	-
State Economic Development Corporation	1	9	3	-
Islamic Religious Councils	-	7	6	-
State Ministries/Departments	1	33	28	-
State Statutory Bodies	-	3	1	-
Local Governments	-	12	10	-
Total	2	77	48	-

The agencies that obtained excellent financial management performance are as follows:

Level	Name of Agencies
Federal	<ul style="list-style-type: none"> • Prime Minister’s Department • Public Service Department • Coordination and Implementation Unit, Prime Minister’s Department • Sarawak Manpower Department • Attorney General Department • Malaysian a Modernisation and Planning Unit
Federal Statutory Bodies	<ul style="list-style-type: none"> • Bank Kerjasama Rakyat Malaysia Berhad • Malaysian Insurance Deposit Corporation
State	<ul style="list-style-type: none"> • Johor Corporation • Pahang Mineral and Geoscience Department

Response from Stakeholders

Most of the ministries, departments and agencies are pleased with the ratings they received as the AI has increased their awareness about weaknesses in their financial management and more importantly which particular areas that they need to focus in order to show improvement. The AI and the star – rating system thus provide them with a useful benchmarking exercise to enhance the quality of its financial management as well as to benchmark against other ministries, departments and agencies.

On the government side, it welcomed the initiative as it was a good way to improve transparency and integrity in the civil service. The government has showed its commitment towards continuous improvement in governance especially in various aspects of financial management by issuing a standing instruction for government organizations to seriously follow up on issues raised in the Audit Report and for the Department to report back whether corrective measures have been taken.

Positive response towards the implementation of AI is also obtained from the media, non-government organizations and blogs. The media for

example has given good coverage on the accountability Index as shown in the highlights of several main newspapers in the country.

Conclusion

Excellent financial management performance requires the commitments of the Heads of Ministries, Departments and Agencies who are the controlling officer to constantly monitor their financial management and add value to their performance. The AI and the star rating provide an objective and useful yardstick to measure the actual performance and identify areas in financial management where action is required in order to improve. By making public the AI and the star-rating system, controlling officers are compelled to monitor their financial management performance very seriously as it will impact on their own image as well as the agency they heading. In a way, the AI provides a useful feedback on the state of diligence and competency of their staff entrusted with financial management.

On the part of the Department and with the cooperation of the National Institute of Public Administration, a guide book entitled 'Financial Management Excellence from the National Audit Department Perspective' has been issued to all the ministries, departments and agencies involved in financial management. The objective of the book is to provide them with best practices on carrying out proper financial management to curb wastage. It is hoped that with this initiative, there will be greater transparency.

This pioneer initiative could powerfully shape the agenda for governments for years to come as it highlights not only the best and worst practices of financial management as well as provide constructive recommendations on specific areas for improvements. It is no doubt that there maybe other elements of AI financial management and we do not claim to address them all. However, based on our audit work, key

elements identified such as controls on organizational management, budget, receipts and expenditure, management of trust funds/deposit accounts, assets and inventories, investments, loans and financial statements generally transcend all organizations and these have been adequately covered in the AI framework.

Planned Improvement in Government Auditing

**Janak Raj Gautam
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Office of the Auditor General
Democratic Republic of Nepal**

Introduction

After a long people's struggle and the Historic People's Movement in 2006, it seems a challenge to establish permanent peace in the country. The Three Year Interim Plan (2007-2010) has been started in Nepal from the fiscal year 2007-08 instead of five- year plan as usual of previous years because of transition period moving from monarchy system to republican political set-up. It is estimated that the total capital expenditures as investment for the entire period of plan is Rs.680.5 Billion that should be managed, disbursed, recorded and reported as designed in accounts complying fiscal rules. Therefore, one of the accounting principles and assumptions taken by Nepal government is the revenue and expenditures of the government are recorded and reported using cash based system of accounting. This principle assumes all cash receipts are recorded as revenue and all cash payments are treated as expenditure against a budget head charging into the consolidated fund account. It is better to have principle based accounting standards rather than going by rule based standards as a change for betterment in future.

Here, in this article, auditing pertinent to gender, technical, management, internal, statutory, quality environmental etc are described whatever are mentioned in the Three Year Interim Plan, along with the type of auditing, and their proper implementation. The Office of the Auditor General of Nepal performs government audit on the basis of mandate given by the Interim Constitution of Nepal, 2007 and the Audit act 1991. In the management of development programs and projects transparency, accountability, participation and need

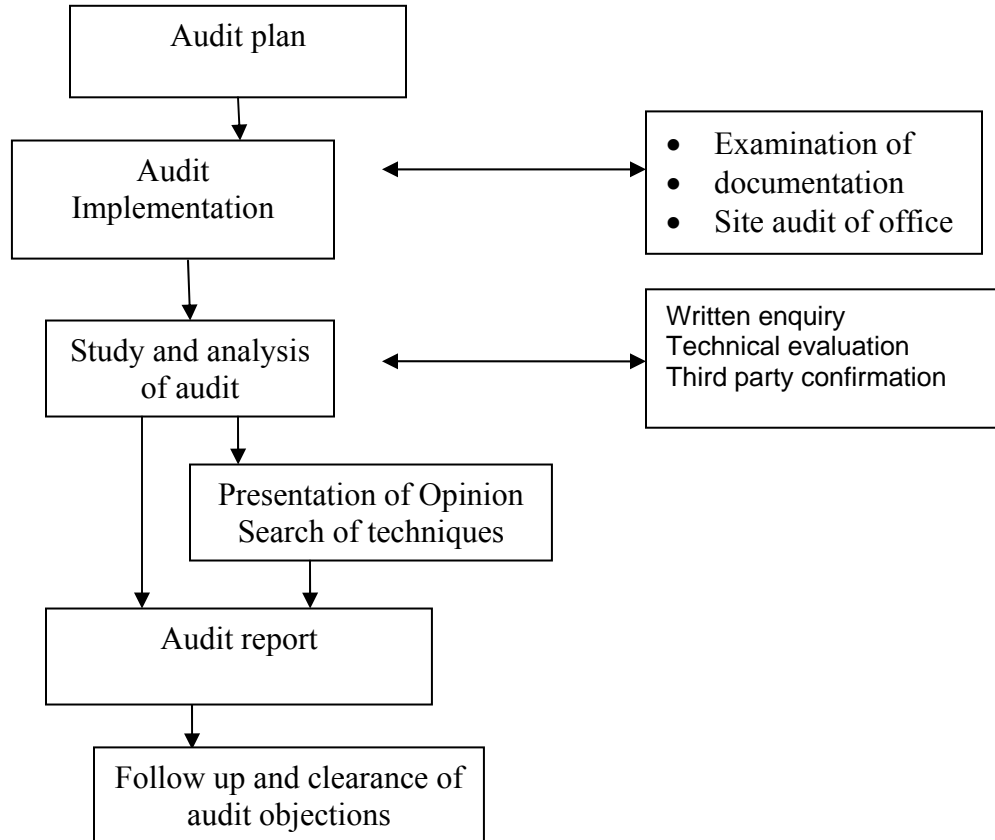
based activities are the components of good governance and the same would be institutionalized and be assured that the project implementation completed as the stipulated time, quality, quantity and cost with a view to utilize resources in a sustainable manner. In any auditing situation, an auditor should understand the conceptual, factual, procedural and common sense of the auditees' financial transactions so far as the requirement is concerned

1. **Purpose of various audit** - In Nepal, evaluation and verification is done in any forms by a few entities according to their rule, purpose and capacity. All the reports of any type of audit may supplement to the final audit. Therefore, the finding of various forms of audit is very much useful as a source of evidence in the statutory audit. Such types of audit make availability of audit objections as complementary to the financial audit run by Office of the Auditor General.

S.N.	Types of audit	Entity	Purpose
1	External audit	Office of the Auditor General	To report to the Parliament.
2	Internal audit	District and Treasury and Controller Office	To help management maintain fiscal discipline.
3	Technical audit	National Vigilance Centre	To test whether construction works are technically sound
4	Project Implementation audit	National Planning Commission	Evaluation of project from initiation, appraisal, implementation, monitoring, impact to the stake holders
5	Quality audit	Food Research Centre Quality Standard Department	To examine technical fitness as designed.

S.N.	Types of audit	Entity	Purpose
6	Social audit	Audit Committee of Stakeholders	To make transparent of the amount among beneficiaries
7	Management audit	General Administration Ministry	To make structural arrangement workable
8	Monitoring on staff	Public Service Commission	Promotion, transfer reward, penalty, appeal on complaint are within the aw.
9	Environmental audit	Environment Impact Assessment	study on economic, social, culture and developmental effect
10	Pre-audit system	Local Development Ministry	To be pre-caution on financial matters.
11	Performance audit	Office of the Auditor General	Test the economy, efficiency and effectiveness of any program and activities.
12	Gender auditing	Ministry of Women and concerned ministries	To make gender equalization

2. **Gender auditing** – Specialized gender analysis, gender auditing, budget implementation and monitoring of national, regional and local development plans and programs will be strengthened. The sources of activities to be used and the same is verified in gender auditing through direct budget and indirect budget. The following diagram is the flow of normal audit process in this supreme audit institution (SAI) as designed below that may be usable in any type of audit-



3. **Technical Audit-** By employing independent and public audit as well as technical audit of projects, implementation process of the projects will continue to be made more effective as a part of monitoring and evaluation on the basis of feedback. Technical auditing will continue to develop an integral components of the projects implementation. Hence, every year technical audit of some projects will be carried out effectively to verify the technical fitness of the physical development.

4. **Public auditing** - Public Auditing will be applied in the local development programs. Up to now auditors used to sit at the background but it is better to have civil society with the government auditor. Cooperative auditing standards and performance indicators for managing the financial transactions would be implemented. Audit

techniques comprise methods, system, process and means are used to collect and accumulate audit evidences.

5. **Social audit** – In addition to the performance monitoring of development project social auditing will be carried out. Social auditing will be conducted for all programs and projects as a part of monitoring and evaluation of the activities that fall on peace, reconstruction, rehabilitation and reintegration education and local development. Therefore, the arrangements will be made for regular, independent and public auditing of the projects. Since social audit is also a type of social research. Guidelines, including the norms for the task of social audit to be done by user's group, will be prepared and implemented. Annual budget, annual program and process reports are also made public for transparency. Transparency will be maintained by making legal provisions of accounts, as well as financial, social and performance audit. The government auditor should be initiative toward vision, mission, goals and professional values. It may be beyond from the planning document about social behavior social mobilization, community empowerment and community participation. In order to increase the transparency of effective actions and activities of dealings of non-government organization (NGO) and INGO, encouragements will be given to programmes like social auditing and public hearing in the presence of stakeholders.

6. **Management audit** - Management audit of the district development committee and municipalities shall be initiated. Arrangement will be made to make economic and infrastructure activities and other works transparent by social auditing along with good governance, management, resource mobilization and promotion of quality

7. **Environmental audit**- Environmental monitoring and auditing will be institutionalized through an effective implementation of the

approved Environmental Impact Assessment (EIA) report. Adoption of environmental standards, environment evaluation reports as well as implementation of cleaner production, energy efficiency, environmental monitoring and environmental auditing will be widened being a cross with issue.

8. **Audit objections-** During monitoring, reporting on the status of unaccounted payment i.e. audit objections, in all agencies will be made mandatory. The amount of irregular expenditure of the public enterprise has continued to increase alarmingly. Because of growing public awareness, it is preventing procurement related malpractices. Financial transactions will be kept clear, regular, dependable and transparent through up-to-date audit of accounts. The amount of irregular expenditures of the public enterprise has continued to increase alarmingly. Every year therefore 50 % of such expenditures in the public enterprises will be cleared. Audit techniques comprise method, system, process and means are used to collect and accumulate audit evidences.

9. **Conclusion-** It is obvious that the budget deficits are being met by grants, foreign loan and internal borrowings. There will be no alternative to external and internal loans to meet the increasing trend of expenditures for some few years to come. Necessary steps will be taken to check and control the increasing imbalance between the recurrent and capital expenditures controlling unproductive and irregular expenditures. Transparency will be maintained by making legal provisions of accounts as well as financial audit, social audit and performance audit. The other types of audit should performed by various agencies as already planned in the planning document that are also much useful to auditors.

Auditors should have primarily sound judgment, as well as they should have ability to analyze and interpret the transactions with responsibly practical experience and professional courtesy. In

addition to this, the vision, mission, policies, purpose, views, targets, activities are already determined by this office for government audit. The vision is to support for good governance enhancing transparency and accountability of the entities. Likewise, the mission is to make audit report sensible, useful, trust worthy and informative. The auditor General, through its impartial attitude and independent behavior, examines whether the expenditure made, revenue collected and foreign funds received are in compliance with existing rules and regulation. Eventually, we hope the plan may get success so far as our requirement is concerned for transparency, need for management, measuring accountability and performance evaluation and after all assurance for good governance. Let us hope the above three year plan in auditing development may get success maintaining financial discipline that may be for better future and prosperous Nepal in the years ahead.

INTERNET / E-mail Addresses of ASOSAI Members

INTERNET / E-mail Addresses of ASOSAI

Country	E-mail address	Web Page
Afghanistan	----	----
Australia	ag1@anao.gov.au	http://www.anao.gov.au
Azerbaijan	office@ach.baku.az chairman@ach.baku.az	http://www.ach.gov.az
Bangladesh	saibd@citechno.net	http://www.cagbd.org
Bhutan	raa@druknet.bt	http://www.bhutaaudit.gov.bt
Bahrain	info@nac.gov.bh	http://www.nac.gov.bh
Brunei Darussalam	jabaudbd@brunet.bn	http://www.audit.gov.bn
Cambodia	uthchhorn@naa.gov.kh	
China	cnao@audit.gov.cn	http://www.audit.gov.cn
Cyprus	cao@cytanet.com.cy	http://www.audit.gov.cy
Georgia	chamber@gol.pe chamber@geomail.pe	http://www.control.pe
India	ir@cag.gov.in	http://www.cag.gov.in
Indonesia	asosai@bpk.go.id	http://www.bpk.go.id
Israel	sco@mevaker.gov.il	http://www.mevaker.gov.il
Iran	pria@dmk.ir	http://www.dmk.ir
Japan	liaison@jbaudit.gov.jp	http://www.jbaudit.go.jp
Jordan	Audit.b@nic.net.jo	http://www.audit-bureau.gov.jo
Korea	koreasai@koreasai.go.kr boi_kor@hotmail.com	http://www.bai.go.kr http://www.koreasai.go.kr
Kuwait	fawziaa@audit.kuwait.net training@sabq8.org	http://www.audit.kuwait.net
Kyrgyzstan	whl@mail.elcat.kg	----
LAO-PDR	----	----
Malaysia	jbaudit@audit.gov.my ag@audit.gov.my	http://www.audit.gov.my
Mauritius	auditdep@intnet.mu	http://ncb.intnet.mu/audit/index.htm
Maldives	maldago@dhivehinet.net.mv	----
Mongolia	mnao@mnao.pmis.gov.mn mnaoadmin@magicnet.mn	----
Myanmar	----	----
Nepal	oagnp@ntc.net.np	http://www.oagnepal.com
New Zealand	oag@oag.govt.nz information@oag.govt.nz	http://www.oag.govt.nz
Oman	irdep@sai.gov.om	http://www.sgsa.com
Pakistan	saipk@isb.comsats.net.pk	http://www.agp.gov.pk
Papua New Guinea	agois@ago.gov.pg	----
Philippines	gemcarague@coa.gov.ph	http://www.coa.gov.ph
Russia	zylis@ach.gov.ru intrel@ach.gov.ru	http://www.ach.gov.ru
Saudi Arabia	gab@gab.gov.sa	http://www.gab.gov.sa
Sri Lanka	oaggov@sitnet.lk	http://www.auditorgeneral.lk
Thailand	int_rela@oag.go.th	http://www.oag.go.th
Turkey	Sayistay.baskan@sayistay.gov.tr int.relations@sayistay	http://www.sayistay.gov.tr
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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 Addresses 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 e-mail/webpage addresses

Other Important e-mail/webpage addresses

Country	E-mail address	Web Page
INTOSAI	intosai@rechnungshof.gv.at	http://www.intosai.org
ASOSAI	ir@cag.gov.in	http://www.asosai.org
EUROSAI	eurosai@tcu.es	http://www.eurosai.org
OLACEFS	omar@contraloria.gob.pa	http://www.olacefs.org.pa
SPASAI	enquiry@oag.govt.nz	http://www.spasai.org
INTOSAI Development Initiative (IDI)	idi@idi.no	http://www.idi.no
INTOSAI Working Group on IT Audit (WGITA)	ir@cag.gov.in	http://www.intosaiitaudit.org
Working Group on Environmental Auditing	info@wgea.org	http://www.environmental-auditing.org
Working Group on Privatization, Economic Regulation and Public-Private Partnerships (PPP)	Tim.Burr@nao.gsi.gov.uk	http://www.nao.gov.uk/intosai/wgap/home.htm
International Journal of Government Auditing	intosaijournal@gao.gov	http://www.intosaijournal.org

ASOSAI Calendar 2009

ASOSAI Calendar for the year 2009

Month	Dates	Venue	Engagement
January			
February			
March	DTF	Riyadh S. Arabia	5 th meeting of the 8 th ASOSAI Research project
April			
May	May	China	Instructional Technique Workshop (ITW)
June			
July			
August			
September			
October	12 13-16 17	Islamabad Islamabad Islamabad	40 th Meeting of the GB of ASOSAI XI ASOSAI Assembly 41 st Meeting of the GB of ASOSAI
November	DTF	New Delhi India	ASOSAI Sponsored workshop
December			

DTBF = Dates to be finalised