



ASIAN JOURNAL

OF GOVERNMENT AUDIT

OCTOBER 2009

**ASIAN ORGANISATION OF
SUPREME AUDIT INSTITUTIONS**

Asian Journal of Government Audit

October 2009

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

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Editorial

It is my pleasure to bring to you the October 2009 issue of ASOSAI Journal, which is an effective instrument for dissemination of information on activities in ASOSAI, in INTOSAI and in the member SAls. This is the second issue of the year 2009 and there have been many changes since the last issue of the Journal. This issue covers the ASOSAI activities and deliberations during the XI ASOSAI Assembly and 40th & 41st Governing Board meetings held in October 2009 in Islamabad Pakistan also the highlights of the important decisions taken in these meetings.

This issue also covers a report on the 8th ASOSAI Research Project on "Guidance for conducting Environment Audit", which was approved in the XI ASOSAI Assembly.

Like all previous issues, this issue provides information about the new heads of SAls, updates on training activities in ASOSAI as well as in member SAls and apart from these usual features, it includes the material contributed by member SAls in the form of articles on Data Analysis in audits, The role of SAls in preventing and detecting Fraud and Corruption, The Audit of the Food & Agriculture Organization and Art of Appraisal.

The essence of this journal is to share professional experience and exchange information which would not only enrich all member SAls in this region but also other SAls all over the world. We hope that the information and articles contained in this edition also will be of interest and value to our community. The continued feedback and inputs will help us in our constant effort for improvement. I request all readers to send us material for future issues at ir@cag.gov.in.



(JAGBANS SINGH)

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New Heads of SAs

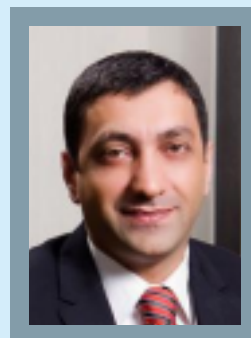
Georgia

Chamber of Control of Georgia (CCG)

Mr. Levan Bezhashvili was elected unanimously by the members of the Parliament of Georgia as a Chairman of Chamber of Control of Georgia (CCG) on 15th July 2009. Mr. Levan Bezhashvili has a wide experience of work at the supreme legislative and executive bodies, which will be a guarantee of successful governance of the new phase of reforms of the Chamber of Control.

Born on 9th November 1974, Mr. Levan Bezhashvili is a graduate from the Faculty of Law, Ivane Javakhishvili State University. He has wide professional experience and has held many prestigious assignments such as:-

- The Governor (State Envoy of the President of Georgia) of the Kakheti Region; from February to July 2008.
- Member of the Parliament of Georgia; Head of the Law Committee of the Parliament of Georgia; from **2004-2008**
- Deputy Minister in the Ministry of Justice of Georgia; from **2003-2004**
- The leading specialist; a Head of the Section; a Head of the Department; Law Department of the Parliament of Georgia; from **1999-2003**
- A senior specialist; a leading specialist- Parliamentary Committee of Procedural Issues and Rules; from **1997-1999**
- An assistant to investigator - Tbilisi Section of Investigative Department of Ministry of Internal Affairs of Georgia; from **1996-1997**



Turkey

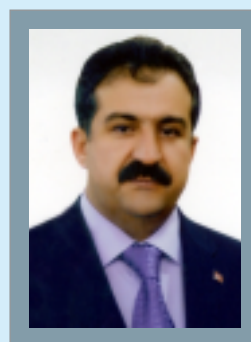
Turkish Court of Accounts (TCA)

On 25 June 2009, Turkish Grand National Assembly (Parliament) elected Mr. Recai Akyel, Governor of Tokat Province, as the 34th President of the Turkish Court of Accounts (TCA).

Born in 1965 in Erzurum's Şenkaya district; he completed his primary and secondary education in Kırşehir. Graduated in 1987 from the Public Administration Department of the Political Sciences Faculty at Ankara University. Shortly afterwards he began the master's programme in the Public Administration branch of the Social Science Institute of the Gazi University. As Nominee District Governor in Eskişehir, he became a member of the Ministry of Internal Affairs.

Was in United Kingdom for a year as part of a foreign language and professional education programme. In turn was Governor of the Provincial Districts of Pozantı (acting as replacement), İscehisar, Çamoluk, Solhan, Gölkaya, İmamoğlu, Kızıltepe (commissioned), and Elbistan. Was in Japan for nearly a month in order to learn about disaster management. Completed a doctorate in the business studies branch of the Çukurova University Social Studies Institute. Has good knowledge of English.

Published information books on the districts where he was Governor: Pozantı, İscehisar, Çamoluk, Solhan, Gölyaka, İmamoğlu. In addition, he published the book entitled "Earthquake in Gölyaka" about the experience of those living through the earthquakes of 17th August and 12th November 1999.





Sixth Meeting of the Steering Committee of the Professional Standards Committee

From June 17 through 19, 2009, the Brazilian Court of Audit (TCU) hosted the 6th meeting of INTOSAI's Professional Standards Committee (PSC) Steering Committee in Brasilia, Brazil. The participants were from the SAIs of Denmark (which chairs the PSC), South Africa, Canada, China, the United States, France, Morocco, Mexico, Norway, New Zealand, and Sweden. Observers from the World Bank, the INTOSAI Development Initiative (IDI), the International Federation of Accountants (IFAC), and the Institute of Internal Auditors (IIA) also attended.

In his opening speech, the President of the TCU, Minister Ubiratan Aguiar, highlighted the relevance of the PSC's work to SAIs in many countries, since INTOSAI's standards help them deal with increasingly complex demands. He also emphasized the importance of the meeting in Brasilia, whose discussions centered on topics pertaining to the direction the PSC is to take after 2010.



The PSC is responsible for the development, maintenance, and dissemination of INTOSAI's standards, the International Standards of Supreme Audit Institutions (ISSAI), which are organized in a structure with four hierarchical levels. On June 17, participants discussed a project to review level 3 standards (fundamental auditing principles) to improve the consistency of the

ISSAIs. Participants also discussed (1) a new process for developing, modifying, and withdrawing ISSAIs and (2) a pilot project to promulgate the ISSAIs within EUROSAI and, possibly at a later stage, other interested regional INTOSAI groups through an awareness raising seminar.

On the second day, the PSC subcommittees presented their work and the documents they have already developed or are developing. Cooperation with external partners, such as IFAC and IIA, was also discussed, as were plans to present the most recently developed standards to the INTOSAI congress in 2010. The Steering Committee's next meeting will be held May 5–7, 2010, in Copenhagen, Denmark.

The minutes of the 6th PSC Steering Committee meeting, as well as the PSC's terms of reference, the work plan, and other committee documents, are available on the PSC Web site: <http://psc.rigsrevisionen.dk>.

Financial Audit Guidelines Subcommittee

By October 31, 2009, INTOSAI's Financial Audit Subcommittee (FAS) will have completed the exposure of 38 International Standards of Supreme Audit Institutions (ISSAI), 28 of which have been exposed since the 2007 INTOSAI congress. FAS would like to take this opportunity to thank all who have contributed their knowledge, experience, thoughts, and ideas during this process.

By October 31, 2009, INTOSAI's Financial Audit Subcommittee (FAS) will have completed the exposure of 38 International Standards of Supreme Audit Institutions (ISSAI), 28 of which have been exposed since the 2007 INTOSAI congress. FAS would like to take this opportunity to thank all who have contributed their knowledge, experience, thoughts, and ideas during this process.

The ISSAIs consist of a practice note developed by FAS and a corresponding International Standard on Audit (ISA). At the end of 2008, the International Auditing and Assurance Standards Board completed its project to improve the clarity and consistency of the language used in the ISAs. Since then, FAS has reviewed all the practice notes to ensure their consistency with each other and with the clarity version of the ISAs.

The next challenge ahead is translating all practice notes into the official INTOSAI languages. FAS is grateful to the European Court of Auditors for handling the French, German, and Spanish translations. A professional translator has been engaged for the Arabic translation.

The following is the planned schedule for approvals:

- FAS will approve (1) all practice notes for which the consistency has been checked in October 2009 and (2) ISSAIs 1000 and 1003 as well as all translated practice notes in April 2010.
- The INTOSAI Governing Board will approve all practice notes in November 2009 and ISSAIs 1000 and 1003 in November 2010.
- The Steering Committee of the Professional Standards Committee will approve ISSAIs 1000 and 1003 in May 2010.
- The XX INCOSAI will endorse all the final ISSAIs in all official languages in November 2010.

For additional information, please contact the FAS Secretariat:

Fax: +46-8-51714111

E-mail: projectsecretariat@riksrevisionen.se

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

DI/ADB/PASAI Cooperative Performance Audit Program



DI, the Asian Development Bank (ADB), and Pacific Association of Supreme Audit Institutions (PASAI) are cooperating to deliver the Cooperative Performance Audit Program in the PASAI region during 2009 and 2010. This program is designed to increase the performance audit capabilities of the participating SAIs through a cooperative performance audit to assess the effectiveness of solid waste management within the audit jurisdictions of the participating audit offices. In October 2009, the teams from the 10 participating SAIs met for a 2-week joint audit planning meeting in Fiji to present the preliminary studies from their respective jurisdictions and develop detailed audit programs suited to their needs. Following this meeting, the teams are expected to carry out the necessary field work and analysis and prepare a draft performance audit report. Later this year, the teams will be invited for a 1-week audit report review meeting to refine their draft reports through peer review and guidance from a performance audit expert. By the end of this program, the participating teams are to present their reports to the heads of their SAIs for approval.

Contacting IDI

For additional information, please contact IDI:

E-mail: idi@idi.no

Web site: www.idi.no

11th ASOSAI Assembly and the 40-41 Governing Board Meetings

The 11th ASOSAI Assembly and the 40th, 41st Governing Board meeting took place in Islamabad, Pakistan from October 11 to 16, 2009.



Hosted by the SAI of Pakistan, the Assembly drew delegates from 33 ASOSAI member SAI and observers from the INTOSAI General Secretariat and IDI.

Mr Tanwir Ali Agha, Comptroller and Auditor General of Pakistan, succeeded the Chair of ASOSAI from Mr Liu Jiayi, Auditor General of China. Also, Mr Hwangsik Kim, Chairman of the BAI of Korea, took over the Secretary General of ASOSAI from Mr Vinod Rai, Comptroller and Auditor General of India.

It was agreed to increase the number of Governing Board members from nine to eleven in accordance with the facts that the membership has increased from 30 to 45 SAI since 2000. The additional two seats on the Governing Board are now occupied by outgoing Chairman and outgoing Secretary General for a three-year term in recognition of their contributions and to promote continuity in the Governing Board and benefit from their experience as ASOSAI leaders.

The SAI of Japan was reappointed as the Training Administrator of ASOASI for a three-year term and took the special seat on the Governing Board in compliance with the amendment of the ASOSAI Charter and the Rules and Regulations.

The theme of the 9th ASOSAI Research Project was determined as "Evaluation and Improvement of Internal Audit System and the Relationship between the Internal Audit Units and SAIs".

The SAI of India was elected as the host of the next Assembly, the 12th ASOSAI Assembly in 2012. The 42nd Governing Board meeting will be hosted by the SAI of Vietnam and the 43th meeting by the SAI of Turkey.

The XI ASOSAI Assembly and the 4th ASOSAI Symposium were held from October 12-15, 2009 at Islamabad, Pakistan. One thirty eight delegates from thirty one member SAIs, observers from INTOSAI, and IDI-INTOSAI participated in the event.

XI ASOSAI Assembly

The inaugural ceremony of the XI Assembly was held in the morning of October 12, 2009. Mr. Farooq H. Naek, Chairman, Senate of Pakistan (upper house of the Parliament) chaired this ceremony as the chief guest. The inaugural ceremony commenced with a welcome note and opening remarks by the Auditor General of Pakistan, followed by reading out of messages of Mr. Asif Ali Zardari, President of Pakistan and Syed Yousaf Raza Gillani, the Prime Minister of Pakistan, for the occasion. Mr. Jiayi Liu, Chairman, ASOSAI and Auditor General of Chinese National Audit Office and Dr. Josef Moser, Secretary General of INTOSAI and Auditor General of Austria, also addressed to the attendees at the inaugural ceremony.

In his inaugural address, Mr. Farooq H. Naek, Chairman, Senate of Pakistan, remarked that 'Supreme Audit Institutions are important pillars of good governance. They play a crucial role in ensuring that public resources are managed and utilized with financial propriety and in compliance with the laws and rules. The greater the powers, independence and capacity of Audit institutions; the greater will be the impact on the country's financial management and operations' besides promoting transparency, accountability and good governance'. He emphasized that the 'spirit of democracy lies in openness, fair-play, transparency and accountability. An efficient and effective SAI goes hand in hand with democracy and good governance'. He expressed hope that the deliberations and discussions in the Assembly and the Symposium would be productive and would contribute towards the promotion of good governance – a common goal which we all cherish. After his speech, Chairman, Senate of Pakistan, unveiled the mascot of the XI ASOSAI Assembly.

FIRST PLENARY SESSION

The first plenary session of the Assembly deliberated and approved report on the various activities of ASOSAI undertaken by ASOSAI since the last Assembly held in China in 2006, report on ASOSAI's financial statements for the year ended 31 December 2008 along with those for years ending 2006 and 2007, report of the Audit Committee on ASOSAI Financial Statements for year 2006, 2007, and 2008, report on ASOSAI Strategic Plan, report on ASOSAI Training Activities, report of IDI-INTOSAI activities for ASOSAI, 8th ASOSAI Research Project on 'Environment Auditing', report on the ASOSAI Journal and Website, report on INTOSAI Finance and Administration Committee, and report on Knowledge Sharing Committee of INTOSAI.

The Assembly also deliberated on the ASOSAI Strategic Plan, which has reached its final stage. Following footsteps of parent organization and in view of the significant progress made under the plan; the Assembly approved the recommendation of the 40th ASOSAI Governing Board meeting for framing an updated five year Strategic Plan for the period 2010 to 2014 and setting up a Task Force for further developing and updating the current Strategic Plan.

The Assembly approved the amendment to Section 1(c) of Article VI of ASOSAI Charter, which now reads- "There shall be one member who shall be appointed by the Governing Board as the Training Administrator of ASOSAI". Accordingly, the Rule 14(d) of Rules and Regulations, defining the composition of the Governing Board was amended as "the head of the Supreme Audit Institution appointed by the Governing Board as the Training Administrator of ASOSAI". As a consequence, Board of Audit of Japan, which is the Training Administrator of ASOSAI, has become a Governing Board member.

The Assembly also approved to increase the size of the Governing Board from 9 to 11 with the outgoing Chairman and the outgoing Secretary General serving for one term by right on the Governing Board. This will be in recognition of their past contributions and will also provide continuity in the functioning of the Governing Board. This decision entailed the following amendment to the ASOSAI Charter :

- (i) *Section 1(e) of Article VI, "The immediate past Chairman and the immediate past Secretary General will be nominated to the Governing Board for one term. In the eventuality of the position(s) falling vacant it will be added to the number of seats open for election at the Assembly".*

As a consequence of the amendment in the Charter, the following change was approved in the Rules and Regulations as per Rule 30:

- (ii) *Rule 14(f) "The immediate past Chairman and the immediate past Secretary General will be nominated to the Governing Board for one term. In the eventuality of the position(s) falling vacant it will be added to the number of seats open for election at the Assembly".*

The Assembly also approved the recommendation that the responsibility of the Governing Board to seek and nominate the next host / Secretary General candidate, and to nominate the ASOSAI representative to the INTOSAI Governing Board be explicitly reflected in the Rules and Regulations of ASOSAI by amendment of Rule 18 of the Rules and Regulations as follows:

7. *To seek and nominate the next host/Secretary General. The nominated candidates will require the approval of the Assembly.*
8. *To nominate ASOSAI representatives on the INTOSAI Governing Board.*

As per the tradition, the Assembly recognized the best article published in the Journal over the last three years covers in ASOSAI Journal. The Panel of Judges for the award comprising the Board of Editors of the Journal i.e. the heads of SAI Philippines, Sri Lanka, and India recognized the article by Mr Tanweer Ahmed of SAI Pakistan on *Problems of Risk Assessment in Group Financial Statements* published in October 2007 issue of the Journal as the best article.

The first plenary session of the XI ASOSAI Assembly also featured the transfer of Chair, ASOSAI, from Mr. Jiayi Liu, Auditor General of Chinese National Audit office to Mr. Tanwir Ali Agha, Auditor General of Pakistan. On this occasion, Mr. Liu thanked the ASOSAI community for their contribution and support during his tenure and expressed the hope that with the Chairmanship of ASOSAI passing on to Mr. Tanwir Ali Agha, Auditor General

of Pakistan, the ASOSAI will continue to achieve success. On this occasion, the new Chairman acknowledged that ASOSAI achieved, under the leadership of China, tremendous progress. He deeply appreciated the rich contribution of Mr. Liu as Chairman of ASOSAI and his very wise stewardship of the Organization. Mr. Agha assured the ASOSAI members that his priority as Chairman of ASOSAI would be to carry the mission forward within the framework of ASOSAI Charter and with the cooperation, assistance and support of all members of the ASOSAI family and its strategic partners.

SECOND PLENARY SESSION

The second plenary session of Assembly was held on October 15, 2009. In this session, the Assembly, on the recommendations of the Governing Board, approved the selection of SAI India as the host for XIIth Assembly in 2012. On SAI India's selection as the host of the next Assembly, Mr. Vinod Rai, Comptroller and Auditor General of SAI India, expressed his thanks and gratitude to the Assembly for the honour that SAI India has been bestowed upon. The Assembly also elected SAls of Kuwait, Indonesia, Bangladesh, Turkey, Vietnam and Iraq to the Governing Board and approved the selection of SAI Korea as the next Secretary General. The Assembly, during this plenary session, also approved ASOSAI budget for 2009-2011, and the report of ASOSAI Working Group on Environmental Auditing for the period 2006 to 2009.

In the second plenary session of the Assembly, Mr. Hwangsik Kim, Chairman, Board of Audit and Inspection, Republic of Korea, took over the Secretary Generalship from Mr. Vinod Rai, Comptroller and Auditor General, India. At this juncture, the Chairman, ASOSAI, thanked Mr. Rai, for SAI India's invaluable contribution to ASOSAI over the past nine years. He lauded the devotion and commitment of SAI India's team and complimented them. The Chairman congratulated Mr. Kim on taking over as the Secretary General of ASOSAI and expressed his expectations that SAI Korea would bring immense value addition to ASOSAI's Secretariat. Mr. Hwangsik Kim, the new Secretary General, also spoke on the occasion. He said that the 21st century was characterized by ever-evolving information and the SAls were required to renew and innovate themselves to be in tune with the changing demands of time. He assured the ASOSAI fraternity that as the new Secretary General, he would like to focus on fully supporting the member SAls to take initiatives in facing the challenges of the 21st century.

Before the conclusion of the Assembly, Mr. Ahmed Ataul Hakeem, Comptroller Auditor General, SAI Bangladesh, on behalf of the Secretary General, all delegates, and on his own behalf, extended vote of thanks to the host Mr. Tanwir Ali Agha, Chairman, ASOSAI. He remarked that the delegates had a pleasant stay in Pakistan and made fond memories which they would cherish forever. He generously appreciated hospitality arrangements and congratulated the Chairman on successful organization of the XI Assembly.

The Assembly concluded with a vote of thanks by the Chairman, ASOSAI.

4th ASOSAI Symposium

The 4th ASOSAI Symposium was held on 14 October, 2009. The Symposium topic was "The Role of SAls in Enhancing Effectiveness of Public Expenditure". Mr. Tanwir Ali Agha, Chairman, ASOSAI chaired and moderated the Symposium. In his opening remarks, the Secretary General ASOSAI, Mr. Vinod Rai gave a brief background of the Symposium. He informed that the symposium topic had been selected through consensus of all members. He observed that public audit can make a tremendous contribution in enhancing the effectiveness of public expenditure. Mr. Muhammad Anwar, Deputy Auditor-General, SAI Pakistan delivered the keynote address. This was followed by special reports by SAls Sri Lanka, Kazakhstan and Vietnam. The panel presentations were made by SAls Bhutan, Malaysia, Pakistan and Russia followed by extensive and participative open discussion.

There were several common elements that cropped up in the various presentations and during the open discussion also. These were:

- a. The theme enhancing effectiveness of expenditures is of interest across the entire spectrum of stakeholders in society, the world over. SAls have to ensure that these expectations of society at large, are met with.
- b. Timely accountability is of great significance in ensuring effectiveness. The SAls play a fundamental role through high quality and timely reports. Delayed audit reports do not remain relevant and cannot assist in the process of enhancing effectiveness, or supporting accountability. Transparency plays a great role in this regard. The media in particular highlights specific issues.
- c. For evaluation of effectiveness it is important that appropriate and acceptable performance indicators be developed in order to enable the setting of benchmarks against which effectiveness of expenditure can be measured. The innovative concept of Accountability Index against which agencies are rated, developed by SAI Malaysia, generated a lot of interest.
- d. SAls cannot play their role in isolation. It is important to develop linkages with other stakeholders, be it Parliament, Executive, Media or the common citizen. SAls needed to create a greater awareness of the problem. This would have to be handled according to the environment and the legal and constitutional frameworks that SAls operates in. This emanated from the recognition that SAls had to operate within their national systems.
- e. Value-for-money/performance audit and special audit reports were appropriate and effective tools when it came to reporting on the effectiveness of expenditures.
- f. SAls must insist on robust and rigorous internal controls. The internal controls must be evaluated by SAls to ensure that they are not only in place, but that they are effective also. The effectiveness of internal audit had to be similarly evaluated.

- g. Preparation of quality and timely audit reports was just one aspect of the issue. The other equally important aspect was compliance of the directives that were issued by the competent forum at which these reports were discussed. New audit reports must start with the identification of non-compliance issues.
- h. The quality of institutions and processes has a significant impact on the level of effectiveness of expenditures.

40th Meeting of the Governing Board of ASOSAI

The 40th meeting of the Governing Board of ASOSAI was held in Islamabad, Pakistan on 11th October 2009. The meeting was attended by all the members of the Governing Board and the Audit Committee. Some of the important issues taken up in the meeting were as under:-

- The minutes of the 39th meeting of the Governing Board of ASOSAI held in Lahore, Pakistan in November 2008 were confirmed.
- The Chairman of ASOSAI, Mr. Liu Jiayi, welcomed the delegates to the 40th meeting of the Governing Board of ASOSAI and submitted the report on the activities of ASOSAI. The main points were as under :-
 - 32 new IDI certified trainers have since been added in the pool of the existing trainers through the “enabled Blended Training Programme for Trainers”
 - ASOSAI-IDI Quality Assurance (QA) Programme was completed in December 2008 and QA handbook had been developed and circulated to member SAls.
 - The 8th ASOSAI Research Project on “Guidance on conducting Environmental Audit” was completed and its report uploaded on the ASOSAI website. The preliminary work regarding 9th ASOSAI Research project has started.
 - As a follow up to the decision in the 39th meeting of Governing Board, changes were made in the web site as per the comments received by member SAls.
- The Governing Board adopted the report of the Secretary General of ASOSAI on the activities of the Secretariat since last Governing Board meeting which interalia includes:-
 - Admission of SAI Singapore as 45th member of ASOSAI,
 - Successful completion of instructor design meeting held in Bhutan in March 2009 in preparation for the Instructional Techniques Workshop to be held in China in May 2009,
 - Intimation on next ASOSAI workshop on “Audit of Privatisation” to be held in India in the month of November 2009,

- In consonance of the decision taken in 39th Governing Board Meeting, a committee consisting of current Secretary General, next Secretary General and the training administrator was set up to for updating the Strategic Plan. The committee recommended that the Governing Board may consider setting up a task force for further developing and updating the current Strategic Plan based on the comments received from member SAls. Accepting the recommendations of the committee, the Governing Board decided to set up a task force consisting of SAls of Pakistan, Korea, Japan and Saudi Arabia to further review and update the strategic plan. This committee is expected to present its report to the 42nd Governing Board.
- The report of the training Committee was presented by SAI Japan and the following major issues were discussed :-
 - Background information on the Training Committee
 - ASOSAI Sponsored Training Activities
 - IDI-ASOSAI Cooperation programme
 - Seminars for Knowledge Sharing
 - ASOSAI Training Needs Survey, and
 - Evaluation of Training Courses since September 2007

Following the recommendation of secretary General, the Governing Board approved the reappointment of SAI Japan as the training administrator of ASOSAI for the next three years (2009-12)

41st Meeting of the Governing Board of ASOSAI

The 41st meeting of the Governing Board of ASOSAI was held in Islamabad, Pakistan on 15th October 2009. The meeting was attended by all the members of the Governing Board (except Iraq and Saudi Arabia) and the Audit Committee. Some of the important decisions taken during the meeting were as follows:-

- The minutes of the 40th meeting of the Governing Board of ASOSAI held on 11th October 2009 were confirmed.
- The topic of 9th ASOSAI Research Project was selected i.e. " Evaluation and Improvement of Internal Audit Systems and Relationship between the Internal Audit Units and SAls" The Governing Board adopted the proposal of the Secretary General that he would be taking necessary action to begin the research work on the selected topic.
- The Governing Board agreed that 42nd meeting of the ASOSAI Governing Board would be held in 2010 in Vietnam, and the 43rd meeting in 2011 in Turkey.
- Mr. Vinod Rai, Comptroller and Auditor General of India thanked all the members for agreeing to his proposal of hosting 44th and 45th meeting of Governing Board and the next ASOSAI Assembly in October 2012 in a historic city of India which would be easily accessible to all the members.

- SAI of Turkey expressed its willingness to join the Task Force for updating the ASOSAI Strategic Plan. The Secretary General thanked SAI Turkey for its interest. SAI Turkey raised an issue of cooperation of ASOSAI with EUROSAI. Mr. Tanwir Ali Agha, Chairman of the Governing Board, underscored the importance of cooperation between the regional working groups of INTOSAI. He suggested that Governing Board ask the Secretary General of ASOSAI to explore the possibility of cooperation with EUROSAI. The Governing Board adopted the proposal of Chairman and Secretary General affirmed that he would contact SAIs of Turkey, Russia and also of Spain, the Secretary General of EUROSAI and report the outcome at the next Governing Board meeting.
- SAI Vietnam and SAI Turkey thanked the Governing Board members for their support for hosting 42nd and 43rd Governing Board meetings
- Mr. Vinod Rai., who completed his tenure as the Secretary General of ASOSAI during the XI ASOSAI Assembly, extended congratulations to Mr. Agha, Auditor General of Pakistan and Chairman of ASOSAI on the success of the Assembly. Mr. Rai also expressed his vote of thanks to the SAI of Pakistan for the hearty welcome extended to the Assembly participants and for all the preparations for organizing the Assembly and two Governing Board meetings.

Reports on XI ASOSAI Assembly and 4th Symposium are awaited.

ASOSI sponsored workshop on “Audit of Privatisation”

As agreed in the 39th Governing Board meeting held in Lahore, Pakistan in 2008, ASOSAI was to organize a workshop on Audit of Privatisation including the elements of Public-Private-Partnership (PPP) at iCISA, New Delhi, SAI India. For that workshop, SAI Japan, the Administrator of the training programmes of ASOSAI arranged the Instructors' Design Meeting in Cambodia from 31 August to 11 September 2009.

SAI Cambodia hosted the event very successfully. Subject Matter Expert from SAI India with the help of seven Instructors from SAIs of India, Indonesia, Nepal Philippines and Turkey designed the workshop and the course material.

The Workshop will be held from 9 to 20 November 2009.

ASOSAI Seminar on “How to strengthen Internal Controls in SAIs”

The ASOSAI Seminar on “How to strengthen Internal Controls in SAIs” has been scheduled to take place from 7 to 10 December 2009 in Lahore Pakistan.

8th ASOSAI Research Project

Guidance on conducting Environment Audit

The 8th ASOSAI Research Project on '*Environmental Audit Guidelines*' was approved in the 37th Meeting of the Governing Board of ASOSAI held at Shanghai, China on 15th September 2006. The objective of the project was to provide specific guidance to ASOSAI member nations in conducting environment audit, which is an emerging area of audit enquiry. Five member nations opted to be the members of the research project, namely India, China, Malaysia, Pakistan and Saudi Arabia. As the regulations governing the environment and audit of the environment were different in different ASOSAI nations, the project members were of the view that a research project on '*Guidance on conducting environment audit*' would be a more appropriate topic than '*Environmental Audit Guidelines*'. This change was approved in the 38th Meeting of the Governing Board of ASOSAI held in Kuwait in September 2007.

The '*Guidance on conducting environment audit*' includes themes of environment audit like waste management, air pollution, water pollution and biodiversity. As audit of water management has a very vast coverage, the scope of this guidance has been limited to audit of water pollution issues. Even though references have been made to financial audit in the chapter on audit processes, financial audit of environment issues has been kept out of the scope of this guidance.

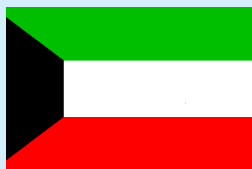
The members of the research project recognized the fact that the INTOSAI '*Working Group on Environmental Auditing*' had already issued many broad guidelines on various environment audit related topics over the last decade. However, this research project aimed at guiding the ASOSAI member nations in initiating and facilitating the conduct of compliance and performance audits of the environment in a more detailed manner, keeping in view the fact that most ASOSAI member nations are at a nascent stage with regard to audit of the environment. This guidance aims to flag very basic issues for audit enquiry that auditors need to examine before drawing their audit conclusions. To achieve this end, the guidance has included detailed checklists of issues to be seen while conducting both performance and compliance audit in the areas of waste management, air pollution, water pollution and biodiversity. The guidance also includes a database consisting of a gist of environment audits already conducted by some ASOSAI members which highlight a host of critical and topical environmental issues being faced specifically in the ASOSAI region.

The research group held five meetings in SAs of China, India, Malaysia, Pakistan and Saudi Arabia, over a span of 22 months and the final exposure draft on the '*Guidance on conducting Environment Audit*' was finalized for circulation amongst all ASOSAI Governing Board members in June 2009.

The Final draft was approved and adopted in the XI ASOSAI Assembly held in Pakistan in October 2009. The Report of the Project is available at: <http://asosai.org/>

Activities in member SAls

Kuwait



Mr. Le Minh Khai- Deputy Auditor General in the State Audit Office of Vietnam Republic and his accompanying delegation visited SAB during the period 23-24 April, 2009 to view Kuwait's experience in control work, look for cooperation between the two SAls, and to prepare the cooperation agreement.

Within the frame of the cooperation agreement with the Office of the Comptroller and Auditor General of India, SAB participated in the first joint seminar about "Performance Audit" held in Mussorie -India during the period 22-25 April, 2009.

SAB participated in the 40th and 41st ASOSAI Governing Board Meeting, the 11th ASOSAI General Assembly, and the Fourth International Seminar "The Role of the Supreme Audit Institutions in the Enhancement of Public Expenditures Effectiveness " held in Islamabad- Pakistan during the period 9-15 October, 2009.

SAB participated in the "IT Audit "Training Course, to be held in Malaysia during 3-12 November, 2009.

Within SAB execution of the annual training plan 2009/2010, twenty programmes took place with (392) participants as per the details below:-

- Ten specialized accounting programmes were executed with 205 participants.
- Two Supervisors programmes executed for 35 trainees.
- Four General programmes for 85 trainees.
- Two Legal programmes for 30 trainees.
- One Environmental programme for 15 trainees.
- One Environmental programme for 15 trainees.
- One Engineer programme for 22 trainees.
- Fourteen Computer programmes executed within the computer plan for 130 trainees.
- Nineteen Establishment programmes out of the new employees programmes were executed for 75 trainees.
- Within the communication programme with the state bodies, two training programmes were held for 20 trainees from the Ministry of Justice, and in the second programme five employees from the Public Institution for Social Security participated.
- SAB trained 182 trainees in sixty four programmes performed by national training bodies, institutions, and government ministries.
- Trainees participated in eleven training programmes performed by specialized training bodies outside the State of Kuwait.

Kyrgyzstan



The structural changes happened at the Accounts Chamber of the Kyrgyz Republic.

According to the Law of the Kyrgyz Republic about making changes and additions in some resolutions of the President of the Kyrgyz Republic, on 28 October 2008, a new structure of the Accounts Chamber of the Kyrgyz Republic and its territorial divisions was developed and approved. The number of auditors was reduced from 14 to 3. New divisions at the accounts chamber and training methodological department were opened.

In accordance with the resolutions of Jogurku Kenesh of the Kyrgyz Republic (Parliament) on the 6th of November 2008, three auditors, heads of divisions were elected and appointed: Mrs. Turdalieva Aigul Tagaibekovna, Mr. Ashirov Baktybek Asanbekovich and Mr. Kaiymov Ysmaiyl Kaiymovich.

Training Activities

The consultant also examined the Training Needs Analysis. As a result of this work, the consultant recommended a set of activities and drafted a sample work plan for enhancing the existing Training Needs Analysis.

On the request of the management of the Accounts Chamber the draft training manual which incorporated solutions to the problems faced by the management and the problems of quality was prepared by the consultant. He also developed a set of recommendations to guide the future of the Training Department of the Accounts Chamber.

The participants of the Course Design and Development Workshop (CDDW) demonstrated the ability to:

- Link request for training to organizational goals and priorities.
- Analyse the work environment to distinguish between training and non training needs
- Complete task analysis to identify skills and knowledge required to perform work effectively (Performance Objectives)
- Plan an evaluation strategy to assess the appropriateness, adequacy, efficiency and effectiveness of training programmes.
- Develop Learning Objectives that simulate performance objectives
- Understand characteristic of adult learners and how these impact on course design

- Understand individual learning styles and how these can be accommodated in course design
- Understand “Experimental Learning” and design training modules using this process
- Use a “Design Model” to plan appropriate learning strategies
- Select methods and media to enrich the learning experience
- Conduct research to determine the content of the course
- Develop participant notes and instructor guides using a systematic approach
- Develop learning activities and visual aids to enhance the learning process
- Develop evaluation tools to assess learner reaction, learning, transfer and impact of training
- Create and maintain opportunities for learner participation and interaction
- Plan strategies to provide for the social and emotional needs of these target audience
- Maintain effective two way communication
- Use strategies of collaboration and competition to enhance motivation and learning
- Demonstrate subject matter expertise
- Use varied, creative and effective training strategies
- Facilitate small and large group tasks
- Use platform skills effectively
- Use effective responding skill to foster learning and enhance communication
- Use a variety of question strategies to maximize involvement and understanding
- Use recognise and respond to non verbal communication
- Use active listening strategies
- Give and receive feedback for improvement of performance
- Develop and maintain a plan for professional development

All phases of the programme were implemented by a “learning by doing” approach. Participants who have completed the programme possess theoretical information about each topic, as well as the skills for implementing them.

On completion of the programme, the accounts chamber awarded certificates of “Training Specialist” to the participants. The certificates were awarded to the participants who participated in all activities and proved that they had achieved the learning objectives by their activities and outputs.

Seminar on “The order of conducting audit in the budgetary organizations” was organized and conducted for the staff of the accounts chamber from 29 July to 1 August 2009, which covered key problems appeared during audit. The lessons were taught by 10 specialists who participated in above mentioned training.

India



International Training Programmes conducted by iCISA, India in 2009-10

Since India has been conducting international training programmes since 1979. International Centre for Information Systems and Audit (iCISA) was set up in April 2002 with the mandate of conducting these training programmes for audit professionals from across the world. In addition, its scope includes professional training to officers of the Indian Audit & Accounts Department and senior managers from organisations such as the Indian Administrative Service, Indian Forest Service, Armed Forces and Parliament Secretariat. As of March 2009, as many as 89 international training programmes were held with 2,583 officers representing the senior and middle levels of SAls and officers representing the governments of African, Central Asian, South East Asian, Far East, Middle Eastern, Pacific and East European nations. Responding to an overwhelming feedback to the programme, iCISA is ready to expand its participant base with 'paid for' programmes for UN organisations, World Bank, embassies and corporates. This would add to the diversity of the group composition and lend a dynamic interface for exchange and learning. iCISA acquired ISO 9001:2000 certification for Quality Management Systems for training in September 2003. It acquired ISO 27001 certification for Information Systems Security in July 2006.

iCISA conducts international training programmes on six themes:

- Financial and Regulatory Audit
- Performance Audit
- Auditing in IT Environment
- Audit of Public Sector Enterprises
- Audit of Receipts and
- Environment Audit

During the year 2009-10, iCISA has planned to conduct five International Training Programmes (ITPs) on Audit of Public Sector Enterprises, Performance Audit, Audit of receipts, Environment Audit and Auditing in IT Environment. Out of these five, following two ITPs have already been conducted.

The 90th ITP on Audit of Public Sector Enterprises, the first ITP of the fiscal year 2009-10 was conducted from 11 August to 9 September 2009. 37 participants from 26 countries took part in the programme. The Programme covered topics on Auditing Standards and Practices; International Accounting Standards; Audit of Financial Statement; Internal Audit and Internal Control System; International Public Sector Accounting Standards; Global Perspective on Economic Reforms; Privatisation and Disinvestment; Concepts and Techniques of Privatisation and Disinvestment; Issues in Audit of Disinvestments; Audit of Fraud; Material Management; Use of Computer Aided Audit Techniques (CAATs); Parliamentary Control; Audit Reporting Systems and Reporting Standards.



The 91st ITP on Performance Audit was organised from 24 September to 23 October 2009. 37 participants from 27 countries took part in the programme. The programme covered the topics on General auditing concepts; Principles of performance audit; Strategic planning and annual operational plan; Implementation guidelines for performance audit of individual subjects; Field audit, evidence and audit test programmes, etc.; Performance audit in an IT environment; Statistical sampling; Computer Assisted Audit Techniques; Reporting the performance audit; Supervision and control; Follow-up to performance audits; Quality management framework; and Compliance procedures. A field trip to Chandigarh and Shimla was also organised where the participants were given an opportunity to discuss the results and implementation of outcome of performance audits.

In its endeavour to help the other SAIs in capacity building, three Special Training Courses were organised by iCISA during May-October 2009. These courses were specially designed to cater to the needs of the concerned SAIs. Following are the three specially designed training programmes:



- Training programme on IDEA for participants from SAI Nepal (7th September to 11th September 2009)
- Special course on Financial and Performance Audit for SAI Maldives (27th July to 4th September 2009)
- Training Programme on Data Downloading for SAI Oman (19th October to 31st October 2009)

iCISA's curriculum and training methodology aims to encapsulate a wealth of information, knowledge and skill development with experiential learning and field visits. Participants are encouraged to avail of varied learning opportunities available within the institute. The training methodology consists of classroom lectures, country papers and field visits/study tours.

The participants of the training programmes are given an opportunity to be exposed to India's cultural heritage by arranging cultural events for them. Tours to places of historical importance in Agra, Delhi, Jaipur and Udaipur are also organised.

Vietnam



International Workshop on “The role of Supreme Audit Institution in enhancing effectiveness of public expenditure”



On 2nd June 2009, in Hanoi, in celebration of 15th anniversary of State Audit Office of Vietnam (SAV), in the framework of Cooperation Agreement between the SAV and the Association of Chartered Certified Accountants (ACCA), two agencies organised successfully the International Workshop “The role of Supreme Audit Institution in enhancing effectiveness of public expenditure”. H.E. Prof. Dr. Vuong Dinh Hue – Auditor General of the SAV, Mr. Tay Kay Luan – Director of ACCA, Asian and Australia, H.E. Bouasy Lovanxay – President of the State Audit Organisation of the Lao PDR, H.E. Seng Ronn – Deputy Auditor General of National Audit Authority of Kingdom of Cambodia presided at the Workshop.

Delegates attending the workshop includes the leaders of SAV, 5 international delegates from SAI Russia, SAI Cambodia, SAI Lao PDR, United Kingdom and Malaysia; more than 100 participants from the National Assembly, the Government, Ministries of Vietnam, the Vietnam Association of Accounting and Auditing, International Organisation as EC, GTZ, UNDP, DFID, Embassy of Russia, Lao PDR, Denmark; institutes, universities, scientists and SAV; 42 press, television agencies attended in the workshop.

The workshop has affirmed the progress and success in managing public expenditure in Vietnam and other attending countries. It also confirmed the progress, success, challenges and requirements for SAls in inspecting and managing public expenditure from the attending development countries in the workshop such as Russia, United Kingdom, countries in ASEAN such as Cambodia, Lao PDR, and Malaysia.

The discussions in the workshop recognized public expenditure to be expenditure items in order to ensure the State to operate and implement its function of economic, social management, and sometime politics. The discussions in the workshop also recognized the categories of risk, based on the characteristics of public expenditure and emphasized the basic requirements in public expenditure. The workshop affirmed the very important role of SAls in managing and enhancing the effectiveness of public expenditure, and workshop's initiative is to improve the sharing of experiences in the framework of action programmes of INTOSAI, ASOSAI and cooperation agreement between the SAls.

Meeting among heads of three SAls: Vietnam, Cambodia and Lao PDR



On 1st June 2009 in Hanoi, the delegation of the State Audit Office of Vietnam (SAV) headed by H.E. Prof. Dr. Vuong Dinh Hue, Auditor General, the delegation of the National Audit Authority of the Kingdom of Cambodia (NAA) headed by H.E. Seng Ronn, Deputy-Auditor General and the delegation of the State Audit Organization of the Lao People's Democratic Republic (SAO) led by H.E. Bouasy Lovanxay, President, participate in the Meeting among heads of three SAls: Vietnam, Cambodia and Lao PDR. In the meeting, the parties review the cooperation activities between three parties and discuss some contents of interest. Accordingly, the parties together reviewed their cooperation activities and discussed long term cooperative mechanism of the three

SAls in order to improve cooperation efficiency in the field of government auditing and promote traditional friendly cooperation among people of the three countries. On this basis, the heads of three SAls agreed to: enhance the implementation of the signed bilateral Agreement, share views and aspiration within the INTOSAI and ASOSAI framework, promoting the exchange high-level officials and experts between three SAls and enhance studying experience researches on development of audit standard, procedures, methodologies system and implementing joint-audits. The parties agreed to have the regular Meetings of Heads of three SAls which shall be co- organized once a year on the rotation basis in the English alphabetic order of the national names to promote the cooperative activities; will submit to its Government for consideration of the proposal on integrating cooperation activities into their intergovernmental cooperation programmes. The next meeting will be held in Phnom Penh, Cambodia in 2010.

Data Analysis in ANAO Audits SAI- Australia

ANAO's annual program of audits includes those that examine the quality and integrity of agency client records and report on the effectiveness of the management of the data and how it impacts on service delivery.

Two recently completed audits used a PC data analysis software tool, IDEA*, to assess the effectiveness of the agencies' management of data integrity in major business systems. These analyses also illustrate how the quality of that data affects the agencies' capacity to manage and support their core business operations. IDEA testing enables extraction, sampling and analysis of data in order to identify errors, omissions and other specific integrity issues. This testing includes both the inherent soundness of the data being stored and the agencies' adherence to their own business rules.

The agencies audited have a range of IT systems and applications to store, retrieve and process client and non-client information. These systems include both legacy mainframe and newer systems. A challenge for agencies in this environment is balancing the resources required to maintain legacy systems while developing new IT capability with its greater functionality and opportunities to maintain better data integrity.

IDEA was used to examine the records of clients and other information to test that the content of the data was reliable, complete and up-to-date within acceptable parameters, and contained evidence to meet both legislative and policy requirements and agency business rules. IDEA testing included an examination of: date fields and other data such as links between records to assess the integrity and currency of the data; keyword searches through free-text fields to detect potentially anomalous records; duplicate, near-duplicate or records with identical data in certain combinations of fields; internal inconsistency within or between related records; and key data fields that establish client identity and program eligibility.

The audits revealed that there was considerable scope in both agencies to improve the management of their information systems and, in particular, the quality and integrity of data. This in turn, would support improved service delivery. The quality of the data would also have been substantially improved through the development and use of an effective accountability regime, including quality control, to assure the quality of records over time. Additional assurance of data quality would be gained from a greater focus on data collection standards and controls, and procedural compliance around data input and records maintenance, including timely deletion or relocation of outdated and erroneous data.

* IDEA is a registered trademark of CaseWare International Inc.

The benefits realized by the ANAO in using IDEA include improved knowledge and understanding of data structures and IT environments audited, the capacity to analyze large quantities of data, and time and resource efficiencies conducting the data analysis. Increasingly, agencies are also using similar data extraction and analysis techniques as a means of obtaining greater management assurance about the integrity of their information systems, and the ANAO encourages agencies to do so.

ANAO Audit Report References

Audit Report No 28, 2008-09 *Quality and Integrity of the Department of Veterans' Affairs Income Support Records*, Department of Veterans' Affairs.

Audit Report No 35, 2008-09 *Management of the Movement Alert List*, Department of Immigration and Citizenship.

Art of Appraisal SAI- India

Appraisal has many forms. From the traditional audit point of view, appraisal would mean evaluation of any project to ascertain its successful implementation. The relevance and impact of the projects is ensured through the process of appraisal. Besides ensuring time and cost over-runs and preventing bottlenecks at the implementation stage, appraisal also ensures qualitative improvement in the project in terms of the ultimate project impact. Most projects undergo multiple levels of appraisals much before audit enters the scene and it goes without saying that more stringent the earlier evaluations, lesser will be the audit observations.

Levels of Appraisals in GOI

Appraisal can be either pre-appraisal or post-appraisal. Pre-appraisal is before implementation and is part of the planning process and post-appraisal is after implementation and is part of the post-implementation review. Traditional auditing is included in the post-appraisal. The present article concentrates on the pre-appraisal form.

The federal structure of governance in India and multiple over-lapping institutions make the process of appraisal in India a complex affair. In Government of India set up, all schemes/projects, after conceptualization, are initially appraised by the Internal Finance Department/ Financial Advisor. This process is very detailed and as the internal finance department is part of the Ministry/department formulating the scheme, the IFD is able to get into the nitty gritty of the schemes. However, as IFD is part of the Ministry/ Department, at times the big picture is missed. Though the system ensures the independence of the Financial Advisors, instances of IFD not completing the due diligence is rampant.

The Ministry of Finance conducts the second level of appraisal, after IFD. The projects/ schemes are appraised by the Finance Ministry and subsequent Cabinet approval is taken only after addressing the issues raised during the appraisal process. The broader objective of appraisal in the Finance Ministry is to ensure value for money and also to fit the scheme within the budgetary constraints.

In the Indian context, another overlapping level of appraisal is conducted by the Planning Commission. The Planning Commission has subject divisions like agriculture, urban transport, industry etc and they have developed some level of specialization on each subject and hence, their appraisal is technically more sound. Hence, the detailed appraisal note is prepared by the Planning Commission whereas the Finance Ministry only flags the critical issues.

Objectives of Appraisal

The broad objectives of appraisal are:

- Define deliverables to ensure impact and relevance of projects
- Ensure viability
- Prevent duplication of schemes/ projects
- Prevent bottlenecks at implementation stage
- Ensure economy
- Ensure availability of funds

Appraisal also ensures that the lengthy process of appraisal as exists in the Indian set up, is followed, as each level fulfills a different need and cannot be overlooked. Of course, appraisal also leads to fine-tuning of the scheme through the tweaking and twisting that the scheme undergoes. Appraisal also in a way helps in monitoring the progress of implementation of existing and ongoing schemes.

Analysis of Feasibility Report

Besides, the broader issues, the analysis of the Feasibility Report (FR) is a very important aspect of the appraisal process. The FR defines the need and justification of the scheme and the specific problems to be addressed by the scheme. While examining the FR, the justification has to be analyzed in context of the existing situation, national priorities and alternative strategies. The stakeholder commitments and risks involved should also be examined in the FR. Other issues to be seen are environmental and social impact analysis, preliminary site investigations and the detailed cost estimates. The soundness and feasibility of the project is established at this stage.

Deliverables

All schemes have a defined objective and the deliverables of the scheme should lead to achieving that objective. For instance, a scheme may state that its objective is to increase export of Indian handicrafts and lays down a detailed programme of conducting exhibitions and trade fairs abroad to achieve that objective. However, if it is not able to quantify the level of exports it would be able to generate through the scheme, it would be difficult to assess the success of the scheme after its implementation. Achievables are also in terms of time and cost targets. While cost estimates traditionally excite auditors, proper estimate of time targets also has its implications, especially for development scheme. Many times the Government announces the implementation of a particular scheme within a defined time target. For instance, drinking water for all by 2010 or rural electrification of all villages by 2009 are public commitments and it is important to ensure during appraisal that these targets are achievable; within the estimated cost and defined time lines.

Viability

A simple cost- benefit analysis helps in defining the viability of the scheme. But the number of cases which are formulated without any scientific cost-benefit analysis is beyond imagination. One such scheme envisaged 5% of the expenditure of a Flagship Programme as its cost of management. As the total cost of the scheme was enormous, the 5% was also substantial, and it would have proportionally increased with every increase in the main scheme. During appraisal, the detailed break -down of the management cost was worked out and post-appraisal, the management cost was approved at 3% of the cost of the the mother scheme.

It is also important to explore alternative strategies. Options analysis is concerned with establishing whether there are different ways of achieving the objectives. This is a particularly complex part of project appraisal, and one where guidance varies. It is vital though to review different ways of meeting local need and key objectives.

Implementation Issues

Implementation of a scheme or project is dependent of certain key issues which need to be examined during appraisal. Some of these are:

- Consultations with Stakeholders
- Stakeholder commitments
- Management and implementing arrangements
- Creation of base line data for later date impact analysis

Prevent Duplication of Schemes

This function of appraisal can be fulfilled more at the level of Finance Ministry and Planning Commission. Though the Ministry formulating the scheme can also prevent duplication by constant interaction with other ministries, but still the possibility of duplicate schemes with overlapping objectives being formulated cannot be avoided. However, at the level of the Finance Ministry and Planning Commission, appraisal should be able to point out the duplication. For instance, Department of Small Scale Industries may have a scheme providing capital subsidy for all small units and similar subsidy may also be envisaged by another department for a specific group like powerloom owners or ex-army men. Considering the limited resources of this vast country, it is important that such duplication of schemes is avoided.

Economy

An important function of appraisal is to evaluate the costing to ensure that the total expenditure envisaged is reasonable. The costing norms can be compared with that of other similar projects. In one case of a construction project, it was seen that a project estimate included 40% wastage in polishing and cutting of stones whereas in the same project, at another location, the estimated wastage was 100%. Pointing out the difference during appraisal led to substantial saving in project cost as stone work was a major component of the project. However, if the project details do not provide the costing details, the appraisal cannot achieve much. Hence, a good Detailed Project Report is essential for a proper appraisal.

Costing of many projects are based on assumptions and the basis of these underlying assumptions need to be questioned during appraisal. This is equally applicable to social or welfare or developmental projects as well as economically viable projects. For instance, a developmental project may assume a certain size of beneficiaries for whom welfare is being envisaged but most often, in a country the size of India, a scientific database of beneficiaries is missing and hence there would be no basis to arrive at the total cost of the scheme. In economically viable projects, the assumptions are mainly to assess the demand and hence prove the viability of the project. An airport project will base itself on traffic projections; a tourism project will base itself on tourist projections, etc. However, these projections are not always scientific and can be open to question. During the appraisal process, it is possible to question the data and therefore question the viability of the scheme or project.

The project should also provide details of sustainability. If it is a viable project, it should be able to sustain itself in future through internal accruals. But inherent inefficiencies ensure dependency on Government resources for sustaining itself in future. Appraisal should be able to point out the possibility of reducing dependency on Government resources. The revenue model should be clearly defined in the DPR and the commitment of the implementing agencies should be firmly obtained towards achieving the probable revenues.

The appraisal of Public-Private Partnership Projects is conducted on different lines. The objective is to ensure that the contribution of the Private partner, especially for scientific projects, is clearly defined and brought on the table. It can be in terms of technology transfer, capacity building, O&M, etc. As these components are rarely quantifiable, the appraisal needs to ensure that clear checks are in place to evaluate the private contribution in future. The process of finalizing PPP projects for financially viable projects is different. In these cases, it is important to be able to first define the parameter on which the private players would compete with each other. Appraisal becomes most difficult when there is only one bidder and value is determined mutually between the buyer and the seller.

Funding

Availability of funds indicates the commitment of the implementing agencies. Besides, successful implementation of the scheme is dependent on timely availability of funds and hence, appraisal must ensure that funds are available for the scheme. Many times, schemes are announced without ensuring this essential requirement. A major constraints faced in achievement of publicly announced schemes is fund constraints and here the appraising bodies act as a sort of conscience keepers in pointing out the need for adequate funding. Funds should be available for the scheme as a whole and hence budgeted. It should also be available for the year in proportion to the works which were to be implemented during the year.

The key to effective delivery is good formulation and detailed planning. In India, there is tendency to announce schemes, without conducting the initial due diligence and this adversely affects the success ratio. Decisions once taken are also irreversible and as most schemes involve huge capital investments. Hence, it is prudent to conduct detailed appraisal to save time and money. Appraisal is an important tool in decision making and lays the foundation for delivery and evaluation.

The Role of SAIs in Preventing and Detecting Fraud and Corruption

SAI- Pakistan

Fraud and corruption have become buzzwords in the aftermath of the big corporate scandals and failure of public sector services. In almost all countries, there are detailed rules and norms of behavior that govern activities of civil servants and political representatives. However, surveys conducted by different agencies reveal rising trends of corrupt and fraudulent activities all over the world mainly because of the fact that the process of corruption remains invisible leaving little documentary evidence. The highly adverse effects of fraud and corruption on the socio-economic health have compelled different watch dog institutions to prescribe strong control mechanisms. Though fraud and corruption affect the lives of almost all segments of society, its impact on the poorest citizens of developing countries is immense depriving them of basic amenities of life. The maladies of fraud and corruption have no borders and have its international existence. Legislators, tax payers, businessmen and other stakeholders all over the world are very concerned about prevalence of public-sector bribery, fraud, and corruption as these practices are resulting in the diversion of public funds and cause social injustice.

More or less on the same pattern, anti-corruption agencies exist in almost all countries with varying mandates while Supreme Audit institutions (SAIs) have the oversight roles. Traditionally, the SAIs are concerned with audit of public entities and do not have the primary responsibility to prevent and detect fraud and corruption. The management of executive organizations, on the other hand, bears the primary responsibility with regard to prevention and detection of fraud and corruption. SAIs do not carry out audit with the specific objectives of prevention or detection of fraud and corruption. This may be due to many reasons: lack of resources; insufficient mandate or due to the fact that traditionally auditors do not indulge directly in tasks related to the prevention and detection of fraud and corruption. The Supreme Audit Institutions (SAIs), usually, report unauthorized expenditures, waste of public funds, abuse of procedures resulting in losses to the public treasury, and so forth. The transaction-based audit usually results in highlighting minor deviations while major systemic failures causing large losses to the public treasury go unidentified. The system-based audit approach, as such, is very critical in ensuring effective accountability and transparency and, in turn, can play an important role in the prevention and detection of fraud and corruption.

What are Fraud and corruption?

Fraud and corruption have been defined differently and as such there is no precise internationally-accepted definition of fraud and corruption. According to Kenneth M. Dye, the term "fraud" is used to describe deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of

material facts, and collusion. It may be defined as the use of deception with the intention of obtaining an advantage, avoiding an obligation, or causing loss to another party. The word *corruption* comes from the Latin verb *corruptus* (to break); it means “broken object.” Conceptually, corruption is a form of behavior that departs from ethics, morality, tradition, law, and civic virtue. Although perceived differently from country to country, corruption tends to include fraud, bribery, political corruption, conflict of interest, embezzlement, nepotism, and extortion. Examples of government operations particularly vulnerable to corruption are travel claims; collection of taxes and customs revenues; administration of procurement contracts; concessions of subsidies, permits, and licenses; hiring, administration of personnel, and payroll systems; privatization processes; petty cash expenditure; and e-commerce and Internet credit card transactions.

Responsibilities of the Supreme Audit Institutions (SAIs) vis a vis prevention and detection of fraud and corruption:

SAIs, being the prime oversight organizations, are expected to play pivotal role in the prevention and detection of fraud and corruption. It is generally demanded that the SAIs should have the responsibility to take appropriate measures for combating the malaise of fraud and corruption. As the global club of the SAIs, INTOSAI has, from time to time, dealt with the issue of fraud and corruption. The International Organization of Supreme Audit Institutions (INTOSAI) at its 16th Congress held in Uruguay (Uruguay INCOSAI 1998) specifically addressed the issues related with prevention and detection of fraud and corruption. The conference looked at (a) the role and experiences of SAIs in preventing and detecting fraud and corruption and (b) methods and techniques for preventing and detecting fraud and corruption. As provided in the Lima Declaration adopted by INTOSAI in 1977, SAIs agreed that they should be independent and have adequate mandates that enable them to effectively contribute to the fight against fraud and corruption. It was also agreed that, where possible, SAIs should:

1. Seek an adequate level of financial and operative independence and breadth of audit coverage;
2. Take a more active role in evaluating the efficiency and effectiveness of financial and internal control systems and aggressively follow up on SAIs recommendations;
3. Focus audit strategy more on areas and operations prone to fraud and corruption by developing effective high risk indicators for fraud;
4. Establish an effective means for the public dissemination of audit reports and relevant information including establishing a good relationship with the media;
5. Produce relevant audit reports that are understandable and user friendly;
6. Consider a closer cooperation and appropriate exchange of information with other national and international bodies fighting corruption;

7. Intensify the exchange of experiences on fraud and corruption with other SAIs;
8. Encourage the establishment of personnel management procedures for the public service that select, retain, and motivate honest, competent employees;
9. Encourage the establishment of guidance for financial disclosure by public servants, and monitor compliance as part of the ongoing audit process;
10. Use the INTOSAI Code of Ethics to promote higher ethical standards and a code of ethics for the public service;
11. Consider the establishment of a well-publicized means to receive and process information from the public on perceived irregularities; and
12. Continue work regarding fraud and corruption through INTOSAI's existing committees and working groups.

While registering the gravity of the challenge posed by corruption, the INTOSAI community also observed that it is difficult to detect many acts of corruption and to estimate their financial impact, which does not necessarily get reported in financial statements. The final accords adopted by the Uruguay INCOSAI reflected the SAIs' agreement that fraud and corruption are significant problems affecting all countries in varying degrees and that the SAIs can and should endeavor to create an environment that is unfavorable to fraud and corruption.

The role of SAI Pakistan in prevention and detection of fraud and corruption:

Department of the Auditor General of Pakistan (DAGP) is aware of the dynamics of the fraud and corruption. DAGP has introduced several initiatives to ensure transparency in all governmental business processes and institutionalize accountability of all concerned. Project for Improvement of Financial Reporting and Auditing (PIFRA) is one of those initiatives. Reforms introduced under PIFRA that, inter alia, include automation of accounts and change in audit methodology are remarkable milestones achieved towards mitigating risks of fraud and corruption. Since prevention and detection of fraud and corruption require a specific level of competency, officials and officers assigned on such roles must be equipped with specific skills and related knowledge. Besides, they must demonstrate appropriate attitude. The DAGP has undertaken a comprehensive capacity building program of all the relevant human resources of field audit offices in areas that include, inter alia, evaluation of internal controls, risk-profiling, identification of high risk areas, forensic auditing techniques, ethical standards and auditing standards pertaining to the different phases of audit. The challenges involved in the prevention and detection of fraud and corruption are very high because nature of fraud and corrupt practices has great diversity as they exist in diverse forms in different entities. Therefore, best practices in audit recommends understanding the entity and its business processes for identification of risky areas related to the entity so that appropriate audit procedures may be applied that may effectively play role in the prevention and detection

of fraud and corruption. The new audit methodology adopted by the Auditor General of Pakistan underscores the importance of risk-based auditing which includes a methodological approach of “understanding the entity, identification of risky areas, assessment of internal controls system implemented by the entity and proper planning and execution of audit.

Conclusion:

The Supreme Audit Institutions (SAIs) carry out different types of audits i.e. financial audits, compliance audits, propriety audits, control audits, performance audits, forensic audits, and system audits. Though it is not the primary responsibility of SAIs to prevent and detect fraud and corruption, audit practices can be designed in such a way that they prevent corrupt and fraudulent practices and have the capability to spot indications of fraud and corruption on timely basis. In order to plan appropriate audit procedures for prevention and detection of fraud and corruption, auditors are required to develop fraud auditing work plan. Generally, such plans include identification of high risk areas, assessing probability of risk, estimating monetary value of the risk, identification of potential fraud schemes, defining symptoms and indicators of frauds, outlining audit steps to look for such indicators, and administering further inquiries if symptoms are detected. External audit can be used both directly and indirectly for prevention of fraud and corruption. Audit function can directly plays its role in prevention of fraud and corruption by checking the implementation of internal controls and expressing its opinion thereon. Evaluation of internal controls implemented by the management enable auditors to identify any design weakness or operational weakness in internal controls, and may serve as a preventive control in many cases. SAIs can also play its role by documenting the lessons learnt and then incorporating them into its plan, policies and procedures for next audits. In line with the maxim 'prevention is better than cure', SAIs may urge executive organizations to strengthen their internal control mechanisms and promote vibrant internal audit practices and as such proactively attempt to nip the evil in the bud

The Audit of the Food and Agriculture Organisation SAI- Philippines

The Philippine Commission on Audit was appointed as External Auditor of the Food and Agriculture Organisation (FAO) of the United Nations for a four year term effective the start of the biennium 2008-2009 pursuant to Council Resolution 1/132 dated October 2007.

As External Auditor of the FAO, its audit jurisdiction covers the (a) FAO Headquarters in Rome Italy, (b) five regional offices namely Africa in Accra, Ghana; Asia and the Pacific in Bangkok, Thailand; Latin America and the Caribbean in Santiago, Chile; Near East in Cairo, Egypt; and Europe and Central Asia in Budapest, Hungary (c) nine Sub-regional offices (d) five liaison offices and (e) 74 country representations. Also included as clients are the FAO Credit Union (FAOCU) and the Staff Commissary Fund (FAO SCF).

In connection with the appointment, five officials and senior auditors of the commission attended the formal orientation/briefing on FAO operations presided over by FAO Management. The auditors likewise conducted an initial survey of FAO operations as a preliminary step to the succeeding deployment a bigger number of auditors for the review of the existing systems at the Headquarters.

The results gathered from the initial survey and systems review were instrumental in the preparation of the Strategic Plan which was approved by the Commission's Audit Committee, the body overseeing the conduct of FAO audits. The plan contains, among others, the audit approach and methodology to be adopted by the audit teams, the results of the risk assessment, the focus areas and the prioritization thereof and the schedule of audit visits during the biennium.

Just like any other UN office, the FAO is a computerized agency. It was important thereof, that the auditors to be deployed should have a background in computerized systems and training in computer audits. In line with this, the Commission selected an initial batch of eight auditors who underwent intensive training in Oracle System which is the same system being adopted in the FAO. Of equal significance is the fact that these auditors had been previously assigned in the audits of other UN agencies and accordingly would have a minimal time familiarizing with the UN system. The succeeding batch of 16 auditors possessed the same qualifications as the members of the first group.

Prior to any audit deployment, the auditors are required to attend a one-week planning session that will prepare the team members for the forthcoming assignments. The session includes the review of previous audit reports (if any) and working papers, related management and FAO Committees' reports and other UN recent pronouncements. It culminates in the preparation or updating of the audit planning documents such as the Audit Workplan, Entrance Conference Agenda, Agency Performance Review, Quality Assurance Checklist and the Audit Program with the pro-forma working papers.

After the completion of the audit, each team is called upon by the Commission's FAO Audit Committee for a conference to assess the preceding audit work with a view of further improving the conduct of succeeding engagements. At this point, the problems or limitations in carrying out the audits are identified and recommendations offered to rectify the deficiencies, if any.

On the reporting aspect, the results of the interim of the visits to FAO offices are covered by a Management Letter to be signed by the Director of External Audit. On the other hand, the results of the biennium audit are reflected in a Long Form Audit Report and the Audit Certificate to be signed by the Chairman, COA. For the audits of the FAO CU and FAO SCF, their annual financial statements are certified by the Director of External Audit.

To ensure that reports meet the appropriate standards, a Sub Committee was constituted to extend quality control review of the audit reports/outputs of the different audit teams. Audit observations Memoranda need to be reviewed by the Sub-Committee before these can be issued to the offices being audited. The same review process is required for Management letters and reports for the FAO CU and FAO SCF. The Long Form Report, on the other hand, goes under the scrutiny of both the Sub-Committee and the FAO Audit Committee prior to its approval and signature of the Chairman, COA.

Email/Webpage addresses of member SAs

	Email address	Webpage
Afghanistan	cao@cao.gov.af	www.cao.gov.af
Armenia	vpal@parliament.am	www.coc.am
Australia	ian.mcphee@anao.gov.au ag1@anao.gov.au	www.anao.gov.au
Azerbaijan	office@ach.gov.az chairman@ach.gov.az	www.ach.gov.az
Bahrain	info@nac.gov.bh	www.nac.gov.bh
Bangladesh	international@cagbd.org	www.cagbd.org
Bhutan	auditorgeneral@bhutanaudit.gov.bt	www.bhutanaudit.gov.bt
Brunei Darussalam	jbaudbd@brunet.bn	www.audit.gov.bn
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Email/Webpage addresses of member SAIs

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Maldives	info@audit.gov.mv, maldago@dhivehinet.net.mv	
Mauritius	auditdep@intnet.mu	http://ncb.intnet.mu/audit/index.htm
Mongolia	mnao@mnao.mn	www.mnao.mn
Myanmar	AUDITORGENERAL@mptmail.net.mm	
Nepal	oagnep@ntc.net.np, infoag@most.gov.np	www.oagnepal.gov.np
New Zealand	oag@oag.govt.nz ; information@oag.govt.nz	www.oag.govt.nz
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U.A.E.	president@saiuae.gov.ae	www.saiuae.gov.ae
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Electronic communication between Supreme Audit Institutions is increasing rapidly. In view of this, a list of e-mail and World Web Site Address of ASOSAI members (as available with us) have been compiled and shown in the above table. It is requested that addresses of those SAIs that do not in appear in the table may please be intimated to the Editor for incorporating in the future issues of the Journal. Please also let us know in case there are any modifications to the addresses listed above.

Other Important Email/Webpage Addresses

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

ASOSAI Calendar 2009-10

Year	Month	Dates	Event
2009	November	9-20	ASOSAI sponsored workshop on "Audit of Privatisation" in New Delhi, India
	December	7-10	ASOSAI sponsored Seminar on "How to Strengthen Internal Controls in SAls" in Lahore, Pakistan
2010	January		
	February		
	March		
	April		
	May	31-	JICA Sponsored ASOSAI Seminar on "Government Audit Practices for ASOSAI member Supreme Audit Institutions" in Tokyo, Japan
	June	10	
	July		
	August	3 - 6	42nd Meeting of ASOSAI Governing Board in Hanoi, Vietnam
	September		
	October		
	November		
	December		

