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

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Editorial

Dear Colleagues the Asian Journal of Government Audit' October 2010 issue is in your hands. This is the second issue of the year 2010 and this issue covers the Reports on INTOSAI and ASOSAI activities during the period from April 2010 to October 2010. This issue contains a brief report on the 42nd ASOSAI Governing Board Meeting held in August 2010 in Hanoi Vietnam.

This issue also covers a report on ASOSAI Budget Reforms proposed by the Secretary General and approved by the ASOSAI Governing Board at the 42nd ASOSAI Governing Board Meeting.

This issue provides information about the new heads of SAls, updates on activities in member SAls and apart from these usual features, it includes the material contributed by member SAls in the form of articles on Role of Government Auditing, Upholding Public Accountability through efficient audit service and SAls supporting the fight against Corruption.

This Journal is meant to be instrumental in sharing information knowledge and experiences among the member SAls and this goal can only be achieved by the active participation of the member SAls. Hence, we request material in the form of reports, information and articles from the member SAls for future issues.

We hope that the information and articles contained in this issue as contributed by members will be of interest and value to our community. I request the valued feedback and inputs from all readers to help us in our constant efforts for improvement at ir@cag.gov.in.



(JAGBANS SINGH)

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New Heads of SAIs

Korea

Mr. Bokdong Ha, the Senior Commissioner of BAI, has become the Acting Chairman of BAI of Korea since the former chairman of BAI was appointed as Prime Minister of Korea on 2nd October 2010. Accordingly, he assumes the responsibility of the Secretary General of ASOSAI. Mr. Ha, born on 19 October 1956, holds a Doctor of Philosophy in Public Administration from Korea University. He received a Masters in Public Administration from Seoul National University in 1985 and a Bachelor's degree in law from Chung-Nam University in 1979. He began to serve as a public servant from 1980 after passing the Higher Civil Service Examination in 1979 and joined BAI in 1983. His main positions include First Deputy Secretary General of BAI, Deputy Secretary General for Planning and Management, and Executive Secretary to the Chairman and he has been the Senior Commissioner of BAI since 2007. He has been also the president of Korea Buddhist Association of Public Officials since 2007.



Kyrgyzstan

By the order of the Provisional National Government of Kyrgyz Republic dated May 12, 2010, Mr. Moldokulov Sabyrbek Aidarkanovich has been appointed as acting Chairman of the Accounts Chamber of the Kyrgyz Republic.

Born in 1956, Mr. Moldokulov is Postgraduate from the Academy of Sciences of the USSR. Prior to being appointed as the acting Chairman of the Accounts Chamber, he had held posts of Senior Adviser of GTZ programs; Minister of Economic Development and Trade of Kyrgyz Republic; Secretary of State of Ministry of Industry, Trade and Tourism etc.



Details of his education, titles held and work experience are as follows:

Education

- Kyrgyz State University, economic faculty, Bishkek City – 1976;
- Academy of sciences of the USSR, Postgraduate study, Moscow City – 1983;

Titles

- Candidate of Economic Science;
- Honored economist of the Kyrgyz Republic;
- High achiever of financial service;
- High-achiever of statistics of the Russian Federation;
- Rank of 3rd class counselor of state of public service

New Heads of SAls

Work experience

- Acting chairman of the Accounts Chamber of the Kyrgyz Republic – since 2010 up to present
- The senior adviser of GTZ programs – since 2008 up to 2010
- Minister of Economic Development and Trade of the Kyrgyz Republic – since 2007 up to 2007
- Secretary of State of Ministry of Industry, Trade and Tourism of the Kyrgyz republic – since 2005 up to 2007
- Secretary of State of Ministry of Economic Development and Trade of the Kyrgyz republic – since 2004 up to 2005
- Deputy Minister of Finance of the Kyrgyz republic – since 2001 up to 2004
- First deputy of chairman of National Statistic Committee – since 2001 up to 2001
- Deputy Minister of Finance of the Kyrgyz Republic – since 1997 up to 1998
- Vice-president of the State Committee of Economy of the Kyrgyz Republic – since 1994 up to 1997
- Head of department of economy of Government – since 1993 up to 1994
- Head of department of the State Committee of Economy – since 1990 up to 1993
- Head of sector, head of department of Institute of Economy of the State Planning Committee of the Kyrgyz Soviet Socialist Republic – since 1988 up to 1990
- Head of department of the industry and building of the District committee – since 1987 up to 1988
- Junior, senior researcher, head of sector of the Institute of economy of the State Planning Committee of the Kyrgyz Soviet Socialist Republic – since 1983 up to 1987

Working Group on IT Audit

From April 12–17, 2010, the National Audit Office of the People's Republic of China (CNAO) hosted the 19th INTOSAI Working Group on IT Audit (WGITA) meeting and 6th Performance Auditing Seminar in Beijing. A total of 93 participants from 40 SAIs attended.



In his welcome address, Liu Jiayi, Auditor General of the CNAO, remarked that with the integration of the global economy and increasing communication in recent years, information technology has brought new challenges as well as new vigor to the auditing profession. He praised the WGITA as an important research group within the INTOSAI community that promotes knowledge-sharing in the field of IT audit. He also stated that the CNAO would like to strengthen its exchanges and cooperation with other SAIs through the WGITA to contribute to the development of IT audit.

Vinod Rai, Chair of the WGITA and Comptroller and Auditor General of India, and Anol Chatterji, his Deputy, presided over the meeting and seminar, respectively. As this was the last meeting before the XX INCOSAI in South Africa in November, participants focused on taking stock of WGITA developments and achievements for the current period that will be reported to the congress. The participants also discussed and approved the results of the survey on future projects for initiating the new work plan for 2010–2013.

During the seminar, 12 papers from 9 SAIs were presented on the theme of performance measures indicating IT project effectiveness and investment success. Participants exchanged ideas and experiences and actively discussed the theme, which may also be addressed at the next seminar.

Conference on Strengthening External Public Auditing in the INTOSAI Regions

On May 26 and 27, 2010, the INTOSAI General Secretariat hosted a 2-day conference in the Austrian Parliament on strengthening external public audit. Heads of SAs from INTOSAI's seven regional working groups (AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS, and PASAI); representatives of the United Nations, World Bank, Inter-parliamentary Union, and donor community; and external experts attended the event.



Participants in the conference on strengthening external public auditing assemble in front of the Austrian Parliament.

On the first day, the conference sessions addressed the role and responsibilities of external public audit. The speakers emphasized the role that SAs play in the system of checks and balances of state powers in democracies in ensuring efficient and transparent government and accountability and promoting good governance. The speakers also underlined the instrumental function of SAs in fighting corruption and achieving the United Nations Millennium Development Goals. There was a general consensus that given the current financial and economic crisis, SAs are gaining importance and influence. SAs are perceived as embracing values such as credibility; in addition, they are trusted by citizens and the international community.

The speakers repeatedly stressed independence as a fundamental prerequisite for the effective delivery of SAI tasks. The conference re-endorsed INTOSAI's objective of incorporating the basic principle of independence that the Lima and Mexico Declarations laid down in international law. Moreover, the crucial role of INTOSAI's standards and guidelines in asserting SAI independence was recognized.

The speakers emphasized that presenting the value and benefits of independent SAs for government and civil society is another major prerequisite for the effectiveness of external public auditing and that communication with the public is instrumental in achieving this goal.

The second day of the conference was devoted to SAI capacity building. The issues addressed included INTOSAI's cooperation with the donor community to build institutional capacity in developing and emerging countries. Specific presentations discussed current activities of the INTOSAI Development Initiative (IDI) in this area and IDI's role in the cooperation between INTOSAI and the donor community.

Based on the specific needs and challenges identified by the SAIs represented, the joint conclusions of the delegates recommended that a stronger focus be placed on the following core issues: independence, institutional capacity building, the development of material and staff competences, the development and use of professional audit standards and methods, training and development, knowledge sharing and transfer, and the presentation of the value and benefits of independent SAIs. A document containing the complete text of the conclusions and recommendations was issued after the conference.

Financial Audit Subcommittee

During the XX INCOSAI in Johannesburg, the Financial Audit Subcommittee (FAS) will present a comprehensive set of Financial Audit Guidelines—consisting of 38 ISSAIs for financial audit to be used in the audit of financial statements—for endorsement. In addition, FAS will have an exhibit at the congress where participants can ask questions about the ISSAIs. There will be a special event to launch all the ISSAIs presented for endorsement by the congress.

Development of Standards and Guidelines

- FAS has approved the translations of International Standards of Supreme Audit Institutions (ISSAI) 1000 and 1003 into the five official INTOSAI languages.
- The FAS Chair, Gert Jönsson, and FAS Director, Jonas Hällström, attended the International Auditing and Assurance Standards Board (IAASB) meeting in St. Julians, Malta, in September in their capacities as IAASB member and technical advisor, respectively.
- FAS continues to appoint experts to IAASB task forces. There are INTOSAI experts on task forces to revise International Standard on Accounting (ISA) 610, Special Considerations—Using the Work of Internal Auditors, and ISA 720, The Auditor's Responsibility in Relation to Other Information in Documents Containing Audited Financial Statements.
- The endorsement versions of the ISSAIs for financial audit are available on the ISSAI Web site in all five official INTOSAI languages.

FAS Meeting

FAS held a meeting hosted by the Swedish National Audit Office on the island of Sandhamn outside of Stockholm, Sweden, September 8–9, 2010. The meeting focused on the subcommittee's work after 2010 and included a discussion on the IAASB's strategy for 2012–2014.

Capacity Building Committee

The INTOSAI Capacity Building Committee (CBC) held its 4th steering committee meeting at the U.S. Government Accountability Office in Washington, D.C., June 30–July 1, 2010. In addition to committee members, participants included representatives of the World Bank and the INTOSAI Development Initiative (IDI). During the meeting, participants reviewed the CBC's progress to date and endorsed guides and other outputs the CBC had undertaken in the last year that are to be officially presented during the XX INCOSAI in South Africa in November 2010.



Participants in the steering committee meeting of the Capacity Building Committee in Washington, D.C.

UN/INTOSAI Platform

A representative of the SAI of South Korea reported on the work of the United Nations (UN)/INTOSAI platform, whose goal is to increase public awareness of the role of SAIs. Contact will be made with the UN Department of Economic and Social Affairs to discuss resuming the work of the platform and how it can contribute to the 2011 UN/INTOSAI symposium in Vienna. The platform's work will include addressing the INTOSAI resolution that aims to embed the Lima and Mexico Declarations into international law.

Reports from the CBC Subcommittees

Each of the three CBC subcommittees reported on its work to date. Subcommittee 1, which is chaired by the SAI of the United Kingdom and promotes increased capacity-building activities among INTOSAI members, reported that the guide entitled *Introducing Professional Qualifications for Audit Staff* had been issued and sent to all SAIs. It is being translated into Arabic and German. Two additional guides, *Human Resources Management* and *How to Increase the Use of Audit Reports*, are nearing completion. The steering committee approved the *Introducing Professional Qualifications for Audit Staff* guide and agreed that in the coming weeks it would electronically approve the guides on *Human Resources Management* and *How to Increase the Use of Audit Reports* in order to be ready for the XX INCOSAI.

Sweden reported that a new guide on strategic considerations for SAIs in planning to implement and adapt International Standards of Supreme Audit Institutions (ISSAI) was being drafted. Also, the subcommittee will prepare a paper on INTOSAI's possible role in supporting SAIs during the aftermath of emergencies such as natural or man-made disasters.

Subcommittee 2, which is chaired by the SAI of Peru and develops advisory and consultant services, reported that to develop its database of experts, it has launched an application to register and search for consultants and experts who have worked for member SAIs. To date, 27 SAIs have registered as users. The committee also reported that two guides have been developed:

- *The Guide for Cooperative Audit Programs between SAIs*, prepared by the SAI of Germany, is in the final stage of drafting and is available in English and German.
- *Guidelines for Internship Programs*, prepared by the SAI of Pakistan, has been drafted and will be sent to the subcommittee members for comment.

Subcommittee 3, which is chaired by the SAI of Germany and promotes best practices and quality assurance through voluntary peer reviews, reported that a *Peer Review Guide* and *Peer Review Checklist* have been developed, that 21 peer reviews have been documented to date, and that best practices from those reviews have been incorporated into the guides. The steering committee approved the guide and the subcommittee's request to pursue the possibility of including peer review guidelines in the ISSAI framework to ensure the widest dissemination possible.

CBC Guides and Databases

The following guides are the main outputs of the CBC to date:

- *Building Capacity in Supreme Audit Institutions* (approved by the 2007 INCOSAI)
- *Introducing Professional Qualifications for Audit Staff* (to be approved by the 2010 INCOSAI)
- *Peer Review Guide* (to be approved by the 2010 INCOSAI)
- *Human Resource Management* (to be approved by the 2010 INCOSAI)
- *How to Increase the Use of Audit Reports* (to be approved by the 2010 INCOSAI)
- *Strategic Considerations Facing SAIs Planning to Implement and Adopt the ISSAIs* (draft)
- *Guide for Cooperative Audit Programs between SAIs* (draft)
- *Guidelines for Internship Programs* (draft)

Working Group on the Fight against Corruption and Money Laundering

The Working Group on the Fight against Corruption and Money Laundering, chaired by the Central Auditing Organization of Egypt, held its fourth meeting in Quito, Ecuador, August 5–6, 2010. During that meeting, working group members discussed issues critical to implementing the objectives of the group's 2008–2011 work plan.

- Group members agreed on a framework of mechanisms needed to implement the following themes, which were adopted during the working group's third meeting (held in Jakarta, Indonesia, in July 2009) and are to be considered as draft guidelines for SAIs:
 - preventing and fighting against corruption, including the recovery of confiscated stolen assets;
 - Promoting integrity, transparency, accountability, and proper management of government property; and
 - identifying challenges facing SAIs in fighting money laundering.
- Teams were formed to carry out projects to elaborate guidelines for SAIs that draw upon the experiences of others and will help SAIs prepare useful and applicable guidelines for their various systems.
- Group members approved the guidelines developed by the SAI of the Russian Federation on controls to fight corruption and money laundering. The working group and the INTOSAI Development Initiative are discussing ways to cooperate in developing a framework for a professional training program in fighting corruption and money laundering. The guidelines are to be incorporated into the program material; the proposed methodology for implementing and designing the training program will be to develop a pilot program in one of INTOSAI's regional working groups. Based on the results of the pilot, the program will be revised and translated into INTOSAI's other official languages in cooperation with the SAIs of the working group members.
- The working group agreed upon proposed forms of cooperation with international organizations identified as key international partners in the fight against corruption and money laundering:
 - the World Bank Financial Market Integrity Unit and
 - the EGMONT Group.
- The U.S. Government Accountability Office was asked to prepare and implement a report on this area.
- Working group members discussed the analysis of the results of the working group's first questionnaire. The results are to be presented for approval at the XX INCOSAI in Johannesburg, South Africa. The questionnaire was prepared by the Central Auditing Organization and submitted to the working group during its third meeting in Jakarta after being circulated to all INTOSAI working groups for comment. This process reflects the working group's belief that increased communication among INTOSAI committees and working groups is necessary to reach high-level consensus and that the greater the participation, the more significant will be the outcomes.
- The working group members also discussed the group's draft work plan for 2012–2015.

The 42nd ASOSAI Governing Board Meeting



The 42nd meeting of the ASOSAI Governing Board was held in Hanoi, Vietnam from 4-6 August 2010. The meeting drew 64 delegates from 13 member SAIs of the Governing Board and the Audit Committee. IDI also participated as an observer.

Some of the important decisions and reports made at the meeting were as follows.

1. The ASOSAI budget reform suggested by the Secretary General was approved. As a result, ASOSAI budget will be formulated based upon more realistic and reliable projections on revenues and expenditures including members' voluntary contributions and training expenses. Under the improved budget formulation process, the budget control role by the Governing Board and the Assembly will be reinforced in an effective way.

**For more details, please see the section on ASOSAI budget reform.*

2. The Governing Board deliberated on the draft Strategic Plan 2011-2015 prepared by the Strategic Plan Task Force. It was decided that the Secretariat should seek a written approval from the ASOSAI members after comments and opinions at the meeting were reflected in the final draft. Also, there will be a mid-term review at the next Assembly in 2012.
3. The Governing Board decided to hold the 1st ASOSAI-EUROSAI Joint Conference in 2011, whose framework was agreed as follows: ASOSAI and EUROSAI will take turns in hosting the triennial conference, starting with EUROSAI as the host in 2011; The first joint conference will be held in conjunction with the 43rd ASOSAI Governing Board meeting to be held in Istanbul, Turkey from 19-23 September 2011; and the ASOSAI Secretariat was asked to confer with the EUROSAI Secretariat and the host SAI to decide further details on the conference framework, such as candidate themes, venue, scope of participation, exact dates etc.
4. The work plan for the 9th ASOSAI Research Project was reported. According to the plan, the 1st meeting was scheduled to take place in Seoul, Korea in November

2010. 12 SAIs - China, India, Indonesia, Iran, Iraq, Kuwait, Korea, Malaysia, Pakistan, Russia, Saudi Arabia and Vietnam- volunteered to conduct the research.

5. In 2011, the SAI of China will host an ASOSAI-sponsored workshop on Audit of Public Debt while the SAI of Korea an ASOSAI seminar on How to Integrate Ethics and Integrity into the Auditing Practices of an SAI. In addition, the JICA-sponsored ASOSAI seminar will be held in Japan in 2011 with the same theme as that of 2010 seminar which is How to Strengthen SAIs to Meet the Public Expectation on SAI. A new IDI-ASOSAI cooperation program on Quality Assurance in Performance Audit (QAPA) was launched after the successful implementation of Quality Assurance in Financial Audit (QAFA) for the period 2007-2009. A strategic planning meeting for QAPA was held in Hanoi, Vietnam from 7-8 August 2010. In the second half of 2011, another IDI-ASOSAI cooperation program on the Development and Implementation of the Strategic Plan will be launched. The Secretariat also reported that it discussed the possibility of a new capacity building program financed and managed by *German Technical Cooperation* (GTZ) for ASOSAI member SAIs in the South-Eastern Asian region.

6. The 43rd Governing Board meeting will be held in Istanbul, Turkey from 19-23 September 2011, and the 12th Assembly will be held in Jaipur, India in 2012 either before March or after October.

7. The SAI of Korea (Secretary General) presented to the Governing Board a progress report on the INTOSAI Initiative:

The 9th CEPA session held in April 2010 adopted a draft resolution that welcomed embedment of the Mexico and Lima Declarations into the UN documents. The ECOSOC will discuss the CEPA resolution at the next organizational session of the ECOSOC slated for February 2011. The Secretary General conveyed thanks from Dr. Moser, INTOSAI Secretary General for the continuous and concerted efforts of the ASOSAI to member SAIs.

8. The Governing Board adopted the reports on the INTOSAI Professional Standards Committee, INTOSAI Finance and Administration Committee, INTOSAI Working Group on IT Audit and the ASOSAI Working Group on Environment Audit.



For the first time, the Secretariat provided agenda papers to the members in advance through the ASOSAI website so that members could be given proper time to review details of the agenda well before the Governing Board meeting. All the participants expressed their sincere gratitude to the SAI of Vietnam for its excellent organization and warm hospitality.

The ASOSAI Budget Reform

The ASOSAI Governing Board approved the Secretary General's proposal for ASOSAI budget reform at the 42nd ASOSAI Governing Board meeting held in Hanoi, Vietnam from 4-6 August 2010. The budget reform aims at making the ASOSAI budget a more realistic planning tool, strengthening the role of the Governing Board and the Assembly in budget control, and utilizing the fund more effectively and efficiently.

The current way of drawing up the ASOSAI budget had some deficiencies as a planning tool. On the revenue side, voluntary contributions have not been considered as a revenue source because of its nature of uncertainty though it accounted for more than half (51.3%) of the annual revenues for the last five years (2005-2009). On the expense side, a set amount of USD 100,000 has been assigned to the account of training activities each year in the past, rather than reflecting the real training needs of member SAls.

Against this backdrop, at the 40th ASOSAI Governing Board meeting held in Islamabad, Pakistan, in October 2009, the Secretariat was requested to formulate a plan for ASOSAI budget reform. To tackle these problems effectively, the Secretary General conceived a budget plan that incorporates voluntary contributions into the budget, and draws up more realistic training expense estimates.

In order to incorporate voluntary contributions into the budget, the amount of voluntary contributions had to be reasonably foreseeable, hence, the Secretary General solicited member SAls for a long-term commitments to make voluntary contributions. As of August 2010, seven member SAls - Australia, China, India, Korea, Saudi Arabia, Turkey and Vietnam - expressed their long-term pledges.

On the expense side, the Training Administrator, the ASOSAI Journal publisher or other SAls hosting the ASOSAI activities will be asked to submit their budget estimates to the Secretariat. This will contribute to making more precise budget estimates.

The budget reform stresses strengthening the role of the Governing Board and the Assembly in budget control by giving them more sufficient time and information to review the draft budget prior to the meetings. The new budget cycle will proceed as follows:

1. In the beginning of each year when the Secretariat requests member SAls to pay annual contributions, it will also ask them to submit their three-year voluntary contribution pledges;
2. The Training Administrator, the ASOSAI Journal publisher or other SAls carrying out ASOSAI-sponsored projects shall submit their three-year project plans along with the budget estimates to the ASOSAI Secretariat no later than three months prior to the Governing Board meeting;
3. Based on more precise budget projections, the Secretariat will establish a three-year rolling budget plan which will be submitted to the Governing Board no later than one month prior to the meeting. The Governing Board will approve the first year's budget, and the rest will be used only as a reference; and
4. The Secretariat will also submit a triennial budget plan to the Assembly no later than one month before the Assembly meeting by uploading the plan on the ASOSAI website.

There also was discussion on the efficient utilization of accumulated ASOSAI funds which were expected to reach one million US dollars by the end of 2010. The Secretary General proposed to make a better plan to utilize the dormant funds over the long term so as to meet a more diversified and increased capacity building needs among the member SAIs. In addition, it was decided to use the IMF exchange rates for calculating ASOSAI annual membership contributions.

It is highly expected that this new budget reform will enable ASOSAI to make the ASOSAI budget more reliable, and contribute to providing more and diversified capacity building activities for the member SAIs.

IDI-ASOSAI Cooperation Program

Strategic Planning Meeting for the program on Quality Assurance in Performance Audit



As agreed at the 11th ASOSAI Assembly and 40th Governing Board meeting held in Islamabad, Pakistan in 2009, the IDI and ASOSAI launched a new cooperation program on Quality Assurance in Performance Auditing (QAPA) for strengthening quality assurance functions in the SAIs of the region.

Based on the results of the IDI-ASOSAI capacity building needs assessment survey, 11 SAIs, namely SAIs of Bangladesh, Bhutan, Cambodia, China, Indonesia, Malaysia, Mongolia, Nepal, Pakistan, Thailand and Vietnam were selected as targets.

A Strategic Planning Meeting was organized in Hanoi, Vietnam on August 7 and 8, 2010 with the administrative support of the State Audit Office of Vietnam. Heads and authorized representatives from the target SAIs were invited to the meeting. Representatives of the IDI, ASOSAI Secretariat (SAI Korea) and the Training Administrator of ASOSAI (SAI Japan) attended the meeting. A Subject Matter Expert was invited to facilitate the discussion.

During the meeting, following matters were discussed and agreed on:

- 1) Expected outcomes of the QAPA program;
- 2) Activities required to achieve those outcomes;
- 3) Risks to the success of the program and their mitigation strategies; and
- 4) Roles and responsibilities of the parties concerned.

At the end of the meeting, a Cooperation Agreement was signed by the participants to ensure the commitment of the target SAIs for the success of this program.

Instructors' Design Meeting for the program on Quality Assurance in Performance Audit



An Instructors' Design Meeting for the program on Quality Assurance in Performance Audit (QAPA) was organized in Paro, Bhutan from September 6 to 17, 2010 with the administrative support of the Royal Audit Authority of Bhutan. An instructors' team comprising five ASOSAI training specialists from SAIs of Bhutan, Mongolia, Nepal and Philippines, an experienced audit director from SAI Nepal, an IDI Program Manager and a representative of the Training Administrator of ASOSAI (SAI Japan) attended the meeting. A Subject Matter Expert was invited to provide technical assistance to the instructors' team.

At the end of the meeting, the instructors' team could successfully prepare a draft Quality Assurance Handbook and course materials to be utilized in the QAPA workshop in Kuala Lumpur, Malaysia in November-December 2010.

ASOSAI-sponsored workshop

ASOSAI-sponsored workshop on “Environment Audit”



An ASOSAI-sponsored workshop on “Environment Audit” was held in Istanbul, Turkey from November 1 to 12, 2010 with the administrative support of the Turkish Court of Accounts. Six instructors from SAI Bangladesh, China, Indonesia, Pakistan and Philippines delivered the workshop to 31 participants from 31 SAs with the technical guidance of a Subject Matter Expert (SME) from SAI India. A representative of the Training Administrator of ASOSAI (SAI Japan) also attended the workshop.

Through the workshop, the participants acquired the basic knowledge of waste, air, water, biodiversity and climate change along with the skills for effectively auditing these issues by using the course materials which reflect the guidelines of INTOSAI and ASOSAI Working Groups on Environmental Auditing and the current global environmental trends. In addition, the participants visited Istanbul Water and Sewerage Institution and Istanbul Waste Management Corporation as study tour in order to further deepen their understanding of water and waste issues. All the participants actively got involved in every session and the study tour, and shared their views and experiences, which greatly contributed to enrich the quality of the workshop.

(ASOSAI News contributed by Secretary General and Administrator of training activities)

Activities in member SAls

SAI India



2nd Indo Kuwait Joint Seminar on “Strategic Planning in Supreme Audit Institutions”

Under the aegis of the Memorandum of Understanding between the Comptroller and Auditor General of India and the State Audit Bureau of Kuwait, the 2nd Indo Kuwait Joint Seminar on “Strategic Planning in Supreme Audit Institutions” was held in Kuwait during 11th to 14th April 2010. A three member team from India headed by Mr. A.K. Patnaik, Director General of Audit participated in the event hosted by State Audit Bureau of Kuwait. The Kuwaiti delegation was headed by Mr. Al Ghanim, Assistant Under Secretary. During the Seminar, Reports and Papers were presented by the participants from both the SAls.

While welcoming the Indian delegation, the President, SAB, Kuwait reiterated the need for the continuation of the bilateral relationship between the two SAls for improvement of audit methodologies. He also mentioned the need for strengthening training of audit officials of SAB, Kuwait through training institutes of SAI in India.

Indian young auditors participated in 1st Indo China Young Auditors Forum in China

In order to inculcate and develop the international understanding of audit processes among the young auditors and to strengthen cooperation between the SAls of India and China, the heads of both the SAls initiated a Young Auditors Forum.

The 1st Indo China Young Auditors Forum was hosted by the National Audit Office of China (CNAO) during 11th to 17th May 2010 in which total 22 participants, 12 from China and 10 from India, took part. During this forum, both Chinese and Indian delegates presented their country papers and participated in discussions on the two topics “How to become a qualified government auditor” and “The role of SAls in promoting government accountability”.

Both sides agreed that the forum provided a platform to share ideas and experiences on auditing and learn from each other. Such activities effectively promote the bilateral exchanges of new ideas, enhance mutual understanding and friendship as well.

Ties of cooperation strengthened between SAI India and SAI Vietnam through Memorandum of Understanding

Desiring to intensify interaction and improve the effectiveness of cooperation in the field of state audit on the basis of the principles of cooperation, equality and mutual trust, the Comptroller and Auditor General of India and the Auditor General, State Audit Office of Socialist Republic of Vietnam signed a Memorandum of Understanding on 3 August 2010 in Hanoi, Vietnam.

By the sidelines of the 42nd meeting of the Governing Board of ASOSAI, Mr. Vinod Rai and Mr. Vuong Dinh Hue, the heads of the SAIs of India and Vietnam respectively met and signed the MOU for promoting mutual cooperation in the following areas:

- Studying an exchanging experience on professional methodologies, standards, practice and implementation procedures in the field of auditing;
- Organising study visits by officers between two countries to exchange research outcomes, books, manuals and training materials concerning audit methodologies and techniques; and
- Conducting joint researches, training activities, conferences, seminars and working sessions on the basis of mutual needs and approval.

SAIs of India and Cambodia signed a Memorandum of Understanding for cooperation

The Comptroller and Auditor General of India and National Audit Authority of Cambodia entered into a Memorandum of Understanding for improving professional skills of the staff members of both the SAIs in the field of audit by exchange of the experiences for strengthening their knowledge.

The MOU was signed on 14th September 2010 by Mr. Rajesh Kumar Sachdeva, Ambassador of India on behalf of CAG of India and Mr. Uth Chhorn, Auditor General of the National Audit Authority, Kingdom of Cambodia in the presence of Hon'ble President of India and Hon'ble Prime Minister of Cambodia at Phnom Penh, Cambodia.

This MOU is expected to be another step towards the long lasting friendship and cooperation between the two SAIs.

Experts from SAI India conducted IT Audit Training Programmes in Isfahan, Iran

Four experts from SAI India conducted two IT Audit Training programmes on IDEA and COBIT for the staff members of Supreme Audit Court of Iran at their training facilities in Isfahan, Iran. The training courses were designed for eighty participants from Iran during 20th November to 3rd December 2010.

SAI India hosted the Joint Seminars

11th Indo Polish Joint Seminar

The 11th Indo Polish Joint Seminar was held in Mumbai, the business capital of India during 13 to 19 October 2010. The topics for this seminar were “Quality Management in Audit” and “Audit of Public Debt”. Four member polish delegation headed by Mr. Stanslaw Jarosz, Vice President of the Najwyższa Izba Kontroli (NIK) and four member indian delegation headed by Mr. Rajib Sharma, Additional Deputy Comptroller and Auditor General of India participated in the Seminar.

During the Seminar, the participants presented papers on Audit Quality Management Framework and Public Debt Management in their respective SAls. While the Indian delegation presented case studies on Misappropriation of Government Revenue, Non-realisation of Value Added Tax and Levy & collection of entertainment duty, the Polish team presented the case studies on Privatization, e-Services and Health Services.

17th Indo China Joint Seminar

SAI India hosted the 17th Indo China Joint Seminar on “Audit of Implementation of Budget” from 26 to 30 October 2010 in the heritage city of Hyderabad. Mr. Anupam Kulshreshtha, Deputy Comptroller and Auditor General of India and Dr. Sun Baohou, Deputy Auditor General of CNAO headed their respective delegations. Six members from China and five members from India participated in the Seminar.

Papers on Appropriation Audit, Auditing Budget Process and Implementation were presented during the seminar. The Chinese delegation met the Comptroller and Auditor General of India in New Delhi and apprised him of the experiences shared during the Seminar.



SAI Jordan



Activities in 2010

New Organizational Structure for the Audit Bureau of Jordan

His Excellency Mr. Mustafa Al Barari, President of the Audit Bureau of the Hashemite Kingdom of Jordan has announced a new organizational structure for the Audit Bureau of Jordan as of November, 14, 2010. The development of the new Organizational Structure has been built on actual requirements that have been identified by the Audit Bureau, aiming at ensuring further strengthening of all aspects of its work, and has been based on its strategic plan 2011-2015, as well as the results and recommendations of studies and reports developed by the twinning project which has been implemented between the Audit Bureau of the Hashemite kingdom of Jordan and both the Supreme Audit Institution of the United Kingdom (NAO) and the Supreme Audit Institution of Germany (German Bundesrechnungshof BRAH), and has been launched in 2006 and completed in 2008.

In line with this new Organizational Structure, the Audit Bureau has also restructured its management arrangements to properly reflect the new developments in its organizational structure, and provide best mechanism that ensure facilitating smooth working contacts of the various audit and administrative directorates with the senior management of the Audit Bureau.

Training Programs

Within the framework of its Capacity Building Strategy to strengthen its institutional and human resources capabilities, the Audit Bureau of the Hashemite Kingdom of Jordan has conducted a number of training workshops on the various audit and accounting areas. Participants included 957 from various public entities and other Arab supreme Audit institutions; Topics of the training workshops included the following:

- Audit of Public Services.
- Enhancing the Role of Internal Controls.
- Audit of Management and Human Resources.
- Performance Audit.
- Audit of Government Tenders and Equipments
- Audit of Government Warehouses.
- Supervising the Use of Government Vehicles.
- Drafting of Budget Estimates.
- Audit of Municipalities.

Professional & working visits

A delegation from the Palestinian National Authority and experts from the Organization of Economic Cooperation and Development (OECD) has visited the Audit Bureau on

5/8/2010, within the framework of enhancing cooperation between the Hashemite Kingdom of Jordan and the Palestinian State in the various economic and development areas, including the implementation of a "Code of Ethics" for the Public employees.



During the visit of a group of students of the of Political Science Students of Leiden University of Netherlands to the Audit Bureau of Jordan, His Excellency Mr. Mustafa Al Barari, the President of the Audit Bureau is making a presentation on the Role of the Audit Bureau

A select group of 25 students from the Association of Political Science Students of Leiden University of Netherlands have visited the Audit Bureau of Jordan within the context of the study trips program organized by the Foreign Affairs Committee of the Association of Political Science of the Leiden

University, to acquire knowledge on the culture and political situation in other countries including audit. During the visit which took place on the 7th of July 2010, His Excellency the President of the Audit Bureau of Jordan made a presentation on the Audit Bureau's role and activities. He has emphasized the importance of the role of the Audit Bureau of Jordan in protecting public money and ensuring its utilization in a legal and effective ways; stating that the Audit Bureau is achieving a real saving, and that it has identified a saving that exceeded 52 million Jordan Dinars during the last few years.

His Excellency Mr. Mustafa Al-Barari, President of the Audit Bureau of Jordan and First Vice- Chairman of the ARABOSAI Governing Board has participated in the "International Meeting on Cooperation in the field of Auditing of Public Finance", which was held September 20-21, 2010 in Tunisia.

Other achievements

A Memorandum of Understanding has been signed between the Audit Bureau of Jordan and both the Jordanian Anti- Corruption Commission and the Office of Ombudsman aiming at supporting and facilitating ways of cooperation in promoting the principles of Public Integrity and Good Governance in the public entities.

A Memorandum of Understanding has been signed between the Audit Bureau of Jordan and the Accounts Chamber of the Russian Federation on "Professional Audit Cooperation".

A strategic work plan for the years 2010-2014 has been developed which includes the missions and activities to be conducted by the Audit Bureau of Jordan during the next four years as well as its institutional developments and future prospects.

An updated new website for the Audit Bureau has been launched; to cope with the latest developments that have taken place in the Audit Bureau of Jordan; the new website can be accessed at www.ab.gov.jo.

Our new e-mail address is info@ab.gov.jo

SAI Singapore



Official Launch of AGO Academy by the President of the Republic of Singapore, Mr S R Nathan



Auditor-General of Singapore Mr Lim Soo Ping (left) with Mr S R Nathan (right), President of the Republic of Singapore at the Official Launch of AGO Academy, 2 Feb 2010.

The AGO Academy, the training arm of the Auditor-General's Office (AGO), was officially launched by the President of the Republic of Singapore, Mr S R Nathan on 2 February 2010. The setting up of AGO Academy is a significant milestone in the 78-year history of AGO.

The AGO Academy is responsible for developing the overall training and development strategy and programmes for its professional staff. It also opens up some of its courses to relevant public officers (e.g. internal audit officers). This is one of AGO's contributions to help

the public sector in its efforts to be more effective and efficient in its management and use of public funds.

AGO's Quality Assurance Framework

AGO instituted its Quality Assurance Framework (QAF) on 1 July 2010. The QAF is a system of policies and procedures that is designed to provide reasonable assurance that AGO auditors adhere to professional auditing standards issued by the International Organisation of Supreme Audit Institutions (INTOSAI) and the Institute of Certified Public Accountants of Singapore (ICPAS), in ensuring quality of its audit work. This framework helps to ensure that its auditors maintain competence, integrity, objectivity, and independence in planning, conducting and reporting on their work. Among other things, the QAF requires an annual internal inspection of AGO's audit projects as part of the monitoring process.

The implementation of the QAF is an important milestone in AGO's journey towards excellence and benchmarking of its work processes with international best practices.

Some thoughts on the role of Government Auditing

SAI Mongolia

By Dr. Batbayar Badamdorj

Why does auditing exist?

In explaining a need for auditing, specialists commonly use the agency theory and consider that the complexity of principal-agent relationship has necessitated the need for auditing.

According to this theory, information asymmetries arise when an owner (principal) delegates to a manager (agent) stewardship of his/her resources. Various mechanisms may be used to try to align the interests of the agent in solidarity with those of the principal, such as remuneration packages, incentives, profit sharing and performance measurement, promotions or fear of firing, and so on. These mechanisms can be used by principals themselves. Apart from these the principal may also use support and professional service of external parties. One of such external professional services is an audit. *As a result of information asymmetries between principals and agents and differing motives, principals may lack trust in their agents and may therefore need to put in place mechanisms, such as the audit, to reinforce this trust¹.*

On the other hand, there is a need for managers (agents) to convince owners (principals) in correctness and fairness of their reports and disclosures. It would be less trustworthy if managers explain by themselves that their reports are correct, accurate, and fairly presented. But credibility would significantly increase if a professional and independent party (e.g. auditor) reviews and reports real situation as it is.

Therefore it can be concluded that an external audit is carried out, on the one hand, upon owner's (principal's) interest to monitor custody, stewardship of his/her resources delegated to others, and on the other hand, by manager's (agent's) need to obtain and maintain other's trust. In other words, audit as a service is based on actual needs of both auditee and those who requested the audit. Supply will be in place if demand is there. Moreover, suppliers or service providers will be specialized if the demand is of regular nature and is not occasional. I think that auditing as profession has emerged and developed in this way.

Since the agency theory is mentioned here, I would like to emphasize one more connection of this theory to our profession. Agency theory assumes that individuals are rational, self-interested and utility maximisers and therefore it is impossible to trust on them fully. In order to minimize the likelihood of violations resulting from opportunism on the part of the agent (e.g. due to shirking, deception, cheating and collusion) it is vital to monitor them. These considerations necessitate auditors to apply professional skepticism all the time when they audit an entity (somebody's "agent"). Enron, WorldCom cases are just examples of consequences of not applying auditor's professional skepticism properly.

Distinguishing features of government auditing

In defining purpose and role of government auditing, as well as differences between private and government auditing, we may first use principles of agency theory as they widely used in private sector auditing.

Resources necessary for managing a country are collected from tax-payers and mandate and trust to run these resources is usually given to a government by a parliament. Therefore

¹. Agency Theory and the Role of Audit. Page 4.

from the point of view of agency theory, the tax-payers in general, and the parliament as their representative in particular, can be considered as “principal”. The notion of ‘principal’ in this case has, of course, a broad meaning and it includes not only tax-payers, but also users of government services, voters and citizens. And the government and its departments are in fact their “agent” to manage the country for their best interest.

In private sector, auditing is a service. *It is a service that provides an independent and professional assessment and report on the reliability of information prepared by one party for use by another party*². According to agency theory, the party that prepares information is “agent” whereas the one who will use it is “principal”. In private sector, auditors provide a service to “principal” on contract. Principal has to select its auditor from providers of auditing service. The selected auditor is to provide auditing service according to terms of reference agreed in the contract. It is up to the principal whether to take actions upon audit findings, or not.

In government sector, the SAI is a permanent auditor appointed by the state. It is an institution which performs certain state functions. In this sense it has a capability to represent the state in the area of its mandate. Therefore the SAI is not an ordinary service provider to principals on contract, but it may be logically considered as a principal since it audits an agent on behalf of principal as well as represents the principal. Of course, the real principal is the parliament and citizens. Since the SAI represents the principal, it is required to act as a principal and from the principal's position towards custodian, utilization and management of public resources. This is one of distinguishing features of government auditing from private sector auditing.

As stated in the Lima Declaration *“the concept and establishment of audit is inherent in public financial administration as the management of public funds represents a trust. Audit is not an end in itself but an indispensable part of a regulatory system whose aim is to reveal deviations from accepted standards and violations of the principles of legality, efficiency, effectiveness and economy of financial management early enough to make it possible to take corrective action in individual cases, to make those accountable accept responsibility, to obtain compensation, or to take steps to prevent--or at least render more difficult--such breaches”*³. This can be considered as an official definition of government auditing.

While auditing in the private sector is a service, government auditing is not directly named as a service in the above-mentioned definition. Instead it is named as *an indispensable part of a regulatory system*. I think this is an important point which helps understand another difference between private and government auditing and therefore there is a need to elaborate on that. It is clear that agency theory alone is not sufficient for this purpose, thus we need to employ employee regulation theory⁴ and new understanding of role and functions of modern state.

Regulation has different forms and the requirement of information disclosure is one of means of regulation. As J.Stiglitz, an American economist, a professor at Columbia University and a recipient of the Nobel Memorial Prize in Economic Sciences, stated, *an important part of any regulatory system is information disclosures and accounting standards*⁵.

And a requirement of certification, which is also a part of regulation, derives from the requirement of information disclosure. The user credibility enhances if a good is certified by a party external to both its seller and user. Financial information is certified by external auditors. In this connection there is a ground to consider that government auditing is a part of regulatory system because it certifies (by the regulatory requirement to certify) information (disclosed according to main regulatory requirement of information disclosure).

² William F. Radburn. (2007). Page 63.

³ The Lima Declaration. Section 1.

⁴ Set of modern economic theories explaining why does regulation exist and what drives it.

Moreover, if we explain the point made by J. Stiglitz on accounting standards as a part of regulatory system in conjunction with the above-mentioned definition of the Lima Declaration, there is another ground to consider government auditing as a part of regulatory system because it audits implementation of accounting standards and takes measures to correct *deviations from accepted standards ... make those accountable accept responsibility, and to obtain compensation. Standards and rules are also called as mistake-avoidance regulations*⁵.

In private sector, auditors would simply inform clients about detected errors, misstatements and deficiencies in their accounting system, internal control and financial management, but not fine and punish them for such misstatements and deficiencies. However, it is different in case of government auditing. Government auditing is aimed to not only detect errors, misstatements and deficiencies and make them public, but demand those responsible to correct these deficiencies, repay misused funds, and make related parties to accept responsibility. That is why the Lima Declaration clearly stated that *"misuse of subsidies shall lead to a requirement for repayment"*⁷. Therefore it is not enough for SAIs just to provide opinion on financial statements of government entities, and if public resources would have being used for purposes other than appropriated in budget law, SAIs should demand those responsible to repay the misused funds and compensate the losses. In other words, government auditing contains element of coerce. *Regulation itself is of coercive nature and the power to coerce belongs to the state. This power of the state is not shared with anyone else*⁸.

Countries with transitional economy are trying to transform their old-fashioned state financial control agencies into modern type Supreme Audit Institutions in line with principles of Lima Declaration and other INTOSAI requirements. Some succeeded a lot, while others are still to go long way. In the initial phase of establishment of SAIs and introduction of financial statement as well as performance audits into their activity, some confusion might exist even among specialists and audit professionals on the role of government auditing. This was the case in my country some years ago. When the Mongolian National Audit Office was just established anew, private CPA firms have argued that government auditors should not issue demand of repayment of misused funds and compensation of losses simply because private auditors don't do that. And that time we couldn't answer them in proper way because we were too new. Now, as I think, here is the answer and if someone faces similar situation as we had before may use it by adopting to their context if necessary.

It would be not enough to define government auditing merely as a part of a regulatory system. Although the Lima Declaration has not directly named government auditing as a service, there is a reason to consider it as one type of service. Traditionally, government auditing is not considered as a service as it is because a client relationship is not established between the SAI and auditee entities. The INTOSAI Auditing Standards stated that *"in contrast to private sector audit, where the auditor's agreed task is specified in an engagement letter, the audited entity is not in a client relationship with the SAI. The SAI has to discharge its mandate freely and impartially, taking management views into consideration in forming audit opinions, conclusions and recommendations, but owing no responsibility to the management of the audited entity for the scope or nature of the audits undertaken"*⁹. This is a position expressed in the INTOSAI's official document.

Thanks to social, economic and technological developments, the environments in which governments operate, as well as the understanding of the role and functions of the state have been drastically changed in recent years. According to this novel understanding, the state is considered as a service provider to citizens. Moreover different reform initiatives in

⁵ Stiglitz J.E. (2008), Page 21.

⁶ Stiglitz J.E. (1998), Page 111.

⁷ The Lima Declaration, Section 24, Clause 3.

⁸ Stiglitz G.E. (1971), Page 4.

this direction have been implemented throughout the world which are known by catchwords¹⁰ such as New Public Management, Good Governance, Public-Private Partnership (PPP), and Privatisation and so on.

Since almost all the functions of the state are now considered as a service according to this new concept, we also need to explain government auditing as one type of government service. In doing so it is important to define, first of all, who are the customers of government auditing in broad meaning. Audit reports of SAIs are used not only by auditee entities, but also by citizens, mass media and parliament. In other words, audit reports provide citizens, public at large and parliament with information. As J. Stiglitz pointed out *information is a public good*¹¹. Therefore provider of such good is in a sense a kind of service providers.

Government auditing, therefore, might be considered either one type of government service, or a part of government regulation. Its purpose would be seen differently depending on what angles to look at it from. Summarizing the above-mentioned points, one can conclude that *for auditee entities*, government auditing is an instrument of government regulation, and *for citizens, public at large and parliament* it is a service.

However, it should be pointed out that this definition just explains which feature of government auditing dominates in what situation. Auditee entities obtain assurance for their financial information as the SAI certifies their financial statements. And it shows that auditee entities are also one of main users of audit reports. Thus government auditing also provides a service to auditee entities while performing government regulatory function.

This means that SAIs should keep in their mind both regulator's and service provider's functions while conducting audit in relation to government entities. As a government regulator, SAIs should take measures to correct *deviations from standards, make those accountable accept responsibility, and obtain compensation*. As a service provider, SAIs should issue opinions and publish reports upon their audits to provide citizens, parliament as well as audited entities with objective information regarding the audited topics. None of these functions should be ignored.

One more aim of government auditing, as stated in the Lima Declaration, is *to take steps to prevent -- or at least render more difficult -- such breaches as deviations from accepted standards and violations of the principles of legality, efficiency, effectiveness and economy in public financial administration*. The above-mentioned breaches can be detected by doing compliance, financial and performance audits and the mandate to conduct all these audits belongs solely to SAIs.

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⁹ ISSAI 200. Clause 2.26.

¹⁰ Positions. Page 7-8.

¹¹ Stiglitz J.E. (2008), Page 4.

Composition of the Philippine Commission on Audit: Upholding Public Accountability through Efficient Audit Service

SAI, Philippines

Composition of the Commission on Audit

The Commission on Audit is the Philippines' Supreme Audit Institution. It is headed by a collegial body known as the Commission Proper composed of a Chairman and two Commissioners. The Chairman serves as the SAI's Chief Executive Officer.

The Commission on Audit is vested with the power, authority, and duty to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Government, or any of its subdivisions, agencies, or instrumentalities, including government-owned or controlled corporations with original charters.

Chairman Reynaldo A. Villar



Named the seventh Chairman of the Philippines' Sal on April 15, 2008 by the President of the Republic of the Philippines and duly confirmed on June 11, 2008 by the strong and powerful members of the Fourteenth Congress' Commission on Appointments, Honorable Reynaldo A. Villar is a homegrown asset of the Commission on Audit.

Rising from the ranks he first joined COA in 1988 as Staff Officer H. A year thereafter, he was promoted to Human Resource Management Officer V until his appointment as Department Legislative Liaison Officer, a position he aptly held being a politician at heart. His DLW position was eventually converted to the position of an Assistant Commissioner, the highest career

post in the Commission on Audit, the position he held until his appointment as Commissioner on February 7, 2004.

On April 7, 2005, during the Bayambang Pista'y Baley 2005 NGOs and Professional Night, he impressed upon all Bayambaguenos to aspire for greater heights of achievement for excellence and quality life. His laudable presence and genuine conviction to infuse wisdom and high ideas to the town's group NGOs and Professionals have truly encouraged everyone to face the challenges of the present and future times and pursue the fulfillment of the municipality's vision for progress and development.

He was awarded a plaque of recognition as a distinguished son of Sto. Tomas, Pangasinan on the occasion of the Achievers Night during the Centennial Celebration of the municipality of Sto. Tomas, Pangasinan for bringing glory, honor and pride to all his kababayans via exemplary leadership and excellence in the performance of his duty as a public servant and professional in 2008. On July 22, 2009, he was conferred with a

Doctorate Degree in Humanities, *honoris causa*, by the Pangasinan State University in recognition of his valuable contribution for the development of the community as a public servant and for being a man who believes that education is the only way to empower people. Dr. Victoriano Estira, PSU President said the province is proud of Chairman Villar, who holds a very sensitive position, "yet he remains unassuming." PSU also awarded him with Citation of Distinction in recognition of his outstanding accomplishments and his manifestation of the highest sense of professionalism worthy of emulation and admiration.

Recently, he was likewise conferred with the 2010 Outstanding Pangasinense Award (ASNA Award) under the government service category in the 430th Foundation Anniversary of the Province of Pangasinan in recognition of the true value of governance, dedication to serve, and allegiance to one's oath of office.

Chairman Villar is a true-blooded Atenean having completed his grade school, secondary school, Bachelor of Arts major in Political Science and Bachelor of Laws degrees at the prestigious Ateneo de Manila University. He was admitted to the Philippine Bar in 1968. In 1971-1973, he was elected delegate and later on Floor Leader to the Constitutional Convention that amended the 1935 Philippine Constitution.

Commissioner Juanito G. Espino, Jr.



The youngest Commissioner to be appointed to the Commission on Audit, Commissioner Juanito G. Espino, Jr., is a man of action. A Certified Public Accountant who is known for his intense dedication to work and his passion for quality results.

Earning his bachelor's degree as a government scholar, he started his colorful career in private and public sector auditing as a Junior Auditor in 1. Diaz & Associates and eventually Senior Auditor at Sycip, Gorres and Velayo & Co. First joining the Commission on Audit in 1987 as a Chief of the Auditing Systems Division, he rose from the ranks to become Director in various regional and central offices before being promoted to Assistant Commissioner, the highest career position in the Commission.

Similarly enjoying the renown in the international field, Commissioner Espino once held the post of Senior External Auditor of the United Nations Headquarters in New York, USA; the United Nations Environment Programme and the United Nations Center for Human Settlements and Foundation in Nairobi, Kenya; and also acted as auditing systems consultant of the World Bank project for the Government of the Republic of Sierra Leone, West Africa. He chaired the committee the United Nations Audit Committee from 2004-2008 and the Food and Agriculture Organization (FAO) since 2008.

His hectic schedule did not deter him from joining and leading various civic and professional groups. He is currently the Junior Grand Warden of the Most Worshipful Grand Lodge of Free and Accepted Masons of the Philippines. A former member of the Board of Directors of the Philippine Institute of Certified Public Accountants (PICP A), and was National President of the Government Association of Certified Public Accountants for CY 2004-2005. He received several recognitions including the Special Achievement Award in International Professional Development awarded by the PICP A and the Most Outstanding Master Mason for Public Accountancy awarded by the most worshipful Grand

Lodge of Free and Accepted Masons of the Philippines during its 92nd Annual Communications on 25 April 2008 in Bacolod. Last 7 April 2010, he was conferred the degree of Doctor of Humanities, honoris causa, by Lyceum-Northwestern University, Dagupan City, Pangasinan for his valuable contribution and sterling achievements in the field of education and public accountancy.

Recently he was likewise conferred Honorary Chairman of the Filipino Chinese Firefighters Foundation of Davao Inc., Davao City last 3 July 2010 for his full support and advocacy in helping our firefighters and volunteers and the Davaoeños in times of disaster and emergency situations.

Commissioner Evelyn R. San Buenaventura



The first woman to sit in the Commission Proper, Ms Evelyn San Buenaventura was named Commissioner by President Gloria Macapagal-Arroyo on January 5, 2010 vice the Honorable Reynaldo A. Villar who was appointed COA Chairman, for a term expiring on February 2, 2011.

A Certified Public Accountant and known in the private sector as a senior partner of the accounting firm, San Buenaventura and Company, CP As, Commissioner San Buenaventura brings with her an extensive experience in the practice of public accounting.

As senior partner, she was in charge of over-all company operations, decided on company policies and major capital expenditures, approved the company budget and lectured for company sponsored seminars in Accounting and Taxation, among many other duties. Her work involved independent auditing of client's books, review of systems and procedures, preparation of project feasibility studies and strengthening internal control systems to safeguard company assets.

A firm believer in efficiency, continuous learning and in utilizing only the best practices in accounting, Commissioner San Buenaventura is a member of the Institute of Management Accountants, a US-based international association of management accountants providing continuous professional growth for its members. Commissioner San Buenaventura is also an active member of the Philippine Institute of Certified Public Accountants and the Philippine Association of Management Accountants.

Conscious of her part in the milestone as the first woman COA Commissioner, Ms. San Buenaventura has always been an advocate of women empowerment. She is, at present, the Internal Auditor of Soroptimist International of the Philippine Region, as well as past president of Soroptimist International of Makati, an all women international civic organization involved in human rights advocacy whose projects make a difference for women through its service programs in health, education and the environment. She is a past President of Quota International of Manila, an all women international civic association that addresses the needs of the hearing impaired in particular, and disadvantaged women and children, in general. She is Vice-President for Interior of the Rotary Club of Makati-Bonifacio.

Commissioner San Buenaventura holds a Bachelor of Science degree in Accountancy from the University of the East, Manila and has completed all her academic requirements for MBA at the Ateneo de Manila University. She is married to CPA/lawyer Leopoldo E. San Buenaventura, a former congressman of the 1st District of Camarines Sur. The couple is blessed with three children: Leo, a management graduate and a law student, Lear, a mechanical engineering graduate and Levi, a doctor.

Upholding Public Accountability through Efficient Audit Service

More than a century and a decade old, the journey of the Commission on Audit (COA), the Philippines' Supreme Audit Institution (SAI), is interlaced with the nation's rich history.

It traces its descent from the American military regime when then US President William McKinley signed on May 8, 1899 an unnumbered memorandum creating the Office of the Auditor for the Philippine Islands. With the transition from American military to civilian government, the institution was converted into Bureau of the Insular Auditor in 1901 and Bureau of Audits in 1905.

The era of the Philippine Commonwealth brought a measure of independence to the institution especially with the promulgation of the 1935 Philippine Constitution where it was elevated into a constitutional body named General Auditing Office (GAO), headed for the first time by a Filipino. It was modified into a three-man collegial Commission on Audit under the 1973 Constitution and its present stature under the 1987 Philippine Constitution bestowing upon it broader powers, functions and a more defined independence.

COA's vast powers and duties as vested by the 1987 Constitution include the examination, audit and settlement of accounts pertaining to revenues and receipts, as well as expenditures or uses of government funds and properties; and has the exclusive authority to prescribe government accounting and auditing rules and regulations and the responsibility to recommend measures necessary to improve efficiency and effectiveness of government operations.

Its present incarnation as the Philippines' SAI merits the singular distinction of being the official external auditor for all government agencies and entities-the national, local, and government-owned and controlled corporations.

At the organization's apex is the Commission Proper headed by Chairman Reynaldo A. Villar and two Commissioners-Commissioner Juanito G. Espino, Jr. and Commissioner Evelyn R. San Buenaventura, the latter being the first woman COA Commissioner. Ms. San Buenaventura's appointment at the start of this year has instantly become a milestone in COA history and an affirmation of the Commission's commitment in support to the gender and development programs of the country.

COA remains steadfast in its dedication to good governance and in the efficient performance of its mandate. For two consecutive years, Global Integrity, an independent, non-profit information provider tracking governance and corruption worldwide, has recognized this commitment by giving COA a 93% rating or "very strong" mark in both calendar years 2007 and 2008. COA's colleagues in the international auditing community have likewise distinguished it by electing COA to the helm of international audit organizations at several points in time. COA has just finished its three consecutive 3-year

term, or for a total of nine (9) years, as member of the United Nations Board of Audit (UN-BOA). Currently, the COA is the External Auditor of the Food and Agriculture Organization (FAO) for a 6-year term to expire in June 2014.

For its 111th year, COA's theme is "Upholding Public Accountability through Efficient Audit Service." Under the leadership of Chairman Villar and with the support of Commissioners Espino and San Buenaventura, the Assistant Commissioners and senior officials, COA has already embarked on its organizational restructuring; reinstituted pre-audit in selected government transactions and agencies; enhanced Risk-Based Audit Approach; and intensified fraud audit, among many changes guided by the Commission's seven-point agenda.

Moreover, with the ascent of the new administration driven with its intensive campaign on fighting corruption, COA expects a heightened role as an institution whose outstanding work has exposed anomalies and extravagance of some government officials and as a respected organization capable of giving honest evaluation of government performance.

Supreme Audit Institutions Supporting the Fight Against Corruption

SAI, Singapore

Introduction

Corruption is a fact of life. Where not adequately curbed, it poses a serious challenge to the social and economic development of a country as it results in the diversion of public funds from the public programmes they are meant to support.

In the fight against corruption, Supreme Audit Institutions (SAIs) are not at the forefront except in the instances where the SAI is also the anti-corruption agency of a country. The role of an SAI is contributory in nature and this is via its functions of auditing accounts, checking compliance with financial rules and regulations, and promoting accountability, transparency and good governance. Effective execution of these functions has the effect of deterring and facilitating the detection of acts of corruption.

This contributory role of SAIs in corruption prevention is recognised by the International Organisation of Supreme Audit Institutions (INTOSAI). The 16th International Congress (INCOSAI) held in Montevideo in 1998 acknowledged that SAIs can and should make an effort to create an environment within their respective countries that is unfavourable to fraud and corruption.

National Framework

SAIs can contribute effectively to fighting corruption if there is, in the first place, a national framework that institutionalises public accountability in the proper management and use of public funds, and minimises the motivation and opportunity for corruption and other crimes involving public funds. Such a framework would comprise the following elements as its key pillars:

- Parliament
- Tone at the top
- Effective Government administration
- Judiciary
- Watchdog agencies
- Mass media

Role of Parliament

Parliament, serving with the mandate of the people, has a pivotal role by bringing about legislation to deal with corruption. Like many other countries, Singapore has strong anti-corruption laws that give its anti-corruption agency wide powers of investigation and prosecution. There is also a law that gives the courts the power to confiscate assets derived from corruption so as to ensure that corruption does not pay. Parliament also has the role of calling on government bodies to account for the proper execution of those laws.

Tone at the Top

The “Tone at the Top” is of paramount importance. It refers to the political will and commitment at the highest echelon of government in establishing public accountability and fighting corruption. It is manifested by the government leaders articulating this policy stance, driving the translation of policy into action and pushing for results. It is also essential that the top leadership sets the example of clean conduct and not flinch from bringing the full force of the law to bear on any acts of corruption regardless of who the perpetrator is.

Effective Government Administration

The risk of corruption is lower in a country if the machinery delivering public services is well managed and has effective systems of checks and balances. For example, for the handling of financial transactions, there should be controls such as segregation of duties, authorisation limits, proper record keeping, access controls and rotation of staff. Procedures relating to financial transactions should be clear and unambiguous, e.g. on the evaluation and award of tenders, making of payments, processing and approval of permit applications, and giving of grants and other financial assistance.

For high expenditure projects such as major public works or IT infrastructure projects, there should be in place a structured project management process which covers all stages of the project from planning and approval through to implementation and commissioning. The process should emphasise, inter alia, compliance with financial rules, proper accounting and record keeping, the principle of value-for-money and proper risk management. Ideally it should also incorporate a post-implementation review as a check on whether, and to what extent, the project objectives have been met and on the reasonableness of the final expenditure as compared to the original approved budget.

All public bodies should have, mandated by law, regular and independent audits of all accounts and transactions, and a well-publicised channel for feedback and complaints on matters relating to public expenditure. If well managed and anonymity is assured, a feedback channel is of immense help in identifying control weaknesses and financial irregularities including losses due to negligence or corruption. A significant portion of the Auditor-General's Office (AGO)'s audit findings every year arose from our investigations into public complaints and feedback.

Good financial procedures, a system of checks and balances and audits are just the basic measures. Also important is the integrity of public officers. The appointment and promotion of public officers should be based on meritocracy and performance. Staff training and development programmes should, inter alia, inculcate a value system that emphasises honesty, integrity, impartiality and service excellence. Public officers should be required to declare their financial assets and interests such as ownership of property and personal interests in private companies.

Role of Judiciary

The importance of a judiciary, comprising the public prosecution office and the courts, cannot be over-emphasised. Their effectiveness should also be in terms of promptness and efficiency in the prosecution and adjudication of cases.

Watchdog Agencies

The main watchdog agencies are the anti-corruption agency, the SAI and other law enforcement agencies such as the police and commercial crime bureau. These agencies need to be backed by effective laws that ensure their independence and give strong powers for the effective execution of their duties and responsibilities.

Contributory Role of SAIs

SAIs contribute to the fight against corruption by fostering a preventive environment through strengthening financial management systems, fostering prudent administration, and enhancing the governance structure. This is achieved through the conduct of audits of public spending and the publishing of audit findings.

SAIs carry out financial and compliance audits which evaluate the adequacy of internal controls and identify areas for improvement. These audits, which strengthen financial management systems, contribute to the proper administration of a government.

Audit techniques such as analysis of accounts could detect anomalies resulting from abnormal payments or other irregularities. Further investigation into the anomalies may point to corruption or other forms of wrongdoing.

Most SAIs today also carry out performance audits in addition to financial and compliance audits. Such audits cover, *inter alia*, procurement and contracts management. The findings would typically be wasteful spending, non-compliance with procurement rules, expenditure objectives not met, excessive payments made out, weak grounds for waiver of competition, etc. Such findings could be the result of corrupt practices.

In its audits, an SAI could also review corporate governance practices of a public sector agency, comparing them with a well-established code of corporate governance. Such audits would include checks on the existence or adequacy of internal control, risk management and conflict of interests policy. Observations like the absence of an internal audit function and policies on conflict of interests, for example, would point to poor corporate governance which in turn increases the opportunity for corruption.

Where possible, SAIs should go beyond a reporting role to greater involvement in enhancing accountability, improving operations of government, and promoting good corporate governance. This includes making recommendations for improvements in financial administration based on audit findings, encouraging the setting up of an internal audit function and raising awareness amongst public officers on corporate governance and accountability issues. In financial year 2009/10, AGO prepared and submitted two sets of guidelines for the government's use, one on good governance and the other on effective internal audit function, following a public sector-wide survey of practices in these two areas.

Collaboration with Anti-corruption Agency

Corruption involves collusion. Fighting it must involve collaboration. There is a strong case for SAIs and anti-corruption agencies to work collaboratively, for example in information sharing and cross referral of cases. If necessary, such collaboration can be strengthened by having a law that facilitates the sharing of information and the use of shared information for investigation and prosecution purposes.

Another area of cooperation is the sharing of expertise through training exchanges and the attachment of officers in investigative work. The areas of expertise include analysis of accounting statements, interview techniques and forensic investigation techniques.

In Singapore, the Corrupt Practices Investigation Bureau (CPIB) and the AGO have a tradition of such cooperation in sharing of expertise going back to the 1960s. The cooperation includes cross-referral of cases. For example, AGO would refer cases to CPIB where corruption is suspected, and CPIB would refer to AGO cases which point to only administrative lapses relating to use or management of public funds.

Role of the Mass Media

The contributory role of SAIs in the fight against corruption is strengthened if the mass media, especially the daily newspapers, plays a part too. The mass media can help “educate” the public on corruption and raise awareness on the importance of public accountability. When the findings of an SAI are well reported to the public, Parliamentarians are also likely to pay more attention to the findings.

It will be ideal if media journalists can also provide analyses and commentaries on the trends of audit findings and what they say about the state of governance in the public agencies concerned. This will encourage the agencies to do fundamental reviews of their governance and management practices where necessary.

Since 2008, AGO has included in its annual report an overview which highlights its main areas of concern based on its audit findings. These concerns were invariably picked up by the mass media as main themes for the media reports on AGO's annual report, hence boosting the message to agencies to strengthen their systems and processes.

Summary

Fighting corruption is an ongoing effort in many countries. It requires a concerted approach involving the Parliament, government administration, judiciary, watchdog agencies and the mass media. Effective administrative policies based on accountability, transparency and performance will help enhance the integrity and quality of public service, thereby minimising the motivation and opportunity for corruption. SAIs working collaboratively with anti-corruption agencies can maximise the effect of their work.

The SAI provides the “bark” by reporting on lapses due to mismanagement, or criminal wrongdoing including corruption while the anti-corruption agency provides the “bite” of law enforcement. SAIs can, and should, strive to be more effective partners of the anti-corruption agencies in their countries to effectively curb corruption. This should be part of the overall effort to ensure that every dollar of public funds is properly managed and used for the public good.

Email/Webpage addresses of member SAIs

SAI	Email address	Home page
Afghanistan	cao@cao.gov, afghancao@gmail.com	www.cao.gov.af
Armenia	vpal@parliament.am, info@coc.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/?/en/
Bahrain	info@nac.gov.bh	www.nac.gov.bh
Bangladesh	international@cagbd.org	www.cagbd.org
Bhutan	bhutanaudit@bhutanaudit.gov.bt raa@druknet.bt	www.bhutanaudit.gov.bt
Brunei Darussalam	jbaudbd@brunet.bn	www.audit.gov.bn/
Cambodia	uthchhorn@naa.gov.kh	
China	cnao@audit.gov.cn	www.audit.gov.cn/
Cyprus	cao@audit.gov.cy	www.audit.gov.cy/
Georgia	iroffice@control.ge, thecontrolge@control.ge	www.control.ge/
India	cag@cag.gov.in ir@cag.gov.in	http://cag.gov.in
Indonesia	asosai@bpk.go.id, sekjen@bpk.go.id	www.bpk.go.id
Iran (Islamic Republic of)	pria@dmk.ir	www.dmk.ir
Iraq	bsa@bsairaq.net	www.bsairaq.net/page/e_home.htm
Israel	sco@mevaker.gov.il	www.mevaker.gov.il/
Japan	liaison@jbaudit.go.jp	www.jbaudit.go.jp/
Jordan	info@ab.gov.jo	www.audit-bureau.gov.jo/
Kazakhstan	esep_k@kazai.kz, mukhamediyeva@kazai.kz	www.esep.kz/
Korea (Republic of)	koreasai@koreasai.go.kr koreasai@korea.kr	www.bai.go.kr
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Email/Webpage addresses of member SAIs

	Email address	Webpage
Maldives	info@audit.gov.mv, maldago@dhivehinet.net.mv	www.audit.gov.mv
Mauritius	rjugurnath@mail.gov.mu	www.gov.mu/portal/site/auditsite
Mongolia	mnao@mnao.mn	www.mnao.mn
Myanmar	AUDITORGENERAL@mptmail.net.mm	
Nepal	oagnep@ntc.net.np, infoag@most.gov.np	www.oagnep.gov.np/
New Zealand	oag@oag.govt.nz information@oag.govt.nz	www.oag.govt.nz/
Oman	chairman@sai.gov.om, intr@sai.gov.om	www.sai.gov.om/
Pakistan	saipak@comsats.net.pk	www.agp.gov.pk/
Papua New Guinea	agopng@ago.gov.pg, agois@ago.gov.pg	www.ago.gov.pg
Philippines	ravillar@coa.gov.ph	www.coa.gov.ph
Qatar	info@abq.gov.qa	www.abq.gov.qa
Russian Federation	inorg@ach.gov.ru, intrel@ach.gov.ru	www.ach.gov.ru/en/
Saudi Arabia	gab@gab.gov.sa	www.gab.gov.sa/
Singapore	ago_email@ago.gov.sg, Karen_LEE@ago.gov.sg	www.ago.gov.sg
Sri Lanka	oaggov@slt.net.lk, chulantha@auditorgeneral.lk	www.auditorgeneral.lk/
Thailand	int_rela@oag.go.th	www.oag.go.th/
Turkey	sayistay.baskan@sayistay.gov.tr	www.sayistay.gov.tr/
United Arab Emirates	president@saiuae.gov.ae	www.saiuae.gov.ae/
Vietnam	vietnamsai@hn.vnn.vn	www.kiemtoannn.gov.vn/
Yemen	coca@y.net.ye	

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
Working Group on Environmental Auditing	info@wega.org	www.environmentalauditing.org
Working Group on Privatisation, Economic regulation and Public Private Partnership (PPP)	Tim.burr@nao.gsi.gov.uk	www.nao.gov.uk/intosai/wgap/home.htm
International Journal of Government Auditing	intosaijournal@gao.gov	www.intosaijournal.org
Asian Journal of Government Audit	ir@cag.gov.in	http://asosai.org/documents/doc_journal_list.jsp

ASOSAI Calendar 2010

Year	Month	Dates	Event
2011	January	20-21	GTZ-Sponsored Project at Bangkok, Thailand
	February		
	March		
	April	28-29	2 nd Meeting for the 9 th ASOSAI Research Project in India
	May		
	June	DTD	3 rd Meeting for the 9 th ASOSAI Research Project in Malaysia
	July	13-15	21 st UN/ INTOSAI Symposium
	August		
	September	DTD	4 th Meeting for the 9 th ASOSAI Research Project in Malaysia
		19-23	The 43 rd ASOSAI Governing Board Meeting in Istanbul, Turkey
		26-27	The 1 st ASOSAI-EUROSAT JT. Conference
	October		
	November		
	December	DTD	5 th Meeting for the 9 th ASOSAI Research Project in Indonesia

* DTD = Dates to be decided

