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Editorial

Dear Colleagues,

It gives me great pleasure to bring to you the October 2013 issue of ASOSAI Journal of Government Audit, which is an effective instrument for dissemination of information on activities in ASOSAI, INTOSAI and the member SAIs. This is the second issue of the year 2013, which contains information about the new heads of SAIs, material contributed by members in the form of articles on various topics of mutual interest, INTOSAI and ASOSAI news, updates of training activities in the region and brief report of activities of members SAIs.

We remain indebted to the Chairman and Secretary General of ASOSAI for their regular columns through which they continue to address our members and appraise them of the important developments taking place in our community. We are very thankful to have articles from SAIs of Turkey, Nepal, Thailand and India. I take this opportunity to thank SAI Japan, the Training Administrator for updating us about the training activities in the region.

The essence of this journal is to share professional experience and exchange information which would not only enrich members SAIs in the region but also other SAIs all over the world, as this journal now reaches out to all the members of INTOSAI, a step which has been welcomed by our colleagues outside the ASOSAI membership.

I thank all the members for their continued support to the journal. Your feedback and inputs will spur us to improve the contents of the journal. I request all the readers to send us material for future issues at ir@cag.gov.in and singhJ@cag.gov.in



(JAGBANS SINGH)

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From the desk of the Secretary General of ASOSAI



Dr. Yong-rak Sung
Acting Secretary General, ASOSAI
&
Acting Chairman,
Board of Audit and Inspection of Korea

Greetings

Dr Kun YANG, who served as the Secretary General of ASOSAI from March 2011, resigned from his Chairmanship of the Board of Audit and Inspection of Korea (BAI) in August 2013. In my capacity as the Senior Commissioner of BAI, I have taken on the responsibilities of Dr YANG as Acting Secretary General of ASOSAI.

Taking this opportunity, I would like to thank Dr YANG for his sincere efforts to fulfill various responsibilities of the Secretary General of ASOSAI.

Financial Rules and the Accounting Policies

With a view to ensuring consistency in accounting operations even after one SAI takes over the responsibilities from another, the Governing Board formed a Task Force for Drafting Financial Rules and Accounting Policies for ASOSAI at its 46th meeting in February 2013.

The TF is composed of the SAIs of India, Japan, Jordan, Korea, Malaysia, Pakistan, Saudi Arabia and Turkey, and is now devising the drafts of the Financial Rules and Accounting Policies for ASOSAI.

The TF reflected the comments of the Governing Board members in the drafts, and circulated them to all ASOSAI members for feedback. I would like to express my gratitude to the TF members for putting tireless efforts and to the members of ASOSAI also for their interest and cooperation.

The TF is now finalizing the drafts. The final drafts will be submitted to the 47th Governing Board meeting of ASOSAI to be held in Moscow in September 2014.

ASOSAI Research Project

The 10th ASOSAI Research Project "Audit to Detect Fraud and Corruption: Evaluation of the Fight against Corruption and Money Laundering" has been in smooth progress with the participation of 22 member SAIs.

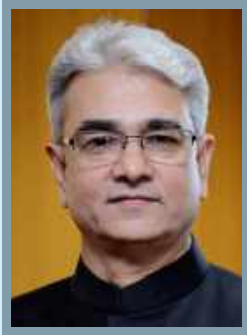
From the desk of the Secretary General of ASOSAI

Its second and third meetings were held in Vietnam and Thailand in April and August 2013, respectively. The research team has continued the discussion of important issues on the topic, based on the survey conducted among the member SAIs. I would like to thank all participating SAIs for their active contributions.

Cooperation with EUROSAI

EUROSAI invited ASOSAI to its regional seminar on Auditing Ethics, which was held in Luxembourg in September 2013. The SAIs of Bangladesh and the Philippines attended the seminar as observers.

Message from Chairman of ASOSAI



Mr. Shashi Kant Sharma
Comptroller & Auditor General of India
and
Chairman of ASOSAI

Dear Friends,

I am happy that the vision, mission and strategic goals of ASOSAI envisaged in the ASOSAI Strategic Plan 2011-15 are being successfully implemented and ASOSAI member SAIs are earnestly concentrating on improving performance, effectiveness, transparency and accountability in the Public Sector Auditing.

The growing regional and inter-regional cooperation through various ASOSAI sponsored programmes /seminars is enabling SAIs in the region to explore their diversified capacity building needs and strengthening bilateral bonds amongst SAIs. I would especially like to complement the Secretary General, Training Administrator and IDI for their valuable support in streamlining ideas flowing from the current Strategic Plan(2011-2015) and converting them into feasible action plans.

We are now in the midst of preparing the next Strategic Plan for ASOSAI for the period 2016-2021. The Task Group under the leadership of Secretary General is soliciting views and comments from our members and other stakeholders so that we produce a document which would guide us in meeting the aspirations of our Members and overcome the challenges many of us face. I seek your whole-hearted support in this endeavour.

It is also a matter of great satisfaction that awareness among the ASOSAI community about the benefits of using ISSAIs is growing. There has been an increasing participation of SAIs in Workshops/Seminars on 'Facilitating ISSAI Implementation'. Use of ISSAIs is the key to enhancing SAI credibility and professionalism.

We all are aware that the pace of industrialisation has increased several folds over the past decade. Industrialization has led to tremendous pressure on environment. I am happy to note that ASOSAI WEGA has been following the vision of INTOSAI WEGA, calling to promote good governance of natural resources and environment protection by enabling SAIs to help their respective governments improve environmental performance and to protect health and safety of their citizens. The newly created training facility, "International Center for Environment Audit and Sustainable Development (iCED)," at Jaipur (India) has become fully functional and I am sure it will provide an effective platform of communication for the dissemination and exchange of information and experience on environmental auditing to the International Audit fraternity and will be helpful in improving accountability and governance in the field of environment and sustainable development at large.

I look forward for the support of all ASOSAI members in achieving our shared goals.

Articles

Environment Audit

SAI India

This paper has been presented in Indo-China Young Auditors' Forum held at the National Academy of Audit and Accounts, Shimla on 9th-10th December 2013. It briefly tries to summarise the growing global concerns relating to environmental degradation, the institutional framework and efforts within India for the same, the development of environment as a distinct domain for audit scrutiny, and the efforts of the Indian Supreme Audit Institution (SAI), i.e. the C&AG in this direction. The paper also refers to various environment audits conducted by SAI India and challenges and road ahead in this field in the Indian context. The paper borrows liberally from various international and national resources and articles and reports and also from guidance material published by the INTOSAI and the C&AG of India. An attempt has been made to cite some of them in the footnotes but some resources may invariably have been missed out which is regretted.

1. Introduction

The dictionary definition of environment is that it is 'a complex of physical, chemical and biotic forces that act upon an organism or an ecological community and ultimately determines its form and survival'. It includes water, air and land and the interrelationship which exists among and between water, air and land, human beings, other living creatures, plants, micro-organisms and property.¹ It provides a biological, physical and chemical system that enables life to exist.

Despite our complete dependence on the environment for our existence and fulfillment of all our needs, it is only over the past few decades that our attention has been drawn to the negative impact of human activity on our surroundings. The human quest for development and activities such as urbanisation, over-cultivation, emission of air pollutants and greenhouse gases, dumping of wastes and cutting of forests has led to serious and in some cases irreparable damage to our environment. Pollution of air and water, deforestation, desertification, destruction of natural ecosystems resulting in extinction of some species of plants and animals are just some forms of environmental degradation. As evidence of climate change and other forms of serious environmental damage becomes glaringly difficult to miss, the realization has grown that development in the present form is unsustainable in the long run. Environmental degradation if not addressed on priority would result in extinction of human race in the future.

This realisation in turn has led to a re-think about the inter-linkages between social, economic and environmental concerns. While alleviation of poverty and economic

¹ Environmental Protection Act, 1986

progress continue to be the overarching objectives, it is equally well-acknowledged now that development cannot be at the cost of environmental damage. Economic progress and poverty alleviation necessitate the consumption of natural resources. Thus, total protection of environment is incompatible with economic development. However, there is also growing knowledge that it is not a question of either-or between poverty alleviation and environmental protection. Rather, the two are closely related in the sense that environmental degradation has maximum effect on the livelihood of the poor and their capacity for good quality living. Moreover, poverty in turn may lead to greater environmental degradation.

For instance environmental degradation when it impacts soil fertility, quantity and quality of water, air quality, forests, wildlife and fisheries enhances and perpetuates poverty especially among the rural poor whose dependence on their natural resources is greater. Women in particular face greater adverse impacts of degradation of natural resources being directly responsible for their collection and use but rarely their management. The commitment of time and effort in collection of these resources has a direct impact on the capacity of rural women to devote time to raising and educating children, enhancing their earning skills, or participating in gainful employment. Similarly, urban environmental degradation through lack of (or inappropriate) waste treatment and sanitation, industry and transport related pollution, adversely impacts air, water, and soil quality, and differentially impacts the health of the urban poor. This, in turn, affects their capability to seek and retain employment, attends school and enhances gender inequalities, all of which perpetuate poverty. In a reverse equation, poverty itself may accentuate environmental degradation through greater usage of environmental resources which serve as a source of income or food for them. (For e.g. fisheries, non-timber forest produce, etc.)².

Thus there is a need to achieve an optimal balance between environmental protection and economic progress and the concept of sustainable development has therefore emerged as the guiding force the world over. The Brundtland Report of 1987 entitled 'Our Common Future' defined sustainable development as 'development which meets the needs of the present without compromising the ability of future generations to meet their own needs.' Sustainable development was subsequently adopted as the overarching objective by Governments at the Earth Summit of 1992 at Rio de Janeiro together with a set of Rio Principles and a global action plan called Agenda 21. Its importance was further reaffirmed at Johannesburg World Summit on Sustainable Development in 2002 (Rio+10) and UN Conference on Sustainable Development (Rio +20). Environment protection has also been at the centre of various environmental accords and treaties such as Kyoto Protocol (1992), Basel Convention (1989) on control of transboundary movement of hazardous wastes and their disposal, Convention on Biological Diversity (1992), Convention to combat desertification (1994), etc.

Within this context, the role of governments in environment management has grown tremendously the world over. This includes framing national laws, regulations and policies for protection of the environment, setting environmental standards, prevention of activities

² National Environment Policy 2006

which would harm the environment through enforcement, penalties, etc. and introduction of activities/programmes for mitigating environmental degradation which has already occurred.

2. The Indian Context

In the Indian context, it is pertinent to note that environmental concerns are envisaged in the Indian Constitution itself. Under Article 48A of the Indian Constitution, it is stated that the State shall endeavor to protect and improve the environment and to safeguard the forests and wild life of the country. This implies that environmental protection should be a guiding force in the policies of the government. Further, under Article 51 A, it is a Fundamental Duty of all citizens to protect and improve the natural environment including forests, lakes, rivers and wild life, and to have compassion for living creatures. Thus, the Indian Constitution envisages conservation of the environment as a duty of the state as well as of each citizen of the country.

Over the decades the environmental objectives of the government have been supported by various laws and regulations. The most important of these is the Environmental (Protection) Act, 1986 which is an umbrella act providing a holistic framework for protection and improvement of the environment. The Act and the associated rules provide for obtaining environmental clearances for specific types of new/expansion projects under Environment Impact Assessment. Other important rules that have been enacted under the Environmental (Protection) Act, 1986 are Hazardous Wastes (Management & Handling) Amendment Rules 2003, Ozone Depleting Substances (Regulation and Control) Rules, 2000, etc. Apart from the Environmental (Protection) Act, 1986, other important laws relating to environment are Water (Prevention and Control of Pollution) Act, 1974, Water Cess Act, 1977, Air (Prevention and Control of Pollution) Act, 1981, Indian Forest Act, 1927, Forest (Conservation) Act 1980, Wild Life (Protection) Act, 1972, and the Biodiversity Act, 2002.

The environment related objectives of the government are also backed by various policies such as National Conservation Strategy and Policy Statement on Environment and Development (1992), National Environment Policy (2006), National Action Plan for Climate Change (2009), and Vision Statement on Environment and Human Health. The National Environment Policy (2006) is a key document which encapsulates the vision and objectives of the government in meeting environmental challenges which face us today. The policy has evolved from recognition that only such development is sustainable which recognises ecological constraints and the imperatives of justice. Its main objectives are described as conservation of critical environmental resources, intra-generational equity and livelihood security for the poor, inter-generational equity, integration of environmental concerns in social and economic development, efficiency in environmental resource use, environmental governance, and enhancement of resources for environmental conservation.

The Ministry of Environment and Forests is the nodal ministry for the planning, promotion, co-ordination and overseeing the implementation of India's environmental and forestry policies and programmes. The primary concerns of the Ministry are implementation of

policies and programmes relating to conservation of the country's natural resources including its lakes and rivers, its biodiversity, forests and wildlife, ensuring the welfare of animals, and the prevention and abatement of pollution. Further, other institutions that are responsible for performing the environment related functions are –

- Central Pollution Control Board (CPCB)/State Pollution Control Boards (SPCB) which are responsible for implementation of legislations related to air and water pollution,
- National Environment Tribunal to provide for strict liability of damage arising out of accidents caused due to handling of hazardous substances,
- National Green Tribunal which is a statutory body established in 2010 for effective and expeditious disposal of cases relating to environmental protection and conservation of forests and other natural resources including enforcement of any legal right relating to environment and giving relief and compensation for damages to persons and property, and
- Compensatory Afforestation Fund Management and Planning Authority.

3. Environment Audit

As governments become more and more involved in the challenge of environmental protection, the need to hold entities accountable for their actions whether in terms of their compliance to environmental laws or in terms of their role in policy-making and implementation become significant. Since, Supreme Audit Institutions (SAI) are principally engaged in ensuring accountability of government institutions and in evaluating and independently reporting on their performance and activities, it is but natural that 'environment' should increasingly figure in their work as external auditors.

According to the World Bank, environment audit is a methodical examination of environmental information about an organization, a facility or a site, to verify whether, or to what extent, they conform to specified audit criteria. The criteria may be based on local, national or global environmental standards. Thus, it is a systematic process of obtaining and evaluating information about environmental aspects. As per the XV International Congress of Supreme Audit Institutions (INCOSAI) in Cairo in 1995 it was agreed that environment auditing is not significantly different from normal auditing as practiced by Supreme Audit Institutions (SAIs). Environment auditing can encompass all types of audit, i.e., financial, compliance and performance audits. Thus audit attention may be devoted to for example, the disclosure of environmental assets and liabilities, compliance with legislation and conventions-both national and international- as well as to measures instituted by the audited entity to promote economy, efficiency and effectiveness.³

The type of audit to be conducted would vary according to the scope of the audit. In compliance audit, the scope of audit would be restricted to checking compliance with environmental policies, laws, rules and regulations. The sources of audit criteria in this case would be national laws, supra national laws, international accords, binding standards

³ INTOSAI Guidance on Conducting Audits of Activities with an Environmental Perspective

issued by environmental monitoring/regulatory agencies, and contracts. In performance audit, the scope could encompass the following:

- Audit of Government's monitoring of compliance with environmental laws.
- Audit of the performance of Government's environmental programs.
- Audit of the environmental impact of other Government programs.
- Audit of Environment Management Systems.
- Evaluation of environmental policies and programmes⁴.

The sources of criteria in this case are performance indicators of efficiency, economy and effectiveness that are prescribed by law or specified in government policy, generally accepted standards prescribed by a recognized body, code of professional practice issued by a recognized body, performance indicators used by similar entities, academic literature and outside experts.

In cases where environmental matters materially affect financial statement of entities, audit may comment on adequate disclosure and reporting of the same. The International Auditing Practices Committee (IPAC) defines environmental matters in a financial audit as:

- Initiatives to prevent/abate/remedy damage to the environment or to deal with the conservation of renewable and non-renewable resources. Such initiatives may be required by environmental laws and regulations or by contract, or they may be undertaken voluntarily.
- Consequences of violating environmental laws and regulations.
- Consequences of environmental damage done to others or natural resources⁵.
- Consequences of vicarious liability imposed by law. An example could be the present owners being held liable for environmental damage caused by the previous owners.

The sources of criteria in this case would be mandatory standards issued by authoritative standard setting body, international standards, academic literature, etc.

Environment audit has been a growing body of work among different SAIs across the world. Various areas of audit enquiry include air pollution, water pollution, waste management, biodiversity issues, etc. In the waste management, some of the important areas that evoke audit interest are -

- Existence of database regarding waste
- Recognition to threats to health and environment posed by waste
- Existence of policy/laws/rules governing waste management
- Strategies to reduce, reuse and recycle waste
- Collection and segregation of waste
- Processing of waste/recovery of energy of waste

⁴ ibid

⁵ ASOSAI Guidance on conducting Environment Audit

- Proper waste disposal
- Proper accountability mechanisms
- Compliance to policy/laws/rules relating to waste management
- Monitoring of compliance to waste policy/laws/rules
- Adequacy of infrastructure for waste management

In the audit of air and water pollution the important issues that are examined are:

- Data about sources and extent of air/water pollution.
- Recognition of threats to health and environment posed by air/water pollution.
- Existence of policy/laws/rules regarding air/water pollution.
- Existence and adherence to air/water quality criteria.
- Penalties for violation of air/water quality criteria.
- Programmes/strategies to reduce air/water pollution, compliance to them and monitoring of these programmes/strategies.
- Adequacy of infrastructure to control air/water pollution.

In the field of biodiversity, the major areas of audit enquiry are audit of government programmes for protection of biodiversity and protection of various animals like tigers, turtles, dolphins, camels, etc, audit of government programmes for preservation of biodiversity such as eradication of plants that have a negative impact on environment, and audit of government's implementation of international accords on biodiversity such as Convention of Biodiversity (1992), Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), Convention on Wetlands or RAMSAR convention, Convention to Combat Desertification, etc⁶.

4. Development of Environment Audit in India

Environment audits have been conducted by the office of Comptroller and Auditor General of India (C&AG) for the last 25 years. The MSO Audit 2002 lays down broad guidelines for auditors for examining whether audited entities gave due regard to the efforts of promulgating sustainability development and environmental concerns. The office of Principal Director of Audit (Scientific Departments) has been established as a nodal office for Environmental Audit for undertaking environmental audits of central government programmes all over the country. Moreover, different offices of Accountants General in the states take up the audit of environment audits at the state government level. Almost 100 environment audits which include both compliance and performance audits have been carried out by C&AG so far.

⁶ ibid

In the past few years particularly, serious endeavor has been made to by the C&AG to cover topics which have widespread impact and immediate relevance to the environment scene of the country. In order to identify the major environmental issues and audit concerns in July 2009, the office of the Comptroller C&AG organised a Stakeholders' Conference on Environment Audit to flag major environmental issues in India and to identify significant areas for audit enquiry which could be examined in the course of time. Experts from Civil Society organizations, Ministries of Environment & Forests and Urban Development, from the Indian Meteorology Department and representatives/corporate bodies working in the field of environment attended the Conference. The areas of environmental concerns that emerged from the conference were:

- Biological diversity including forests and forest management, wetland, mangrove, etc.
- Air Pollution.
- Water pollution.
- Waste Management.
- Climate Change.
- Coastal Zone Management.

Amongst the various concerns highlighted during the Conference, the following were considered significant from audit perspective:

- Ecological sustainability, equity in distribution of environmental resources and efficiency of environmental programs.
- Audits should be concurrent with the implementation of the programs so that inputs can be provided to improve performance.
- Need to evolve standards for involvement of public/public participation in agencies handling environment as well as in the audit of the environment.
- Need to emphasize on social audit where involvement of local communities in the audit process is important.
- Need to disseminate audit reports more widely.

In keeping with the views expressed in the Conference and the shared experience of the past few years, a wide range of topics have been taken up for audit by the C&AG in the spheres of water pollution, air pollution, waste management, audit of biodiversity and audit of environmental management system. Some of the important audits carried out by the C&AG of India in the recent past in these areas are described below:

i. Water Pollution

One of the areas of environmental concern that emerged in the Stakeholder's Conference on Environment was water pollution. Consequently, in 2010-11, this was selected as a topic for performance audit.

In one of the first endeavors of its kind by the C&AG of India, in order to frame the issues, identify criteria and to obtain international references, a two-day International

Conference on Environment Audit-Concerns about Water Pollution was organised in March 2010. This conference was attended by members of various Civil Society Organizations, Government Agencies, International Agencies and Regulatory Bodies. The Heads of Supreme Audit Institutions from Austria, Bhutan, Maldives and Bangladesh also shared their concerns about water pollution. The Conference flagged many important areas of concern relating to river, lake and ground water pollution.

Further, taking cognizance of the emphasis put in both the conferences on the need to engage the local communities in identifying environment concerns of the immediate population and assessing how well the environment maintenance and improvement initiatives of the Government addressed their concerns, advertisements were put out in various national and local newspapers all across India, inviting suggestions from the general public regarding the water pollution problems faced by them. Over 500 responses were received as e-mails and letters. All these inputs facilitated the framing of audit objectives, sub-objectives and questionnaires for the Performance Audit on water pollution. The Audit methodology consisted of document analysis, responses to questionnaires, examination of reports & records at various levels to collect evidence.

As a result of the Performance Audit, it was concluded that inventory of water sources had not been prepared and overall status of quality of water in rivers, lakes, and ground water had not been adequately assessed. Risks of polluted water to health of living organisms and the impact on environment had not been adequately assessed. Adequate policies, legislations and programmes had not been formulated and effective institutions had not been put into place for pollution prevention, treatment and restoration of polluted water in rivers, lakes and ground water. Programmes for pollution prevention, treatment and restoration of polluted water in rivers, lakes and ground water have not been planned, implemented and monitored efficiently and effectively. Funds were not utilized in an efficient and economic manner to further the aim of reduction of water pollution. Programmes for control of pollution have not succeeded in reducing pollution levels in ground water and surface water and restoring water quality.

Apart from the Performance Audit of Water Pollution in 2011, other important audits in this area which have been taken up in the past include Audit of Ganga Action Plan (2000), Implementation of Environmental Acts relating to Water Pollution in India (2001), Measures to control pollution in the river Yamuna in Delhi (2004), etc.

ii. Waste Issues

In the sphere of waste management, an all India Performance Audit was held in 2007-08 to examine whether the government had identified waste as a risk to environment and health, accurately assessed the amount of different kinds of waste being generated in the country and drafted a policy on waste management which focused on waste minimization and waste reduction as opposed to waste disposal as the more effective ways of managing waste. In addition the Performance audit sought to examine whether all kinds of waste had been covered under legislation for safe disposal and whether agencies had been allocated responsibility and accountability for the management of waste. The Performance Audits also sought to check the

compliance to rules relating to implementation, monitoring and evaluation and adequacy of funding relating to municipal solid waste, bio-medical waste and plastic waste.

The Audit revealed that there was data inadequacy and the fact that neither the MOEF nor the states had completely assessed the quantity of different kinds of waste being generated or the risks to health and environment. Moreover, the rules focus only on disposal strategies and do not encourage reuse, recycling and reduction. Laws had not been framed for all kinds of waste, leaving the safe disposal of many kinds of waste like construction and demolition waste, agricultural waste, e-waste etc. unmonitored. Polluters were not being effectively held responsible for unsafe disposal, thereby creating no deterrence for non-implementation of the rules. The Audit also highlighted compliance issues to rules relating to solid waste and bio-medical waste in terms of segregation, disposal, etc. Inadequacy of funding and manpower were highlighted as reasons hampering work of waste disposal.

In addition to the above performance Audit, other Audits that have been conducted in the area of waste management are Non-compliance to municipal solid waste rules and unsafe disposal of bio-medical waste, Rajasthan (2004), Solid Waste Management by municipalities and corporations in Tamil Nadu (2006), Management of bio medical waste in four major public hospitals in Delhi (2006), etc.

iii. Biodiversity Issues

Audit of biodiversity has included audit of wildlife conservation programmes in India as well as conservation and protection of forests in India. In 2006, a performance audit of Conservation and Protection of Tiger in Tiger Reserves in India was conducted in 28 tiger reserves all across India. The Audit sought to assess whether the efforts made by government for conservation and protection of tigers had ensured a viable tiger population, the planning for conservation and protection was adequate and the resources were allocated as per identified needs and approved prioritization of activities of tiger reserves, the targets set in five year plans were achieved, the efforts made to reduce biotic disturbances caused by human settlements were effective, and whether there existed an effective system for monitoring and evaluation and a prompt follow up mechanism.

The audit revealed that the actual areas of tiger reserves was less than the stipulated average area of 1500 square kilometer which was not conducive for conservation, protection and sustenance of a viable tiger population. Relocation of people living within the tiger reserves as well as removal and prevention of encroachment was essential to ease the biotic pressure on the tiger population. However, efforts in this direction did not succeed due to inadequate provision of resources by the government. The implementation of the project to protect tigers was hampered due to understaffing at the level of tiger reserves. The personnel employed were over-aged, under-trained and under-equipped in many cases. The intelligence and communication network at the Reserves level was also weak. Many tiger reserves had neither prepared the tourist management plans nor assessed the tourist carrying capacity of the reserves. The census was carried out by counting pugmarks which is

not considered a fool-proof methodology. The census was not conducted annually in most of the tiger reserves and was also not up-to-date.

Other audits that have been conducted by the C&AG in the domain of biodiversity are Functioning of Zoos and Wildlife Sanctuaries in Rajasthan (2002), Illicit felling and removal of timber in Meghalaya (2006), Performance Audit of Compensatory Afforestation in India (2013), etc.

iv. Air Pollution

On Air issues, and all India audit of Air Pollution/Vehicular emissions/industry emissions was conducted in 2002 which showed problems in implementation and monitoring of Air Pollution Control Act. Other audits that have been conducted in this domain are Ineffective pollution control in thermal power stations of Bihar State Electricity Board (2005), Pollution Control by Transport Department of Mizoram (2006), etc.

v. Environment Management Systems

Audit of environment management systems entails evaluating the controls put in place by entities for checking adverse environmental impact and for checking non-compliance with environmental laws. Various audits have been conducted by the C&AG in this regard one of which is with respect of Indian Railways in 2012-13. Indian Railways is the single largest bulk carrier of freight and passengers in the country. It is a bulk carrier for several pollution intensive goods like coal, cement, iron ore, fertilizers, petroleum, etc. Being a major consumer of both water and energy, policies adopted by the Indian Railways have a substantial impact on our environment and on the conservation of both water and energy in the country. The review in 2012-13 was the first of a phase wise review of the entire gamut of environmental issues related to operation and maintenance of Railways which has been planned. The Audit examined the entire gamut of Railways' interaction with the people through trains, stations and tracks and its impact on the environment in the form of air, water and noise pollution, conservation of natural resources and waste management during a five year period from 2006-07 to 2010-11.

The Audit revealed that there were no comprehensive guidelines for handling and transportation of bulk pollution intensive commodities. Value of various gaseous pollutants at 14 major stations was in excess of national ambient air quality standards due to non-observance of statutory provisions. There was no system of monitoring the quality and quantum of waste water at stations. Railway Board's instruction of installing Effluent Treatment plants at major stations was also not adhered to. There was no significant progress in implementing water conservation methods, use of blended bio-diesel as a fuel and finalization of technology for 'green' toilets.

Other important audits of environmental management systems which have been conducted are environmental safeguards in thermal power stations in Andhra Pradesh (2005), Environmental Management System in State Public Sector undertakings in Uttar Pradesh (2005), etc.

5. Challenges and Road Ahead for SAI India

As indicated in the previous pages, a wide variety of environmental audits have been taken up by the C&AG in recent years indicating our growing confidence and expertise in this sector. However, certain challenges remain which would have to be met if SAI India has to continue to make a positive contribution in ensuring accountability of the government in meeting its environmental goals.

One of the key issues in this regard is that of capacity building and knowledge sharing within the organization. Environment audit by its very nature often evokes negative responses from audited entities regarding the knowledge and expertise of the external auditors. Moreover, environment problems have a dynamic knowledge domain with scholarship and research on the subject growing constantly. Consequently, it is imperative that auditors need to be updated and knowledgeable about the new trends/information in this sphere. In this regard some steps have been taken up the SAI such as setting up of a dedicated International Centre for Environment Audit and Sustainable Development in Jaipur. However, there is the need to train auditors on regular basis in this field in order to ensure high quality and meaningful output.

Moreover, while a large number of environment audits have been taken up, these have generally been in the nature of standalone audits or reviews. In view of the growing emphasis on adjudging environmental impact of all government activities and incorporating the 'environment' angle in policy making itself, there is perhaps a case of adopting a fourth 'E', i.e. environment in our performance audits in addition to the extant three Es of economy, efficiency and effectiveness. This will ensure that environmental aspects are invariably studied in any systemic review which may be undertaken by us, rather than as a separate exercise. It will ensure that environment as a factor is evaluated on a more sustained basis in judging performance of all entities in tandem with factors of economy, efficiency and effectiveness.

Lastly, there is need for constant engagement with international bodies on environmental trends and knowledge. As mentioned elsewhere in the paper, environment cannot be studied in isolation but is a global challenge facing us today. Consequently, there is a case for constant interaction with other SAIs and other international agencies by SAI India as well so that the mandate of conducting environmental audits can be fulfilled adequately.

Balancing the Transparency and Confidentiality in Auditing

**CA. Baikuntha Adhikari - Director,
Office of the Auditor General, Nepal**

Introduction

Free of deceit, easily understood, accessible, simple or clear is transparent. Quality of being transparent is transparency. The state of being secret is confidentiality. Independent examination of the transaction related to the part of the economy controlled by the government is public sector auditing. Functions, duties and powers of the public sector auditing are rest upon the Supreme Audit Institution (SAI) of the nation. Scope is wider in public sector auditing. Transparency is a part of good governance. People of any democratic country have constitutional right to get the information regarding public interest. SAI should communicate such information to the public. Confidentiality or professional secrecy is an ethical principal of auditing. SAI should respect this principal. Therefore, the purpose of this article is to make aware the reader about why and how the public sector auditor must balance between transparency and confidentiality of the auditing work.



Legal requirements about transparency and confidentiality

Constitution of a democratic country guarantees the fundamental right of the people. Right relating to publication, broadcasting and press are the part of fundamental rights of every person. Every citizen has the Freedom of opinion and expression. However, the state can make laws to impose reasonable restrictions on any act, which may undermine the sovereignty and integrity of the nation or which may jeopardize the harmonious relations subsisting among the peoples of various castes, tribes, religions or communities. State can also make laws to impose on any act of defamation, contempt of court or incitement to an offence, or on any act that may be contrary to public decency or morality.

To make the functions of the state transparent in accordance with the democratic system, to make the access of citizens easy to the information of public importance held in public bodies, to protect sensitive information that could make adverse impact on the interest of the nation, the 'Legislature-Parliament' of any country may enact the specific law. For the necessity to have legal provisions to protect the right of the citizen to be well informed and to bring it into practice, the legislature-parliament formulates laws.

Therefore, the executive, judiciary, legislature and all constitutional body of the nation as a part of good governance must maintain the transparency and confidentiality simultaneously.

Public sector auditors are either the publicly servicing employees in SAI or professional auditors appointed by SAI on contract basis. Government may arrange as a code of conduct

under public service related laws to maintain the confidentiality of the employees. The code of conduct may restrict on publishing news relating to governmental business as no publicly serving employee shall, without being authorized by Government of Nepal, provide or divulge, directly or indirectly, to any other unauthorized employee or non-governmental person or press any confidential matter which was known to him/her in the course of performing the governmental duty. Code of Conduct may arrange the restriction to disclose the matter prohibited by law or any document or news written or collected by him/her. These restrictions may be applicable to a person who has been relieved of the government service for any reason whatsoever.

International Standards of Supreme Audit Institution (ISSAI) Requirements about transparency

SAIs form part of an overall legal and constitutional system within their respective countries, and are accountable to various parties, including legislative bodies and the public. A major challenge facing all SAIs is to promote a better understanding of their different roles and tasks in society among the public and the administration. Consistent with their mandates and governing legal frameworks, information about SAIs should therefore be readily accessible and pertinent. Their work processes, activities and products should be transparent. They should also communicate openly with the media and other interested parties and become visible in the public arena.

The rule of law and democracy are essential foundations for independent and accountable government auditing and serve as the pillars on which the Lima Declaration is founded. Independence, accountability and transparency of SAIs are essential prerequisites in a democracy based on the rule of law and enable SAIs to lead by example and enhance their credibility.

Transparency is an important element of good governance. Transparency is a powerful forces that, when consistently applied, can help fight corruption, improve governance and promote accountability. The notion of transparency refers to the SAI's timely, reliable, clear and relevant public reporting on its status, mandate, strategy, activities, financial management, operations and performance. In addition, it includes the obligation of public reporting on audit findings, conclusions, and public access to information about the SAI.

We can find the good practices about organizational arrangements of transparency such as SAIs have their own official publications, newsletters or regular bulletins; SAIs prepare and communicate Charter of the services to be provided by the SAIs; SAIs have separate Public Relations Division; SAIs designate Spoke Persons who deal with the public and media. SAIs communicate their activities and reports through their own website.

As per Principle 2 of ISSAI 20, SAIs make public their mandate, responsibilities, mission and strategy. The SAIs make publicly available their mandate, their missions, organization, strategy and relationships with various stakeholders, including legislative bodies and executive authorities. The conditions of appointment, reappointment, retirement and removal of the head of the SAI and members of collegial institutions are made public. This principle also guides the SAIs are encouraged to make public basic information about their mandate, responsibilities, mission, strategy and activities in one of the official International Organization of Supreme Audit Institution (INTOSAI) languages, in addition to their country languages.

As per Principle 3 of ISSAI 20, SAls adopt standards and methodologies that comply with INTOSAI fundamental auditing principles elaborated under the International Standards of Supreme Audit Institutions. SAls communicate what those standards and methodologies are and how they comply with them. SAls communicate the scope of audit activities that they undertake under their mandate, and on the basis of their risk assessment and planning processes. SAls communicate with the audited entity about the criteria on which they will base their opinions. SAls keep the audited body informed about their audit objectives, methodologies and findings.

As per Principle 6 of ISSAI 20, SAI's financial statements are made public and are subject to external independent audit or parliamentary review. SAls assess and report on their operations and performance in all areas, such as financial audit, compliance audit, jurisdictional activities (SAls constituted as Courts), performance audit, program evaluation and conclusions regarding government activities. SAls make public what their total budget is and report on the origin of their financial resources (parliamentary appropriation, general budget, ministry of finances, agencies, fees) and how those resources are used. SAls measure and report on the efficiency and effectiveness with which they use their funds. SAls follow up their public visibility, outcomes and impact through external feedback.

As per Principle 7 of ISSAI 20, SAls report publicly on the results of their audits and on their conclusions regarding overall government activities. SAls make public their conclusions and recommendations resulting from the audits unless they are considered confidential by special laws and regulations. SAls report on the follow up measures taken with respect to their recommendations. SAls constituted as courts report on sanctions and penalties imposed on accounting officers or managers. SAls also report publicly on overall audit outcomes, e.g. the government's overall budget implementation, financial condition and operations and, overall financial management progress and, if included in their legal framework, on professional capacity. SAls maintain a strong relationship with relevant parliamentary committees to help them better understand the audit reports and conclusions and to take appropriate action.

As per Principle 8 of ISSAI 20, SAls communicate timely and widely on their activities and audit results through the media, websites and by other means. SAls communicate openly with the media or other interested parties on their operations and audit results and are visible in the public arena. SAls encourage public and academic interest in their most important conclusions. Abstracts of audit reports and court judgments are available in one of the official INTOSAI languages, in addition to the country languages. SAls issue the relevant audits reports in a timely manner. SAI reports are available and understandable to the wide public through various means (e.g. summaries, graphics, video presentations, press releases).

As per Principle 9 of ISSAI 20, SAls publicly report the results of peer reviews and independent external assessments.

ISSAI Requirements about confidentiality

ISSAI 30, Code of Ethics has used the synonymous words Professional Secrecy instead of the word confidentiality. As per paragraph, 27 of the Code of Ethics, Auditors should not disclose information obtained in the auditing process to third parties, either orally or in writing, except for the purposes of meeting the SAI's statutory or other identified responsibilities as part of the SAI's normal procedures or in accordance with relevant laws.

IFAC Requirements about confidentiality

In private sectors, the Professional Accountants in Practice carry out the auditing. As per section 140 of Code of Ethics for Professional Accountants prepared by the International Federation of Accountants (IFAC), the principle of confidentiality imposes an obligation on all professional Accountants in Practice to refrain from:-

- (a) Disclosing outside the firm confidential information acquired as a result of professional relationships without proper and specific authority or unless there is a legal or professional right or duty to disclose; and
- (b) Using confidential information acquired because of professional relationships to their personal advantage or the advantage of third parties.

A professional accountant in Practice shall maintain confidentiality, including in a social environment, being alert to the possibility of inadvertent disclosure, particularly to a close business associate or a close or immediate family member. A professional accountant in practice shall maintain confidentiality of information disclosed by a prospective client. Professional accountant in Practice shall maintain confidentiality of information within the firm. A professional accountant in Practice shall take reasonable steps to ensure that staff under the professional accountant's control and persons from whom advice and assistance is obtained respect the professional accountant's duty of confidentiality. The need to comply with the principle of confidentiality continues even after the end of relationships between a professional accountant and a client. When a professional accountant acquires a new client, the professional accountant is entitled to use prior experience. The professional accountant shall not, however, use or disclose any confidential information either acquired or received because of a professional relationship.

The following are circumstances where professional accountants are or may be required to disclose confidential information or when such disclosure may be appropriate:

- (a) Disclosure is permitted by law and is authorized by the client;
- (b) Disclosure is required by law, for example:
 - (i) Production of documents or other provision of evidence in the course of legal proceedings; or
 - (ii) Disclosure to the appropriate public authorities of infringements of the law that become known; and
- (c) There is a professional duty or right to disclose, when not prohibited by law:
 - (i) To comply with the quality review of a member body or professional body;
 - (ii) To respond to an inquiry or investigation by a member body or regulatory body;
 - (iii) To protect the professional interests of a professional accountant in legal proceedings; or
 - (iv) To comply with technical standards and ethics requirements.

In deciding whether to disclose confidential information, relevant factors to consider include:

- (a) Whether the interests of all parties, including third parties whose interests may be affected, could be harmed if the client consents to the disclosure of information by the professional accountant in practice;
- (b) Whether all the relevant information is known and substantiated, to the extent it is practicable; when the situation involves unsubstantiated facts, incomplete information or unsubstantiated conclusions, professional judgment shall be used in determining the type of disclosure to be made, if any;
- (c) The type of communication that is expected and to whom it is addressed; and
- (d) Whether the parties to whom the communication is addressed are appropriate recipients.

Conclusion

Public sector auditors legally and principally need to balance simultaneously between transparency and confidentiality of the auditing work. A major challenge facing all SAIs is to promote a better understanding of their different roles and tasks in society among the public and the administration. For the necessity to have legal provisions to protect the right of the citizen to be well informed and to bring it into practice, the legislature-parliament formulates laws. Consistent with the mandates and governing legal frameworks, information about SAI's activities should be readily accessible or transparent and pertinent. Transparency is a powerful force that, when consistently applied, can help fight corruption, improve governance and promote accountability.

As per requirement of ISSAI auditors should not disclose information obtained in the auditing process to third parties, either orally or in writing, except for the purposes of meeting the SAI's statutory or other identified responsibilities as part of the SAI's normal procedures or in accordance with relevant laws. Government may arrange as a code of conduct in public service related laws to maintain the confidentiality of the employees of SAI. IFAC requirements about confidentiality for the professional Accountants are highly considerable to the public sector's auditors also. As per these requirements, we can conclude that the auditor should disclose the information if and only if the auditor can find the fulfillment of all these three conditions as the auditor has authority to disclose the information, professional duty to disclose the information and law requires the disclosure of information. Otherwise, auditor should never disclose any information obtained during the course of performing the professional duties.

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An Example of Supreme Audit Institution (SAI) - University Partnership : Master of Auditing Program

Assoc. Prof. Dr. Recai Akyel
President Turkish Court of Accounts

Introduction

Auditors play significant roles of examination, analysis, benchmarking and detection of errors; however, there are other roles they are expected to play such as counselling and guidance. Auditors are now expected to employ an audit approach that serves to the good functioning of public entities, extends good practices and eradicates the possibilities of error. To achieve this, the professional technical knowledge of the audit personnel needs to be enhanced both theoretically and practically. In this context, the Turkish Court of Accounts (TCA) corresponded with the public and private universities in Turkey and called them to include a separate audit course in their curriculums, which covers the audit theory, audit types and strategy, including the humanitarian aspects of the audit such as communication, psychology, etc.

Public Financial Management Reform

The public management in Turkey has been passing through a restructuring and reformation process for the last decade. During this change process, the TCA has been the guardian of the public management system and the public officials on one hand, and on the other hand, it has adopted the contemporary governance understanding and pursued a strategy of compliance with international auditing standards and of leveraging the knowledge and experience of its staff.

In line with the spirit of the new TCA law, the TCA and all its stakeholders, including the public entities, need to have a closer relationship and cooperation. The TCA has been endeavouring to share its audit knowledge and experience as well as the outputs of its international cooperation initiatives with the public, to provide guidance to the entities and to extend the best practices. In line with this, the TCA has started to help both the public entities and officials develop themselves and adapt to changes in a more swift and proper manner. With the protocol signed between the TCA and the Gazi University, a master program under the title "Auditing in Public Management" has been launched within the Public Administration Department of the Social Sciences Institute.

Strengthening Institutional Capacity and Increasing Professional Competencies

The TCA is performing its audit and reporting functions in line with the generally accepted international auditing standards. The TCA has now a wider audit scope and more responsibilities in terms of audit types and objectives. Therefore, it desires to enhance its institutional capacity and the professional competencies of its staff in order to conduct audits in

a fair, reliable, unbiased and objective manner. To that end, the TCA aims at training personnel, who have adopted the audit culture and aspire to improve constantly their knowledge and skills such as analytical and innovative thinking, teamwork and collaboration.

Moreover, to promote the professional development of the staff, the Audit Development and Training Centre of the TCA has been established. The functions of the Centre are as follows:

- To deliver training to the personnel;
- To carry out educational activities as well as to organize courses, seminars, conferences and training programs on matters within the purview of the TCA;
- To support the development and implementation of training activities organized by public administrations;
- To perform research, analysis, development and training activities concerning audit methods and tools in order to ensure implementation of national and international auditing standards in public administrations;
- To carry out educational activities, to organize seminars and conferences, to undertake capacity building and technical assistance programs, projects and similar events with SAIs of other countries and international organizations;
- To cooperate with universities on its field of operation and to support postgraduate studies and researches on matters related to audit;

To perform all kinds of theoretical and practical studies or to participate in the ongoing studies of such kind in order to improve the effectiveness of audit as well as to develop the audit and administrative processes.

Change in the Organizational Culture

The traditional public sector culture, which has been adopted by both the professional personnel of the TCA and the personnel of other public entities, is no longer pursued. Still, public entities and the TCA, which are used to the old customs and practices, have faltered in adapting to the new principles and been frequently encountering difficulties in the implementation. To minimize such problems during this transition process, the professional personnel need to adapt to the new concepts, systems and business processes in a shorter period. In this regard, a training program in the field of audit is considered beneficial, which covers such issues as the auditor-auditee relationship, audit psychology, audit effectiveness, bad practices and impacts of poor communication during the audit, resistance against audit, etc.

In order to discharge the duties entrusted to it in the most effective manner, the TCA should pay effort to provide training and guidance to the practitioners, to establish and develop the national audit culture by bringing together the audit professionals in the public and private sector and to set the national auditing standards. To do this, the TCA needs to equip its personnel with the necessary qualifications and competencies in the first place. With this in mind, the TCA top management has been encouraging the professional personnel to avail themselves of every training opportunities and particularly, to attend to master's programs. With the support of the management, 15% of the professional personnel is now attending in

master's and doctoral programs. Completing such programs adds additional contribution to their professional career and promotion.

TCA-University Cooperation

Partnership with the universities is considered as one of the means of fulfilling the duties and responsibilities of the TCA in a sound and effective manner.

After the enactment of the new TCA Law in line with the principal law governing the Turkish financial management system, the TCA will lead the public entities, provide recommendations for good governance and work in cooperation with the entities, in parallel to the new management understanding.

A formal letter of the TCA President was circulated to all the public and private universities, through which the necessity and vitality of inclusion of an "audit course" in the graduate, post-graduate and doctoral programs was stressed. Besides, the commitment to provide all kinds of support to the programs related to audit was also expressed in this letter.

The interest of universities was higher than expected. In reply to the letter, the universities informed as to their current practices. The TCA also received from Gazi University a proposal to establish a partnership in launching a new master's program under the title "Auditing in Public Management" within the Public Administration Department of the Social Sciences Institute. To open a post-graduate program related to public audit, a protocol was signed between the TCA and Gazi University following the discussions with the Deanship of the Faculty of Economics and Administrative Sciences and the Department of the Social Sciences.

Master's Program on Auditing in Public Management

The content of the course was prepared in a manner to train audit professionals and managers in the audit sector, who have effective communication and personal skills and aims at continuous personal development with the sense of social responsibility. In developing the courses and their contents, the opinions and recommendations of the TCA auditors were also received and communicated to the Institute. The Institute finalized the program design and with the approval of the TCA, launched the program in February of the 2013-2014 term with the participation of 15 personnel from the TCA and the audit professionals from other public entities.

To achieve the audit objectives and render the audit effective, an auditor should understand the attitudes and behaviours of the personnel at auditees, besides having necessary knowledge and skills on accounting, reporting, financial management, audit theory, etc. Having such an understanding helps auditor communicate with them in a better and effective way. This requires an auditor to have knowledge and skills in effective communication, emotional intelligence, stress and anger management, decision-making, problem solving, persuasive skill, teamwork, personality types, adult learning and characteristics, etc.

The program is designed to include the following courses: Audit Theory and Types, Strategic Management and Audit, Accounting and Auditing Standards and Implementation, Audit Psychology, Communication Methods and Skills in Auditing, Auditing and Ethics,

Accountability in Public Management and Public Loss, Principles of Administrative Correspondence and Reporting Techniques, Administrative Jurisdiction and Case Studies, Turkish Public Personnel System, Public Financial Management and Expenditure Analysis , Internal Control and Internal Audit Practices in the Public Sector, Crimes Committed to Gain Financial Benefits.

The program is ongoing and the participants are encouraged to pursue doctoral studies in the same area.

Aims of the Master's Program on Auditing in Public Management

A well-functioning and accountable public management can only be achieved with the help of the audit units, which are attuned to changing technology and equipped with competent and qualified human resources. Training helps public entities and officials develop themselves and adapt quickly to the changes. This program aims at training audit managers, who have the trait of analytical thinking, adapt themselves to changing conditions and are in pursuit of continuous learning.

The overall aims of the program are as follows:

1. To attract the attention of the academicians and universities to the field of auditing and encourage them to study in this field, to contribute in the development of audit theory;
2. To help audit professionals communicate effectively, develop their professional competencies and understand the sociological and psychological conditions of the auditees and their personnel, respectively;
3. To provide scientific contribution to the professional capacity-building of audit entities;
4. To inform the auditees about the audit.

This program has created the opportunity of training auditors, who will contribute to the academic works, train specialized audit workforce, contribute to the development of national auditing standards, meet the training needs of the audited entities and are good communicators.

Conclusion

Forging partnership with the universities adds value to the SAIs in their endeavours of achieving further improvement. It is particularly meaningful in the cases of institutional capacity building and the efforts for enhancing the professional competencies of auditors.

The achievement of the 3rd Meeting of the 10th ASOSAI Research Project Audit to Detect Fraud and Corruption: Evaluation of the Fight against Corruption and Money Laundering

Dr. Sutthi Suntharanurak⁷
SAI Thailand

Presently, corruption is the international agenda which every country attempts to eradicate this problem in several ways. However, the key elimination of corruption is the preventive approach. Hence, the Supreme Audit Institution has played another role to combat and prevent corruption.

Under the 10th ASOSAI Research Project, during 3 years (2012-2014) the research team has studied the audit to detect fraud and corruption which focused on the evaluation of the combatting corruption and money laundering. This research project is led by the National Audit Office of P.R. China (CNAO). The research team is consisted of the representatives from 22 SAIs. The main objective of this study is to improve the audit capability of SAI to detect corruption in a comprehensive approach also plays the important role to anti-corruption.

The 1st and 2nd meetings of the research project were held in Shenzhen, China and Ho Chi Minh City, Vietnam respectively. During 28th-30th August 2013, the Office of the Auditor General of Thailand was honored to be the 3rd research project meeting at Phatumwan Princess Hotel, Bangkok. In this meeting, Dr. Wang Xiaosheng, chair of the research project, reported on the overall progress of the research project. He briefly summarized the CNAO's work on the project, for example, carried out and submitted country research on anti-corruption and anti-money laundering. After that each researcher presented the results of part III (Evaluating of Current Situation of Anti-Corruption and Anti-Money Laundering) including strategies plan, legal framework, institution, responsibility, working mechanism and international cooperation. During presentation, the researchers shared their experience and exchanged knowledge about anti-corruption role of each SAI.

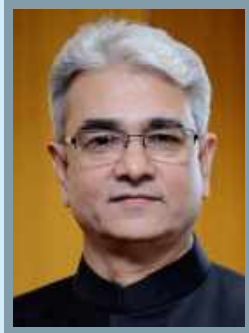
Additionally, Mr. Mahdi Rezaei, the researcher from SAI Iran, presented draft report on part III which incorporated results of each country. Likewise, Mr. Alexander Buan Juliano, delegate from SAI Philippines, proposed draft questionnaire in part IV (Evaluation of role of audit to detect fraud and corruption) which included structure of SAI, performance assessment in anti-corruption, limitation and cooperation. In this part, SAI Turkey, Malaysia and Thailand also shared and discussed their draft questionnaires.

For the next meeting, SAI Russia would be the host and it will be held during 12th -14th November 2013 in Moscow, Russia. Finally, Dr. Wang Xiaosheng concluded the achievements of this meeting and thanked to OAG Thailand as a host of this meeting.

⁷ Dr. Sutthi Suntharanurak is the Auditor of Research and Development Office in Office of the auditor General of Thailand. Presently, he is one of research team of the 10th ASOSAI Research Project. The author would like to thank Mrs. Jaruwan Ruangswadipong and Mrs. Apatsara Khunnawat for their openness, generosity and encouragement.

New Heads of SAIs

Mr. Shashi Kant Sharma, Comptroller and Auditor General of India



Mr. Shashi Kant Sharma took over as the Comptroller and Auditor General of India on 23rd May 2013. Mr. Sharma has long and varied experience of 37 years of working in various capacities at both the Federal and State Governments, particularly in the fields of Defence, Public Administration, Financial Services, Information Technology and Infrastructure Development. His immediate previous position was as Defence Secretary in the Government of India. Prior to that, he held equally important positions as the Secretary in the Department of Financial Services in the Ministry of Finance and the Secretary in the Ministry of Communications and Information Technology. With his wide experience in public service, Mr. Sharma possesses a perceptive

insight into the governance processes in the public sector. He has been instrumental in promoting and implementing best practices in various departments in the Government - both Federal and State - in which he held key positions.

Mr. Shashi Kant Sharma is deeply committed to transparency and accountability in public service. During his tenure in the Ministry of Defence, he was instrumental in developing elaborate guidelines on defence procurement and making them public. Mr. Sharma made key contributions in making these procurement procedures more transparent leading to better value for money and consequently better expenditure management.

Mr. Shashi Kant Sharma, as the Comptroller and Auditor General of India, is responsible for ensuring that diverse authorities under the government act in respect of all financial matters in accordance with the Constitution and the laws and rules framed under it. His primary role is to ensure financial accountability in the governance process and make recommendations for the improvement of systems and procedures. He is also responsible for auditing the accounts and related activities of all the three tiers of government i.e. the Federal, State and Local. These include Government of India ministries/departments, departments of the State Government, state owned public commercial enterprises controlled by the Federal and State Governments, non-commercial autonomous bodies and authorities financed by the Federal and State Governments, Local bodies responsible for municipal activities etc.

Mr. Shashi Kant Sharma is the Chairman of Asian Organization of Supreme Audit Institutions (ASOSAI). He is also the Chairman of INTOSAI's Knowledge Services and Knowledge Sharing Committee, which is one of the four main Committees of INTOSAI. He also chairs the INTOSAI Working Group on IT Audit. He is a member of the INTOSAI Professional Standards Committee and its Sub-Committees on Financial Audit, Compliance Audit and Performance Audit and also of the various Working Groups of INTOSAI. By virtue of occupying these key positions in the international fora, Mr. Sharma plays a crucial role in setting standards and best practices in the field of public audit at the international level.

New Heads of SAIs

Mr. Shashi Kant Sharma has a Masters Degree in Political Science from Agra University and a Masters Degree in Administrative Sciences and Development Problems from the University of York, UK.

The Comptroller and Auditor General of India is the external auditor of various U.N. Specialised Agencies/ International Organizations i.e. World Food Programme, World Intellectual Property Organisation, World Trade Organisation, International Atomic Energy Agency and International Organisation for Migration. The Comptroller & Auditor General of India has been elected as the member of UN Board of Auditors and will take charge of this position in 1st July, 2014. By virtue of being the External Auditor of important UN Specialised Agencies, he is a key member in the Panel of External Auditors of the United Nations and its specialized Agencies.

Mr. Shashi Kant Sharma is a keen golfer and a badminton player and enjoys listening to Indian music.

SAI Japan: New President and Commissioner Appointed

Mr. Teruhiko Kawato, Commissioner of the Board of Audit of Japan, assumed office as President of the Board on August 8, 2013, succeeding Dr. Hisashi Yamaura, whose mandate expired on May 5, 2013.

Before assuming his current position, Mr. Kawato had served as Commissioner of the Board since March 2013 and as Acting President since Mr. Yamaura's retirement. Mr. Kawato joined the Board in 1976 and held many positions within the General Executive Bureau of the Board. Prior to his appointment as Commissioner in 2013, he was Secretary General of the Board.



And on August 1, 2013, Dr. Mari Kobayashi was appointed as Commissioner of the Board. Before her appointment, Dr. Kobayashi had been a professor in the Graduate School of Political Science at Waseda University in Tokyo.

For additional information, contact the Board of Audit:

E-mail: liaison@jbaudit.go.jp

Website: [www.jbaudit .go.jp/English/](http://www.jbaudit.go.jp/English/)

New Heads of SAIs

SAI of Korea

Curriculum Vitae

Given Name : Chan-hyun
Family Name : Hwang
Year of Birth : 1953



Education

Aug. 1979 Graduate School of Law,
Seoul National University (LL.M.)
Feb. 1976 College of Law, Seoul National University (LL.B.)

Selected Professional Experiences

2 Dec. 2013 Chairman, the Board of Audit and Inspection of Korea;
Chair, INTOSAI Platform for Cooperation with the United Nations;
and Secretary General of ASOSAI

Apr. 2013 Chief Judge, Seoul Central District Court

May 2011 - Sep. 2012 Chief Judge, Seoul Family Court, Daejeon Family Court, and
Daejeon District Court

Feb. 2005- Feb. 2006 Presiding Judge, Seoul High Court and Busan High Court

Oct. 1999- Feb. 2003 Presiding Judge, Seoul District Court, Seoul Northern District Court
and Suwon District Court

Mar. 1998 Director General for Court Administration, National Court
Administration Presiding Judge, Daejeon District Court

Sep. 1997 Judge, Seoul District Court

Jul. 1993 Director of EDP, National Court Administration

Mar. 1993 Judge, Seoul High Court

Sep. 1982- Jul. 1992 Judge, Seoul Western District Court, Seoul District Civil Court,
Seoul District Criminal Court, Suwon District Court, etc.

1980 Passed the 22nd National Judiciary Examination

Honours

Sep. 2008 Order of Service Merit, Yellow Stripe,
awarded by the President of Korea

Selected Writings

- Hwang, Chan-hyun. "Considerations of the copyright reversion of entrusted development of computer programs." Challenges and Prospects of Civil Laws of Korea in the 21st Century. Seoul: Bakyoungsa, 2002
- Hwang, Chan-hyun. "A review of the liabilities of internet service providers for defamation in cyberspace." Research on Informatization of the Judiciary 7, 31 Mar. 2002
- Hwang, Chan-hyun. "Legal issues of digital evidence of electronic documents." Litigation 3, Feb. 2000: 259-291

SAI Bangladesh

Curriculum Vitae

Name : Masud Ahmed
Father`s name : Md. Abdul Wahed
Permanent Address : Vill: Chapil, Upazila: Dhamrai, Dist: Dhaka
Present Address : 3 No Banglo, Minto Road, Dhaka
Date of Birth : 27/12/1955
Present Position : B.C.S. 1981 batch
 Comptroller and Auditor General of
 Bangladesh, Audit Bhaban,
 77/7 Kakrail, Dhaka-1000
Education : BA (Honors) & MA (English), University of Dhaka
Training : In Auditing completed the following courses in USA-
 a) Auditor`s Training b) Successful Audit Report Writing



Experience

Duration	Working Experience
7 years (1981-1988)	Auditing Civil and Military Establishments under the Comptroller & Auditor General
8 years (1989-1997)	Planning, conducting, supervising and editing of audit reports on projects financed by World Bank, ADB, DFID, UNDP, Japan, USAID, CIDA, SIDA, UNICEF, WHO, WFP, DANIDA, ILO, UNIDO, NORAD, GTZ and France
2 years	As Additional project Director in a WB-UNDP aided project which produced the first Audit manual for all foreign aided projects in Bangladesh
1.5 years	As Director, Janata Bank
10 years	As Deputy Secretary, Joint Secretary, Additional Secretary and Secretary to the Government about port development, foreign resources mobilization, direct foreign investment, and negotiating, adopting and executing development projects.

Language proficiency : English: Competent; Bangla: Competent
 Scored 83% in ALIGU (American Language)
 Institute Georgetown University test.

Computer Skill : MS-Word, Excel, PowerPoint – Competent

Other skills : a) Short-Term Consultant for FMRP & USAID
 b) A novelist having obtained a couple of national awards
 (18 literary works so far published including one (now 6th
 edition) on liberation struggle of Bangladesh;
 c) An enlisted vocalist on old songs in the BTV.

5th Meeting of the INTOSAI KSC Steering Committee at New Delhi, India 16 to 17 September, 2013

INTOSAI has four main committees which serve as vehicles for executing its agenda. The INTOSAI Committee on Knowledge Sharing and Knowledge Services (KSC) is one of these four main committees. The 5th meeting of the Steering Committee of the INTOSAI Knowledge Sharing Committee (KSC) was hosted by the Office of the Comptroller and Auditor General of India in New Delhi from 16 to 17 September, 2013.

The meeting was inaugurated by Mr. Shashi Kant Sharma, Comptroller and Auditor General of India and Chairman, KSC and was attended by the 17 delegates from 11 member SAI Countries. The main purpose of the 5th KSC Steering Committee meeting was to collectively review the progress achieved by the Working Groups and Task Forces under KSC in relation to programmes and activities undertaken by them in tandem with the updated INTOSAI Strategic plan 2011- 2016. The deliberations in this meeting had form the basis of the Goal-3 report which was presented at the International Congress of Supreme Audit Institutions (INCOSAI) and the 64th INTOSAI Governing Board meeting held in Beijing, China in October 2013.

Apart from five observers, those members who participated in the meeting were Mr. Shashi Kant Sharma, Comptroller and Auditor General of India and Chairman of the INTOSAI KSC; Dr. Alar Karis, Auditor General of Estonia and Ms. Tuuli Rasso (Riigikontroll, Estonia); Mr. Gijs De Vries, Member of the European Court of Auditors (Luxembourg); Ms. Muriel J. Forester, Editor of the International Journal of Government Auditing (Government Accountability Office of the United States of America); Mr. Charles SEIBERT (Cour des Comptes, France); Ms. Shahinda Galal (Central Auditing Organisation of Egypt); Mr. Roman Seninand Mr. Andrey Bazin (Accounts Chamber of the Russian Federation); and Ms. Lelanie Vermeulen (Office of the Auditor General of South Africa)



Steering Committee meeting was very successful and all the members appreciated working culture of office of the Comptroller and Auditor General of India and also enjoyed their stay at New Delhi.

Training event on Supreme Audit Institutions – Performance Measurement Framework (SAI-PMF) at New Delhi, India 23 to 27 September, 2013

The Comptroller & Auditor General of India hosted a training event on the Performance Measurement Framework - Supreme Audit Institutions – (SAI-PMF) at New Delhi from 23 – 27 September, 2013.

The meeting was inaugurated by Mr. Shankar Narayan, Deputy Comptroller and Auditor General and was attended by the 30 delegates as trainees while 4 delegates attended as Facilitator and Co-Facilitators from 18 countries.

The SAI PMF course was designed to support SAIs in enhancing their performance through a structured, consistent and holistic approach to performance measurement. It helps SAIs assess their performance objectively against established INTOSAI good practices (including the ISSAIs, the Framework on the Value and Benefits of SAIs and other guidance material developed by the INTOSAI community). The SAI PMF consists of a set of measurable indicators and a qualitative performance report, and it can be applied using different approaches, namely self-assessments, peer reviews or external assessments.

The training event was very successful and all the members appreciated the Pilot version of SAI-PMF.



Training Event on Performance Measurement Framework for Supreme Audit Institutions
23rd to 27th September 2013, New Delhi, India

Instructors' Design Meeting for the ASOSAI-sponsored Workshop on “Performance Audit” (Japan, June 2013)



An instructors' design meeting for the ASOSAI-sponsored workshop on “Performance Audit” was held from June 17 to 28, 2013 in Tokyo, Japan with the administrative support of the Board of Audit of Japan.

Six ASOSAI training specialists from five member SAIs, namely, SAIs of Bangladesh, Nepal, Pakistan, Thailand, and Turkey attended the meeting to design the course and develop course materials for the workshop.

A Subject Matter Expert from SAI Indonesia provided technical advice to the instructors and a representative of the Training Administrator of ASOSAI (SAI Japan) was in charge of overall management of the meeting.

The course materials formulated during the meeting will be utilized for the ASOSAI-sponsored workshop on “Performance Audit” to be held in November 2013 in Bangkok, Thailand.

Activities in Member SAIs

5th Indo-Kuwait Seminar hosted by SAI India at Shilong

Under the aegis of the Memorandum of Understanding signed between SAIs of India and Kuwait both the SAIs invite each other's representatives to participate in selected conferences, seminars, internships and other training activities of international character with a view to upgrading professional knowledge and skills among their staff members.

This year SAI India hosted the 5th Indo-Kuwait Seminar at Shilong from 29th April to 2nd May 2013 on the topic "Quality assurance and quality in audit". The delegation from SAI India was headed by Mr. A.K. Singh, Deputy Comptroller and Auditor General. The other members of the delegation were Mr. A.W.K. Langstieh, Pr. Accountant General, Mr. Arabinda Das, Principal Director, and Sh. F. Syiemlieh, Sr. Dy. Accountant General. The delegation from SAI Kuwait was headed by Mr. Muhammad Abaid Al-Dousari, Director and other members of the delegation were Ms. Asmaa Fahad Al-Khubaizi, First Auditor, Mr. Abdulaziz Abdulrahman Al-bat-hi, First Auditor and Ms. Faraa Khalifa Alwqayan, Auditor.

Both the SAIs presented their views to strengthen efforts in enhancement of quality assurance in audit. The delegation from SAI Kuwait also visited SAI India's headquarters at New Delhi and met the Comptroller & Auditor General of India.



Mr. Vinod Rai, Comptroller & Auditor General of India meeting with the delegation from SAI Kuwait at New Delhi

Activities in Member SAIs

XXIth INCOSAI 2013 at Beijing, China 16 to 26 October, 2013

The Congress (INCOSAI) is the supreme organ of INTOSAI and is composed of all Members. Once every three years it holds regular meetings, which are chaired by the hosting SAI. It offers all INTOSAI members an opportunity to share experiences, discuss issues, and pass resolutions and recommendations to improve government accountability worldwide. Participants include delegations of member SAIs as well as representatives of the United Nations, the World Bank and other international and professional organizations.



The XXIst INCOSAI was hosted by the National Audit Office of the People's Republic of China in Beijing from 17 to 26 October, 2013. The meeting was inaugurated by Mr. Liu Jiayi, Auditor General of China and was attended by the 599 delegates from 159 member SAI Countries and associate members of INTOSAI. The following two themes were discussed in INCOSAI 2013:

- Theme-I: National Audit and National Governance
- Theme-II: The Role of SAIs and Safeguarding Long-Term Sustainability of Finance Policies

The Comptroller and Auditor General of India and his delegation attended the following events during the XXIst INCOSAI:

- XXIst INCOSAI 2013
- Opening Ceremony of XXI INCOSAI
- First and Second General Plenary and Closing sessions
- Plenary Session of Congress Theme-I
- Plenary Session of Congress Theme-II
- Festive Ceremony of 60th Anniversary of INTOSAI
- 64th INTOSAI Governing Board meeting
- 65th INTOSAI Governing Board meeting
- Chairpersons' meeting
- Main Committee on Knowledge Sharing and Knowledge Services meeting
- Main Committee of the Professional Standards Committee
- Capacity Building Committee meeting
- INTOSAI-Donor Steering Committee meeting

Activities in Member SAls

- IDI Advisory Committee meeting
- Working Group on Accountability for and Audit of Disaster-related Aid meeting
- Courtesy meeting with SAls of South Africa, Vietnam, Nepal and Bhutan

The Comptroller and Auditor General of India signed MoU on 25 October, 2013 with SAI-Ukraine and also attended courtesy meetings with SAls of South Africa, Vietnam, Nepal and Bhutan.



The Comptroller and Auditor General of India congratulated SAI-China on assumption of the position of Chairman of the INTOSAI Governing Board. The aforesaid events were very fruitful and successful. "The XXI INCOSAI was landmark Congress in the history of INTOSAI".

Visit of Controller & Auditor General of Tanzania to India



Mr. Ludovick S L Utouch visited the Office of the Accountant General of Andhra Pradesh on 31st October, 2013 which is situated in capital city of Hyderabad. Mr. Utouch interacted with Group officers and exchange thoughts on the various topics of public audit.

Activities in Member SAIs

Activities of SAI Iraq

President of SAI Iraq Elected Deputy Chairman of ARABOSAI Executive Council

Dr. Abdul Basit Turki Said, President of the Iraqi Federal Board of Supreme Audit (FBSA), was elected deputy chairman of ARABOSAI's Executive Council for the current term. He chaired a delegation to attend the meetings of the Council and General Assembly that held in Kuwait on July 25. During the meeting, Iraq was selected for the first time to host the next General Assembly, due to be held in 2016.

Memorandum of Understanding on Peer Review with the Netherlands Court of Audit

During 2012, a memorandum of understanding was signed between the FBSA and the Netherlands Court of Audit (NCA) to conduct peer review of the FBSA in the light of performance evaluation. This process aims at provide an independent opinion on FBSA work by evaluating performance and complying with ISSAIs and best practices in accordance with national work standards and requirements. It also specifies opportunities to improve the FBSA's performance evaluation (including the scope of quality control).

Cooperation with Netherlands Court of Audit on Development of Performance Evaluation Guidelines

In 2011, the FBSA of Iraq held a workshop on needs assessment and capacity building for its employees. As a result of the workshop, a set of training programs was developed to address identified needs, including a program on performance evaluation to be managed by the Netherlands Court of Audit (NCA). During this program, six workshops were held with NCA experts on performance evaluation. The first workshop was held in May 2011 and the last was held in June 2013. Forty employees of the FBSA attended the workshops, which covered the following topics:

- NCA's and FBSA's experience in performance evaluation.
- The requirements and procedures of the three stages of performance evaluation (planning, implementation, and reporting) according to the standards and instructions of INTOSAI.
- A plan to prepare a performance evaluation guide according to operational directives for performance of financial control and INTOSAI's practical experience.
- Plans for the participants to apply the guide that had been prepared.

The workshops produced the following results:

- A performance evaluation guide was prepared. It focuses on developing a mechanism to select evaluation subjects through strategic planning and using risk metrics to evaluate policy goals or the impact of specified governmental programs on society.

Activities in Member SAIs

- Two groups of workshop participants applied the guide.
 - The first group selected a specific activity within its body of work (health, education, and municipalities) to apply the guide to and prepared reports to be considered as scientific material for the next workshops.
 - The second group was divided into three working teams and a supervisory team. The teams chose topics related to certain policy objectives of the Education, Health, and Oil ministries (providing the infrastructure needed to meet the increased number of primary students, avoiding the shortage of specialized health staff, and dealing with environmental pollution from oil companies, respectively). The planning and implementation stages have been completed and the report is being prepared.
 - The guide was discussed during FBSA meetings.
 - Training courses were held to explain the new performance evaluation methodology to FBSA staff.

At the last workshop held in June 2013, NCA experts and the participants assigned to work on education, oil, and health policies dealt with the following:

- The supervision team presented a summary of the guideline and its added value and summarized aspects of cooperation between the FBSA and NCA since the beginning of the cooperation.
- The chiefs of the three work teams summarized the work performed during and after the previous workshop (held in February 2013) that involved completing the audit stage and beginning the reporting stage and writing of the main letter.
- The NCA experts presented the reporting structure for the performance evaluation report and the main letter, and the three work teams amended their previously prepared reports and main letters to conform to the structure.

At the end of the workshop, it was agreed that the teams would submit their final reports to the supervision team to study. The reports were sent to be translated and were then sent to the NCA expert group to study and make observations on them.

The NCA team also identified next steps for the cooperation, including holding future workshops and conducting pilot audits on other institutions (such as Defense, Interior, Foreign Affairs, and the General Secretariat of the Council of Ministers) in accordance with the amended performance evaluation guide.

Training Meeting with Arab Organization of Supreme Audit Institutions (ARABOSAI)

Federal Board of Supreme Audit (FBSA) will host a training meeting in cooperation with the ARABOSAI on (Evaluating the Performance Audit of Higher Education Sector) from 27 to 31 October 2013, representatives from ARASBOSAI organization will participate in this meeting, which aim at providing the participants with sufficient knowledge and skills to conduct an evaluation for the performance audit of higher education sector; in accordance with the

Activities in Member SAIs

adopted professional standards. The training meeting will address certain topics such as (control on performance, significance of evaluating the performance audit of higher education sector, requirements for evaluating the performance audit of higher education sector, stages of evaluation, techniques and methods of evaluation, and the challenges of evaluation).

Participations of Iraqi SAI in International Events / 2013.

FBSA seek for participating in the international events in external meetings, conferences and symposiums.

1. Participation in the events of Arab Organization of Supreme Audit Institutions (ARABOSAI).

- Participation in the Third meeting of the working group of executive planning that held in Kuwait on February, 2013.
- Participation in the sixth meeting of the working group of environmental auditing on 1-15 May, 2013.
- Participation in the training meeting on (analysis of the economical impacts for environmental problems) that held in Egypt on 19-23 May, 2013.
- Participation in the Fourth meeting of the working group of executive planning that held in Kuwait on 28-26 May, 2013.

2 Participation in the events of the International Organization of Supreme Audit Institutions (INTOSAI).

- Participation in the UN/ INTOSAI 22 symposium that held in Vienna- Austria on 5-7 March 2013. FBSA participates in a country paper on (financial control through the SAI activities “ risks and possibilities of involving citizens”.
- Participation in the 22 meeting of the INTOSAI working group on “Information Technology Auditing” that held in Vilnius- Lithuania on 25-26 April, 2013. FBSA participates in a country paper on “planning for information technology auditing and its detailed procedures”.
- Participation in the joint meeting of the first and second sub-committee of the INTOSAI Working Group on Fighting against Corruption and Money Laundering (WGFACML) that held in Indonesia on 18-20 February 2013.

For additional information, contact the FBSA:

E-mail: bsa@d-raqaba-m.iq
Website: www.d-raqaba-m.iq

Email/Webpage addresses of member SAIs

SAI	Email address	Home page
Afghanistan	cao@cao.gov.af	www.cao.gov.af
Armenia	vpal@parliament.am	www.coc.am
Australia	ag1@anao.gov.au External.Relations@anao.gov.au	www.anao.gov.au
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Korea	koreasai@koreasai.go.kr	www.bai.go.kr
Kuwait	president@sabq8.org, training@sabq8.org	www.sabq8.org
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Mongolia	mnao@mnao.mn	www.mnao.mn
Myanmar	AUDITORGGENERAL@mptmail.net.mm	
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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@korea.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 for 2013-14

Year	Date/Month	Event	Venue
2013	November 18-27	ASOSAI-sponsored workshop on "Performance Audit"	Bangkok (Thailand)
	December 2-5	ASOSAI Seminar on "Quality Assurance in Audit"	Hanoi (Vietnam)
2014	January	-----	
	February	-----	
	March	Instructors' design meeting for ASOSAI-sponsored workshop on "Financial Audit in an IT environment"	Tokyo (Japan)
	April	-----	
	May	-----	
	June	ASOSAI-sponsored workshop on "Financial Audit in an IT environment"	Beijing (China)

