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Editorial

Dear Colleagues,

We are pleased to bring out the October 2014 issue of the Asian Journal of Government Audit, which is the 43rd issue of the journal.

Member SAIs in the region and other SAIs all over the world have started initiatives to enhance their professionalism by adapting their audit practices to be compliant with ISSAIs and other international best practices. This journal provides an opportunity for exchange of information and professional experiences in areas of audit practices, audit techniques and capacity development. The steadily growing readership of the journal provides us an assurance that the articles and other information contained in the journal are being found useful by the readers.

We are indebted to the Chairman and Secretary General of ASOSAI for their regular columns through which the readers are provided an insight into the important developments taking place in our community. We thank the SAIs of India, Iraq, Turkey and United Arab Emirates for contributing articles for this issue. We are also grateful to the SAIs of China, Kuwait, India, Oman and Turkey for providing brief on new initiatives and events organized by them. I take this opportunity to thank SAI Japan, the Training Administrator for updating us about the training activities in the region.

I thank all members for their continued support to the journal. I wish the readers a Happy New Year and seek your continued support to the journal in the New Year.

We welcome feedback and inputs from our readers to further improve the contents and quality of the journal. I request members to send materials for future issues and their feedback to ir@cag.gov.in and subramanianKS@cag.gov.in

(K.S. SUBRAMANIAN)

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From the desk of the Secretary General of ASOSAI

Mr HWANG Chan-hyun
Secretary General of ASOSAI
&
Chairman of the Board of Audit
and Inspection of Korea

Introduction

I am delighted that my first Governing Board Meeting, which was the 47th ASOSAI Governing Board Meeting on 23-24 September 2014, since my appointment in December 2013 as Secretary General of the ASOSAI and the 2nd ASOSAI-EUROSAI Joint Conference on 25-26 September 2014 in Moscow, Russia was concluded with a great success.

Taking this opportunity, I would like to extend my heartfelt gratitude to Ms. Tatyana A. Golikova, Chairperson of the Accounts Chamber of the Russian Federation, and the staff members for sparing no effort to support the participants for the success of the meetings.

Report on the 47th ASOSAI Governing Board Meeting

At the 47th ASOSAI Governing Board Meeting, 14 member countries and organizations including 11 Governing Board members, 1 audit committee member, the IDI, and the Nation of Brunei as the Chair of the ASEANSAI had gathered to make various meaningful decisions.

First of all, as recommended in the 12th Assembly, the Financial Rules and the Accounting Policies for the ASOSAI were drafted. Since all the Governing Board members who attended the meeting agreed on the drafts, the drafts will be submitted to the 13th ASOSAI Assembly in 2015 for final approval. The rules and policies will strengthen the accounting and financing structures of the ASOSAI to be more consistent and systematic.

Additionally, the draft of the Strategic Plan for 2016-2021 was reported at the Governing Board Meeting. Based on the report, it was decided that the Task Force chaired by the Secretariat (composed of China, India, Japan, Korea and Malaysia) with the IDI as advisory organization would hold a working level meeting for drafting the ASOSAI Strategic Plan 2016-2021 in November 2014 in Seoul, Korea, and submit the final draft of the Strategic Plan to the coming Assembly to be held in February 2015 in Malaysia.

In the ASOSAI Strategic Plan 2016-2021, new visions and strategic goals for capacity development of the ASOSAI will be included, which will guide member SAIs towards the improvement in professionalism of member countries.

From the desk of the Secretary General of ASOSAI

At the 47th Governing Board Meeting, the election for the Chair and the host of the Assembly 2018 was conducted. As a result, Vietnam was selected by the Governing Board members. The result will be confirmed with the approval at the Assembly to be held in February 2015.

The SAI of Tajikistan was approved to be a new member, thereby expanding its membership to a total of 46 countries. The ASOSAI Secretariat would like to express its cordial welcome to the new member SAI. The Secretariat will provide full support for the development of its audit capacity. Further, the Secretariat will continue to encourage other non-member countries in the Asian region to join the ASOSAI.

Report on the 2nd ASOSAI-EUROSAI Joint Conference

This was the 2nd ASOSAI-EUROSAI Joint Conference following the first meeting in 2011. The participants from 22 countries and organizations including the Governing Board members of the ASOSAI and the EUROSAI discussed under the theme of "Lessons learned from the past experiences of adopting the ISSAIs and their future implications".

At the Meeting, the Moscow Statement was adopted to redefine the implications of country reports and to raise awareness of international community on the importance of introduction and implementation of ISSAIs.

In the Moscow Statement, the ASOSAI and the EUROSAI agreed to make active efforts to disseminate the importance of adoption of ISSAIs for improving the transparency and accountabilities of public sectors. Further, both organizations confirmed their resolution to work with UN for the Post-2015 Development Agenda to reflect on the importance of implementation of ISSAIs and to include independence, capacity-building of SAIs and the improvement of public accounting systems.

The Joint Conference of the regional organizations is expected to accelerate the adoption of ISSAIs and achieve good governance of member countries.

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Message from Chairman of ASOSAI
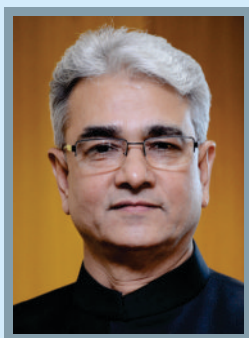
Mr. Shashi Kant Sharma
**Comptroller and Auditor General of India
and
Chairman of ASOSAI**

The role of public auditors in promoting good governance by enhancing transparency and accountability in government is well recognized. To discharge this responsibility effectively, SAIs in the region have embarked upon several initiatives to improve the technical knowledge and skills of their personnel and to embrace professional audit practices. The 3i programmes held in the region and the subsequent iCAT assessments carried out by the SAIs have enabled the SAIs to clearly identify areas for further improvement in their audit practices. SAIs from ASOSAI and EUROSAI also benefited immensely by sharing their experiences on ISSAI implementation during the recently concluded 2nd ASOSAI-EUROSAI Joint Conference at Moscow, Russia in September 2014.

The Strategic Plan of ASOSAI for 2016-21 which is under finalization, aims to contribute significantly to the capacity building initiatives of the SAIs and to enable the SAIs to comply with ISSAIs through the use of e-learning programmes, research projects, seminars and other initiatives. The Plan aims at a paradigm shift from training to capacity development of SAIs and focuses on blending regional and sub-regional programmes. I am confident that the implementation of the new strategic plan will further enhance the professionalism and credibility of the member SAIs and ASOSAI.

ASOSAI is one of the leading regional groups of INTOSAI. The other regional groups of INTOSAI and various leading international auditing and accounting organizations are evincing keen interest in participating in our programmes and in sharing their experiences. I am confident that the forthcoming 13th ASOSAI General Assembly and the Symposium to be held at Kaula Lumpur, Malaysia in February 2015 will provide ample opportunities tomember SAIs to enrich themselves professionally and collectively work towards further strengthening ASOSAI in the new year with renewed vigour.

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Does size matter? A comparative analysis of political and administrative accountability in Delhi and Trinidad and Tobago

By Gargi Kaul

Accountability is one of the most important concepts of good governance. Accountability, a complex concept can be termed both as an instrument and a goal. Its attainment is a leading objective of most public sector reforms and involves more than simply tackling corruption. Accountability can be inter-organisational, as between sub-branches of the government; intra-organisational, as between the supervisor and subordinates; and extra-organisational, as when an organisation and its functionaries answer directly to customers or stakeholders[1]. Accountability in context of the public sector implies that the public officials should be answerable for their actions and be responsive to the entity or authority from which they derive their powers. Accountability also means establishing criteria to measure the performance of public officials, as well as setting up and efficient functioning of oversight mechanisms to ensure that standards are met. Accountability concerns mount in the context of increasing responsibilities.

Closely linked to accountability is decentralization. Decentralisation of governance can bring in higher level of accountability as local governments are closer to the citizens than central governments. Local governments bring in more participation by the local stakeholders and thus are more accountable to the local populace. Decentralization of governance as a means to improve accountability has been a major focus of World Bank and other international agencies[2]. It is felt that "decentralized governance tends to ensure transparency and accountability at the local level since it entails power and autonomy to elected representatives and people[3]. Local Governments require accountability in three directions; the executive to the elected representative, the elected representative to the citizens and the local government to the central government. The size or level of decentralisation is important as it has an impact on the 'participation and accountability on one hand and the economies of scale and policy co-ordination on the other[4].' In Central Europe the local administrative units are small while in Africa they are relatively large. The question therefore that arises further is whether the size of the local government has a role to play in ensuring effective accountability.

With this as a background, a study was attempted to compare the local governments in two countries and to understand whether size of the local government is an important element in the effective promotion of accountability. For this study, two countries were selected, India and Trinidad and Tobago both being British colonies, inheriting the West Minister model of government and both being plural societies with its pulls and pressures. For a more focused

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[1] UNDP. 1990. Website *www.undp.org*

[2] World Bank 'Governance and Development" (Washington, 1992) pp 11

[3] Manor, James. . The Political Economy of Decentralization, The World Bank (draft) Washington (1997) pp75

[4] Devas Nick, 'The Challenges of Democratic Decentralisation' in 'Managing Change in Local Government' (ed) Munawwar Alam and Andrew Nickson , (Managing the Public Service Strategies for Improvement Series No 15 Commonwealth Secretariat, 2006) pp 36

analysis, Delhi was selected from India mainly because of its urban local bodies and its similarities with Trinidad. Two bodies from Delhi namely New Delhi Municipal Council (NDMC) and Municipal Corporation of Delhi (MCD) were selected and two from Trinidad, Port of Spain (POS) and Chaguanas. The performance of the local governments was measured keeping in view:

(a) adoption and implementation of sound and comprehensive administrative and political accountability mechanisms and procedures ;

(b) adoption of principles of an efficient and effective public financial management and accountability system; and

(c) consultations with and participation of the community to ensure accountability towards the citizens

The study was based on the hypothesis that

(a) Local government in Trinidad and Tobago would ensure a higher level of participation because of its size as compared to India.

(b) Accountability mechanisms would be similar given the history of both the countries but would be better implemented in Trinidad and Tobago, again due to its size

(c) Public Financial Management and accountability in the local government bodies in Trinidad and Tobago would be simple and more effective compared to India keeping in view the size of the local bodies and the level of expenditure

However, in this article the issue of Political and Administrative accountability has been discussed with the examination of the existing political and administrative accountability mechanisms in the local government bodies in Trinidad and Tobago and in Delhi (India). The examination involved the study of electoral requirements, mechanisms for reporting by the executive to the legislature; reporting of the local government to the Central Government; publication and accessibility of information about local government performance to citizens in an understandable form; and the system of redressal of complaints and grievances. These were evaluated on a scale of 0-4 with 0 being the perfect score. The score was allocated as per a criteria adopted[5].

POLITICAL ACCOUNTABILITY

Political accountability for local government works in two directions, the executive to the elected representative and the elected representative to the citizens. This can also be termed as electoral accountability and council oversight.

Electoral Accountability

Electoral accountability implies that the constituents hold their political representative accountable and can exercise their preferences by voting him/her out of office. In a

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[5] Basis of scoring given in **Appendix 1**

parliamentary system of government as in the case of India and Trinidad and Tobago, it would mean that in case the constituents feel that the representative had not performed the duties, he or she is expected to, they can vote the representative out in the next election. Both the countries do not have a system of recall of the candidates.

Since adoption of the 74th amendment to the Constitution in 1992, elections have been held regularly in MCD. The level of candidates contesting the elections has seen fluctuations but overall there has been an increase. The variation in the number of candidates and the results shows that the electorate can and has an option to hold the candidates accountable.

In the case of NDMC this provision does not exist as it is not an elected body thus there is no electoral accountability.

In Trinidad, as per the Municipal Corporation Act[6], the term of the Councillors is three years. Since the adoption of the Act in 1990, there should have been 10 elections. However, only 6 were held upto 2013[7]. The elections to the local government have been postponed mainly on the plea of reform. Thus even the limited role has been denied to the electorate in Trinidad. In Port of Spain and Chaguanas, the number of candidates had been static at 24 and 16 for the 12 and 8 seats respectively till the 2013 elections when the numbers increased to 34 and 26, as new political parties entered the fray[8].

Council Oversight (accountability of executive to elected representatives)

Both India and Trinidad and Tobago follow the system of indirect participation, wherein the citizens are not directly involved in the governance process. In such a situation, elected representatives become an important instrument in the accountability framework. So, one way of ensuring accountability is that of the reporting of the executive to the elected representatives.

As per the New Delhi Municipal Council Act, 1994 the members of the Council can ask the Chairperson questions on any matter relating to Municipal Government of New Delhi or the administration of the Act in any meeting of the Council, subject to some conditions like defamation, personal matters etc[9]. However, this accountability is not that of the executive to the elected representative as members of the Council are not elected representatives, but nominated members mainly from various Central and State Government departments. Further, the Council has powers to call for information/records and the Chairperson to furnish any returns statements etc; and furnish reports[10].

Similarly in the case of MCD, the Municipal Corporation Act provides that the councilors can ask the Commissioner, who is the head of the executive, questions on any matter relating to the Municipal government of Delhi etc. The Act also provides that the Corporation may at any time require the Commissioner to produce records,/documents/information[11]. However, there are no laid down monthly/quarterly or annual returns/reports etc which are put up by the Commissioner to the Corporation as in the case of NDMC.

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[6] Section 11 (4) of the Municipal Corporation Act of Trinidad and Tobago, Act 21 of 1990
[7] Election and Boundaries Commission reports on local government elections; http:// www.ebctt.com
[8] Election and Boundaries Commission reports on local government elections; http:// www.ebctt.com
[9] Section 28 to Section 30 of the New Delhi Municipal Council Act, 1994
[10] Section 10(3) of the New Delhi Municipal Council Act, 1994
[11] Section 70 of the Delhi Municipal Corporation Act ,1957 (amended 2003)

Municipal Corporation Act 1990 of Trinidad provides that, the meetings of the Council are open to public. No person can be excluded except for improper conduct[12]. The Act and Standing Orders provide for the reports which have to be submitted by the CEO of the Corporations to the Council[13]. These reports are submitted regularly by both the Corporations in Trinidad.

The average score of Trinidad and Tobago vs Delhi reflects the position in line with the hypothesis of the study that smaller country has a better or higher level of political accountability. The average score of Trinidad and Tobago at 1.33 is 42.86% lower than the average score of Delhi at 2.33. However, this is not an accurate reflection of the situation as the poor score in Delhi is mainly on account of the situation in NDMC as brought out in the paras above.

ADMINISTRATIVE ACCOUNTABILITY

Accountability implies that not only should the executive be accountable to the elected representatives, 'but some identifiable individuals or group must be held responsible for a set of executive operations which corresponds to their actual span of control[14].' This can be termed as administrative accountability.

Within the Executive (hierarchical or bureaucratic accountability)

Just making individuals or groups responsible for certain operations is not enough. Accountability would require at least that a reporting mechanism is established and a system of appreciation and appraisal set up. All the local bodies under study have a laid out organizational structure and reporting mechanism. Each local body has its departments headed by an officer who is responsible for the functioning of that department. Each department has its own hierarchical set up with defined duties and responsibilities.

In the hierarchical structure of the local government in Delhi there is a well laid down reporting system, the performance of each person being reported upon and evaluated by an authority superior to him in the hierarchy. In NDMC, as there is no political body, the Chairperson exercises all final authority being the Chair of the Council for all powers delegated to him under the Act and by the Central Government, the appointing authority.

In MCD, as in the case of NDMC the organisational structure is well laid out and reporting hierarchy laid down, upto the level of the Municipal Commissioner. The Municipal Commissioner however, does not report administratively to the Mayor or the Council. He is appointed by the State Government and thus reports to the senior functionaries in the State Government.

The organizational set-up of Port of Spain Corporation and Chaguanas Borough is not be as elaborate as that of NDMC and MCD, however whatever the size, a hierarchical relationship with responsibilities exists within the executive wing. The sphere and area of responsibility of the officers of the Corporation are laid down but as in the case of NDMC/MCD, CEO does not report to the Council administratively. The appraisal of the performance of the CEO is not done

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[12] Section 75 (1) of the Municipal Corporations Act 1990 of Trinidad and Tobago
[13] Section 36 of the Port-of-Spain City Corporation Standing Orders,1996; Section 38 (f) of the Municipal Corporation Act,1990 of Trinidad and Tobago(Act 21 of 1990)
[14] Perri 6, Diana Leat, Kimberley Seltzer and Gerry Stoker (ed) 'Towards Holistic Governance, the New Reform Agenda' (Palgrave, Hampshire 2002) pp 169

by the Mayor, but by the Permanent Secretary of the Ministry. The other officers of the Corporation report to the CEO.

Transparency of information and complaints handling

Just having an accountability structure within the executive wing of the local government or the executive being accountable to the legislative body is not sufficient, as in a democratic set-up the ultimate power lies with the people and the government is accountable to them. The issues of transparency and accessibility of information by the citizens and the complaints handling mechanism have been taken as aspects of administrative accountability and analyzed accordingly.

Accessibility of Information-systems in place

Information is crucial in the relationship of people with the government. Information promotes openness and transparency and accountability in administration. 'It not only empowers the people to expect and demand better services, it also empowers the service providers to bench mark and make the necessary effort to provide better services[15].' Publication of performance indicators can be very useful in this regard which include citizens charters and performance against targets. The position in case of the four bodies is as follows-

CRITERIA	NDMC	MCD	POS	CHAGUANAS
Data on physical performance	Yes	No	No*	No*
Citizen's Charter	Yes	Yes	No	No
Information on Organisational structure	Yes	Yes	Yes**	Yes**
Grievance Redressal Structure	No	No	No	No
Tracking of Grievances/Complaints	No	No	No	No

* Data on physical performance should logically be available in the annual administrative reports but the formats are such that these figures are not reflected in the reports.

**Available in Annual reports

Complaints handling mechanisms

One major issue in any democratic government is whether the voice of the common man can be heard in the complex web of governmental functions. One of the most common method is to lodge a complaint with the authority concerned who can review the decisions.

In Trinidad and Tobago, the major complaints handling system is that of the Ombudsman. The principal function of the Ombudsman is the investigation of complaints by members of the public of maladministration against government departments and agencies. However, the role of the Ombudsman is an advisory one and the consequence of any investigation he makes can only lead to recommendations and the submission of reports by him to relevant persons, authorities or to Parliament[16]. As against the institution of the Ombudsman in Trinidad, India has

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[15] Parigi V.K, Geeta Dr P, Kailasam Ramesh " Ushering in Transparency for Good Governance" Centre for Good Governance, Hyderabad pp 4

[16] Members of Parliament, Ombudsman www.ttparliament.org

the Central Vigilance Commission for the government. With the powers to call for information and conduct direct enquires and the powers of a civil court, the CVC has extensive coverage and reach over all activities and organisations of the Government of India[17].

The study of the complaints handling systems of the bodies under study revealed that there was a vast difference in the method of handling complaints between both the countries. NDMC and MCD are a part of the Central Vigilance Commission mechanism explained above, under which each organization has Chief Vigilance Officer (CVO) whose duty and responsibility it is to examine and report on complaints especially dealing with corruption and mal practices. As per the Chief Vigilance officer of NDMC, the accountability mechanisms are enforced effectively by the personnel and vigilance department. However, no comment can be offered on the types of complaints as no analysis has been done by the department, nor can any comment be made on the disposal or action taken on complaints as the department has not been able to provide any data on this. As per the statement of the officer concerned, an average around 600 complaints are received annually including anonymous and pseudonymous complaints. Most of them they feel are sent by disgruntled elements. They are dealt as per the existing instructions of the CVC[18]. In the case of MCD, 327 cases were processed during 2010 and 515 officials were prosecuted. In 2011, upto 31st August 2011, 120 cases were processed and 194 officials were prosecuted[19].

In Trinidad, the local bodies do not have a structured complaints handling mechanism at the local level. Complaints are generally received and dealt with at the Central Government level through the institution of the Ombudsman. However, Chaguanas Borough Corporation has attempted to put in place some mechanism of handling complaints. However, no complied data on the requests/complaints was available to carry out an analysis. In Port of Spain there is no structured mechanism to deal with cases of complaints/requests. When they are received they are generally attended to but no monitoring is done on the disposal or the time taken to deal with them nor is any report submitted to any authority on the cases.

However, the data on the complaints received at the Ombudsman was available. As per the records available, there were 18 complaints before the Ombudsman pertaining to POS and 9 pertaining to Chaguanas. The cases were at various stage of examination. On a review of the cases and discussions with the office of the Ombudsman it was found that some cases have been unresolved for a substantial period, for example some cases were outstanding since 1996 in POS and similarly in Chaguanas. This leads to the assumumption that there is a lack of monitoring and review of these cases in the respective organizations. This is further amplified by the fact that Chaguanas could not provide the data on the cases with Ombudsman.

The average scores on the systems of administrative accountability in the four bodies were as below-

MCD	NDMC	POS	CHAGUANAS
1.17	0.79	2.13	2.13

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[17] Annual report 1.1.2010 to 31.12.2010 of the Central Vigilance Commission
[18] Reply of the Chief Vigilance Officer, NDMC.
[19] Report from the Director Vigilance, MCD

To ascertain the perception of the community on the issue of accessibility of information, and complaints handling, questionnaires were administered to the community organizations in the electoral districts as per the sample selected. Simultaneously, questionnaires were also administered to officials of the bodies to compare their perception with that of the citizens

T tests were also run for the three variables on which the response of the community was collected, namely prompt response to complaints, satisfactory response and access to information for Delhi and Trinidad and Tobago. However, the results were not significant indicating that the null hypothesis (difference in means of score of Delhi and Trinidad and Tobago) is accepted. Thus the mean score for Delhi for each variable is the same as the mean score for Trinidad and Tobago.

The overall average score obtained by the four bodies including the citizens and official response is as under-

	MCD	NDMC	POS	CHAGUANAS
Overall average score	1.17	0.79	2.13	2.13

In an ideal situation, the score should have been 0 but none of the bodies has reached close to that score. If the scores of Delhi and Trinidad and Tobago are averaged, Delhi, the larger body obtained a better score (1.86) on the scale of 0-4, which is 7.51% lower than the score of Trinidad and Tobago (2.01).

Accountability and transparency are important pillars of decentralized governance. To this end, institutions have to be in place and system and procedures implemented. Elected members should be held accountable to the electorate and the officials to the elected representatives. Transparency in decision making is an important tool as is the issue of accessibility of information and dealing with grievances. However, it was seen that the dual exercise of accountability of officials of local bodies, both in Trinidad and Tobago and Delhi encourages them to work under the control of higher officials or concerned department than the control of Mayor/Administrator. This is further hampered by the limitation in powers of recruitment in Trinidad and Tobago. There should be an organic relationship between various departments and the Urban Local Bodies (ULB's). Dual practices of accountability make the entire process ineffective and inefficient. All officials/employees of the ULB should be accountability to the Mayor and not other higher officials. This is essential to strengthen the accountability relationship.

Transparency of information which is an essential element of accountability was weak in all the four bodies. Availability/accessibility of information is an essential element of transparency. Information related to the budget, expenditure, procurement, physical targets and achievements, projects undertaken and their progress should be readily available to the citizens.

Mechanisms of administrative and political accountability in some form have been established in the bodies under examination in both Trinidad and Tobago and Delhi. Both countries accept that accountability is an important aspect of good governance but the question that arises is whether the mechanisms established work towards the goal for which they were set up and

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whether the people who are responsible for the functioning of the systems and mechanisms are playing their part in the whole scheme of things. It is generally assumed that decentralized governance i.e local government improves accountability and that smaller the size of local government the higher the accountability. However, the study did not support the hypothesis with all the four bodies being within the same range irrespective of size, except NDMC which was even lower due to the absence of any legislative body. "Sound public administration involves public trust. Citizens expect public servants to serve the public interest with fairness and to manage public resources properly on a daily basis. Fair and reliable public services and predictable decision-making inspire public trust and create a level playing field for businesses, thus contributing to well-functioning markets and economic growth"[20] applies to any government irrespective of size.

Appendix 1

Scoring Methodology for Political and Administrative Accountability

	Indicators	Score	Scoring method	Score	Criteria/key information etc.
A	**Political Accountablity**				
1	**Electoral Accountability**	0	Elections have been held on schedule for the last three terms		
		1	Elections were delayed for the one of the last three terms		
		2	Elections were delayed for the two of the last three terms		
		3	Elections were delayed for all the last three terms		
		4	Elections have been cancelled/ not held for one or two of the three terms		
2	**Council Oversight**		Average of the score obtained in the indicators a-b		
a	Legislature can examine/ question executive	0	Members of the Council can question the officers orally or in writing on any issue pertaining to the Corporation		
		1	Members of the Council can question/examine the officers orally during the meetings on any issue pertaining to the Corporation		
		2	Members of the Council can question/examine the officers in writing only on any issue pertaining to the Corporation		
		3	Members of the Council can question/examine the officers in writing or orally only on some limited issues only		
		4	There is no provision for any questioning /examination		

[17] Armstrong Elia "Integrity, Transparency and Accountability in Public Administration: Recent Trends, Regional and International Developments and Emerging Issues" United Nation Department of Economic and Social Affairs, August 2005 pp 2

	Indicators	Score	Scoring method	Score	Criteria/key information etc.
b	Executive submit regular reports to Legislature	0	The Acts provide for submission of monthly/quarterly reports and they are are submitted regularly		
		1	The Acts provide for submission of monthly/quarterly reports, however there submission is delayed		
		2	The Acts provide for submission of monthly/quarterly reports, however they are not submitted		
		3	The Acts do not provide for submission of monthly/quarterly reports, however some form of reporting is carried out		
		4	The Acts do provide for submission of monthly/quarterly nor are they submitted		
B	**Administrative Accountability**				
1	**Accountability within the executive**		Average of the score obtained in the indicators a-b		
a	Hierarchial reporting structure upto top management	0	A well laid out structure with all reporting requirements clearly laid down and observed upto the level of the CEO		
		1	A well laid out structure with all reporting requirements clearly laid down and observed below the level of the CEO		
		2	A well laid out structure with all reporting requirements clearly laid down and observed only for the lower functionaries and does not include the senior management		
		3	There is no proper and formal laid down reporting structure however, the informal structure is observed		
		4	There is no proper laid down reporting structure and there cross reporting and confusion		
b	Recruitment of personnel	0	The local body has full powers to create posts, and recruit officials at all levels		
		1	The local body has powers to create posts but recruitment of personnel is carried out by another agency		
		2	The local body has powers to create posts and recruit personnel of a certain category of staff only		
		3	The local body has powers to create very limited posts and recruitment of personnel is carried out by another agency		
		4	The local body has no power to either create posts or recruit officals/staff		

	Indicators	Score	Scoring method	Score	Criteria/key information etc.
2	**Transparency of Info and Complaints handling** **(i) Systems in place**				
a	Availability of info/transparency	0	All the criteria available	1	Data on physical performance
		1	Only 4 of the criteria available	2	Citizens Charter
		2	Only 3 of the criteria available	3	organisation structure
		3	Only 2 of the criteria available	4	Grievance redressal structure
		4	None of the criteria available	5	Tracking of complaints/ grievances
b	Grievance/ Complaints handling system	0	A well established grievance and complaints handling system at the local body level and complaints handled promptly		
		1	A well established grievance and complaints handling system at the local body level but complaints not handled promptly		
		2	A very basic grievance handling mechanism, but complaints attended promptly		
		3	A very basic grievance handling mechanism, and complaints not attended promptly		
		4	No grievance and complaints handling system at the local level		
c	Freedom/right to information	0	A comprehensive Act in place and requests/complaints under the Act are delt with promptly		
		1	A comprehensive Act in place but requests/complaints are delayed		
		2	A very elementary Act in place and requests are handled promptly as per the Act		
		3	A very elementary Act in place and requests are not handled promptly		
		4	No Act in place and no request to the effect received		
(ii)	**Citizens response**		As per questionnaire	0	YES
				1	Predominantly yes but not fully
(iii)	**Official response**		As per questionnaire	2	Partial
				3	Predominantly no
				4	No

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Practical Applications of the Governance on Fighting the Financial and Administrative Corruption

(Applied study of the corporate governance system in the federal government units-Experience of the SAI in the UAE. The research won the first place in the contest. A Scientific research raised to Arabosai to participate in the tenth contest of the scientific research in the financial audit field, 2012)

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ABSTRACT

Practical applications of the governance on fighting the financial and administrative corruption.

(Applied study of the corporate governance system in the federal government units-Experience of the SAI in the UAE)

The study generally aims at increasing the knowledge on the efforts of the international, regional and local organizations concerned to fight corruption at the international and local level, in addition to defining that corruption today is not limited to local regional scope, but is also a global and international combat (strategies, programs, mechanisms and tools). In particular, the study aims at indicating the role of corporate governance and the rational decisions as they are considered as one of the contributing tools in fighting corruption.

The issue of the study was formed according to a major question on the practical applications of governance by the concerned organizations and its role in fighting corruption, and whether those organizations have had corporate governance systems based on adequate regulatory and legal basis, as well as, sufficient infrastructure and mechanisms of public transparency and accountability. The study was formed also to answer whether those systems are operated sufficiently and effectively to fight corruption.

To answer the study questions, the study was divided into two main sections (theoretical and practical). The Theoretical section - after allocating its first chapter for the study's general methodological framework- included three chapters (sixth themes). Introducing the basis of each of corruption, governance and the rational decisions, earmark and represent the efforts of the international, regional and local organization in fighting corruption. This was followed by practical applications of governance in fighting the financial and administrative corruption. In the other hand, the practical section of the study was allocated at its fifth chapter and (its seventh and eighth themes) to study a practical applied case of the SAI experience in the UAE on auditing corporate governance system in the federal government units. After analyzing the results of the study survey datad distributed and filled out by a sample chosen from the technical members working in the SAI in the Audit fields via using the corporate government

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system in the federal government units and examining the study hypotheses, we come at theoretical and practical results which are explained as following:

1. The international, regional and local (Arab) organizations had offered great efforts in fighting corruption in both internal and external levels especially in the programs and projects in which they supervised its execution or which have funded by them or or it is in the field of alliance and international cooperation in fighting the corruption.

2. The current events and changes in some Arabic countries represented the size, depth and the quality of corruption in the political, economic, social, administrative and the financial Arabic life. The corruption by taking over and capturing the government abilities, resources and systems in some Arabic societies may take away the power if the societies did not regain its abilities again to combat and eliminate the corruption.

3. The governance considered as one of the fighting tools against the corruption- despite the efforts offered in this field- was not the most popular of the fighting tools used by many organizations to limit the corruption and reduce its impact on the Arabic local level.

4. Lack of the awareness on the role that may be held by the senior management levels in the government units regarding to the transparency and practicing the general internal and external accountability.

5. Low level of the adequacy, sufficiency, effectiveness of the transparency and general accountability in the risk management at the framework of the corporate governance in the government units under the study.

6. Low level of the adequacy, sufficiency, effectiveness of the transparency and general accountability in the audit management and the information management in the corporate governance system in the government units under the study.

7. The results represented a positive correlation that statistically extends to (0.05) in a very poor level among the existence and the adequacy of the transparency and the effectiveness of the public accountability in the framework of the corporate governance and its ability to fight the financial and administrative corruption.

8. The results represented a positive correlation that statistically extends to (0.05) in a poor level among the corporate governance basis (independent variable) and its ability to fight the financial and administrative corruption.

In the study conclusion, group of recommendations were set as the following:

1. Grant the SAIs the adequate financial and regulatory independence, sufficient legal powers, financial and human resources to fulfill its roles in fighting the administrative and financial corruption.

2. Update the laws, regulations and policies to establish corporate governance systems and rational decisions in the government units and the public and private sectors to contribute more effectively in fighting corruption.

3. Adopt effective strategies in fighting the corruption(financial and administrative) by the SAIs to be consistent with national strategies of the national integrity systems and fighting corruption at the local, regional and international level.

4. SAIs must adopt wide and various media programs and strategies to distribute the culture of fighting corruption among the public and the government employees and promote financial integrity role in managing and operating the public fund and resources.

5. SAIs must adopt transparency mechanism and strategies to distribute, circulate and show the information to the public as it is one of their rights.

6. Adopt strategies, systems and policies by the SAIs in order to make the directors responsible of administrating and operating the public resources to be subject to the internal and external public accountability before the competent authorities and mark the public accountability as one of the integrity obligations in the professional and functional code of conducts.

7. Hold an Arabic regional audit forum to distribute, deepen and setting up the culture of protecting the public fund and show the SAIs' effort to the public in the domain of integrity support, governance and fighting the corruption.

8. Encourage and support the efforts of scientific researches and applied studies on corruption. Adopt the results of those studies, distribute and merge it in the programs, activities and events that address the themes of integrity, transparency, public accountability, governance, fraud and the tools of fighting the corruption.

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Constitutional principle of Annual Public Budget
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LEGIST/FOURTH AUDIT TEAM INTRODUCTION

The annual public budget principle is considered as a basis for the parliamentary system, with which a parliament can exercise its legislative controls over the government operations. Public budget includes true government work within specified time. Thus, judging the success of a government cannot be decided unless public budget is examined. This principle is used to verify the government's implementation of its program through specified time period.

The Annual Budget Principle governs taxes and public spending as the revenues are placed for one year and the expenditures are expended for one year, making the law of public budget a temporary law since it is applied and has effect for one year only.

The public budget is a document that includes total revenues collected and expenses to be spent within a time period of normally a year. Most constitutions and laws in states agrees that budget is made for one year.

Iraq's constitution in effect stipulates in article 56 thereof that The Council of Representatives shall have one annual term, with two legislative sessions, lasting eight months. The session in which the public budget is being presented shall not end until approval of the budget. The Egyptian constitution in article 115 stipulates that the proposed public budget must be introduced to the council of the people three months before the beginning of the fiscal year. Jordan's constitution stipulates that draft law of public budget shall be presented at least one month prior to the beginning of the fiscal year.

Accordingly, the study is divided into the following two sections:

Section 1: emergence of annual public budget principle
Section 2: legal nature of annual public budget principle

Section 1
Emergence of Annual Public Budget Concept

The annual public budget concept followed by State public Budget law is considered as a victory of people will by imposing a Parliamentary oversight on the governmental works , where the State budget is created to the state for one year, starts and then ends by the end of this period, although the British revolution had created the annual concept and the subsequent emergence of the state budget concept ,the other states have been affected by the British experience and they adopted this principle.

Chapter One
Public Budget Historical origins

Some historians see that the early origin of public budget dates back to the Roman Empire for its wide land and the necessity of maintaining its revenues and expenses in two separate corresponding statements. For some people, the public budge historical origin dates back to a historical norm related to the people previous consent through its representatives on collecting the state revenues and its expenses i.e. no certain tax is imposed without people's previous consent through its representatives. Also, these funds are expensed only after discussing the necessity of it by people's representatives. The government adoption of this principal of taxes and collecting them from tax payers made them demand their rights in permitting these taxes and controlling their expending. Britain was the cradle of these demands.

The modern concept of public budget has long been related to that of the modern state. It was first found in Britain and then passed to France where it further developed and improved at the wake of the well known French Revoulution of 1789. Among such improvement is that the Legislature is no longer satisfied with discussing public revenues and expenditures but it worked on realizing its right to exercise control over the Executive via utilizing the public revenues and expenditure funds.

Chapter two
Exceptions to the principle of public annual budget

Due to the development of State functions and their diversity to include all economic and social aspects and for attaining some of the state objectives, it has become necessary to violate the concept of public annual budget .This is done either by considering the budget for less than a year period or for more than a year period as explained below:

First category
Exceptions for less than a year

First: (Twelfth- Month or Interim Credit) Budgets

This kind of budget is resorted to when the Parliament is unable to adopt the new budget prior to the fiscal year beginning .The Parliament authorizes the government by law to enable it to satisfy the public needs until the issuance of public budget. This is done through opening interim monthly credits to meet its necessary expenditure on account of the new budget until it is adopted.

Second- Additional credits

Unexpected new conditions may occur to the executive authority causing lack of financial credits. As a result, the executive authority is required to ask the parliament for consent to open additional credits to face these conditions. These credits regard to the remaining period of the year.

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Second branch
Exceptions for more than a year

Examples of this kind of exceptions are :
First: Economic cycle budget

The capital countries may be exposed to economic fluctuations that are represented in prosperity and recession periods sequentially. They are called economical cycle. Therefore some economists suggest preparing public budget for a period that continues for the whole economic cycle that usually ranges between (7-10) years. Through this budget, the state can interfere to address harmful economic impacts of the economic cycle and make a balance by increasing revenues over expenditures and creating reserves saved in specific fund in the prosperity period, whereas in the recession period, the state interferes through the public budget to increase expenditures. The state can use what it saved in prosperity period, as well as public loans or new bank notes issuance.

Second: Economic and social budget

The annual bases of budget requires that the public budget be   independent of the previous or subsequent budget. Thus, the work and projects expenses of government will be allocated and approved for one year only.

As a result of the continuous increasing of countries interference in the economic and social aspects by conducting many economic projects that take more than one year, many countries have used the economic programs budget. Hence , the link between the achievement and implementation of these programs with the planned appropriations in the budget may result in the delay of these projects. Some countries have not used this annual budget bases and used the credit with commitment and the law with a programme methods.

 The credit with commitment method means the commitment with the programme expenses that all necessary amounts should be recorded to implement the program during the first year of plan provided that the amount should be allocated in the annual budget to cover the implemented part of programme during this year.

 The method of law with the   program means that the project implementation is divided into annual phases and each phase has a financial appropriation in the public budget for each year, i.e. the government provides a draft on a special and independent law of the public budget Act. This law determines the expenses of some projects that requires more than one year to complete and refers to the scheduled phases to implement it and the proposed appropriations for these phases. Each phase will be measured toward one year. In each year, the allocated part of expenses is included in the public budget of this year. From the above, using these methods aim to face the problems of projects funding which implementation takes many years.

The Second section
The Legal Nature of public Budget

The legal nature of public budget act is considered extremely important for the state, as it contributes to determine a lot of legal concepts associated with public budget, laws, and the principle of legality. Since legal nature of state public budget indicates to which extent public budget law is affected by the constitution and the extent to which state budget is affecting and

being affected by other laws, eventually the extent of impact state budget will have upon administrative decisions can be indicated.

It is worth noting that legal content of public budgets can not be recognized unless the concept of public budget act is clarified, notifying that this concept is variable due to its variable task. This concept is influenced by rapid evolution of the relationship between legislative authority, represented by the Parliament, and executive authority of the government.

The first chapter
The Concept of Public Budget Act

State public budget represents the core document of state finance, where it reflects the political, economic and financial side of the state; it is the state's plan and activities for the coming fiscal year. State budget act is a financial program for the coming fiscal year in which the state can carry out its functions and achieves its activities in the economic, social and political fields.

State budget act started in the form of a draft law submitted to the Parliament to be discussed and voted upon, as it is considered a law in terms of procedures and frame that it produced and disseminated on this basis. State budget is the legal work voted by parliament according to the procedures and the method specified by the constitution , as well as it is a symbol of fiscal authority and essential decision for life in the state.

First category
Legal concept of the public budget

The public budget law of the state is distinguished by its legal contents, it's an expectative decision for what will the public incomes and expenditures of the state be, for one year, also it's a permission decision to collect these incomes and disburse these expenditures.

The financial administration law and public Debt (law No. 95 in 2004) defines the public state budget as a financial program that depends on annual expectations for the incomes, expenditures, transfers and in kind transactions of the government.

Furthermore, the public accounting guide of U.N, issued in the regional seminar in Beirut 1969, also defined the public budget as "annual process that is based on planning, coordination and control on the using of resources to efficiently attain the required objectives".

In addition, the state public budget should be comprehensive to cover all government funds and programs regardless of the funding source or nature of expenditures that's agreed to be implemented.

Second category
Political concept of public budget

The government is submitting it's work program in public budget proposal which contain the expenses and revenues of the next fiscal year, this proposal has to be approved in order to implement this program. Before approval, parliament discusses state financial program and considers if it is consistent with the society's priorities or not, and either adjustment or cancellation in the budget contents result from this discussion.

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This discussion is considered as some kind of examination   and   as a type of control over executive authority.

As the public budget law is considered an interpretation and confirmation for governmental work program, for the parliament it is the political goal, great opportunity for political confrontation and key tool for parliament control over government works. The budget is considered a parliamentary tool used to select and criticize government work to follow specific financial and political program to achieve some goals, and useful way to adopt and approve other legislations. The Parliament uses this opportunity as a mean of pressure to be exercised on the government to have some laws passed

Second chapter
Budget preparation and its theoretical foundation

The preparation of the public budget is connected to the financial position of the state, and the significance of the public budget approval is no less than its preparation, but the parliament discusses and approves it like other laws, but the question is: if the public budget considered law in term of form, is it so in term of subject and content?

Section 1
Preparing state's public budget

Budget preparation phase is considered one of the important stages, because it contains revenues, expenses and interests related to the state and all sectors of society. The preparation of the budget process is subject to technical and administrative considerations, the executive authority is responsible for complying with and   implementing the budget because it in charge of state administration process, financial and economic policy.

Modern constitutions decided to make the executive authority responsible for preparing the general budget and taking into consideration the Parliament's right in discussing and approving the state budget proposal, also the government is responsible for achieving the state general policy because it has the ability of implementation. Giving the parliament the task of proposing the public budget law would make it to lack harmonization which must prevail in all its aspects, In addition, the parliamentarians may seek to satisfy their voters instead of achieving the economic feasibility of the budget. Therefore, we find that the party responsible for preparing the budget in Iraq is the Budget Department in the Ministry of Finance in consultation or coordination with the Ministry of Planning.

The second category
The theoretical foundation

There are many opinions concerning determining the theoretical foundation of the state public budget law, some of them believe it is a law in terms of the form based on many reasons , the main reason is that presenting it to the parliament transfer it from being a document to being a law.Also because it undergoes the same procedures as the other legislations and it is subject to the restrictions of the constitution, it is believed to be a law.

In addition, if it has the form of a law because it is released in the same way as the other laws, then is it the same as to the subject and the content.

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Part of the jurisprudence believes that the budget law is not a law as it only concerns the government and the parliament and only results in direct effects towards the state employees responsible for implementing it. It does not have penalties. .Its importance lies in permitting the public expenses necessary for fulfilling the public facilities and make the government collect the revenues approved by the parliament .

Another side of jurisprudence sees that there should a difference between public revenues budget and public expenses budget. Revenues budget (taxes and duties) is considered a legal act, while public expenses budget is an administrative act. The rest of the revenues are classified as administrative act because, according to them, tax revenues are sovereign and can not be levied without the parliament's consent; therefore, they are materialized in the government general budget law. The other non- sovereign revenues are considered as administrative act i.e. an estimation act for accounts to be obtained later by the government.

THE CONCLUSION

Through this study we realize that controlling the state finance is done through the principle of annual public budget. The pre-control over revenues and expenditures is attained   by the approval on the draft public budget law by the members of parliament. The post-control is realized by issuing the state final accounts, so that the parliament will be sure that the authorization granted to the government for collecting revenues and spending the expenditure is being complied with or not. The control has given dimension to the concept of the public budget law, because it is considered as a legal and financial action program from one side and as a political program from the other side.

Accordingly, stemming from the principle of public interest and for improving work progress performance in the state departments, we see that it is necessary to adopt the principle of annual public budget for the state because the budget is but the state plan for the next year which represents objectives, programs and costs. At the same time it represents enforceable law. Non complying with such will result in administrative or legal accountability .

So we find that despite the recent developments, the principle of annual general budget remains the well-established principle in financial law. Defending this principles stems from the importance of parliamentary control over the state finance. Establishing this control requires emphasizing the principle of annual public budget.

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ISSAI IMPLEMENTATION IN SAIs: TURKISH COURT OF ACCOUNTS EXPERIENCE

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ABSTRACT

In 2010, the South Africa Declaration on International Standards for Supreme Audit Institutions (ISSAIs), called upon the member Supreme Audit Institutions (SAIs) to use the ISSAI framework as a common frame of reference for public sector auditing, measure their own performance against the ISSAIs and implement the ISSAIs in accordance with their mandate and national legislations and regulations. For the implementation of these objectives, the INTOSAI Development Initiative developed the 3i Program, which aims at assessing the needs of SAIs and creating capacity for implementation of ISSAIs. As a participant of this program, the Turkish Court of Accounts (TCA) has assessed its performance against ISSAIs and is working on improving its level of compliance with them. This paper studies the experience of the TCA on working with ISSAIs. The highlights of the paper consist of; the activities conducted by the TCA until now, the challenges faced in the assessment and implementation of ISSAIs, and future expectations from the ISSAIs.

Keywords; SAI, ISSAI, ISA, Financial Audit, Compliance Audit, TCA, 3i Program

INTRODUCTION

In recent years, the role of SAIs as safeguards of transparency and accountability has gained more importance. As one of the main elements of the public financial management systems, SAIs are the leading actors for ensuring the effective functioning of the system. For SAIs to perform their functions successfully, they need to follow some principles and procedures. Within the International Organisation of SAIs, these principles and procedures are called ISSAIs.

ISSAI framework provides SAIs with a set of "best practices", and with the help of this framework SAIs have the chance to align their own practices and methodologies with generally accepted standards that are developed for SAIs all over the world. These standards aim to help SAIs improve their methods and increase their capacity as to fulfil the objective of ensuring transparency and accountability in the public sector.

This paper aims to provide information about the experience of the TCA in implementing ISSAIs and assessing compliance with them. Within this context, first the background information on the international events and programmes on ISSAI implementation will be provided. Secondly, the TCA experience in implementation of ISSAIs both in international era and within the organisation will be mentioned. Within this part, information on the management and conduct of the ISSAI research project for assessing the level of compliance in the TCA will be provided.

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[21] The President of the Turkish Court of Accounts.

Thirdly, the challenges met during this process, and how the TCA dealt with them will be described. Finally, the TCA's future expectations from ISSAIs and the way forward for the implementation process will be explained.

1. ISSAI IMPLEMENTATION AND RELEVANT INTERNATIONAL EVENTS

1.1 XX INCOSAI

In 2010, the 20th INCOSAI Congress convened in Johannesburg, South Africa with over 500 delegates representing 152 SAIs. The 20th INCOSAI approved the Strategic Plan of INTOSAI for 2011-2016 and identified some strategic priorities for the coming years[22]. One of these priorities was to implement the ISSAIs. Thus, with the 20th INCOSAI, ISSAIs became one of the priorities of SAIs all over the world.

The South Africa Declaration on the International Standards for Supreme Audit Institutions, which was adopted by the 20th, INCOSAI, called upon INTOSAI members to;

- use the ISSAI framework as a common frame of reference;

- measure their own performance and auditing guidance against the ISSAIs;

- implement the ISSAIs in accordance with their mandate and national legislation and regulations;

- raise the awareness of the ISSAIs and INTOSAI GOVs globally, regionally and at the national level; and

- share experience, good practice and challenges in implementing the ISSAIs and INTOSAI GOVs with those responsible for developing and revising the ISSAIs and INTOSAI GOVs[23].

The adoption of a comprehensive set of standards gave member SAIs an updated framework of international standards, guidelines and best practices for public sector auditing[24]. From 2010 onwards, INTOSAI set a new target for itself: to create capacity for implementation of ISSAIs among member SAIs.

1.2 INTOSAI DEVELOPMENT INITIATIVE AND THE 3i PROGRAMME

INTOSAI Development Initiative (IDI) is a non-profit organisation that acts as the capacity-building secretariat of the INTOSAI, which comprises 189 SAIs[25]. The IDI works to enhance the institutional capacity of SAIs in developing countries through needs-based, collaborative and sustainable development programmes in INTOSAI regions and groups of SAIs.

As for achievement of INTOSAI's target of implementing ISSAIs, INTOSAI assigned IDI the task of supporting the ISSAI implementation. To accomplish this task, IDI launched the 'ISSAI Implementation Initiative', which is referred to as '3i programme'.

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[22] International Journal of Government Auditing, XX INCOSAI at a Glance,
http://www.intosaijournal.org/coverstory/coverstory01-2011.html
[23] South Africa Declaration on the International Standards for Supreme Audit Institutions,
http://www.issai.org/media/13522/south_africa_declaration.pdf
[24] INTOSAI, Capacity Building Committee, "Implementing the International Standards for Supreme Audit Institutions (ISSAIs): Strategic Considerations", 2012, p.4.
[25] Information is gathered from the IDI's web site, http://www.idi.no/artikkel.aspx?MId1=91&AId=547

The 3i programme covers 120 SAIs and 2 sub national audit offices all over the world[26]. Within the 3i programme, IDI aims to assist SAIs in identifying implementation needs, to contribute to capacity development, to facilitate the start-up of SAI level implementation and to create an active knowledge community. All these objectives are planned to be achieved through cooperation with SAIs.

1.3 SECOND ASOSAI-EUROSAI JOINT CONFERENCE

In September 2014, the 2nd ASOSAI-EUROSAI Joint Conference met in Moscow, Russian Federation to discuss the "Lessons learned from the past experiences of adopting the ISSAIs and their future implications". This conference worked as a platform to share the latest information and experiences amongst the top management of several SAIs. In the conclusion of the Joint Conference, "Moscow Statement"[27] was adopted, which acknowledged that:

- International standards encourage professional growth of auditors from SAIs and enable them to apply global experience in cases when an appropriate national standard is absent;

- In accordance with the UN Resolution A/66/209 of 22 December 2011, it is essential to ensure a high quality of work by the SAIs;

- To raise awareness of all ASOSAI and EUROSAI members to support INTOSAI's aim to include the independence and capacity building of SAIs as well as the improvement of public accounting systems in the Post-2015 Development Agenda is essential;

- The application of the INTOSAI standards for the improvement of the methodological systems of SAIs is possible only when issues involving national legal frameworks are taken into account;

- Work on the INTOSAI standards must be continued;

- Cooperation between SAIs on issues of sharing experiences in the field of INTOSAI standards adaptation should receive additional impetus.

2. TCA EXPERIENCE IN IMPLEMENTATION OF ISSAIs

The TCA, as one of the leading actors of public financial management system in Turkey, is strongly committed to continuous improvement and capacity building. After the 20th INCOSAI, the capacity building efforts in the TCA focused on implementation of ISSAIs as this became one of the priorities of INTOSAI and its members.

The TCA experience in the implementation of ISSAIs will be analysed in two parts. First, the TCA's participation in international efforts for successful implementation of ISSAIs will be mentioned. Secondly, the efforts within the TCA for implementation of ISSAIs will be dealt with.

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[26] INTOSAI, IDI, 2nd ASOSAI-EUROSAI Joint Conference, "Supporting ISSAI Implementation in SAIs", Moscow, Russian Federation, 25 26 September 2014.
[27] "Moscow Statement", 2nd ASOSAI-EUROSAI Joint Conference, Moscow, Russian Federation, 25-26 September 2014.

2.1 TCA'S PARTICIPATION IN INTERNATIONAL EFFORTS

Since 2010, the TCA has been actively involved in international programmes, projects, and conferences that are related with ISSAI implementation.

In March 2013, IDI organised a 3i Management Workshop for EUROSAI in Bosnia and Herzegovina. 21 top and senior management members from 9 SAIs attended the workshop. Along with 7 other SAIs, the TCA signed a 'Statement of Commitment' as an indicator of its willingness and determination for successful implementation of ISSAIs. With this commitment, the TCA agreed to "fulfil its commitments to the best of its ability to ensure that all programme activities are carried out successfully and the programme outputs and outcomes are achieved"[28].

The TCA has been actively involved in the activities of the 3i programme. Actually, the TCA is one of the 9 European SAIs[29] amongst the 50 members of EUROSAI that participated in the 3i management workshops. The TCA assigned 6 auditors to the ISSAI Certification Programme, who will all be certified as ISSAI Facilitators[30] by the end of 2014. As a part of the programme, the TCA has also implemented ISSAI Compliance Assessment Tools (iCATs) to assess its level of compliance with ISSAIs. Considerable resources have been allocated for this objective, and the results will be reported by the end of 2014.

In addition, the TCA also actively participated in 2nd ASOSAI-EUROSAI Joint Conference by delivering a speech on the 'TCA's Experience in Applying International Audit Standards'[31]. With this speech, the TCA experience in the implementation of ISSAIs and the challenges met during this process were shared by colleagues.

2.2 THE ISSAI RESEARCH PROJECT

According to the Law on Turkish Court of Accounts, the TCA is obliged to adopt and implement the ISSAIs. The Law on Turkish Court of Accounts Article 35 describes the general principles of auditing and reads that; "Audit shall be carried out in accordance with the generally accepted international auditing standards"[32]. Thus, in accordance with this mandate, the TCA endeavours for successful implementation of ISSAIs since the adoption of the Law in 2010. One of the most important products of these endeavours became the involvement in the 3i programme and the ISSAI Research Project.

After signing the Statement of Commitment, the TCA launched the 'ISSAI Research Project'. This is a comprehensive project, which aims at improving the TCA's capacity for the successful implementation of ISSAIs. The project, which was launched in 2013, is planned to last for 2 years. During this time, several objectives will be met. These are:

- To determine the level of compliance of the TCA with ISSAIs,
- To question the applicability of ISSAIs in the public sector,

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[28] INTOSAI, IDI, "ISSAI Implementation Initiative- 3i Programme, Statement of Commitments", p.4,
http://www.sayistay.gov.tr/haber-duyuru/upload/Taahh%C3%BCtname-eng.pdf
[29] The SAIs within the EUROSAI that participated in 3i management workshops are; Albania, Armenia, Bosnia and Herzegovina, FYR Macedonia, Georgia, Kazakhstan, Moldova, Montenegro and Turkey.
[30] A pool of ISSAI facilitators will be trained through the ISSAI Certification Programmes, who will be trained in the use of the iCATs, audit processes and facilitation skills.
[31] AKYEL, Recai (2014), 2nd ASOSAI-EUROSAI Joint Conference, "TCA's Experience in Applying International Audit Standards", Moscow, Russian Federation, 25-26 September 2014.
[32] Law No.6085 on Turkish Court of Accounts, 2011, http://www.sayistay.gov.tr/mevzuat/6085/6085English.pdf

- To determine the steps to be taken by the TCA to comply with ISSAIs,

- To develop suggestions for the improvement of ISSAIs.

At the first phase of the project, the project team worked on determining the level of compliance of the TCA with ISSAIs in financial and compliance audit. This was conducted by using the iCATs[33], which are the tools designed by ISSAI Mentors[34] to determine to what extent a SAI complies with the requirements of Level 2 and Level 4 ISSAIs.

During the project, a detailed procedure was developed to implement the iCATs and to process the information obtained in the process. Three sample audit files were chosen, and audit teams and ISSAI Research Project teams worked together to answer the requirements of iCATs. After discussing each requirement and deciding whether it was met, partially met or not met; each team wrote a detailed report on that specific audit file. Then these reports were analysed together, and a comprehensive report was written, which examined the current situation of the TCA practice against the ISSAIs. Following this, a working group consisting of subject matter experts and ISSAI Facilitators was established to work on the findings of the study in detail. Experts in this working group discussed the findings, the current TCA practice and the relevance of ISSAIs.

At the second phase of the project, applicability of ISSAIs in the public sector was questioned. Each requirement has been studied in detail to determine their contribution to the audit and to make the best use of them during implementation. Out of these discussions, many findings were obtained which will be used as a road map for improving the TCA's audit methodologies.

The process of implementing the iCATs and questioning the applicability of ISSAIs in the public sector audit were the first two phases of the ISSAI Research Project. There are other objectives and activities of this project, which are yet to be completed. However, while completing the first phase, it has become clear that this is not an easy task and it requires a considerable amount of effort, human resources and financial resources. This project proved that, ISSAI implementation is not a sprint, but rather a marathon. Compliance with ISSAIs requires an effort which will span many years.

As the next phase of the project, the TCA is now working on determining the steps to be taken to comply with ISSAIs.

3. POSSIBLE CHALLENGES OF THE IMPLEMENTATION PROCESS

As noted by IDI, most SAIs are expected to face challenges in implementing the voluminous ISSAI framework[35]. IDI shows the percentage of SAIs facing obstacles in implementing ISSAIs in the coming years[36]. According to IDI, the most common obstacles are as follows: mandate of the SAI, capacity of the SAI, working processes and methods of the SAI, competencies of the auditors, relevance of the ISSAI and time and resources required. In this chapter, some of the

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[33] ISSAI Compliance Assessment Tools (iCATs) are tools that are developed by ISSAI mentors, who are experts on ISSAIs and training, to help SAIs assess and map their compliance level. iCATs are used as a means of ISSAI Implementation Strategy. iCATs are prepared specifically for Level 2 requirements and Level 4 requirements comprising financial, compliance and performance auditing guidelines.

[34] ISSAI Mentors are a core team of 8 experts from different INTOSAI regions, who have specialised knowledge in different audit areas. The ISSAI compliant global manuals, model audit files, and the iCAT tools have been developed by the ISSAI Mentors.

[35] INTOSAI, IDI, "ISSAI Implementation Initiative- 3i Programme, Statement of Commitments", p. 2.

[36] INTOSAI, IDI, 2nd ASOSAI-EUROSAI Joint Conference, "Supporting ISSAI Implementation in SAIs", Moscow, Russian Federation, 25 26 September 2014.

challenges that the TCA has faced during implementation of ISSAIs, and its experience at overcoming them will be described.

While assessing the level of compliance with ISSAIs and questioning the applicability of ISSAIs in the public sector audit, the project team realized that there are some challenges, which arise either from the assessment process itself or from the content of the requirements. These challenges can be categorized into two: challenges in assessment process and challenges in implementation process.

3.1. CHALLENGES IN ASSESSMENT PROCESS

3.1.1 The resource-intensive nature of the assessment process

The TCA has implemented the iCATs for three audit files. The implementation of the iCATs and reporting of the findings took more than 3 months with almost 10 auditors working full time. In addition, audit teams allocated half of their time for almost 6 weeks. As clearly seen, this is a considerable amount of human resources even for large scale SAIs. Meeting the demands of the assessment process requires the commitment of the SAI Management, which will demonstrate itself in providing the necessary resources and time. This will also require an adjustment in the overall audit plan and audit programmes. To overcome the challenge of resource-intensive nature, SAIs need to prepare a detailed plan in accordance with their available resources.

3.1.2 Identifying representative audit files to be assessed

Another challenge for the TCA in implementing the iCATs was the issue of determining a sample of audits, which would be representative of the total. The TCA conducts more than 400 regularity audits (combined financial and compliance audits) per year. Taking into consideration the resources to be allocated for the project, the TCA management identified 3 audit files to be assessed. To ensure the findings would be representative of the overall audit field, three different auditees with different budget structures were chosen. Different level of skills and knowledge in an audit team regarding the audit methodology, which would likely lead to a better or poorer implementation, was another issue to consider. Finally, by considering the type of budget and the skills and knowledge of the audit teams, three audit files were selected.

The number of the audit files to be chosen for implementation of iCATs may differ according to the capacity of the SAIs and according to the judgment of the management. However, the crucial thing is to ensure the representativeness of the chosen audit files.

3.1.3 Limits of iCAT as an assessment tool

Another challenge in the assessment process was about the issues related to the iCAT itself. First of all, the persons who implement the iCATs need to have in-depth knowledge of the ISSAIs. The level of knowledge provided to the ISSAI Facilitators through e-learning was not sufficient for this. Solving this problem and re-training the ISSAI Facilitators on the standards took a considerable amount of time.

The most important difficulty arising from using the iCATs is the inappropriate scale used for measurement. In the iCAT, each requirement is measured as met, partially met, or not met.

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Naturally, many cases were identified as partially met. But because of the ambiguous nature of this scale, it was very difficult to interpret the outputs of the mapping as a whole.

Another weakness of the iCAT is that it neglects the maturity level of a SAI. The tool demands that a SAI either fully complies with the standards, or not, which is not realistic.

To overcome these challenges which threaten the results of the assessment, iCATs need to be modified, and the team that will implement the iCATs and assess the results needs to be trained as to gain a thorough knowledge on ISSAIs.

3.2. CHALLENGES IN IMPLEMENTATION PROCESS

3.2.1. Legal mandate

The Law on Turkish Court of Accounts gives the TCA a clear mandate by determining one of the principles of auditing as implementation of generally accepted international auditing standards. This description helped the TCA overcome a big challenge, which many SAIs do face: absence of legal mandate. With existence of a well-determined legal mandate on adoption of international auditing standards, the TCA had the chance to start working on ISSAIs right after the adoption of the Law.

To overcome the challenge of absence of legal mandate, the SAIs need to raise awareness on the need for such a mandate and on the importance of auditing standards. By this way, the parliament and public may have information and the parliament may have the opportunity to take the necessary actions.

3.2.2. Issues related to change management

The implementation of iCATs revealed many issues that relate to organisational culture of the TCA. Among these, the specific administrative culture which has evolved within the organisation and the working procedures implemented by management were the foremost issues.

As an institution of more than 150 years, change management has been a challenge for the TCA. Since its establishment in 1862, the TCA has conducted regularity audit. Performance audit was introduced in the 1990s, and since the beginning of 2000s, the TCA started its work on financial audit. Even before the adoption of ISSAIs by INTOSAI, the TCA had developed its own performance and financial audit manuals by taking ISAs and the local financial management framework into consideration. Therefore, the TCA was already familiar with the main audit methodologies, which it aimed to assess its compliance with. However, this familiarity did not change the fact that there was a need to manage the change. The change brought by ISSAIs is not solely in the audit procedures; implementing these procedures requires a change in the organisational culture. Even when there are no major changes and the current audit methodology is in line with the ISSAs to a large extent, managing change can still be an issue because of the resistance of staff.

The low degree of motivation on behalf of the auditors in adopting the new requirements and procedures was an important risk for the TCA for the success of the implementation of ISSAIs. The TCA management foresaw this problem before 2010, due to its previous experience in the

financial audit methodology. The TCA management managed the risk of change brought by introducing ISSAIs, by taking several actions.

First of all, within the change process, many training programmes with short durations were held to ensure that all auditors became familiar with the new methodology before they started implementation. In addition, conferences and seminars were organized so that auditors could have the chance to discuss the new methods and learn more about the advantages of ISSAIs. All these programmes aimed at communicating the change and its benefits and convincing our colleagues.

Secondly, the top management got intensively involved in the audit process. This helped managing the process successfully because the auditors knew that the management was committed to the new methods and followed closely every procedure to ensure the quality.

The third factor that contributed to the success of the change process was the introduction of an audit management software developed within TCA. With the help of this programme, all audit teams were encouraged to document all audit procedures and to conduct their work systematically. Moreover, with this programme quality control was strengthened and standardised.

At the end, the TCA used several mechanisms to ensure an effective change management, which proved to be useful. However, change management is a continuous process and there are still things to be done by auditors to become ISSAI compliant. In the light of our experience, it is important to emphasize the importance of an effective change management for the successful implementation of ISSAIs. Starting with the commitment of the management, all auditors need to believe in the new methods and their benefits if a SAI aims to comply with the requirements. This is not an easy task to achieve, but perhaps the most important one.

3.2.3.   Technical challenges in implementing ISSAIs

Another challenging issue that the project team faced during the implementation of iCATs was the technical issues about the audit procedures and requirements that are foreseen in the ISSAIs.

One of the objectives of the ISSAI Research Project was to discuss the applicability of ISSAIs in the public sector audit in Turkey. The implementation of iCATs revealed that some requirements were not applicable in the Turkish public financial management context, and some requirements were not relevant for the public sector.

In some cases, the requirements of the current legislation were contradicting with the requirements of ISSAIs. In these cases, it was not easy to decide how to assess the level of compliance. The project team studied all the contradicting issues to identify whether implementing the requirements would add more value. Several issues, where a change in the secondary legislation would provide more benefits, have been communicated to the related authorities for further action.

The implementation of ISSAIs depends on the compatibility of the public financial management system with the requirements foreseen in the ISSAIs. Naturally, introducing a change in such a comprehensive system is not an easy task. It requires the effort of external parties like the Parliament, the Ministry of Finance and other related institutions. In the light of the TCA

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experience, for a SAI willing to adopt the ISSAIs, it is crucial to build stronger relations with the external partners and to get them involved in this process. Otherwise, the efforts of the SAI would be inadequate in itself.

3.2.4.   The volume of ISSAIs and the issue of translation

Another challenge was the huge volume of ISSAIs and the need to translate them into Turkish. As already mentioned, before the adoption of the ISSAIs, the TCA had already started to work on ISAs and prepared its own regularity audit manual, comprising both financial and compliance audit methods. However, the adoption of ISSAIs brought a framework consisting of more than 3000 pages into the scene. The TCA's manual was prepared in accordance with the standards, yet the manual did not include all the detailed requirements. Therefore, there was a need to make the ISSAIs available to all auditors. To overcome this challenge, several activities have been planned;

- First of all, the translation of ISSAIs into Turkish started. Up to now, Level 1, Level 2 and Level 3 ISSAIs have been translated and communicated to the auditors. In addition, Level 4 Financial Auditing Guidelines' translation is completed and the Turkish versions are published on the intranet of TCA. The translation of the rest of the Level 4 standards are going on and is planned to be completed as soon as possible.

- Secondly, to overcome the challenge of digesting the ISSAIs, the ISSAI Research Project was initiated. A series of activities were conducted to raise awareness and deliver training within this project. A working group consisting of more than 20 auditors was established to run the project. This working group examined and discussed all the ISSAI requirements and the TCA's current implementation in detail. Amongst these 20 auditors, there are 6 ISSAI facilitators, either certified or to be certified before the end of 2014.

- The most important output of the ISSAI Research Project is the working group, which possesses a strong knowledge on ISSAIs. The TCA plans to use this working group as the pioneer of awareness raising and training programmes. According to the TCA's training programme for the coming years, there will be an emphasis on training which focuses on ISSAIs.

The huge volume of ISSAIs can be a challenging issue at the beginning, but as the TCA experience shows, with good planning and sufficient human resources, an effective solution can be developed to overcome the challenge.

4.   THE WAY FORWARD

The ISSAI Research Project was initiated in 2013 and it is still going on. The ultimate aim of the project is to improve the TCA's capacity for the successful implementation of ISSAIs. Until now, the TCA has completed several stages of the project, yet there are still many things to do.

The way forward for the TCA is to complete the project and make the best use of ISSAIs. This requires both financial and human resources. The TCA will continue to allocate the necessary resources for this objective.

The findings that are reported until now indicate that the TCA is on the right track, yet there is still need for improvement. First of all, the prerequisites for functioning of SAIs are met to a great extent. This is the indicator of the management's commitment for compliance with international standards. The audit procedures and audit processes are also in accordance with ISSAIs to a large extent.

As a SAI with judiciary functions, the TCA conducts regularity audit, which is mostly in line with the standards. In addition to the requirements of the standards, the TCA has additional responsibilities such as passing judgments and producing writs on issues related to the accounts of public accountants. These procedures are conducted in accordance with the national legislation, which also ensures the quality of the work. Therefore, the TCA is in a position to combine the requirements of the standards with the requirements of its own legislation and make the best use of it as a whole.

From this point, the TCA's commitment for effective use of ISSAIs will continue. The TCA will continue to work on ISSAIs, to adapt them into its own audit manuals and to communicate the standards to its entire staff. Each objective of the ISSAI Research Project will be completed, and the findings of the project will be used as a road map for the coming years. Adapting and implementing the ISSAIs, improving the capacity for more effective audits and ensuring the quality of the work will continue to be the strategic aims of the TCA in the near future.

CONCLUSION

The adoption of ISSAI framework as a common frame of reference for public sector auditing is a cornerstone for public sector auditing. However, the successful implementation of ISSAIs requires taking the local context of the countries into consideration. Before implementing the requirements, SAIs need to analyse ISSAIs carefully and understand the differences with the national system. Succeeding in this task requires full insight into the public financial management system and the financial reporting framework of the country. SAIs need to consider the national authorities and the ISSAIs together and map the gaps between these two.

The result of the assessment of the ISSAIs and the public financial management system will guide the decision of whether to adopt the Level 3 or Level 4 standards. Standards give SAIs the opportunity to develop their own national standards if they decide to adopt Level 3 ISSAIs. The TCA experience shows that national auditing standards could contribute to the improvement of a SAI, since these would be used as tools, which ensure the quality and standardisation of audit procedures, which will be in line with the national public financial management system.

For the SAIs that decide to adopt the Level 3 or Level 4 standards, peer review may be a good solution to assess their level of success. IDI recently developed a new tool named SAI Performance Measurement Framework, which helps SAIs assess their performance against an

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[6] At present, Afghanistan has no Chartered or Public Accountancy institute or body and all auditorial and accounting services are dependent on external services.

agreed performance scale. With the help of this tool, SAIs may choose the conduct a peer review to get an objective and honest evaluation on their performance. This would contribute to SAIs improvement of administrative issues as well as audit techniques.

The TCA experience in the implementation process of ISSAIs shows that one of the most important factors for success is the tone at the top. The willingness and commitment of top management in this process is the most important prerequisite for success. All the challenges mentioned can be overcome through the will of the top management, that is to say 'the right tone at the top'. That is why it is crucial to get the top management involved within the process of implementation of ISSAIs.

ISSAI implementation is not an easy task. On the contrary, it is a long and exhaustive process. There are many challenges against successful implementation, and these may lead to failure. Therefore, it is important to build a community to share the experiences of different SAIs. Sharing experiences will not only highlight how a SAI can better adopt ISSAIs, but it will also point out where ISSAIs fall short of meeting the needs of SAIs, thus contributing to the development of the standards.

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New Heads of SAIs

Curriculum Vitae

Mr. Adel Abdulaziz Abdullah Al Saraawi

Current Position   : Deputy President of the State Audit Bureau of Kuwait

Date of Birth   : 1962

Education   : Bachelor of Accounting - Kuwait University-1984

Marital Status   : Married with four children

Work Experience   : **At the local level:**

- Member of Parliament for the 13th legislative term 2009-2011.
- Member of Parliament for the 12th legislative term in 2008.
- Member of Parliament for the 11th legislative term in 2006.
- Member of Parliament for the 10th legislative term in 2003.
- Secretary of the National Assembly in the second and third session, for the 10thlegislative term.
- Deputy Director General of the Public Authority for Assessment of Compensation 1996-2003.
- Director, Financial Affairs Department, the Public Authority for Assessment of Compensation 1991-1996.
- Held several positions, till he was appointed as a Director of the Independent Budget Department, Ministry of Finance 1984-1991.
- Member and chairman, of the Board of Directors of Kaifan cooperative society 1989-1993.

Researches and studies   :

- A study on the financial statements importance and their role in decision making to support the economic integration of the Arab countries. It was presented to the Arab Economic and Social Development Summit, which was held in Kuwait (2009) and published in the Middle East Newspaper.
- A study on people with special needs between reality and ambition, March 2008.
- A study on drugs and the required legislative role, April, 2007
- A study on the demographics in Kuwait, July 2007.
- A study on the relationship between the state development plan, the government work program and the state general budget, February, 2006.
- A study on the traffic crisis in Kuwait, March 2006.
- Study on Family and the required legislative intervention, November 2006.
- A study on the role of economic reform legislation to restore Kuwait role as a regional financial and commercial center (presented to Kuwait Economic Forum , May, 2005)
- A study of the terrorist acts in Kuwait, February 2005.
- A study on the proposed mechanism for dealing with illegal residents, January 2004.

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Participated in several conferences and seminars, local and abroad:

- Arab Monetary Fund in Abu Dhabi, United Arab Emirates.
- UNDP conferences.
- World Trade Organization (WTO).
- Inter-Parliamentary Union.

Researches and studies : **Member in:**

- Kuwait Association of Accountants and Auditors.
- Institute of Internal Auditors , USA.

Parliamentary committees and membership in parliamentary work teams:

- A member of the team to determine prioritization between the National Assembly and the government of the 12th legislative term in 2008 and the 13th in 2009.
- Chairman of the parliamentary Division member for the11th legislative term in2006.
- Member of the Committee on responding to the Amiri Speech for the 10th legislative term in 2003 and the 11th and 12th in 2006.
- Member of the committee on budgets and final accounts for the 10th legislative term in 2003, the 11th in 2006, the 12th in 2008 and the 13th in 2009.
- Member of the Committee on Employment and job opportunities for the 10th legislative term in 2003 and the 11th in 2006.
- Member of the committee on monitoring the implementation of the government work program for the 10th legislative term in 2003, the 11th in 2006, and the 12th in 2008.

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INTOSAI News

Annual Meeting of the INTOSAI Working Group on Public Debt (WGPD)

The annual meeting of the INTOSAI Working Group on Public Debt (WGPD) was held in Seoul, Republic of Korea from 22nd to 23rd of October, 2014. The meeting was presided over by Mr. Roberto Salcedo, Deputy Auditor General of Mexico and the representative to the WGPD Chair.

Attended by 33 delegates representing 19 countries and 4 specialists from UNCTAD, World Bank and IDI, the annual meeting discussed a range of issues, including the revision of International Standards on Supreme Audit Institutions (ISSAI) regarding public debt and actual audit cases on public debt.

The WGPD members approved the revised version of ISSAI 5421, "*Guidance on Definition and Disclosure of Public Debt,*" and ISSAI 5410, *"Guidance for Planning and Conducting an Audit of Internal Controls of Public Debt."* The WGPD Secretariat will submit the revised versions to the Chair of the Knowledge Sharing Committee (KSC) for endorsement, so that they can be presented to the Professional Standards Committee (PSC) for due consideration.

The ISSAI 5420 *"Public Debt: Management and Fiscal Vulnerability: Potential Roles for SAIs"* will be withdrawn from the ISSAI Framework. However, its contents will be taken into account for partial inclusion in the revised ISSAI *5430, "Fiscal Exposures: Implications for Debt Management and the Role for SAIs,"* due to its close relevance.

A Task Force team was established to conclude the revision of ISSAI 5440 *"The Use of Substantive Tests in Financial Audits."* This team will be led by the SAI of the United States of America, and also integrated by the SAIs of Brazil and Mexico. The revised version should be presented to the WG members during the 2015 meeting.

INTOSAI News

In 2015, the Secretariat will distribute to the WG members the revised ISSAI 5430, *"Fiscal Exposures: Implications for Debt Management and the Role of SAIs,"* and the revised ISSAI 5422, *"An Exercise of Reference Terms to Carry Out Performance Audit of Public Debt",* for final comments to submit to the KSC and PSC Chairs for endorsement.

Additionally, the WGPD members approved the implementation of a virtual platform for knowledge-sharing with World Bank. The Secretariat will be responsible for making the appropriate arrangements, and will liaise with World Bank. The use of the platform will be subject to a 1-year pilot test and a report on the outcomes should be presented before the WGPD members during the 2015 meeting.

The WG members also expressed their appreciation to the SAIs of China, Fiji, India, Indonesia, Korea, Lithuania, Moldova and the Russian Federation for contributing to the exchange of experiences and lessons learned on topics and challenges of mutual concern.

The SAIs of Zambia and China will organize the next meeting for WGPD in 2015 and 2016, respectively. The specific dates and venues will be confirmed in due time.

6th Steering Committee of INTOSAI Committee on Knowledge Sharing and Knowledge Services

The 6th Steering Committee of INTOSAI Committee on Knowledge Sharing and Knowledge Services was held at Cairo, Egypt from 14-15 October, 2014. The main purpose of the 6th 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.

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ASOSAI News

The 47th Governing Board Meeting and the 2th ASOSAI-EUROSAI Joint Conference were held in Moscow, Russian Federation from the 23rd to 26th of September, 2014.

The 47th Governing Board Meeting (23-24 September 2014)

In the meeting, 60 delegates from 14 Governing Board and Audit Committee member SAIs, including observers from IDI, contributed to lively discussions and deliberation on important agendas such as the report of Secretary General on the ASOSAI Financial Statement for FY 2013, formulation of the multi-year budget plan for 2015-2017, the report of Japan as Training Administrator on ASOSAI training activities, etc.

The Financial Rules and *the Accounting Policies* for the ASOSAI were drafted and will be submitted to the 13th Assembly in 2015 for final approval.

The draft of the Strategic Plan for 2016-2021 was reported at the Governing Board Meeting. Based on the report, it was decided that the Task Force chaired by the Secretariat (composed of China, India, Japan, Korea and Malaysia) with the IDI as advisory organization would hold a working level meeting for drafting the ASOSAI Strategic Plan 2016-2021 in November 2014 in Seoul, Korea, and submit the final draft of the Strategic Plan to the coming Assembly to be held in February 2015 in Malaysia.

The Governing Board also approved admission of the SAI of Tajikistan as the 46th member of the ASOSAI.

The 2nd ASOSAI-EUROSAI Joint Conference (25-26 September 2014)

Under the main theme of "*Lesson learned from the past experiences of adopting the ISSAIs and their future implications*", 22 delegations from ASOSAI and EUROSAI member countries exchanged their unique experiences in the implementation of the ISSAIs and committed on building a better practice.

With the administrative support of the Accounts Chamber of Russian Federation, the host SAI of Russia culminated the 2nd Joint Conference with the adoption of the Moscow Statement, which was approved by the delegates at the Conference.

According to the Statement, delegates encourage ASOSAI and EUROSAI members:

- To raise their awareness of participants to achieve the INTOSAI's latest initiative to incorporate independence and capacity-building of SAIs as well as the improvement of public accounting systems into the Post-2015 Development Agenda;

- To support the endeavor to achieve another UN General Assembly Resolution, which will be based on Res. A/66/209, and call upon UN member states to give due consideration to include the above-mentioned three elements in the Post-2015 Development Agenda;

- To persevere in enhancing their institutional and professional staff capacity for implementing the ISSAIs;

- To support the strategic objective of INTOSAI to improve the standard setting process for public sector auditing; and

- To take up the translation of ISSAIs into their national languages, when necessary for their wider implementation.

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IDI Programme: Workshop on Facilitating ISSAI Implementation for the ISSAI Certification Programme on Compliance Audit
(Manila, Philippines, July – August, 2014)

A workshop on Facilitating ISSAI Implementation for the compliance audit group in the ASOSAI and PASAI regions was held in Manila, Philippines from July 28 to August 2, 2014, with the administrative support of the Commission on Audit of Philippines. A resource team comprising four ASOSAI training specialists from SAIs of Bhutan, India and Philippines and from the IDI delivered the workshop. A representative of the Training Administrator of ASOSAI (SAI Japan) also attended the event. 31 participants participated in the workshop. Among the participants, 23 participants were from 13 SAIs in the ASOSAI region, namely, SAIs of Bangladesh, Bhutan, Cambodia, China, India, Indonesia, Maldives, Myanmar, Nepal, Pakistan, Philippines, Thailand and Turkey.

The workshop was the final stage of the ISSAI Certification Programmes. In the workshop, participants were trained in facilitation approach of training as well as on how to facilitate different ISSAI implementation initiatives in their SAIs. Participants submitted their individual action plans as ISSAI Facilitators. Those who successfully complete the courses will be certified as the IDI-PSC ISSAI Facilitators.

The 6th meeting of the 10th ASOSAI Research Project was successfully held in Turkey

The 6th meeting of the 10th ASOSAI Research Project on the topic of "Audit to Detect Fraud and Corruption: Evaluation of the Fight against Corruption and Money Laundering" was held in Ankara, Turkey on 27th-29th August 2014, with the administrative support of Turkish Court of Accounts. A total of 19 delegates from 10 member SAIs participated the meeting. Mr. Recai Akyel, the president of Turkish Court of Accounts attended the opening ceremony, and highlighted the importance and accomplishment of this research project.

The National Audit Office of P. R. China led this meeting in the capacity of the Chair of the Research Project. The meeting included several items including review of overall progress of the Research Project by the Chair, presentations by participating SAIs on the 6th part of research, presentation and discussion of the draft report on the 6th part and the outline of the combined project report, and preliminary arrangement of next step.

It was also decided that the 7th meeting of the 10th ASOSAI Research Project will be held in Iran in December 2014.

Activities in Member SAIs

The 5th China-India Young Auditors' Forum

The 5th China-India Young Auditors' Forum was hosted by SAI China from Sep 6th to 14th 2014, under the themes of "Budget Implementation Audit" and "Traditional Culture and Development of Audit". The Forum was held in Jinan and the auditors also visited Beijing. Ten young auditors from SAI India headed by Mr. Mukesh Lal Kumar and 10 young auditors from SAI China headed by Mr. Chang Li attended this Forum.

Mr. Liu Jiayi, the Auditor General of China National Audit Office met all participants of the forum at the headquarters of the CNAO in Beijing. He encouraged all young auditors to take this opportunity to share and exchange the knowledge and experience in respective countries, and apply them into practice.

During the forum, both delegations introduced the governmental audit system and traditional culture of their countries. All participants showed great interest in these two themes, and actively exchanged their opinions and views.

China to strengthen auditing on major policy implementation

The Chinese government issued a circular on Oct 27th stating that China will strengthen auditing, with the aim of continuing its efforts to deepen its ongoing process of reform.

Government audits will cover a wider range of activities, so as to strengthen supervision of major policy implementation, public funds, state-owned assets and resources. The State Council said the authorities will strengthen auditing to ensure that reform policies and measures are implemented and public funds are not misused. They will also aim to detect potential problems in state assets, and financial instability concerning local government debts.

Audit institutions will be required to pay special attention to major projects and funds concerning people's livelihood, including health care, poverty relief and affordable housing construction. They will focus on areas such as the allocation of fiscal funds, approval of major investment programs, large-scale procurement, state asset transfer and land sales. Any major violations revealed by the audits will be fully investigated.

Additionally, relevant departments, groups or individuals related to the management, distribution and use of public funds as well as state assets and resources should cooperate with the authorities in the auditing process.

14th Indo-Polish Bilateral Seminar

A Memorandum of Understanding was signed between SAI India and SAI Poland in 2000. Under the aegis of MoU, both SAIs invite each other's representatives in alternative year to participate in seminar with a view to upgrade professional knowledge and skills among their officers.

The 14th Indo-Polish Seminar was hosted by SAI Poland at Warsaw, from 19 to 20 August 2014. Mr. Andrew Langstieh, Director General and Mr. S.A. Bathew, Accountant General from SAI India participated in the Seminar. A delegation headed by Mr. Krzysztof Kwiatkowski, President of SAI Poland (NIK) participated in the seminar. The Topic of the Seminar was "Analysis of Audit Report in the area of Information Technology" and both delegations present two country papers on this topic.

Activities in Member SAIs

Activities of SAI Kuwait

First: An Amiri decree no. (156) of the year 2014 was issued on June 11th, 2014 on the appointment of Mr. Adel Abdulaziz Abdullah AlSaraawi as the Vice President of the State Audit Bureau (attached the C.V.).

Second: To activate the cooperation agreement signed between the Mongolian National Audit Office and the State Audit Bureau of Kuwait, that stipulates experience exchange between both SAIs to increase knowledge and enhance the relations between both SAIs, the State Audit bureau of Kuwait organized a training program on "IT Audit" for participants from the Mongolian National Audit Office, September 20 – 25, 2014.

Third: The State Audit Bureau of Kuwait participated in the workshop on "Financial Audit in IT Environment", June 9-20, 2014 that was held in China.

Fourth: the State Audit Bureau of Kuwait participated in the training program on "IT Audit", August 18 – 29, 2014 that was held in Malaysia.

Fifth: The State Audit Bureau of Kuwait participated in the International Training Program on "Performance Audit" during the period from October 20th to November 11th 2014 that was held in Noida, India.

Sixth: Within the framework of cooperation enhancement among INTOSAI member SAIs to exchange experience and get acquainted with the different fields of audit best practices and methods, and to complete SAB extended efforts during the past years to activate the mutual relations with other SAIs by paying official visits, an official delegation from the State Audit Bureau will visit the Commission on Audit of Philippines, November 16-19, 2014, to benefit from the Commission experience in financial audit, IT, fighting corruption and money laundering fields.

Seventh: The State Audit Bureau of Kuwait
Website www.sabq8.org
E-mail: training@sabq8.org

State Audit Institution receives ISO certificate 9001/2008

In response to His Majesty Sultan Qaboos bin Said's directives with regard to improving performance and following best practices and in conformity with His Majesty's speech before the convening of the annual session of the Council of Oman in 2008, State Audit Institution (SAI) adapted ISO 9001-2008 quality management system with the purpose of making it the backbone to all working procedures in SAI and integrating it with audit manuals and processes.

SAI has succeeded in obtaining quality management certificate ISO 9001/2008 after successfully passing external Audit conducted by United Kingdom Accreditation Service where it met all requirements of international specifications set by ISO. It is also worth mentioning that SAI has created a task team to oversee the implementation of ISO, organized awareness campaigns in all SAI units , provided training on quality management system and qualified internal ISO auditors.

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SAI included all its audit processes, directorates and regional offices within the Sultanate (Salalah, Sohar, Nizwa, Rustaq, Buraimi and Sur) in the scope and has obtained ISO certification; thus, SAI is recognized as one of the first governmental bodies in Oman to apply QMS in all its units.

State Audit Institution protects public funds through conducting administrative, financial audit and following-up the entities subject to SAI's jurisdiction, in addition to auditing projects and other tasks. SAI also plays a significant role through its reports in protecting public treasury, improving performance and services offered to citizens, as well as providing appropriate recommendations. All these procedures require reliance on quality systems that are integrated with national and international standards that ensure achievement of SAI objectives.

SAI also affiliated its quality policy to reflect its commitment to optimize audit work, promote confidence of related parties in SAI ability to meet the goals and competences assigned to, building an institutional culture that recognize quality as a basic value achieved by development of human resources, deployment of quality culture, continuous improvement and lead by example.

Receiving ISO certificate is considered an accomplishment achieved in a reasonable period of time and is amongst several milestones in SAIs journey towards excellence in implementing its role and achieving its mandate stipulated in State Audit Law issued in the Royal Decree No. 111/2011.

Obtaining ISO certificate is deemed an international recognition of the Sultanate of Oman governmental entities commitment in promoting administrative work and adopting best international practices.

The 19th ECOSAI Governing Board Meeting was held in Pakistan

The Economic Co-operation Organization Supreme Audit Institutions (ECOSAI) is a regional forum of the Supreme Audit Institutions of the South and Central Asian regions. Founded in 1994, the ECOSAI aims at promoting the state auditing profession in member countries through exchange of ideas, experiences and by holding seminars, conferences, workshops and training courses.

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Activities in Member SAIs

The 19th ECOSAI Governing Board Meeting and 14th ECOSAI Training Committee Meeting were held in Lahore, Pakistan on 27-28 October 2014. Assoc. Prof. Dr. Recai AKYEL, as President of ECOSAI, chaired the 19th ECOSAI Governing Board Meeting after the 14th ECOSAI Training Committee Meeting. Also, the presentation of Say CA Paudit management program which was developed by Turkish Court of Accounts and used during the audit process was made to the participants of ECOSAI Governing Board Meeting.

TCA (Turkish Court of Accounts) Audit Reports for 2013 were submitted to the Parliament

The audits of 2013, which are required by Articles 160, 164 and 165 of the Turkish Constitution, the Public Financial Management and Control Law no. 5018 and the TCA (Turkish Court of Accounts) Law no.6085, have been completed. TCA Audit Reports regarding the results of the audits of 2013 have been prepared, and they have been submitted to relevant authorities.

General Conformity Statement, External Audit General Evaluation Report, Activity General Evaluation Report, Financial Statistics Evaluation Report, which were prepared as a result of the audits for 2013, and the TCA Audit Report for 157 entities have been submitted to the Parliament on 12 September 2014.

The President of the TCA, Assoc. Prof. Dr.RecaiAKYEL visited the Speaker of the Parliament Mr. Cemil ÇİÇEK and gave information on the TCA Audit Reports for 2013. Among the TCA Audit Reports for 2013, the reports, which were submitted to the Parliament and sent to the relevant entities, have been published on the website of the TCA and made public. Reports regarding the local administrations will be sent to the relevant local administration councils, Development Agency Reports will be sent to the relevant entities, and State Owned Enterprises' reports will be sent to the Parliament and the relevant entities, and then they will be published on the website of the TCA.

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SAI India organised 27th Conference of Accountants General from 27th to 29th October, 2014

SAI India organised 27th Conference of Accountants General from 27th to 29th October, 2014. The theme of the three-day conference was 'Promoting Good Governance and Accountability through Public Audit'. The Conference was inaugurated by the President of India Mr. Pranab Mukherjee.

The Accountants General Conference is a prime platform where the entire top level management of the Indian Audit and Accounts Department (IA&AD) comes together to review, discuss and recommend the direction in which the Indian Audit and Accounts Department needs to move in order to deliver its mandated duties in the best possible manner.

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Email/Webpage addresses of member SAIs

SAI	Email address	Home page
Afghanistan	sao@sao.gov.af / afghancao@gmail.com	http://sao.gov.af/en
Armenia	vpal@parliament.am	www.coc.am
Australia	ag1@anao.gov.au External.Relations@anao.gov.au	www.anao.gov.au
Azerbaijan	office@ach.gov.az chairman@ach.gov.az	www.ach.gov.az
Bahrain	info@nac.gov.bh	www.nac.gov.bh
Bangladesh	international@cagbd.org	www.cagbd.org
Bhutan	auditorgeneral@bhutanaudit.gov.bt	www.bhutanaudit.gov.bt
Brunei Darussalam	jabaudbd@brunet.bn	www.audit.gov.bn
Cambodia	naakh@naa.gov.kh sg.audit@naa.gov.kh chea_sophat@yahoo.com	www.naa.gov.kh
China	cnao@audit.gov.cn	www.audit.gov.cn
Cyprus	cao@cytanet.com.cy	www.audit.gov.cy
Georgia	chamber@gol.ge, chamber@geomail.ge	www.control.ge
India	cag@cag.gov.in pdir@cag.gov.in	www.cag.gov.in
Indonesia	asosai@bpk.go.id	www.bpk.go.id
Iran	pria@dmk.ir	www.dmk.ir
Iraq	diwanirq@uruklink.net	
Israel	sco@mevaker.gov.il	www.mevaker.gov.il
Japan	liaison@jbaudit.go.jp	www.jbaudit.go.jp
Jordan	Audit.b@nic.net.jo	www.audit-bureau.gov.jo
Kazakhstan	ir@kazai.kz	www.esep.kz
Korea	koreasai@korea.kr	www.bai.go.kr
Kuwait	president@sabq8.org, training@sabq8.org	www.sabq8.org
Kyrgyzstan	kyrsai@mail.ru, esep@esep.kg	www.esep.kg
LAO-PDR	sao@etllao.com	

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Email/Webpage addresses of member SAIs

	Email address	Webpage
Malaysia	jbaudit@audit.gov.my ag@audit.gov.my	www.audit.gov.my
Maldives	info@audit.gov.mv, maldago@dhivehinet.net.mv	
Mauritius	auditdep@intnet.mu	http://ncb.intnet.mu/audit/index.htm
Mongolia	mnao@mnao.mn	www.mnao.mn
Myanmar	AUDITORGENERAL@mptmail.net.mm	
Nepal	oagnep@ntc.net.np, infoag@most.gov.np	www.oagnepal.gov.np
New Zealand	oag@oag.govt.nz; information@oag.govt.nz	www.oag.govt.nz
Oman	irdep@sai.gov.om	www.sai.gov.om
Pakistan	saipak@isb.comsats.net.pk	www.agp.gov.pk
Papua New Guinea	agopng@ago.gov.pg, gsullimann@ago.gov.pg, agois@ago.gov.pg	www.ago.gov.pg
Philippines	gemcarague@coa.gov.ph, lbdimapilis@coa.gov.ph	www.coa.gov.ph
Qatar	info@abd.gov.qa	www.abd.gov.qa
Russia	zylis@ach.gov.ru, intrel@ach.gov.ru	www.ach.gov.ru
Saudi Arabia	gab@gab.gov.sa	www.gab.gov.sa
Singapore	ago_email@ago.gov.sg	www.ago.gov.sg
Sri Lanka	oaggov@sltnet.lk	www.auditorgeneral.lk
Thailand	int_rela@oag.go.th	www.oag.go.th
Turkey	Sayistay.baskan@sayistay.gov.tr	http://www.sayistay.gov.tr
U.A.E.	president@saiuae.gov.ae	www.saiuae.gov.ae
Vietnam	vietnamsai@hn.vnn.vn	www.kiemtoannn.gov.vn
Yemen	coca@y.net.ye; gtz@y.net.ye	

Electronic communication between Supreme Audit Institutions is increasing rapidly. In view of this, a list of e-mail and World Web Site Address of ASOSAI members (as available with us) have been compiled and shown in the above table. It is requested that addresses of those SAIs that do not in appear in the table may please be intimated to the Editor for incorporating in the future issues of the Journal. Please also let us know in case there are any modifications to the addresses listed above.

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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

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Schedule of Events for 2014-2015

Year	Date/Month	Event	Venue
2014	8 - 12 December	iCAT Review Workshop 3i Programme	Dhaka Bangladesh
	16 - 18 December	7th Meeting of 10th ASOSAI Research Project	Tehran Iran
2015	9 - 13 February	48th Governing Board Meeting, 13th ASOSAI Assembly, 6th Symposium and 49th Governing Board Meeting of ASOSAI	Kuala Lumpur Malaysia
	October	ASOSAI - Sponsored Workshop on "Assessment of Internal Control"	Kathmandu, Nepal
	7 - 11 December	ASOSAI Seminar on "SAI Management"	Noida, India

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