



ASIAN JOURNAL

OF GOVERNMENT AUDIT

OCTOBER 2017

Asian Journal of Government Audit

October, 2017

The Asian Journal of Government Audit is a reputed resource for the SAI community for promotion of sound and effective audit systems. This bi-annual Journal has been in circulation since 1983 and has provided a forum for ASOSAI members for discussion and dissemination of good practices. The journal accepts articles, special reports, news items and other materials from member SAIs of ASOSAI.

Material for the journal may be sent to the editorial office, O/o the Comptroller & Auditor General of India, 9 Deen Dayal Upadhyay Marg, New Delhi-110124.

Fax No.:91-11-23236818

E-mail: subramanianKS@cag.gov.in,
ir@cag.gov.in, asosai.journal@gmail.com

BOARD OF EDITORS

Mr. Rajiv Mehrishi

Comptroller & Auditor General of India

Mr. Michael G. Aguinaldo

Chairperson, Commission of Audit, Republic of Philippines

Mr. H.M. Gamini Wijesinghe

Auditor General, Sri Lanka

EDITOR

Mr. K. S. Subramanian

Director General

International Relations

Office of the Comptroller & Auditor General of India

MEMBERS OF THE GOVERNING BOARD OF ASOSAI (2015-2018)

1. **Tan Sri Dr. Madinah Mohamad**
Auditor General of Malaysia
and Chairperson of ASOSAI
2. **Mr. HWANG Chan-hyun**
Chairman,
Board of Audit and Inspection (BAI)
Korea and
Secretary General of ASOSAI
3. **Mr. Teruhiko Kawato**
President,
Board of Audit, Japan
4. **Mr. Rajiv Mehrishi**
Comptroller and Auditor General of
India
5. **Mr. Moermahadi Soerja Djanegara,**
Chairman
Audit Board of Republic of Indonesia
6. **Mr. Tanka Mani Sharma Dangal**
Auditor General of Nepal
7. **Mr. Javaid Jehangir**
Auditor General of Pakistan
8. **Dr. Hussam Alangari**
President of the General Auditing
Bureau of Saudi Arabia
9. **Mr. Pisit Leelavachiropas**
Auditor General of Thailand
10. **Mr. Seyit Ahmet Bas,**
President
Turkish Court of Accounts
11. **Dr. Ho Duc Phoc**
Auditor General State Audit Office of
Vietnam

Editorial

Dear Colleagues,

We are pleased to bring out the fourth issue of ASOSAI e-journal (October, 2017). The theme of the current issue is ***“Role of SAIs in implementation of Sustainable Development Goals”***. Sustainable Development Goals (SDGs) adopted under 2030 Agenda comprise 17 goals and 169 agreed targets which commit to a development journey that leave no one out. Effective follow-up and review is critical for the achievement of SDGs. As external oversight agencies, SAIs are uniquely placed to provide independent, reliable and objective feedback on the progress made by executive in implementing SDGs. The importance of SAIs and their pivotal role are also well recognized by UN General Assembly resolutions. SAIs of India, Japan and Pakistan have contributed articles on the theme and have shared their experiences in assessing the preparedness of their respective Countries in achieving the Sustainable Development Goals. We hope that the articles in this issue will give some useful insights to our readers.

We are thankful to Dr. Madinah Binti Mohamad, Auditor General of Malaysia and the Chairperson of ASOSAI, Mr. HWANG Chan-hyun, Chairman of Board of Audit and Inspection of Korea and Secretary General of ASOSAI for their regular columns. We thank all other SAIs who have contributed material for this issue.

We look forward to the continued support of our esteemed readers and their feedback to improve the quality of journal. You could contact us at ir@cag.gov.in and asosai.journal@gmail.com.

I also take this opportunity to invite all the members to contribute articles for the next issue which will be on the theme **“Audit of Exploitation of Natural Resources”**.

(K.S. Subramanian)

Contents

Sr. No.	Particulars	Page No.
1.	From the desk of Secretary General of ASOSAI	5-6
2.	Message from Chairperson of ASOSAI	7-10
3.	Articles Theme of the issue : “Role of SAIs in implementation of Sustainable Development Goals”	
	▪ Role of SAIs in implementation of Sustainable Development Goals: SAI India	12-18
	▪ The Role of SAI in implementation of Sustainable Development Goals: Board of Audit Japan	19-25
	▪ The Role of SAI in implementation of Sustainable Development Goals: SAI SAI Pakistan	26-30
4.	New Heads	
	▪ New Auditor-General of Pakistan	31-33
	▪ New Comptroller and Auditor General of India	
5.	INTOSAI News	
	▪ 1 st INTOSAI Working Group on Big Data.	
	▪ 4 th Global Audit Leadership Forum.	
	▪ 26 th Meeting of the INTOSAI Working Group on IT Audit.	
	▪ Supreme Audit Institution Leadership and Stakeholder meeting- Audit of preparedness for implementation of the Sustainable Development Goals.	
	▪ 14 th INTOSAI Steering Committee Meeting of Professional Standards Committee.	34-38
	▪ 9 th INTOSAI Steering Committee meeting of the Knowledge Sharing Committee	
	▪ Annual meetings of the INTOSAI Capacity Building Committee, INTOSAI Donor Steering Committee and Policy, Finance and Administration Committee.	
6.	ASOSAI News	
	▪ IDI-ASOSAI 3i Cooperation Programme- Design meeting for IDI-ASOSAI Blended Learning Specialist Certification Program.	39
7.	Activities In Member SAIs	
	▪ Activities by General Auditing Bureau (GAB), Saudi Arab	40-41
	▪ Activities by State Audit Bureau (SAB) Kuwait	
	▪ Activities by SAI India	
8.	Email/ Web Pages of member SAIs	42-43
9.	Other important email/webpage addresses	44
10.	Schedule of upcoming events of ASOSAI	45

From the desk of the Secretary General of ASOSAI



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

The ASOSAI Secretariat performs diverse activities to support the member Supreme Audit Institutions (SAIs) of ASOSAI, including follow-up on the decisions made at the 51st Governing Board Meeting of ASOSAI, as well as the implementation of the ASOSAI Strategic Plan. In relation to this, the Secretariat would like to share ASOSAI's activities since the 51st Governing Board Meeting held in February 2017.

At the Governing Board Meeting, many important discussions took place other than regular reporting. In particular, the Governing Board decided to include programs related to Sustainable Development Goals (SDGs) in the "Strategic Goal 2: Enhance Knowledge Sharing among Member SAIs" of its "ASOSAI Strategic Plan 2016-2021." As an activity to implement this new program, the Capacity Development Administrator (SAI of Japan) received written approval from member SAIs after the Governing Board Meeting to include "Audit on Preparedness for Implementation of SDGs" into the theme of the upcoming ASOSAI Seminar. I would like to encourage your active participation in the Seminar, which will be held in Kuwait this December.

In addition, ASOSAI is continuously cooperating with other regional organizations. For instance, at its latest Governing Board Meeting, the Secretariat reported on the plans for the ASOSAI-EUROSAI Cooperation; in particular, the need to write a guideline for the ASOSAI-EUROSAI Joint Conference to make it more practical. Currently, as part of such efforts, the ASOSAI Secretariat is reviewing the first draft of the Terms of Reference (ToR) prepared by the EUROSAI Secretariat. We are also waiting for EUROSAI's response to the suggestions our Governing Board had agreed to for the Joint Conference, as well as potential themes for the next Joint Conference. In regards to the 3rd ASOSAI-EUROSAI Conference, which was postponed due to the host country's unavailability, its new date and location have not yet been decided. The Secretariat will inform the Governing Board and the member SAIs as soon as a decision is made.

Regarding cooperation with AFROSAI, with whom we signed a MOU at the 22nd INTOSAI Congress, the ASOSAI Secretariat delivered to the AFROSAI Secretariat our suggestions on what activities to conduct and what topics to discuss for ASOSAI-AFROSAI Cooperation. We will further discuss through formal discussion channels the methods and areas of cooperation to enhance the capacity and expertise of the member SAIs of both regional organizations. In this regard, your active participation in ASOSAI's cooperative activities with other regional organizations will be much appreciated.

As you may know, the ASOSAI Assembly will be held next year. To increase interest among member SAIs and their level of participation at the Symposium (held alongside the Assembly), the Secretariat circulated recommendations for improving the Symposium and received suggestions from member countries. The Secretariat will consider your valuable suggestions to support the successful hosting of both the Assembly and the Symposium.

As part of the Strategic Plan to enhance knowledge sharing among member SAIs, the Secretariat asked for the opinions of member SAIs on the ASOSAI website. Many replied that although the current website successfully serves its role of providing information, more channels for communication and interaction between the member SAIs are needed. Accordingly, we plan to ask for member SAIs' opinions on more specific plans for improvement. I would like to kindly ask for your active cooperation on this matter, so that we can advance the ASOSAI website to facilitate capacity development and knowledge sharing for the member SAIs.

Finally, I would like to express my heartfelt gratitude to the SAI of India for its hard work and dedication in facilitating communication between the member SAIs and external cooperation organizations through the ASOSAI e-journal. Thank you very much.

Chairperson's Foreword for ASOSAI Journal Themed "The Role of SAIs in Sustainable Development Goals"



**Tan Sri Dr. Madinah Mohamad,
Auditor General of Malaysia and Chairperson of ASOSAI**

Dear Readers,

In accordance with the theme of the ASOSAI journal on SDGs, I would like to take this opportunity to pen some key points on the role of SAIs in SDGs. Let me first begin with the fact that we all know that the SDGs are built upon the Millennium Development Goals (MDGs) which ended in 2015. Significant achievements have been made globally on many of the MDGs targets. However, the progress has been uneven across regions and countries and there are gaps which need to be addressed. The implementation of the SDGs is expected to be a holistic and inclusive global approach focusing on every aspect of social and economic as well as environmental sustainability. In implementing and monitoring the SDGs, the crucial issues that need to be seriously considered by the respective countries relate to:

- (i) Readiness to take up challenges in achieving the set goals and targets;
- (ii) Existence of a country's implementing and governance structure of the SDGs;
- (iii) Development of the national roadmap in terms of the prioritization of the SDGs to be implemented and;
- (iv) Existence of performance measurement on the achievement of the SDGs and the reporting mechanism.

All SAIs could indeed play a vital role in the implementation and monitoring of the 2030 UN Agenda on Sustainable Development particularly in realizing SDG 16

pertaining to peace, justice and strong institutions. SDGs represent an opportunity for rethinking the engagement of SAIs in auditing government operations and governance issues. Generally, SAIs in the region should work closely with INTOSAI and network with external stakeholders. They should collate information on countries' baseline to implement, follow-up and review the SDGs and produce a national report. The SAIs should provide education and training activities in order to build SAIs' capacities and potentially audit the country's readiness for the implementation, monitoring and follow-up on the SDGs.

Performance audit will be crucial to assess the economy, efficiency and effectiveness of the programmes/activities/projects pertaining to SDGs. Some SAIs have previously carried out the performance audits on programmes/activities/projects which are directly or indirectly related to the MDGs though joint/coordinated/cooperative/parallel audits. These forms of cooperation will be continued in the audit of SDGs. Generally, SAIs should produce periodic reports on the performance audits conducted. However, it should be noted that the envisaged challenges would be concerning the SAIs' mandates on sharing and publicizing the reports, coordinating the results as well as the resources needed to prepare the reports.

With regard to SDG 16, SAIs should further improve the Public Financial Management (PFM) including the accounting framework. This could be done through active dialogue with respective PFM players, accounting bodies and so forth as well as through exchange of information and best practices among SAIs on PFM. It is timely now for us to consider the possibility of developing a performance management measurement tool to gauge the effectiveness of the financial management of a country. SAI Malaysia for instance, has introduced an objective, quantitative assessment tool known as the Financial Management Accountability Index which has shown significant achievements in the financial management of public funds.

In line with ISSAI 12 and 20, SAIs need to be models of transparency and accountability by reporting on their own performance and operations. To become an effective accountable institution, every region recognises the importance of SAIs having sufficient legal framework and independence which is supported by appropriate resources to fulfill its role. The 2007 Mexico Declaration sets out concrete

guidelines on SAI's Independence. Apart from that, effective government auditing hinges on the adherence to the INTOSAI Code of Ethics and application of professional audit standards including ISSAIs. The importance of SAIs being model institutions raises the question of how to assure the transparency and accountability of SAIs in carrying out their operations. As such, it is important for SAIs to measure and report on their performances.

ASOSAI reaffirm its support of INTOSAI's proposed initiatives relating to SDGs. We will continue to play an active role in advocating SAIs' independence due to SAIs' legal and institutional designs that vary across region. The audits and reviews of SDGs have to be integrated in the mainstream audits which of course will depend on the mandates, strategic priorities and capacities of the respective SAIs. The regions should consider leveraging on new technologies in gathering or analyzing data. Open data, Big Data and data analytics are very useful tools to manage SDGs. Big Data for example, allows for a wider scope and extensive analysis and consequently results in greater operational efficiency in terms of reduced cost and risk. The extent of SAIs' independence is important for SAIs to contribute effectively in realising the 2030 UN Agenda on Sustainable Development. SAIs must strive for the ideal independence and assistance from INTOSAI and the regions is crucial to address the challenges that SAIs face in the pursuit of independence.

It is important for SAIs to realign their audit plans to cover SDG programmes and projects in a holistic manner. There is a need to prioritise the SDGs to be audited to determine the types of expertise required. SAIs should shift to risk-based analysis to identify high risk SDGs, thus allowing scarce personnel and time to focus on the priority areas. The SAIs should be mandated to conduct performance audits and the SAIs should carry out real time audits on the implementation of the SDGs as appropriate. A review of a country's long-term development should incorporate SAI audit findings in real time audits in order to provide a balanced picture.

Finally, the Heads of SAIs' commitment is key to the success of the implementation of SDGs. The Heads of SAIs must formulate strategies to steer the audit on the implementation of SDGs and align to national development goals. Without the leadership commitment, SDGs implementation may not get the priority in the

allotment of funding and consequently will affect the implementation of programmes and achievement of targets.

ASOSAI has shown strong support to the achievement of the UN 2030 Agenda for Sustainable Development. The audit on the implementation of the SDGs could be carried out in an efficient and effective manner if the fundamental issues are addressed accordingly from the initial stage of SDG implementation. It is envisaged that SDG preparedness will be the focus for much audit work in the next few years. For effective implementation and monitoring of the SDGs, regions should encourage members to engage actively with all SDG related stakeholders such as Heads of Governments, government agencies, institutions of higher learning, donors, international organisations as well as involvement in the regions and INTOSAI activities. SDGs will provide the platform for all future development plans globally until 2030. The regions could make important contributions to the achievement of the UN 2030 Agenda on Sustainable Development by promoting and strengthening good governance, transparency, accountability and reporting culture as well as fighting against corruption and fraud.

I hope this edition of ASOSAI journal will be optimized by all readers to enhance their knowledge repository for the benefit of our nations as well as the Asian region.

Articles on themes of the Issue: Role of SAls in implementation of Sustainable Development Goals

Role of SAIs in implementation of Sustainable Development Goals

J.R. Inamdar and Sunil Dadhe
SAI India

1. Introduction

The concept of ‘development’ has evolved over years and reached a stage where it has become synonymous with sustainable development. Over the past quarter-century there has been impressive progress on many fronts in human development, with people living longer, more people rising out of extreme poverty and fewer people being malnourished. Human development has enriched human lives, but unfortunately not to the same extent. Recognising consequent challenges, world leaders, in 2015, adopted the 2030 Agenda “for transforming our world”. This agenda – enshrined in 17 Sustainable Development Goals (SDGs) - commits to a development journey that leaves no one out.

Sustainable Development Goals adopted under 2030 Agenda comprise 17 goals and 169 agreed targets to replace the 8 goals and 21 targets that constituted Millennium Development Goals (MDGs). Effective follow-up and review is critical for the achievement of SDGs. The 2030 Agenda for Sustainable Development devotes 18 paragraphs to the importance of a systematic follow-up and review¹ of the implementation of the Agenda, its roles, objectives, and guiding principles. This extensive elaboration of follow-up and review is exceptional considering the absence of such framework in the MDGs. Effective governance is also essential for building confidence in public sector entities – which is in itself necessary if public sector entities are to be effective in meeting their objectives.² Features of SDG framework and significance of review / follow up mechanism inherent in SDGs creates a need for SAIs to play a proactive role in reporting on progress in achieving SDGs.

SAIs are credible institutions which provide valuable information in easy-to-read and accessible reports on efficiency, accountability, effectiveness and transparency of public

¹ Originally referred to in the early stages of negotiation on the post-2015 development agenda as “monitoring and accountability”.

² (International Federation of Accountants (IFAC) Corporate Governance in the Public Sector: A Governing Body Perspective, 2001).

administration and a fair view of the financial situation of the state. This mandate of SAIs places them in a unique position to report on the progress made by nations in achieving SDGs.

2. Initiatives of Global SAI Community

Adoption of Agenda 2030 has widened responsibilities of SAIs due to the emphasis on review and follow up mechanism adopted in the Agenda. INTOSAI has long been focussing on many areas of SDGs such as helping fight corruption, safeguarding public asset and sustainable development including environment, health, education, etc. The INTOSAI Strategic Plan 2017-22 envisages the role of SAIs in “Contributing to the follow up and review of the SDGs within the context of each nation’s specific sustainable development efforts.” At the XXIIth INCOSAI at Abu Dhabi, Mr. Wu Hongbo United Nations’ Under-Secretary-General for Economic and Social Affairs stated that Supreme Audit Institutions (SAIs) – independent public bodies mandated to ensure the proper and effective use of public funds using a variety of auditing techniques – have an important role to play in achieving the goals set out in the UN’s 2030 Agenda for Sustainable Development (the SDGs).

3. Approaches to audit of SDGs

The INTOSAI believes that individual SAIs can contribute to SDGs by providing advice, through assurance engagements and by conducting performance audits and reviews. The SAIs are also expected to contribute by leading by example in being models of transparency and accountability. The following diagram illustrates the role of SAIs at various stages of implementation of Agenda 2030.



Diagram 1: Role of Supreme Audit Institutions in implementation of Agenda 2030

INTOSAI has planned to support and encourage its member SAIs by:

- Awareness raising and advocacy
- Aggregating results of SAI work done in this area
- Providing methodological support

The INTOSAI discussed this issue in the XXIIth INCOSAI and came up with four pronged approach towards audit of SDGs by individual SAIs. The four approaches are as mentioned in the **Diagram 2:**



Diagram 2: Four Approaches for audit of Sustainable Development Goals

The SAI community has thus given due prominence to assessing national systems of follow up and majority of SAIs are doing this audit as a simultaneous Co-operative audit worldwide. Assessing the preparedness of national governments to implement, monitor and report on progress of the SDGs, and subsequently audit their operation and reliability of the data they produce has been included within the scope of first approach. The cooperative audit is also planned to be conducted from ‘whole-of-government’ perspective. At this early stage of implementation SAIs are focussing on assessing progress made by the governments in preparing for the implementation, follow-up and review of the SDGs. Key aspects of this audit approach are:

- Conducting a baseline review of the preparedness of governments to implement, follow-up and review the SDGs;

- Conducting ISSAI based performance audits of the preparedness of governments to implement, follow-up and review the SDGs;
- Subsequently conduct different types of audits of implementation of SDGs;
- Monitoring and evaluating whether the systems established and used by governments for tracking and reporting progress against the SDGs are fit for purpose; and
- Auditing, at a later stage, key processes of follow-up and review and potentially providing assurance on the reliability of the monitoring data at a national level.

The **second** approach is about how SAIs can use their performance audit framework to review, guide and report on matters relating to the SDGs. Audit results could be aggregated regionally as well as globally by applying a standard 'audit findings framework'. SAIs are trying to harvest the outcome from all different types of performance audits that are conducted by them on matters related to SDGs. SAI Brazil has worked on this framework and it has been concluded at INCOSAI that SAIs can get a more in-depth understanding of the challenges to achieve progress against SDGs by analysing the results of performance audits and aggregating the results. The revised 'audit findings framework' is likely to be put in place for this purpose.

The **third** approach focuses on the role of SAIs in supporting the achievement of Goal 16 related to the building of 'effective, accountable and transparent institutions at all levels'. The broad and complex issue of "good governance" is at the core of SDG 16. Helping national governments fight corruption and safeguard public assets has long been a major focus of INTOSAI and individual SAIs. SAIs can contribute by reviewing transparency, risk management, anti-fraud protections and internal control processes to contribute to corruption prevention efforts consistent with the United Nations Convention against Corruption.

The **fourth** approach is about how SAIs can be models of transparency and accountability in the way they are organised and run. SAIs need to "walk the talk" and lead by example in demonstrating good governance. The ISSAI 12 about 'the Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens' also envisages demonstrating ongoing relevance to citizens, Parliament and other stakeholders through being responsive to the change and being a model organisation through 'leading by example'. Taking forward this principle, SAIs could adapt

appropriate performance measurement framework and voluntarily disclose their performance with or without the condition of anonymity for the external stakeholders like United Nations in case of implementation of SDGs.

4. Regional Scenario for implementation of SDGs

The countries of Asia and the Pacific have developed a regional road map for implementing the 2030 Agenda for Sustainable Development to facilitate cooperation at the regional level supported by the United Nations Economic and Social Commission for Asia and the Pacific (ESCAP) Secretariat and other United Nations entities. The road map was agreed during the 4th Asia-Pacific Forum for Sustainable Development (APFSD) and subsequently endorsed by the ESCAP Member States during ESCAP's 73rd Commission Session. The road map identifies priority areas of regional cooperation for implementation of the 2030 Agenda. These priority areas underline the major challenges still faced in the region, including leaving no one behind; disaster risk reduction and resilience; climate change; management of natural resources; connectivity; and, energy. Priority actions under the means of implementation for the 2030 Agenda are also identified in the road map, including data and statistics, technology, finance, policy coherence and partnerships.

5. Challenges before SAIs in auditing SDGs

Challenges in the audit of implementation of SDGs relate to SAI's legal and institutional framework, governance value system, readiness of the national system and availability of data. Mandates of SAIs differ with regard to the types of audits conducted, duties and functions, confidentiality, reporting and power to publish their reports. Stronger SAIs with appropriate audit jurisdiction and independence could conduct audit on the implementation of SDGs more effectively. The national system on the implementation of SDGs must be in place as a pre-requisite for effective audit and relevant data must be available, valid and reliable. Technical competence and capabilities of SAI personnel would also be an important challenge.

6. Experience in India

India attaches importance to the Sustainable Development Goals. Country's national development goals as envisaged in various policies and programmes are mirrored in the SDGs. The National Institution for Transforming India (NITI Aayog), a policy 'Think Tank' of the government has been assigned the role of overseeing the implementation of SDGs while the Ministry of Statistics and Programme Implementation (MoSPI) is responsible for evolving indicators. NITI Aayog has engaged various stakeholders in

consultations for majority of SDGs at various occasions. It has mapped SDGs with various programmes of the government and identified nodal national ministries for individual SDGs. The provincial governments are also encouraged to follow similar process. Union Government is also in the process of finalising indicators for SDG targets. Draft Three Year Action Agenda for 2017 - 2020 was recently released. In parallel, work on 15 year Vision and 7 year Strategy Document is in advanced stages. These documents are expected to reflect national aspirations within the framework of SDGs. Indian government has also completed the Voluntary National Review of 2017.

SAI India is actively engaging in the capacity building activity and knowledge sharing at national and international level. In the biennial conference of Accountants General (Heads of audit offices in SAI India) in October 2016, a paper titled 'Auditing Programmes related to SDGs' was discussed. Based on the recommendations of this conference, International Centre for Environment Audit and Sustainable Development (iCED) is tasked with a major capacity building exercise to prepare SAI India for auditing SDGs. iCED in turn organised a national stakeholder seminar on "Assessing Preparedness to achieve Sustainable Development Goals" on 24 June 2017. SAI India is also participating in the cooperative audit of preparedness of SDGs.

7. Conclusion

Through their oversight and control functions, SAIs can play a fundamental role in guaranteeing accountable and effective governance for sustainable development. Capable and independent SAIs can make a substantial contribution to the follow up and review of the implementation of the 2030 Agenda for Sustainable Development at national, regional and global level. SAIs should engage with other players such as Heads of governments, government agencies, institutions of higher learning, donors and international organisations including INTOSAI and its regional groups. Transparent reporting and effective follow up mechanisms are important for SAIs to be a model institution of transparency and accountability. In the context of audit of implementation of SDGs, transparent reporting against planned outcomes would help the governments to be accountable for the fiscal actions. The principles outlined in the ISSAIs must be applied with the required resources in terms of sufficient budget, qualified staff with moral integrity, proper audit tools, etc. Full attention should continue to be given to capacity development, knowledge sharing, knowledge transfers and capacity building.

References

1. 020517_CEPA_contribution_INTOSAI. The role of Supreme Audit Institutions in ensuring effective implementation of the Sustainable Development Goals.
2. Environmental Federalism: A Roadmap for Climate Responsive Budgeting (CRB) in India by Lekha Chakraborty.
3. <http://www.cbgaindia.org/policy-brief/brics-illicit-financial-flows/>
4. <http://content.intosaicommunity.org/blog/sustainable> INTOSAI and the Sustainable Development Goals.
5. <http://sdg.iisd.org/news/member-states-discuss-post-2015-role-of-supreme-audit-institutions/>
6. https://www.cowater.com/wp-content/uploads/2017/05/PFMA_SAI_WhitePaper.compressed.pdf The Role of
7. Supreme Audit institutions Advancing Sustainable and Inclusive Development
8. <http://www.un.org/en/development/desa/news/administration/role-of-sai-post2015.html> Role of supreme audit institutions in implementing the post-2015 development agenda
9. <http://www.un.org/en/ga/66/resolutions.shtml> UNGA resolution on SAIs
10. <http://workspace.unpan.org/sites/internet/Documents/UNPAN94784.pdf> The role of Supreme Audit Institutions in promoting transparency and accountability to contribute to the implementation of the Post-2015 Development Agenda

The Role of SAI in Implementation of Sustainable Development Goals

Board of Audit of Japan

1. Introduction

Sustainable Development Goals (SDGs) listed in the 2030 Agenda for Sustainable Development are universal goals applicable not only to developing countries but also to developed countries, intending to involve all the relevant stakeholders in the implementation process. In response to these developments, INTOSAI has included in its Strategic Plan its willingness to support member SAIs in auditing SDGs-related government programs. ASOSAI has also discussed what kind of efforts it could make, including how to reflect it in the ASOSAI Strategic Plan, to help member SAIs that intend to support the governments' implementation of SDGs through their audit.

The Board of Audit of Japan (the Board) welcomes each government' efforts for sustainable development and INTOSAI's and ASOSAI's efforts toward the SDGs, and would like to continue cooperation with each SAI both within INTOSAI and ASOSAI. Regarding the audit work in Japan, the Board has conducted audits in many areas which SDGs have targeted. However, since the Government of Japan proceeds in the coming years with implementation of SDGs-related policies and measures with substantial amount of expenditure, the Board is considering conducting SDGs-specific audits in addition to its current audits. We are well aware that the Board needs to be well-prepared for the future possibility to conduct such audit.

The roles of each government and SAI in implementing SDGs would vary depending on the situation in each country. We would like to explain the preparedness of the Government of Japan and the roles of the Board as follows. We hope it will serve as a reference case when each SAI considers its role in implementation of SDGs.

2. Efforts toward the SDGs of the Government of Japan

The preparedness of the Government of Japan can be explained as follows, using INTOSAI SDG preparedness model.

Step1: Political commitment

Following the Prime Minister Shinzo Abe's speech at the UN Summit in September 2015 expressing Japan's willingness to implement the SDGs, the Government of Japan has demonstrated so far high-level commitment by establishing a Cabinet body, the SDGs Promotion Headquarters, headed by the Prime Minister himself and composed of all ministers on May 2016, in order to ensure a whole-of-government approach to implementing the 2030 Agenda in a comprehensive and effective manner. As Prime Minister stated in a meeting on June 9, 2017, this year's Basic Policies on Economic and Fiscal Management and Reform, a major document of the government that guides its economic and fiscal policies which was adopted shortly after this meeting, has incorporated various measures to further promote the SDGs. At the same meeting, he also asked relevant ministers to accelerate initiatives for the SDGs.

Step 2: Public awareness and participation

To promote public awareness and participation for more effective and inclusive implementation of the SDGs, the government holds regular round table meetings which are attended by NGOs/NPOs, academia, the business community, international organizations and other entities. These meetings are designated to "encourage dialogue and participation of different stakeholders". Major newspapers regularly report on what SDGs are and how they are relevant to our daily lives, thus contributing to improved awareness of the general public. Discussions on SDGs at the Diet (the Parliament) are occasionally held, reflecting the interest of some of the Diet members although the discussions so far remain to be of general nature.

Mr. Fumio Kishida, Minister for Foreign Affairs of Japan, attend at the UN High-Level Political Forum for Sustainable Development (HLPF) in July, 2017, and expressed the determination that by coordinating efforts between private and public sectors, Japan will take concrete actions, both at home and abroad based on the concept of "Public Private Action for Partnership (PPAP)."

Step 3: Allocation of responsibility

A large number of government programs in wide-ranging areas on “Japan’s SDGs Implementing Guiding Principles” (hereinafter “Implementing Guiding Principles”) was adopted by the Cabinet in December 2016. The programs are listed together with the responsible ministries and agencies; however, allocation of financial resources among them as well as involvement of other important stakeholders has not been specified in the published documents, which is thought to be left to consideration by the responsible ministries and agencies.

Step 4: Detailed plans

While “Implementing Guiding Principles” represents the government’s basic policy to address the major challenges in the implementation of the 2030 Agenda; its appendix “Specific Measures to Achieve the SDGs” lists more than 160 programs in eight priority areas. Each program is linked to one or more SDGs targets together with indicators for measuring progress. Most of the programs are compilation of smaller measures which are not specified in the appendix. In addition, “Implementing Guiding Principles” include a certain number of overseas measures to support the implementation of SDGs in developing countries including those measures under Official Development Assistance (ODA) program.

Step 5: Measuring and monitoring systems; and Step 6: Setting of baseline

The Headquarters made clear that it will focus on monitoring and reviewing the progress of measures taken in line with the “Japan’s SDGs Implementation Guiding Principles” including adjustments of and addition to the current indicators, based on the monitoring results (follow-up and review). According to the “Implementing Guiding Principles”, in order to appropriately monitor the progress of SDGs-related measures in Japan, the government will make use of the relevant statistical data, Earth Observation Data and other data, while considering introducing concrete indicators which can serve as key performance indicators (KPIs) to the extent possible. The SDGs global indicators will be utilized in these KPIs as much as possible, as well. The progress of the measures listed in the Implementation Guiding Principles will be reviewed based on these indicators.

Step 7: Monitoring and reporting arrangements

According to the “Implementing Guiding Principles,” the government will participate in and contribute to the global follow-up and review process through participation in the HLPF. Japan participated in Voluntary National Reviews of the HLPF in July, 2017 and presented efforts of Japan. The government will consider participating in its subsequent reviews and completing the first round of follow-up and review of the present Implementation Guiding Principles by 2019, looking towards the session of the HLPF to be convened by the President of the General Assembly in the same year. Subsequent to the 2019 HLPF, follow-up and review will be conducted, taking into account the four-year cycle of the HLPF organized by the President of the General Assembly.

3. Efforts of the Board related to Audit on SDGs

(1) The Board’s Audits and Audit on SDGs

The SDGs-related measures are included in almost all of the government’s measures, and the Board has conducted its audits on programs that now fall on SDGs-related areas from the objectives of economy, efficiency and effectiveness (3E). Hence, if any improper financial management comes to light in the course of its audits on SDGs-related programs, the Board will present its opinions on the financial management to, or demand appropriate measures with regard to the financial management from, the head of the relevant department or to/from the relevant parties. As such, the Board will be able to contribute to the implementation of SDGs.

(2) Efforts toward SDGs-related Audit in future

As mentioned, the Board will be able to contribute to implementation of SDGs through its audits on each of SDGs-related programs from the objectives of 3E, but in addition to the audits, the Board considers that in future the Board might need to conduct audits specifically focusing on the government’s efforts toward SDGs, such as audit on the efforts toward SDGs by the SDGs Promotion Headquarters and all of the other related Ministries and Agencies, or crosscutting audit related to multiple Ministries and Agencies on the achievement of SDGs, in response to increased interests in society and progress of the government’s SDGs-related measures.

In order to prepare for such situation, the Board will check the SDGs Promotion Headquarters’ efforts on monitoring of the Implementing Guideline Principle, and

follow-up and review of the Implementing Guideline Principle, including establishment and modification of indicators based on the monitoring, as mentioned in 2. Especially, the Board will collect information on how efforts toward the Implementing Guideline Principle are checked, and how each project conducted for measures indicated in its appendix is implemented.

Besides, the Board considers collecting information on the moves in UN or INTOSAI, Diet deliberation in Japan, reporting by media, views of related organizations, scholars etc., and share them with the divisions related to SDGs in the Board.

Based on the collected information, the Board will examine the indicators of each measures listed in the appendix. Then, it will analyze whether there are any issues to be focused for the audit on the achievements of the indicators, and would make decision on whether we should conduct audit focusing on the government's efforts toward SDGs.

Furthermore, the Board would be able to respond to interest of various stakeholders who are interested in SDGs by publicizing and explaining the results of the Board's audits on these SDGs-related measures. It is also expected that the fact that the Board is able to contribute to implementation of SDGs through its audit could be conveyed to the general public.

(3) International Cooperation

A) Contribution to implementation of the Goal 9 in SDGs

The Board has cooperated with Japan International Cooperation Agency (JICA) in its training on Government Audit on Public Construction Works that is implemented as one of the Knowledge Co-Creation Program since 2001. It is important to audit by not only verifying the accounting aspects, such as the compliance of the payment of public works to the contractual provisions, but by also reviewing the general adequateness of budget use in all processes throughout the project, including the designing, cost estimation, construction and usage. In this point of view, by providing the Board's experience and knowledge on audit on public construction works systematically, the program aims to enhance audit capacity of participating SAIs on public construction works, and contribute to improvement of social infrastructure that is necessary for the countries to make further development.

The Board considers that the training can contribute to achievement of the Goal 9 “resilient infrastructure.” Especially, taking into account that the budget for infrastructure in developing countries is expected to increase in future while constructing infrastructure tends to be a hotbed of corruption, the role of SAIs in this area is expected to be more and more important. In addition, infrastructure is expected to be high-quality and resilient to disaster caused by climate change, etc. In this regard, the Board would like to cooperate in implementing the training and contribute to implementation of SDGs.

B) The Board's Cooperation to ASOSAI and INTOSAI

The Board, which has been ASOSAI Capacity Development Administrator since 2000, plans ASOSAI capacity development activities based on ASOSAI members' needs, and will take into account strong needs towards audit on implementation of SDGs for designing and implementing ASOSAI capacity development activities. In 2017, ASOSAI seminar targeting middle-to-senior management of SAIs will be held on the theme “Improvement and Innovation of Audit Process - including Audit on Preparedness of Sustainable Development Goals.” Also, the Board will contribute to enhancement of audit capacity of member SAIs on SDGs by providing administrative support for KSC-IDI cooperative performance audit Programme on Preparedness for Implementation of SDGs.

In addition, the Board will be able to contribute to other SAIs by sharing the Board's audit results or case studies on SDGs-related programs if the Board is requested to share such information by INTOSAI, ASOSAI etc.

4. Conclusion

The Board welcomes that ASOSAI and each member SAIs become actively involved in the efforts towards SDGs in response to inclusion of the SDGs in INTOSAI Strategic Plan 2017-2022. In Japan, while the government has prepared Implementing Guiding Principles and established nation-level strategy, the roles of the Board for implementation of SDGs are as follows.

- Contribution to achievement of the goals of SDGs-related measure through audits on the SDGs-related programs from the objectives of 3E, and audits specifically focusing on the government's efforts toward SDGs

- Responding to interest of the general public and various stakeholders on SDGs, and conveying the fact that the Board can contribute to achievement of SDGs through its audit
- Contribution to the other SAIs through sharing information on audit results and case studies with INTOSAI and ASOSAI as well as through ASOSAI capacity development programs, and contribution to enhancement of audit capacity of SAIs through cooperation with JICA in training on Government Auditing on Public Construction Works

The Government of Japan will promote implementation of SDGs-related programs with huge amount of expenses. Though the Board considers that it would be able to make sufficient contribution to implementation of SDGs through the current audit practice, the Board will make full preparation, assuming that it would conduct audit focusing of SDGs.



The Role of SAI in Implementation of Sustainable Development Goals

**Aamir Fayyaz,
SAI Pakistan**

Sustainable Development Goals (SDGs) are global in nature. These have replaced the Millennium Development Goals with effect from January 2016.³ The authority behind the SDGs is the long standing universal desire among the member states of the United Nations to improve their people-focused governance. Although it is an ongoing agenda, the member states have deemed it essential to voluntarily set for themselves a period of fifteen years for the achievement of 17 goals, 169 targets and 200 plus indicators. The time seems fair and reasonable to allow the member states to internalize 'achievable' in their respective development frameworks, facilitating coordinated and consistent efforts to achieve these for the benefit of their own masses as well as for the international community because, in an integrated world, the successes and failures are shared by all.

SDGs being a collective agenda, each stakeholder has a significant role to play. United Nations Development Program (UNDP) underlines the need for achievement of SDGs through 'partnership of governments, private sector, civil society and citizens'.⁴ A Supreme Audit Institution, being the bastion of accountability and transparency, is expected to assume a central role in the achievement of these common goals. As a first, it needs to go one step up and highlight the critical role of sufficient allocation and distribution of resources for funding the achievement of SDGs. This is the exclusive domain of the legislature and the job is done through several tools at its disposal. Budget being one of the most important one with which the legislature can set the tone and show the commitment for the fulfilment of agenda. Similarly audit reports on the use of budgetary resources focusing on SDGs could provide the legislature with an additional independent tool for periodic review and help determine the new level of interventions. This is more relevant for Pakistan being the first country to adopt SDGs 2030 agenda through a unanimous resolution of parliament⁵ and incorporating it in its own Vision 2025. Additionally, in a federal set up, the grants or financial support provided by the centre out of its own resources, to the federating units, over and above

³ <https://sustainabledevelopment.un.org/post2015/transformingourworld>

⁴ <http://www.undp.org/content/undp/en/home/sustainable-development-goals.html>

⁵ <http://pc.gov.pk/web/sdg/sdgpak>

their legal allocations, can speak volumes about the commitment and actual achievement of certain specific targets within the SDGs. SAI auditors, by performing even a basic analysis of budget, over a reasonable period, say three years, can be able to comment on the adequacy of budgetary allocations made available to help achieve benchmarks. This requires availability of information systems to provide reliable and timely data and reports. At times, the SAI may have to struggle to get these reports simply because these may not exist or may exist in such form as to make these of little use. To synchronize the reporting framework with the development agenda, SAI may recommend or implement, if the mandate lies with them, a modified financial/additional reporting framework. This is a task worth doing as SDGs are long term in their conceptual orientation and are likely to be as relevant after 2030 as these are now.

Similarly, one step down, SAI auditors may examine the efficiency and economy with which the resources allocated for SDGs are being utilized. Ultimately this would require a comparison of what was committed and what was achieved and the degree of correspondence. At times, a trade off may be visible to an experienced auditor when for the sake of effectiveness; efficiency and economy were found to have been compromised if not altogether ignored or that while operating efficiently and economically, the targets remained un(der) achieved. Here the auditors would be expected to tread delicately and report with direct and relevant evidence instead of evidence by implication.

Tracking the achievement of SDGs requires SAI to determine the best approach to audit. The subject's diversity and vastness is all but obvious and can accommodate any type of audit- regularity (financial plus compliance) and performance. Each type of audit has its own utility in the context of SDGs. No doubt the financial and compliance perspectives cover two important needs whereby the funds spent must be accounted for, tracked and reported in line with the approved accounting framework, applicable laws and rules; it is the performance audit which appears to be best suited to an audit of SDGs. Here one clear benefit to the auditors, at the outset, would be the availability of ready-made criteria, one to which the management is already committed. This could be a great asset for the performance auditors and they would be expected to utilize the saved time and resources for the development and updation of audit programs to facilitate collection, evaluation and presentation of audit evidence to the stakeholders

in a consistent manner. This could also help auditors commit comparatively more resources to understand the fine points within the criteria, bring in best practices and document these in permanent and planning files. Whatever the type, it is imperative that SAIs auditors come out of their stereotypical cocoons by divorcing their adversarial selves and embracing the partnership and collaborative roles as stressed above.

A typical audit of SDGs follows the same four major steps as in any other audit: planning, fieldwork, reporting and follow-up.⁶ An individual SAI has multiple options to plan and perform this audit in accordance with peculiarities of the audit organization. However, most likely, in view of the strategic nature of SDGs, a parallel strategic audit plan translating into annual audit plans must be prepared and monitored. SAI Pakistan for instance has a strategic audit plan 2015-19 where audit of emerging areas are prominently placed.⁷ Similarly the SAI has to decide if the audit is to be conducted as part of regular routine audit of line ministries, provincial departments and local bodies tasked with the achievement of the SDGs and related targets or through some other method like planning a government wide audit of a specific goal which in turn will cover several budgetary grants as well as multiple ministries, departments, programs, projects, etc. For instance, take the case of SDG 3 devoted to ensuring healthy lives, promoting well-being for all, at all ages. The specific targets of this SDG include: reduction of global maternal mortality, end of preventable deaths of new-borns, end of the epidemics of AIDS, tuberculosis and malaria, reduction by one third of premature mortality from non-communicable diseases.”⁸ What are the options for SAI (say, of Pakistan) to perform an audit of these ‘achievable’? Some of the targets may fall under the purview of federal government, some may exclusively be the domain of provincial governments, some others may well be assigned to umbrella programs, public private partnerships, stand-alone projects, across the federating units, usually with generous federal government’s funding and financial and technical support from donors. In view of complexity, both centralized as well as decentralized options could be explored by the SAI. In the case of former, concerned audit directorates at federal, provincial and district level plan, perform and report. For the latter, a centralized audit team, in consultation with the directorates, perform

⁶ Available at http://www.issai.org/en_us/site-issai/issai-framework/4-auditing-guidelines.htm, para 4.11

⁷ <http://www.agp.gov.pk/index.php?page=publications>

⁸ <https://sustainabledevelopment.un.org/topics/healthandpopulation>

planning, evaluation and reporting functions while the individual auditors from concerned field directorates conduct audit under supervision of the central team. There may be pros and cons of each method. SAI would be expected to arrive at a decision based on the easiest and cost-effective way to collect evidence and from the perspective of legislature as to how it would like to be reported to. Whatever the approach, it is very essential that, in view of the strategic nature of SDGs, audit results are meticulously documented in an IT based environment.

SDGs audit, to some extent, is a sensitive audit calling for a higher dose of due professional care as audit comments/reports on achievement, non-or partial achievement of committed benchmarks could involve high reputation risk for the government (entities) tasked with the achievement of SDGs, both at domestic and international fronts, in view of the globally acceptable development agenda. This risk has the necessary ingredients to multiply and may well travel back to the SAI if we consider that audit reports will be read, cited and relied upon by many a stakeholder including the media and other development partners. Any material lapse in the audit methodology could put the reputation of the SAI at stake. Audit of SDGs therefore must be augmented through a gradual build-up of auditors' capacity. ISSAI 5130 supports this and, while accepting that the audit of sustainable development may pose new conceptual and methodological challenges for SAIs, goes on to suggest six⁹ incremental steps for capability development. The ISSAI encourages auditors to question the existing methodology for conducting performance audit and resultantly be ready to look outside for additional expertise as well as reviewing the current training programs for the auditors' in this critical area. Once the auditors' capacity issues (both at individual and organizational level) are being tackled, in turn, they could also consider evaluating the capability of the systems put in place for the achievement of sustainable goals in the stipulated time.

Audit of SDGs is an interesting subject offering immense learning opportunities to the SAI and providing it with more space for adding value to the available national resources. However, in view of its being, comparatively, a new concept, the challenges are obvious. More than anything else, the SAI needs to provide assurance to the stakeholders of its readiness to perform audit, identify gaps, undertake cause and

⁹ Available at http://www.issai.org/en_us/site-issai/issai-framework/4-auditing-guidelines.htm, para 4.1

effect analysis, draw relevant conclusions and provide the management with 3-Ps - productive, positive and practical recommendations.

New Head of SAIs

New Auditor-General of Pakistan



The President of the Islamic Republic of Pakistan has appointed Mr. Javaid Jehangir as the Auditor-General of Pakistan and he has formally assumed the office of the Auditor-General of Pakistan on August 17, 2017 for a four year period.

Mr. Javaid Jehangir brings to his job rich and varied experience gathered over a span of more than thirty five years in public service on various key posts of the Government of Pakistan in areas of Public Financial Management, Auditing and Accounting. Mr. Javaid Jehangir is a retired officer of Pakistan Audit & Accounts Service. Before retirement he was Additional Auditor-General in the office of the Auditor General of Pakistan.

Mr. Javaid Jehangir's areas of professional expertise include: Public Sector Audit Policy Formulation, Management and Implementation of policies & Reforms, Strengthening of Governance and accountability framework, Management of public expenditure for efficient financial reporting and compliance to Regulatory Regime, Public Sector Financial Management and as a resource person he was effective in Change Management and Capacity Building of Pakistan Audit and Accounts Service (PA&AS).

As an Advisor of Performance Audit in SAI Botswana he successfully carried out change management through on job training of personnel of SAI Botswana. He had effective interaction with international development donors like World Bank, Asian Development Bank, USAID, JICA etc on issues relating to public sector auditing in Pakistan.

Mr. Javaid Jehangir holds Master's degree in English Literature and also possesses a Bachelors degree with Economics & Political Science. He is a fellow of US GAO International Auditor Fellowship Programme.

For additional information, please contact the Office of the Auditor-General of Pakistan:

Email: saipak@comsats.net.pk

Web site: www.agp.gov.pk

New Comptroller & Auditor General of India



Mr. Rajiv Mehrishi assumed office as the Comptroller and Auditor General of India on 25 September 2017. As a constitutional functionary, he is primarily entrusted with the responsibility to audit the accounts and related activities of the three tiers of Government – Federal, Provincial and Local; the state owned public sector commercial enterprises; and autonomous bodies financed by the Federal and Provincial Governments. His reports are laid before the Parliament and Legislatures of the Provinces.

Mr. Mehrishi is the Chair of the United Nations Board of Auditors and is the external auditor of the World Intellectual Property Organization. He plays an important role in the affairs of International Organization of Supreme Audit Institutions as the Chair of the Knowledge Sharing and Knowledge Services Committee, Chair of the Working Group on Information Technology Audit and as a member of its Governing Board. His other international responsibilities include being a member of the Governing Board of Asian Organization of Supreme Audit Institutions and as Chair of the Board of Editors of its journal.

Mr. Mehrishi has rich and diverse public service experience of nearly four decades at senior positions in finance, administration and public policy. His immediate previous position was as Home Secretary in the Government of India. Prior to that, he held key positions as the Finance Secretary, Secretary (Fertilizers) and Secretary (Overseas Indian Affairs) of the Government of India. He has also held important positions in the Provincial Government of Rajasthan as the Chief Secretary, Principal Secretary (Finance), Chairman of Indira Gandhi Nagar Board and District Magistrate and Collector of Bikaner. He had also worked in the Ministry of Agriculture, the Cabinet Secretariat and the President's Secretariat.

With his vast experience in public service, Mr. Mehrishi possesses a perceptive insight into the governance process in the public sector. He has been instrumental in

promoting and implementing innovative practices in various departments in the Government at both Federal and Provincial level.

Mr. Mehrishi holds a degree in business administration from Strathclyde Business School, Glasgow. His earlier degrees of BA (History) and MA (History) were from St. Stephen's College, New Delhi.

Mr. Mehrishi is fond of reading and writing. He has authored a book titled “India 2017 Yearbook” on current affairs in India. He is also an avid golfer, a bridge player and an amateur chef.

Mr. Mehrishi is married to Ms. Mira Mehrishi, a retired senior civil servant. He has three sons, who are all married.

INTOSAI News

1st INTOSAI Working Group on Big Data, Nanjing, China, 18-19 April, 2017

The INTOSAI Working Group on Big Data (WGBD) held its first meeting on 18-19 April, 2017 at CNAO's Audit Academy. Forty Nine participants from 18 SAIs took part in this meeting. During the meeting most of the participants shared their experience in big data analytics in their respective countries. In the meeting, the Working Groups adopted its Terms of reference and Work Plan 2017-2019.

Working Group was created in the 22nd INCOSAI in December 2016. The Working Group is chaired by CNAO, China with GAO, USA as vice Chair. It has currently 17 members, which are Austria, Bangladesh, Bhutan, Brazil, Denmark, Ecuador, Finland, India, Indonesia, Mexico, Netherlands, New Zealand, Norway, Pakistan, Russian Federation, Thailand, United Kingdom and one observer Estonia.



4th Global Audit Leadership Forum, Copenhagen, Denmark, 17-19 May 2017

The Global Audit Leadership Forum (GALF), a group of nineteen Auditors' General (including the Comptroller and Auditor General of India), meets annually for organised yet informal discussions on current and emerging issues of concern to their Governments and officers and to explore opportunities to share information and work closely.

The 4th GALF meeting was held at Copenhagen, Denmark from 17 to 19 May 2017. The discussion were held on the topics "Strategy work in SAIs" and "Evaluation of the audit work". The next meeting of GALF would be held in Luxembourg.

26th Meeting of the INTOSAI Working Group on IT Audit, Seoul, Korea, 22-23 May 2017

The 26th meeting of the INTOSAI Working Group on IT Audit (WGITA) was hosted by BAI, Korea in Seoul on 22 and 23 May, 2016. The 7th International Seminar on "Audit Management System for Ensuring Audit Capabilities: Challenges, Opportunities, and Solutions" was also held in conjunction with the WGITA meeting on 24 May, 2017.

The meeting was inaugurated by Mr. Chan-hyun Hwang, Chairman of the Board of Audit and Inspection, Korea and was presided over by Mr. Shashi Kant Sharma, Comptroller & Auditor General and Chair of WGITA.

Fifty five delegates from 30 member countries/observers attended the meeting. SAI-Hungary participated as a special invitee.

The meeting discussed various issues in connection with the Strategic Development Plan of International Forum for Public Pronouncements (IFPP) and the quality assurance of non-IFPP documents. The five project teams presented the progress reports on their respective projects. Country papers on topical issues on IT Audit were also presented in the meeting. GAO USA, leading the project on updating the IDI-IT Handbook, presented their views on the topic.

The 27th meeting of the INTOSAI Working Group on IT Audit would be held in Australia.



Supreme Audit Institution Leadership and Stakeholder Meeting - Audit of Preparedness for Implementation of the Sustainable Development Goals (SDGs), New York, USA, 20-21 July, 2017

A meeting on "Auditing preparedness for the implementation of the Sustainable Development Goals (SDGs)" was held in New York, from 20 to 21 July 2017. It was jointly organised by the United Nations Department of Social and Economic Affairs

(UNDESA) and the INTOSAI Development Initiative (IDI), following the ministerial segment of the High Level Political Forum on Sustainable Development (HLPF).



The aim of the meeting was to foster substantive discussions and knowledge-sharing on critical issues related to preparedness for SDG implementation. Discussions were organized around three objectives of the cooperative performance audits to be conducted in 2017-18 by selected SAIs with support from IDI and its partners: (i) Integration of the 2030 Agenda in national contexts; (ii) Securing means of implementation for the 2030 Agenda; (iii) Monitoring, follow-up, review and reporting on progress on the 2030 Agenda. Heads of SAIs, members of SAI leadership, experts from the SAI community, representatives from civil society, academia, UN organisations and other key stakeholders were provided with an opportunity to reflect on how to enhance the capacity of SAIs to conduct performance audits of preparedness for SDG implementation and SDG-related audits more generally and discuss about challenges and opportunities for SAIs' contributions to SDG follow-up and review. Further details are available at <https://publicadministration.un.org/en/news-and-events/calendar/ModuleID/1146/ItemID/2947/mctl/EventDetails>

14th INTOSAI Steering Committee Meeting of Professional Standards Committee (PSC), Brasilia, Brazil 8-9 June, 2017

The 14th meeting of the Steering Committee of INTOSAI PSC was held at Brasilia, Brazil from 8 to 9 June, 2017. Issues related to the Strategic development plan – SDP (implementation and revision), Review of the Subcommittees' terms of reference, Cooperation between the IDI and the PSC Subcommittees were discussed in the meeting.

Various proposals to improve the standard setting system in INTOSAI as well as the implementation of specific projects to review or create standards were discussed and approved in the meeting. The next PSC Steering Committee meeting will be held in Luxembourg.



9th INTOSAI Steering Committee meeting of the Knowledge Sharing Committee (KSC) Bali, Indonesia 23-25 August, 2017

The 9th INTOSAI Steering Committee meeting of the Knowledge Sharing Committee (KSC) was hosted in Bali, Indonesia 23-25 August, 2017. The meeting discussed the programmes and activities of the Working Groups and Project groups. The members also discussed the quality assurance mechanism for documents developed outside the IFPP, newly devised Reporting Dashboards and the KSC Risk Register. The meeting also saw approval of the revised KSC Terms of reference and utilization of INTOSAI Budget for the revamping of KSC Web portal. The next KSC Steering Committee meeting will be held in Kampala, Uganda.



Annual meetings of the INTOSAI Capacity Building Committee, INTOSAI Donor Steering Committee meeting and Policy Finance and Administration Committee, Washington D.C, USA, 19-22 September, 2017

Annual meetings of the INTOSAI Capacity Building Committee (CBC), Goal Chair Collaboration report, INTOSAI Donor Steering Committee, Task Force on INTOSAI Auditor Professionalization and Policy, Finance and Administration Committee (PFAC) were held at Washington D.C., USA from 19 to 22 September, 2017. At the CBC meeting discussions were held on the themes 'accountability and transparency' where the reports of the work streams of CBC were discussed. The theme 'consultation and collaboration' involved inputs from the guest speakers and report from Goal chairs demonstrating the value of collaboration to the benefit of INTOSAI and 'responsiveness and partnering' theme covered the Regional Forum for Capacity Development.

INTOSAI Donor Steering Committee meeting saw discussions on Global Call for Proposal (GCPs) for Tier 2 SAIs and on how donors and INTOSAI could support Tier 2, proposed funding mechanisms and how to ensure optimal service delivery.

One of the important decisions taken in the PFAC meeting was on making available the INTOSAI surplus funds of about Euro 300 to 400 thousand for the implementation of the INTOSAI Strategic Plan.



ASOSAI News

IDI-ASOSAI Cooperation Program Design Meeting for IDI-ASOSAI Blended Learning Specialist Certification Programme (Nay Pyi Taw, Myanmar 2017)

A Design Meeting for IDI-ASOSAI Blended Learning Specialist Certification Programme was organized involving a resource team comprising four IDI-certified ASOSAI training specialists from SAIs of Indonesia, Philippines and Pakistan, and Deputy Director General and two Capacity Development Managers from IDI at Nay Pyi Taw, Myanmar from May 22 to June 2, 2017 with the local administrative support of Office of the Auditor General of the Union. A representative of the Capacity Development Administrator of ASOSAI (SAI Japan) also attended the meeting. During the meeting, the resource team produced outputs for the programme, including the course materials to be used during the Blended Learning Specialist Workshop, from October 9 to 27, 2017

Activities in Member SAIs

Activities by GAB Saudi Arab

1. On behalf of H.E.Dr.Hussam AlAngari, the President of General Auditing Bureau (GAB), Mr. Othman Al Yahya, GAB's Assistant Vice President for GAB's Branches inaugurated the 7th meeting of ARABOSAI Strategic Planning Committee, which was held in Riyadh from Feb.02 to Mar.01, 2017.
2. H.E. Dr.Hussasm Alangari, the President of General Auditing Bureau, inaugurated the training course on "International Financial Reporting Standards". The Saudi Organization for Certified Public Accountants (SOCPA) organized the course at GAB headquarters in Riyadh on Mar.05-16, 2017.
3. H.E. Dr.Hussasm Alangari, the President of General Auditing Bureau, inaugurated the 14th Annual GAB Seminar. Titled "The Role of Governance of Public Institutions in Fulfilling the Saudi Vision 2030 ", the seminar was held at King Faisal Hall in Intercontinental Hotel, Riyadh. It was attended by the chairman of Shura Council, a number of local and international experts, and representatives of GAB's auditees.
4. H.E. Dr.Hussasm Alangari, the President of General Auditing Bureau, headed the GAB delegation to the 4th meeting of the INTOSAI's Working Group on Financial Modernization and Regulatory Reform, held in Washington D.C., on May. 9-10, 2017.
5. A training program titled "The Effects of Internal Audit System Evaluation on the Audit Procedures in Auditees" was conducted by GAB for staff from SAIs in Gulf Cooperation Council (GCC) Countries, on July 9-13, 2017.

Activities by SAB Kuwait

The important activities relating to State Audit Bureau of Kuwait are as below:

First: The State Audit Bureau of Kuwait amended its organizational structure. It includes six control sectors and the following new departments are developed (Quality Assurance Department, Strategic Planning Department, Internal Audit Department, and Audit Reports Follow-Up Department).

Second: The State Audit Bureau of Kuwait signed new cooperation agreements with:

- The Superior Audit of the Federation of the Republic of Mexico.
- National Audit Office of the Republic of Estonia.

-The Board of Audit and Inspection of the Republic of Korea

Third: The State Audit Bureau of Kuwait joined the following new working groups:

-INTOSAI Working Group on the Value and Benefits of the Supreme Audit Institutions (WGVBS).

-INTOSAI Working Group on Public Procurement Audit (WGPPA).

Activities by SAI India

2017 Indo Kuwait Bilateral Seminar was organized at Agra, India from 11-15 September 2017. The theme of the Seminar was 'Sharing of experience on IT Audit'. Three participants from each SAI attended the Seminar. Ms. K. Ganga, Deputy Comptroller & Auditor General headed the Indian delegation consisting of Mr. Neelesh Kumar Sah and Mr. Deepak Mathews. The delegation from State Audit Bureau, Kuwait consisted of Ms. Maryam M. AlAnsari, Mr. Abdulaziz N. AlRasheedi and Ms. Sabeeka Y. AlTarkait.

During the Seminar delegates from both the SAIs presented two country papers each. The delegates also made presentations on the theme.

Email / Webpage addresses of member SAIs

	Email address	Webpage
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_sopha@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 international@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	int.rel@esep.gov.kz	www.esep.kz
Korea	koreasai@korea.kr	www.bai.go.kr
Kuwait	president@sabq8.org , training@sabq8.org	www.sabq8.org
Kyrgyzstan	ir@esep.kg , esep@esep.kg	www.esep.kg
LAO-PDR	sao@etllao.com	
Malaysia	jbaudit@audit.gov.my ag@audit.gov.my	www.audit.gov.my
Maldives	info@audit.gov.mv , maldago@dhivehinet.net.mv	www.audit.gov.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	<u>www.ago.gov.pg</u>
Philippines	gemcarague@coa.gov.ph, lbdimapilis@coa.gov.ph	www.coa.gov.ph
Qatar	info@sab.gov.qa	www.sab.gov.qa
Russia	zylis@ach.gov.ru, <u>intrel@ach.gov.ru</u>	www.ach.gov.ru
Saudi Arabia	<u>gab@gab.gov.sa</u>	www.gab.gov.sa
Singapore	ago_email@ago.gov.sg	www.ago.gov.sg
Sri Lanka	oaggov@sltnet.lk	www.auditorgeneral.lk
Thailand	<u>int_rela@oag.go.th</u>	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	<u>tech_coop2007@yahoo.com</u> <u>coca@y.net.ye</u>	<u>www.coca.gov.ye</u>

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

Other important Email/Webpage addresses

	Email address	Webpage
INTOSAI	intosai@rechnungshof.gv.at	www.intosai.org
ASOSAI	koreasai@korea.kr	www.asosai.org
EUROSAI	eurosai@tcu.es	www.eurosai.org
OLACEFS	relacionesinternacionales@contraloria.cl (Executive Secretariat, SAI of Chile) PresidenciaOLACEFS@asf.gob.mx (Presid ency of OLACEFS, SAI of Mexico)	www.olacefs.com
PASAI	enquiry@oag.govt.nz	www.pasai.org
ARABOSAI		www.arabosai.org
INTOSAI Development Initiative (IDI)	idi@idi.no	www.idi.no
INTOSAI Working Group on IT Audit (WGITA)	ir@cag.gov.in	www.intosaiitaudit.org
Working Group on Environment al 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://www.asosaijournal.org

Schedule of upcoming Events of ASOSAI

Year	Date	Event	Venue
2018			
	February - March	ASOSAI Pilot Capacity Development Program on “IT Audit” - eLearning course	(online)
	May	Performance Audit of Preparedness for Implementation of Sustainable Development Goals (SDGs) - Audit Review Meeting	Nanjing, China
	June - July (one week, tentative)	ASOSAI Pilot Capacity Development Program on “IT Audit” - Audit Planning Meetings	India Malaysia Turkey