

## Some results of the Survey Questionnaire on Goal 3 realized by the goal liaison of Goal 3

Areas of work performed by SAIs which may prove beneficial to other SAIs.

SAI (Country)	Work Area 1	Work Area 2	Work Area 3	Work Area 4	Work Area 5
Armenia	The State debits foreign loans and credits	Budgetary expenditures on industry, transport and agriculture	The state budget revenues, privatization	Education, culture, public health	
Australia	Public Sector Audit Committees (Better Practice Guide issued February 2005)	Business Continuity Management	Financial Statement Preparation Process (Better Practice Guide due by June 2006)	Contract Management (Better Practice Guide due in first half of 2006)	Fraud Risk Management IT Security Financial Statement audits Compliance audits on regulatory frameworks including financial management Performance audits on contract and grant administration including overseas aid Performance auditing relating to service delivery Performance audits on revenue collection
Austria	Outsourcing of public services	Use of external consultants	Cross-border leasing	Successful execution of information technology projects	Corruption in procurement (Result of the Austrian Court of Audit-chaired Working Group Against Procurement )
Bangladesh	Pre-emptive audit on government dues on government Advertisement; Toll collection on bridges and ferries	Movement and storage of food grains	Customer service and system loss of a power distribution authority	Nursery and plantation in the coastal belt areas	Waste management of Dhaka City Corporation

Belgium	Presentation on the allowing SAIs to audit and access Internal Control structures used by governments				
Bhutan	Peer review on management and operations of SAI and its reports	RAA (SAI) Audit Committee: introduced to see the RAA's audit functions with fifteen points Terms of Reference (ToR)	Computerized Audit Information Management Systems	Launch Fraud Alert System in the website	Conduct Open Forum
Bulgaria	Audit of Public Debt	Audit of Internal Control Systems, Including Inspectorates	Audit of Public Procurement	Audit of Municipalities	
Canada	Audit of International Funded Projects	Development of Audit programmes	Performance audit manual	Developing working paper standards	
Chile	Audit of transactions through computer support  Statement of Loan from International Development Bank	Control of Local Governments  Reporting on the effectiveness of Internal Control	Disciplinary Control  Accountability of public incomes and expenditures of the Government Entities	Control of Management of Public Services Administered by Local Governments  Traditional Audits	
China	Accountability audit over leading officials at the end of his/her term	Methods used and coordination applied in dealing with case investigations by audit institutions	Intra-net Audit	Quality Control System in project audit	Environmental Audit
Czech Republic	Audit information system – IT support of planning, preparation, realization and assessment of audit activities	Parallel audits of customs fees and VAT (electronic management, database)	Environmental audit international aspects inclusive ecological burdens	Audit of capital construction (preparation, course of building, investments) transport infrastructure inclusive	
Ecuador	Due to the fact that our Institution is currently undergoing a modernization process, we cannot make comparisons with other Comptroller offices				
Estonia	Audit of the consolidated annual report of the state	Best practice of preparing audit reports	Criteria for evaluation of efficiency and effectiveness		
Ethiopia	Training	Performance Audit	Methodology Development		
France	Public Private Partnerships	Health System Audit	Environment Audit	Public Subsidies	Local Government Audit
Georgia	Participating in the working process of the INTOSAI Financial Audit Guidelines Sub-committee				

Germany	Report published by the President of the German SAI in his ex officio capacity as Federal Performance Commissioner:  Efficiency and effectiveness of Federal Public Works Recommendations for designing and implementing federal public works programmes in an economic, efficient and effective manner	Report published by the President of the German SAI in his capacity as Federal Performance Commissioner:  Planning, construction and operation of federal long-distance roads	Report published by the President of the German SAI in his capacity as Federal Performance Commissioner:  Organizational issues regarding public health, consumer protection and food safety		
Hungary	Audit practice related to privatization	Audit practice related to the supporting of local governments (auditing of projects)			
Iceland	International comparisons (benchmarking) in health and higher education				
India	Performance Audit in Social Sector (Human Development) Programmes	Audit of Public Section Enterprises	Audit of Non-Commercial State Organization	Assisting PAC in the examination of departments/agencies	Audit of Public Works and large construction projects
Japan	Audit of Public Works				
Latvia	Probation system for new employees	Reliance on the other auditor work			
Malaysia	Project Management	IT Audit	Audit of Islamic Funds	Management Audit of Statutory Bodies	Financial Management
Netherlands	Cooperation with E.U. SAI's (EU trend report)	Environmental Auditing	Quality of policy information	Supervision in case of quango's	Ministerial responsibility
Pakistan		Compliance with Authority Audits	VFM Audit	Audit of Public Sector Enterprises	Audit of Civil Works
Peru	Planification and execution of environmental management audit and on the Nation's Cultural Heritage	Anti-Corruption Actions: Execution of Fast Actions on citizens denunciation verification, as well as control of Income, Assets and Revenue Sworn Statements (verification, register, and archive of Sworn Statements)	Evaluation of the internal control structure according to Integrated COSO framework	Control on State Procurement and engagement: Exemptions in selection processes	

Philippines	Performance Audit	Financial Audit	Fraud Audit	Training and Development	Research and Policy Studies
Slovak Republic	Audit of taxes and customs duties collection	Environmental auditing	Audit of motorways and roads construction	Audit of grant asylum process	
Sweden	"Authorization" and quality assurance of financial and performance auditors competence	Certification and education program for financial auditors	Audit exit strategies including contacts with the auditees		
Thailand	Strategic Plan to conduct learning Organization				
Tunisia	Health sector activities (Public Policy, Hospitals management, Equipments, Emergency...)	Agriculture development actions	Audit of public resources	Public Finances Institutions	Social Security Institutions
Ukraine	Audit of Comprehensive Program for Radioactive Waste Management				
Uruguay	Financial Audit in general	Audit in Information Technology-Objectives of specific control			
Vietnam	Audit of Financial Statements of Ministries /local governments	Audit of Financial Statements of public enterprises	Audit of the Financial Statements of the State Bank		