

INTOSAI



INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS

ORGANISATION INTERNATIONALE DES INSTITUTIONS
SUPÉRIEURES DE CONTRÔLE DES FINANCES PUBLIQUES

INTERNATIONALE ORGANISATION DER
OBERSTEN RECHNUNGSKONTROLLBEHÖRDEN

ORGANIZACIÓN INTERNACIONAL DE LAS
ENTIDADES FISCALIZADORAS SUPERIORES

المنظمة الدولية للأجهزة العليا للرقابة المالية العامة والمحاسبة

BIBLIOGRAPHY OF CONGRESS THEMES

@November 2016



Rechnungshof, Dampfschiffstrasse 2,
1031 Vienna · Vienne · Wien · Viena
Austria · Autriche · Österreich · Austria

Tel. +43 (1) 711 71-8474, -8074 · Fax +43 (1) 718 09 69

E-mail: intosai@rechnungshof.gv.at · World Wide Web: <http://www.intosai.org>

CONTENT

I st Congress — Cuba, 1953.....	2
II nd Congress — Belgium, 1956.....	3
III rd Congress — Brazil, 1959.....	3
IV th Congress — Austria 1962.....	3
V th Congress — Israel, 1965.....	4
VI th Congress — Japan, 1968.....	4
VII th Congress — Canada, 1971.....	4
VIII th Congress — Spain, 1974.....	5
IX th Congress — Peru, 1977.....	5
X th Congress — Kenya, 1980.....	5
XI th Congress — Philippines, 1983.....	6
XII th Congress — Australia, 1986.....	6
XIII th Congress — Germany, 1989.....	7
XIV th Congress — USA, 1992.....	7
XV th Congress — Egypt, 1995.....	8
XVI th Congress — Uruguay, 1998.....	8
XVII th Congress — Republic of Korea, 2001.....	9
XVIII th Congress — Hungary, 2004.....	9
XIX th Congress — Mexico, 2007.....	9
XX th Congress — South Africa, 2010.....	9
XXI st Congress — China, 2013.....	9
XXII nd Congress — United Arab Emirates, 2016.....	10

Ist Congress — Cuba, 1953

- Theme 1* The system of public accounting as a basis of the audit and control activity of the courts of audit
- Theme 2* The scope of pre-audit control in the implementation of the national budget
- Theme 3* The property of the state and other public institutions and the problems resulting from its control
- Theme 4* Natural resources, their assessment and control as a part of the nation's wealth
- Theme 5* Preservation and control of cultural assets
- Theme 6* Bases of organization necessary for the better operation of the courts of audit and the assistance governments should afford them in the achievement of this aim
- Theme 7* Internal auditing of the administration for the purpose of its control
- Theme 8* The court of audit as the financial adviser of the state
- Theme 9* The need of the courts of audit for independence; extent and guarantee of same
- Theme 10* The reconciliation of the functional autonomy of the courts of audit with the normal operations of the administration
- Theme 11* The courts of audit as the representatives of the people in its demand for control of the administration
- Theme 12* The Courts of Audit and their relation to the legislative power
- Theme 13* The theory of the power of control within the limits of modern constitutional law
- Theme 14* The intervention of the courts of audit in the invitation of tenders for public building and acquisitions of the administration
- Theme 15* The autonomous institutions as representatives of the state in the administering of public services
- Theme 16* The activity of the courts of audit in the control of provincial and municipal governments

IInd Congress — Belgium, 1956

- Theme 1* Appropriate institutional means to secure independence of supreme audit institutions
- Theme 2* Appropriate means to ensure financial control of international of supranational institutions
- Theme 3* Appropriate means to ensure financial control of nationalized industries and organizations which receive government financial assistance
- Theme 4* Institution of a system of preventive control of public expenditure; purposes and terms

IIIrd Congress — Brazil, 1959

- Theme 1 A* Establishment of an International Council of Supreme Audit Institutions
- Theme 1 B* Control of international or supranational institutions
- Theme 2* Supreme Audit Institutions' functions in regard to revenues
- Theme 3* Methods of budgetary and accounting statement allowing for the accurate estimate of public services' costs and revenues
- Theme 4* Supreme juridical and financial control in the execution of economic and social development plans

IVth Congress — Austria 1962

- Theme 1* Control of national authorities and other institutions abroad
- Theme 2* Control of Institutions subsidized from public funds
- Theme 3* Control of economic enterprises established under civil law with the financial participation of the state (nationalized enterprises)
- Theme 4* Action to be taken for a more effective implementation of the suggestions made by the Supreme Audit Institutions

Vth Congress — Israel, 1965

- Theme 1* Supreme Audit and the state budget
- Theme 2* The contribution of supreme audit institutions towards maintaining a high standard in public administration
- Theme 3* The accumulated experience of supreme audit institutions in the service of developing administrative and financial procedures in older and newly established states
- Theme 4* International administrative and budgetary problems of Supreme Audit Institutions

VIth Congress — Japan, 1968

- Theme 1* The methods and procedures of the supreme audit
- Theme 2* The method of reporting to be used by supreme audit institutions
- Theme 3* The supreme audit and technical knowledge
- Theme 4* The supreme audit on the price of public contract

VIIth Congress — Canada, 1971

- Theme 1* Audit staff - its selection and training
- Theme 2* Electronic data processing and other technical aids
- Theme 3* Management or operational auditing
- Theme 4* Implementation of recommendations made by a Supreme Audit Institution

VIIIth Congress — Spain, 1974

- Theme 1* Supreme Audit Institutions and the audit of revenue
- Theme 2* Problems in auditing public construction projects
- Theme 3* Supreme Audit Institutions and internal control institutions
- Theme 4* Basic problems in government audit with special consideration to the relevant recommendations adopted by INTOSAI Congresses

IXth Congress — Peru, 1977

- Theme 1* The Lima Declaration of Guidelines on Auditing Precepts
- Theme 2* Control of decentralized institutions of the public administration
- Theme 3* Role and requirements of financial control within administrative reform
- Theme 4* Auditing public health and environmental protection agencies

Xth Congress — Kenya, 1980

- Theme 1* Application of computer systems in budgetary accounting and financial control with regard to data recorded on image carriers
- Theme 2* The problems of adapting and implementing modern audit techniques in developing countries
- Theme 3* Government audit in the international and supranational field
- Theme 4* Efficiency and effectiveness control of public enterprises

XIth Congress — Philippines, 1983

- Theme 1* Training of state auditors
- Theme 2* Audit of the social services
- Theme 3* Audit methods and procedures to attain audit objectives
- Theme 4* Effective audit techniques

XIIth Congress — Australia, 1986

- Theme 1* Performance Auditing
- Sub-theme IA Definitions, limitations and objectives of performance audit
 - Sub-theme IB Performance auditing techniques and reporting
 - Sub-theme IC Auditing human resource utilisation
- Theme 2* Audit of Public Enterprises
- Sub-theme IIA Role of the supreme audit institutions in the audit of public enterprises
 - Sub-theme IIB Audit methods and techniques
 - Sub-theme IIC Internal control in public enterprises
- Theme 3* Establishing and maintaining the quality of audit activity
- Sub-theme IIIA Development of public sector accounting and auditing standards
 - Sub-theme IIIB Design and implementation of quality assurance programs

XIIIth Congress — Germany, 1989

Theme 1 Management in Government Auditing

- Sub-theme IA Management policies and approaches
- Sub-theme IB Managing resources in a supreme audit institution

Theme 2 Auditing the Public Debt

- Sub-theme IIA Role of supreme audit institutions and the scope of audit
- Sub-theme IIB Methods and techniques

Theme 3 Computer Auditing

- Sub-theme IIIA Auditing EDP systems
- Sub-theme IIIB Using the computer as an audit tool

XIVth Congress — USA, 1992

Theme 1 Auditing in a Changing Environment: The Evolving Role of the Supreme Audit Institutions:

- Sub-theme IA Experiences in changing the scope of audit
- Sub-theme IB Program evaluation: An emerging approach
- Sub-theme IC Examining public enterprises: changing approaches and techniques

Theme 2 Improving Governmental Financial Management through INTOSAI's Standing Committees:

- Sub-theme IIA Accounting standards
- Sub-theme IIB Auditing standards
- Sub-theme IIC Internal control standards
- Sub-theme IID Public debt

Theme Symposium:

- Automating the audit office
- Recent developments in computer-assisted audit techniques
- Methods of auditing computer systems

XVth Congress — Egypt, 1995

Theme 1 Environmental Auditing:

- Sub-theme IA Environmental auditing - Its importance, definitions and results of the work of the environmental auditing committee
- Sub-theme IB Roles and responsibilities of the supreme audit institutions in environmental auditing
- Sub-theme IC Methods and techniques of environmental auditing

Theme 2 Improving Governmental Financial Management through INTOSAI's Committees:

- Sub-theme IIA Accounting standards
- Sub-theme IIB Auditing standards
- Sub-theme IIC Internal control standards
- Sub-theme IID Public debt auditing
- Sub-theme IIE EDP auditing
- Sub-theme IIF Program evaluation

Theme Symposium:

- Privatization

XVIth Congress — Uruguay, 1998

Theme I The role of SAIs in preventing and detecting fraud and corruption

- Sub-theme IA The role and experiences of SAIs in preventing and detecting fraud and corruption
- Sub-theme IB Methods and techniques of the SAIs for preventing and detecting fraud and corruption

Theme II Improving governance by the work of SAIs - results of INTOSAI's standing committees and working groups

XVIIth Congress — Republic of Korea, 2001

- Theme I* The audit of international and supranational institutions by SAIs
- Theme II* The contribution of SAIs to administrative and government reforms
- Sub-theme IIA The role of SAIs in planning and implementing administrative and government reforms
 - Sub-theme IIB The role of SAIs in auditing administrative and government reforms

XVIIIth Congress — Hungary, 2004

- Theme I* The possibilities for bilateral and multilateral cooperation (e.g. joint audits, training programmes, knowledge sharing) among Supreme Audit Institutions (SAIs)
- Theme II* Coordination of audit efforts between national, regional, local and self-governing bodies

XIXth Congress — Mexico, 2007

- Theme I* Management, accountability and audit of public debt
- Theme II* Performance evaluation systems based on universally accepted key indicators

XXth Congress — South Africa, 2010

- Theme I* Value and Benefits of Supreme Audit Institutions
- Theme II* Environmental auditing and sustainable development

XXIst Congress — China, 2013

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

XXIInd Congress — United Arab Emirates, 2016

- Theme I* How INTOSAI can contribute to the UN 2030 Agenda for Sustainable Development, including good governance and strengthening the fight against corruption?
- Theme II* Professionalization: what can promote INTOSAI's credibility to become a more prominent international organization?