

# International Journal of Government Auditing

April 2000—Vol. 27, No. 2

©2000 *International Journal of Government Auditing, Inc.*

The *International Journal of Government Auditing* is published quarterly (January, April, July, October) in Arabic, English, French, German, and Spanish editions on behalf of INTOSAI (International Organization of Supreme Audit Institutions). The *Journal*, which is the official organ of INTOSAI, is dedicated to the advancement of government auditing procedures and techniques. Opinions and beliefs expressed are those of editors or individual contributors and do not necessarily reflect the views or policies of the Organization.

The editors invite submissions of articles, special reports, and news items, which should be sent to the editorial offices at U.S. General Accounting Office, Room 7806, 441 G Street, NW, Washington, D.C. 20548, U.S.A. (Phone: 202-512-4707. Facsimile:202-512-4021. E-Mail: <chases@gao.gov>).

Given the *Journal's* use as a teaching tool, articles most likely to be accepted are those which deal with pragmatic aspects of public sector auditing. These include case studies, ideas on new audit methodologies or details on audit training programs. Articles that deal primarily with theory would not be appropriate.

The *Journal* is distributed to the heads of all Supreme Audit Institutions throughout the world who participate in the work of INTOSAI. Others may subscribe for US\$5 per year. Checks and correspondence for all editions should be mailed to the *Journal's* administration office, P.O. Box 50009, Washington, D.C. 20004, U.S.A.

Articles in the *Journal* are indexed in the Accountants' Index published by the American Institute of Certified Public Accountants and included in Management Contents. Selected articles are included in abstracts published by Anbar Management Services, Wembley, England, and University Microfilms International, Ann Arbor, Michigan, U.S.A.

## Contents

- |    |   |
|----|---|
| 1  | Editorial   |
| 3  | News in Brief   |
| 5  | New Training Infrastructure in ASOSAI                     |
| 9  | National Responsibilities and International Opportunities |
| 13 | Audit Profile: Mexico                                     |
| 16 | Reports in Print  |
| 17 | Inside INTOSAI  |

### Board of Editors

Franz Fiedler, President, Court of Audit, Austria  
L. Denis Desautels, Auditor General, Canada  
Emna Aouij, Premier President, Court of Accounts, Tunisia  
David M. Walker, Comptroller General, United States  
Clodosbaldo Russian Uzcategui, Comptroller General, Venezuela

### President

Linda L. Weeks (U.S.A.)

### Editor

Donald R. Drach (U.S.A.)

### Assistant Editor

Linda J. Sellevaag (U.S.A.)

### Associate Editors

William Woodley (Canada)  
Kiyoshi Okamoto (ASOSAI-Japan)  
Luseane Sikalu (SPASAI-Tonga)  
Michael C.G. Paynter (CAROSAI-Trinidad and Tobago)  
EUROSAI General Secretariat (Spain)  
Khemais Hosni (Tunisia)  
Yadira Espinoza Moreno (Venezuela)  
INTOSAI General Secretariat (Austria)  
U.S. General Accounting Office (U.S.A.)

### Production/Administration

Sebrina Chase (U.S.A.)

### Finances

U.S. General Accounting Office (U.S.A.)

### Members of the Governing Board of INTOSAI

Guillermo Ramirez, President, Court of Accounts, Uruguay, Chairman  
Jong-Nam Lee, Chairman, Board of Audit and Inspection, Korea,  
First Vice-Chairman  
Tawfik I. Tawfik, State Minister and President, General Audit  
Bureau, Saudi Arabia, Second Vice-Chairman  
Franz Fiedler, President, Court of Audit, Austria, Secretary General  
Arah Armstrong, Director of Audit, Antigua and Barbuda  
Iram Saraiva, Minister-President, Court of Accounts, Brazil  
Lucy Gwanmesia, Minister Delegate, Cameroon  
L. Denis Desautels, Auditor General, Canada  
Mohamed Gawdat Ahmed El-Malt, President, Central Auditing  
Organization, Egypt  
Hedda Von Wedel, President, Court of Audit, Germany  
V. K. Shunglu, Comptroller and Auditor General, India  
Abdessadeq El Glaoui, President, Court of Accounts, Morocco  
Bjarne Mork Eidem, Auditor General, Norway  
Victor Enrique Caso Lay, Contralor General, Peru  
Alfredo Jose de Sousa, President, Court of Accounts, Portugal  
Pohiva Tui'i'onetoa, Auditor General, Tonga  
David M. Walker, Comptroller General, United States

---

# Auditing in the South Pacific

---

By David Macdonald, Controller and Auditor-General of New Zealand and Secretary-General of SPASAI

I was very pleased to accept an invitation to write an editorial for the INTOSAI Journal that focuses on the issues that smaller countries face. While New Zealand itself is small, with a population of only 3.5 million, we are considerably larger than some of the Island nations of the Pacific who have a population of only a few thousand.

For a number of years the countries in the Pacific have joined together to assist each other in seeking excellence in auditing. Collectively we have formed SPASAI (the South Pacific Association of Supreme Audit Institutions).

## SPASAI

The first meeting of the Heads of the Supreme Audit Institutions of the Pacific was held in 1973. SPASAI was formed in 1988. There are 19 members – Cook Islands, Federated States of Micronesia (along with the States of Chuuk, Kosrae, Pohnpei and Yap), Fiji Islands, Kiribati, Marshall Islands, Nauru, New Caledonia and French Polynesia, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu. In addition, New Zealand and the New South Wales State Audit Office are also members.

While the name suggests the South Pacific, the membership extends to north of the equator, with the Federated State of Micronesia and the Marshall Islands being the most northern countries. The geographical area the membership covers stretches across ten time zones and, not surprisingly, communication and travel can at times be difficult.

## Resourcing the Offices

Most SPASAI countries have difficulty obtaining sufficient resources. Many of their economies are under considerable pressure and the restrictions on funding that apply to the Government as a whole also apply to the audit offices.

There is a continual struggle to find enough funds to employ staff at the appropriate levels. In addition, there is always considerable competition for staff with accounting qualifications - they are eagerly sought by other government agencies and they are also in high demand in the private sector. Often it is only the loyalty of staff to the aims of the office that encourages them to stay in the audit role.

## Training

Training is also a problem for Pacific nations. Many staff have to travel overseas to obtain tertiary qualifications. Given the distances involved, travel in the Pacific is expensive and may also mean long periods of time away from families.

Over the last two years audit training has received a major boost as a result of the efforts of IDI, with financial support from the Asian Development Bank. IDI's long term regional training programme has been adopted by SPASAI and has provided a real boost to audit standards throughout the Pacific. Following on from the development of a regional training programme in Fiji in 1998, up to two staff auditors from each member country have received extensive training at workshops also held in Fiji. The next stage of the programme is set down to occur in the Cook Islands in May this year.

The training material developed at the workshop has been applied by the auditors back in their home countries and has brought about a dramatic improvement in the quality of training. There is now extensive course material written by auditors from small countries for auditors of small countries, and this is leading to consistent, high quality training.

A further advantage is the network of colleagues that can be approached for assistance when issues arise. This sharing of knowledge is proving to be a major success story.

## Accounting Standards

Members of SPASAI are very supportive of the need for harmonising accounting standards. Few island nations have the resources to research their own standards. In the past it has generally been either the Treasurer or the Auditor-General who has determined what accounting standards should be used. Often American, British, Australian or New Zealand standards have been applied, depending where senior staff have been trained. This has sometimes caused problems when senior accounting people or their replacements come from different backgrounds. Harmonisation of standards will eliminate these concerns and improve consistency.

## Close Family Relationships

One issue faced by most SPASAI offices is conflicts of interests arising from close family relationships. Many audit staff in smaller countries have close family ties with elected officials and senior staff of the entities they audit. In addition, auditors face situations where the senior staff of audit entities have relatives who are elected officials. The culture of some countries makes it extremely difficult for audit staff to be critical of their relatives - even when their relative's behaviour is inappropriate.

A further complication arises in being seen to be acting independently. The public's perception may be that the auditor's behaviour has been influenced by the close family relationship - and that perception is sometimes very difficult to dispel. Where possible, auditors seek to distance themselves from the decision-making by involving other staff members in those issues. However, it is not easy when there are very few senior staff employed.

## **Corruption**

Unfortunately, Pacific nations are not free from the problems of corruption. SPASAI countries have seen more and more reports of inappropriate behaviour by elected officials and senior government officials and this is providing a real challenge to auditors. When senior elected officials are involved, often one of their first defence mechanisms is an attempt to restrict the role of the Auditor-General - through limiting the office's finances or restricting the office's ability to report. Auditing in a hostile political environment is not easy.

The recent IDI training courses have focused heavily on the need to provide assistance to auditors on how to deal with corruption - and to provide auditors with the skills to detect and deal with particular instances of corruption. However, detecting corruption and being able to implement an adequate response are two different things. Often social attitudes must be changed before a real solution can be obtained. While the problem in the Pacific is possibly not as bad as in some other areas of the world, much still needs to be done.

## **Advantages of Smaller Nations**

However, life is not all bad for auditors in small countries. There can be significant advantages. One of the most positive advantages is that the small size of the bureaucracy means that recommendations are able to be implemented much more quickly than in larger countries. Often the major players can be brought together quickly and solutions can be introduced immediately.

Another significant advantage for smaller countries is that auditors often have a much better appreciation of the real issues and are able to hone in on trouble spots quickly. The better the auditor's knowledge of the environment, the better the audit

will be. As a result, auditors of small countries can produce high quality work and, importantly, are able to recommend solutions that the auditees are capable of implementing with the resources they have.

## **Bi-annual Congresses**

SPASAI congresses were held every three years until 1994 when it was decided they should be held every two years. These congresses are considered vital by Auditors-General. An Auditor-General's job is a lonely one and there is a need for regular forums with our colleagues so we can work on like problems.

Issues discussed at recent congresses include independence, mandate, technology and the environment. Auditors-General also acknowledged that they need to ensure that they "add value" through the audit service and that major stakeholders are consulted.

The next SPASAI congress is due to be held in Sydney in November 2000 and will include a three-day training forum for Auditors-General. This recognises that too often training is focused on staff (and of course there is a real need for this), and ignores the need for Auditors-General to keep up-to-date with current developments in administration, management and audit practice.

## **Conclusion**

SPASAI plays an important role in ensuring that the audit standards in the Pacific are at a high level. As the Secretary-General of SPASAI, I and my Deputy, Kevin Brady, have a close working relationship with the members. This is a most enjoyable role and everything that SPASAI does is done in a very harmonious way (the Pacific Way!). We also owe a lot to INTOSAI for the support that IDI has provided. Yvan Gaudette and Richard Gagne and their team have made a significant personal contribution to the region and this is acknowledged and appreciated.

We still have some way to go. However, the continuing assistance of agencies such as the Asian Development Bank to the regional training programme, and the mutual support we provide through the congress, means that we are all heading in the right direction. ■

---

# News in Brief

---

## Bangladesh

### Government Auditing Standards Adopted

The Office of the Comptroller and Auditor General of Bangladesh recently introduced 'Government Auditing Standards' as part of its on-going reform program to strengthen and develop government auditing systems and practices in Bangladesh. The standards were prepared under the "Strengthening the Office of the CAG Project" funded by UNDP, which has been undertaken to enhance the office's capability to improve the quality of audits and to introduce modern approach to auditing, especially performance auditing. The standards were launched formally on February 2, 2000.

The adoption of the 'Standards' has filled an important void in public sector auditing in Bangladesh because dependence on the Office's existing Audit Code and Manuals and the INTOSAI guidelines were felt to be inadequate to meet the needs of the Office. The new standards have taken into consideration INTOSAI auditing standards and auditing standards followed by other SAIs with additions and modifications based on the auditing environment and the prevailing financial management system and practices in Bangladesh.

The Standards are divided into six sections: Introduction, General Standards, Field Standards for Financial and Regularity Audits, Reporting Standards for Financial and Regularity Audits, Field Standards for Performance Audits, and Reporting Standards for Performance Audits. They represent the first important step towards modernization of auditing practices in Bangladesh, and will be supplemented by a new set of audit manuals and a comprehensive training program

including study visits and fellowships to other SAIs.

To obtain a copy of the 'Government Auditing Standards' contact: National Project Director, Strengthening the Office of the CAG (STAG) Project, Audit Bhavan, 189 Shaheed Nazrul Islam Sarani, Dhaka-1000, Bangladesh.

## China

### Auditor General Holds Press Conference

The Auditor General of the People's Republic of China and other top officials from the China National Audit Office (CNAO) spoke at a press conference hosted by the Information Office of the State Council on December 16, 1999. The purpose of the press conference was to explain and discuss audit findings from the CNAO's 1999 work with journalists from major domestic and international media.

In his introductory remarks, Auditor General Li Jinhua briefed the journalists and reporters on the current audit work. In this year, in compliance with the government priorities, the CNAO achieved remarkable results through independently carrying out audits of government budgets and spending; state-owned enterprises; and, financial attestation work for the investigation of related cases.

During the question session, Mr. Li Jinhua told the journalists and reporters that the problems found and the recommendation made in the budget implementation audit attracted much attention from the State Council and the Standing Committee of the National People's Congress. The concerned agencies, he noted, have already undertaken corrective measures to redress the problems, and most have been or are being resolved. In some agencies, misappropriated funds have

been recovered; the real estate properties purchased with misappropriated funds have been confiscated or put on sale, and the individuals liable for criminal cases have been sanctioned according to law.

Through the financial audit of the Industrial and Commercial Bank of China and China Construction Bank and their respective several thousand branches, the CNAO found that their performance had greatly improved and irregularities were decreasing after working on these problems for years. Both organizations had paid great attention to the problems disclosed by auditors and took serious corrective measures, which led to the reported improvements.

In another area audited by the CNAO, water resources funds showed that the availability and management of the central water resources funds were generally satisfactory since 1998; however, problems of misappropriation still existed. The CNAO had earlier transferred criminal cases to judicial and disciplinary inspecting organizations for further investigation and sanctions; the CNAO also meted out appropriate sanctions on some financial and economic irregularities. The agencies like the Ministry of Water Resources are taking actions to put corrective measures into effect.

In 1999, the CNAO started its practice of conducting "economic responsibility" audits of leading party and government officials at and below county levels and of managers in state-owned enterprises. From January to November, 17,000 people were audited, and 10 percent of those were demoted or referred to judicial and disciplinary inspecting organizations due to economic legal liabilities. At the same time, some officials were promoted for their excellent performance as a result of the audit. Mr. Li said that the effective operation of economic responsibility

audit would play an active role in reforming personnel system and strengthening the performance review of officials.

In the five years since the Audit Law of the People's Republic of China was passed, government audit institutions at all levels have carried out various audit work according to law. During this time, for example, they audited millions of programs with budgets of over 7.1 billion RMB yuan, and transferred 3053 criminal cases to judicial organizations for further investigation. In doing so, government audit institutions continue to play an important role in safeguarding financial and economic order, enhancing good governance according to law and promoting the drive for a clean and honest government.

For more information, contact: the National Audit Office of the People's Republic of China, 1 Beiluyuan, Zhanlan Road, Xicheng District, Beijing 100830, China (tel: 86 10 68 30 13 06; fax: 86 10 68 33 09 58; e-mail: <cnao@public.east.cn.net>).

## Hong Kong

### Performance Audit Reports Have Impact

The Director of Audit's recent report (No. 33), which include the results of value for money audits completed from March to September 1999, were submitted to the President of the Legislative Council in September and October 1999 respectively. Report No. 33A "A follow-up review of the year 2000 problem" had been submitted earlier because of the urgency of the year 2000 problem.

Report No. 33 contains 12 value for money audit studies, including studies on: (a) provision of refuse collection service; (b) the use of energy-efficient air-conditioning systems; (c) management practices of a government-subsidized organization; (d) management of on-street parking spaces and parking facilities; (e) administration of allowances in the civil service; (f) the Government's administration of sale of land by tender; and (g) water purchased

from Mainland China. The studies have identified some US\$468 million of savings and benefits to the Government of the Hong Kong Special Administrative Region.

The Government has responded very positively to the recommendations of the Director of Audit and the Public Accounts Committee (PAC). For example, pursuant to the PAC's previous report on footbridge connections between five commercial buildings in the Central District, the Government is taking action to implement the footbridge connections between those buildings. Likewise, following the PAC's deliberations of the audit report on the control of obscene and indecent articles, the Television and Entertainment Licensing Authority has stepped up its work on monitoring pornographic video compact discs in routine surveillance inspections.

For more information about the Reports, please visit Audit Commission's Internet Home Page at <http://www.info.gov.hk/aud/> or contact: Director of Audit, Audit Commission, 26/F, Immigration Tower, 7 Gloucester Road, Wanchai, Hong Kong, China, Fax: (852) 2824 2087, E-mail: <audaes2@aud.gcn.gov.hk>.

## Hungary

### Planning for INCOSAI 2004

On February 24–25, 2000, members of the Austrian Court of Audit and the INTOSAI General Secretariat met with a delegation of the State Audit Office of the Republic of Hungary in Austria, in Gols and Pamhagen, within the framework of the regular border meetings of the SAIs of both countries. The delegations were headed by Dr. Franz Fiedler, Secretary General of the INTOSAI and President of the Austrian Court of Audit, and by Dr. Árpád Kovács, President of the State Audit Office of Hungary.

During the meeting, the two delegations reviewed the most important issues of the preparatory activity of the XVIII INCOSAI scheduled in 2004 in Budapest.

During the discussions, the Presidents of the two SAIs were unanimous in their belief that preparations for an INTOSAI Congress can never be started too early.

In the course of the talks, the two delegations discussed the Hungarian working plan relating to the preparation of the XVIII INCOSAI. They agreed on the tasks to be done jointly by the INTOSAI General Secretariat and the Hungarian State Audit Office. Specifically, they surveyed the questions and system of the selection of themes to be implemented in the framework of the XVIII INCOSAI, as well as of the designation of the countries responsible for these themes. Further they discussed the timing of the tasks regarding the invitation and designation of the theme officers. They also discussed the various tasks related to interpretation of sessions and translation of materials. Finally, the two delegations reviewed the situation of the successfully developing Hungarian-Austrian bilateral relations between the two SAIs. For more information contact: State Audit Office, Allami Szamvevoszek Apaczai Csere Janos U. 10, H-1052 Budapest V, Hungary.

## Oman

### SAI Offers Training for Regional Colleagues

The supreme audit institution of Oman conducted a training program on "Computers in the Audit Process" from November 1–10, 1999, under the auspices of the Arab Organization of Supreme Audit Institutions (ARABOSAI). Thirty participants from the Supreme Audit Institutions of Algeria, Egypt, Jordan, Kuwait, Libya, Mauritania, Morocco, Palestine, Qatar, Saudi Arabia, Sudan, Syria, Tunisia, United Arab Emirates and Yemen, plus the host country, attended the program.

The course, conducted in Arabic, was targeted at managers and supervisors with experience in planning, directing and supervising audits, preferably with existing or potential

(Continued on page 8)

---

# New Training Infrastructure in ASOSAI

---

By Kiyoshi Okamoto, Board of Audit of Japan and Associate Editor for ASOSAI

In 1997, the Asian Organization of Supreme Audit Institutions (ASOSAI) launched its Long Term Regional Training Program (LTRTP) with the INTOSAI Development Initiative (IDI) to establish a sustainable audit training infrastructure in the region. With the creation of a pool of 27 training specialists and the delivery of three regional workshops, the LTRTP has effectively established that infrastructure and is making a significant impact on regional training. Recognizing that other INTOSAI regional working groups have also implemented their own LTRTPs, I wish to share some of our experiences and achievements in hopes that such exchange will benefit us all.

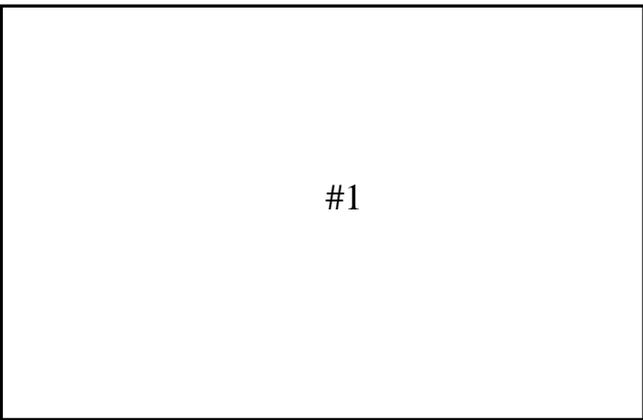
## Implementation Framework

Since 1991, the Board of Audit of Japan has served as ASOSAI's General Secretariat; it also chairs the regional Training Committee. The Secretariat thus assumed overall administrative responsibility for LTRTP, including funding negotiations with the Asian Development Bank (ADB), coordination with IDI and member SAIs, reporting to ASOSAI Governing Board and Training Committee, and other administrative and technical aspects. In this work, the Secretariat consults closely with the ASOSAI Chairman (Indonesia) and the Governing Board, the Training Committee and individual SAIs, and training specialists.

LTRTP's two phases include (1) the Strategic Planning Meeting, the Course Design and Development Workshop, and the Instructor Training Workshop, and (2) the subsequent three Regional Workshops. IDI assisted the initial funding request to ADB and managed technical aspect of Phase 1 such as programming, follow-up and preparation of reports for Phase I activities. Beginning in Phase 2, the ASOSAI Secretariat assumed this responsibility, with IDI continuing to provide advice and suggestions upon request. To finance LTRTP, we obtained US\$1,300,000 from ADB's technical assistance fund. However, since this fund is limited to participants from developing member countries of ADB, more than one third of ASOSAI member SAIs are not eligible for this assistance.

## Building a Foundation

As in other regional organizations, ASOSAI's LTRTP started with a Strategic Planning Meeting (SPM) attended by senior members of the Governing Board. The 1997 meeting established LTRTP's major strategic objectives and directions, which were then presented to all regional SAI heads at the 7<sup>th</sup> ASOSAI Assembly in October 1997. This helped ensure the full understanding, support and commitment of all members.



#1

Mr. Gangan, Chairman of Philippine SAI, was greeted by instructors and participants at the Workshop on Audit of Financial Statements of Foreign-funded Projects held in Manila.

The next step of Phase 1 focused on 27 participants from 15 SAIs who successfully completed two intensive workshops to become certified training specialists: the 8-week Course Design and Development Workshop (CDDW) held in Bangkok, Thailand from January to March 1998, and the 4-week Instructor Training Workshop (ITW) in Kuala Lumpur, Malaysia from June to July 1998. All 27 participants were awarded an IDI Training Specialist Diploma on July 3, 1998.

## Delivering Training Courses Regionally

Moving into Phase 2, a pilot workshop was offered to demonstrate the newly acquired course design and delivery capability. Six certified training specialists, graduates of CDDW/ITW, and a subject matter expert (SME) from the Office of the Auditor General of Canada formed a team to enhance the certification audit course they had already developed during CDDW. The first workshop on "Certification of Financial Statements: Audit Programming and Documentation" was then delivered in New Delhi from November 30 to December 11, 1998. The overall success of this first pilot workshop and the effectiveness of the course design and development, demonstrated the high professional level of the training specialists. The workshops learner-centered participatory approach was well received and is having a significant impact on regional training as this approach had not been typically used in ASOSAI prior to the pilot. Subsequently, many training specialists, including those who were not the instructors for the first workshop, delivered the workshop for audiences from their respective SAI using the same participatory approach.

The workshop materials were then revised by the instructor team based on their workshop experience and on participants' feedback. The ASOSAI Secretariat published the materials in March 1999 in CD-ROM format and circulated it to all ASOSAI members.

For the second workshop, we chose the topic of "Audit of Financial Statements of Foreign-funded Projects" upon the request of the ADB. While international lending institutions such as the World Bank and the ADB require the SAIs of the borrowing countries to audit the financial statements of the Bank-funded projects, communications between the lenders and SAI auditors have not been always effective. Accordingly, this workshop's objective included promoting understanding by SAI auditors on accounting, auditing and financial reporting requirements of lending institutions at a time when these institutions are revising their requirements to improve transparency and to combat corruption.

Seven certified training specialists were selected for this workshop and they met with an ADB representative in June 1999 in Thailand to design it. In November, the 9-day workshop was then delivered in Manila for 33 participants, most of whom were involved in audit of foreign-funded projects in their respective SAI. An advantage of the venue was that the ADB is located in Manila, thus providing opportunities for participants and ADB officials to exchange their views directly.

With two successful regional workshops under our belts, we chose for a third workshop one of the most popular topics among ASOSAI members, Value for Money (VFM) Audit. This workshop was the most difficult and time-consuming one since we had to design a completely new course from scratch. Six training specialists were nominated for this workshop, assisted by a subject matter expert for the SAI of Canada. They met for two weeks in Malaysia in September 1999 to design the workshop, and then delivered the 10-day workshop in Bangkok in February-March 2000. This workshop also included a two-day module on Fraud Awareness.

The ASOSAI Secretariat received overwhelming numbers of applications for this third workshop not only from member SAIs covered under the ADB assistance but also from many SAIs not sponsored by the ADB and thus had to attend it at its own cost. We believe this is further proof that member SAIs realize and appreciate the quality and relevance of LTRTP workshops. Workshop materials on CD-ROMs for the second and third workshops will be published by the end of April 2000.

## **Why LTRTP Works: Lessons Learned from the First Three Years**

We believe that a number of important factors contribute to the success of the LTRTP in ASOSAI.

### **A Standard Approach**

First, workshops are designed and implemented systematically and logically, and according to a standard time schedule. As shown below, an instructor team comprising 6-7

training specialists can design and deliver a workshop with minimum assistance from the ASOSAI Secretariat once the topic, objectives and target audience of the workshop are decided. The following work plan is followed for each course:

1. ASOSAI Secretariat decides the topic of the workshop to be designed in consultation with the Governing Board (6-12 months before the delivery).
2. Secretariat nominates six to seven training specialists to form an instructors team, with the consent of their respective SAIs (6-9 months before the delivery).
3. Instructors Team decides basic framework of the workshop through discussion by e-mail.
4. Instructors Team identifies source/reference materials and a subject matter expert (SME).
5. Instructors Team starts preliminary preparations at their own office.
6. Instructors Team meets for 2 weeks for an intensive design work (3-4 months before the delivery) to complete the materials.
7. Instructors Team refines the details of cases and exercises at home by consulting each other and SME.
8. Instructors Team gets together at the workshop venue several days before the delivery and makes last minutes fine-tuning.
9. Instructors Team delivers the workshop.
10. Instructors Team makes final revision of materials right after the delivery, taking into account of participant feedback and their own experience.
11. Secretariat publishes materials in CD-ROM and circulates it among member SAIs for their local use.

### **Stakeholder Commitments**

A second factor contributing to LTRPT's success is the fact that stakeholders are part of the process and feel a sense of ownership. After the successful completion of CDDW in March 1998, for example, the ASOSAI Secretary General wrote to each head of participating SAIs to seek their commitment that the 27 training specialist scheduled to take the CDDW would remain in their current or related/higher position in the SAI at least until the end of LTRTP in 2000. All heads of SAIs subsequently agreed to this. This commitment ensured that training specialists would be given opportunities to use their newly acquired skills and capabilities in regional and national audit training. This also further enhanced SAI heads' understanding of the LTRTP goals and objectives. This commitment has so far been complied with until now.

Likewise, the workshop invitation also stated that participants are required to disseminate what they learn back in their respective SAIs. The publication of materials in CD-

ROM has helped participants do this, and compliance with this requirement has been followed-up by questionnaire survey by the Secretariat.

## Selection Criteria

Very early in the workshop design stage, an important decision is made about the target audience, and specific criteria for their selection is agreed. This is essential to the overall design and ultimate success of each workshop, and to the application of learned skills in SAIs after the workshop. The criteria, naturally, vary from one workshop to another based on the subject covered.

## Using Information Technology

Our LTRTP would not be possible without the use of latest information technology. We heavily depend on IT for our e-mail communications and search for reference materials. In one workshop, for example, the design/instructional team were from the SAIs of India, Malaysia, Nepal, Papua New Guinea, Korea, Pakistan and Canada. They exchanged hundreds of e-mails to consult each other, to obtain comments and opinions of others, and to reach consensus during the 6 month preparatory period. Even just several years ago when LTRTP was first proposed by the IDI, we could not imagine things like this could be possible, e.g. auditors living in different countries and continents jointly and collectively designing and developing a new training course without leaving their own offices except for a 2-week meeting.

We also use CD-ROM as a media to distribute workshop materials, e.g. instructors' manual, participants note, etc. to all member SAIs for dissemination of the newly developed knowledge and techniques. Electronic materials were found to be easier to prepare, less expensive to distribute, and more versatile for users as they can easily modify the contents according to local needs. ASOSAI maintains the copyright but member SAIs may freely use them with or without modification.

## Challenges Facing ASOSAI

ASOSAI is perhaps the most diverse regional organization in INTOSAI, in terms of geography, culture, language, and development of government audit. While such diversity is an asset to the organization, it also poses the following problems:

### Different Training Needs

ASOSAI membership includes SAIs who have been in existence for more than a century as well as those SAIs that were established just in mid-1990s. Accordingly, member SAI training needs are very different.

### English Language Barrier

While English is the only official language of ASOSAI, it is used as the official or working language in less than the third of its member SAIs. While English speaking SAIs can

#2

Instructors in the Workshop on VFM Audit Process held nightly meetings to reflect on what they did on the day and to prepare for the sessions on the following day.

readily use the newly developed materials in their local training, many non-English speaking SAIs must face the daunting task of translation before putting materials in use.

## Size of Organization

Finally, the size of ASOSAI membership, 35 as of March 2000 and expected to increase by a few in coming years, makes it difficult to organize an ASOSAI-wide training program in which all member SAIs are invited, since 35 is too large for a participatory workshop. Dividing participants into two or more groups of common needs and level could be a solution, but making subgroups within an organization is often a delicate and difficult task.

## Eligibility for Financial Assistance

As stated earlier, eligibility for financial assistance also divides ASOSAI membership into those eligible to participate in a LTRTP workshop at no cost and those that have to pay to participate.

All these are difficult problems for which there is no easy solution, but I believe ASOSAI Governing Board and Training Committee can work out practical solutions.

## Future

As stated earlier, LTRTP in ASOSAI has been very successful. However, the current pool of 27 training specialists is a very thin existence considering personnel mobility and the vast training needs in the region. To establish a more sustainable training infrastructure, we will need to significantly increase the number of training specialists in the pool. After the current LTRTP is over, ASOSAI will probably first need to organize another round of CDDW/ITW with the help of some of the existing training specialists. Then, with more training specialists, we can continue to design and deliver more regional workshops in participatory approach, while producing more training specialists along the way.

Also, we have found that workshop designing is a very time-consuming activity. As a solution for this, I wish to propose the exchange of materials developed by LTRTP training specialists from other INTOSAI regional working groups, in particular among those who use the same language (English).

Finally, I wish to take this opportunity to thank the IDI and the Office of the Auditor General of Canada for their strong support and cooperation. I also wish to thank the respective host SAIs of the past workshops and meetings for their strong

support and hospitality, as well as those SAIs who made their training specialists available for a very long period of time for workshop preparations. Finally, but not the least, the Secretariat's special thanks goes to those training specialists who designed and delivered the past three workshops for their professional dedication and commitments.

For more information, please contact the author at: ASOSAI General Secretariat, Board of Audit, 3-2-1 Kasumigaseki, Chiyoda-ku, Tokyo 100-8941, Japan; e-mail: <asosai@ca.mbn.or.jp> or by fax (+81-3-3592-1807). ■

---

## News in Brief

(continued from page 4)

responsibility for decision making on IT-related matters. It provided an appreciation of the major issues pertaining to the use of computers in the audit process, including:

- challenges to auditing in a computerized environment;
- auditing through the computer and use of computer assisted audit techniques (CAATs);
- audit of computerized systems, including audit of IT controls, performance audit of IT systems and audit of systems under development; and
- use of information technology within a Supreme Audit Institution.

The course consisted of a mix of computer-based presentations, case studies, group discussions and presentations by participants, as well as a project involving hands-on sessions for analysis of computerized data using a generalized audit software package. The course also included presentations on the host SAI's strategic framework for IT, and live demonstrations, using remote dial-up access, of its Intranet and key application systems.

The program was designed in-house, based on the INTOSAI IT Audit Training Courseware developed by INTOSAI's Committee on EDP Audit, and was delivered wholly by staff members of SAI of Oman.

For more information, please contact: State Audit, P.O. Box 727,

Postal Code 113, Muscat, Sultanate of Oman (e-mail: sages@omantel.net.om; fax: (968)-740264).

## United States of America

### First Accountability Report Issued

GAO's first Accountability Report, issued in March 2000 for fiscal year 1999, is part of the agency's efforts to strengthen its performance and hold itself accountable, according to Comptroller General David M. Walker. The report replaces GAO's annual report, and is consistent with the federal government's move toward a result-oriented government as embodied in the Government Performance and Results Act; this Act requires federal agencies to report annually on how well agency programs are meeting their intended goals and objectives. GAO's Accountability Report includes comprehensive, integrated financial and program management information required under various financial management reform laws. The Report also includes GAO's financial statements for fiscal year 1999, which received an unqualified opinion from Clifton Gunderson L.L.C, GAO's independent auditor with no material control weaknesses or compliance issues.

Comptroller General Walker, who sees accountability reports as an important tool for improving public trust in government, said, "Earning the public trust involves not only maximizing the performance and assuring the

accountability of the government, but in realizing how the public gets information that either has the effect of building or reducing their trust and confidence in government."

GAO's Accountability Report focuses on the results achieved from GAO's work in helping Congress carry out its legislative, oversight, and other constitutional responsibilities on behalf of all Americans. "The long-term credibility of government rests on its ability to provide the nation's citizens the services they deserve at a reasonable cost. Yet at the dawn of the new millennium, the government's responsibilities and obligations appear more complex than ever. By striving to improve the performance of government and make the expenditure of tax dollars more transparent and accountable to the people and their elected representatives, GAO helps Congress make government a better institution and improve its credibility." In fiscal year 1999, GAO work contributed to more than US\$20 billion in direct financial benefits and more than 600 actions leading to improvements in government operations — a return of over \$57 for every \$1 appropriated to the agency in fiscal year 1999.

The discussion of GAO's performance and results is organized according to the goals and objectives set forth in GAO's strategic plan. Future year Accountability Reports will measure GAO's performance against goals set in its performance plan. The

(Continued on page 15)

---

# National Responsibilities and International Opportunities: International Activities of Selected Supreme Audit Institutions

---

By Winfried P.M. Beekmans, (Formerly) Project Manager, Netherlands Court of Audit

---

(Editor's Note: As globalization and international cooperation become increasingly important to supreme audit institutions, the Journal is pleased to present this article summarizing the results of a study on this subject. Readers are invited to contact the author for more detailed information.)

---

## Introduction

As part of a 2-year postgraduate course at the Netherlands School of Government, I had the opportunity to study the administration, organization, finances, and staffing of externally funded international activities at selected supreme audit institutions (SAIs). As part of this study, I visited the SAIs of the United Kingdom, the United States, Canada, Norway, and Sweden, as well as the United Nations Development Program (UNDP) and the World Bank. Since the Netherlands Court of Audit (Algemene Rekenkamer, AR) is increasingly active outside its own borders, my aim was to provide a strategically relevant and sound comparative international study to help the AR plan its own international projects.

## Trends and Developments

I identified a number of trends and developments that are relevant to international SAI activities.

### Expansion of the EU Toward the Countries in Central and Eastern Europe

For instance, Estonia, Hungary, Poland, Slovakia, Rumania and Lithuania are eager to join the European Union (EU). Special programs and funds like the OECD's Sigma and the EU's Phare projects are available for these economies in transition.

### Demand for Transparency and Accountability

The World Bank is increasingly emphasizing accountability and transparency in all aspects of its loans to developing countries. In order to achieve accountability for the loans it provides, the World Bank has a need for increased audit capacity in developing countries. At the UNDP, the newly created Program for Accountability and Transparency (PACT) is designed to improve accountability and transparency by building up the necessary accounting and auditing capacity in developing countries and economies in transition.

### Change in the Nature of International Development Assistance

Traditionally, development aid was given through training or train-the-trainers programs or by improving technical skills and providing equipment (such as computers). Increasingly, however, donor countries and governments realize the importance of helping to build a reliable system of government accounting and auditing. This institutional capacity building approach is used by the Swedish National Audit Office, and other similar efforts are gaining more support.

### Growing Competition Within the Public Sector

SAIs and other organizations, that have traditionally had no competitors in their own country, are increasingly competing on the international level. This international competition within the public sector will probably concentrate on external auditorships where a bidding procedure has already been accepted.

### Downsizing Central Government and Government Organizations

Over the past 10 years, central governments and their ministries and organizations (like SAIs) in the United States and Canada have had to deal with serious downsizing. In Canada, these staff and budget reductions have become an external incentive to export knowledge to developing countries.

### Growing Importance of National Interests in International Development Projects

Increased attention is being paid to a country's national interests in international development projects. Thus, the importance of auditing the spending on development projects abroad has become more widely recognized domestically.

### Improving the Coordination of International Assistance Projects

Governments and SAIs alike recognize the need to better coordinate their international projects. At times, different efforts led by different countries and organizations visit the same developing country in rapid succession. Donor countries, recipient countries and government organizations, including SAIs, share the responsibility for better coordination of these efforts.

## Policy and Responsibility

The most important categories of international SAI projects are the following:

- memberships in international organizations (INTOSAI, EUROSAI),
- external auditorships of international organizations, and
- cooperative development projects.

In addition, some SAIs (for example, Canada, the U.K., and the U.S.) organize training programs for SAI staff members from developing countries.

During my study I identified three issues that relate to the relationship between the SAIs' domestic and international activities:

- reporting to Parliament,
- dealing with conflicts of interest, and
- improving international cooperation.

### Reporting to Parliament

While visiting five SAIs, the World Bank and UNDP, I noted that the increasing attention focused on transparency and accountability also applies to SAIs. The principal client—in the case of the AR, this is the Dutch Parliament—has to be informed about policy matters, results, and major developments related to the international activities of the SAI.

### Dealing With Conflicts of Interest

Many of the SAIs I visited recognize the inherent risk of conflicts of interest arising from international projects being funded by their own government and the SAI's responsibility to audit the department funding those projects and indeed to audit the projects themselves. Because the amounts of moneys for SAI projects abroad are relatively small, this risk is minimal in most cases. Nevertheless, some SAIs avoid this risk by ensuring those who audit the foreign department or cooperative development agency do not participate in international projects.

### Improving International Cooperation

Much has been achieved in improving international cooperation in Europe in recent years.

- The SAIs of Norway, Sweden, and Denmark have an ongoing cooperative relationship.
- The U.K.'s National Audit Office (NAO) wrote a discussion paper for the European liaison officers on the development of SAIs in Central and Eastern Europe. This paper was written after a Dutch intervention at a previous meeting of the liaison officers.
- After an April 1997 meeting, the Secretary-General of EUROSAI developed a questionnaire that would enable

the SAIs to inventory all kinds of international cooperation in Europe.

There are still many more opportunities to improve international cooperation. Both donor and recipient countries need to work together to establish policies and other criteria for international projects. It is essential that a clear strategy regarding the time, cost, revenues, approach and goals for all international activities be determined. Without such a strategy, international activities will not result in added value to either the organization as a whole or individual staff members.

The most interesting but difficult field is cooperative development efforts. For these projects, it is especially important to think about our goals and approach. Much can be learned from the experience of other SAIs. For example, after 10 years of experience in cooperative development, the Swedish National Audit Office is developing the Institutional Capacity Building (ICB) approach, which emphasizes long-term objectives rather than short-term activities. The ICB model works through three phases (assessment, project, and post-project) to enhance audit capacity as part of good governance. Training courses are only one element of cooperative development efforts. Other factors that need to be addressed include management and staff attitudes, the organizational and national culture, the SAI's independence and legal authority, organizational structure and procedures, and management's commitment to the development efforts.

## Organizational Structure

As shown in table 1, the SAIs I visited have different models for organizing their international activities.

Table 1 lists the staff involved in the international secretariat and, in some cases, a separate legal entity created outside the organization. In addition, the SAIs I visited all use staff members from throughout the entire organization in international projects. Two SAIs—namely the U.S. General Accounting Office (GAO) and the Office of the Auditor General of Canada—have created a separate legal entity outside their organization, for the International Journal of Government Auditing and IDI respectively, and a third, the Office of the Auditor General of Norway, will establish such an entity in 2001 when it assumes management of the the IDI Secretariat. In all three cases, the external entity was created in order to ensure the separation of duties and transparency in financial transactions. Other SAIs did not have separate legal entities because (1) those entities would have created different responsibilities and (2) large financial transactions were not an issue. Moreover, transparency and accountability can be maintained when international projects are run inside the SAI.

The distinction between small and large international secretariats depends in large part on the size of the organization as a whole. Some SAIs, like the Swedish National Audit Office combine a relatively small SAI ( 300) with large scale international projects. Others, like the U.K.'s National Audit Office combine a long history of large scale international activities with a separate division directly under the Comptroller

<b>Table 1: Organizational Structures for International Activities</b>				
<b>SAIs</b>	<b>SAI Size</b>	<b>Separate Legal Entity Outside the Audit Office</b>	<b>Large Internal Division of International Affairs</b>	<b>Small Office of International Affairs</b>
Canada	500	IDI Secretariat		
USA	3,200	International Journal of Government Auditing		Office of International Liaison
Norway	450	IDI Secretariat		International Secretariat in Division III
Sweden	300			
United Kingdom	750		Secretariat International	
Netherlands	318		Secretariat	Unit International Affairs

and Auditor General. Still others who are starting up more international activities, like the AR and the Riksrevisjonen in Norway, combine growing international activities with a relatively small international unit. Consequently, the only conclusion to be drawn at this point is that there should be a logical relationship and balance between the scale of and SAI's international activities and the size of its international secretariat.

Table 1 also points up several things about the position and size of the international secretariat. The need for coordination will obviously grow when international projects become a normal part of the SAI's work. In addition, when international projects are allowed to grow, the SAI will need to develop a corresponding capacity for marketing, strategy, and networking. It is important to delineate not only the size and the organizational position of the international secretariat, but also its tasks. These include traditional tasks such as registration, documentation, administration, and filing, as well as even more important tasks such as strategy, marketing, financial management, networking, and public relations.

## Finances

### Calculation of Costs

Conducting externally funded international activities could have major financial implications for the SAI. Currently, most SAIs ask only to be reimbursed for out-of-pocket expenses, although they sometimes ask that salary costs be partially reimbursed. Furthermore, few SAIs have actually calculated the total costs of these activities. If international activities continue to grow at the pace I observed at the SAIs I visited, this approach will have to change. In the long-term, the SAIs will not be able to spend increasing parts of their domestic budget on international projects abroad. Since domestic

budgets are likely to decline over the next few years, more and more SAIs will need to work internationally on a full-cost recovery basis.

## Staffing

Staffing for international projects varied at the SAIs I visited from 4 full-time staff members to about 35, not including the involvement of other staff from throughout the agency. The staffing was not closely correlated to the size of the SAI. When Norway takes over the IDI Secretariat, its staff for international projects will double in the next 5 years.

### Limits and compensation of audit capacity

At the beginning of my study, I felt it would be useful to develop a set number or percentage of staff involved in international projects. However, it quickly became evident to me that doing so would take away needed flexibility, would suggest that international projects are not a normal part of an SAI's work, and would not ensure that domestic tasks are carried out.

The only useful guideline I discovered was that international projects should not infringe upon mandatory domestic tasks. In practice, this means that international projects can grow as long as they have an added value to the organization and are carried out on a full-cost recovery basis.

### Quality and Knowledge Management

In order to achieve the best synergy between national or domestic responsibilities and international opportunities, the following guidelines and observations, based on the experience of SAIs with significant international activities, may be helpful:

- Staff members going abroad should be rotated.

- The quality of people going abroad has a significant influence on the goodwill toward the SAI and its future contracts.
- There should be an advance briefing for each international project as well as a debriefing afterwards.
- A written report should be prepared for each international project.

Since international projects like external auditorships and cooperative development projects are likely to increase in the future, staff members who are interested in and qualified to participate in international work should be trained early on in such areas as foreign languages and cross-cultural skills.

## Conclusions

Finally, I came to the following conclusions:

### 1. Towards a new strategy on cooperative development

International projects will only have an added value to the organization if a clear set of strategies are developed for memberships in international organizations, external auditorships, and cooperative development projects.

### 2. Improving international cooperation

International cooperative development projects will not be successful unless SAIs improve international coordination. The following step-by-step approach could be useful in the different phases of such projects:

#### (a) Information phase

SAIs should inform each other, their governments, and international organizations about their international projects on their Internet home pages.

#### (b) Communication phase

Improving international cooperation should be a topic on the agenda of the meetings of EU liaison officers. In addition, INTOSAI could deal with the need to improve coordination on international cooperative development projects at its conferences.

The SAI home pages on the Internet could also be used to communicate the results of projects and successful approaches.

#### (c) Coordination phase

An INTOSAI working group should be established to develop proposals for better coordination. To avoid new bureaucratic procedures, it might be worthwhile to use the infrastructure of the IDI Secretariat to improve international coordination.

#### (d) International quality control phase

It is important to ensure that international coordination does not lead to a deterioration of the quality individual efforts. Perhaps the IDI structure could also be used to fulfil this role.

The model presented above could be applied to the SAIs of both donor and recipient countries.

### 3. The future of supreme audit institutions

Increased competition in the public sector may stimulate SAIs to operate more like the private sector. For example, the SAIs may develop a public marketing policy, strategy and approach.

For more information, contact the author at: Ministry of Justice, drs. W.P.M. Beekmans MPA, L602, P.O. Box 20301, 2500 EH, The Hague, Netherlands, e-mail: <wbeekman@best-dep.minjus.nl>. ■

---

# Audit Profile: Office of the Auditor General of Mexico

---

By C. P. Jesus Reynaldo Sada Yescas, Audit Director, Government Entities

Mexico is a large and diverse country with spectacular landscapes—tropical beaches, rain forests, snow-capped mountains, fertile temperate lands and forests, and vast deserts. It borders the United States of America to the north and Guatemala and Belize to the south.

In 1519, a Spanish military expedition conquered Mexico and established the colony of New Spain, which was ruled by Spain for the next 300 years. During colonial times, the King of Spain established Tribunals of Accounts in Mexico, Peru, and Colombia. These tribunals were responsible for receiving and checking accounts of tax collectors and other officials of the crown.

Mexico gained its independence in 1810, and in 1814 the Contaduría Mayor de Hacienda, or Office of the Auditor General, was created by a constitutional decree. Through a series of reforms, growth, and transformation, it became Mexico's supreme audit institution. The office reviews and evaluates government financial management in accordance with the constitution, laws, and regulations of the United Mexican States.

## Government

In accordance with the constitution of the United Mexican States, the federal government is divided into three branches: the Executive (the President, who is chief of state and head of the government), the legislative (the Chamber of Deputies and Chamber of Senators), and the Judiciary (the Supreme Court of Justice).

## The SAI's Legal Authority and Independence

The Mexican constitution authorizes the Chamber of Deputies to review the annual Public Account of the Mexican Government, to assess the Ministry of Finance's report of revenues and expenditures, and to determine whether the federal government goals outlined in the budget have been achieved as planned.

The Office of the Auditor General assists the Chamber of Deputies (specifically, its Oversight Commission) in auditing the Public Account. The Chamber of Deputies appoints the Auditor General, the head of the supreme audit institution, to an 8-year term. He or she can only be removed from office in the case of grave fault as stipulated by law (for example, if he or she is found guilty of dishonest behavior or is unable to

carry out the duties of the office due to mental or physical disability). The Chamber of Deputies will remove the Auditor General only if the charges are upheld.

The Office of the Auditor General plans its audits independently. It is authorized to have access to all the documents it needs to carry out its duties. The objectivity of its programs, audit results and recommendations is widely recognized and accepted.

## Organization of the SAI

The Auditor General is assisted by a Deputy Auditor General and discharges his or her responsibilities with the assistance of 11 general directors. The Deputy Auditor General oversees the work of 4 general directors, who are responsible for different kinds of audits (federal income and expenditures, government entities, and public works).

The Auditor General has overall responsibility for programs and management, systems, administration, legal matters, national assets, projects, internal audit, and the staff of auditors. Currently, the office staff numbers 1,200--810 audit staff and 400 administrative staff.

Auditors are recruited from a variety of disciplines, including public accounting, economics, civil engineering, administration, and law. The Auditor General may also use outside experts for specific audits.

## Mission of the SAI

The Office of the Auditor General audits accounts of federal revenues and expenditures based on legal and performance criteria. Using legal criteria, the office assesses the government's financial operations and reports in accordance with laws and regulations. Using performance criteria, the office determines whether the governments planned goals and objectives have been achieved with economy, efficiency and effectiveness.

The Office of the Auditor General carries out two different types of audits:

- financial-related audits of federal revenue and expenditure accounts and government entities, and
- performance audits of public works, economic analysis, program evaluations, compliance with laws and regulations, assessments of administrative systems, and special audits.

The Office of the Auditor General has begun to plan for a new integrated audit that incorporates both financial-related and performance audits.

## Reporting

The law requires that the Office of the Auditor General present two main annual reports to the Chamber of Deputies: a financial progress report, and a final report of audit findings, conclusions, and recommendations.

The annual progress report assesses the Public Account, which includes the accounts of the government and government entities. This report covers the following for the preceding year:

- an overall opinion on the financial statements of the government;
- whether the Public Account has been presented in accordance with governmental accounting standards;
- comments on financial management results;
- whether government entities have complied with applicable laws and regulations;
- whether objectives and goals have been achieved and the main programs and sub-programs have been carried out as planned;
- comments on intergovernmental transfers, subsidies, operating expense funds, capital expenditures, and other expenses;
- an analysis of budget deviations; and,
- recommendations for corrective actions arising from the audit.

The annual Public Account is submitted to the Chamber of Deputies each year during the first 10 days of June. The annual progress report is submitted to the Chamber of Deputies by the Oversight Commission no later than the following November 10.

The annual final report of audit findings, conclusions, and recommendations complements the annual progress report and presents evidence gathered to determine whether the entities complied with laws and regulations. Specifically, it states

- whether expenditures were made in accordance with program and sub-program specifications;
- whether capital expenditures and the application of funds complied with laws and regulations;
- the extent of irregularities (the intentional misstatement or omission of amounts or disclosures) in financial statements and legal accountability; and,
- recommendations for corrective actions.

The final report also indicates the number of audits in ministries and governmental entities that have been carried out

for the year. It states the qualifications of the audit staff (for example, that they collectively had the technical proficiency for the tasks required and were independent in attitude and appearance), that applicable standards were followed in planning and conducting the audits, and that the audit complied with laws and regulations. Finally, the report states that (1) the audit reports were discussed with the auditee, who agreed with the results, and (2) the audit report was formally prepared in accordance with the law.

The final report is submitted to the Chamber of Deputies through its Oversight Commission during the first 10 days of September of the next fiscal year.

## Follow-up of Audit Reports

The Office of the Auditor General takes action as appropriate when irregularities, illegal acts, and other noncompliance have been detected during the course of audits.

- Recommendations are made in a findings document when irregularities and other instances of noncompliance have been detected and must be corrected. Recommendations can be related to areas such as programs, systems, finances, plans, public works, laws and regulations, or the execution of public works.
- As a result of identified irregularities, some funds may need to be returned to the federal Treasury. If this is not done, a responsibility document is prepared and sent to the Ministry of Finance, which is responsible for collecting the funds in accordance with the federal fiscal code.
- When illegal acts have been detected, the report is presented to the Attorney General, in accordance with criminal law. The Attorney General is responsible for pursuing the prosecution of instances involving illegal acts.

## Organizational and Professional Development

In recent years, the Office of the Auditor General has been designing a methodology to evaluate governmental management in order to assess the impact of federal management on society. The previously mentioned integrated audit is one of the most important tools to be developed in this methodology.

The Office of the Auditor General has also been participating in such national and international organizations as INTOSAI (International Organization of Supreme Audit Institutions), OLACEFS (Organization of Latin American and Caribbean Supreme Audit Institutions), and ASOFIS (National Association of Supreme Audit Institutions and Governmental Control). This participation has assisted the office in its efforts to improve government performance and results. Since 1991, the Office of the Auditor General of Mexico has been the chairman of the Public Debt Committee of INTOSAI.

Finally, the Office of the Auditor General has developed a professional development training program for its staff. The program enables staff to increase their knowledge of government accounting, auditing, internal controls, laws, reports, writing, electronic systems, and other topics. This training has enabled the office to carry out its work with greater efficiency.

On July 30, 1999, by Constitutional amendments, the General Congress of Mexico provided greater attributions and gave rules to the Mexican Supreme Audit Institution in auditing the public account, technical and management independence, authorization to act directly and legally as a result of identified irregularities, and to take part in the normative process of the governmental rules. Because of these amendments, a Law for the Supreme Audit of the Federation has been submitted to the General Congress of Mexico.

## Conclusion

According to the Mexican Constitution, the Chamber of Deputies needs to know whether (1) government funds have been handled properly in compliance with laws and regulations and (2) programs have been carried out and services have been provided economically and efficiently. To assist the Chamber of Deputies in meeting this requirement, the Office of the Auditor General is responsible for assessing the integrity, performance, and stewardship of the government's activities.

For further information, please contact the Office of the Auditor General, Av. Coyoacan 1501, Col. del Valle, Deleg Benito Juarez, C.P. 03100, Mexico, D.F. Telephone: (011 525) 55-24-12-65; e-mail: <cmhsecrpart@compuserve>. ■

---

## News in Brief

(Continued from page 8)

1999 Accountability Report is available from GAO's Internet web site: [www.gao.gov](http://www.gao.gov).

### Global Group Discusses Mutual Challenges

In January, leaders from twelve SAIs participated in a two-day meeting in Washington hosted by Comptroller General Walker to discuss common issues and challenges and to learn from each others' experiences. The meeting was attended by officials from Australia, Canada, Germany, India, Japan, Mexico, Netherlands, New Zealand, South Africa, Sweden, and the United Kingdom.

The informal meeting was structured around a series of roundtable discussions facilitated by participating auditors general. The group also met with U.S. Senator Fred Thompson, chairman of the Senate Committee on Governmental Affairs, to discuss government oversight issues, and with officials from the World Bank.

Participants noted that the challenges facing their governments are closely linked to the internal challenges faced by audit offices. They discussed

issues such as government spending, globalization, quality of life, government performance and accountability, and emphasized that auditors need to provide independent, objective, fact-based information without advocating one policy position over another. They also agreed that the disappearance of boundaries and borders, and the growing role of supranational organizations provide opportunities for audit offices to work cooperatively and collaboratively. The group concluded that, to meet the challenges of evaluating programs in an increasingly complex environment, SAIs need to break down silos, develop tools for measuring outcomes, make effective use of information technology, and address issues such as access to information, human capital, and ways to effectively deliver their messages.

For more information, contact: Office of International Liaison, U.S. General Accounting Office, room 7806, Washington, D.C. 20548 USA (tel. 202-512-4707; fax: 202-512-4021; e-mail: [oil@gao.gov](mailto:oil@gao.gov)). ■

---

# Reports in Print

---

It is widely recognized that countering corruption and promoting public integrity are critical to sustained economic development, and OECD's Public Management Service (PUMA) has sponsored two activities that may be of interest to Journal readers. *Public Sector Corruption: An International Survey of Prevention Measures* is a recent publication which surveys the measures currently being used by 15 OECD countries to protect their domestic public institutions against corruption. During September and October 1999, the Asian Development Bank and the OECD organized an *International Workshop on Combating Corruption in Asia/Pacific Economies* to raise awareness of the seriousness of the corruption problem and to identify effective anti-corruption strategies. For more information about the publication or the workshop, contact **PUMA/OECD 2, rue Andre'-Pascal 75775 Paris Cedex 16, France (fax+33-1-45.24.87.96; e-mail [pum.contact@oced.org](mailto:pum.contact@oced.org)) or see PUMA's website at [www.oecd.org/puma/gvrnance/ethics](http://www.oecd.org/puma/gvrnance/ethics).**

*Corrupcion y Cambio (Corruption and Change)* is a Mexican publication that analyzes corruption from three different perspectives. The first concentrates on setting a theoretical framework for understanding corruption, and the second assesses the different elements involved in corruption. Finally, the publication describes and analyzes recent reforms undertaken by the Mexican government to combat corruption at all levels of the administration. It is available in Spanish from the **Secretaria de Contraloria y Desarrollo Administrativo (SECODAM) Insurgentes Sur, 1735 CPO1020 Mexico, D.F.**

\* \* \* \* \*

The International Consortium on Governmental Financial Management (ICGFM) has published the proceedings of the *14<sup>th</sup> Annual International Financial Management Conference*. "Think Globally, Act Locally—The Transformation to Fiscal Federalism" was the theme of the conference held in Washington, DC in September 1999. The proceedings includes the keynote address by Mr. David M. Walker, Comptroller General of the United States and presentations by Mr. H. B. Kalongonda, Auditor General of Malawi; Mr. Jacek Jezierski, Vice President of the Supreme Chamber of Control of Poland; Mr. Katchim M. Karmokov, Chairman Accounts Chamber of the Russian Federation; Mr. Filippo Vagnoni, Special Delegate of the Comptroller General of Venezuela; and Mr. Eric Harid, Comptroller and Auditor-General of Zimbabwe. In addition, it provides summaries of sessions discussing issues in Africa, North America, Russia, Europe and South America. To obtain copies, available in English only, contact **The ICGFM, P. O. Box 8665, Silver Spring, MD 20907, U.S.A. (tel++(301) 681-3836, fax++(301) 681-8620, or see the ICGFM website at [www.financenet.gov/icgfm.htm](http://www.financenet.gov/icgfm.htm).**

\* \* \* \* \*

Mesure de la performance dans le service public: exemples étrangers pour les pouvoirs *publics belges*, is a comparative study exploring performance management in the public service in four countries: Canada, Finland, Sweden and the Netherlands. Various aspects of performance measurement systems are studied including background for their creation, the choice of indicators used, auditing, quality, and the use of performance information. The publication is available, in French only, from **Services federaux des affaires scientifiques, techniques et culturelles (SSTC) Rue de la Science 8 B-1000 Brussels, Belgium (tel:+32-2-238.34.88).**

\* \* \* \* \*

The International Monetary Fund (IMF) has published another booklet in its series on Economic Issues that strives to make available to a broad readership some of the economic research produced by the IMF staff. One new publication written by Oleh Havrylshyn and Donal McGettigan is entitled, *Privatization in Transition Countries: Lessons of the First Decade*. It provides a discussion of achievements, significant issues which have emerged, and observations about challenges remaining. A Working Paper entitled *Improving Governance and Fighting Corruption in the Baltic and CIS Countries: The Role of the IMF*, written by Thomas Wolf and Emine Gurgen, reviews the relationship between governance and corruption and the high economic costs corruption exacts. The paper explains that poor economic governance has three broad dimensions: (1) excessive government intervention and discretion, (2) lack of government transparency and accountability and poor management, and (3) the need for stable, rules-based, competitive environment to nourish market activity. Both publications are available from **IMF Publication Services, Box X2000, IMF Washington, DC 20431 U.S.A. (tel++(202)623-7430; fax++(202)623-7201; e-mail: [publications@imf.org](mailto:publications@imf.org).**

\* \* \* \* \*

A publication by the U. S. General Accounting Office (GAO) may be of interest to Journal readers. In August 1999, the GAO issued an *Executive Guide on Creating Value Through World-class Financial Management (GAO/AIMD-99-45)*. This guide explores financial management practices in nine public and private organizations and identifies their success factors, practices and outcomes. It provides case studies and describes practices critical for establishing and maintaining sound financial operations. It is available through the **U. S. General Accounting Office, Office of International Liaison-Room 7806, 441 G Street, NW, Washington, DC 20548, USA (fax:++202-512-4021; [www.gao.gov](http://www.gao.gov); email [oil@gao.gov](mailto:oil@gao.gov)).**



---

# Inside INTOSAI

---

## XVII INCOSAI Seoul 2001

Logo of the 17th INTOSAI Congress



The logotype of the 17th INTOSAI Congress visualizes the image of INTOSAI and Korea, the host country, by combining the acronym INCOSAI in a special lettering style and Namdaemun (meaning the South Gate of Seoul), a symbol of Korea. In line with the tradition of the previous

congresses, the logo also includes the number and year of the Congress, XVII INCOSAI 2001.

Namdaemun, which is designated as the Korean National Treasure No. 1, has long symbolized not only Korea but the capital city of Seoul as well. Namdaemun is placed in the middle of the logo to deliver a message that the host of the 17th INCOSAI welcomes each and every participant by fully opening the gate to Korea.

The arc over Namdaemun carries the image of member SAIs taking their seats in a circle. It symbolizes the equal and cooperative relationship among member SAIs which facilitates information exchange. The gradation of the arc expresses the dynamics of the rising sun of the new century, and at the same time denotes the first INCOSAI in the new millennium.

Overall, the logo was designed to represent the significance and meaning of the Congress in a balanced, visual and elegant way.

## Congress Update

The Board of Audit and Inspection (BAI), Korea, has taken one more step forward in planning for the XVII INCOSAI to be held in Seoul, Korea in October 2001. In March, the Congress Secretariat sent out Principal papers for Theme I and Subthemes IIA and IIB to all INTOSAI members, along with an invitation to write country papers. The topics of Theme I and Theme II are "The Audit of International and Supranational Institutions by SAIs" and "The Contribution of SAIs to Administrative and Government Reforms." Theme II has two sub-themes:

- IIA. The Role of SAIs in Planning and Implementing Administrative and Government Reforms.
- IIB. The Role of SAIs in Auditing Administrative and Government Reforms.

Country papers should be sent to the XVII INCOSAI Secretariat no later than August 1, 2000. The collected papers will be the basis of discussion in the XVII INCOSAI.

As the host of the XVII Congress, the BAI will also host the 47<sup>th</sup> Meeting of the Governing Board from May 23-25, 2000. Invitations have been sent to the Governing Board members and observers. The registration forms and hotel reservations will be accepted through the internet and also by mail and fax. The Secretariat has constructed a home page (<http://www.koreasai.go.kr>) for the XVII INCOSAI, which is the first of its kind, with hope that it will serve as a forum for exchanging and sharing experiences and information among INTOSAI members.

For further information about the 2001 Congress, please contact the XVII INCOSAI Secretariat, Board of Audit and Inspection, #25-23 Samchung-dong, Chongro-ku, Seoul 110-706, Korea (tel: ++82-2-7219-290; fax: ++ 82-2-7219-297,276; and e-mail: [koreasai@koreasai.go.kr](mailto:koreasai@koreasai.go.kr)).

#3

Goran Steen, International Director and Head of the International Secretariat at the Swedish National Audit Office, spoke about the work of INTOSAI's Audit Standards Committee at the 14<sup>th</sup> Annual International Conference on New Developments in Government Financial Management. The conference, sponsored jointly by the International Consortium on Governmental Financial Management, the Florida International University's School of Accounting, The World Bank, and the U.S. Agency for International Development brought together leaders from government accountability organizations in more than 50 countries. This year, fifteen SAIs were represented at the meeting which was held March 27-31 in Miami.

## SAI's E-Mail Addresses

In support of INTOSAI's communications strategy, each issue of the Journal will publish the e-mail/internet addresses of SAIs, INTOSAI programs, and related professional organizations. Also listed are home page addresses on the worldwide web (www). SAIs are asked to notify the Journal as they acquire these addresses. The addresses printed in **bold** type are the new addresses.

INTOSAI General Secretariat:  
<intosai@rechnungshof.gv.at>; and  
<<http://www.intosai.org>>

International Journal of Government Auditing:  
<chases@gao.gov>

INTOSAI Development Initiative: <IDI@oag-bvg.gc.ca>

INTOSAI Committee on EDP Audit:  
<cag@giasd101.vsnl.net.in> and  
<[www.open.gov.uk/nao/intosai\\_edp/home.htm](http://www.open.gov.uk/nao/intosai_edp/home.htm)>  
Arabic language website:  
<[http://www.sgsa.com/intosai\\_edp](http://www.sgsa.com/intosai_edp)>

INTOSAI Committee on Environmental Auditing:  
<<http://www.rekenkamer/ea>>

INTOSAI Committee on Privatization:  
<<http://www.open.gov.uk/nao/intosai/home.htm>>

ASOSAI: <asosai@ca.mbn.or.jp>

EUROSAI: <eurosai@tsai.es>

OLACEFS: <caso@condor.gob.pe>

SPASAI: <steveb@oag.govt.nz>

SAI of Argentina: <agn1@interserver.com.ar>

SAI of Australia: <agl1@anao.gov.au> and  
<<http://www.anao.gov.au>>

SAI of Bahrain: <audit@mofne.gov.bh>

SAI of Bangladesh: <saibd@cittechco.net>

SAI of Belgium: <ccrel@ccrek.be> and  
<<http://www.courdescomptes.be>>

SAI of Bermuda: <auditbda@ibl.bm> and  
<<http://www.oagbermuda.gov.bm>>

SAI of Bolivia: <cgr@ceibo.entelnet.bo>

SAI of Brazil: <sergiofa@tcu.gov.br> and  
<<http://www.tcu.gov.br>>

SAI of Canada: <desautld@oag-bvg.gc.ca> and  
<<http://www.oag-bvg.gc.ca>>

SAI of Chile: <aylwin@contraloria.cl> and  
<<http://www.contraloria.cl>>

SAI of China: <cnao@public.east.cn.net>

SAI of Colombia: <CTExterna@contraloriagen.gov.co> and  
<<http://www.contraloriagen.gov.co>>

SAI of Costa Rica: <inforcgr@cgr.go.cr> and  
<<http://www.cgr.go.cr>>

SAI of Croatia: <colic@revizija.hr>,  
<opcal@revizija.hr> and <<http://www.revizija.hr>>

SAI of Cyprus: <cao@cytanet.com.cy>

SAI of Czech Republic: <michael.michovsky@nku.cz>

SAI of Denmark: <rigsrevisionen@rigsrevisionen.dk> and  
<<http://www.rigsrevisionen.dk>>

SAI of El Salvador: <cldr@es.com.sv>

SAI of Estonia: <riigikontroll@sao.ee> and  
<<http://www.sao.ee>>

SAI of European Union: <euraud@eca.eu.int> and  
<<http://www.eca.eu.int>>

SAI of Fiji: <audit@itc.gov.fj>

**SAI of Finland:** <kirjaamo@vtv.fi> and  
**<<http://www.vtv.fi>>**

SAI of France: <dterroir@ccomptes.fr> and  
<[www.ccomptes.fr](http://www.ccomptes.fr)>

SAI of Georgia: <chamber@access.sanet.ge>

SAI of Germany: <BRH\_FFM@t-online.de> and  
<<http://www.Bundesrechnungshof.de>>

**SAI of Grenada: <audit@caribsurf.com>**

SAI of Hong Kong: <audaes2@aud.gcn.gov.hk> and  
<<http://www.info.gov.hk/aud/>>

**SAI of Iceland: <postur@rikisend.althingi.is> and**  
**<<http://www.rikisend.althingi.is>>**

SAI of India: <cag@giasd101.vsnl.net.in>

SAI of Indonesia: <asosai@bpk.go.id> and  
<<http://www.bpk.go.id>>

SAI of Ireland: <webmaster@audgen.irlgov.ie> and  
<<http://www.irlgov.ie/audgen>>

SAI of Israel: <www.mevaker.gov.il>

SAI of Italy: <bmanina@tiscalinet.it>

SAI of Japan: <asosai@ca.mbn.or.jp> and  
<<http://www.jbaudit.admix.go.jp>>

SAI of Jordan: <audit-b@amra.nic.gov.jo>

**SAI of Korea: <koreasai@koreasai.go.kr> and**  
**<<http://www.koreasai.go.kr>>**

SAI of Kuwait: <aha@audit.kuwait.net>

SAI of Kyrgyzstan: <whl@mail.elcat.kg>

SAI of Latvia: <http://www.lrvk.gov.lv>

SAI of Lebanon: <President@coa.gov.lb>

SAI of Lithuania: <alvydas@vkontrolle.lt>

SAI of Luxembourg: <chaco@pt.lu>

SAI of Macedonia: <usdt@nic.mpt.com.mk>

**SAI of Malaysia:** <jbaudit@audit.gov.my> and <http://www.audit.gov.my>

SAI of Mali: <papa.toyo@datatech.toolnet.org>

SAI of Malta: <nao.malta@magnet.mt>

SAI of Marshall Islands: <tonyowe@ntamar.com>

SAI of Mauritius: <auditdep@bow.intnet.mu>

**SAI of Mexico:** <cmhasesor@mexis.com>

SAI of Micronesia: <FSMOPA@mail.fm>

SAI of Nepal: <oagnp@mail.com.np>

SAI of the Netherlands: <bjz@rekenkamer.nl> and <http://www.rekenkamer.nl>

SAI of New Zealand: <oag@oag.govt.nz> and <http://www.netlink.co.nz/%7e.oag/home.htm>

SAI of Nicaragua: <continf@lbw.com.ni>

SAI of Norway: <riksrevisjonen@riksrevisjonen.no>

SAI of Oman: <sages@gto.net.om>

SAI of Pakistan: <saipak@comsats.net.pk>

SAI of Palau: <palau.public.auditor@palaunet.com>

SAI of Panama: <omarl@contraloria.gob.pa>

SAI of Papua New Guinea: <amrita@online.net.pg>

SAI of Paraguay: <director@astcgr.una.py>

SAI of Peru: <dc00@condor.gob.pe> and <http://www.rcp.net.pe/CONTRALORIA>

SAI of Philippines: <catli@pacific.net.ph>

SAI of Poland: <http://www.nik.gov.pl>

SAI of Portugal: <dg.tcontas@mail.telepac.pt>

SAI of Puerto Rico: <ocpr@coqui.net>

SAI of Qatar: <qsab@qatar.net.qa>

SAI of Russia: <sjul@gov.ru>

SAI of Saint Lucia: <govtaudit@candw.lc>

SAI of Singapore: <ago\_email@ago.gov.sg>

SAI of Seychelles: <seyaudit@seychelles.net>

SAI of Slovakia: <hlavac@controll.gov.sk>

SAI of Slovenia: <vojko.antoncic@rs-rs-si> and <http://www.sigov.si/racs>

SAI of South Africa: <debbie@agsa.co.za> and <http://www.agsa.co.za>

SAI of Spain: <TRIBUNALCTA@bitmailer.net>

SAI of Suriname: <http://www.parbo.com>

SAI of Sweden: <int@rrv.se> and <http://www.rrv.se>

SAI of Switzerland: <sekretariat@efk.admin.ch>

SAI of Thailand: <oat@vayu.mof.go.th>

SAI of Trinidad and Tobago: <audgen@hotmail.com>

SAI of Turkey: <saybsk3@turnet.net.tr> and <http://www.sayistay.gov.tr>

SAI of Ukraine: <rp@core.ac-rada.gov.ua>

SAI of United Arab Emirates: <saiuae@emirates.net.ae>

SAI of the United Kingdom: <international.nao@gnet.gov.uk> and <http://www.open.gov.uk/nao/home/htm>

SAI of the United States of America: <oil@gao.gov> and <http://www.gao.gov>

SAI of Uruguay: <tribinc@adinet.com.uy> and <http://www.tcr.gub.uy>

SAI of Yemen: <coca@y.net.ye>

SAI of Venezuela: <crojas@cgr.gov.ve> and <http://www.cgr.gov.ve>

Canadian Comprehensive Auditing Foundation: <http://www.ccaf-fcvi.com>

Institute of Internal Auditors: <iia@theiia.org> and <http://www.theiia.org>

International Consortium on Governmental Financial Management: <http://financenet.gov/icgfm.htm>

International Federation of Accountants: <http://www.ifac.org>

## 2000/01 Calendar of INTOSAI Events

### April

---

*Environmental Auditing Committee Meeting  
Cape Town, South Africa  
April 10-12*

### May

---

*Public Debt Committee Meeting  
London, England  
May 4-5*

*Internal Control Conference  
Budapest, Hungary  
May 8-11*

*INTOSAI Governing Board Meeting  
Seoul, Korea  
May 23-25*

### June

---

*Accounting Standards Committee Meeting  
Port-of-Spain, Trinidad and Tobago  
June 15-16*

### July

---

### August

---

### September

---

*Privatization Committee Meeting  
Buenos Aires, Argentina  
September 18-19*

### October

---

### November

---

*CAROSAI Congress  
Basseterre, St. Kitts  
November 19-25*

### December

---

### 2001 January

---

### February

---

### March

---

**Editor's Note:** This calendar is published in support of INTOSAI's communications strategy and as a way of helping INTOSAI members plan and coordinate schedules. Included in this regular Journal feature will be INTOSAI-wide events and region-wide events such as congresses, general assemblies, and Board meetings. Because of limited space, the many training courses and other professional meetings offered by the regions cannot be included. For additional information, contact the Secretary General of each regional working group.

# International Journal of Government Auditing

## **INDEX—VOLUME 26—1999**

### **ARTICLES**

- XVI INCOSAI Uruguay '98, Cooperation Produces Results, January, p. 2  
G. Peter Wilson, Audit Planning—Top Down or Bottom Up?, April, p. 8  
European Court of Auditors, European Group Publishes Implementing Guidelines for INTOSAI Auditing Standards, April, p. 10  
Donald G. Fulwider, Recognizing Fraud Indicators, April, p. 13  
IV EUROSAI Examines Independence, July, p. 5  
M. Dees and A.J.R.M. Linders, The Dutch Government in Search of a New Form of Accountability, July, p. 11  
Office of the Comptroller and Auditor General of Zimbabwe, Special Report: SAI of Zimbabwe Reviews the Government's Preparedness for the Millennium Bug, July, p. 13  
Eric Harid, Regional Cooperation: Trying to Make a Difference, October, p. 9  
Martin Grimwood, Establishment of National Audit Offices in Bosnia and Herzegovina: The First Steps, October, p. 11

### **AUDIT PROFILES**

- Bhutan, April, p. 15  
St. Kitts and Nevis, July, p. 15  
Czech Republic, October, p. 14

### **EDITORIALS**

- Mutual Experience Benefits All, January, p. 1  
Shared Values and Future Visions, April, p. 1  
Models for the Next Century, July, p. 1  
Transformation in the South African Audit Office, October, p. 1

### **INSIDE INTOSAI**

- Journal Finance Manager Retires, April, p. 18  
OLACEFS Proceedings Published, April, p. 18  
SPASAI Auditors General Hold Strategic Planning Workshop, April, p. 18  
46<sup>th</sup> Governing Board Meeting, July, p. 18  
IDI Annual Meeting, October, p. 17  
Committee on Auditing Standards Meets with IFAC's Public Sector Committee, October, p. 17  
CAS Publication Available in Five Languages, October, p. 17  
SAIs' E-Mail Addresses, January, p. 25; April, p. 19; July, p. 23; October, p. 18

### **NEWS IN BRIEFS**

- |                                     |   |
|-------------------------------------|---|
| Barbados, July, p. 2; October, p. 2 | Portugal, April, p. 4   |
| Belgium, October, p. 3              | Romania, July, p. 3   |
| Bermuda, October, p. 3              | Saudi Arabia, April, p. 5   |
| Canada, July, p. 2; October, p. 3   | Seychelles, April, p. 5   |
| Cyprus, April, p. 3                 | Switzerland, October, p. 6  |
| Ecuador, April, p. 3                | Trinidad and Tobago, April, p. 5  |
| Germany, July, p. 2                 | Tunisia, April, p. 5  |
| Hong Kong, October, p. 4            | United States of America, April, p. 5;<br>October, p. 6                 |
| Indonesia, April, p. 3              | Venezuela, October, p. 7  |
| Italy, April, p. 4                  | European Union, April, p. 6   |
| Mauritius, July, p. 3               | Corporation Committee of Portuguese-<br>Speaking Countries, April, p. 7 |
| Mexico, April, p. 4                 | United Nations, July, p. 4  |
| Netherlands, October, p. 4          |   |
| Nepal, July, p. 3                   |   |
| Oman, October, p. 5                 |   |