

EXPERIENTIA MUTUA OMNIBUS PRODEST

60
50
years INTOSAI

GENERAL SECRETARIAT

Transparency • Accountability • Good Governance

Serving the Citizens

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Imprint

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PREFACE





Preface by the Federal President of the Republic of Austria, Heinz Fischer

It was in 1953, when the Supreme Audit Institutions and partner organizations of 33 states met in Cuba for their first congress, that INTOSAI – the International Organization of Supreme Audit Institutions – was born, and which now, in 2013, encompasses 191 full members and 4 associated members.

10 years later, in 1963, the Austrian Court of Audit took on the role of hosting the General Secretariat for the first time. From then on, it has been continuously headquartered in Vienna.

In 2013 we are therefore celebrating both 60 years of INTOSAI and 50 years of the General Secretariat in Vienna.

In line with its motto *Experientia Mutua Omnibus Prodest*, INTOSAI – with its General Secretariat – is the permanent, autonomous, independent and non-political professional organization of audit institutions for the members states of the United Nations or of its specialized agencies and represents them as a recognized international umbrella organization.

Through the preparation of professional standards, institutional capacity building as well as knowledge sharing and knowledge services, INTOSAI provides a vital contribution for promoting good governance, enhancing transparency and accountability and fighting corruption, thereby also contributing to maintaining credibility and strengthening public confidence in public governance.

INTOSAI's recognition has grown steadily in the last 60 years due to its diverse activities, and the UN General Assembly Resolution A/66/209 of 22 December 2011 has certainly marked the highlight of this recognition to date. In this Resolution, the UN General Assembly took note with appreciation of the work of INTOSAI in promoting greater efficiency, accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens. At the same time, the UN General Assembly also recognized the principles of independence laid down in the Declarations of Lima and Mexico and encouraged the member states to apply the principles specified in those declarations in compliance with their national institutional structure.



*Federal President
of the Republic of Austria,
Heinz Fischer*



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This appreciation of INTOSAI's work is also attributable to a significant degree to the activities performed in the General Secretariat headquartered in the Austrian Court of Audit. As Federal President of the Republic of Austria this makes me particularly proud.

I should like to express my most sincere congratulations to INTOSAI and its General Secretariat on this year's anniversary, and I am convinced that they will follow this successful path in the interest of external government audit for the benefit of citizens.



FOREWORD





60th Anniversary of INTOSAI – 50th Anniversary of the General Secretariat in Vienna

Foreword by the Secretary General of INTOSAI, Josef Moser

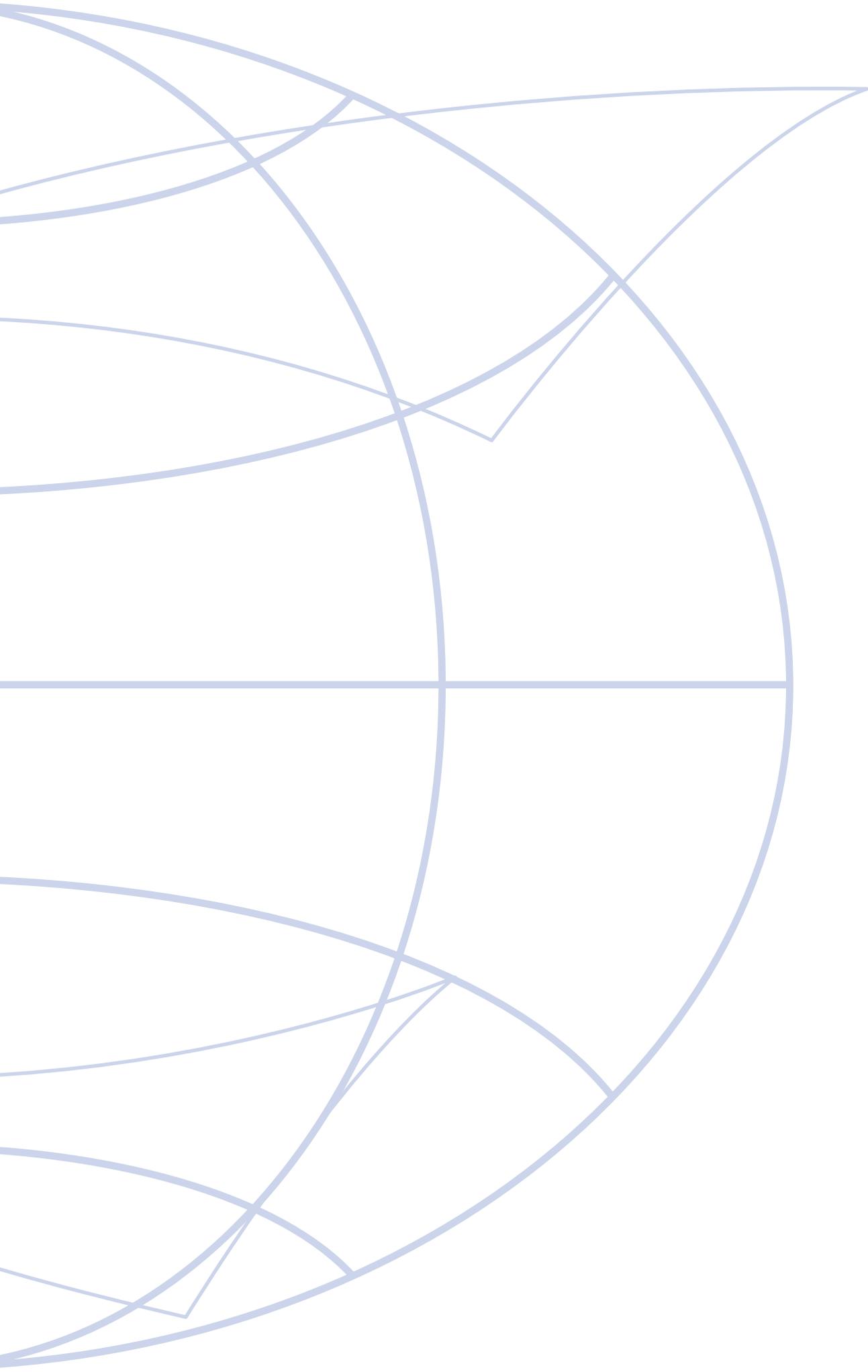
In 2013 the International Organization of Supreme Audit Institutions (INTOSAI) is celebrating its 60th anniversary, and the General Secretariat is commemorating its semi-centennial. On the occasion of this event, it is a great honour and pleasure for me to take a look at the present endeavours of INTOSAI and to shed light on its future challenges and goals.

This anniversary year gives us the opportunity to look back at an impressive success story of an association that has become established as a globally acting and worldwide organization, which, on the one hand, practices its motto *Experientia Mutua Omnibus Prodest (Mutual Experience Benefits All)* among its members, and, on the other hand, acts at eye level with the United Nations and other international partners. This development has been spurred by the dedication and active commitment of INTOSAI's members, which, each in its own area, have played a decisive role in fostering and strengthening the organization.

There are several milestones that illustrate the success story of INTOSAI as an independent international platform, which serves the exchange of knowledge and experience and acts as a voice of Supreme Audit Institutions in the international community. These milestones encompass the development of the Strategic Plan with four strategic goals, towards which all activities of the Committees, Working Groups and Task Forces are geared, as well as the preparation of a Communication Strategy that is to safeguard a consistent level of information and development in the INTOSAI community in the spirit of equality and inclusiveness. INTOSAI has committed itself to an active and effective implementation of the strategic priorities and the communication goals, which were established to enhance accountability, transparency and good governance and to safeguard the credibility of Supreme Audit Institutions. The firm commitment reflected in knowledge transfer and the thereby resulting increase in knowledge, the dissemination of target group oriented information, the preparation of guidelines, the establishment of databases and, eventually, the setting of internationally accepted standards and directives contribute essentially to a sustainable establishment of a strong, independent, professional and credible model organization.



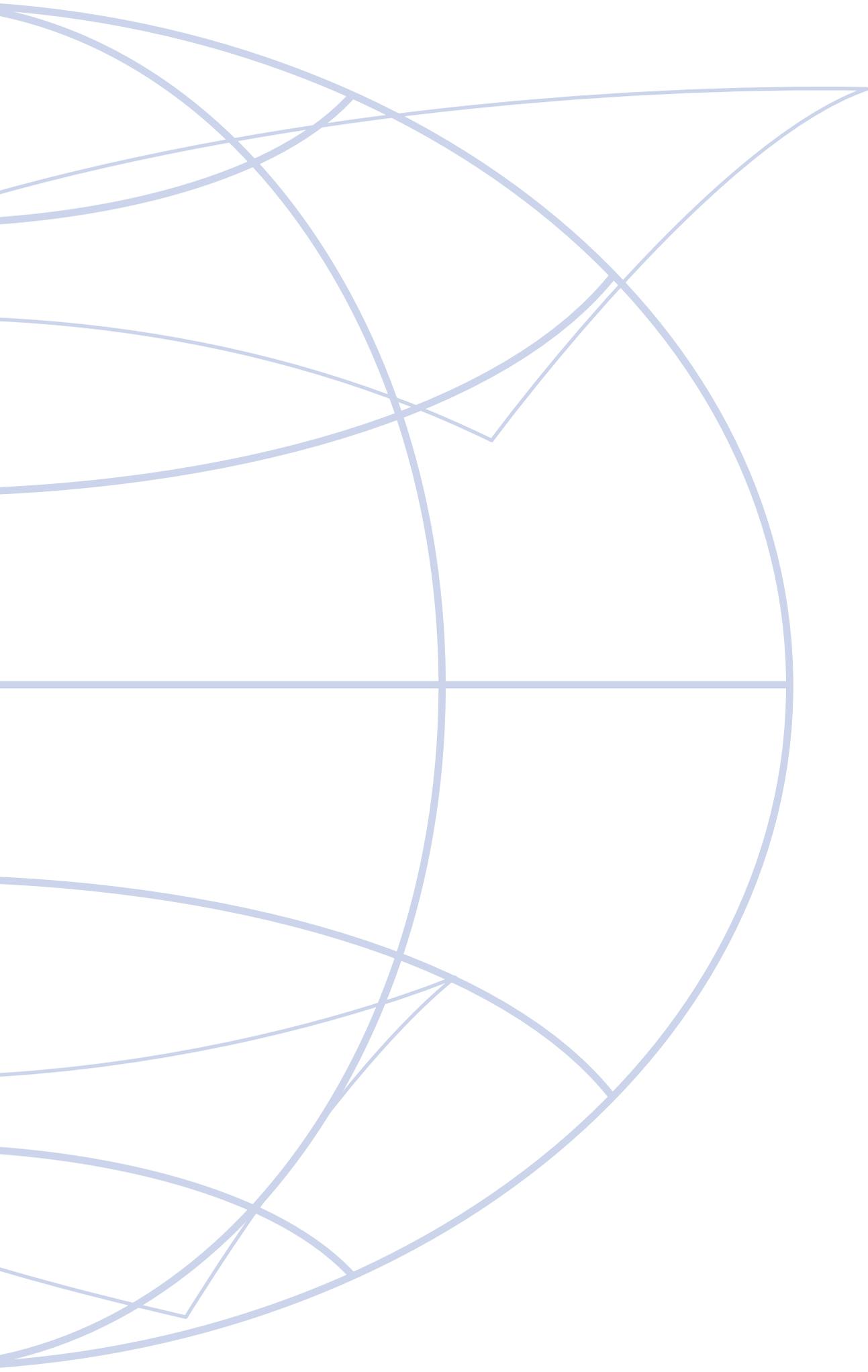
*Secretary General of INTOSAI,
Josef Moser*





In the past 60 years, INTOSAI has succeeded in acting as a globally accepted platform for the exchange of expertise, ideas and best practices for 191 members with different languages, cultures and an enriching wealth of experiences. This plurality as well as the insistency on equal treatment, equity and a consistent level of information in all countries enabled INTOSAI to become a pioneer in international government auditing. Through the identification and dissemination of themes central to government audit, which take account of globally relevant and topical developments, INTOSAI has served as a trail-blazer and driving force for innovation since its existence. The comprehensive interaction with other international partner organizations as part of these activities enabled INTOSAI in the course of the decades to establish an institutionalized framework for the cooperation between the bodies of INTOSAI and its partner organizations, thereby creating new approaches that strengthen the basic values enshrined in the statutes of INTOSAI and actively practised in the organization. This is, in particular, clearly illustrated by the successful initiative to strengthen the independence of SAIs, which was crowned by the adoption of the Resolution A/66/209 on *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions* by the 66th United Nations General Assembly and which is an impressive example of the fact that much can be achieved if everyone pulls together. Of equally great importance are in this context the numerous activities targeted at rendering visible the value and benefits of SAIs in order to strengthen the confidence of citizens in an independent, objective and effective government audit.

The General Secretariat as an interface and liaison of INTOSAI is gratified to have been able to serve the goals and the further development of the organization and to give content to the motto *Experientia Mutua Omnibus Prodest* in the form of a fruitful cooperation and a vivid exchange of experience between the Congress, the Governing Board, the Regional Working Groups, the Goal Chairs and Goal Liaisons, the Committees, the Subcommittees, the Working Groups and the Task Forces. In this context, it is of central importance for the General Secretariat to respond to the needs and concerns of each member, to safeguard and promote a free and comprehensive flow of information and experience as well as to bundle the global knowledge and know-how gained in practical audit experience. This focus on a practical and member-oriented way of working is richly depicted in the themes of the 21 congresses held to date and in the groundbreaking decisions that were taken at those congresses.





Also for the future, the General Secretariat considers as its main task to contribute to the continuous progress of the member SAIs both anticipatively and concurrently alike, for example by organizing and holding symposia, and to support the implementation of the Strategic Plan and the international professional auditing standards and guidelines. Like in the past 50 years, cooperation based on trust and partnership, tolerance, open-mindedness and consensus should be the foundation for this.

The strong participation in this anniversary publication and the diversity of the contributions from the various member states showcase that the development of INTOSAI is not limited to its 60th anniversary. In the light of today's global economic challenges, the organization has set ambitious goals with the Strategic Plan and future development measures, which let us look to the future with confidence.

In this regard I would like to thank all members and associated members of INTOSAI, our external partner organizations, the IPU, OECD, IFAC, IBP and the United Nations as well as all members of the INTOSAI bodies and entities for their tireless commitment, their dedicated engagement and their trust in the organization. It is a pleasure for me to be able to present to you a review of the past 60 years of INTOSAI and of the 50-year-long activities of the General Secretariat.

I would like to thank all those that contributed to this anniversary publication. I would also like to thank most sincerely the outgoing Chair of INTOSAI and Auditor General of South Africa, Terence Nombembe, for his successful INTOSAI chairmanship in the past three years and for his valuable contribution to this publication.

Furthermore, I would like to extend my special thanks to the future Chair of INTOSAI and Auditor General of China, Liu Jiayi, who will likewise lead INTOSAI into a successful future in the next three years. My grateful thanks go to the Supreme Audit Institution of China for its substantive contribution to the process of publication. Without its commitment, this would not have been possible in this quality.

I wish you much pleasure in reading and browsing this publication.





2013 – A New Departure for INTOSAI's Members

Foreword by the Chairman of INTOSAI 2013-2016, Liu Jiayi

From October 21 to 26, 2013, the XXI INCOSAI will be held in Beijing, China. This important event coincides with the 60th anniversary of INTOSAI and the 50th anniversary of its General Secretariat headquartered in Vienna, Austria.

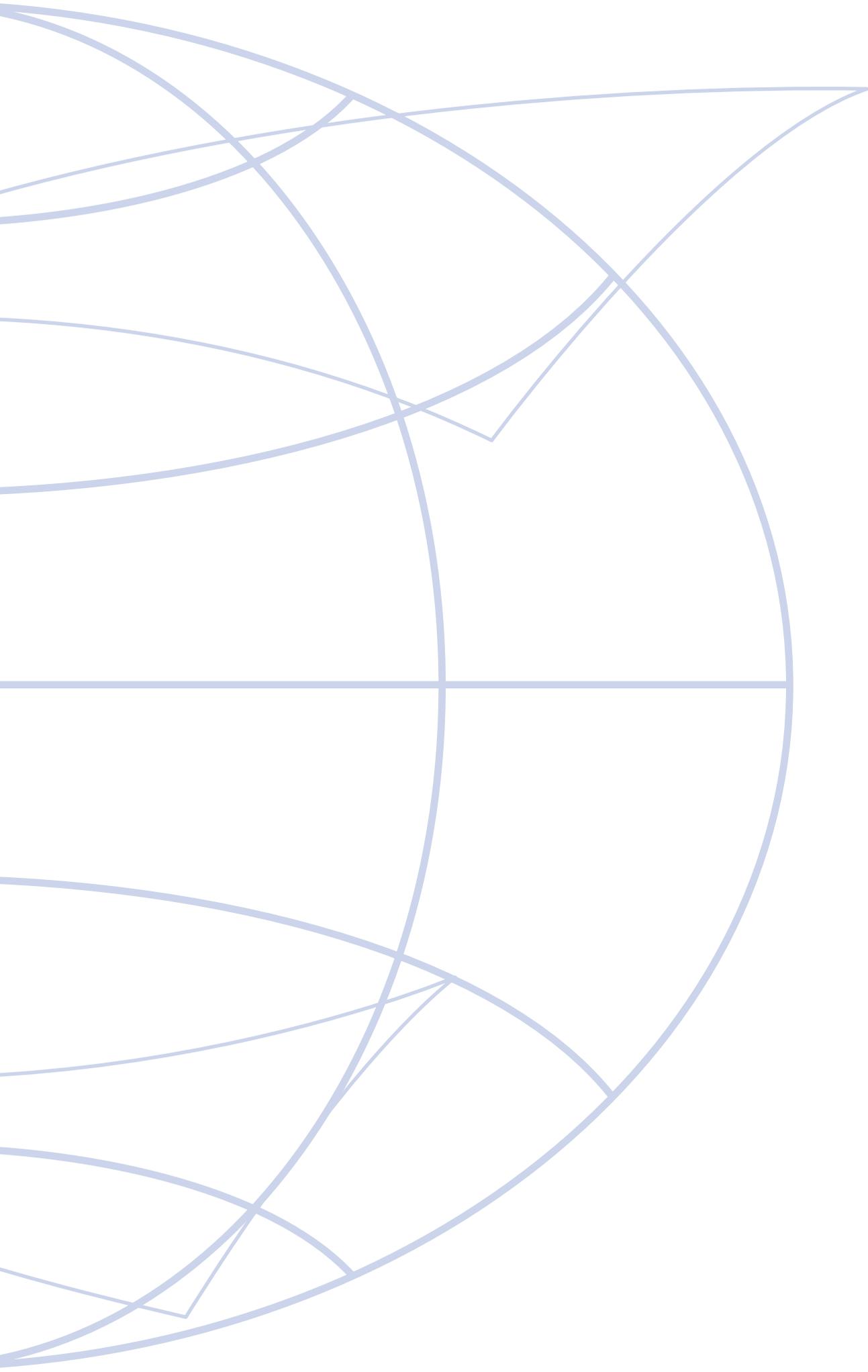
To mark this historically special occasion, INTOSAI will not only hold a 60th anniversary festival ceremony at the XXI INCOSAI to review and recapitulate its development process and outline the future development goals, but also compile and issue a special publication, based on the contributions of Supreme Audit Institutions (SAIs), to commemorate the 60th anniversary of INTOSAI and 50th anniversary of the General Secretariat in Austria, hosted by the Austrian Court of Audit. The special publication will be presented at the festival ceremony to all participants of the general assembly.

The special publication will be a retrospect of the history of INTOSAI. At such a particular moment, we look back at the evolution of INTOSAI from 29 founding members in 1953 to 191 members today, standing as the world's second largest international organization. From Havana to Johannesburg, at all congresses, the INTOSAI motto *Mutual Experience Benefits All* was observed and ideas and guidelines for national audit were widely disseminated. Moreover, INTOSAI is dedicated to promoting exchange and cooperation between SAIs, revealing a vigor and passion for innovation. With the joint efforts of the General Secretariat and the member SAIs, the main principles laid down in the INTOSAI Declarations of Lima and Mexico were incorporated in a resolution adopted by the UN General Assembly, indicating that the important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration has been recognized by stakeholders at a larger scale.

The special publication will also be an envisagement of how INTOSAI deals with challenges and seeks common development. Looking into the future at this milestone moment, we expect that in the 21st century, human society will experience increasing surges of globalization and economic integration, and national audit will need to tackle various new development challenges to address issues like national governance, long-term sustainability of finance policies and so on. INTOSAI also ushers in new historical opportunities in strengthening the capacity of SAIs, promoting cooperation and development between SAIs, and



*Chairman of INTOSAI 2013-2016,
Liu Jiayi*

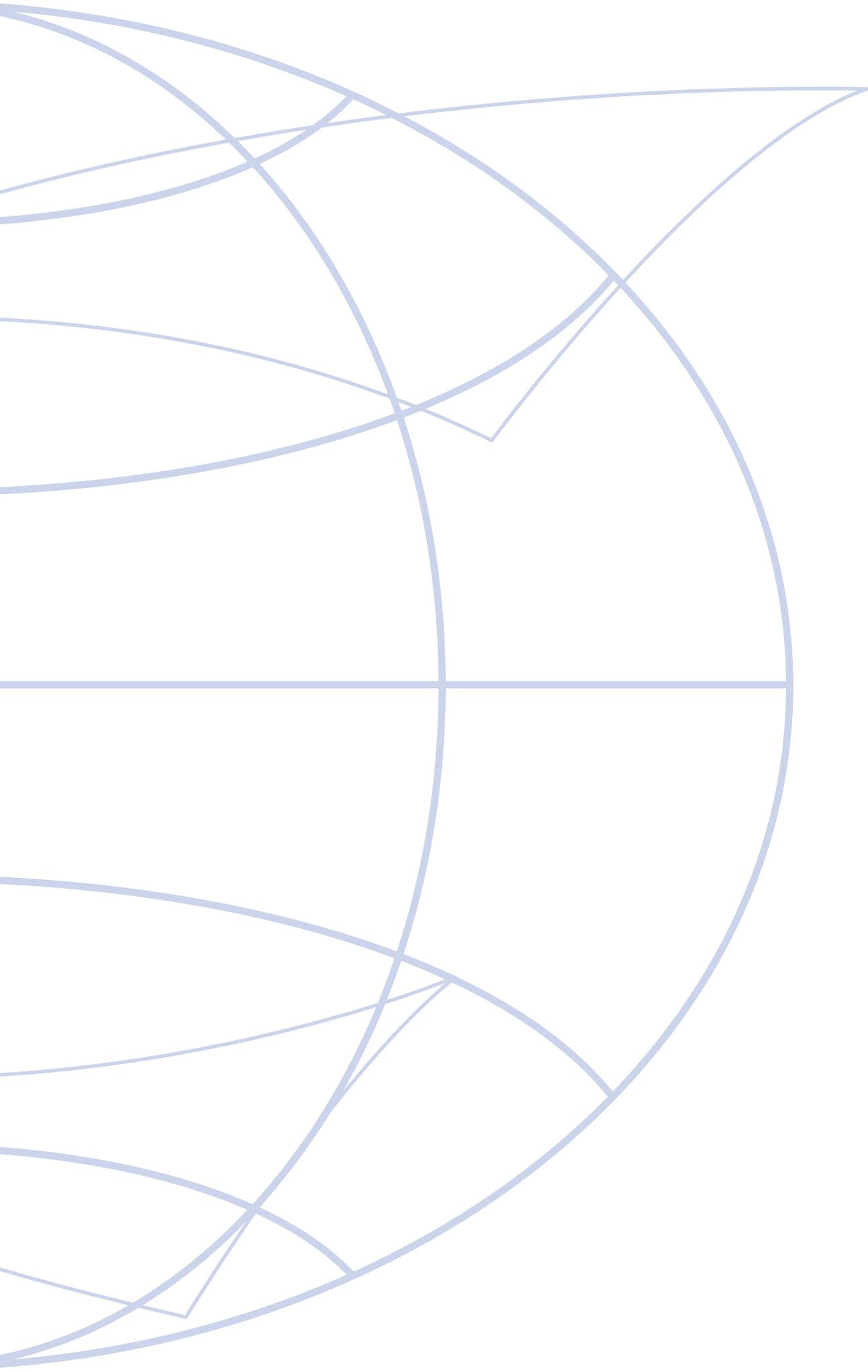




participating in global governance. At this historical point of time, SAIs should not only benefit from the knowledge and achievements of INTOSAI, but also explore the potential of innovation and progress of INTOSAI and its member SAIs, and sum up experiences and plan the future goals of INTOSAI to jointly create a better future.

10 years ago, when celebrating its 50th anniversary in Hungary, INTOSAI prepared a special publication, in which its development process was comprehensively reviewed from the perspectives of its Committees, Working Groups and Subcommittees. At INTOSAI's 60th anniversary, we hope to start with SAIs' contributions in order to see the actions they have taken to promote the development of national audit and perform their specific functions in INTOSAI. More importantly, we wish to hear each SAI talk about hopes and prospects for the future development of their own SAI and the INTOSAI as an organization.

The 2013 INCOSAI will highlight the principles of humanities, environmental friendliness, development, communication and cooperation, and features the spirit of inclusiveness, harmony, innovation, efficiency, and change. On this occasion, when we review and recapitulate the history of INTOSAI, INTOSAI's members will embark on a new journey of development, which begins in 2013.





INTOSAI – Making a Difference in the Lives of Citizens

Foreword by the Chairman of INTOSAI 2010-2013, Terence Nombembe

In 2003 INTOSAI issued a special publication to mark the 50th anniversary of INTOSAI wherein the major milestones of the organization were covered. It is now my honour to reflect on 60 years of this organization's existence, especially the last 10 years, and how Supreme Audit Institutions have cooperated to make a difference in the lives of citizens.

Since my appointment as Chairman of the Governing Board of the International Organization of Supreme Audit Institutions (INTOSAI) in November 2010, I have been privileged to experience first-hand the vitality and determination of an organization driven by committed leaders with a clear strategic focus. At both governing board and regional levels it is evident that INTOSAI has made great progress in realizing its vision by pursuing its strategic goals and priorities. Over the past 60 years, this passionate drive for continuous improvement through co-operation and robust knowledge sharing has enabled INTOSAI to grow into the vibrant and influential organization it is today.

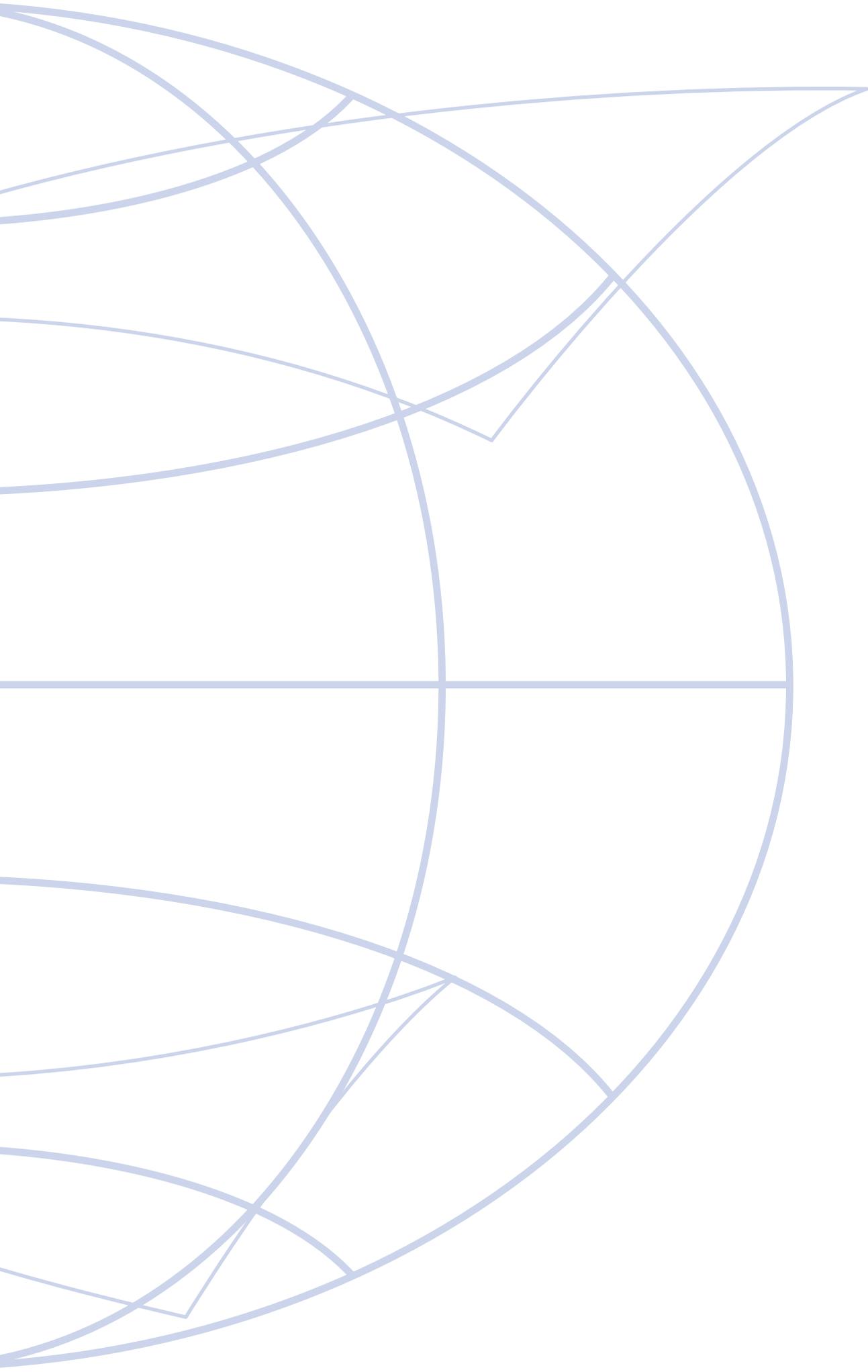
Following on momentous milestones such as the Lima and Mexico declarations of independence, which have fundamentally changed us as Supreme Audit Institutions (SAIs), significant subsequent developments that enrich the work of SAIs globally include the launch of the International Standards of Supreme Audit Institutions (ISSAIs), thus bearing testimony to the continuous professionalization and evolution of the organization and its members.

The more recent passing of the United Nations General Assembly Resolution A/66/209 on SAIs' independence represents a vital stepping stone in the common efforts of all SAIs to strengthen their independence. This resolution, which recognizes the fact that SAIs can only accomplish their tasks objectively and effectively if they are independent of the audited entity and are protected against outside influence, has not only given SAIs the global recognition they deserve, but serves as a powerful tool in their striving for independence.

As INTOSAI has come to guide its operations more effectively, the advantages of a focused approach have been evident. The six strategic priorities currently supporting INTOSAI strategy focuses even more closely on capacitating SAIs



*Chairman of INTOSAI 2010-2013,
Terence Nombembe*





to become strong, independent, professional institutions able to promote the efficiency, accountability, effectiveness and transparency of public administration.

My role as Chairman has allowed me the opportunity to actively promote and reinforce the importance of INTOSAI's strategic priorities, a duty that has proven to be enormously rewarding. With the ISSAI framework being chief among these strategic priorities, the focus on strengthening the capacity of SAIs has never been more intense. These world-class norms and standards provide a credible base for the professional, quality outputs of SAIs to be recognized as valuable contributors to the strengthening of governance and oversight. This is of particular importance for developing SAIs. I am confident that continued work on the harmonization project to create a fully coherent set of standards that will be of universal value to SAIs will promote the successful implementation on a large scale.

INTOSAI's commitment to professionalization has been a major contributing factor in the establishment of the INTOSAI-Donor Cooperation Secretariat and Donor Steering Committee as a lasting solution to the long-standing resource needs for capacity building among developing SAIs. The generous contributions by the donor community, despite global financial hardships, are proof of the valuable role SAIs are expected to fulfil. The bond forged between INTOSAI and the donor community has strengthened significantly since the first INTOSAI-Donor Steering Committee meeting held in Marrakesh in Morocco in 2010. The fourth INTOSAI-Donor Steering Committee meeting, held in Jaipur in India at the end of February 2012, was a revelation of the unfolding of close collaboration between SAIs and donors.

Coupled with participation in the 4th High Level Forum (HLF) on Aid Effectiveness in Busan in November 2011, these recent activities have done much to strengthen the recognition of INTOSAI as a model organization. This was the first time that INTOSAI had the opportunity to participate in the HLF, which was attended by heads of state, ministers and over 2,000 representatives from all types of public, civil society, private sector and international organizations from across the globe. This gathering, aimed at agreeing on a new global partnership for effective development cooperation, provided an invaluable opportunity to address participants on the importance of strong, independent SAIs for sustainable national development and effective use of public resources.

Outcomes from this meeting showed a clear interest in the increased usage of global partnerships, similar to the INTOSAI model, as a mechanism to promote south-south and triangular cooperation. It was an opportune time to share with





the global community the example of INTOSAI as a model organization in terms of an inclusive global partnership of organizations from 190 countries with over 50 years of experience. Our successes in promoting knowledge exchange, peer learning and cooperation and in setting global standards and creating peer influence and mutual support for reform, garnered great interest and stand as benchmarks in the global community.

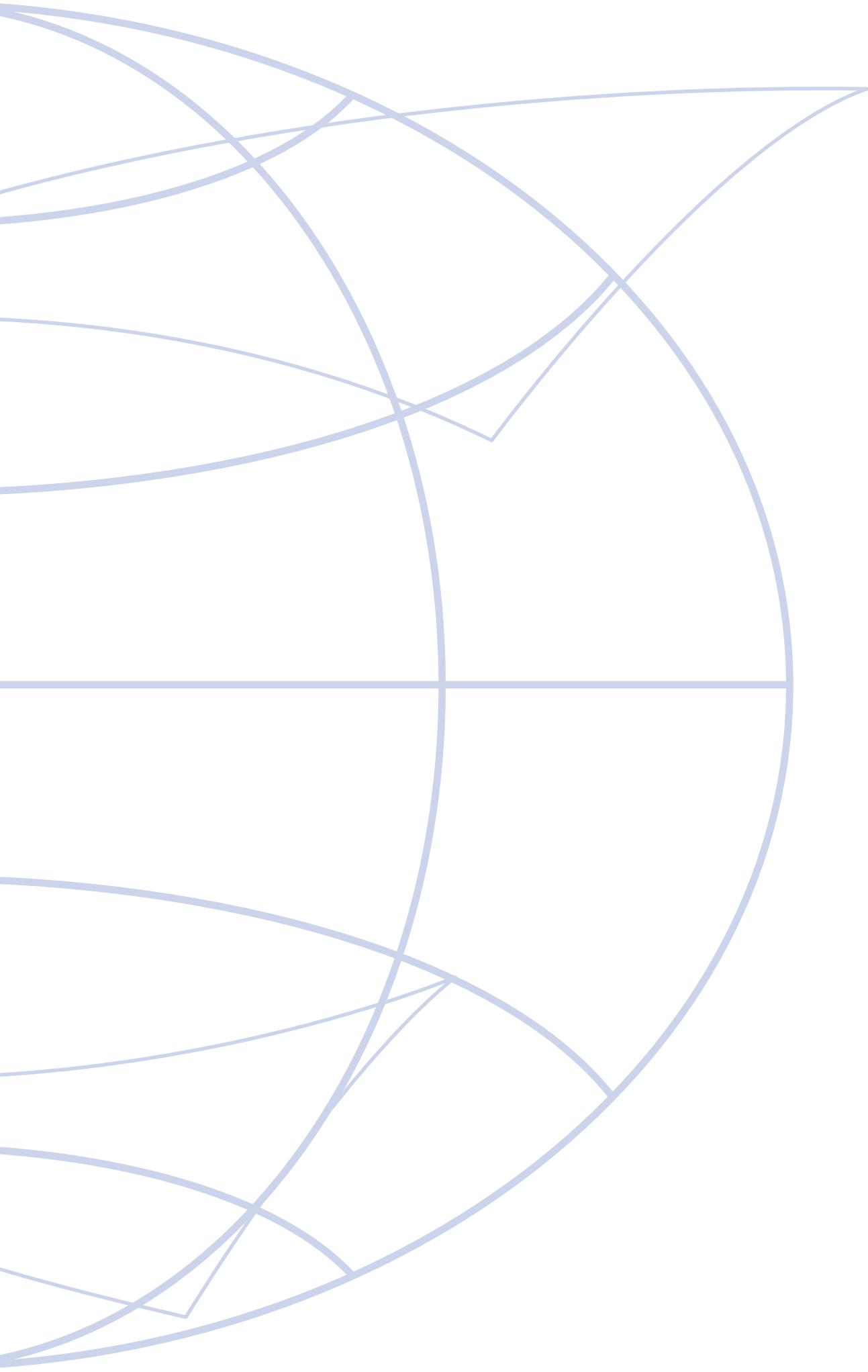
Of immense value in creating strong global partnerships within our organization are the Regional Working Groups, which have played an important role in strengthening INTOSAI by providing an accessible platform for both developed and developing SAIs to present their perspectives on improving auditing excellence in the public sector. By continuously sharing experiences in breakthroughs and success stories from the various regional perspectives, SAIs have put into action the INTOSAI motto: *Mutual Experience Benefits All*.

Witnessing first-hand the level of commitment and passion that prevails in all our regions has been a humbling experience and is yet another testament to the great heights that INTOSAI can achieve through the combined effort of all its members. Making a difference in the lives of citizens has been the driving force behind INTOSAI for the past 60 years. I am confident that it will remain the steadfast guiding principle in the decades to come, as INTOSAI works to provide a world in dire need of effective governance with public sector auditing of a high quality.



INTOSAI
past – present – future

**A BRIEF
HISTORICAL OVERVIEW
OF INTOSAI**





A Brief Historical Overview of INTOSAI

The Beginnings of Internationalization

Since the establishment of the various Supreme Audit Institutions in Europe in the course of the 17th, 18th and 19th century, their development has been shaped by a recurrent exchange of experience and best practice models. In 1761, when Maria Theresa, the Habsburg Empress, for instance, sought to reform the financial management of Austria and consequently established the Royal Accounting Chamber – the predecessor of today’s Austrian Court of Audit – on 23rd December of the same year, she looked towards Prussia, where the General Chamber of Accounts (later: Prussian Supreme Chamber of Accounts) had been founded as early as in 1714. In times of predominant monarchical and absolutist power structures, this exchange was obviously controlled and forced by the rulers. The idea behind this was to gain a direct advantage over other great European powers. Rulers who had an overview of the finances were in a position to plan ahead easier and to dispose of free funds. This was of central importance from the military point of view, since armies often consumed more than 50 per cent of the annual budget at that time. Owing to the better predictability of the public finances, the states could keep up more armed forces, which, if needed, could be used as an instrument of power politics. When, for example, in the early 1860s plans were drawn up in Vienna to reform the Supreme Audit Institution, the head of the institution sent his servants to the cities of Central Europe to keep a lookout for other audit institutions to emulate.

After the end of World War I in 1918, Supreme Audit Institutions (SAIs) noticeably stepped up their bilateral relations. On the one hand, the decline of the vast empires of Germany, Austria-Hungary and Russia changed the map of Europe: new nation states emerged and with them, new bureaucracies and state institutions were established, among them also Supreme Audit Institutions. On the other hand, the collapse of these monarchies gave rise to a surge of democracy in Central Europe. Monarchs were replaced by parliaments as sovereigns, which brought about a change in the constitutional environment of Supreme Audit Institutions, most of them having been established under monarchical power structures. Supreme Audit Institutions intensified cooperation among each other on two levels. Time and again “young” Supreme Audit Institutions asked older sister institutions for support, which comprised a broad area starting from the provision of information on the legal status of the institution in question to the exchange of audit know-how and capacity building. The different stakeholders, however, also engaged in an intensive exchange on the legal basis of the different Supreme



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Audit Institutions as early as in the 1920s. Even at that time, the independence of audit institutions took centre stage. Constitutional amendments concerning audit institutions were observed with vigilance in other states, modern legal concepts were exchanged and best practice examples were identified. Often the legal basis of other Supreme Audit Institutions served as an incentive for changes in one's own state. The high level of bilateral networking already reflected the special position of Supreme Audit Institutions in the framework of state institutions: the Supreme Audit Institutions do neither belong to the executive nor to the administration.

Internationalization of Administrative Sciences and Supreme Audit Institutions

In the course of the 19th century, an increasing number of tasks were allocated to the state, with the spectrum of responsibilities broadening from internal and external security to tasks such as education, transport and infrastructure. Accordingly, administrations started to increase and new challenges emerged in the area of administrative law and administrative methods. As a result, a Congress of Administrative Sciences was staged in Brussels in 1910, in which the participating states decided to set up an international commission. After World War I, congresses were held every four years, until in 1930 the *International Commission* was turned into the *International Institute for Administrative Sciences*, headquartered in Brussels.

When the first congress was held in Bern (Switzerland) after World War II in 1947, Supreme Audit Institutions participated as well, which resulted in an intensified cooperation among the audit institutions. This was not only due to the general wave of international cooperation that was consciously stimulated directly after World War II on all levels of state cooperation but also to the status of supreme financial audit at that time. On the one hand, Supreme Audit Institutions existed in many countries, but their significance in the states was less marked. Despite the various defining legal frameworks and the different organizational structures of the audit institutions – as courts of justice or courts of audit – all institutions were grappling with the same challenges: strengthening and building audit independence and moving from mere financial audits to comprehensive auditing. On the other hand, the SAIs that participated in the congress in Bern realized that an independent international platform for specific issues concerning financial audit was lacking.



The Foundation of INTOSAI

In 1953, 34 SAIs and partner organizations met at the initiative of the head of the Supreme Audit Institution of Cuba to take part in the I Congress in Havana. On this occasion, INTOSAI (International Organization of Supreme Audit Institutions) was founded as an international association, and the congress participants decided to hold an INTOSAI congress at different venues every three years. In order to facilitate communication between the Supreme Audit Institutions and to support those SAIs that host the Congress (INCOSAI), the SAI of Cuba took over the General Secretariat of INTOSAI. Discussion topics comprised the systems of public accounting, the independence of SAIs and the relations of SAIs with the legislative, as well as audits performed by the SAIs concerning the public construction tenders.

The II INCOSAI was held on the occasion of the 125th anniversary of the Belgian Cour des Comptes in Brussels in 1956, in which a first draft of the INTOSAI Standing Orders was prepared. Three years later the INTOSAI family met in Rio de Janeiro, where the members decided to entrust Cuba with hosting the General Secretariat and to establish regional working groups on the five continents.

Austria as the New Host of the General Secretariat

On the occasion of the II INCOSAI and inspired by Belgium, Hans Frenzel, the President of the Austrian Court of Audit, seized the opportunity provided by the then upcoming 200th anniversary of the Austrian Court of Audit to invite the SAIs to Vienna as the venue of the Congress of 1962. After all, the Austrian Court of Audit celebrated its bicentennial in 1961. His efforts were crowned with success, as in 1959, at the III Congress in Rio de Janeiro, the Austrian Court of Audit was entrusted with the organization of the upcoming Congress in Vienna. Only one year later, the Cuban Court of Audit was dissolved in the wake of the Cuban Revolution. Consequently, the General Secretariat as the organizational backbone and the “institutional memory” seized to exist and the question of how to manage cooperation between the congresses arose again.

By organizing the IV International Congress of the Supreme Audit Institutions (INCOSAI) in Vienna from 18 to 26 May 1962, the Austrian Court of Audit gained a comprehensive international know-how. For reasons of practicality the French General Rapporteur Roger Leonard addressed numerous ideas in view of a Permanent Secretariat during the second plenary meeting on 25 May 1962. In his speech, Gösta Renlund from Sweden highlighted the commendable organiza-



EXPERIENTIA MUTUA OMNIBUS PRODEST

tion of the IV Congress by the Austrian Court of Audit and demanded to entrust the Austrian Court of Audit with the management of the vacant Permanent Secretariat.

Consequently, Hans Frenzel, the President of the Austrian Court of Audit, asked the participants to put this suggestion to a vote: *“I would like to ask all those who agree with the motion that Austria shall host the Permanent Secretariat for the next three years, which means until the next Congress, to raise their hands.”* Shortly afterwards he could ascertain a unanimous approval of the motion. Since 1963, the Austrian Court of Audit has signed its circulars as part of its international activities with *Permanent International Secretariat of the Supreme Audit Institutions at the Austrian Court of Audit* and effected the necessary changes in its internal organization in order to fulfil its new assignments.

At the V International Congress, which was held from 15 to 24 June 1965 in Jerusalem, the Austrian Court of Audit received much appreciation for its accomplished activities. In the second plenary meeting on 24 June 1965, the Austrian Court of Audit was charged with the further management of the International Secretariat. Based on a motion that was unanimously adopted at the plenary meeting, the Austrian Court of Audit – together with a newly created advisory board – was tasked with the preparation of the standing orders laying down the grounds for the future cooperation of SAIs.

The period between the V and VI International Congress, which was held in Tokyo from 22 to 30 May 1968, was shaped by an intensive process of negotiations and numerous votes on the establishment of the standing orders. The participants of the VI Congress recognized unanimously the successful work of the Austrian Court of Audit between the then six-year period as host of the International Secretariat. The offer to provide the permanent headquarters for the International Secretariat made by the Austrian Court of Audit in Jerusalem in 1965 was therefore entered into the Standing Orders to be put to the vote. During the second General Assembly of the Congress on 30 May 1968, the first Standing Orders of the International Organization of the Supreme Audit Institutions were adopted. Since 30 May 1968, the Austrian Court of Audit has been entrusted permanently and continuously with the management of the International Secretariat, or the General Secretariat, as it was called later. Since then, the President of the Austrian Court of Audit has also been the Secretary General of INTOSAI.



INTOSAI and the United Nations

The relations with the United Nations started to intensify very early. Not only did a representative of the United Nations participate as an observer as early as at the I INCOSAI in Havana, in the wake of which representatives of the United Nations or its sub- and specialised agencies continued to take part in the deliberations and discussions of the Congresses, but they also stayed in contact after the congress meetings. In 1962, the Austrian Court of Audit established its first contacts with the United Nations Economic and Social Council on the occasion of the IV INCOSAI. In 1965, Itzhak Nebenzahl, the Chair of the Governing Board and the head of the SAI of Israel, and Jörg Kandutsch, the President of the Austrian Court of Audit, started a comprehensive initiative with the objective of intensifying the relations with the United Nations.

In March 1966, Itzhak Nebenzahl travelled to the United Nations to hold talks with the United Nations. There he was supported by Kurt Waldheim, the Austrian ambassador to the United Nations. A few weeks later at its first meeting, the Governing Board decided to table a motion calling for membership in the United Nations Economic and Social Council (ECOSOC) as a nongovernmental organization that is granted Category B consultative status. ECOSOC passed the motion unanimously on 5 June 1967. It was already during a meeting with Jörg Kandutsch at the United Nations in New York in October 1968 that the organization of joint seminars on knowledge sharing and capacity building was addressed for the first time. The participants also proposed the establishment of an administrative school for capacity building of auditors in developing countries with the focus on audit sciences and the creation of a neutral audit organization for auditing the different development aid projects. Representatives of the INTOSAI General Secretariat then participated in the working meeting of UN experts in Yugoslavia and the United States of America.

The conversations held and the contacts established at that time, among others by the appointment of an own Liaison Officer, who represented the interests of INTOSAI at the UN in New York, started to bear fruits soon. In early 1970, ECOSOC granted INTOSAI Category II consultative status, and at the end of the same year the United Nations agreed on the organization of a joint seminar. In May 1971 the first UN/INTOSAI Seminar was held in Baden, Austria – this marked the beginning of a decades-long intensive and fruitful cooperation between INTOSAI and the United Nations. Participants from 55 countries discussed questions concerning audit independence, audit techniques and practices, problems of concurrent audit and challenges presented by audits of public undertakings. In the meantime, the 22nd Symposium was successfully held in Vienna in March 2013.



EXPERIENTIA MUTUA OMNIBUS PRODEST

The Members of INTOSAI

When the Supreme Audit Institutions met in Havana (Cuba) from 2 to 9 November 1953, nobody could have imagined how wide-ranging the growth of the organization would turn out to be in the decades to follow. Quickly after the first Congress, however, the need for further meetings, in an interval of three years, became evident. In the course of the years, the number of Supreme Audit Institutions participating in the Congresses increased continuously: whereas the number of SAIs counted 29 in Cuba, it more than doubled in twelve years, since as many as 64 Supreme Audit Institutions accepted the invitation to the VI INCOSAI in Jerusalem.

The geopolitical upheavals after World War II naturally contributed to this growth of participants. The decolonization after World War II reached its peak after World War II around 1960 and led to an increase in independent states: by 1965, about 50 former colonies and dependent territories had gained independence. This prompted also the establishment of new institutions – among them also Supreme Audit Institutions – in these independent states. The lists of participants of the Congresses in the past six decades depict clearly that the Supreme Audit Institutions of the young states quickly strived for participation at the INCOSAI and for INTOSAI membership in order to benefit from this exchange of experience. It is therefore no surprise that INTOSAI contributed to this geopolitical development through its efforts to strengthen public auditing in a sustainable way by the organization of the UN/INTOSAI seminars. These efforts aimed at a speedy accession to the INTOSAI community have not ceased: Promptly after the collapse of the Soviet Union in 1991, a number of new members were admitted into INTOSAI. Especially the upheavals after the end of the bloc confrontation in 1989 led to a fast rise in INTOSAI memberships: from about 120 in the late 1980s to 191 in 2013.

INTOSAI has always considered itself a non-political organization. It is open to all Supreme Audit Institutions of sovereign states that are members of the United Nations. In the age of the Cold War and in times of confrontation of the two ideological blocs “East” and “West” after World War II until 1989, the organization proved that international cooperation could transcend also ideological borders: SAIs from “East” and “West” met at the Congresses and elaborated solutions for common challenges for international public auditing in working groups.



INTOSAI Goes Regional

It was as early as on the occasion of the III INCOSAI in Rio de Janeiro in 1959 that the establishment of the Regional Working Groups on the five continents was decided. Their tasks should comprise the coordination of the activities and proposals in the regions in order to ensure a successful preparation of the INCOSAI to come. These suborganizations should also serve as an additional hub for information and the exchange of documentations. A country in the Region should manage the coordination of the Regional Working Group in order to act as a liaison for the group and the General Secretariat.

This development started with the foundation of ILACIF as the predecessor organization of OLACEFS in 1965. Further Regional Working Groups were created later: AFROSAI (1976), ARABOSAI (1976), ASOSAI (1978), PASAI (1987), CAROSAI (1988), EUROSAI (1990). It is the task of the Regional Working Groups to promote the goals of INTOSAI at the regional level, and they serve as platforms of professional and technical cooperation for the members on a regional basis. From their establishment on they have always been indispensable partners of INTOSAI.

Another forum for the exchange of experience was created by decision of the Governing Board in 1971: in the same year, the pilot edition of the *International Journal of Government Auditing* was published. After this issue had been presented at the VII INCOSAI in Montreal (Canada), the Governing Board decided in 1972 to publish the Journal in the three languages English, French and Spanish quarterly from 1974 on. Since 1983, the Journal has also been issued in German and Arabic. It is the official publication of INTOSAI and an important communication medium between the members.

INTOSAI – At the Pulse of the Time

Much like the world itself, INTOSAI has also changed in the past 60 years, but has not lost sight of the core interests and issues of concern of international government audit. The themes of the Congresses and the different Seminars reveal two underlying patterns. Firstly, INTOSAI has always tried to be up-to-date and to address topical and burning questions. Therefore, it was as early as at the first Congress that the SAIs dealt with auditing public undertakings. The issue concerning the application of electronic data processing systems for audits was addressed already in 1971. INTOSAI also established task forces to meet the challenges presented by the current crises in order to find solutions for government



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auditing quickly and effectively, like for example the INTOSAI Tsunami Task Force.

Secondly, INTOSAI has never lost sight of the core issues of government auditing that has as its central theme the independence of SAIs. The basic prerequisites for independent public auditing figured already on the agendas of the Congresses and Seminars. The adoption of the Declaration of Lima at the IX INCOSAI in Peru in 1977 presented a significant milestone to codify all the pillars on which the independence of government auditing rests. This development is still evolving today: in 2007 the Declaration of Mexico was signed and in 2011 INTOSAI succeeded in anchoring the corner pillars of the independence of government auditing in the Resolution of the United Nations A/66/209 *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions*.

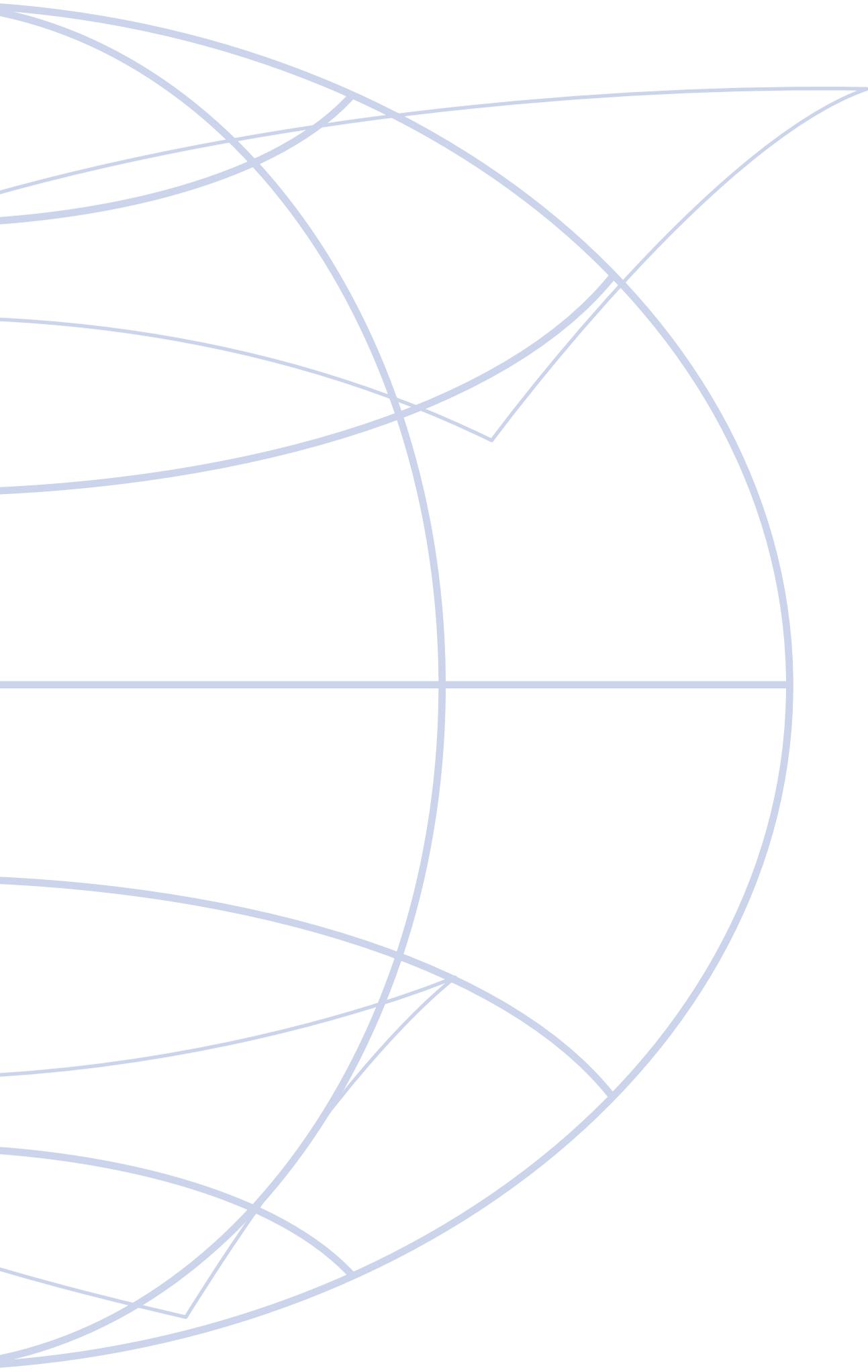
In this Resolution, the United Nations expressly recognizes that “*Supreme Audit Institutions can accomplish their tasks objectively and effectively only if they are independent from the audited entity and are protected against outside influence*”. The United Nations encourages their members states to “*apply, consistent with their national institutional structures, the principles set out in the Declarations of Lima and Mexico*”. INTOSAI is, however, no institution that rests on its laurels, and the following manifold current activities are the best example for that. The task to be accomplished next is to notify the national legislators about this document, because this Resolution enables the INTOSAI family to require more insistently the application of the basic principles of independence. The Resolution endorses especially those SAIs that still have to fight for the central basic prerequisites of their independence.

The youngest achievements of INTOSAI that substantially reflect the motto of the organization *Mutual Experience Benefits All* are not less important. The establishment of the Working Groups and the drafting of guidelines starting from the mid-1980s contributed significantly to the development of INTOSAI to a standard-setting body. First, the guidelines were issued as official INTOSAI documents. With the preparation of a Handbook for Committees, which was adopted at the XV INCOSAI in Cairo in 1995, the organization defined for the first time criteria for the drafting of guidelines. At the XIX INCOSAI in Mexico, the ISSAI framework (International Standards of Supreme Audit Institutions) was introduced. The preparations for this framework started already in 2002 and were also part of the first Strategic Plan of INTOSAI 2005-2010. The goal has been to develop a professional framework of standards and guidelines as guidance for auditors who face all similar challenges. The first ISSAIs were adopted at the XIX INCOSAI in



Mexico and already existing guidelines were included into the ISSAI framework. At the XX INCOSAI in South Africa, further ISSAIs were adopted. The application of the ISSAIs has a panoply of advantages. Among them are certainly the increase of the quality of work, credibility and competence. In the following years INTOSAI will step up its efforts to introduce the ISSAIs to the INTOSAI community and to support the SAIs in their implementation of the ISSAI framework.

The history of INTOSAI shows that the organization has lived its motto *Mutual Experience Benefits All* from the very beginning. Mutual experience is still being practiced actively and has remained of great importance for the for future development of INTOSAI.





INTOSAI
past – **present** – future

**INTOSAI TODAY –
MUTUAL EXPERIENCE
BENEFITS ALL**





INTOSAI Today – Mutual Experience Benefits All

60th Anniversary of INTOSAI

This year in 2013, on the occasion of the XXI INCOSAI in Beijing, China, INTOSAI is celebrating its 60th anniversary. It was a significant and decisive moment in November 1953, when 34 Supreme Audit Institutions (SAIs) and partner institutions came together in Havana at a congress initiated by the Supreme Audit Institution of Cuba and laid the foundation for our organization.

The backdrop for this congress was the realization that, in an increasingly institutionalized environment, external government audit can only prevail through cooperation with others. Only this way it was – and still is – possible to gain insight into different systems, perspectives and methods and to exchange knowledge and experience in order to strengthen government audit also and especially in the national government structure. For without audit, all efforts are in vain.

In the same spirit that the international state community joined forces in 1945 and established the United Nations with 51 founding states to uphold the newly gained freedom and to promote international security, SAIs and organizations from 33 states from Asia, Europe, North, Central and South America met for the first international Congress of Supreme Audit Institutions only 8 years later: Argentina, Belgium, Bolivia, Brazil, Canada, Chile, Columbia, Costa Rica, Cuba, Dominican Republic, Germany, Ecuador, El Salvador, France, Guatemala, Haiti, the Holy See, Italy, Lebanon, Mexico, Netherlands, Nicaragua, Norway, Panama, Paraguay, Portugal, Puerto Rico, Spain, Sweden, Switzerland, United Kingdom, United Nations, United States of America and Venezuela. It was at this memorable event that the INTOSAI family was established.

The fundamental idea of this event in 1953 and the desire to learn from others and to exchange experience in order to contribute to enhanced auditing all around the world has not changed since the first Congress in Cuba. Like already 60 years ago, SAIs from all regions of the world also meet today in the spirit of INTOSAI's motto *Experientia Mutua Omnibus Prodest (Mutual Experience Benefits All)* to exchange experience and to learn from each other, thereby contributing substantively to enhancing the effectiveness of each member's activities. For audit pays off.

The approach was – and still is 20 congresses later – to find partners, to pool efforts and to harness the combined strength to learn from each other, to exchange



*Secretary General of INTOSAI,
Josef Moser*



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knowledge and experience, to define best practice cases and to act accordingly in order to rise to the different challenges in government audit.

In the congress documents of the I INCOSAI in 1953, the basic congress principles outlined the following: “*In addition to strengthening international relations, the central goal of this congress is to exchange experience and to discuss all issues that specifically concern the participating Supreme Audit Institutions, like for example issues relating to constitutional inclusion, organization, functions, independence, budget etc. by taking into consideration best practice examples of the participating institutions.*” Our organization was founded based on this fundamental idea of promoting the exchange of ideas, knowledge and experience, and 60 years later INTOSAI is still practicing this idea as an autonomous, independent and non-political professional organization.

At the same time, the birth of the International Organization of Supreme Audit Institutions (INTOSAI) was the starting shot for globally connected, structured and goal-oriented government audit. For comprehensive government audit is a prerequisite for sound financial management. As early as at the I INCOSAI, audit was placed and treated comprehensively in an international context and ran like a red thread through the working sessions. Some of the 16 topics of this first congress are still pertinent today, like for example *Internal audit of public administration for the purpose of its control*, *The activities of Supreme Audit Institutions in auditing local authorities* or *The theory of the power of control within the limits of modern constitutional law*. Since then, independence has been central to the congress discussions. One of the themes of the I Congress, for example, revolved around: *The vital independence of Supreme Audit Institutions; extent and guarantee of this independence*.

Over time, the necessity of this kind of international cooperation to strengthen external government audit has not only not diminished, but has – exactly like the continuous process of internationalization of the community of states as well as of finance and economy – increased steadily. In the wake of intensified cooperation between the states, in which national SAIs conduct their activities, SAIs had to step up their networking activities as well in order to be able to meet the expectations placed on them.

INTOSAI as a vivid and successful organization provides the best framework for this. The manifold positive developments that INTOSAI has undergone in the course of history clearly illustrate this:



In these past 60 years, INTOSAI membership has increased from 29 SAIs to 191 SAIs and 4 associated members. The organization is thereby providing to all of its members a global network of experts for the exchange of experience.

Furthermore, INTOSAI members also have contact entities at the regional level in the form of the seven Regional Working Groups – AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS and PASAI. These Regional Working Groups subscribe to and take into account the goals and the mission of INTOSAI – promoting good administration by enhancing results, transparency, accountability, credibility, the fight against corruption, public confidence, and the efficient use of public funds for the benefit of the citizens – and at the same time they take into account regional differences and heterogeneous needs.

In order to continue to pool efforts and to structure the activities of a model international organization, INTOSAI has responded to the demand after a strategic guideline, which has been articulated since the turn of the millennium, and established a Task Force dedicated entirely to this goal and chaired by the then-head of the SAI of the United States of America, David M. Walker.

The first Strategic Plan of INTOSAI for the period of 2005-2010, which was presented at the XVIII INCOSAI 2004 in Budapest, specified four strategic goals that define the structure and work of INTOSAI in a sustainable way:

Goal 1: Accountability and Professional Standards

Goal 2: Institutional Capacity Building

Goal 3: Knowledge Sharing and Knowledge Services

Goal 4: Model International Organization

Recent developments show that this structuring of INTOSAI's work has paid off:

With the ISSAIs, the International Standards of Supreme Audit Institutions, all SAIs have at their disposal a global set of auditing standards for their activities, which can be used as a benchmark for their own national audit work.

These standards can also be harnessed in the area of capacity building for the development of new structures and for acquiring know-how. Currently, they are also integrated in the development aid activities of INTOSAI, either as part of IDI, the INTOSAI Development Initiative, or as part of the INTOSAI-Donor Cooperation.



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This structure also enabled INTOSAI to always respond flexibly to external challenges. As a direct reaction to the tsunami catastrophe, INTOSAI established the *Task Force on Accountability for and Audit of Disaster-related Aid* in December 2004, which has been working on this issue since 2007 as a working group and which will submit five ISSAIs for decision at INCOSAI 2013. Likewise, INTOSAI responded immediately to the financial crisis in end-2008. In the same year, the *INTOSAI Task Force on Global Financial Crisis: Challenges to SAIs* (now Working Group on Financial Modernization and Regulatory Reform) was founded.

INTOSAI, however, is not only cooperating successfully internally, i.e. with its members, but also externally vis-à-vis its external partners. Since the 1970s INTOSAI has collaborated intensively with the United Nations in particular. It holds special consultative status at the ECOSOC and is represented at the United Nations Committee for Experts on Public Administration (CEPA). Over and above, INTOSAI and the United Nations have jointly organized – meanwhile 22 – common seminars and symposia. These UN/INTOSAI Seminars serve the institutional capacity building of SAIs. Through the exchange of subject-oriented experience and information with regard to topical audit areas of government audit, the UN/INTOSAI Symposia provide a substantive contribution to the development of national SAIs.

The jointly organized UN/INTOSAI Symposia and their themes enjoy great interest both among the INTOSAI community and the United Nations alike. The Symposia, which have been staged by the INTOSAI General Secretariat in cooperation with the United Nations in the last decade, have had a particularly sustainable impact:

- The Value and Benefits of Government Audit in a Globalized Environment (2007)
- INTOSAI: Active Partner in the International Anti-Corruption Network; Ensuring Transparency to Promote Social Security and Poverty Reduction (2009)
- Effective Practices of Cooperation between SAIs and Citizens to Enhance Public Accountability (2011)
- Audit and Advisory Activities by SAIs: Risks and Opportunities, as well as Possibilities for Engaging Citizens (2013)



The idea behind numerous decisive developments, for example, originated in the Symposia: The preparation of a standard for the measurement of value and benefits of government audit (Symposium 2007), which will be adopted by the XXI INCOSAI in Beijing, or the UN Resolution on strengthening the independence of SAIs (Symposium 2009) are only some examples of incentives that sprang from a UN/INTOSAI Symposium.

The Resolution A/66/209 by the United Nation General Assembly on *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions* marks perhaps one of the most significant milestones of the history of cooperation between INTOSAI and the United Nations. With this resolution, the INTOSAI member states have at their disposal a decision by the international community that goes far beyond the sphere of effectiveness of SAIs and that enables them to require more insistently the application of the principles of independence, which have already been laid down by the Lima Declaration of 1977 and by the Mexico Declaration of 2007.

International cooperation of INTOSAI, however, does not stop with the United Nations but goes further in order to actively shape current developments. Important external partners of INTOSAI are, amongst others, the Organisation for Economic Co-operation and Development (OECD), the International Federation of Public Accountants (IFAC), the Institute of Internal Auditors (IIA), the Inter-Parliamentarian Union (IPU), the World Bank, and – as already mentioned in the area of capacity building – the International Donor Community.

The history of INTOSAI, and its current activities in particular, evidence the timeliness and crucial importance of the INTOSAI founding fathers' strive for exchange of knowledge and experience as well as for learning from each other. In line with its motto *Mutual Experience Benefits All*, INTOSAI is still practicing this exchange of knowledge and experience – not only within the INTOSAI family but also with its external partners. Throughout the world, INTOSAI is perceived as a credible voice of external government audit, and its activities exert great influence in accordance with the interests of the national SAIs.

INTOSAI owes this excellent position each of its members and especially those active members that have decisively contributed to the success of this organization by assuming responsibility and by taking on functions as part of their INTOSAI activities voluntarily. I would like to extend to them my most sincere appreciation.



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50th Anniversary of the INTOSAI General Secretariat in Vienna

I would also like to seize the opportunity to thank the INTOSAI family most cordially for the trust it has placed for decades in the Austrian Court of Audit as the host of the INTOSAI General Secretariat.

In 2013, the Austrian Court of Audit has hosted the General Secretariat for 50 years, as it has been headquartered in Vienna since 1963. It is a great honour and pleasure for the Austrian Court of Audit to have the privilege of running the General Secretariat of INTOSAI for such a long time and, at the same time, to provide the Secretary General of INTOSAI, who is the President of the Austrian Court of Audit.

From the very beginning, the General Secretariat was of vital importance for the organization by acting as a driver for innovation and an information hub as well as the contact entity for INTOSAI members throughout the world and for other globally active partners.

In its capacity as the central administrative entity of INTOSAI, the General Secretariat is at the centre of the external government audit network. The General Secretariat acts as a liaison both within the INTOSAI family and for our external partners. The worldwide developments in economy, politics and the society have placed continuous and new challenges for INTOSAI. It has always been the task of the General Secretariat to identify such challenges. The SAI of Cuba, which hosted the first General Secretariat, had already then recognized the necessity of exchanging experience and knowledge.

Since the General Secretariat has been headquartered in the Austrian Court of Audit, it has further stepped up the transfer of knowledge among the members and has rendered cooperation activities of SAIs with external partner organizations more public.

In its activities, the General Secretariat does not only strive to act as a liaison between the Regional Working Groups, the INTOSAI Committees and the stakeholders but also aims to conduct administrative processes as smoothly as possible. The General Secretariat also acts, in special, as a trigger for innovation and a trailblazer. It identifies and communicates topical issues and priority themes to its members, thereby raising awareness and increasing solution expertise within and outside of INTOSAI. For the Austrian Court of Audit, it is a special honour that INTOSAI – in reminiscence of the valuable contribution made by the former IN-



TOSAI Secretary General, Jörg Kandutsch – confers the Jörg Kandutsch Award to recognize important accomplishments and contributions in government audit every three years on the occasion of the INCOSAI.

In line with its motto *Experientia Mutua Omnibus Prodest*, the General Secretariat of INTOSAI spares no efforts to provide to all of its members an appropriate platform for the open exchange of knowledge and experience. In cooperation with the four main Committees – Professional Standards Committee (PSC), Capacity Building Committee (CBC), Committee on Knowledge Sharing and Knowledge Services (KSC), Finance and Administration Committee (FAC) – the 4 Goal Liaisons, 8 Subcommittees, 9 Working Groups, 3 Task Forces and the International Journal of Government Auditing as well as the INTOSAI Development Initiative (IDI), the General Secretariat engages in carrying forward the ideas of its founding fathers and strengthening the exchange of knowledge and experience within the INTOSAI family and also with external partners.

The General Secretariat is therefore devoting its activities entirely to the members of INTOSAI and gears its efforts to fulfilling its tasks defined in the Statutes, the Strategic Plan and the Communication Guideline:

- maintaining contact with and between INTOSAI members,
- assisting the Committees, the Steering Committees, Subcommittees, Working Groups, Task Forces and Project Groups in performing the tasks assigned to them,
- providing support for the Goal Chairs and Goal Liaisons in their tasks,
- promoting the Regional Working Groups in their activities,
- maintaining and developing relations with international organizations and institutions and
- preparing and implementing INTOSAI's budget.

Since 1971, the General Secretariat has organized the above mentioned UN/INTOSAI Symposia, which in particular serve training purposes for SAIs in developing countries. These Symposia have always been dedicated to the exchange of knowledge among the members as well as to capacity building. Furthermore, they have also been a driver for numerous developments within INTOSAI, like for example the above-mentioned preparation of the ISSAI on



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Value and Benefits of SAIs and the initiative to strengthen the independence of SAIs by a resolution of the United Nations General Assembly.

The goal of the General Secretariat will also be in future to act as an active voice of the organization and to support the members of INTOSAI in capacity building in a sustainable and effective manner in order to ensure that each SAI can act as an independent model organization itself and is recognized as an institution.

In this spirit, the General Secretariat will continue to

- make an active and future-oriented contribution to the implementation of the Strategic Plan of INTOSAI and support the members of INTOSAI as well as their groups in implementing the Strategic Plan of INTOSAI in the best possible manner,
- actively participate in meetings of the Governing Board, the Finance and Administration Committee, the Steering Committees of Goals 1 to 3, and at the Congresses, thereby contributing to effective governance and a sustainable implementation of the Strategic Plan of INTOSAI, and to make use of the results of the Governing Board meetings, Congresses, international events and other activities pertinent to the implementation of the Strategic Plan of INTOSAI, especially also via the INTOSAI website and via effective and efficient means relating to INTOSAI's communication policy,
- act as a driving force and innovator for topical and globally relevant topics of government audit as well as plan and organize international events on topical issues pertaining to government audit, particularly in cooperation with the UN (UN/INTOSAI Symposia),
- cooperate with the Regional Working Groups of INTOSAI on a basis of trust and partnership all while respecting their autonomy,
- cooperate with IDI on a basis of partnership,
- adhere to the principle of equality of all members of INTOSAI,
- subscribe to a broad-based partnership with all members, which rests on well-founded, transparent and timely communication in the official working languages,



- promote the goals and principles set out in the communication policy both internally (vis-à-vis the members, other INTOSAI bodies and groups), and externally (vis-à-vis partner organizations and stakeholders),
- provide the technical, organizational and linguistic resources to advance the activities of INTOSAI in a well-targeted, efficient and effective manner that is consistent with the Statutes,
- cooperate with global partners (e.g. UN, OECD, IPU, IIA, IFAC, Donor Community) to serve, through such pooling of interests, the cause of government audit in the best possible, globally effective manner and to safeguard the independence of INTOSAI as an autonomous, independent, non-political and permanently established institution, and thereby to
- implement the central values of INTOSAI – independence, integrity, professionalism, credibility, inclusiveness, cooperation and innovation.

In conclusion, I would like to thank all members of INTOSAI for their trust and their excellent cooperation.

Owing to the commitment of all members, and especially those that have assumed functions and responsibilities within INTOSAI, the standing of INTOSAI is stronger than ever.

We can therefore be certain that INTOSAI is prepared for future challenges.



Eight Pillars of Independence

The Independence of Supreme Audit Institutions (SAIs)

What does SAI Independence stand for?

I. Legal status

In order to guarantee the appropriate and effective legal position of SAIs within the state, independence of SAIs has to be defined clearly in constitutions and legislation, including provisions for its de facto application.

II. Heads of SAIs

The condition for appointment of SAI heads and members of collegial institutions should be specified in legislation. The independence of heads of SAIs and members of collegial institutions can only be ensured if they are given appointments with sufficiently long and fixed terms with removal only by a process independent from the executive. This allows them to carry out their mandates without fear of retaliation.

III. Operations

In order to fulfil their mandate effectively, SAIs have to be independent in the choice of audit issues, in their audit planning and in the implemented audit methods, as well as in the conduct of their audits and in the organisation and management of their offices. Therefore SAIs should be free from direction or interference from the legislature or the executive while fulfilling their audit tasks.

IV. Access to information

Auditors are entitled to be granted free, timely and unrestricted access to all documents and information they might need for the proper discharge of their responsibilities.



**V.
Reporting
audit results**

SAIs should report on the results of their audit work at least once a year; however they are free to report more often, if considered necessary.

**VI.
Content and timing
of audit reports**

SAIs should be free to decide the content of their audit reports and to publish and disseminate their reports, once they have been formally tabled or delivered to the appropriate authority.

**VII.
Effective follow-up
mechanisms**

SAIs should have independent procedures for follow-up audits to ensure that audited entities properly address their observations and recommendations and that corrective actions are taken.

**VIII.
Resources**

SAIs should have available necessary and reasonable human, material and monetary resources and should manage their own budgets without interference or control from government and its authorities.



United Nations

A/RES/66/209

**General Assembly**Distr.: General
15 March 2012**Sixty-sixth session**
Agenda item 21**Resolution adopted by the General Assembly***[on the report of the Second Committee (A/66/442)]***66/209. Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions***The General Assembly,**Recalling* Economic and Social Council resolution 2011/2 of 26 April 2011,*Recalling also* its resolutions 59/55 of 2 December 2004 and 60/34 of 30 November 2005 and its previous resolutions on public administration and development,*Recalling further* the United Nations Millennium Declaration,¹*Emphasizing* the need to improve the efficiency, accountability, effectiveness and transparency of public administration,*Emphasizing also* that efficient, accountable, effective and transparent public administration has a key role to play in the implementation of the internationally agreed development goals, including the Millennium Development Goals,*Stressing* the need for capacity-building as a tool to promote development, and welcoming the cooperation of the International Organization of Supreme Audit Institutions with the United Nations in this regard,

1. *Recognizes* that supreme audit institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence;

2. *Also recognizes* the important role of supreme audit institutions in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals, including the Millennium Development Goals;

3. *Takes note with appreciation* of the work of the International Organization of Supreme Audit Institutions in promoting greater efficiency,

¹ See resolution 55/2.



A/RES/66/209

accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens;

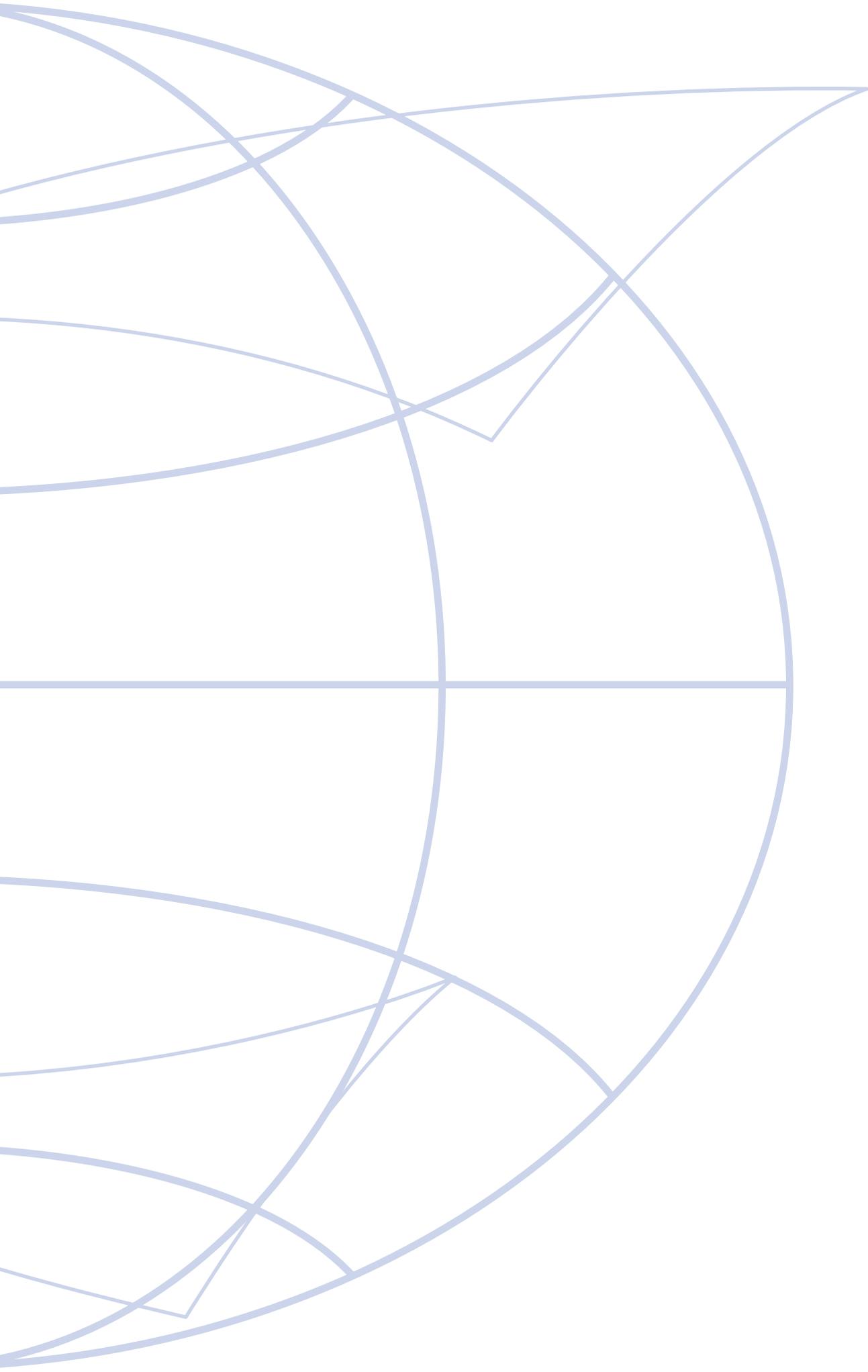
4. *Also takes note with appreciation* of the Lima Declaration of Guidelines on Auditing Precepts of 1977² and the Mexico Declaration on Supreme Audit Institutions Independence of 2007,³ and encourages Member States to apply, in a manner consistent with their national institutional structures, the principles set out in those Declarations;

5. *Encourages* Member States and relevant United Nations institutions to continue and to intensify their cooperation, including in capacity-building, with the International Organization of Supreme Audit Institutions in order to promote good governance by ensuring efficiency, accountability, effectiveness and transparency through strengthened supreme audit institutions.

*91st plenary meeting
22 December 2011*

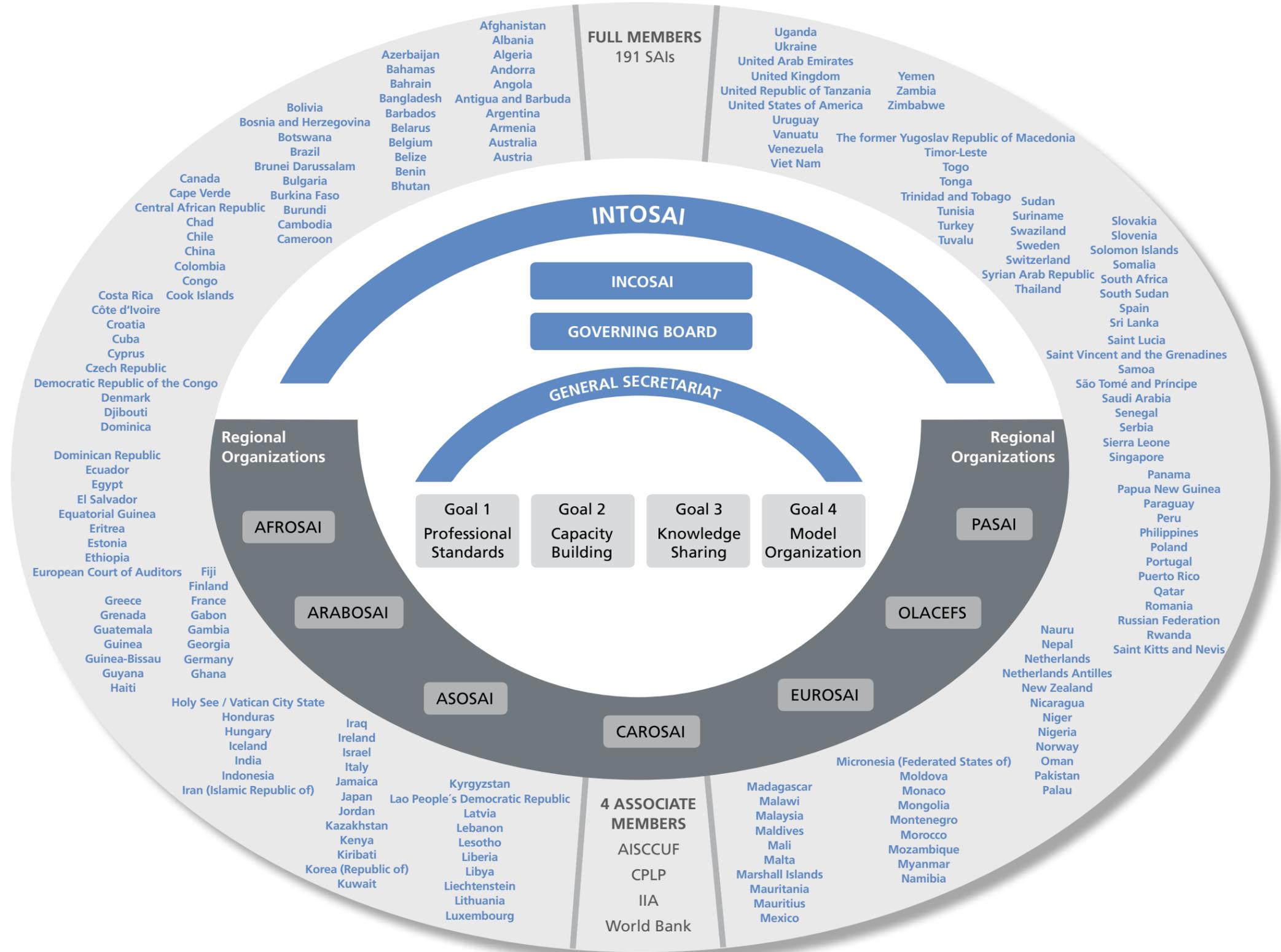
² Adopted by the Ninth Congress of the International Organization of Supreme Audit Institutions, Lima, 17–26 October 1977.

³ Adopted by the Nineteenth Congress of the International Organization of Supreme Audit Institutions, Mexico City, 5–10 November 2007.





INTOSAI at a Glance



EXTERNAL PARTNERS

United Nations

- ECOSOC (Economic and Social Council)
- UNDESA (UN Department of Economic and Social Affairs)
- UNDPADM (UN Division for Public Administration and Development Management)
- CEPA (Committee of Experts on Public Administration)
- UNODC (UN Office on Drugs and Crime)

IPU (Inter-Parliamentary Union)

OECD (Organisation for Economic Co-operation and Development)

IFAC (International Federation of Accountants)

IBP (International Budget Partnership)



**INTOSAI
AT A GLANCE**



INTOSAI
past – present – **future**

**PATH OF DEVELOPMENT
AND VISION FOR INTOSAI –
LOOKING FORWARD TO THE
FUTURE OF INTOSAI**





Path of Development and Vision for INTOSAI – Looking Forward to the Future of INTOSAI

1. Challenges Faced by INTOSAI

INTOSAI is the second largest international organization following the United Nations. Since 2004, INTOSAI has promulgated and implemented two strategic plans, established strategic goals, core values and strategic priorities, issued a wide range of standards, guidelines and best practices, and widely shared knowledge, experience and audit concepts. It has held many workshops, seminars and other capacity building activities, and made remarkable achievements in guiding SAIs to become more independent, outstanding, competent, efficient and sustainable government auditing institutions. INTOSAI has won a high degree of appreciation and recognition from the SAIs for its complete and unified strategic planning, diversified organizational structure as well as its open and inclusive working mechanism. In the field of global public sector management, it is also attracting great attention from various stakeholders and is becoming an indispensable **standard maker and an important player** in the international audit arena.

Along with continuous development of INTOSAI and rapid evolution of globalization and information technology, the global situation is undergoing profound changes. The external environment of auditing brings new opportunities, while its connotation and extension continue to enrich and develop. The new developments in various SAIs, together with globalization, bring new challenges to INTOSAI including how to better address the needs of audit developments in various countries, how to effectively deal with the process of globalization, how to improve its own efficiency in organization and operation and ensure the attainment of relevant objectives. It needs to further improve its ability to discern, predict and act. INTOSAI must deal with the following challenges properly to enjoy better development.

The challenges posed by the development of SAIs

The primary challenges faced by INTOSAI come from the needs to cope with and integrate new developments of different SAIs. According to the Strategic Plan of INTOSAI 2011-2016, INTOSAI aims to “*promote continuous improvement among its members*”. Therefore, INTOSAI should perform research on issues of common interest and concern among SAIs, and encourage SAI cooperation,



*Chairman of INTOSAI 2013-2016,
Liu Jiayi*



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collaboration, and continuous improvement (INTOSAI Goal 3). One of the core tasks of INTOSAI is to study new audit areas, audit methodologies and other developments emerging in various SAIs and to disseminate and promote the outcomes.

With the recent changes in the external audit environment, **new audit issues** continue to emerge and auditing methods change rapidly. Stakeholders also put forward higher demands for auditing and the SAIs are developing rapidly. Topics such as sustainable development, national governance, national security, international relations, citizen participation, policy evaluation, regulation of the financial system, and forensic audit have become new subjects for SAIs.

The challenges brought about by globalization

Another major challenge faced by INTOSAI is to clearly understand and cope with the globalization process. Since the 1990s, on the basis of economic integration, inherent, integrated and increasingly forceful globalization has taken place in the world. Meanwhile, nations are experiencing unprecedented interconnectedness. The U.S. sub-prime mortgage crisis and the European sovereign debt crisis exceeded the traditional domain of national governance and had a major impact on other countries. Since 2011, external imbalance has become a key issue in international policy coordination. Global economic imbalance, the restructuring of the international financial system, staple commodity prices, financial regulatory reform and global financial safety have become global issues of common concern, calling for urgent solution by the international community from **a global perspective**.

Meanwhile, the importance of global governance becomes increasingly prominent. More and more countries realize that only by using international mechanisms with binding force they can effectively solve many global problems faced by the mankind and establish a real global order. At present, the order and mechanism of global governance is undergoing a new transition. The existing international economic organizational framework needs to be constantly improved so that an international economic system and global economic governance system more conducive to both equity and efficiency can be formed. This also requires proper response to many major issues such as the world trade mechanism, climate change, the fight against corruption and money laundering, to promote balanced and win-win economic globalization with universal benefit. As a professional organization constituted of SAIs of UN or its specialized agencies, INTOSAI plays a major role in encouraging SAIs to audit government accounts and activities and improve the national government's financial management and accountability.



With unquestionable authority and impartiality, INTOSAI has the potential to become an effective **participant in global governance** and to coordinate, evaluate and promote global governance. In the agenda item of *Globalization and Interdependence* at the 66th session of the UN General Assembly, a resolution approved has recognized the important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration. INTOSAI needs to improve its foresight towards global issues involving its own work and to get ready for further participation in global governance.

The challenges faced in strengthening self improvement, improving efficiency and achieving good governance

INTOSAI is committed to becoming a **model international organization**, establishing a diversified organizational structure and an open and inclusive working mechanism and attaching great importance to the internal governance and efficiency in its own organization and operation. INTOSAI positively integrates the work of its Committees, Working Groups, Subcommittees, Task Forces and Project Teams. By appointing Goal Liaisons, formulating the Communication Guidelines, implementing the Online Collaboration Tool and other working platforms, INTOSAI ensures effective, transparent, accurate, timely communication and coordination among INTOSAI, its members and the stakeholders to improve efficiency.

In practice, however, there are also **obstacles and difficulties** affecting the role of INTOSAI, which include the following; Firstly, with increasing number of internal bodies and a wider range of topics concerned, the work of INTOSAI Committees, Working Groups, Subcommittees, Task Forces and Project Teams needs to be further coordinated and strengthened. Secondly, some communication and collaboration platforms have not yet been effectively used. Thirdly, participation of INTOSAI members in activities is constrained by system gaps and inadequate resources resulting in uneven and unbalanced participation among members. Fourthly, the outcomes of INTOSAI activities need to be further promoted and INTOSAI's action ability is to be further enhanced. Fifthly, INTOSAI needs to continuously demonstrate its roles and voice its opinions in various fields.



2. A Blueprint for the Future Development of INTOSAI

Facing the challenges posed by the development of auditing, globalization and even self improvement, INTOSAI should actively consider updating its missions, duties and responsibilities and explore **reforms and innovation** of the operation and coordination mechanisms. As the next Chair of INTOSAI, when taking into account the positive role of INTOSAI and planning its future development, CNAO visions that INTOSAI, on the basis of respecting different features of national situations and audit systems, shall take the Strategic Plan of INTOSAI 2011-2016 as a blueprint and actively meet the development requirements of the SAIs and INTOSAI under the new circumstances. While constantly improving the framework of the International Standards of SAIs (ISSAIs) and upgrading audit techniques, INTOSAI shall also effectively lead and assist SAIs to prioritize and address the following tasks:

First of all, in meeting the challenges of national audit development, INTOSAI must maintain its foresight and relevance of the issues in its field of vision and continuously update and improve its strategic planning. On the basis of a comprehensive understanding of emerging issues and audit development in today's society, it may develop research, exchange, and publicize the results to become the forerunner of public sector auditing.

While INTOSAI actively promotes the practical research of performance audit, financial audit and compliance audit and sets professional standards for auditors, it should actively deal with the **new development of SAIs, bring new audit issues and methodologies** into its field of research to ensure the foresight of the issues, strengthen and integrate the new areas and methods related to Knowledge Sharing and Knowledge Services and by releasing relevant public research and reports in a timely fashion, INTOSAI can make its voice heard. INTOSAI may encourage SAIs to focus on (but not limited to) the following themes in the future:

- **The role of SAIs in promoting sustainable development of human society.** Sustainable development of human society is the common aspiration and goal of the peoples of all countries and one of the biggest issues faced by governments in the new millennium as well as a major challenge faced by SAIs in the new century. By virtue of the advantages of professionalism, independence, objectivity, and transparency, SAIs have much to be accomplished in addressing national and global environmental issues and carrying out sustainable development assessment. In order to fully communicate the values and benefits of audit work, INTOSAI should actively encourage auditing over the implementation of multilateral envi-



ronmental treaties and national governments' commitment to sustainable development, through the relevant initiatives and efforts by its Committees, Working Groups and Project Teams. INTOSAI should also promote the establishment and improvement of a sustainable development report system, carry out cooperative audits in the fields of global and regional environment and sustainable development, and evaluate the implementation and effects of national strategic planning and strategic objectives as well as the level of social and economic progress. Moreover, it should timely release relevant research reports to serve the society and the general public, and make contributions to ensure the sustainability of human survival, economic growth, social development, and environmental protection.

- **Promote constant improvement of national governance.** Although national political systems and auditing systems in vary from country to country, the SAIs are all committed to strengthening accountability and transparency of public finance and public administration and promoting the establishment and improvement of regulatory mechanisms. As a result, promoting good governance has become an important objective of national audit. Through its function of checks and balances of power, audit can play an important and positive role in promoting democracy, improving the rule of law, fighting corruption, safeguarding national security, stimulating reform, maintaining people's livelihood, and promoting sustainable development. INTOSAI may encourage the SAIs to adapt to new situations and requirements and to continue to strengthen and improve national audit to better promote and serve national governance.

INTOSAI should continue to keep up with the trends of the times and development practices of SAIs, **improve its strategic planning mechanisms**, carry out researches on future auditing, as well as make full use of the platforms of INTOSAI, promote exchange, cooperation and knowledge sharing between SAIs, share good practices and experiences of national audit, promote dissemination and sharing of advanced audit concepts and good audit practices, continuously improve quality and effects of audit and become the pioneer and forerunner of public sector auditing.

Secondly, to meet the challenges brought about by globalization, INTOSAI may actively encourage SAIs to participate in international cooperative audits and audits of international organizations. Meanwhile, it may organize and participate in high-level global governance and become a partner and a role-player in global governance.



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In the era of globalization, global governance with its own unique values, rules and operation mechanisms is becoming a major concern. INTOSAI should acknowledge the impact on SAIs brought about by globalization, make response to the expectations of stakeholders and seriously assess and meet **multiple challenges** that come up with globalization. INTOSAI should consider acting on behalf of the SAIs at the international arena, and uttering a coordinated and unified voice on cross-boundary issues and international issues. Together with other international organizations, civil society, the global economic market and sovereign states, it should realize a better multi-dimensional interaction, get involved in the process of global governance, and play an effective role in coordination and evaluation. INTOSAI should strive to become an important part of the public sector accountability as well as the **global governance system** and actively participate in (but not limited to) the following activities in the future:

- **Participate in rule-making for global governance.** As a participator of global governance, INTOSAI may play a more active role in promoting good global governance. It should follow the trend of the times and take positive and effective measures to consult and plan with the UN, World Bank, G20, OECD and other multilateral institutions of governance, actively play the role of counselor in the ECOSOC, participate in the UN, the UN Conference on Sustainable Development and other multilateral activities. In addition, it should help improve international economic rules such as the international financial regulatory standards, improve the global public sector accounting and auditing standards, and establish an evaluation indicator system for social development and progress so as to participate in constructing multi-layer global economy governance structures and institutional arrangements.
- **Participate in activities of global governance.** INTOSAI has the resources and ability to participate in global governance. INTOSAI should encourage SAIs to participate in governance activities regarding social development and progress assessment, provide independent audit services for international and supranational organizations, advocate to carry out international cooperative audits in various fields, address solutions to regional and global issues and promote international cooperation on economic and social issues. INTOSAI could consider to establish a working group on global governance in order to study relevant practical problems, which occur when SAIs and their related organizations get involved with global governance and advocate the role of audit in issues related to globalization such as strengthening financial discipline, timely discovery and revealing of economic risks, fighting corruption and maintaining steady operation of the world economy.



INTOSAI should become **an international organization committed to global governance**, a part of the globalization process and a creator, organizer, actor and supervisor of global legal principles, rules and institutions. The INTOSAI Chairman, the Secretary General, as well as the chairs of the various Committees, Working Groups, Subcommittees, Task Forces and Project Teams may actively participate in the multilateral activities of the international communities to realize relevant goals.

Thirdly, to meet the challenges of strengthening self-improvement, improving efficiency and achieving good governance, INTOSAI should adopt various measures to perfect its working mechanisms, improve communication and ensure the equal participation of SAIs within the existing organizational framework. It should focus on capacity building of developing countries and become a model international organization with vigorous internal governance.

Facing the challenges of **strengthening self-improvement, improving efficiency and achieving good governance**, INTOSAI should further strengthen its internal management and implement the following principles:

- **Practice the principles of development, cooperation, communication, coordination and efficiency during operation.** As an international organization of SAIs, INTOSAI is the main hub and an important decision-making platform for information exchange, technical co-operation and workshops and seminars in the field of government auditing around the world. In order to ensure the efficiency and effectiveness as an international organization, it needs to implement the principles of development, cooperation, communication, coordination and efficiency, mutual-respect, the equal status of rights and interests of all members and ensure equal participation of SAIs in international audit affairs. It should seek consensus by negotiating, pursue development by cooperation and make efforts to expand the convergence of interests of all countries. By following the principles of *“talking and consulting, seeking common ground while reserving differences, being inclusive and open”*, it will achieve experience sharing, cooperation and a win-win situation. To this end, INTOSAI should further improve its coordination and communication by measures including adopting the INTOSAI Communication Guideline, actively participating in international conferences and publishing brochures, to expand interaction with stakeholders. It should also strengthen the performance of duties of the strategic Goal Liaisons, encourage joint conferences between working groups and the use of the Online Collaboration Tool and other means



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of communication to reinforce the communication between the Committees, Working Groups and Task Forces within INTOSAI and effectively improve the work efficiency and effect of INTOSAI. It should integrate and consolidate various forms of financial assistance obtained by the Committees under all INTOSAI strategic goals, and plan them as a whole by the Finance and Administration Committee for better implementation effects of related activities. It should study the feasibility of publishing the INTOSAI Performance Report, increase publicity of ISSAIs and other work results and encourage SAIs to actively use the relevant research results.

- **Pay close attention to equal participation and needs for capacity building in developing and the least developed countries.** To ensure the successful implementation of the strategic priorities listed in the Strategic Plan of INTOSAI, INTOSAI should pay close attention to SAIs' capacity building, especially in those developing and the least developed countries. INTOSAI should attach importance to their legitimate aspirations and concerns and actively promote the implementation of the Memorandum of Understanding INTOSAI signed with the donor community. It should raise sufficient and sustainable financial support and focus on providing help and support in terms of capital, technology and personnel training for SAIs in the developing and the least developed countries. In INTOSAI Committees and related INTOSAI activities, it should protect the representation and participation rights of SAIs of the developing and the least developed countries, provide financial aid, encourage them to actively participate in the work of INTOSAI and contribute to the joint development and international cooperation.
- INTOSAI should become **a model international organization featuring high efficiency and equal participation.** The INTOSAI Chairman, the Secretary General, as well as the chairs of the various Committees, Working Groups, Subcommittees, Task Forces and Project Teams should jointly promote good internal governance for INTOSAI.



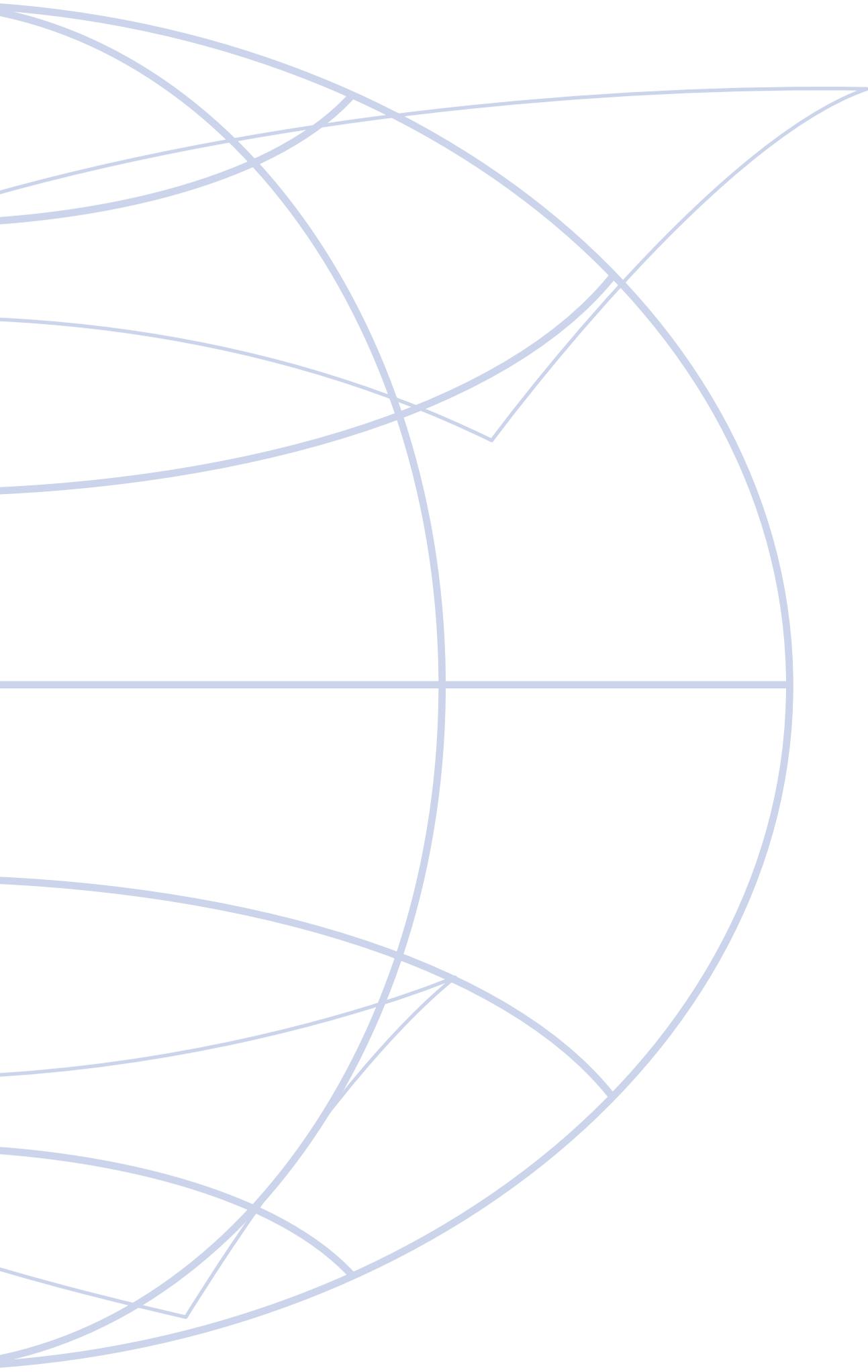
Epilogue

With the acceleration of scientific and technological progress and globalization, the world political and economic pattern has undergone great changes and economic and social development is entering a new phase. In order to improve the role national audit plays, SAIs in various countries need to be based on their own national conditions and adopt more creative auditing means and methodologies. They need to take effective measures to enhance auditing capabilities and meet challenges to satisfy the needs of national governance. SAIs must strengthen mutual exchange and cooperation and share good national practices and experience among each other to achieve a joint development of national audit worldwide.

When facing new development situations and challenges, as a big family whose members are all SAIs, INTOSAI needs to strengthen its internal governance and improve its strategic planning mechanisms. We firmly believe that INTOSAI will play a more positive and active role in global governance in the future, and become the pioneer and forerunner in the public auditing sector, an important participant of global governance and a model international organization. CNAO looks forward to working with other member SAIs of INTOSAI to further strengthen mutual exchange and co-operation and make new and positive contributions to the future development of INTOSAI.



CONTRIBUTIONS BY INTOSAI MEMBERS





Contribution by the SAI of Algeria

ANNIVERSARY OF INTOSAI





Contribution by the SAI of Algeria

Knowledge Sharing Committee (KSC) Member
Working Group on Environmental Auditing

Anniversary of INTOSAI

On the eve of the 60th anniversary of INTOSAI, the General Assembly of the United Nations adopted a Resolution (A/66/209) on 22 December 2012, which confirms the Lima and Mexico Declarations as integral documents and strengthens the independence of Supreme Audit Institutions (SAIs).

This UN Resolution represents indeed a new milestone in the 60-year-old history of government auditing by SAIs by expressly recognizing that:

- Supreme Audit Institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence;
- Supreme Audit Institutions play an important role in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of development objectives, including the Millennium Development Goals.

With this Resolution, the General Assembly of the United Nations encourages the Member States to apply the principles set out in the **Declaration of Lima**, which is considered as the Charta of government auditing, and in the **Declaration of Mexico**, which defines the eight pillars of independence of SAIs as essential requirements for government auditing and encourages them to intensify their cooperation with INTOSAI.

By strengthening the SAIs, this resolution of the UN General Assembly crowns the success of INTOSAI in its manifold activities of its 60-year-old history.

For our SAI, this festive event also presents an opportunity to assess our achieved results in order to develop a better understanding of future challenges.



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The development of cooperation – a source of gratification for our SAI

Since its accession to INTOSAI, the Court of Audit of the People's Democratic Republic of Algeria has seen a decisive development in its international cooperation, which is highlighted by qualitatively undoubted achievements.

The participation in different INTOSAI Congresses, in numerous symposia organized jointly by INTOSAI and the United Nations and in other meetings and seminars held by INTOSAI provided an opportunity for the Court of Audit to actively engage and to benefit from the different experience of the participating SAIs due to the flow of information created in these meetings; thanks to these possibilities of exchange, capacity building could be better applied and allocated, and recently a three-year strategic plan could be adopted with the support of IDI, which was inspired by the Strategic Plan of INTOSAI. The ISSAI norms prepared by INTOSAI are a source of inspiration for the activities of our SAI.

Delegate of the SAI of Algeria
to the 21st UN/INTOSAI Symposium
in Vienna, Austria, 2011





Recent developments in INTOSAI

Since its foundation in 1953, INTOSAI experienced an important development, with the membership rising from 29 to 191.

Even now, INTOSAI is still playing a substantive role in promoting good and transparent public governance and public accountability in general.

Today, INTOSAI provides an institutional framework that is part of the United Nations and is internationally recognized as the professional representation of SAIs worldwide. The organization succeeded in becoming a global platform for financial audit experts and for SAIs, where they can address questions of topical interest and gather information on the newest norms of government auditing and best practice procedures.

Today's more flexible structures and effective organization are indispensable in order to ensure further developments in the future.

Future challenges

INTOSAI prepared the Strategic Plan 2011-2016: This plan has ambitious goals, whose concrete implementation pays tribute to the realization of the Strategic Goal 4 – *Model International Organization*. This goal is based on the core principles which shall promote the adoption of organizational and administrative procedures in order to encourage a comprehensive participation of the member SAIs in its activities.

In order to achieve this, INTOSAI supports the establishment of new decision-making structures that ensure the necessary diligence: This comprises a direct liaison between the General Secretariat, the Governing Board, the Committees, the Subcommittees, the Working Groups and the Task Forces, as well as an intensive cooperation between the commissions in order to safeguard the flow of information and to facilitate its right processing. In line with this, the General Secretariat, which provides administrative support, manages the budget, supports the Governing Board in its activities and at the Congress, facilitates communication and organizes seminars. This is why it should also be provided in future with the adequate funds to ensure the efficient and dynamic implementation of the measures defined in the Strategic Plan. All this could not be envisaged without the **essential flexibility**, which guarantees the necessary capacities for INTOSAI in order to be able to meet the current and future challenges.



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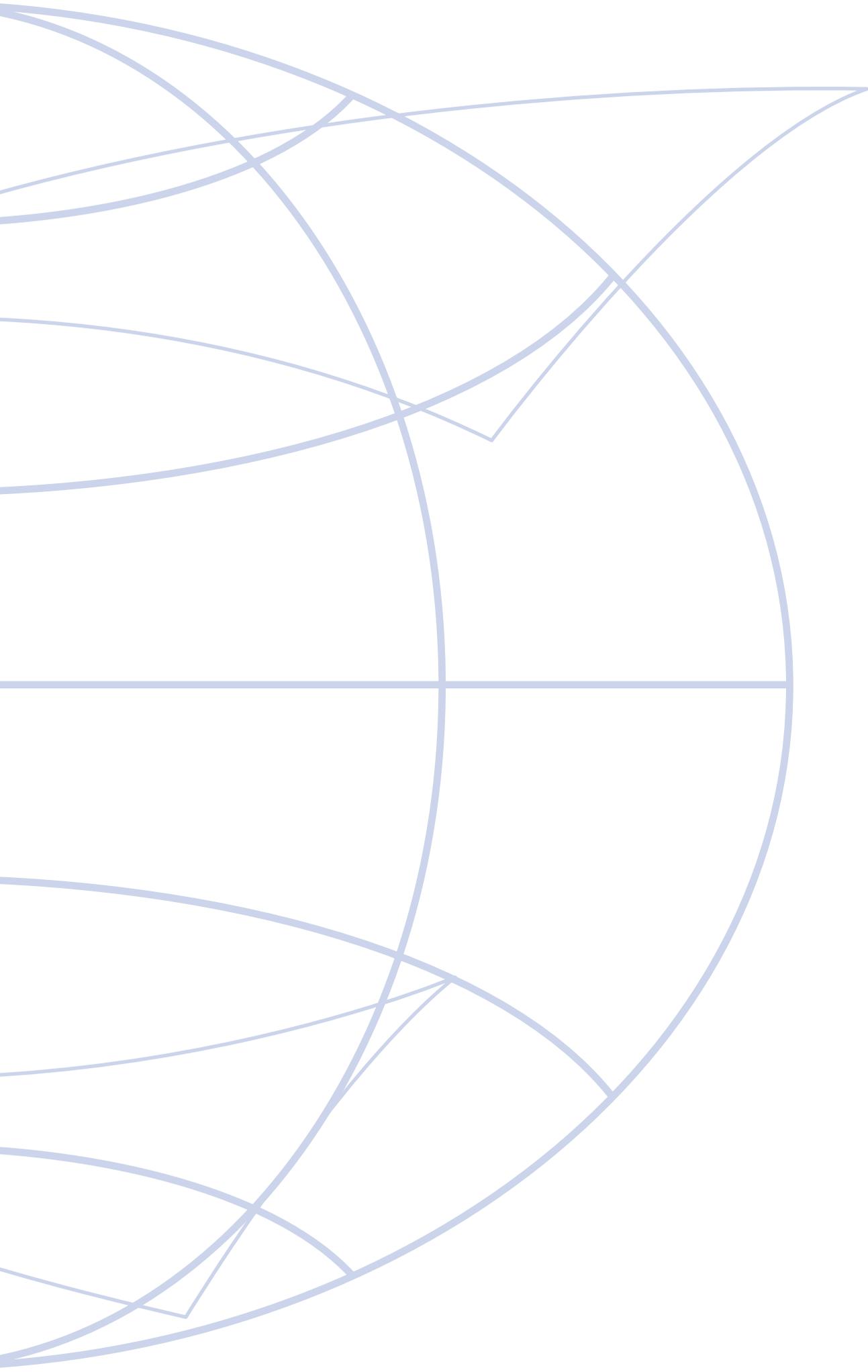
This flexibility comprises organizational structures that enable INTOSAI to accomplish its tasks by taking into account the principles of effectiveness, economy and efficiency.

With this contribution, the Algerian Court of Audit would like to assure its full commitment to this joint publication and its support of the remarkable efforts made by INTOSAI.



Contribution by the SAI of Australia

AUSTRALIAN NATIONAL AUDIT OFFICE COOPERATION WITH INTOSAI





Contribution by the SAI of Australia

Professional Standards Committee (PSC) *Member*
Knowledge Sharing Committee (KSC)
Performance Audit Subcommittee
Working Group on IT Audit
Working Group on Environmental Auditing

Section A

Australian National Audit Office Cooperation with INTOSAI

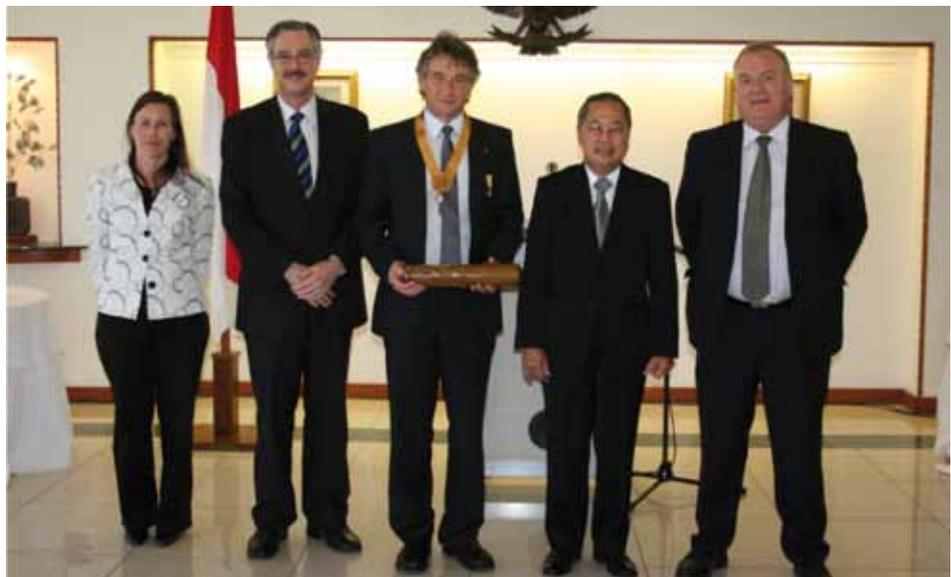
1. The Supreme Audit Institution of Australia, the Australian National Audit Office (ANAO), has been an active member of INTOSAI since it joined the organisation at the 3rd INTOSAI Governing Board meeting held in Japan on 22 May 1968. The ANAO was a member of the Governing Board of INTOSAI from 1977 to 1998 and has continuing involvement through participation in the Congresses and various working groups.
2. The ANAO hosted the XII INCOSAI in Sydney in April 1986. The two most significant outcomes from this meeting included the emergence of performance audit as a legitimate extension of the public sector audit mandate and the establishment of the INTOSAI Development Initiative.
3. The ANAO participates in both the ASOSAI and PASAI regional groupings within INTOSAI and as a member of the ASOSAI sub-group, the ANAO hosted the 10th and 19th ASOSAI Governing Board meetings, in 1980 and 1989. The ANAO has hosted two ASOSAI sponsored training workshops, each involving over 50 participants; a Value For Money Audit workshop in October 2001 and an Audit of Public Debt workshop in October 2004. In 2006 the ANAO hosted a meeting of the INTOSAI Task Force on Accountability and Audit of Disaster-Related Aid. The ANAO is also a member of the Performance Audit Subcommittee, the Working Group on IT Audit and the Working Group on Environmental Auditing.



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4. More broadly the ANAO has in recent years been asked to participate in or lead peer reviews of the following INTOSAI members:
 - 2007 peer review of the US Government Accountability Office (as a member of the review board)
 - 2010 review of the Canadian OAG (as lead review agency)
 - 2012 review of the Indian SAI (as lead review agency)
5. The ANAO is pleased to contribute to auditing on an international level through peer review activities and benefits from being involved. The reviews reinforce the importance of sharing ideas and experience at both the audit institution level and amongst team members.
6. The ANAO supports the development of public sector auditing in neighbouring countries and shares experience with the Indonesian Board of Audit (Badan Pemeriksa Keuangan or BPK) and the Papua New Guinea Auditor-Generals Office (PNG AGO) through key programs funded through the Australian Agency for International Development (AusAID). Both programs involve the placement of senior ANAO staff in Jakarta and Port Moresby to facilitate a broad range of activities aimed at strengthening performance and financial statement audit capacity in those offices and to develop collaborative relationships. The ANAO also supports the secondment of staff from both the BPK and the PNG AGO in order to share skills and knowledge in both performance and financial statement auditing.

Presentation of the Honorary Award *Bintang Jasa Utama* (First Class Medal of Honour) to the Auditor General of Australia, Mr Ian McPhee, by the Indonesian Ambassador, His Excellency Mr Primo Alui Joeliyanto, Embassy of the Republic of Indonesia, Canberra, Australia, 2010





7. The ANAO also supports an extensive international visitors program with over 40 international engagements a year.

Section B

Recent Developments in INTOSAI

United Nations Resolution A/66/209 Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions

8. The ANAO notes and welcomes the INTOSAI initiative leading to the UN Resolution A/66/209 *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions*. The UN Resolution provides further impetus to the ANAO's commitment to assist its counterpart organizations in Indonesia and Papua New Guinea to develop close ties and build capacity through the international programs. The ANAO's participation in international fora and in international peer review programs gives further support to the resolution's objective.

Coordinated International Audit on Climate Change, November 2010

9. In June 2007, under the auspices of the INTOSAI Working Group on Environmental Audit, representatives from 14 SAIs began work on a cooperative project aimed at designing and undertaking national audits on their respective governments' climate change programs and performance. As part of this collaboration the ANAO tabled two audits in April 2010. These audits commented on a number of aspects including the coordination of climate change programs across governments, the consistency of approach to measuring abatement across different initiatives and issues with the design and implementation of specific climate change mitigation programs.
10. Collaboration on such a large scale was challenging given the different mandates and approaches to auditing within the different SAIs. Notwithstanding, it was a high quality learning experience for all participants and provided additional opportunities for peers to share audit experiences and methodologies.



Section C

Future Opportunities for INTOSAI

11. Significant progress has been made by INTOSAI over a range of fronts in recent years through the contributions of many member countries. But there will always be opportunities to do more to advance auditing globally. Such opportunities include:
 - Better meeting the expectations of our parliaments in such areas as assessing value for money in our performance audits;
 - Implementing capacity building initiatives, which include collaboration with donor organizations; and
 - Contributing further to the development of and compliance with auditing standards that have broad application.



Contribution by the SAI of Azerbaijan

Heydar Asadov
Chairman of the Chamber of Accounts
Republic of Azerbaijan

FUTURE CHALLENGES FOR INTOSAI





Contribution by the SAI of Azerbaijan

Heydar Asadov
 Chairman of the Chamber of Accounts
 Republic of Azerbaijan

Professional Standards Committee (PSC) Member
Capacity Building Committee (CBC)
Working Group on Environmental Auditing

Future Challenges for INTOSAI

The Chamber of Accounts – the Supreme Audit Institution of the Republic of Azerbaijan with slightly more than 10 years of age – as a member SAI of INTOSAI since 2002 appreciates the 60th jubilee of INTOSAI and the 50th jubilee of the General Secretariat in Vienna as a very important event for each SAI and for the external supreme audit community.

Availing this opportunity, it is our pleasure to highlight the exceptional role of the cooperation between our SAI and INTOSAI in the last years, as well as with its Regional Working Groups in increasing the capacity of our institution. This is why we would like to extend our appreciation to the top-officials of INTOSAI and to my colleagues from several countries with whom we collaborate. As a newly established SAI, we envisage our future development in close cooperation with INTOSAI. Because of this and in identifying the future challenges for INTOSAI, we – as a member SAI that is in its institutional improvement stage – would like to share our views with our colleagues and express the assurance that our expectations will be taken on board.

First of all, we appreciate the adoption of the **Resolution A/66/209** on *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions* by the 66th United Nations General Assembly on 22 December 2011, which is a historical event in INTOSAI. We believe that this document can be perceived as the legal recognition of the status of SAIs in compliance with the basic principles of the Declarations of Lima and Mexico. We highly appreciate the INTOSAI management as well as the General Secretariat for the achievement of such a great success. Furthermore, as the SAI of the Republic of Azerbaijan, we would like to express our pleasure for achieving this joint success by the adoption of the Resolution, as our country made all necessary diplomatic efforts for this.



Chairman of the Chamber of Accounts of the Republic of Azerbaijan, Mr Heydar Asadov, at the 3rd EUROSAI-ARABOSAI Conference in Abu Dhabi, United Arab Emirates, 2011



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We consider that in the wake of the adoption of the Resolution, **the main challenge for INTOSAI** at present and for the future is and will be to prepare and realize effective efforts for appropriate consideration of this important UN General Assembly document by the heads of the public authoritative bodies of all member countries. Therefore, SAI independence should be strengthened in accordance with the Declaration of Mexico, and the roles of SAIs with regard to national public governance as well as social economic development should be enhanced. As a future priority, we believe that it would be very important for INTOSAI to establish relations with the heads of government, especially in developing countries, and to prepare relevant cooperation mechanisms with the heads of states in order to raise awareness of the essence and the requirements of the UN General Assembly Resolution and to support and strengthen SAI independence.

We achieved great progress in the institutional development of our SAI during the last years as the result of the permanent and all-round support of the President of the Republic of Azerbaijan so that the Chamber of Accounts was formally recognized as the SAI and is now in the position to respond to present requirements. As an example we can present the new and modern administrative building of the Chamber, which was constructed in a very short time. Significant amendments were made to the relevant legislative acts to expand the powers of the Chamber. The Chamber has also been included among the first-category civil service institutions with high salary and other social benefits.



New building of the Chamber of Accounts of the Republic of Azerbaijan



The scope of the recent financial crisis and its severe consequences show that it would be reasonable to strengthen institutional and functional independence of SAIs, which are important institutions of the state financial management system. At the same time, it would be beneficial to increase their responsibility and role in ensuring a more sustainable and efficient financial policy. In this regard, INTO-SAI trainings and relevant recommendations issued by the organization would be of great importance to support SAIs in this field.

We consider the organization of trainings and the provision of other technical assistance to SAIs as one of the important challenges for INTOSAI in order **to support the application of the ISSAIs in more countries** and their broader application in every country according to the INTOSAI Johannesburg Declaration (2010). As it is known, INTOSAI has already conducted considerable activities in this field, and through expanding the coverage and the scope of ISSAI application, INTOSAI will carry out its obligations more successfully and more promptly.

Delegation from the Chamber of Accounts of the Republic of Azerbaijan led by Chairman Heydar Asadov participating at EUROSAI's VII Congress in Krakow, Poland, 2008



The application of the INTOSAI Guidance for Good Governance (INTOSAI GOV), a part of the ISSAIs, will strongly increase the role of SAIs in efficient internal auditing and in the analysis of financial and performance information. It will also contribute to developing effective regulatory mechanisms for the definition and disclosure of public debt. In this regard, guidelines for internal auditing standards for the public sector, guidance for reporting on the effectiveness of internal audits and other significant standards on risk management in the public sector that regulate internal audit could lead to the **establishment of a common public audit system and the establishment of effective corresponding measures**.



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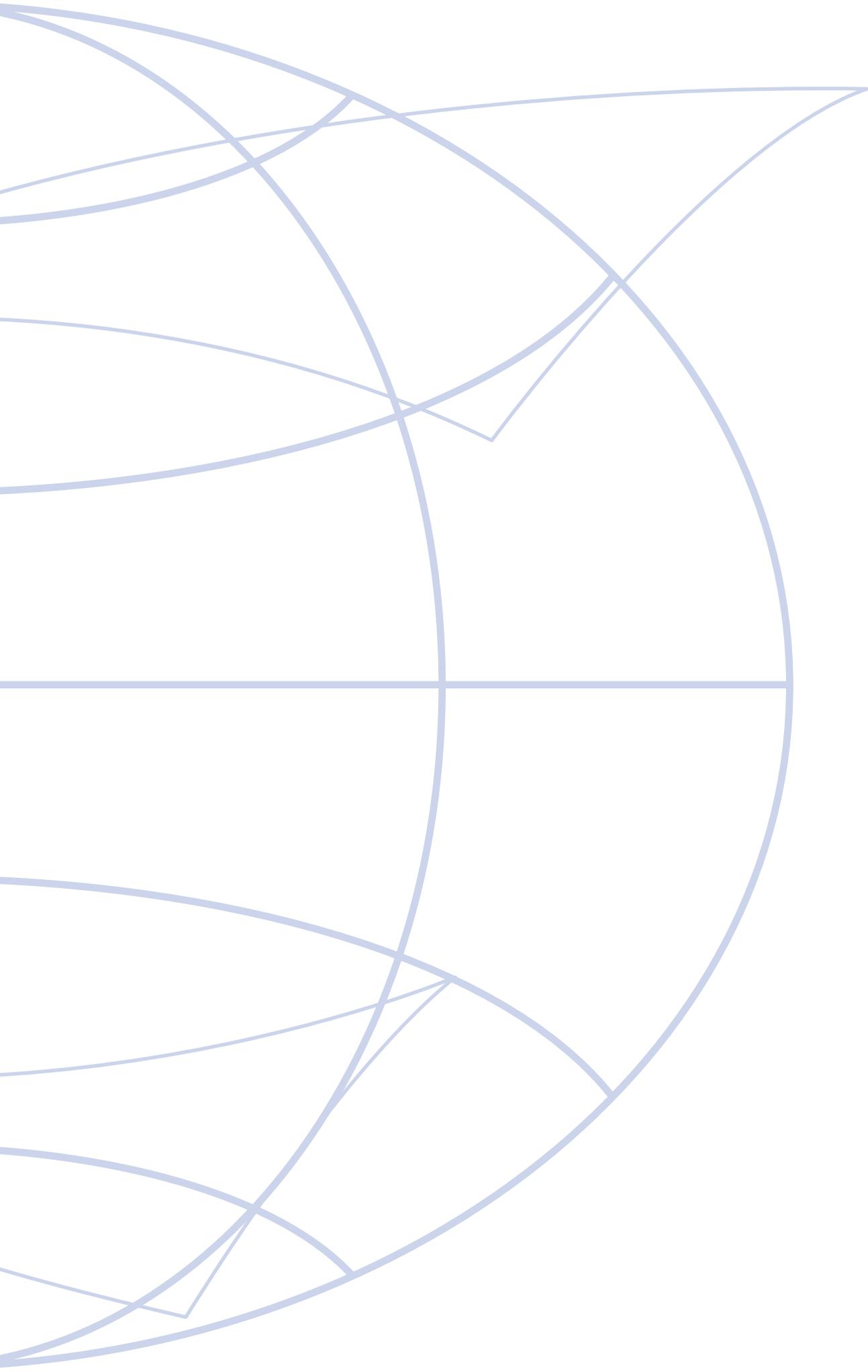
The successful implementation of the above-mentioned future challenges by INTOSAI will also strengthen long-term financial stability, which will create a significant basis for economic growth. It will also contribute significantly to increasing the role of SAIs in the public financial management system and to enhancing the efficient management of public funds. In order to strengthen SAI independence methodologically and technically, other assistance mechanisms of INTOSAI should be harnessed to enhance its legislative framework. Purposeful activities in the field of capacity building will enhance the role of SAIs in economic policy and the socio-political life.

Besides all these issues, we believe that INTOSAI will focus on problems such as **environmental audit** and **the fight against corruption**, which became global and topical challenges of the new century. We also believe that cooperation among SAIs will be more fruitful and efficient in all spheres of INTOSAI.



Contribution by the SAI of Bahrain

**60th ANNIVERSARY
OF INTOSAI AND
50th ANNIVERSARY OF THE
GENERAL SECRETARIAT
IN VIENNA**





Contribution by the SAI of Bahrain

Professional Standards Committee (PSC) Member
Steering Committee of the PSC
Working Group on Value and Benefits of SAIs

60th Anniversary of INTOSAI and 50th Anniversary of the General Secretariat in Vienna

On the occasion of the 60th anniversary of INTOSAI and the 50th anniversary of the General Secretariat in Vienna and against the backdrop of an outstanding history of remarkable accomplishments, the National Audit Office of the Kingdom of Bahrain (the NAO) wishes to extend its sincere congratulations to both the organization and the General Secretariat. The NAO also wishes to take this opportunity to express its gratitude to all parties that played a significant role in shaping and materializing INTOSAI's vision and goals, especially the Governing Board, the Committees, Working Groups, and Task Forces.

The NAO is also pleased to submit this contribution to the anniversary publication, as laid out in the predetermined chapters below. However, it should be pointed out that, given the restriction on its length, this contribution does not cover all issues and matters, but merely the highlights and milestones.

Development of the international cooperation of SAIs (60 years of INTOSAI & 50 years of the General Secretariat)

INTOSAI has been actively promoting initiatives aimed at supporting the appropriate use of public funds by providing guidance to member SAIs. Such efforts have also included promoting the exchange of ideas, knowledge and experience among member SAIs, and promoting continuous improvement among them in order to enable member SAIs to meet their professional needs and requirements. INTOSAI also provides a voice for SAIs within the international community.

INTOSAI's contribution to this evolution was highlighted by the adoption of the Lima Declaration (1977) and the Mexico Declaration (2007) on SAI independence, which addressed the independence of member SAIs from auditees and provided protection against any form of external influence on SAIs.



EXPERIENTIA MUTUA OMNIBUS PRODEST

INTOSAI has also empowered member SAIs by providing them with the required tools and know-how to cope with the increased professional and institutional demands on SAIs. This empowerment was ensured by capacity-building activities such as training, technical assistance, information and knowledge sharing, and other capacity-building activities and services. All of these served as a platform for knowledge sharing and building networks. The NAO has benefited from the collaboration with other member SAIs in aspects of research, capacity building and training. The NAO's participation in a variety of means of collaboration, such as meetings, visits, conferences, has provided it with insights and thoughts for its future goals.

The vital role that INTOSAI played and continues to play has manifested into a success story. Such success was duly recognized at the 66th United Nations General Assembly, which adopted the Resolution A/66/209 *Promoting the efficiency, accountability, effectiveness and transparency of the public administration by strengthening supreme audit institutions*.

Recent developments in INTOSAI

INTOSAI's main achievement, among others, was the establishment and the adoption of International Standards of Supreme Audit Institutions (ISSAIs).

In September 2005, the NAO was privileged to have been appointed as representative of the Arab Organization of Supreme Audit Institutions (ARABOSAI) in INTOSAI's Professional Standards Committee (PSC). The NAO hosted the 4th PSC meeting in the Kingdom of Bahrain in April 2007.

It also organized a training course entitled *Increasing Awareness of the ISSAIs* for the ARABOSAI members in Kuwait in September 2010.

As reference for conducting its audit work, the NAO has formally adopted the ISSAIs, which were endorsed at the XX INCOSAI held in South Africa in November 2010. All of the seven INTOSAI Regional Working Groups were requested to contribute to supporting their respective member SAIs' efforts in the implementation of the ISSAIs. In connection with this formal adoption, the NAO's practice has shifted from that of being aware of the ISSAIs to putting them into practice. The NAO realizes that its next challenge is to align its processes and practices to the extent practically and statutorily possible, so as to meet the requirements of the ISSAIs and to make them an integral part of the NAO's operational systems and procedures. In this regard, the NAO is confident that INTOSAI will continue to provide support



President of the SAI of Bahrain,
Mr Hassan Khalifa Al-Jalahma,
at the 21st UN/INTOSAI Symposium
in Vienna, Austria, 2011



and assessment, especially since this is stated in the first goal (Accountability and Professional Standards) of the Strategic Plan of INTOSAI 2011-2016.



Meeting of the Steering Committee of the INTOSAI Professional Standards Committee (PSC) in Manama, Kingdom of Bahrain, 2007

Another good example of the valuable contribution of INTOSAI is that the NAO has benefited from the knowledge gained from its participation in the XX INCOSAI, where the theme revolved around *Value and Benefits of Supreme Audit Institutions*. In its pursuit of meeting this theme, the NAO has developed a guidance manual on the subject of *Measurement of Financial Impacts of Recommendations* for its own use and that of the other Gulf Cooperation Council (GCC) SAIs. For these SAIs, the NAO has also organized a training course on this subject in Bahrain in April 2010. Currently, the NAO is in the initial stage of practicing the measurement of financial impacts based on the above-mentioned manual. Also in connection with this subject, the NAO had the privilege of being a member in the Working Group on the Value and Benefits of SAIs that was established during the above-mentioned XX INCOSAI.

Future challenges for INTOSAI

Heading into the future, the NAO believes that INTOSAI is moving towards a major phase that involves adopting the newly developed Strategic Plan 2011-2016, which aims at ensuring that proper attention will be paid to capacity building, as set out in Goal 1 and Goal 2 in the Strategic Plan. The NAO expects INTOSAI to soundly continue its efforts in implementing the current programs on capacity development so as to assist member SAIs in facing the pressure of increasing demands and expectations in discharging their roles and responsibilities. In addition, INTOSAI is expected to continue its role of empowering member



EXPERIENTIA MUTUA OMNIBUS PRODEST

SAIs and providing them with the required tools and know-how.

In order to appropriately address the above-mentioned expectations and ultimately improve governments' performance, the NAO believes that INTOSAI and member SAIs will be required to enhance and to intensify international cooperation and coordination. In this respect, INTOSAI could be the appropriate forum to further help promoting the culture of good governance and contributing to the improvement of autonomy and capacity building of member SAIs.

Another key strategic priority for the forthcoming period will be to assist member SAIs in the successful implementation of the ISSAI Framework, as well as the increased promotion of knowledge sharing.

Conclusion

For the past 10 years since its inception in 2002, the NAO has undergone a process of evolution and improvement and will continue to experience the same in the future. In this regard, INTOSAI has played and will continue to play a significant positive role in directing that evolution in the right path so as to enable the NAO to be a contemporary and sound professional audit entity.

Participants in the ISSAI Awareness Raising Workshop in Bahrain, 2012

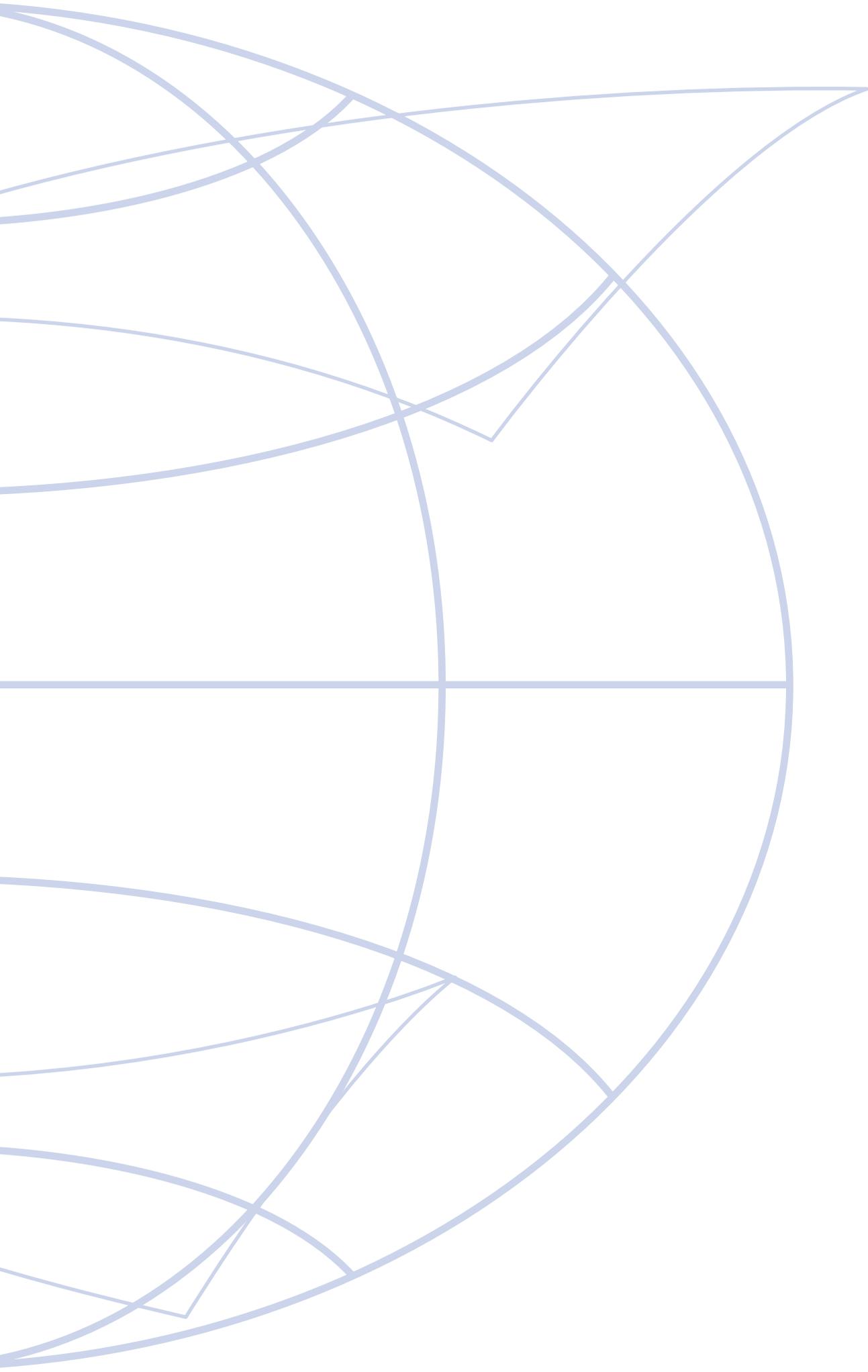




Contribution by the SAI of Bangladesh

*Ahmed Ataul Hakeem, FCMA
Former Comptroller and
Auditor General of Bangladesh*

60th ANNIVERSARY OF INTOSAI





Contribution by the SAI of Bangladesh

Ahmed Ataul Hakeem, FCMA
Former Comptroller and Auditor General of Bangladesh

Professional Standards Committee (PSC) *Member*
Capacity Building Committee (CBC)
Knowledge Sharing Committee (KSC)
Internal Control Standards Subcommittee
Subcommittee 1: Promote Increased Capacity Building Activities
among INTOSAI Members
Subcommittee 3: Promote Best Practices and Quality Assurance
through Voluntary Peer Reviews
Working Group on IT Audit
Working Group on Environmental Auditing

60th Anniversary of INTOSAI

1 Introduction

While INTOSAI is about to step into its 60th anniversary (1953-2013), its member SAIs fully endorse its growing leadership to bring about qualitative improvement of auditing structure and methodologies in the global perspective. The ultimate goal is to share the quality of transition and outlook in ensuring transparency and accountability in public financial management. As a part of the transition, the Office of the Comptroller & Auditor General of Bangladesh (OCAG) – the SAI of Bangladesh – joined the INTOSAI community immediately after its independence in 1971. This shows the commitment and intention of OCAG to implement the good practices that enable it to attain high quality in all its services and to fulfill the expectations of the stakeholders. Since its membership, INTOSAI has been the guide in all its endeavors to accomplish the constitutional mandate more effectively through enhancing professional and institutional capacities.



EXPERIENTIA MUTUA OMNIBUS PRODEST

2 Development of International Cooperation of SAIs



Former Comptroller and Auditor General (CAG) of Bangladesh, Mr Ahmed Ataul Hakeem, at the 12th ASOSAI Assembly in Jaipur, India, 2012

- 2.1 ***OCAG and the ASOSAI Board of Governors*** – The journey with INTOSAI and its regional group ASOSAI has enabled the OCAG to establish broader communication, cooperation and greater continuity to forge stronger links among the member SAIs. In recognition of its endeavors, the OCAG has been elected as member of the ASOSAI Governing Board for four terms. As a Governing Board member, the OCAG has emphasized the strengthening of its bilateral and multilateral relations within the region to foster capacity building and professional development among the member SAIs.
- 2.2 ***Participation in Working Groups*** – The SAI of Bangladesh has contributed to INTOSAI through its involvement in a number of Committees and Working Groups – INTOSAI Professional Standards Committee, INTOSAI Working Group on Audit of Privatization, INTOSAI Internal Control Standards Committee, INTOSAI Working Group on Environmental Auditing, INTOSAI Working Group on Programme Evaluation, ASOSAI Working Group on Guidelines on Anti-Fraud and Corruption and the INTOSAI Capacity Building Subcommittee 3: Promoting Best Practices and Quality Assurance through Voluntary Peer Reviews.
- 2.3 ***Hosting International Conferences*** – As a part of enhancing its bilateral and multilateral relationships, the OCAG hosted an international conference on *Improving Oversight Functions: Challenges of the New Millennium* (September, 2000) and a regional Auditors' General conference on *Harmonizing Institutional Efforts for Promoting Accountability in the Public Sector* (August, 2004). The OCAG also arranged an ASOSAI Workshop in Financial Audit (September, 2001). Moreover, our participation in peer cooperation has seen us organizing training programmes for the SAI of Sri Lanka and the auditors of Timor-Leste. As a part of research ventures, the OCAG has also taken part in the 7th ASOSAI Research Project on *Audit Quality Management System*.
- 2.4 ***IDI Certified Trainers*** – The capacity building initiatives taken by OCAG have become even more effective with the involvement of our IDI certified trainers. Under the Long Term Regional Training Programme (LTRTP) sponsored by the INTOSAI Development Initiative (IDI), a total number of 8 officials from the OCAG joined the pool of IDI certified training specialists. These trainers successfully involved themselves in the course design and development and demonstrated their commitment



and professionalism.

- 2.5 ***Signing of Memorandum of Understanding*** – Upholding INTOSAI’s motto *Mutual Experience Benefits All*, the OCAg has maintained close bilateral relationships with many SAIs. Memorandums of Understanding (MoU) were signed with the National Audit Office of China, the State Audit Bureau of Kuwait, the Russian Federation and Denmark. These MOUs seek to promote the exchange and sharing of information, knowledge and expertise through consultation, workshops, seminars, training and visits.
- 2.6 ***Adoption of International Standards and Best Practices*** – Based on INTOSAI guidelines and standards, the OCAg has well accepted the international standards and best practices. The development and adoption of the Government Auditing Standards, the Code of Ethics for Public Sector Audit, the Audit Code and the Audit Manuals represent a significant milestone in the process of modernizing government auditing in Bangladesh.



Former Comptroller and Auditor General of Bangladesh, Mr Ahmed Ataul Hakeem, at the INTOSAI Conference on *Strengthening External Public Auditing in INTOSAI Regions* held in Vienna, Austria, 2010



3 Recent Developments in INTOSAI

- 3.1 ***United Nations General Assembly Resolution and SAI Bangladesh Audit Act*** – The adoption of the historic UN Resolution A/66/209 asserting the importance of SAIs and strengthening their capacities represents a momentous achievement of the global audit community. The Resolution stresses the importance of SAI independence from audited entities to ensure maximum dividends in terms of audit output. It also recognizes the important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration. Consistent with the UN Resolution A/66/209 adopted on 22 December 2011 and the principles set out in the Lima Declaration, efforts are underway to strengthen OCAG independence. Accordingly, an enactment of an Audit Act is being drafted to further operationalize and update the mandate of the OCAG. The proposed Act incorporates the expanded mandate for a better statutory framework conforming to international auditing standards. Other provisions include matters relating to administrative and financial autonomy, collaboration with professional bodies, etc.
- 3.2 ***Efforts to Implement ISSAIs*** – The International Standards for Supreme Audit Institutions (ISSAIs) and the INTOSAI Guidelines for Good Governance (INTOSAI GOVs) have enabled member SAIs to establish better practices and methodologies that are consistent with the professional standards. Accordingly, the OCAG has arranged awareness programmes, trainings, pilot audits and workshops. Specialized core groups have been formed to pilot the ISSAIs in the local context and to develop audit guidelines and procedures.
- 3.3 ***Reform Initiatives realigned*** – All OCAG reform initiatives have been realigned in accordance with best principles and practices promoted by INTOSAI. Consistent with these efforts, the OCAG has undertaken a number of reform initiatives in public sector auditing. The DFID funded Financial Management Reform Programme (FMRP), Reforms in Government Audit (RIGA) and UNDP assisted Strengthening the Office of the Comptroller and Auditor General (STAG) project have contributed to modernizing auditing practices and improving the quality of audit. The ongoing CIDA funded Strengthening Comptrollership and Oversight of Public Expenditure (SCOPE) and World Bank managed Strengthening Public Expenditure Management Project (SPEMP-B) intend to address further needs of the OCAG.



- 3.4 **INTOSAI Working Groups** – The OCAg is a member of the INTO-SAI Internal Control Standards Subcommittee, of the INTOSAI Working Group on IT Audit, etc. The SAI of Bangladesh has also participated in various capacity building programmes of INTOSAI and joint programmes of IDI and ASOSAI. The capacity building programmes in which we have recently participated are Public Debt Management Audit, Forest Audit, IT Audit, and Quality Assurance in Performance Auditing (QAPA). In recognition of its efforts, three officials from OCAg Bangladesh were awarded the IDI Diploma in Public Debt Management Audit.
- 3.5 **Strategic Planning Process** – The strategic planning process adopted by the OCAg is consistent with the INTOSAI Strategic Plan. The preparation of the OCAg Strategic Plan (2012-2017) is the third organized planning effort both at the organizational and individual level. Synergies have been built between the INTOSAI goals and the OCAg strategic goals to ensure harmonization in work and initiatives. It is worth mentioning that the SAI of Bangladesh delegation took active participation in the IDI sponsored meeting on *Strategic Planning Preparation Process* held in Turkey in September 2011 and in Vietnam in April 2012. Based on a cooperation agreement signed among target members of the IDI-ASOSAI Strategic Planning group, further initiatives will be taken to finalize the draft.



Former Comptroller and Auditor General of Bangladesh, Mr Ahmed Ataul Hakeem, at the international seminar on *Strengthening External Public Auditing in the ASOSAI Region* hosted by the Board of Audit and Inspection of Korea (BAI), 2010



EXPERIENTIA MUTUA OMNIBUS PRODEST

4 Future Challenges for INTOSAI

INTOSAI exists and presents itself as a significant opportunity for mutual experience and knowledge sharing. Its membership comprises 191 SAIs. Most of these SAIs represent “developing” or “emerging nations” including OACG Bangladesh. As far as the SAI Bangladesh is concerned, efforts are oriented towards putting more stress on assessing the performance of the executive in terms of serving the cause of good governance and better service delivery to members of the public in line with *The Value and Benefits of SAIs*.

Future efforts of INTOSAI should be directed towards reorienting its strategies on ensuring quality audit output and enhanced service delivery by member SAIs to taxpayers at large.

The first effort is to intensify and oversee efforts to transfer knowledge and skills relating to modern audit through its various programmes and to ensure that SAIs also have the institutional capacity to sustain the lessons learned.

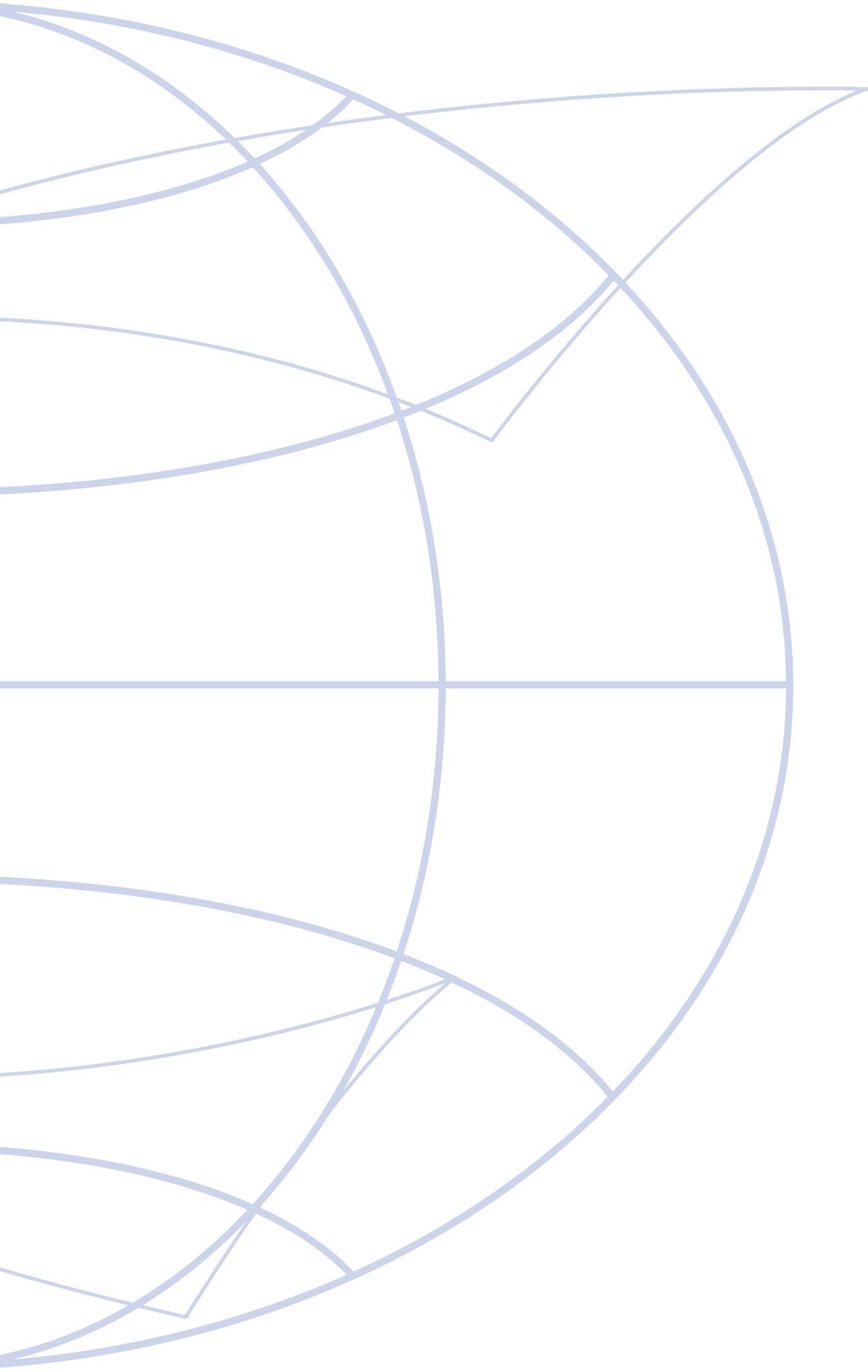
The second effort is to bring the work of SAIs to its primary stakeholders – the taxpayers and the citizens. Transparency in SAI activities, access to information and media outreach are becoming more and more essential. INTOSAI can play an important role as to how SAIs can fulfill stakeholder expectations and uphold audit independence.

Finally, INTOSAI also needs to address the challenges of evolving needs and changing perspectives. The meeting of the demand for regional and international training, attachments, secondment, peer reviews, etc. will lead to further promotion in the exchange of ideas, knowledge and experience among SAIs.



Contribution by the SAI of Bulgaria

**1953 / 1963 –
60 YEARS OF INTOSAI /
50 YEARS OF THE
GENERAL SECRETARIAT
IN VIENNA**





Contribution by the SAI of Bulgaria

Knowledge Sharing Committee (KSC) Member
Working Group on Public Debt
Working Group on Environmental Auditing
Working Group on Key National Indicators

1953 / 1963 – 60 Years of INTOSAI / 50 Years of the General Secretariat in Vienna

The Bulgarian National Audit Office (BNAO) has been a member of INTOSAI since 2001 and a member of its regional organization for Europe, EUROSAI, since 2002.

Throughout the years, the BNAO has developed and strengthened its cooperation with INTOSAI and its member SAI by contributing both at expert and at the institutional level. Our delegations have attended the INCOSAIs held since 2001 and fully supported their decisions. The UN/INTOSAI Seminars, organized by the INTOSAI General Secretariat in Vienna, have always been of interest to us with their topical agendas and interesting deliberations.



President of the Bulgarian National Audit Office, Mr Valeriy Dimitrov, at the 20th UN/INTOSAI Symposium in Vienna, Austria, 2009



EXPERIENTIA MUTUA OMNIBUS PRODEST

Vice-President of the Bulgarian National Audit Office, Mr Tzvetan Tzvetkov, at the 21st UN/INTOSAI Symposium in Vienna, Austria, 2011



The BNAO has followed and supported all INTOSAI initiatives and has participated in different working groups on audit issues, being especially active in the Working Groups on Privatization, Environmental Auditing and Public Debt. The main focus of BNAO involvement has been in sharing its audit experience and learning from other SAIs' best practices in these specific fields.

Our SAI has been more involved in the activities within EUROSAI, particularly in the coordinated audits carried out within this Regional Working Group. This has been a beneficial, hands-on experience for developing professional skills.

In 2004, the BNAO hosted the annual meeting of the INTOSAI Working Group on Privatization in Sofia. In the same year, the BNAO became a member of the INTOSAI Public Debt Committee, and in 2005 it hosted its annual meeting in Sofia. Our SAI hosted the annual meetings of the EUROSAI Working Group on Environmental Auditing twice, in 2004 and 2009.

2004 Annual Meeting of the INTOSAI Working Group on Privatization hosted by the SAI of Bulgaria





2009 Annual Meeting
of the EUROSAI Working Group
on Environmental Auditing
hosted by the SAI of Bulgaria

Following the need to develop and enhance institutional capacity in the field of public auditing, the BNAO participated in professional seminars and workshops organized by the INTOSAI Development Initiative (IDI). Under the IDI Long Term Regional Training Programme (LTRTP), BNAO auditors received training in courses on financial audit, fraud awareness and performance audit. The BNAO was proud to host the IDI/EUROSAI Course Design and Development Workshop (CDDW) in Sofia in 2004. This was the first IDI event, lasting several weeks, to be held simultaneously in Russian and English, thus bringing together and providing training opportunities for participants coming from Eastern Europe, the Balkans and Central Asia. Three BNAO auditors successfully completed the programmes in the CDDW and have been accredited as IDI training specialists.

Recent developments in INTOSAI

In line with the recommendations given by the XX INCOSAI, the BNAO focuses on strengthening its role in ensuring better accountability for the use and management of public funds.

The new BNAO Act, in effect from 4 January 2011, enhanced our mandate and provided a solid base for further development in order to meet the increasing expectations facing SAIs arising from the rapid changes in the global environment.



EXPERIENTIA MUTUA OMNIBUS PRODEST

The BNAO focuses on restructuring and developing methodology in accordance with the ISSAI framework. The process of introduction and implementation of the ISSAIs increases the need of sustained capacity building. BNAO efforts in this direction receive valuable support from INTOSAI member SAIs. We were able to provide training on the new ISSAIs for our auditors with the assistance of the SAIs of Belgium, Sweden and Norway.

The 62nd INTOSAI Governing Board meeting in Vienna approved the implementation and dissemination of the ISSAIs as a priority task for 2012. BNAO efforts during the next two years will be concentrated on introducing the ISSAI framework in the audit process. In recognizing the importance of sustained capacity building for the successful adoption and progressive implementation of the ISSAIs, we will continue to exchange knowledge and best practices with more experienced SAIs in this field. Likewise, we would gladly share our experience with sister SAIs who need to address issues that we have already experienced in our practice to live up to INTOSAI's motto: *Experientia mutua omnibus prodest*.

It must be pointed out that the recent adoption of the UN Resolution on SAI independence, an event of great importance for the SAI community, was made possible above all thanks to the efforts of the INTOSAI General Secretariat, and personally the INTOSAI Secretary General.

Future challenges for INTOSAI

The future challenges for INTOSAI are outlined in the Strategic Plan 2011-2016. The activities of the organization and its SAI members will focus on the six strategic priorities laid down in the Strategic Plan.

The BNAO supports the strengthening of INTOSAI communication, joins in the efforts to enhance the value and benefits of SAIs and will contribute through its day-to-day activities and participation in INTOSAI initiatives to enhance the role of public external audit in preventing fraud and corruption, increasing transparency and improving accountability in the public sector to the benefit of all citizens.



Contribution by the SAI of Canada

**DEVELOPMENT
OF THE INTERNATIONAL
COOPERATION OF SAIs
SINCE 1953**





Contribution by the SAI of Canada

Accounting and Reporting Subcommittee *Chair*

Professional Standards Committee (PSC) *Member*

Steering Committee of the PSC

Capacity Building Committee (CBC)

Knowledge Sharing Committee (KSC)

Financial Audit Subcommittee

Performance Audit Subcommittee

Subcommittee 1: Promote Increased Capacity Building Activities

among INTOSAI Members

Working Group on IT Audit

Working Group on Environmental Auditing

Working Group on Value and Benefits of SAIs

Working Group on Financial Modernization and Regulatory Reform

Development of the International Cooperation of SAIs since 1953

The Office of the Auditor General of Canada (OAG Canada) has been actively involved in international activities for well over 60 years, mainly through the International Organization of Supreme Audit Institutions (INTOSAI) but also through the United Nations and other organizations. Canada joined INTOSAI in 1953, as one of the original member countries – Robert Watson Sellar was the Auditor General of Canada at the time. Since then, OAG Canada has been involved in many INTOSAI activities as described below.

In 1971, Auditor General Maxwell Henderson hosted the VII INTOSAI Congress in Montreal, when the International Journal of Government Auditing was launched. The Journal's editorial and production services were housed in OAG Canada from 1971 to 1979. In 1979, these services moved to the Supreme Audit Institution of the United States of America. OAG Canada remains a member of the Journal's Editorial Board.

In 1986, at the XII INTOSAI Congress in Australia, the INTOSAI Development Initiative (IDI) was established. Auditor General Ken Dye agreed to house the IDI Secretariat in OAG Canada from 1986 to 2000. In 2000, the Secretariat mo-



EXPERIENTIA MUTUA OMNIBUS PRODEST

ved to the Supreme Audit Institution of Norway. Canada remains a member of the IDI Governing Board and Advisory Committee.

In 1987, Mr Dye hosted the Commonwealth Auditors General Conference in Ottawa.

In 1998, Auditor General Denis Desautels chaired the INTOSAI Task Force on the Independence of Supreme Audit Institutions (SAI), which led to the Mexico Declaration on SAI Independence. In 2001, Auditor General Sheila Fraser succeeded Mr Desautels as Chair of the Task Force. The report, drafted by the Task Force members, was approved at the INTOSAI Congress in 2007 and issued as International Standards of Supreme Audit Institutions (ISSAI) 10 and 11. Under the leadership of the INTOSAI Secretary General, INTOSAI proposed a resolution that the United Nations General Assembly recently adopted. This resolution encourages all United Nations member states to apply the principles set out in the Declarations of Lima and Mexico.

From 2001 to 2006, Ms Fraser chaired the INTOSAI Working Group on Environmental Auditing (WGEA). In 2006, the WGEA Secretariat moved to the Supreme Audit Institution of Estonia. In November 2010, the WGEA report – *Coordinated International Audit on Climate Change – Key Implications for Governments and their Auditors* – was issued. This report, coordinated by OAG Canada, presented the collective findings of individual audits conducted by 14 Supreme Audit Institutions.

Canada's Auditor General,
Mr Michael Ferguson, with the
2011-12 International Fellows as part
of the Office of the Auditor General
of Canada's collaboration on the
International Legislative Audit
Assistance Program for Improved
Governance and Accountability of
the Canadian Comprehensive Audi-
ting Foundation

From left to right: Mr Charles Flow-
ers (SAI of Belize), Ms Joyce Ndung'u
(SAI of Kenya), Mr Mike Ferguson
(Auditor General of Canada),
Ms Elizabeth Augustino (SAI of Tan-
zania), Mr Carlisle Marshall
(SAI of Saint Lucia)



EXPERIENTIA MUTUA OMNIBUS PRODEST



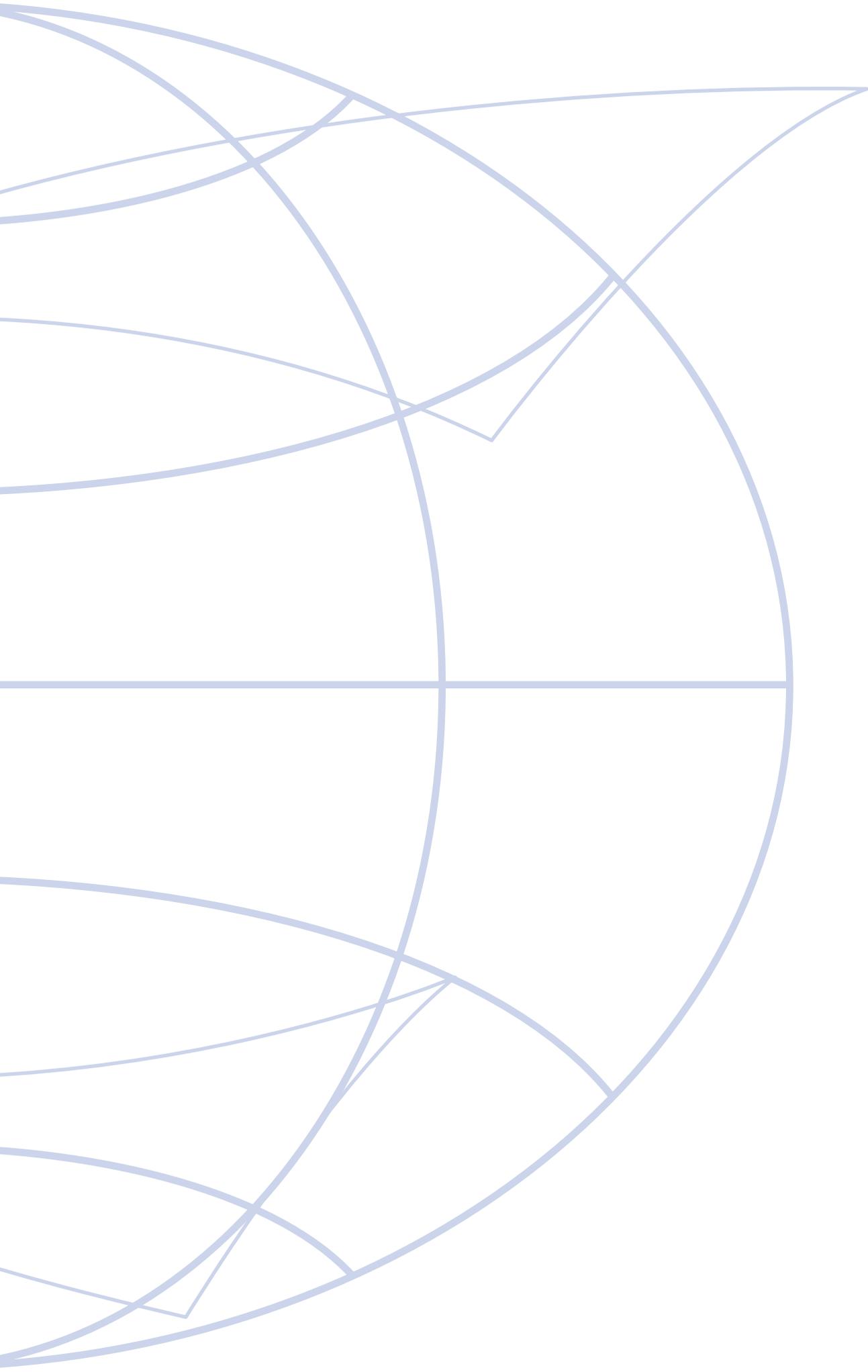
OAG Canada has active members on several INTOSAI Subcommittees and Working Groups. The current Auditor General of Canada, Michael Ferguson, chairs the Subcommittee on Accounting and Reporting.

In partnership with Canada's aid agency and other partners, OAG Canada is involved in activities to help build capacity in Supreme Audit Institutions around the world. The International Fellowship Program, administered by the Canadian Comprehensive Foundation (CCAF), brings auditors from various Supreme Audit Institutions to Canada for 10 months of training and work experience in performance auditing, accountability, and governance. Auditor General James J. Macdonell was instrumental in establishing the CCAF in 1980. OAG Canada also participates in capacity-building projects in French sub-Saharan Africa.



Contribution by the SAI of Chile

**THE SUPREME AUDIT
INSTITUTION OF CHILE
ON 60 YEARS OF INTOSAI**





Contribution by the SAI of Chile

OLACEFS *General Secretariat*

Professional Standards Committee (PSC) *Member*

Knowledge Sharing Committee (KSC)

Internal Control Standards Subcommittee

Working Group on Public Debt

Working Group on Environmental Auditing

Working Group on Programme Evaluation

Working Group on the Fight against Corruption and Money Laundering

Working Group on Financial Modernization and Regulatory Reform

The Supreme Audit Institution of Chile on 60 Years of INTOSAI

The *Contraloría General de la República* (CGR) of Chile has been a member of INTOSAI since the very beginnings, precisely since the II INCOSAI in Belgium in 1956.

As such, our Supreme Audit Institution (SAI) witnessed and often also participated actively in the development of considerable conceptual regulations – including the Declarations of Lima and Mexico – and the development of standards and tools that have advanced our international organization. This strengthened internal standards, maintenance processes and instruments to support the audit activity of the CGR Chile, which are still promoted by the frame of reference established by INTOSAI.

General Comptroller Office
of the Republic of Chile





EXPERIENTIA MUTUA OMNIBUS PRODEST

The driver for the activities of our Supreme Audit Institution is certainly the socio-political and economic environment of Chile. Against international benchmarks, this environment is of high quality, and at the same time it constitutes a good basis for the monitoring of legality, which closely meets the definition of INTOSAI with regard to the essential requirements for the functioning of Supreme Audit Institutions. These essential requirements concern particularly the independence and transparency of public activities, in the broadest sense, and general accountability of public entities.

Owing to these conditions, the *Contraloría* was able to develop and introduce best practices, for which the ISSAIs provided the foundation, with the necessary equanimity.

The results of the different evaluations conducted in Chile on the topics of accountability, the fight against corruption and transparency ranked the *Contraloría* in the front. Indeed, in most of the studies it occupies the first place among public institutions. This is not only the case at the national but also at the subnational level.

This fact, along with the thereby generated satisfaction, shows that according to the citizens and the stakeholders of Chile the *Contraloría* is an institution that does its work well. We presume that the tools provided by INTOSAI played a crucial role in this.

Group foto on the occasion of the official transfer of the Executive Secretary Office of the Latin American and Caribbean Supreme Audit Institutions (OLACEFS) from the SAI of Panama to the SAI of Chile in Brasilia, Brazil, January 2013





With great gratification, the SAI now takes part in important working groups, partly as full member and in some cases as associate participant. These working groups address particularly complex issues for Supreme Audit Institutions, like for example the evaluation of SAI performance.

The *Contraloría General* of the Republic of Chile is also part of the OLACEFS group of Supreme Audit Institutions that develop peer reviews in line with the INTOSAI guidelines. The results provided thereby are highly interesting and give us the opportunity to refine the regional strategies for these peer reviews. We are convinced of the necessity to create new foundations to legitimize Supreme Audit Institutions as well as of the importance of external control mechanisms in this process.

New challenges arise that go beyond the teachings of the past and of present co-operation and that have to be tackled. The General Secretariat of INTOSAI can act as a voice to address these challenges. This can encompass the preparation of a principle guideline or – if it is deemed necessary – the formulation of concrete tasks for already existing or new working groups.

These new themes or challenges arise from changes that concern both societies and states alike. Therefore, these changes comprise an enormous panoply of aspects that we need to bear in sight.

According to our opinion, however, the area, in which financial audit and civil society meet, should become a priority and be subject to considerations. This concerns the question of how SAIs deal with the necessity of state networks that have made citizens and their organizations successively dependent from public authorities and subject to different forms of social control.

Interesting practices have already been developed in this area, and in some cases they have been systematized by member SAIs of OLACEFS. These practices could be a basis for a knowledge platform for INTOSAI.

The importance of accountability, transparency and the inclusion of civil society is not only a question of principles but also presents a practical way to strengthen the requirements for governance today.

This view stems from the idea that, according to industrial economics, SAIs could contribute to narrowing the gap between the citizens and public authorities, whereas the citizens represent the contractors and the public authorities their representatives. Since there is a moral risk and the possibility of opportunistic



Mr Ramiro Mendoza Zuñiga,
General Comptroller
of the Republic of Chile,
inaugurating the Workshop on
Organizational Change of OLACEFS
in Chile, 2012



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behaviour by civil servants, the lack of information being the key problem, it is imperative for Supreme Audit Institutions to provide reliable information, which is objective, relevant and comprehensible, so that citizens can understand, at least in some of the wide-ranging political focal themes, what their representatives do and what accusations are made against them by the audit institutions.

If Supreme Audit Institutions succeed in enhancing their management capacities and thereby achieve results that lead to an improvement of the work of public auditing bodies – an aspect that has always been central to INTOSAI – SAIs will contribute to a more effective and valuable society. Furthermore, such measures lead to better governance, a better use of scarce funds and a decline in corruption. The effective promotion of the principles of accountability and transparency will undoubtedly contribute to achieving the development goals of our countries. We must not shy away from this endeavour and this challenge.

Finally, this is a further contribution that Supreme Audit Institutions can make to create wellbeing and ensure better governance. In this, INTOSAI has to play a fundamental role through active cooperation with all member SAIs.



Contribution by the SAI of China

**60th ANNIVERSARY OF INTOSAI
& 50th ANNIVERSARY OF
THE INTOSAI GENERAL
SECRETARIAT AT THE
AUSTRIAN COURT OF AUDIT**





Contribution by the SAI of China

Professional Standards Committee (PSC) *Member*

Steering Committee of the PSC
Knowledge Sharing Committee (KSC)
Finance and Administration Committee (FAC)
Compliance Audit Subcommittee
Working Group on Public Debt
Working Group on IT Audit
Working Group on Environmental Auditing
Working Group on the Fight against Corruption and Money Laundering
Working Group on Accountability for and Audit of Disaster-related Aid
Working Group on Key National Indicators
Working Group on Value and Benefits of SAIs
Working Group on Financial Modernization and Regulatory Reform
FAC Task Force on INTOSAI Financial Foresight

60th Anniversary of INTOSAI & 50th Anniversary of the INTOSAI General Secretariat at the Austrian Court of Audit

The auditing system in China has a long history. A rudimentary form of national audit emerged in China as early as the Western Zhou Dynasty 3,000 years ago, when *Zaifu* was established as an official position with the function of performing audit duties. In the amended *Constitution* promulgated in December 1982, it was stipulated that an independent audit system shall be practiced in China. In September 1983, the National Audit Office of the People's Republic of China (hereinafter referred to as CNAO) was established, opening a new chapter in the development of China's modern auditing.

Over the past 30 years, CNAO actively carried out explorations and pilot work in the field of audit, developed and improved a national audit system with Chinese characteristics, giving full and effective play to its audit and oversight functions. Meanwhile, CNAO also carried out international co-operation and exchange, contributed to capacity building of SAIs, and participated in various INTOSAI activities with fruitful results achieved.



On the occasion of the 60th anniversary of INTOSAI, facing the needs for advancing national audit and responding to the challenges of globalization and corporate governance, CNAO, after 30 years' development, reflected on the mission and role of national audit, as well as how to chart the course for future development of INTOSAI as its incoming chairman.

1. The growth of CNAO

In accordance with the provisions set out in the *Constitution*, CNAO, with a total strength of over 3,000 staff and under the direct leadership of the Premier of the State Council, organizes and administers the audit work of the whole country. The core values of CNAO are accountability, loyalty, integrity, legality, independence and devotion. The mission of CNAO is to safeguard the interests of the people and maintain national economic safety, promote democracy and the rule of law, combat corruption, uphold integrity and promote the building of a harmonious society. It actively conducts audits of public finance, financial institutions, state-owned enterprises, accountability of leaders, resources and environment and foreign-related sectors, and has made useful experiments and innovations in both theoretical and practical fields of national audit.

In terms of the **values and benefits of auditing**, we hold that auditing is an important part of the national political system, and a vital channel for improving national governance. Auditing serves as the check and balance of powers in accordance with the law and functions like an immune system to safeguard the healthy growth of the economy and society. Based on the above thoughts, we understand that auditing in China plays an immunity-building role in the process of auditing the use of public funds and resources to ensure healthy economic and social development. Firstly, by performing its preventative role, auditing checks the implementation of laws, regulations and policy measures, and assures the lawful, compliant, authentic and complete management and use of public funds. Secondly, by performing its exposure role, auditing discloses and deals with violations of laws and regulations whilst protecting the open, transparent, honest and safe management and use of public funds. Thirdly, by performing its corrective role, auditing identifies the causes for fund management problems at systematic and mechanical levels, offers proposals for improvement and deepening reforms, and ensures the efficient and scientific management and use of public funds. Since 2008, audit institutions across China have facilitated revenue increase and expenditure reduction and helped recover or avoid losses adding up to over Yuan 720 billion, and transferred more than 8,500 cases of major violations of laws and regulations to judiciary departments for further actions.



As for **audit scope and priorities**, the CNAO has the mandate to audit areas including public finance, government departments and agencies, state-owned financial institutions and enterprises, foreign funds and investment. The number of auditees covered by audit annually has increased from 1,200 in 1983 to more than 140,000 now. Meanwhile, our audit priorities have shifted from financial audit and compliance audit focusing on truthfulness and lawfulness of accounts, to performance audit highlighting the efficient use of funds. The past thirty years have seen increasing importance attached to regulating spending and improving the efficient use of public funds. CNAO has made a transformation from simple error detection and correction to standardized budgeting and upgraded management of public finance in order to serve macroeconomic management and public finance restructuring. We have attached more importance to fortifying the supervision and control of powers by exploring ways to carry out accountability audits. In the past five years, audit offices at various levels have completed accountability audits of 160,000 leading officials. We have placed priorities on real time audits of the execution of major policies and measures adopted by the central government, including audits of more than 20,000 such key investment projects as the Beijing-Shanghai High Speed Train, the Three Gorges and the Beijing Olympic Games, and over 10,000 key post-disaster restoration and reconstruction projects to ensure that government resolutions and decisions were carried out effectively and that the economy developed in a steady and rapid manner. We have also paid more attention to upholding national economic safety through audits and studies involving public finance, financial institutions, investments and state-owned assets, among which CNAO organized over 40,000 auditors to audit more than 1.87 million borrowings of local governments at the provincial, municipal and county levels in 2011, contributing actively to maintaining China's sovereign credit rating, improving the management system of public finance and facilitating the amendments of relevant laws and regulations. Meanwhile, we have stressed auditing relating to the improvement of people's wellbeing and have concluded audits of 18 social security funds under three categories targeting at the time scope of 2005-2011 to help stabilize consumer expectations and safeguard a harmonious, stable society. Sustainable social and economic development is always one of our key concerns, and we have performed audits aiming at energy saving and emission reduction and the preservation of environment and resources. Besides, analyses and recommendations have been made from systematic, mechanical and institutional perspectives in order to foster innovation and deepen reforms. In the past five years, audit institutions at various levels have submitted more than 710,000 audit reports, put forward over one million audit recommendations, and facilitated over 28,000 amendments or improvements on regulations and institutions. Furthermore, we have intensified the detection of major violations of laws and regulations to combat corruption and build a clean government.



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To develop **standardized, IT-based, professional auditing**, China has issued the *Audit Law*, the *Regulations for the Implementation of the Audit Law*, the *Provisions on Accountability Audit of Main Leaders of Party, Government and State-Owned Enterprises* and the *National Auditing Standards*, and built a legal system with the *Constitution* as the basis, the *Audit Law* and its *Regulations for Implementation* as its core, and *National Auditing Standards* as its working criteria. CNAO is continuously strengthening the practice and application of computer technology in auditing, made important progress in office automation and IT audit as well as network-based and information system audit, and has also made significant progress in improvement and innovation in audit techniques with its audit efficiency and effectiveness being dramatically increased. CNAO is also committed to continuing **strengthening the capacity** of auditors and audit institutions and implementing a cultivation program for audit professionals. As a result, the ability for auditors to expose deep-seated problems and promote institutional and mechanical reforms and improvements has been significantly enhanced.

In terms of the **transparency of auditing**, CNAO continues to improve the publicizing of audit results and information and promotes the system of transparency in government affairs. In the recent five years, auditing institutions at all levels publicized more than 24,000 announcements of auditing results openly. CNAO also supports the media in conducting follow-up reports on major audit assignments and discloses audit processes and progress in a timely manner, providing an important channel for the public to understand the performance of government departments in fulfilling their duties and to monitor the financial revenue and expenditure of government departments. The announcements of auditing results and the cooperation between audit institutions and the press have not only facilitated corrective activities an accountability for problems identified through auditing, and enhanced the awareness of responsibility and performance in the part of the auditees, but also accelerated the openness and transparency of the Chinese government in general.

CNAO enjoys a high degree of independence. On the one hand, the independence of auditing is vested by the *Constitution* and relevant laws. For example, it is explicitly stipulated in the *Constitution* and the *Audit Law* that audit institutions, in accordance with the law, independently exercise their power of supervision through auditing, subject to no interference by any other administrative department or any public organization or individual; specific provisions have also been made in the *Audit Law* and the *National Auditing Standards* on the independence of national audit. On the other hand, audit institutions abide by various control measures set out to ensure their independence, and strive to nourish the independent character of auditors as exhibited in their independent thinking, their accountability for their be-



haviors, always telling the truth, and their uncompromising integrity. Furthermore, audit institutions have practiced the system of making audit reports and related audit information public, and rigorously enforced a series of audit procedures and rules including the guaranteeing of funds for field operations.

Taking into account the progress made in the past thirty years, auditing has become an indispensable, endogenous part of **national governance**. With the broadening of the audit scope, the quality and depth of audits are continuously improving, leading to a gradual increase in the social impact of audit work. Its value and benefits are increasingly being recognized by the public and other stakeholders, drawing the attention of various SAIs.

2. What lies ahead for CNAO

CNAO developed a *Strategic Plan for Development of the National Audit Office of China during the Twelfth National Five-Year Plan Period*, which determines the overall objectives, major tasks and relevant ensuring measures of audit work for the period ahead.

The **four major audit objectives** in the next period are as follows. Firstly, to promote the rule of law, to safeguard people's livelihood, and to accelerate reform and development by giving full play to the *immunity-building function* of auditing in protecting the healthy operation of the society and economy, so that audit can better serve socio-economic development, deepen reforms, improve democracy and the legal system, uphold national safety, combat corruption, build a clean government, and improve national governance. Secondly, to further boost standardized, rational and IT-based auditing. Thirdly, to continuously strengthen capacity building efforts. Last but not the least, to push forward the architecture of auditing theories and systems with Chinese characteristics on the basis of China's national conditions.

CNAO will:

- Further intensify the detection of major violations of laws and regulations and of economic crimes, fight corruption and strengthen supervision and the restriction of power based on truthfulness and compliance audit.
- Strengthen real time audit practices on the execution of major guidelines, policies and macro-control measures of the central government, ensure that government resolutions and decisions are carried out effectively and various policies and measures are put in place.



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- Increase efforts of auditing major IT projects and establish and improve a computerized audit system.
- By comprehensively promoting performance audits, help to transform China's growth pattern at a faster pace, increase the economic efficiency and effectiveness of public funds and resources, promote the construction of a resource-saving and environment-friendly society, and establish a robust government performance management system to improve the related work and apply a sound accountability system for government departments.
- Ensure the implementation and improvement of policies, laws and institutions by strengthening detection of problems and offering corrective and preventive recommendations on the basis of making sound analysis from a systemic perspective.
- Pay close attention to the safety issue related to public finances, financial institutions, state-owned assets, people's livelihoods, resources and the ecological environment, as well as information systems, reveal existing risks whilst putting forward countermeasures to prevent and reduce risks and earnestly safeguard national interests and uphold national safety.

In order to accomplish these objectives and tasks, **safeguard measures** should be strengthened. Firstly, further enrich the framework of audit laws, regulations standards and guidelines and strengthen audit-related law enforcement. Meanwhile introduce a responsibility system for audit quality control with intensified quality inspection activities, so as to comprehensively promote the rule of law among audit institutions. Secondly, establish and improve the mechanism to train auditors and enhance the quality of audit teams in audit practice, enhance education and training and practical exercises, and spare no effort to improve the ability and quality of auditors. Thirdly, actively explore digital audits, enable the National Audit Data Center to provide technical support for audit evaluation of public finance management and the safe economic operation involving public finance, financial institutions, state-owned assets, funds for livelihood development, etc. Fourthly, strengthen the audit values and enhance the credibility and independence of audit institutions. Finally, strengthen audit research to achieve a series of high-level research achievements so as to provide support and guidance for the development of audit work.



3. CNAO's participation in INTOSAI

The 30-years development of CNAO is also reflected in its international exchange and participation in INTOSAI activities. CNAO has always adhered to INTO-SAI's motto of *Mutual Experience Benefits All* and has grown from a recipient of *audit technical assistance* into **a key player** in INTOSAI.



Mr Liu Jiayi, Auditor General of the National Audit Office of China (CNAO), with the Auditor-General of South Africa, Mr Terence Nombembe, and the French Cour des Comptes President, Mr Didier Migaud, at the XX INCOSAI in Johannesburg, South Africa, 2010

CNAO joined INTOSAI in its preparatory phase in May 1982. In September 1983, CNAO applied for membership in the **Asian Organization of Supreme Audit Institutions** (ASOSAI). Joining these international organizations in the audit community marked CNAO's debut into the world, **establishing** initial **contacts** with the international audit community and laying a foundation for international exchange.

In the first ten years after its establishment, CNAO actively conducted international exchange and cooperation by inviting foreign experts to teach audit skills, signing cooperative agreements and launching long-term co-operation projects, developing multi-angle and multi-layer exchange with advanced INTOSAI members. It focused on investigating and studying the audit work of countries with rich experience in national audit and gained an understanding of foreign audit institutions and their legal system, to acquire **empirical support** for the establishment of an audit system suitable for China.



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In the subsequent decade, CNAO gradually transformed from mainly learning and accepting training services and equipment assistance from other countries to a more balanced approach of stressing both sharing and learning. On the basis of equality and mutual benefit and within the framework of INTOSAI, it actively carried out **cooperation and exchange projects**, signed bilateral co-operation agreements with SAIs and broadened the scope of co-operation.

Meanwhile, CNAO began to play an active role within ASOSAI. In 1991, it successfully hosted a General Assembly of ASOSAI and was elected as Chair of ASOSAI. In 2000, CNAO was elected Chair of the ASOSAI Working Group on Environmental Auditing (WGEA). In 2006 to 2009, CNAO again served as Chair of ASOSAI. Over the years, as the Governing Board member of ASOSAI, CNAO actively supported the capacity building efforts of ASOSAI. CNAO has so far participated in five ASOSAI research projects, got involved in the compiling of *Computer Audit Guidelines*, *Guidelines on Audit Quality Management System*, and *Guidelines on Environmental Auditing* and so on, and held nine capacity-building events for ASOSAI (including workshops and seminars).

10th ASOSAI Assembly and
3rd Symposium on *The Role of
Audit in Promoting Governmental
Accountability* held in Shanghai,
China, 2006





In 2002, the INTOSAI WGEA set up a Steering Committee, of which CNAO is a member in its capacity as Chair of ASOSAI WGEA, This was the beginning of CNAO's participation in the work of the **Committees and Working Groups** since joining INTOSAI. In the subsequent 10 years, CNAO became the member of the various INTOSAI Committees, Working Groups and Task Forces, including: the INTOSAI Professional Standards Committee (as well as its Steering Committee, Financial Audit Subcommittee, Compliance Audit Subcommittee and Harmonization Project Group), Working Group on IT Audit, Working Group on Key National Indicators, Working Group on the Fight Against Corruption and Money Laundering, Working Group on Value and Benefits of SAIs, Working Group on Public Debt, Working Group on Accountability for and Audit of Disaster-related Aid, Working Group on Financial Modernization and Regulatory Reform and FAC Task Force on INTOSAI Financial Foresight. CNAO also hosted the 13th Meeting of the INTOSAI Working Group on Environmental Auditing, the 19th Meeting of the INTOSAI Working Group on IT Audit, the 2nd Meeting of the Working Group on Key National Indicators as well as the 5th Meeting of the Steering Committee of the Professional Standards Committee. In 2007, CNAO became a member of the Governing Board as well as of the Finance and Administration Committee of INTOSAI. In 2010, at the XX INCOSAI, CNAO was appointed as First Vice-Chair of INTOSAI and host of the next INCOSAI.



13th Meeting of the INTOSAI Working Group on Environmental Auditing in Guilin, China, 2010



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CNAO has also actively undertaken **congress theme** work of INCOSAI. In addition to assuming the responsibilities of theme rapporteur for several times, CNAO served as Chair of the Theme II *Environmental Auditing and Sustainable Development* at the XX INCOSAI in 2010 and is now chairing Theme I *National Audit and National Governance* for the XXI INCOSAI in 2013.

Since 2002, CNAO has held nine **international audit seminars** with its own resources, providing training services for nearly 300 auditors from Asia, Europe, Africa, and Oceania. Moreover, according to bilateral agreements, CNAO hosted several training programmes for auditors from the SAIs of Laos, Cambodia, Mongolia, Thailand, Indonesia etc.

CNAO has so far **established exchange and co-operation** with SAIs from more than 140 countries throughout the world on all continents, and signed bilateral cooperative agreements with more than 30 SAIs such as the German Federal Court of Audit (Bundesrechnungshof), the Office of the Comptroller and Auditor General of India, the Office of the Auditor General of Pakistan, the Accounts Chamber of the Russian Federation, and the Audit Board of the Republic of Indonesia et al., carrying out diverse, abundant, fruitful bilateral audit co-operation.

Recently, CNAO coped with the global challenges in a proactive manner and played a significant part in participating and facilitating global governance. Facing the 2008 global financial crisis, CNAO acted promptly to audit China's economic stimulus package in response to the financial crisis, which has placed effective control on regional financial risks and guarded against the further spread of the crisis. In 2011, CNAO became Chairman of the United Nations Board of Auditors and in this capacity made valuable contributions to promoting performance audits across UN bodies, setting up a mechanism for rotation of audit assignments, and improving the internal governance of the UN Board of Auditors.

The thirty-year development of CNAO has benefited from the INTOSAI motto *Mutual Experience Benefits All*. Over the years, a national audit system with Chinese characteristics has taken shape within the framework of China's unique socialist political system. Auditing serves as the immune system in national governance and the guardian of public finance, which helps to boost the participation in global governance. Looking into the future, it is our belief that more SAIs, like CNAO, will achieve **greater development** with the assistance of INTOSAI.



Contribution by the SAI of Colombia

*Sandra Morelli Rico
Comptroller General of the
Republic of Colombia*

INTOSAI: 60 YEARS OF STRENGTHENING INTERNATIONAL PUBLIC AUDITING





Contribution by the SAI of Colombia

Sandra Morelli Rico
Comptroller General of the Republic of Colombia

Knowledge Sharing Committee (KSC) Member
Working Group on IT Audit
Working Group on Environmental Auditing
Working Group on the Fight against Corruption and Money Laundering

INTOSAI: 60 Years of Strengthening International Public Auditing

Recognizing of the necessity to ensure effective external audit that acts independently from government is undoubtedly a decisive progress in the development of modern states. This concerns control mechanisms, accountability and financial auditing, which enable citizens, parliaments and the governors themselves to know and to evaluate how taxpayers' money is being used.

This is why the important function of government audit and the role of Supreme Audit Institutions are generally recognized. The global public opinion which aware of the damages caused by phenomena like corruption and negligent use of public funds, makes new demands on our institutions every day.

Since its foundation 60 years ago, the International Organization of Supreme Audit Institutions (INTOSAI) in its function as an undoubted platform has provided the basic conditions for mutual professional exchange and has given institutional support for the independence of SAIs. This is reflected by the Declarations of Lima and Mexico as well as by the Resolution on *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions* recently adopted by the United Nations General Assembly.

These Declarations highlight and acknowledge the significance of Supreme Audit Institutions as pillars of a fairer society and a more efficient state that serves the citizens.



Sandra Morelli Rico
Comptroller General of
the Republic of Colombia



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Since the very beginnings of our International Organization, the *Contraloría General* of the Republic of Colombia has actively participated in INTOSAI activities and projects.

For example, our SAI was a founding member of ILACIF, today known as OL-ACEFS, the first Regional Working Group of INTOSAI. Moreover, we have been represented by a delegate of our SAI in the coordination activities of the IDI programmes for several years. Presently, we are a member of the Working Group on Environmental Auditing (WGEA), the Working Group on IT Audit (WGITA) and the Working Group on the Fight against Corruption and Money Laundering (WGFACML).

The exchange of experience and of best practices promoted by INTOSAI has brought a variety of advantages for our Supreme Audit Institution. Therefore we would like to extend our special thanks and acknowledgement to the Organization and to all SAIs that contributed to strengthening it. We would especially like to emphasize the role of the Austrian Court of Audit, which has commendably hosted the General Secretariat of INTOSAI for 50 years. The General Secretariat has contributed substantively to attaining the leading role that INTOSAI enjoys on the global stage.

The experience from the past has also given us new and better tools to tackle future challenges of financial auditing. Some of these challenges will be the prosecution of transnational criminality and the identification and the containment of fraudulent behaviour like for example the fraudulent conversion of public funds. In order to ensure the detection and punishment of cases of corruption and to guarantee that these cases can serve as deterrent, all law enforcement and judicial bodies as well as Supreme Audit Institutions have to work together. Only then can public administration be rendered transparent. I am sure that INTOSAI will continue to play a substantive role in fulfilling these tasks in the future as well.

I cannot finish these short lines without congratulating the worldwide government audit community on attaining this milestone, which represents a joint achievement of all. Despite various difficulties, the determination, persistence and the willingness of all SAIs enabled us to attain many goals. This is why we will undoubtedly attain many other successful achievements.



Contribution by the SAI of Cuba

60 YEARS OF INTOSAI





Contribution by the SAI of Cuba

Professional Standards Committee (PSC) *Member*
Knowledge Sharing Committee (KSC)
Internal Control Standards Subcommittee
Accounting and Reporting Subcommittee
Working Group on IT Audit

60 Years of INTOSAI

The Supreme Audit Institution (SAI) of Cuba, like the other members of the International Organization of Supreme Audit Institutions (INTOSAI), appreciates and recognizes the support given by INTOSAI in the course of its 60 years of existence. The SAI of Cuba is proud to have hosted the first General Secretariat of INTOSAI in the wake of the first Congress of the International Organization of Supreme Audit Institutions (INCOSAI), which had taken place in Havana in 1953 on the initiative of the *Tribunal de Cuentas* of Cuba.

Cuba ran the General Secretariat until 1960. During this period, the member states joined forces, prepared the first draft of the INTOSAI Standing Orders and established the first five Working Groups in 1956.

The year 1959 was marked by the victory of the Cuban Revolution and a radical change in the economic and auditing environment of the country. Members of the national SAI, which was shaped by a high degree of corruption, failed to react to the restructuring process. Consequently, the Ministry of Recuperation of Misappropriated Goods Act was adopted as part of the restructuring process, which resulted in the revolutionary government (Act 78 of 1959). The ministry was established with the goal to recover goods alienated from state property and to enforce the reimbursement of these goods used for unauthorized enrichment.

Only a few months later this institution was dissolved and replaced by the new ministry of finance. From then on, the audit institution, which had carried different names, assumed different functions and thus was developing constantly, started to work in a structured way. Between 1960 and 1975, during the build-up phase of this new structure, Cuba kept participating in INTOSAI Congresses, seminars and workshops dedicated to the exchange of experience.



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In 1977 the State Committee on Finance was established, which comprised the audit department. In 1989 Cuba joined the Organization of Latin American and the Caribbean Supreme Audit Institutions (OLACEFS) and stepped up its participation in activities organized by INTOSAI.

In 1995 the *Oficina Nacional de Auditoría* (ONA), a subordinate institution of the Ministry of Finance and Prices (MFP), was founded. This institution maintained the working relations and promoted the exchange of experience and other forms of cooperation with Latin America and other regions through the OLACEFS as an INTOSAI Regional Working Group and through other professional organizations related to external and internal auditing.

The ONA then started its preparation work as host of the Seminar on Performance Audit, took part in the 11th UN/INTOSAI Seminar and was represented at the negotiations on a UN Convention against Corruption, which took place in Vienna in 2000 and was undoubtedly an invaluable experience.

Owing to further developments with regard to the new structure in the country and the newly gained experience in auditing, the need for a central institution concerned with prevention and the fight against corruption arose in 2001 and was met in the form of the *Ministerio de Auditoría y Control* (MAC). In this period, Cuba kept participating in the activities of OLACEFS and INTOSAI, for example in 2002 and 2007 in the UN/INTOSAI Seminars. Cuba also organized a workshop on the use of information technologies in audit and took part in the EUROSAI-OLACEFS conferences in 2002 and 2009.

Implementing the goals of the INTOSAI Development Initiative (IDI) is also of particular relevance for Cuba, for example in the form of courses organized on an annual basis on *Tools for Prevention and Control of Administrative Corruption*. Regional training centres in Cuba also provide courses for auditors, specialists, executives and civil servants. One of the most important projects as part of the national training and further training programmes is the uniform basic training provided for all auditors. Up to now, 1935 auditors of the *Sistema Nacional de Auditoría* (SNA) completed this training. Owing to the cooperation agreement with Canada and the support of OLACEFS trainers, the SNA counts to date 73 auditors who are working as trainers themselves based on the new teaching methods.



Participants in the 6th Training Course on *Tools for Prevention and Control of Administrative Corruption* held in Havana, Cuba, 2011



Participants in the Training Course on Performance Audit, 2003

The progress achieved in the area of public finances and with regard to the enhanced audit of economic administration, the experience gained in this matter, the creation of the necessary hierarchy and authority for this activity, the implementation of the regulations stipulated in article 9 paragraph a) of the Constitution of the Republic of Cuba with regard to the protection of the work created by the people and of the property and wealth of the socialist state, as well as the



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implementation of the United Nations Convention against Corruption led to the establishment of the *Contraloría General de la República de Cuba* in 2009.

This supreme public audit institution, endowed with the necessary independence and acting in line with the fundamental principles of legality and regularity, is the result of the process of the institutionalization of audit in Cuba.

Following INTOSAI's aim to constantly improve the methods and techniques, to foster the exchange of experience and training programmes and to step up the use of modern information technologies, Cuba developed a process to ensure consistency and coherence of effective audit standards to harmonize the latter with the International Standards of Supreme Audit Institutions (ISSAI) and the international standards for financial audit. Moreover, Cuba is also represented in a project concerned with the implementation of a virtual library service for OL-ACEFS member SAIs and constantly seeks to update the websites of SAIs and the access to the websites of international organisations to which it belongs. Great progress was also achieved with regard to the use of information and communication technologies in audit, in close cooperation with the ministry responsible in these matters.



Working Session at the 11th International Seminar on Performance Audit in Havana, Cuba, 2004



Participants in the
11th International Seminar
on Performance Audit
in Havana, Cuba, 2004

The SAI of Cuba is now concerned with the implementation of the 4 goals of INTOSAI and its main areas of activity. Cuba is member of the Professional Standards Committee, of the Accounting and Reporting Subcommittee and of the Internal Control Standards Subcommittee. The SAI is also a member of the Committee on Knowledge Sharing and Knowledge Services and it also participates in the Working Group on IT Audit (Goal 3). Cuba was also invited by INTOSAI to give a presentation as rapporteur on the topic *National Audit and National Governance* for the XXI INCOSAI in Beijing, China.

Likewise, Cuba subscribed to the further development of the standards for internal control, for which the applicable legal basis of seven member states of the OLACEFS and other control models of the international environment were examined.

Owing to the support of INTOSAI and its Regional Working Group OLACEFS, as well as the experience, responsibility and the commitment of the *Contraloría General* of the Republic of Cuba and the support of the Cuban government, this SAI is accepted for its preventive work at the international level.

One of the recommendations of the last INTOSAI Congress to the member SAIs was to gear their efforts toward environmental auditing. In response to this international incentive, the SAI of Cuba accepted in Act No 107/09 *De la Contraloría General de la República de Cuba* the existence of this type of audit, cooperated



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in a course on environmental auditing, which was financed by a Canadian project, and collaborates with other national institutions.

The International Organization of Supreme Audit Institutions (INTOSAI) is facing the challenge to curb corruption at all levels. In making these efforts with regard to the future development of INTOSAI, we have to promote cooperation among all member states and strive to reach common ground on working methods. Consequently, the goals of the CGR are focussed on detecting and stopping corruption, which is in accordance with the expectations of the government and the Cuban people. This task is well illustrated by the following words spoken by President Raúl Castro Ruz during the first National Conference staged by the Communist Party of Cuba: *“Our country can win the fight against corruption. We will first stop corruption and then eliminate it completely without further ado.”*

Once again Cuba confirms its willingness to continue cooperation between INTOSAI and with Supreme Audit Institutions when it comes to eliminating discipline, law infringements and corruption in our countries, either by providing contributions or sharing experience in all platforms.

Cuba would like to thank the International Organization of Supreme Audit Institutions for its achievements and looks back at its 60-year-old history with pride and appreciation. We are convinced that only by joining forces Supreme Audit Institutions can fight the evil of corruption. The main goal for us as a member of an international organization is prevention. Therefore our mission is based on the principles of José Martí: ***En preveer está todo el arte de salvar*** (*Prudence is the better part of valour*)



Contribution by the SAI of Cyprus

FUTURE CHALLENGES FOR INTOSAI





Contribution by the SAI of Cyprus

Knowledge Sharing Committee (KSC) Member
Working Group on Environmental Auditing
Working Group on Financial Modernization and Regulatory Reform

Future Challenges for INTOSAI

The notion of government audit has its roots in the ancient democracy of Athens in the 5th century B.C. Today it forms an inseparable part of every system that promotes accountability and good governance. This very important role has been vested on the national Supreme Audit Institution of each country, which facilitates accountability by providing reliable information based on which the general public can assess the performance of those in whose hands the executive power has been entrusted. Therefore, SAIs have a significant role to play in promoting public trust and enhancing transparency, and at the same time they provide sound advice on how performance may be improved through the effective, efficient and economic spending of public funds.

The need for developing and exchanging experience, knowledge and information between the various Supreme Audit Institutions (SAIs) was identified early in the post-world-war era and led to the establishment of the International Organization of Supreme Audit Institutions with 29 founding members in 1953. INTOSAI's motto *Experientia mutua omnibus prodest (Mutual experience benefits all)*, sets very clearly the key for its aims and priorities. Sixty years have passed since then and INTOSAI has grown to be one of the largest international organizations, numbering 191 members and 4 associates. The Audit Office of the Republic of Cyprus, in its current form, which was established when Cyprus became an independent state in 1960, has been an active member of INTOSAI since then.



Member of the SAI of Cyprus,
Mr Andreas Kourtellis,
at the Meeting of the Contact
Committee of the Heads
of the European Union SAIs
in Portugal, 2012



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During the last 60 years INTOSAI has been successful in drawing together government auditors from almost all of the countries in the world in conferences and training events. It has contributed to updating its members with new developments in the profession of government audit through its publications and newsletters and has been an important forum for the exchange of knowledge and experience. Through the setting up of working groups, it has been able to act as a pioneer in specialized areas of audit, such as environmental auditing, and its regional groups have been able to deal more effectively with common regional problems and concerns.

Meeting of partners
of the cooperative audit
on climate change adaptation
under the umbrella of the EUROSAI
Working Group on Environmental
Audit, Cyprus, 2011



One of the most important milestones and achievements in the history of INTOSAI, which was made possible by the tireless efforts of the Secretariat and which is worth special mention, is the Resolution adopted on 22 December 2011 by the 66th United Nations General Assembly entitled *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions*. For the first time, the General Assembly expressly recognizes the important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration and the fact that SAIs can accomplish their tasks objectively and effectively only if they are independent. This role is accentuated in the current financial crisis, where budgetary constraints make good governance, transparency and efficient, economic and effective use of public funds of paramount importance.



The achievements of the past place an additional burden on INTOSAI for the future, as expectations are raised and goals are set higher. In today's globalized economies, where technology has almost abolished all natural boundaries, the need for cooperation and information sharing cannot be stressed enough. This is clearly indicated from the ever increasing number of common audits undertaken, either at the regional or international level, which would not be possible without the facilitation of the INTOSAI General Secretariat.

In addition, the current financial crisis has shaken the trust of people in financial institutions and even in governments, therefore the role of auditors to provide reports that are of the highest quality and professional competence, and perceived as such by the general public, is ever more important. Hence, the recent introduction of the International Standards of Supreme Audit Institutions (ISSAIs) by INTOSAI, which were presented and endorsed at the INCOSAI of South Africa in 2010, was greeted with enthusiasm, not just by public sector auditors, but by the whole accounting profession.

The South African Declaration as part of the Johannesburg Accords calls upon INTOSAI members to use the ISSAI framework as a common frame of reference for public sector auditing, to measure their own performance and auditing guidance against it, and to implement it in accordance with their mandate and national legislation and regulations. Although the ISSAIs comprise the fundamental prerequisites for the orderly function and professional conduct of SAIs, each SAI is fully independent in deciding whether and to what extent to adopt the ISSAI framework. Therefore, the successful assimilation of ISSAIs by as many SAIs as possible is a major challenge for INTOSAI, which is already promoting various activities and taking steps in that direction.

Certain areas that are almost exclusively in the realm of government audit are gaining increasing importance. Such areas, for example the audit of public debt and environmental auditing, are highly specialized and cover subjects where cooperation is not just significant but a fundamental prerequisite. Consequently, expectations are high that INTOSAI will continue to promote training events on these matters, issue professional guidance and encourage its members to continue to participate in joint audit projects and to enhance cooperation and knowledge sharing.

The fact that INTOSAI is a big international family characterized by so much diversity is one of its major strengths, but also a major challenge. The members of this family differ, not only in respect of their size, available resources and even audit model followed, but also in culture, priorities and approaches. INTOSAI



Ms Chrystalla Georghadji,
Auditor General of the Republic
of Cyprus, delivering a presentation
on the assimilation of ISSAIs
at the ASOSAI Symposium in Jaipur,
India, 2012



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has been successful in drawing together the experiences and knowledge from all these different backgrounds and disseminate them into fruitful output that benefits all, and it is certain that it will continue to do so in the future ahead of us. We all have an important role to play if we want INTOSAI to continue to be a successful organization of international repute and respect, but the burden is to a great extent on the INTOSAI General Secretariat. With support from us all, there is no doubt that through all these future challenges, INTOSAI will continue to progress from strength to strength, enhancing the quality and credibility of government audit.



Contribution by the SAI of Denmark

**INTOSAI's PROFESSIONAL
STANDARDS COMMITTEE**





Contribution by the SAI of Denmark

Professional Standards Committee (PSC) *Chair*
Steering Committee of the PSC

Capacity Building Committee (CBC) *Member*
Knowledge Sharing Committee (KSC)
Compliance Audit Subcommittee
Performance Audit Subcommittee
Working Group on Key National Indicators
Steering Committee INTOSAI-Donor Cooperation
FAC Task Force on INTOSAI Financial Foresight

Steering Committee of the CBC *Observer*
Steering Committee of the KSC

INTOSAI's Professional Standards Committee

With INCOSAI's adoption of 37 new ISSAIs in Johannesburg, South Africa, in 2010, INTOSAI established its position as a professional international standard setter for public sector auditing.

INTOSAI's ambition to provide an up-to-date framework of professional auditing standards was first aired in its Strategic Plan 2005-2010. Developing auditing standards and guidelines was in no respect new to INTOSAI; since 1984 the three major standards committees (accounting, audit and internal control) had issued a great number of standards and guidelines, but raising the profile and status of INTOSAI's audit standard-setting process and ensuring that the standards reflected best practice was new and represented a paradigm shift in INTOSAI.

Establishment of the Professional Standards Committee (PSC)

To carry out this ambition and to provide the necessary structure, the INCOSAI 2004 in Budapest brought the decision to establish the Professional Standards Committee as Goal 1 of the INTOSAI Strategic Plan. The then Auditor General of the Supreme Audit Institution of Denmark, Henrik Otbo, was elected Chairman of the Committee, which comprises close to 68 members of INTOSAI. A



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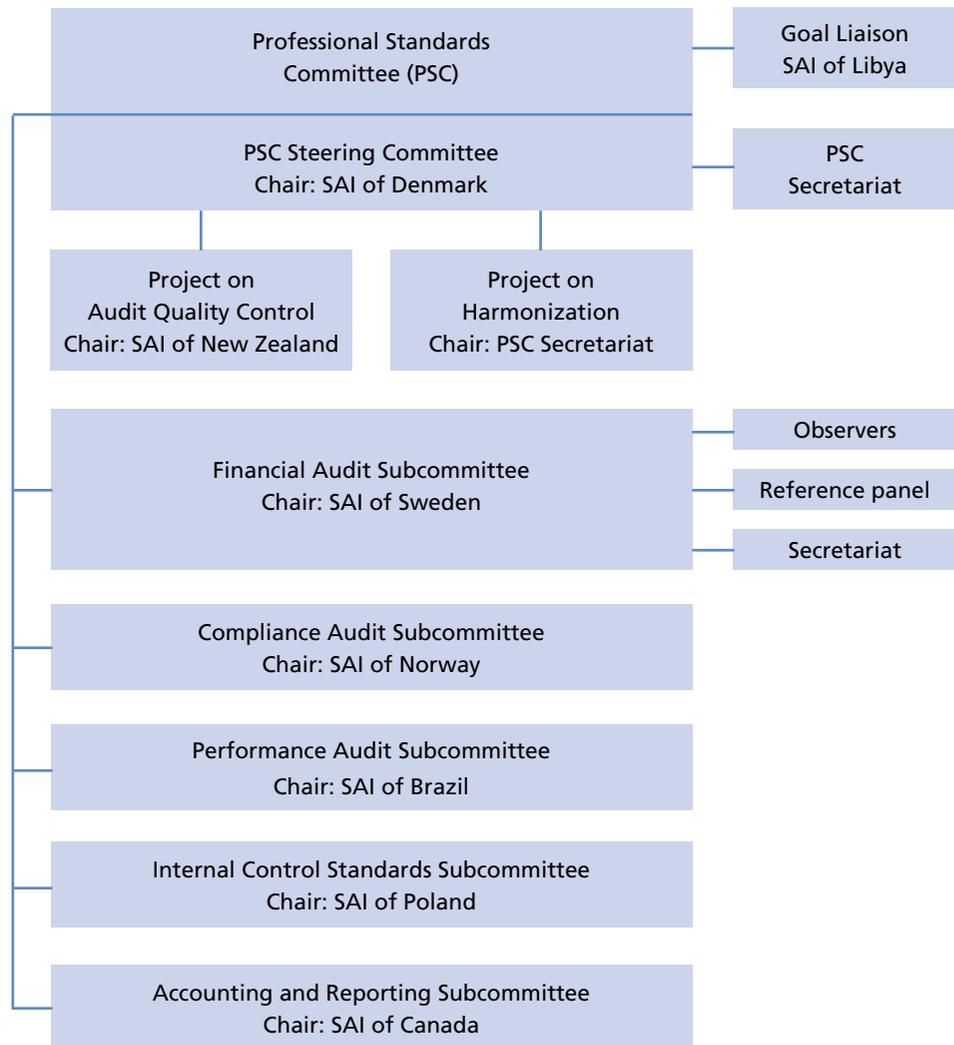
Steering Committee with 19 members, including the Chair, is designated to carry out the actual work, which is organized in five permanent Subcommittees: the Financial Audit Subcommittee, the Compliance Audit Subcommittee, the Performance Audit Subcommittee, the Internal Control Standards Subcommittee and the Accounting and Reporting Subcommittee. These are supplemented by ad-hoc projects that exist for a limited period of time.

Participants in the PSC Steering Committee Meeting in Manama, Kingdom of Bahrain, 2007



The SAI of Denmark still chairs the PSC, but Mr Otbo was succeeded by Assistant Auditor General Bettina Jakobsen, who was appointed the new Chair in May 2012.

PSC Organization Chart – August 2012





The dual approach

At the PSC Steering Committee meeting in Washington in 2006, the role of INTOSAI as a standard-setting organization was discussed at some length and resulted in the introduction of the concept *dual approach*, which means that INTOSAI's standards and guidelines should be based on standards that are widely recognized among SAIs. By recognizing, utilizing and building on standards issued by other standard-setting bodies to the extent possible and appropriate, the PSC would strive to harmonize public sector auditing internationally.

The dual approach has proved its worth in the past years; it has provided the clarity required to determine where public sector auditing is differentiated from private sector auditing and thereby allowed the PSC to concentrate its efforts on developing guidance in fields where SAIs have special needs due to their status as national authorities within the constitutional systems and their obligations as public sector auditors.

The benefits of the dual approach are perhaps best reflected in the cooperation between the Financial Audit Subcommittee and the International Federation of Accountants (IFAC). Through the Financial Audit Subcommittee, INTOSAI is well represented in the task forces that develop the International Standards of Auditing (ISAs) and is therefore in an excellent position to ensure that the ISAs can be applied in public sector auditing as well. The aspects of financial auditing that are specific to public sector auditing, and therefore not covered by the ISAs, are instead addressed in the so-called Practice Notes.

In addition to IFAC, the INTOSAI PSC also has a fruitful cooperation with the Institute of Internal Auditors through the Internal Control Standards Subcommittee.

Providing a structured framework for the INTOSAI standards

In order to facilitate the use of the INTOSAI standards, the PSC Steering Committee decided to merge the existing standards and pending new standards and guidelines into one framework – the ISSAI framework – which was adopted at the XIX INCOSAI in Mexico in 2007. The ISSAI framework operates with four levels of ISSAIs in a hierarchic system where the higher level documents provide the basis for the lower level documents. The documents on these four levels are supplemented with the so-called INTOSAI GOVs that offer guidance to administrative authorities on, for instance, internal controls and accounting.



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www.issai.org

In parallel with the development of the framework, the PSC created the ISSAI website where all INTOSAI auditing standards and guidelines are made available, and the INTOSAI family is invited to provide comments to the Exposure Drafts of new ISSAIs. In 2008, the website had 6,495 visitors – in 2011 this number had increased to 18,402, corresponding to an increase of approximately 183 per cent.

The development in the number of visitors is a reflection of two things:

1. In 2008 the number of auditing standards and guidelines was quite modest, and
2. Efforts to promote the awareness of the ISSAI framework did not gain momentum until 2010/2011.

Developing ISSAIs and INTOSAI GOVs

Right from the establishment of the PSC, efforts were initiated to develop new audit guidance, and if possible draw on existing standards and guidelines. The Strategic Plan 2005-2010 called specifically for development of accountability and transparency principles for SAIs, and soon after its formation the Steering Committee established an ad-hoc project chaired by the SAI of France in this respect. This ad-hoc project was accompanied by the Project on Audit Quality Control, chaired by the SAI of New Zealand. The results of the efforts made by the dedicated members of the working groups of these two ad-hoc projects are found in ISSAI 20 and ISSAI 21 Principles of Transparency and Accountability and in ISSAI 40 Quality Control for SAIs.

These three ISSAIs were adopted at INCOSAI in Johannesburg in 2010, and so were 34 other new ISSAIs developed by the permanent subcommittees. With a framework now filled to the brim with a complete set of financial auditing guidelines covering all ISAs, and new guidance within compliance and performance auditing, and internal control, the INTOSAI could for the first time offer its members, and others with an interest in public sector auditing, access to a broad range of professional audit guidance presented in a structured and easy-to-use format.

The focus on structure was also reflected in the *Due Process for INTOSAI Professional Standards*, which was also adopted at the INCOSAI 2010. The due process



underpins INTOSAI's professional approach to the development of audit standards; it defines the procedures through which INTOSAI develops, withdraws and revises the ISSAIs and, perhaps more importantly, ensures appropriate transparency in the ISSAI work and accountability of the various subcommittees, projects, working groups, etc. that are involved in the ISSAI work.

ISSAI awareness raising

Having a broad selection of professional auditing guidelines in the ISSAI framework at hand and a due process in place was all very good, but if the individual SAIs did not adopt and implement the ISSAIs, nothing would have been achieved.

The South African Declaration on the International Standards of Supreme Audit Institutions, which was adopted by the 152 SAIs that were present at the INCO-SAI in South Africa, reflects this concern and calls on the INTOSAI members to use the ISSAI framework as a common frame of reference for public sector auditing, to implement the ISSAIs in accordance with their mandate and national legislation and regulations, and to raise the awareness of the ISSAIs and INTO-SAI GOVs globally, regionally and at the national level.

The PSC took up the challenge, and in January 2011 the ISSAI Awareness-Raising Task Force had its first meeting. The members were recruited from the Capacity Building Committee (to ensure coordination of activities), the IDI, Bahrain, the Compliance Audit Subcommittee, the Financial Audit Subcommittee and the Performance Audit Subcommittee.

In the course of the next 18 months or so, the Task Force distributed a vast number of folders and brochures highlighting the benefits of using the ISSAIs. It made some 20 presentations on the ISSAI framework to SAIs around the world and to external stakeholders like, for instance, the World Bank, which has decided to support the implementation of the ISSAIs financially through the IDI.

Ultimately, however, the success of the ISSAI framework depends entirely on the commitment and willingness of the individual SAI to tread new paths.



Participants in the 8th Steering Committee Meeting of the Professional Standards Committee (PSC) in Wellington, New Zealand, 2011



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Current activities of the PSC

The overriding task of the PSC in the mandate period 2010-2013 is the development of new fundamental audit principles in replacement of the current ISSAIs 100-400 on level 3 of the framework. The fundamental audit principles have not been revised since 1992, and with the endorsement of a complete set of new guidelines on level 4 of the ISSAI framework, the need to ensure that the higher-level ISSAIs are consistent with and reflecting the contents of the level 4 ISSAIs is quite urgent.

Since the beginning of 2011, a project headed by the PSC Secretariat and comprising representatives from all the INTOSAI regions has therefore been involved in developing and ensuring that the new level 3 ISSAIs provide a “common language”, which can be used for explaining and comparing the tasks of SAIs across their different national settings. The principles should improve the overview of the full set of ISSAIs, including the level 4 guidelines on financial, performance and compliance auditing.

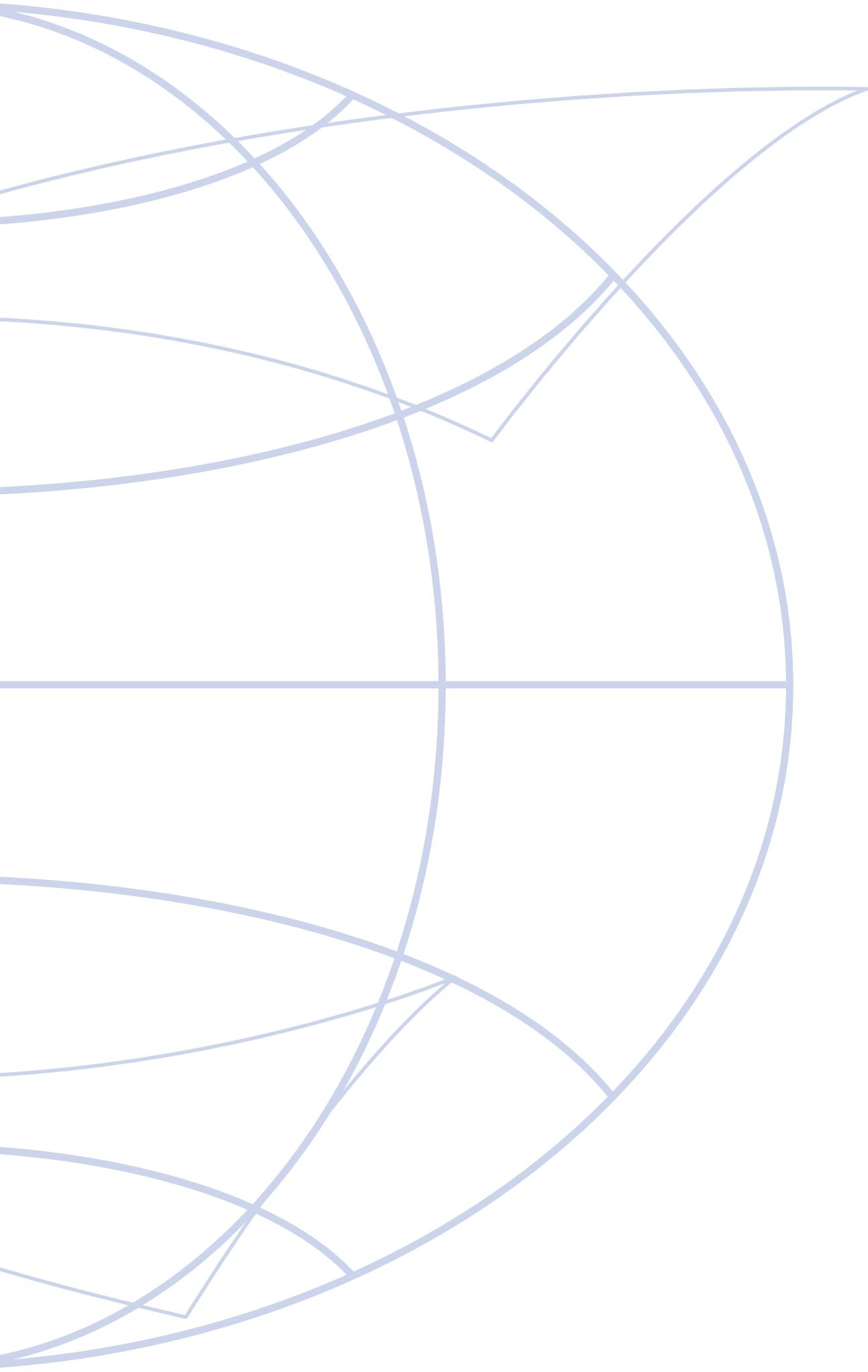
The new fundamental audit principles will be presented for endorsement at IN-COSAI in Beijing, China, in 2013, and thus mark the end of the intense development activities that have characterized the PSC since its establishment in 2005.



Contribution by the SAI of Ecuador

Carlos Pólit Faggioni
Comptroller General of the
State of the Republic of Ecuador

60 YEARS OF INTOSAI





Contribution by the SAI of Ecuador

Carlos Pólit Faggioni

Comptroller General of the State of the Republic of Ecuador

Knowledge Sharing Committee (KSC) Member

Finance & Administration Committee (FAC)

Working Group on IT Audit

Working Group on the Fight against Corruption and Money Laundering

FAC Task Force on INTOSAI Financial Foresight

60 Years of INTOSAI

Since its establishment, the International Organization of Supreme Audit Institutions, INTOSAI, has achieved great and significant outcomes and is now looking back at the first sixty years of productive and cooperative benefit work in the pursuit of developing government audit in the world.

In the last decades, INTOSAI has promoted policies and strategies among its members to improve the capacities to intervene more successfully in increasingly complex issues that are both changing and increasingly challenging, as for example the financial crisis, trans-nationalization of crimes against public resources, professionalization of those who deride public trust, as well as the improvement of the means to act in a legitimate way.

With a conviction that is of diametric importance, this has been done to make a global and purposeful contribution. In this, INTOSAI had the decided support of the Regional Working Groups, of the Governing Board Chairs, its members and of all those that have chaired the different Committees, Subcommittees, Working Groups, Task Forces and Project Groups of the very complex but beneficial organizational structure of the INTOSAI.

The role of the General Secretariat, hosted by the Austrian Court of Audit, has provided INTOSAI with enough stability over time to ensure the continuity of projects and actions, so that it transcended the leadership of people and institutions that have served temporarily in the bodies of INTOSAI.

The great challenge of the Supreme Audits Institutions, especially in emerging countries and in countries with scarce resources, is to respond to the increasing



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social demands that require more efficient states with laws that strengthen transparent public administrations in democratic systems that are based on solid institutions with autonomous and independent functions. These functions have to be inclusive, facilitate governance and promote accountability in a context of participation and social responsibility. Safeguarding the environment as heritage of the citizens and the rational use of resources in pursuing the long-awaited development will also be a key objective.

There is no doubt that the structure of INTOSAI, fed from the experience and potential of its members, also serves the implementation of an institutional strategy for capacity building. It therefore needs to be complemented by continued investment that is aligned with and focused on the dissemination and implementation of international and globally accepted standards that are respectful of the principle of national sovereignty.

The Comptroller General Office of the Republic of Ecuador as member of INTOSAI and former Chair of the Latin American and Caribbean Organization of Supreme Audit Institutions, OLACEFS, has discovered in INTOSAI a source of great opportunities for development. INTOSAI has always aimed at strengthening its members and the members of the Latin American Region. We hope that this commitment will be continued in the same spirit and with great responsibility by our successors.



Head of the SAI of Ecuador,
Mr Carlos Ramón Pólit Faggioni,
at the 62nd INTOSAI Governing
Board Meeting in Vienna,
Austria, 2011



Our work is just one of the several contributions that the world needs to guide the societies to better levels of life through the promotion of audit capacities that stand for the protection of public resources so that their use can benefit the citizens.

This motivation should illustrate our daily commitment for a fairer world that is more equitable and more united in the defense of human rights and characterized by an international community that promotes and ensures to all the people the full exercise of their rights and obligations.

The civil society should recognize the transformative role of Supreme Audit Institutions as promoters of efficiency, accountability, effectiveness and transparency in public administration.

It is of major importance to step up the implementation of development programmes, since citizens have reached a level of social consciousness that makes them appreciate or accept only positive results.

The mere existence of INTOSAI is a recognition of the need of international cooperation and for its continuation and intensification.

In this same context, we have the opportunity to stimulate the exchange and horizontal cooperation between the SAIs of all continents.

Strategic Goals, Working Groups, Task Forces, Committees and other entities of INTOSAI's structure are the channels that contribute to building capacities in order to improve government auditing. Each of these entities is specialized in specific technical issues and research. Thereby, INTOSAI is opening the possibilities for support, orientation and innovation of practice among the SAIs.

There is no doubt that the sixtieth anniversary of INTOSAI is a joyful event, which represents the celebration of knowledge, development, cooperation and celebration of institutions that have written its history as leaders of the fight against corruption, embracing the decrease of poverty and the consolidation of democracy.



Contribution by the SAI of Estonia

**60 YEARS OF INTOSAI
50 YEARS OF THE
GENERAL SECRETARIAT
IN VIENNA**





Contribution by the SAI of Estonia

Working Group on Environmental Auditing *Chair*

Capacity Building Committee (CBC) *Member*

Knowledge Sharing Committee (KSC)

Steering Committee of the KSC

Subcommittee 1: Promote Increased Capacity Building

Activities among INTOSAI Members

Subcommittee 2: Promote Best Practices

and Quality Assurance through Voluntary Peer Reviews

Working Group on Financial Modernization and Regulatory Reform

60 Years of INTOSAI

50 Years of the General Secretariat in Vienna

1 Development of international cooperation of SAIs since 1953 / 1963 – 60 years of INTOSAI / 50 years of the General Secretariat

The National Audit Office of Estonia (*Riigikontroll*) joined the INTOSAI family in 1992, soon after the independence of the Republic of Estonia was restored and the National Audit Office (NAO) re-established. 2012 marks 20 years of the memorable event at the XIV INCOSAI, when the 36th Governing Board meeting resolved to admit 6 Supreme Audit Institutions as new members of INTOSAI, including the *Riigikontroll* of Estonia.

The XIV INCOSAI in Washington was also the first congress that the Auditor General of Estonia attended. Since then the Auditor General and representatives of the SAI of Estonia have been present at all INTOSAI Congresses, have participated in congress preparations as well as attended discussions on congress themes. For the SAI of Estonia, the membership in INTOSAI has facilitated to establish relations with the SAIs of Europe and other INTOSAI regions, whose support and help have been invaluable for the development of the re-established *Riigikontroll*.



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In the 1990s, the SAI of Estonia became a member of the newly created Working Group on Environmental Auditing (chaired by the SAI of the Netherlands) and of the Working Group on Privatization (chaired by the National Audit Office of the United Kingdom). The first celebrates its 20th anniversary in 2012 and has become the largest Working Group by number of members. The upcoming XXI INCOSAI in 2013 will summarize what has been done in the INTOSAI Working Group on Environmental Auditing (WGEA) in the past six years under the chairmanship of the SAI of Estonia. However, the first INTOSAI event in Estonia was the INTOSAI WGEA meeting, dating as far back as in 1997 in Tallinn and organized in cooperation with the then Chair, the SAI of the Netherlands.

Panel of the 14th Meeting of the INTOSAI Working Group on Environmental Auditing (WGEA) in Buenos Aires, Argentina, 2011



14th Meeting of the INTOSAI Working Group on Environmental Auditing (WGEA) in Buenos Aires, Argentina, 2011





Participation in the activities of the Working Group on the Audit of Privatization was very important for the NAO since it enabled auditors to make use of the invaluable knowledge and experience of colleagues regarding the management of financial administration and accounting in the transition period to market economy in Estonia, as well as during mass privatization.

Throughout the years, valuable knowledge has also been gained at various UN/INTOSAI Seminars and Symposia organized by the INTOSAI General Secretariat on globally topical issues.

The National Audit Office of Estonia has had good cooperation relations with the INTOSAI Development Initiative (IDI) since 2001. Several NAO auditors have become IDI certified Training Specialists through IDI long-term training courses and have had the opportunity to share their knowledge with auditors in their own region and outside. An NAO representative has worked at the IDI Secretariat on secondment and several training events have been organized in cooperation with IDI in Estonia. The Secretariat of the INTOSAI WGEA under the chairmanship of the NAO has continued this cooperation by supporting IDI training events and providing subject expertise for the IDI Transregional Programme on Forestry Issues.

INTOSAI and the INTOSAI General Secretariat headed by the Austrian Court of Audit are inseparable. The General Secretariat is always backing INTOSAI initiatives and activities, and all recognition and credit given to INTOSAI as an organization is also an acknowledgement to the excellent and efficient work of the General Secretariat.

International knowledge sharing and exchange of experience has played an important role in the development of *Riigikontroll*. Contacts in the Baltic region with the SAIs of Latvia and Lithuania started in the beginning of the nineties parallel to the first contacts with Nordic countries. By 2000, these individual contacts had developed into a regional cooperation of the Baltic and Nordic SAIs with regular information exchange, annual meetings and other activities. The SAI of Poland joined the Baltic-Nordic regional network in 2004. Cooperation with the SAIs of Finland, Denmark, Germany, the Netherlands, Norway, Sweden and the United Kingdom, including training events, development projects, secondments, pilot audits and expert advice, have been an invaluable help to the NAO in its strategic planning as well as for the institutional and capacity building processes, into which peer reviews of the NAO carried out in 1999 and 2005 under the leadership of SIGMA have given an input that cannot be overestimated.



2 Recent developments in INTOSAI

In the past decade INTOSAI has undergone a remarkable development. It started with launching the strategic planning process resulting in the adoption of the first Strategic Plan 2005-2010, which was followed by organizational changes arising from that process and continued with the approval of the Strategic Plan 2011-2016. The INTOSAI strategy worded the main values of the organization and formulated its goals to be achieved. The most outstanding achievement is undoubtedly the development of the framework of the INTOSAI Standards – IS-SAIs – under the dedicated chairmanship of the SAI of Denmark and their elaboration and adoption at XX INCOSAI in 2010, which lay a solid foundation for public auditing and facilitate the work of public auditors.

The INTOSAI initiative regarding efforts to attain acknowledgement by the United Nations of the principle of SAI independence expressed in the Declarations of Lima and Mexico was realized due to the dedicated commitment of the INTOSAI General Secretariat and the member SAIs, and is a notable achievement and valuable support for public auditing of all countries. On 22 December 2011, the relevant UN General Assembly Resolution A/66/209 *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions* was adopted.

For *Riigikontroll*, the recent years as Chair of the INTOSAI Working Group on Environmental Auditing have given a better understanding of INTOSAI as well as of the functioning of its regional organizations and structural units. Leading and coordinating the activities of the INTOSAI WGEA has provided a unique opportunity to learning by doing, and communication and cooperation with working group members has been a rewarding and mutually enriching experience. All this has also involved the participation in the Knowledge Sharing Committee (KSC) events, closer relations with the INTOSAI General Secretariat and annual reporting to the KSC and INTOSAI Governing Board as well as cooperation with various international organizations. The INTOSAI Working Group on Environmental Auditing represents the INTOSAI at the United Nations Framework Convention on Climate Change (UNFCCC). The Non-Governmental Organization's observer status in the process was achieved owing to the strong support of the INTOSAI General Secretariat. The INTOSAI WGEA represented INTOSAI also at the 2012 Rio+20 conference and is a partner to the United Nations Environment Programme (UNEP) at the UNEP World Congress on Law, Justice and Governance.



Delegation of the SAI of Estland at the 62nd Meeting of the INTOSAI Governing Board in Vienna, Austria, 2011

3 Future challenges for INTOSAI

Like INTOSAI, the public sector has been and is undergoing important developments and transformations. Constant rapid development poses new challenges for government auditing and accountability. The economic crisis of the recent years revealed problem areas and shortcomings in the global economy and, among other aspects, indicated the need for increasing transparency, further standardization and more effective supervision. Increasing globalization means that international cooperation is gaining even greater weight in order to face common challenges in a more effective way. Communication and its importance has grown and is further growing due to globalization. All this poses greater expectations on the international government audit community and brings along the necessity to find effective means to face



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these challenges. INTOSAI should be able to flexibly react to the changes and adapt its strategies and goals to them. In the future, INTOSAI should pay serious attention to communication both within the organization and with partners and stakeholders and further forms of communication. More well-organized information about INTOSAI, its regional organizations, working groups and member SAIs could be easily available via websites. The presentation of information in a standardized way might be a good solution. Recognizing and admiring the serious and superb work of the Austrian Court of Audit within the past 50 years as the INTOSAI General Secretariat, consideration might also be given to the establishment of an independent secretariat with full-time staff, whose exclusive responsibility would be to address the future challenges of the organization and to proactively react on the emerging issues in public sector, auditing and sustainability.



Contribution by the
European Court of Auditors

**INTOSAI AND THE EUROPEAN
COURT OF AUDITORS:
35 YEARS OF MUTUALLY
FRUITFUL CO-OPERATION**





Contribution by the European Court of Auditors

Working Group on Accountability for and Audit of Disaster-related Aid **Chair**

Professional Standards Committee (PSC) **Member**

Capacity Building Committee (CBC)

Knowledge Sharing Committee (KSC)

Steering Committee of the KSC

Financial Audit Subcommittee

Compliance Audit Subcommittee

Performance Audit Subcommittee

Subcommittee 1: Promote Increased Capacity Building

Activities among INTOSAI Members

Subcommittee 3: Promote Best Practices and Quality

Assurance through Voluntary Peer Reviews

Working Group on Environmental Auditing

Working Group on Financial Modernization and Regulatory Reform

INTOSAI and the European Court of Auditors: 35 Years of Mutually Fruitful Co-operation

Since its earliest days, the European Court of Auditors (ECA) – the audit institution of the European Union – has benefitted from its close co-operation with INTOSAI. In turn, the ECA has made a significant contribution to INTOSAI, thanks in part to the ECA’s unique perspective and staff from a wide range of nationalities and professional cultures.

The great influence of the Lima Declaration

In 1977, the year the ECA became operational, the *Lima Declaration of Guidelines on Auditing Precepts* was adopted by the IX INCOSAI in Lima, Peru. This document quickly became INTOSAI’s Magna Carta, providing the philosophical and conceptual framework for the work of INTOSAI and its member organizations. Experience has since shown that these guidelines have had a decisive impact on the development of government audit and on Supreme Audit Institutions.



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The discussions leading to the definition of the ECA's mandate were highly influenced by developments within INTOSAI. In 1975, when the Treaty of Brussels, which created the ECA, was drafted, INTOSAI was analysing the results of the many conferences held over more than twenty years. This led to the preparation of the Lima Declaration. The heads of the Supreme Audit Institutions of the Member States of the then European Community, who were involved in the genesis of the Lima Declaration, grasped the importance of incorporating the most important features of the document into the Brussels Treaty.

The early involvement in INTOSAI activities

Scarcely had the ECA begun its work when the INTOSAI General Secretariat – in which Hubert Weber, later Member and President of the ECA, was working – succeeded in involving it in activities with a high level of responsibility. Since 1980 the ECA has been represented at all the congresses and has on many occasions acted as theme officer (rapporteur, working group chair etc.). Since 1985, the ECA contributed annually to INTOSAI's finances. However, the ECA could not benefit from full membership since, according to Article 2 of the INTOSAI Statutes, this was only open to the SAIs of the countries being members of the United Nations Organisation or its specialized agencies.

From its beginning, the ECA working methods have been inspired from INTOSAI. In 1997, when it decided to set out in a single document the principles for the planning, implementation and reporting of its audits, it was the INTOSAI's auditing guidelines that formed the basis. They were of course adapted to the specific tasks and responsibilities conferred on the ECA, taking into account the European Community context and the specific provisions applicable to its budget.

Long road to membership

Membership for the ECA finally became a reality in 2004. At the XVIII INCOSAI in Budapest in October 2004, the INTOSAI Statutes were modified to allow full membership for SAIs of supranational organisations. At the Governing Board meeting immediately following the Congress, the application by the ECA for INTOSAI membership was approved unanimously.

The welcoming of the ECA as a full member of INTOSAI put an end to a period of intense negotiations and fulfilled the wish of the EU Members of EUROSAI to



ensure full participation by the ECA in the life of INTOSAI. Since then it has been a high priority for the ECA to make the most of its long awaited membership.

The ambitious INTOSAI Strategic Plan 2005-2010

The XVIII INCOSAI was also of paramount importance for the recent development of INTOSAI. With the adoption of its 2005-2010 Strategic Plan, after three years of preparatory discussions, INTOSAI launched an extremely ambitious project. The four strategic goals outlined by the Plan were accompanied by a well-structured extension of INTOSAI's activities. The ECA was very supportive of the Plan and, accordingly, considerably increased its co-operation and participation in the INTOSAI Committees and Working Groups. In particular:



Meeting of the
INTOSAI Financial Audit
Subcommittee in Luxemburg, 2009

- Within the Professional Standards Committee the ECA participates in the Subcommittees on Financial Audit, Compliance Audit and Performance Audit and the Ad-Hoc Group on Audit Quality Control;
- Within the Capacity Building Committee the ECA participates in the Subcommittees 1 (Promote Increased Capacity Building Activities among INTOSAI Members) and 3 (Promote Best Practices and Quality Assurance through Voluntary Peer Reviews);



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- Within the Knowledge Sharing Committee the ECA chairs the Working Group on Accountability for and Audit of Disaster-related Aid (AADA) and participates in the Task Force on the Global Financial Crisis and in the Working Group on Environmental Auditing.



1st Meeting of the INTOSAI Working Group on Accountability for and Audit of Disaster-related Aid in Luxembourg, 2008



6th Meeting of the INTOSAI Working Group on Accountability for and Audit of Disaster-related Aid in Yogyakarta, Indonesia, 2012



This active involvement has allowed the ECA to make an important practical contribution to INTOSAI's successes, while at the same time strengthening the ECA's professional standing and working methods.

The permanent defence of SAI independence

Throughout its 60-year-long history, it is no exaggeration to say that the independence of SAIs has been a central preoccupation for INTOSAI and a subject of continuous debate since its foundation. The core principles governing SAI independence flow from the Lima Declaration and the decisions made at the XVII INCOSAI in 2001. They are defined more concretely in the *Mexico Declaration on SAI Independence* approved by the XIX INCOSAI in 2007.

The INTOSAI community's efforts to strengthen SAI independence and to ensure widespread recognition of the Declarations of Lima and Mexico were recently rewarded by the adoption by the 66th United Nations General Assembly Resolution A/66/209 *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions*.

This success has been possible not only because of the conditions created at the national and international level by all INTOSAI members, but also thanks to the role played by the INTOSAI General Secretariat. The ECA would like to take this opportunity to congratulate the Secretary General and his team on the excellent work done for the benefit of the SAI community throughout its 50-year-long history.

And the promising (but demanding) future

The INTOSAI Strategic Plan 2011-2016 approved by the XX INCOSAI in 2010 is in line with the previous Strategic Plan and aims at consolidating and building on its achievements. Practical implementation could not have started better: The first strategic priority – to help ensure independence of SAIs – has been highly supported by the adoption of the aforesaid United Nations General Assembly Resolution A/66/209.

The ECA is now celebrating its 35th anniversary and is looking forward to continuing and reinforcing its co-operation with the INTOSAI community and the General Secretariat in the framework of this new strategic planning period. Priorities aiming at implementing the ISSAI framework and improving the capacity



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building of SAIs will be demanding tasks, and more efforts than ever will be needed at all level. But the final results are unlikely to disappoint. Let us together make the INTOSAI motto live: *Experientia mutua omnibus prodest* (*Mutual experience benefits all*).

HAPPY 60th ANNIVERSARY TO THE INTOSAI COMMUNITY
and
HAPPY 50th ANNIVERSARY TO THE INTOSAI GENERAL SECRETARIAT



Contribution by the SAI of Germany

Dieter Engels

President of the Bundesrechnungshof

THE PURPOSE OF PEER REVIEWS IN EXTERNAL AUDITING





Contribution by the SAI of Germany

Dieter Engels

President of the Bundesrechnungshof

Capacity Building Committee (CBC) *Member*
Steering Committee of the CBC
Knowledge Sharing Committee (KSC)
Subcommittee 1: Promote Increased Capacity Building
Activities among INTOSAI Members
Subcommittee 2: Develop Advisory and Consultant Services
Subcommittee 3: Promote Best Practices and Quality Assurance
through Voluntary Peer Reviews
Working Group on Program Evaluation
Working Group on the Fight against Corruption and Money Laundering
Working Group on Value and Benefits of SAIs

The Purpose of Peer Reviews in External Auditing

Peer reviews are structured processes that serve to assess scientific work by professional peers. They have a long track record dating back to the 17th century, when the editor of *Philosophical Transactions of the Royal Society*, published in London since 1655, found himself unable to reliably assess the quality of scholarly articles submitted to him for publication. He therefore asked fellow scientists to provide technical appraisals in their role as peers.

Since the late 20th century, peer reviews have also been applied in many other fields, particularly in external auditing where SAIs review their partner SAIs. In total, 40 INTOSAI members have undergone peer reviews by partner SAIs since 1999 – reason enough to highlight the key features of this procedure.

Peer reviews serve to enhance government auditing

Peer reviews in external auditing are always conducted on a voluntary basis. They require agreements between the SAI under review and its peer(s), which distinguishes them from traditional audits based on audit mandates and duties. Therefore, parties involved in a peer review deal with each other on an equal footing, without any bias and in a spirit of friendship and cooperation. This does not



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mean that the process is dominated by words of appreciation and that criticism is undesirable. Peer reviews yield optimum benefits only if the partner SAIs engage in a sincere, frank, and constructive dialogue. To achieve this, full access needs to be granted to the reviewing SAIs. In return, peer recommendations and proposals for improvement are to be based on sound arguments.

To promote future peer reviews, Subcommittee 3 of the INTOSAI Capacity Building Committee drafted a Peer Review guideline, supplemented by a checklist. The guideline makes recommendations for all stages of the peer review process, placing particular emphasis on the framework conditions to be agreed upon in advance by all parties involved. Both the guideline and the checklist were adopted as ISSAIs in December 2010.



Meeting of the
CBC Subcommittee 3:
Promote Best Practices and
Quality Assurance Through
Voluntary Peer Reviews
in Luxembourg, 2012

Approaches and criteria

Peer reviews are carried out for a variety of reasons and therefore differ significantly in substance. In many cases, they are designed to help SAIs enhance their practices and procedures or to carry out their audit work in compliance with professional standards. They can also provide the basis for elaborating and implementing intended reforms. In other cases, their purpose is to follow up on the implementation of change. Depending on driver and purpose, peer reviews may follow a quite comprehensive approach, looking into all audit activities and the entire structural organization of an SAI. On the other hand, they may focus on one or several specific fields of activities.



It is of particular importance to define applicable criteria governing the review process. In order to ensure a balanced view of the SAI under review, partner SAIs often agree to rely on internationally recognized key criteria such as the ISSAI on SAI independence, audit mandates, mission performance and quality control.

Merits of peer review exercises

Peer reviews strengthen the transparency and accountability of the reviewed SAI. A high degree of transparency is a major priority for external auditing, which is also reflected in relevant ISSAI provisions. Therefore, SAIs should disclose information on their organizational structure, legal framework, methodologies and strategies and, where legally permissible, their audit findings. The benefits a host SAI may derive from a peer review are highly dependent on the quality of the review process. Even the best recommendations will only achieve their full impact if they are followed by effect. A good peer review therefore always takes into account the question of whether the findings can actually be implemented.

Reviews of the core functions of external auditing, i.e. audit and advisory work, may provide the host SAI with insights into new audit approaches and more effective audit tools. By implementing peer recommendations, a SAI can enhance audit quality and effectiveness as well as bolster reputation and credibility. In concrete terms, peer reviews can help to identify the audit staff's training needs or point up insufficient regulations/technical guidance. Advice may be given on how to better prioritize audit tasks and use funds more efficiently. Where focus is placed on organizational aspects, recommendations on possible improvements in business processes can be issued. Furthermore, shortcomings in human resources management or IT equipment may be revealed.

However, the merits are not limited to the SAI under review. The reviewing SAI can identify good practices by comparing its own structure and procedures to those of the host SAI. As a rule, peers will analyse whether the recommendations they issue might as well be implemented in their own institutions.

Preparatory steps

SAIs hosting a peer review are generally free to decide what fields of activities the process should focus on. Once the scope of review has been defined, the peers can be selected accordingly. Guest SAIs should have relevant experience in the subject areas under review. If a review is conducted by several peers, one SAI is generally designated as lead reviewer or coordinator. In this case, the team needs to decide on whether to address all subject areas jointly or assign individual fields



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under review to specified team members, which may have an impact on the duration of the exercise.

To avoid ambiguities or misunderstandings during a peer review, the participating SAIs should agree in advance on a framework for the process. These basic conditions are specified in a document known as memorandum of understanding (MOU). For instance, it is essential to agree on the objective of the peer review, the peers' access rights and authorization to collect evidence as well as the timetable and procedural steps.

Participation in a peer review does not only imply duties for the peers, but the host SAI also needs to be highly committed to making the review a success. This includes informing its staff accordingly and, where appropriate, getting in touch with external contacts. In order to evaluate the impact of a host SAI's work, for example, the peers will need to collect feedback from relevant partners, such as representatives of audited bodies or Members of Parliament.

Reporting

After completing fieldwork and analysis of all relevant documents, the peers draft a final report. Findings are usually discussed with the reviewed SAI prior to submitting the report so that any objections can be taken into account at an early stage. It is of crucial importance to establish the validity of findings to ensure broad acceptance of the final report. Therefore, host and guest SAIs usually stipulate specific documentation requirements. As a basic principle, the final report is the property of the SAI hosting the review, which decides about whether and how to make it available to third parties or the general public.

After receipt of the review results, the host SAI is free to implement the recommendations given as it sees fit. If the content of the final report has (already) been disclosed to the public, pressure to take immediate action may be considerable. To ease this pressure, it may be convenient to suggest possible time schedules for implementation in the report.

Significance of peer reviews for external auditing

Peer reviews are not only a quality assurance tool; they also answer the question of who audits the auditor. SAIs having participated in a peer review exercise as reviewers or hosts unanimously confirm that all parties involved have enormously benefited from sharing information. As a result, peer reviews give ample proof of how INTOSAI's motto *Mutual experience benefits all* can be put into practice.



Contribution by the SAI of Honduras

**60th ANNIVERSARY
OF INTOSAI AND
50th ANNIVERSARY OF THE
GENERAL SECRETARIAT
IN VIENNA**





Contribution by the SAI of Honduras

60th Anniversary of INTOSAI and 50th Anniversary of the General Secretariat in Vienna

The Supreme Audit Institution of the Republic of Honduras (*Tribunal Superior de Cuentas*, TSC) has participated in the activities of INTOSAI since its foundation and has been active both as an INTOSAI member and as a member of the Regional Working Group OLACEFS. Furthermore, the TSC is also a member of the sub-regional Central American Group of the Central American Organization of the Supreme Audit Institutions (OCCEFS) and thus contributes to mutual support in its strive for excellency in government audit. OCCEFS has the following nine member states:

Belize, the Dominican Republic, Guatemala, El Salvador, Nicaragua, Costa Rica, Panama, Cuba and Honduras, the host of the permanent Executive Secretariat of the OCCEFS.

INTOSAI and the General Secretariat, in particular, play a central role in the development of Supreme Audit Institutions all around the world and have proved in the last years that their influence is substantial, lasting and perceptible. By disseminating and representing moral and ethical values, they have also demonstrated their tangible support of SAIs, like our Supreme Audit Institution, with the goal to strengthen their position as significant national audit institutions, veiling over an effective and expedient budget and economic governance as well as over the management of public goods and funds to foster transparent administration for the benefit of Honduras.

Our mission, vision and our values are closely linked to those of INTOSAI and its General Secretariat.

In its activities and in order to develop its institutional capacities and to train its employees, the TSC has relied on the support provided by INTOSAI to attain the following goals:

- Fostering the exchange of ideas and experience with other SAIs;
- Renewing audit processes in order to ensure that they are based on expert knowledge and on scientific findings;



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- Training the auditors so that they can fulfil their tasks professionally and based on the necessary moral values;
- Implementing the standardization of international norms for Supreme Audit Institutions and of the ISSAI guidelines in order to make them applicable for the national audit area;
- Ascertaining the necessary measures for the Capacity Building Committee in a sustainable way;
- Developing a series of directives and documents like for example a *Guideline for Capacity Building of SAIs* or a *Register of Projects for Capacity Building*;
- Raising non repayable financial funds to carry out projects for institutional capacity building, whereas INTOSAI has acted as a liaison between the participating organizations and the TSC of Honduras.

Delegate of the SAI
of Honduras to the
20th UN/INTOSAI Symposium
in Vienna, 2009





The General Secretariat of INTOSAI has played a substantive role in providing further training for our auditors. The continuous cooperation between the Supreme Audit Institution of Honduras and the INTOSAI Committees, Subcommittees, Working Groups and Task Forces, as well as the indisputable support provided by the IDI to the TSC for capacity building present an invaluable contribution to the national progress of our SAI and give us the opportunity to continuously step up our efforts as an integral member of INTOSAI and to provide more and better results through the always helpful dissemination of information by the General Secretariat of INTOSAI, which is based on the existing laws, and by respecting the people and God.

Taking into account that Honduras is a country with not too promising macro-economic indicators and that the global crisis is hitting Honduras harder due to a weak economic system that is kept up with very low annual budgets, the TSC will continue to determine detailed annual objectives tailored to the prevailing conditions in the country to protect public funds. This is the point where the General Secretariat becomes essential, since it has shown interest in supporting activities in areas that demand a higher contribution. We therefore would like to congratulate the General Secretariat on its work, as it contributed due to or despite of our limitations to the fact that mutual relations are remarkable and have even intensified in the last years – in the hope of setting up projects for capacity building of SAIs in developing countries. We would also like to thank the General Secretariat for its other support activities that it offered in order to enhance the role of the TSC as an institution of accountability, transparency and good governance.

Last but not least it should be noted that we still have a long way to go. Owing to the continuous cooperation with INTOSAI and the impetus given by the General Secretariat concerning projects and programmes for mutual support, we know that we are on the right way. Therefore the Supreme Audit Institution of Honduras congratulates INTOSAI cordially on its 60th anniversary and the General Secretariat on its semicentenary and embraces the existing relations characterized by friendship and professional exchange.

Happy anniversary and congratulations on the attained successful achievements.



Contribution by the SAI of Hungary

**45 YEARS OF
HUNGARIAN MEMBERSHIP
IN INTOSAI**





Contribution by the SAI of Hungary

Professional Standards Committee (PSC) *Member*
Capacity Building Committee (CBC)
Knowledge Sharing Committee (KSC)
Internal Control Standards Subcommittee
Subcommittee 3: Promote Best Practices and Quality Assurance through Voluntary Peer Reviews
Working Group on Key National Indicators
Working Group on Financial Modernization and Regulatory Reform

45 Years of Hungarian Membership in INTOSAI

1 Development of the international cooperation of SAIs since 1953 / 1963 – 60 years of INTOSAI / 50 years of the General Secretariat

The State Audit Office of Hungary joined INTOSAI in 1968, which was a significant step in that period, as from the Central Eastern European region it was the first country to join the organization. We maintained our membership continuously and actively participated in the activities of INTOSAI. As a result, Hungary had the honour to be elected as a member of the Governing Board of INTOSAI at the XII Congress in Sydney in 1986. Subsequently, the State Audit Office of Hungary (SAO) received the Kandutsch award in 1992 for its dedicated activity performed within INTOSAI, as well as for having been the first country to implement the reform of the audit of public finances in the Central Eastern European region.

Heads of the Supreme Audit Institutions of the V4+2 countries (Poland, Czech Republic, Slovakia, Hungary, Austria, Slovenia) at the Visegrad-Meeting in Lovasberény, Hungary, 2012





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In 1992, SAO was entrusted with the chairmanship of the Internal Control Standards Committee – later Subcommittee. Under its chairmanship, the 1st and 2nd International Internal Control Standards Conference were organized in 1997 and 2000 in Budapest, and the committee elaborated the international bibliography on internal control in this period. Due to its increased tasks related to the organization of the XVIII INTOSAI Congress, the State Audit Office of Hungary handed over the chairmanship of the committee to the SAI of Belgium in 2001.

The XVI Congress of INTOSAI granted the right to Hungary to organize the XVIII Congress to be held in 2004, thus Budapest was the venue of several important events. According to tradition, in the year preceding the Congress, the INTOSAI Governing Board meeting was organized in Budapest. Besides the standard agenda items, the President of the State Audit Office of Hungary held a separate meeting at the Governing Board meeting with the current Chairman of the Governing Board of INTOSAI (the Head of the SAI of Korea) and the Secretary General of INTOSAI (the President of the SAI of Austria), in order to discuss the organizational issues of the following Congress. Moreover, meetings were held also with the chairs of the two themes (the SAI of Canada and the SAI of the United Kingdom). In the framework of the Congress, a commemoration was held on the occasion of the 50th anniversary of INTOSAI. At the celebration, representatives of other countries' SAIs that were not members of the Governing Board were also present. During the celebration held in the Parliament, high-level presentations were delivered about SAIs' independence, the significance of the Lima Declaration as well as the positive influence of the establishment and activity of INTOSAI on the international community.

In the course of the preparation of the XVIII INCOSAI, the State Audit Office of Hungary held several consultations with the General Secretariat, which gave useful advice regarding the organization of the event and was ready to help by discussing the detailed issues. The territorial proximity and the traditionally good relations between the two SAIs particularly facilitated bilateral consultations. In the course of the organization, useful help was provided by the host of the 2001 Congress, the SAI of Korea.

The XVIII INCOSAI was a major milestone in the history of INTOSAI, as the first Strategic Plan of the organization for 2005-2010 was adopted, which established the organizational structure of INTOSAI, based on four pillars, which is valid still today. In line with the new structure, the INTOSAI Statutes were also modified. As the XVIII INCOSAI was of historical importance, it was preceded and followed by extraordinary Governing Board meetings with a difference of several months, which focused on the preparation and realization of the organi-



zational reform. The State Audit Office of Hungary participated actively in these meetings as the host of INCOSAI and the chairman of the Governing Board following the Congress. Due to the organization of the Congress, the President of the State Audit Office of Hungary was the chairman of the Governing Board between 2004-2007.

Furthermore, the State Audit Office of Hungary continuously participated in the activity of several professional committees and working groups. It is still an active member of the Financial Audit Subcommittee, the Working Group on Key National Indicators and the Task Force Global Financial Crisis. Moreover, it participated in the former Working Group on Privatization, Economic Regulation and Public-Private Partnerships (PPP) and the Working Group on the Audit of International Organizations. Three SAO officials participated in the IDI training programme, and they held IDI trainings in several INTOSAI regions.



International professional seminar on the experience gained during the winding up of the programming period 2000-2006 organized as a joint activity of the Contact Committee and the State Audit Office of Hungary (SAO), Budapest, Hungary, 2012

2 Recent developments in INTOSAI

As several SAIs felt their independence threatened, the strengthening of SAIs' independence became a key issue within INTOSAI. The 17th UN/INTOSAI Symposium focused on this topic, and a committee operated for several years dealing with this topic in the framework of INTOSAI. Following the efforts of the INTOSAI General Secretariat for several years, the UN General Assembly adopted the resolution *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions in*



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December 2011. The resolution highlights the importance of SAIs' independence and takes note of the Declaration of Lima and Mexico. Independence is a topical issue also within SAOs, as the new Act on the State Audit Office of Hungary, entered into force in July 2011, strengthens the independence of the organization, which is essential for its efficient operation. The developments related thereto were presented by László Domokos, President of the State Audit Office of Hungary, in the INTOSAI Governing Board Meeting in October 2011.



President of the State Audit Office of Hungary, Mr László Domokos, at the 62nd Meeting of the INTOSAI Governing Board in Vienna, Austria, 2011

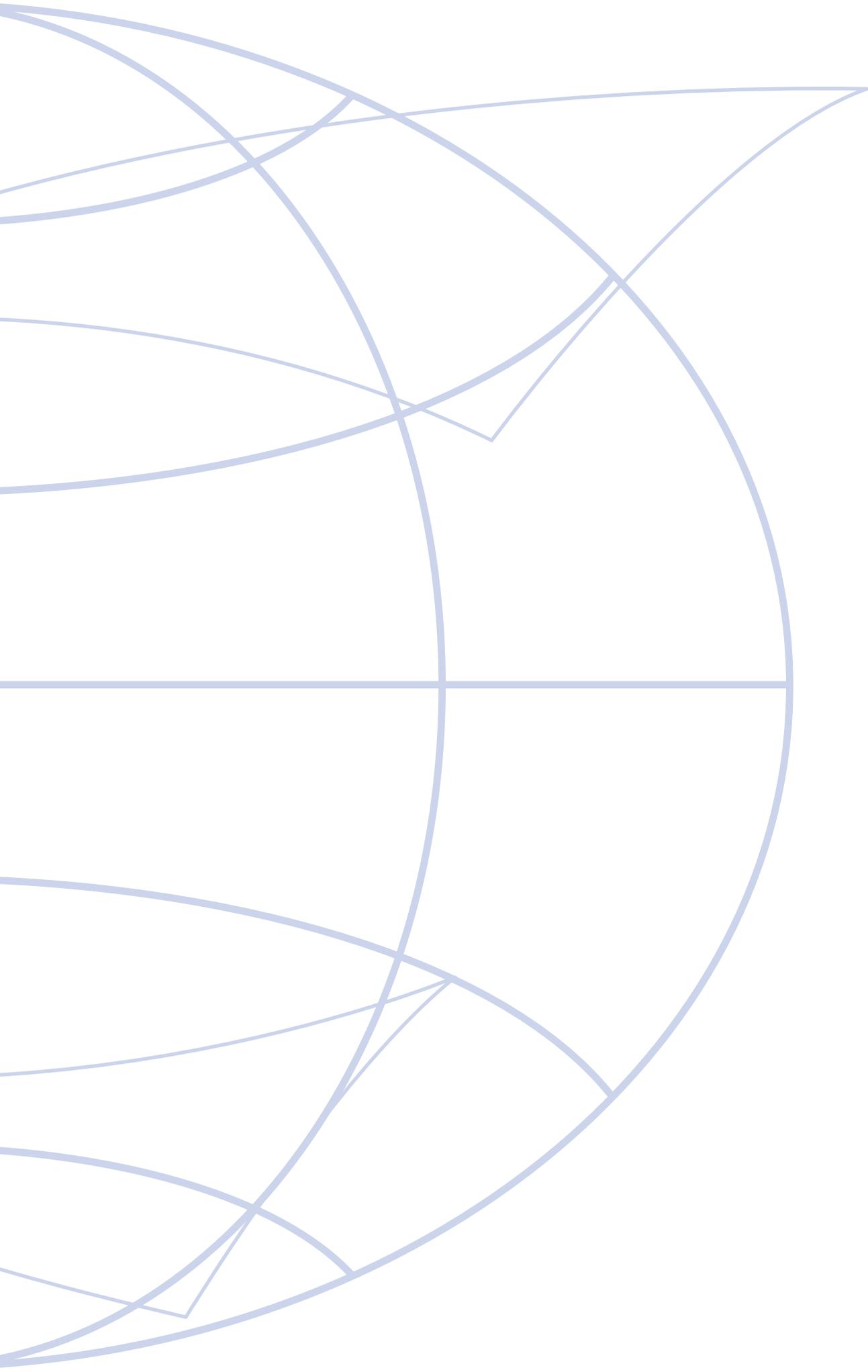
3 Future challenges for INTOSAI

A great methodological achievement of INTOSAI is the establishment of the system of ISSAIs. In the last years and decades, significant methodological work was carried out in the Committees and Working Groups of INTOSAI. Several guidelines and methodological documents were elaborated and adopted at the Congresses. In this regard, the INCOSAI organized in 2010 in Johannesburg brought a change. With regard to INTOSAI standards, emphasis shifted from their elaboration to their harmonization and application. Currently, the adaptation and application of ISSAIs is a priority at the SAOs. Thus, several ISSAIs were translated into Hungarian, so that SAO auditors can use them more easily. ISSAI standards are currently being adapted to local conditions, thus the methodologies already applied earlier by the organization are being completed and modified in line with ISSAIs. The adaptation of INTOSAI standards in a similar manner would ensure high-level audit work more widely within the INTOSAI community, as well as the efficient and effective utilization of public funds.



Contribution by the SAI of India

**CHANGING PARADIGMS
OF GOVERNANCE
AND INTOSAI**





Contribution by the SAI of India

<i>ASOSAI Knowledge Sharing Committee (KSC) Steering Committee of the KSC Working Group on IT Audit</i>	<i>Chair</i>
<i>Professional Standards Committee (PSC) Compliance Audit Subcommittee Working Group on Public Debt Working Group on Environmental Auditing Working Group on Accountability for and Audit of Disaster-related Aid Steering Committee INTOSAI-Donor Cooperation FAC Task Force on INTOSAI Financial Foresight</i>	<i>Member</i>
<i>Steering Committee of the PSC Steering Committee of the Capacity Building Committee (CBC)</i>	<i>Observer</i>

Changing Paradigms of Governance and INTOSAI

Introduction

We are living in tumultuous times. There is a rise in popular discontent around the world against the state in general, much of it directed against perceived, and in some cases, actual poor governance. Understanding how governance is exercised and whether it is monopolized by few or is more participative, is key to the present day conundrums facing policy makers and common citizens alike. Public governance is a complex matrix of relationships that exist between the legislature, the executive, the judiciary and the civil society. These relationships determine the responsibility and accountability of the management, control of public resources, and delivery of public services. Accordingly, good governance implies effective management of public resources, high level of accountability, transparency, a free flow of information, respect for the rule of law, control of corruption, significant citizen participation and equity. In recent years, public governance arrangements and public service delivery systems worldwide have experienced



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marked changes. Administrative reform initiatives aimed at improving performance, accountability and public sector management have been initiated in several countries. There is a proliferation of new organizational forms in the wake of economic liberalization, and also significant changes in the way the national and local governments and multilateral organizations deliver programmes and services and ensure transparency in their functioning.

The need for accountability has caused a demand for more information about government programmes and services. Public officials, legislators and citizens want and need to know whether government funds were handled properly and in compliance with laws and regulations. They also want and need to know whether government organizations, programmes and services are achieving their purpose and whether these organizations, programmes and services are operating economically and efficiently. Thus, the significance of the role that external audit plays in good governance is being increasingly recognized across the world. INTOSAI, which is the highest level of international collaboration amongst the SAIs, has taken forward the ideals of an independent and effective SAI, fully cognizant of public aspirations and requirements of a developing polity.

Internationalism as a policy initiative of the SAI of India

The Supreme Audit Institution of India has a long and illustrious history of more than 150 years. The institution of the Auditor General of India first came into being in 1860. Historically, the independence of the SAI of India evolved with successive legislations, most notably the Government of India Acts of 1919 and 1935 in the pre-independence era. The financial and operational independence and tenets of professional conduct and objectivity of the SAI of India were eventually enshrined in the Constitution, which was enacted and adopted by the Indian Republic in 1950. In 1971, the Parliament of India enacted an enabling legislation called the *Duties, Powers and Conditions of Services Act* which defined the duties, powers and conditions of Services of the Comptroller and Auditor General of India, further securing his position as a constitutional office. Given its unique position in the constitutional scheme in India, the SAI of India is very well placed to appreciate the role that independence can have in the evolution of a SAI. Indeed, it has been our endeavour to promote SAI independence as enshrined in the Declarations of Lima and Mexico at the international level. This avowed aim has been the underpinning in our international engagements and collaborations.



The SAI of India has been in the forefront of various efforts and endeavours involving international collaboration amongst SAIs across the globe. In the policy framework of the SAI of India, international collaboration is seen as a major source of benchmarking and adopting international best practices in the field of external government auditing. The experience of the SAI of India regarding its interaction in both the international and bilateral fora has been both rewarding and enriching.



Former Comptroller and Auditor General of India, Mr Vinod Rai, and Mr Jagbans Singh, Director General of International Relations, at the 62nd Meeting of the INTOSAI Governing Board in Vienna, Austria, 2011

INTOSAI – framework for international cooperation

The participation of the SAI of India in INTOSAI has been multifaceted. In keeping with INTOSAI's motto i.e. *Experientia mutua omnibus prodest* (*Mutual Experience Benefits All*), it has been our endeavour and shared goal to create and collaborate in a common platform, from which common concerns, both operational and professional, of all SAIs could be addressed and a common set of policy framework could be evolved. Indeed, INTOSAI has proved to be such a platform. INTOSAI today has grown to be one of the largest international organizations, second only to the UN in terms of its membership. This itself is a vote of confidence in the organization's continued relevance in a world increasingly fraught with economic uncertainties and precarious public finances.



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The fact that INTOSAI was accorded non-government organization (NGO) status with the UN in 1967, and the Special Consultative Status with the UN ECOSOC in 1970 is also a conclusive pointer towards the organization's continued relevance amongst mechanisms internationally recognized for enhancing and strengthening governance and delivery mechanisms globally. INTOSAI's commitment towards securing organizational, financial and functional independence of SAIs is reflected in the Declarations of Lima and Mexico. The IX Congress of 1977 held in Lima, Peru, adopted the *Lima Declaration of Guidelines on Auditing Precepts*. It declares the independence of SAIs on an organizational, functional and financial basis. The precepts of the Lima Declaration were developed into a coherent set of eight precepts in the *Mexico Declaration on SAI Independence* adopted in 2007. The Mexico Declaration provided the proverbial last step towards the recognition of SAI's independence as the touchstone of good governance and effective delivery systems globally. I would hold the 66th United Nations General Assembly Resolution A/66/209 – *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions* recently adopted by the UN General Assembly – as the defining moment in INTOSAI's efforts towards ensuring that the world community realizes that SAIs can accomplish their tasks objectively and effectively only when they are independent and protected from outside influence. INTOSAI can now effectively leverage the UNGA's resolution in promoting more effectively the independence of SAIs around the world. Over the years, INTOSAI has also evolved a highly nuanced approach to multilateralism in its functioning. Its Congress, Governing Board, Working Groups and Task Forces have galvanized the external auditing community like never before. Also equally unique has been the role of its seven Regional Working Groups, which have, in their individual ways, strengthened the strategic goals of the parent body. The strategic goals of the Regional Working Groups are closely aligned with INTOSAI's own Strategic Plan and goals, giving them depth and enriching the overall experience sharing that INTOSAI promotes.

Impetus to knowledge sharing

External auditing is a knowledge-based profession and requires a knowledge-based framework of standards and processes. Updating and revising existing standards and evolving new ones in emerging greenfield areas of auditing is a continuous exercise. Realizing the importance of knowledge sharing as integral to its standard-setting role, the XIX INTOSAI Congress held in Mexico in November 2007 adopted a proposal to set up a Knowledge Sharing and Knowledge Services Committee. The SAI of India is the Chair of this Committee. To broadly base the Committee and deepen the process of knowledge sharing in a multilateral envi-



ronment while remaining within the confines of the Strategic Plan of INTOSAI, the SAI of India formed the Knowledge Sharing Committee (KSC) comprising all members of the Working Groups and Task Forces under Goal 3, and also set up the KSC Steering Committee so as to align the organizational set up of Goal 3 with Goals 1 and 2 of the Strategic Plan. The KSC main Committee today has 104 members and 3 observers with 9 Working Groups, 1 Task Force and a major international journal, the *International Journal on Government Auditing*. The KSC is a lively group seeking to facilitate the exchange of best practices in auditing by promoting improved knowledge sharing, reuse, learning, collaboration and innovation. The KSC focuses on the management of diverse audit methodologies as a strategic asset and encourages their dissemination amongst SAIs. The ultimate aim of KSC is to share valuable organizational insights, avoid reinventing the wheel, and reducing the learning curve in assimilation of new audit techniques and methodologies. In the rapidly changing economic and political scenario, the institutional mechanism of knowledge transfer embodied by the KSC symbolizes stability and reliability – a must in the present-day global scenario.

Likewise, the Working Groups and Task Forces have been instrumental in raising consciousness of the member SAIs to a higher level of understanding, spread and assimilation. The level of debate and discussion induced by these Working Groups is admirable. Another landmark development has been the concept of joint auditing by SAIs of cross border environmental issues and policies and the audit of international environmental accords. INTOSAI deserves praise for facilitating such levels of international cooperation.

Leveraging role of ASOSAI and other regional groupings

The Governing Board of INTOSAI has recognized seven Regional Working Groups: ASOSAI (established in 1978), ARABOSAI (established in 1976), AFROSAI (established in 1976), CAROSAI (established in 1988), EUROSAI (established in 1990), PASAI (established in 1987) and OLACEFS (established in 1965). Out of these groups, ASOSAI with a membership of 45 SAIs is one of the largest regional groups. The goals of ASOSAI with SAI India as the chair are:

1. Institutional Capacity Building
2. Knowledge Sharing and Knowledge Services
3. Being the leading Regional Working Group in INTOSAI



Participants at the 12th ASOSAI Assembly in Jaipur, India, 2012



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12th ASOSAI Training Committee Meeting in Jaipur, India, 2012

These goals are closely aligned to INTOSAI's own goals. Regional Groups, by their very nature, are able to act more cohesively on the strength of shared history, social and cultural values as well as the similarity of institutions. ASOSAI also places a lot of emphasis on the training needs of SAIs. It is important, as most SAIs in Asia are still in a nascent stage of development, and institutional training arrangements in ASOSAI ensure that all SAIs are able to communicate with each other with a reasonable degree of uniformity in content and experience. Member SAIs of ASOSAI have been unflinching in their support to all activities of the organization. Growth of ASOSAI is intrinsically linked to that of INTOSAI. An interesting example would be the proactive stance of ASOSAI in promoting adoption of ISSAIs by its members. This in fact was the theme of the 5th ASOSAI Symposium held earlier this year in conjunction with the 12th ASOSAI Assembly. Country papers and discussions in this symposium actually went a long way in evolving near unanimity amongst ASOSAI about the desirability of adopting ISSAIs.



Former Comptroller and Auditor General of India, Mr Vinod Rai, addressing the 12th ASOSAI Assembly in Jaipur, India, 2012

It is SAI India's firm belief that multilateral interaction in both ASOSAI and INTOSAI should be promoted to the next level of collaboration and experience sharing.



Opening ceremony
of the 12th ASOSAI Assembly
in Jaipur, India, 2012

Enhancing cooperation to higher levels

INTOSAI has undertaken major steps towards further enhancing capacity building in member SAIs. IDI and INTOSAI Donor Cooperation are steps in such a direction. The INTOSAI Development Initiative (IDI) was established in 1986 to foster the advancement of public accounting and auditing, especially in developing nations, through information exchange and training for audit practitioners and trainers of SAIs. The INTOSAI Donor cooperation, on the other hand, seeks to leverage the capabilities of the Donor Community in a demand-driven setup with individual SAIs, setting an action plan and goals which would draw upon expertise available elsewhere within INTOSAI. A Global Call for Proposals (GCP) that was launched in September 2011 to provide all SAIs, INTOSAI regions and bodies with the opportunity to put forward demand-led proposals based on needs of SAIs in developing countries evoked an appreciable response. The aim of the INTOSAI Donor Cooperation is to create a Multi Donor Trust Fund with the goal to improve the performance of SAIs in developing countries. Such endeavours have generated a lot of interest amongst SAIs in developing countries.



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Conclusion

INTOSAI has come a long way in shepherding the global SAI community in terms of being recognized as a crucial cog in good governance practices across the world. Knowledge sharing has been crucial to its efforts in deepening this process of adoption and assimilation of international best practices in the field of external auditing. SAI India is committed to the endeavours and initiatives that INTOSAI takes in pursuance of its objectives.



Contribution by the
INTOSAI Development Initiative (IDI)

Magnus Borge
Director General of IDI

**A TRAINING SECRETARIAT
FOR SAIs OF DEVELOPING
COUNTRIES**





Contribution by the INTOSAI Development Initiative (IDI)

Magnus Borge
Director General of IDI

Knowledge Sharing Committee (KSC) *Member*
Task Force on SAI's Information Database
Steering Committee INTOSAI-Donor Cooperation

Steering Committee of the Professional Standards Committee (PSC) *Observer*
Steering Committee of the KSC
Subcommittee 1: Promote Increased Capacity Building Activities
among INTOSAI Members
Working Group on the Fight against Corruption and Money Laundering
Working Group on Value and Benefits of SAIs

A Training Secretariat for SAIs of Developing Countries

The establishment of the IDI at the XII INCOSAI in 1986 was the culmination of discussions within INTOSAI since the late 1970s. Members had long argued that an international body was needed to promote the training of SAI staff, particularly in developing countries, with the centralization of instructor training and curriculum development at the heart of the issue. The focus would be on training programmes and activities in the *basics* of accounting and auditing, while emphasizing the role of INTOSAI's regional groups in actual course delivery. Indeed at the very earliest stage a decision was made to provide training on a regional basis rather than expecting SAI staff to travel to a central IDI location for courses. The IDI would also develop a role as a clearinghouse for the collection and dissemination of information, the development of materials, and the training of trainers and training managers. As for the funding of IDI operations, it would be sought from national aid and development agencies.

The IDI's early years

From its inception the IDI Secretariat was attached to the Canadian Auditor General's Office, and a Board of Directors was set up, headed by the Auditor General of Canada and the Comptroller General of the United States. The IDI began op-



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erating in 1987 with the delivery of its first training programmes and the distribution of the first edition of an International Directory of Audit Training Information. The IDI set up an advisory committee composed of representatives from INTOSAI regions and other SAIs, and this set the tone of close collaboration with SAIs and INTOSAI regions to determine training needs and to develop and deliver training programmes on a regional or sub-regional basis.

During the first ten years, from 1986-1995, the programmes developed were typically technical training courses tailored to meet the specific needs of SAIs in different regions. The emphasis was on enhancing the skills of audit practitioners through courses on audit planning and supervision, computer auditing, and audit testing; and equipping the managers of training and personnel departments with new skills through manager workshops and seminars.

Changing role of the IDI

After 10 years an INTOSAI-wide review of IDI programmes and activities pointed to the need for a stronger emphasis on developing regional training infrastructures to ensure the sustainability and long-term viability of results achieved at the regional and local levels. The IDI therefore developed and, in 1996, launched the Long Term Regional Training Programme (LTRTP), which would focus primarily on developing human and institutional resources at the regional level, with expected benefits also accruing to individual SAIs. The key objective of this long-term programme was to help regional groups and member SAIs enhance their training capabilities and broaden the scope of their training and information exchange activities by establishing a training infrastructure to ensure the sustainability and viability of regional training programmes. Key elements of the LTRTP were to establish new regional training committees, develop regional operational training plans, establish regional training guidelines, and form a pool of graduate training specialists in each region able to assess training needs and meet them by organizing relevant local and regional training activities.

The LTRTP was designed to foster regional groups and sub-groups that could increasingly take additional responsibility for their own capacity building, from determining training needs to designing, developing, delivering, evaluating, and funding their region's training programmes. The IDI Secretariat would gradually play a less direct role in regional training. Instead, its role would be to provide coordination and support; facilitate the exchange of methodologies and technologies; help identify human, material, and monetary resources; and provide guidance and advice.



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The IDI Secretariat – from Canada to Norway

The XVI INTOSAI Congress in 1998 endorsed a proposal to transfer the IDI Secretariat from the SAI of Canada to the SAI of Norway at the beginning of 2001. It was felt that, after 15 years, a change of leadership and venue would be beneficial to the IDI and provide added incentive for new ideas and endeavors. The transfer progressed smoothly, and the new IDI Secretariat in Norway took over in 2001. The Board of the IDI in Norway is chaired by the Norwegian Auditor General and comprises members from Canada, Norway, Sweden, The Netherlands, United Kingdom and Zimbabwe. The chair of INTOSAI Capacity Building Committee and the Secretary General of INTOSAI are permanent observers to the Board. There has always been an excellent cooperation and coordination of activities between the IDI and the INTOSAI General Secretariat.

A survey of SAIs in developing nations was conducted in 1999-2000, and that information was used to shape the first IDI strategic plan for 2001-2006. The plan envisioned maintaining and further developing the regional training infrastructure, expanding programmes into new areas, such as more systematic cooperation with INTOSAI committees and working groups, and exploring e-learning as a new training vehicle for SAIs.

After three years of a regional approach, the IDI/AFROSAI-E Management Development Programme is rolled out at the national SAI level, SAI of Tanzania, Dar es Salaam, 2012



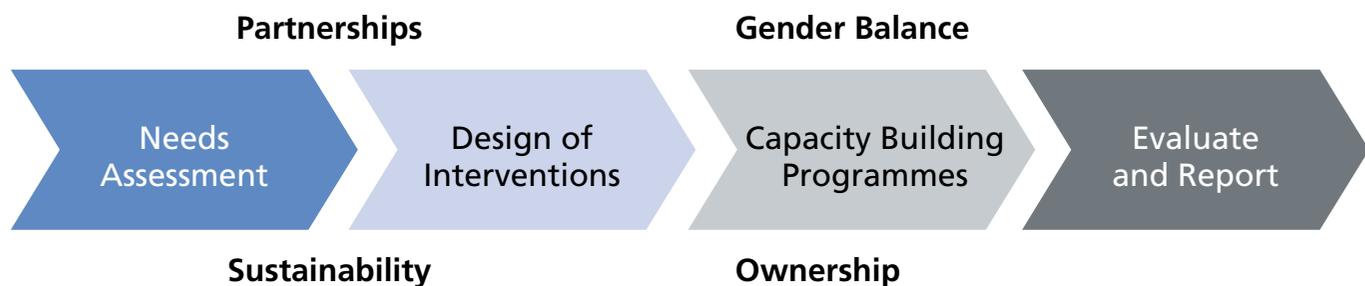


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IDI moving from stand-alone training to full-fledged capacity development programmes

Following a broad-based, consultative planning process during 2004-2005, the IDI developed a new long-term strategy for the period 2007-2012. Over the years there had been an increasing emphasis on moving ahead from simple classroom training to *training for impact*. This was necessary to ensure that training did not become an end in itself but remained a means to the ultimate end of actually strengthening the capability of target SAIs. The IDI strategic plan 2007-2012 aspired to progress further in the direction of this strategic shift and uphold the excellent reputation that the IDI enjoys in the INTOSAI community. During recent years the IDI has gone through a strategic shift and operates in accordance with the IDI Capacity Development Model.

The IDI's approach to developing capacities in SAIs addresses two dimensions of development; competence of people and organisational systems. The people dimension focuses on bridging gaps in knowledge, skills and attitudes of SAI employees at different levels. While face-to-face training constitutes a key component, the IDI primarily uses other learning methods which are more integrated with the work place, such as pilot audits. The organisational systems dimension focuses on developing audit and support processes and structures in the SAIs. The two dimensions affect and complement each other. To implement this approach to building SAI capacity, the IDI has adopted a model consisting of the following sequenced steps:



For assessing needs, the IDI has developed a needs assessment framework and supporting guidance. The framework addresses gaps in SAIs' organisational systems and employees' professional competencies. After having identified needs, the IDI designs appropriate interventions to address the identified gaps. Intervention design is done in close consultation with regional stakeholders and participating SAIs.



The experience of the IDI is that classroom teaching alone has limited impact. The IDI capacity development programmes therefore have a combination of theoretical skills development and implementing the skills in practical work. The theoretical part is either done face-to-face through classroom training or increasingly through e-learning. This is followed by practical implementation through for instance pilot audits, where assistance is provided in the field and through review meetings. Commonly the programmes also include a component for implementation of the new methodology in the participating SAIs. Based on the lessons learned and experiences made, the programme outputs and outcomes are documented in reports, handbooks or other guidance material, which are made freely available to all SAIs and other stakeholders.

Delegates from African SAIs (CREFIAF) participating in workshops on *Needs Assessment and Strategic Planning* in Morocco, 2012

The IDI has continued to primarily carry out its capacity development programmes through INTOSAI regional or sub regional structures. The programmes may encompass developing SAIs of more than one region (trans-regional programmes), a whole region, or more commonly, clusters of SAIs within a region. This is an effective and sustainable approach that secures cost efficiency in that it reaches a large group of SAIs, addresses SAIs with similar needs and challenges, contributes to building regional networks, peer to peer learning and south-south and triangular cooperation, and utilizes the knowledge and close interaction that the regional structures have with their members. A results framework has been developed for the IDI's capacity development programmes, to ensure that the IDI programmes are relevant to SAI capacity development needs and contribute to sustainable performance improvement in SAIs.

Team of instructors and organizers in the IDI/AFROSAI-E Capacity Building Programme on IT Audit, South Africa, 2012



From left: Mr Kevin Vanderpuye (SAI of Ghana), Ms Florence Kiriinya (IDI/SAI of Kenya), Ms Shefali Andaleeb (IDI/SAI of India), Ms Erica Dien (SAI of Namibia), Mr Richard Brisebois (Canada), Ms Bernadene Rautenbach (SAI of South Africa) and Ms Vongai Shiri (SAI of Zimbabwe)



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The IDI as secretariat for the INTOSAI-Donor Cooperation

In 2010 the IDI was selected as Secretariat for the INTOSAI-Donor Cooperation. The role as secretariat for this cooperation forms an integrated part of the IDI alongside the continuation of the programmatic activities, with the goal of creating synergies. Being an integral part of INTOSAI and continuously cooperating with SAIs, INTOSAI regions and INTOSAI Committees, means that the IDI has a wide contact base within the target group of this initiative. The INTOSAI-Donor Secretariat draws on the IDI's *know-how* of the INTOSAI framework, its broad contact basis, and experience in SAI capacity building to secure the desired involvement and ownership of SAIs.

As for the IDI capacity building programmes, a results framework has been developed for the INTOSAI-Donor Cooperation. The results framework will be used to measure and monitor progress in enhancing and strengthening the support to developing country SAIs.

The IDI into the future

In the INTOSAI Strategic Plan 2011-2016, the IDI as one of INTOSAI's current principal bodies is seen as an important partner in the achievement of INTOSAI's strategic goals. To support implementation of the International Standards of Supreme Audit Institutions (ISSAIs) is by far the largest and most important task for the IDI according to INTOSAI's Strategic Plan. While there has been much emphasis on the operational ISSAIs at level 4 of the framework, it is evident that the basis for a successful implementation at this level is compliance with the ISSAIs at the overarching levels 1, 2 and 3. Generally, all IDI capacity development activities could be referred to the ISSAI framework which covers more and more of the entire remit of any SAI as the framework is being further developed and harmonized between the levels. Support to ISSAI implementation will be highlighted in the next strategic plan of the IDI, from 2013 and onwards.



Participants at the Product Development Meeting of the ISSAI Implementation Programme held in Oslo, Norway, 2012

From the left in the back:

Mr Mourad Ben Gassouma (SAI of Tunisia), Ms Margret Te Paeru-a-te Ara Numanga (SAI of Cook Islands), Ms Mere Take Waqanicagica (SAI of Fiji), Mr Subramanian Krishnan Sangaran (SAI of India), Ms Carolyn Dawn Lewis Watson (SAI of Jamaica), Mr Dagomar Henriques Lima (SAI of Brazil), Ms Isha Odeane Abraham Mc. Donald (SAI of Grenada), Mr Khalid Hamid (SAI of UAE), Mr Md. Shofiquel Islam (IDI)

From the left in the front:

Ms Jianhua Qian (IDI), Mr Abdullah Omer Karamollaoglu (SAI of Turkey), Ms Violet Roebeck-Fasavalu (SAI of Samoa), Ms Luz Loreto Tolentino (SAI of the Philippines), Ms Archana P. Shirsat (IDI), Ms Manako Leocadia Ramonate (SAI of Lesotho), Mr Magnus Borge (IDI), Ms Mafani Constance Masoabi (SAI of Lesotho), Ms Ines Metsalu (SAI of Estonia), Ms Josephine Mukomba (AFROSAI-E)



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The IDI – in partnership with stakeholders

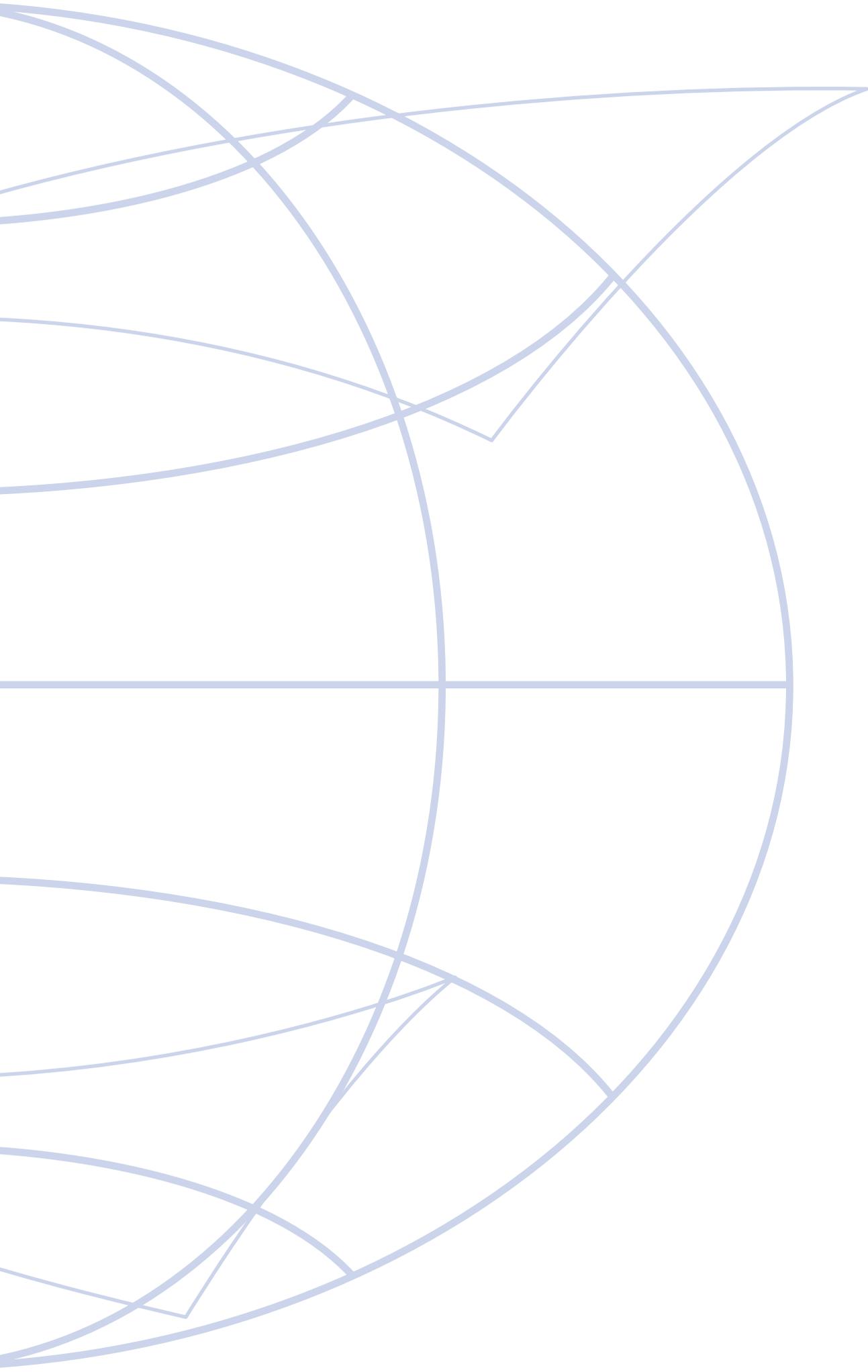
A key factor in the success of the IDI concept has been the active input and valuable in-kind support received at every stage from INTOSAI members. Without the strong support of those SAIs that have provided subject matter experts, or have hosted IDI workshops, or made their training specialists available for workshop design and delivery, the IDI's work would grind to a halt. The donors that provide financial support to the IDI are another group of co-operation partners whose support is crucial. Without the approval of the Norwegian Parliament and financial support through the Ministry of Foreign Affairs and Norad (the Norwegian International Development Co-operation Agency), the Norwegian SAI could never have taken on the responsibility of hosting the IDI Secretariat. The direct financial contributions provided by multilateral donors and international development cooperation agencies from many countries have made it possible for the IDI to deliver relevant and innovative capacity building programmes to SAIs of developing countries.

See www.idi.no for updated information on the IDI.



Contribution by the SAI of Iraq

**HISTORY OF THE BOARD OF
SUPREME AUDIT OF IRAQ
WITH INTOSAI**





Contribution by the SAI of Iraq

Professional Standards Committee (PSC) Member
Capacity Building Committee (CBC)
Subcommittee 1: Promote Increased Capacity Building Activities
among INTOSAI Members
Working Group on IT Audit
Working Group on the Fight against Corruption and Money Laundering

History of the Board of Supreme Audit of Iraq with INTOSAI

SAIs have a prominent role in auditing economic activities of all public entities on behalf of the legislative authority. The Board of Supreme Audit (BSA) of Iraq, founded pursuant to law no 17 of 1927, is a financially and administratively independent public institution with a legal personality aiming at protecting public funds, fighting financial and administrative corruption and enhancing public accountability as well as promoting the economy and the creditability of the Iraqi government. That law was the first for the BSA. After the independence of Iraq, the BSA has kept developing and progressing with the changing political, economic and legislative circumstances. This development coincides with the issuance of laws regulating its work, namely the laws (42), (149) and (6) of the years 1968, 1980 and 1990 respectively. Under BSA's new law no 3 I of 2011 the BSA has been granted many mandates that support its organizational and administrative independence in a way that enables it to fulfil the tasks assigned and the activities rendered to the entities that fall within its auditing scope.

As a Supreme Audit Institution in Iraq and since its foundation, the BSA has played an active role in rendering services to the state in fields of control and audit on behalf of the legislative authority. The BSA audits financial statements, conducts performance audits and submits reports on results of public units works in accordance with set rules and regulations within specific time periods. The BSA has relations with international professional organizations via sharing viewpoints and experience with those organizations in the field of financial auditing. The BSA aims at developing means of cooperation and exchanging experience with other SAIs all over the world through related international organizations. The BSA has joined the INTOSAI in 1974 and participates in its annual meetings as well as complying with all its recommendations, directives and guidelines. It has also joined a number of the INTOSAI's committees, namely the Professional



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Standards Committee (PSC), the Capacity Building Committee (CBC) and the Working Group on the Fight against Corruption and Money Laundering (WG-FACML). Moreover, the BSA has lately joined the Working Group on IT Audit. The BSA has participated in a number of activities sponsored by the INTOSAI. Below are the most important participations of the BSA in this organization for the last three years:

1. Participation in the 20th UN/INTOSAI Symposium held in the International Center in Vienna in 2009 (*INTOSAI: Active partner in the international anti-corruption network; Ensuring transparency to promote social security and poverty reduction*) where international agreements for anti-corruption were presented in addition to enhancing the application of the millennium goals as well as the most important recommendations of the best practices for fighting international money laundering and corruption from the INTOSAI's view in this concern. During this Symposium, Iraq also joined the Working Group on the Fight against Corruption and Money Laundering and has become since then a member and has started attending its special meetings. In this activity, the BSA has presented a work paper containing the measures taken by the BSA in the field of fighting corruption and enhancing transparency in the government administration.



Delegation from the
Federal Board of
Supreme Audit of Iraq led by
President Abdul Basit Turki Said,
participating at the
20th UN/INTOSAI Symposium
in Vienna, Austria, 2009



2. Participation in the 12th INTOSAI meeting of the Working Group on Environmental Auditing (WGEA) on 25-29 January, 2009 in Doha, Qatar, to discuss a number of issues relating to environment, sustainable development and environmental audit methods. SAIs focused through their participation on the international, regional and local issues and the remedial processes implemented by these institutions to manage and design environmental audit practices. During the meeting, Iraq presented the BSA's experience in the State Company for Batteries for the fiscal year 2006.
3. Through the Ministry of Foreign Affairs, Iraq provided its support to INTOSAI's initiative on the adoption of the Declarations of Lima and Mexico in a resolution of the UN Economic and Social Council and the UN General Assembly with the aim to promote independence of SAIs and government audit. The ministry instructed its missions outside Iraq to support and encourage this initiative.
4. Participation in the 6th Performance Auditing Seminar and the 19th meeting of the INTOSAI Working Group on IT Audit held in China on 12-17 April 2010 on performance indicators of IT project efficiency and investment viability. During the meeting, Iraq submitted a research paper on the meeting subject matter for discussion while delivering a presentation on the comprehensive planning, which includes strategic planning of IT systems, comprehensive planning of IT systems, projects evaluation, economic feasibility study framework of IT systems, assessment of strategic IT systems, evaluation of applications and infrastructure, development of work strategy, IT strategic assessment, indicators of investment viability in IT projects, analysis of return on investment, indicators of merits and benefits obtained through investment in IT projects.
5. As a member of the Capacity Building Committee, Iraq participated in the development of a guide on the maximization of the use and impact of audit reports. Martin Sinclair, Assistant Auditor General of the United Kingdom and head of CBC's Subcommittee 1, forwarded a copy of the guide to Ahmed El Midaoui, former President of the Court of Accounts of Morocco, who complimented the efforts expended on the guide. It was presented in the main committee meeting in South Africa, which was attended by Iraq as a part of XX INCOSAI in October 2010.
6. Participation in the 5th meeting of the Working Group on the Fight against Corruption and Money Laundering in the Czech Republic, Prague on 12-14 September 2011. The meeting discussed the means of cooperation with the



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INTOSAI's Working Group on Environmental Auditing, of which Iraq has become a member through its membership in the ARABOSAI work team on environmental audit, with a view to develop a guideline on issues of corruption and fraud in the field of environmental auditing. The meeting also discussed activating the development of a database on best practices and experience of SAIs in fighting corruption and money laundering.

7. Participation in the 21st UN/INTOSAI Symposium, which was held from 13-15 July 2011 in Vienna. The symposium focused on *The effective practices for cooperation between Supreme Audit Institutions and citizens to enhance public accountability*. This meeting represented an opportunity to assess how each of the SAIs present engages the public in their own work and how these SAIs acquaint the public with their works entrusted to it. Iraq participated by submitting a work paper on *Identifying and Communicating the Value and Benefit of SAIs*.



Delegation from the Federal Board of Supreme Audit of Iraq led by President Abdul Basit Turki Said, participating at the 22nd UN/INTOSAI Symposium in Vienna, Austria, 2013

8. It was planned that the BSA participates in the fourth meeting of the INTOSAI Working Group on the Fight against Corruption and Money Laundering in Ecuador on 5-6 August 2010. The meeting focused on the assessment of progress in the activities of the Working Group since the previous meeting and on discussing the submitted reports by the member SAIs in the group, in addition to adopting the action plan of the group for the period 2012-2015. In the end Iraq did not participate in this meeting because of problems related to the travel procedures.



INTOSAI's activities and services play an active role in institutional capacity building of member SAIs in addition to their role in enhancing cooperation bonds and sharing expertise among SAIs .

The BSA has increased consciousness and awareness of its staff for the importance of joining such a well established organization by training and sharing staffs in training courses inside and outside Iraq. BSA has improved the competence and efficiency of its results of operations by applying the special principles and standards issued by this INTOSAI and adopting the transparency principles in audits. The BSA aims at being an active member in the organization through continuous information, communication, forming joint team works with member SAIs to consider working problems and obstacles and through increasing its participation in conferences hosted by the organization and making use of experience of the member countries in the organization in developing auditing and transferring its useful experience to Iraq.



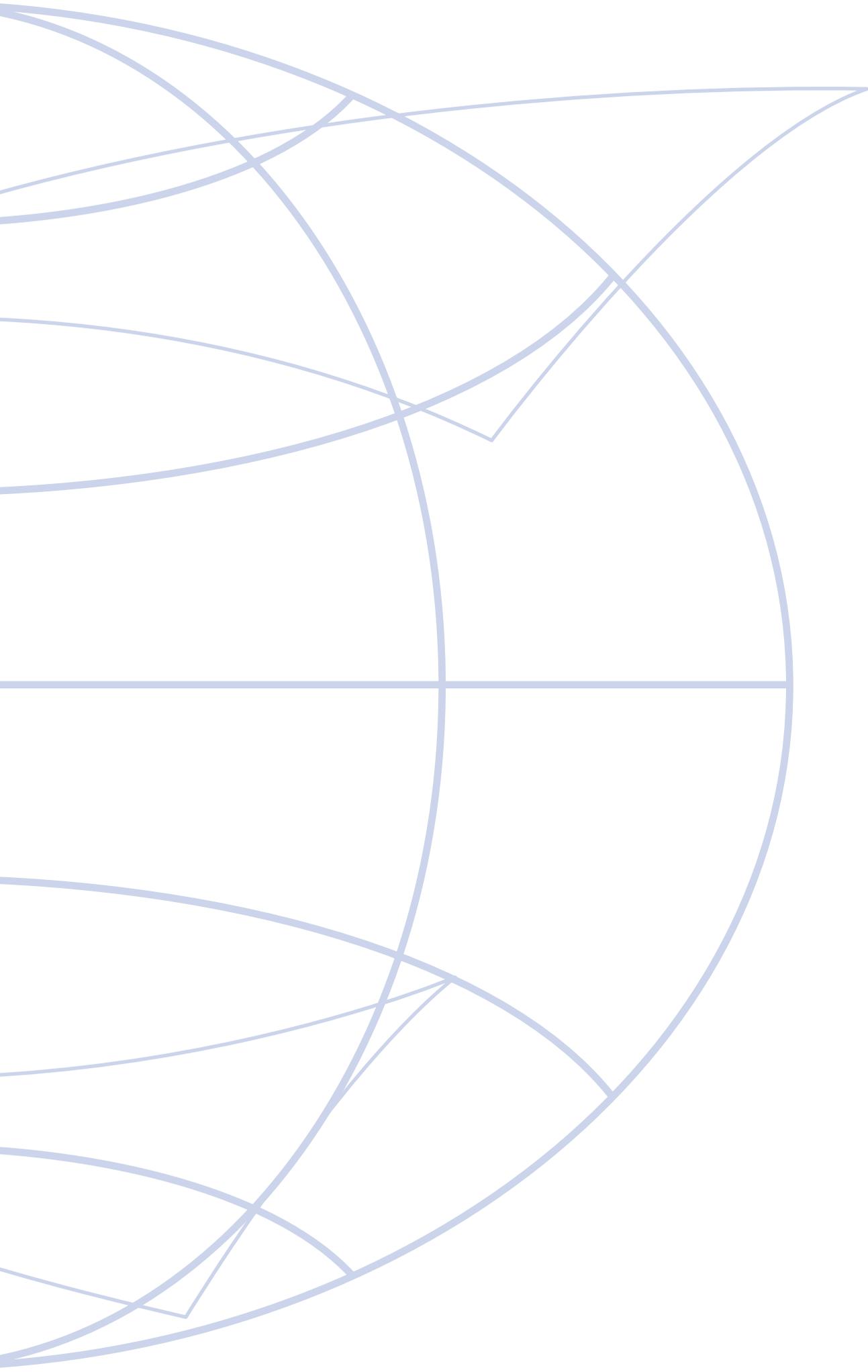
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Contribution by the SAI of Japan

Hiroyuki Shigematsu
Former President of the Board
of Audit of Japan

INTERNATIONAL COOPERATION OF THE BOARD OF AUDIT OF JAPAN





Contribution by the SAI of Japan

Hiroyuki Shigematsu

Former President of the Board of Audit of Japan

Professional Standards Committee (PSC) Member

Capacity Building Committee (CBC)

Steering Committee of the CBC

Knowledge Sharing Committee (KSC)

*Subcommittee 1: Promote Increased Capacity Building Activities
among INTOSAI Members*

Working Group on IT Audit

Working Group on Accountability for and Audit of Disaster-related Aid

Working Group on Financial Modernization and Regulatory Reform

International Cooperation of the Board of Audit of Japan

It is a great honor for me to contribute to this historic publication associated with the 60th anniversary of INTOSAI. I would like to present my best respect to our colleagues of this international community as well as to the General Secretariat, which has facilitated this cordial relationship over decades. In this article, I would like to briefly outline the Board of Audit of Japan's activities relating to INTOSAI and refer to the remarkable milestones in the history of INTOSAI.

1 International cooperation over a half century

The long-standing relationship between the Board of Audit of Japan (*the Board*) and INTOSAI began when the Board participated in the II INCOSAI held in Brussels in 1956 and joined the international community of Supreme Audit Institutions. In those days, the period of rapid economic growth was about to start in Japan and the public expectations for supervising institutions for public finance were further rising. Since then, the Board has continually attended the INCOSAI and devoted itself to various activities of INTOSAI.

In 1968, the memorable VI INCOSAI was held in Tokyo where 70 SAIs gathered and discussed various issues. This was the first international conference held in Japan on auditing in the public sector and the Board took concerted efforts to ad-



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dress every kind of work involved such as, insofar as I have heard, gaining Cabinet approval, soliciting attendance of Crown Prince and Princess of Japan. When the conference successfully closed, everyone must have felt relieved, I suppose.

Preceding the INCOSAI, in 1967, the organization (INTOSAI) had been granted consultative status as a non-governmental organization by the United Nations Economic and Social Council. In connection with this, during the session of the VI INCOSAI, Jörg Kandutsch, then President of the SAI of Austria and the first Secretary General of INTOSAI, stated as follows:

“This, I think, is the most outstanding success of our endeavors to date. However, it is up to us to give this most honorable cooperation with an important agency of the United Nations practical value ... let us think of our common professional task and let us understand our association with one of the specialized agencies of the United Nations in keeping with the intention of the United Nations in spite of many obstacles to help build up the spirit of peace and understanding among all men!”

It should be noted that the spirit of INTOSAI expressed in Mr Kandutsch’s statement has been inherited and brought about another significant accomplishment when the 66th United Nations General Assembly adopted the Resolution *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions* on 22 December 2011. It is needless to say that this is also a fruit of longtime efforts led by Josef Moser, the President of the SAI of Austria and present Secretary General of INTOSAI.

In addition, it should be also reminded that the VI INCOSAI in Tokyo approved the first INTOSAI Statutes (the *Standing Orders of INTOSAI*, back then), which officially established INTOSAI as a permanent international organization of supreme audit institutions. The Statutes also stipulated the role of the President of the Court of Audit of the Republic of Austria as the head of the General Secretariat of INTOSAI. Thereafter, having been revised several times, the Statutes remain as the central pillar of accountability and transparency of INTOSAI itself.



2 Recent developments in INTOSAI

During the periods of 1966-1983 and 2001-2007, the Board served as a member of the Governing Board of INTOSAI. In its second term as a Governing Board member, the Board was involved in a number of innovative decisions such as development and endorsement of the first INTOSAI Strategic Plan, establishment of ISSAI Framework, and launching of several major Committees and groups in consultation with the General Secretariat and other member SAIs.

As of today, the Board is a member of several Committees and Working Groups within INTOSAI, namely the Professional Standards Committee, Capacity Building Committee (Steering Committee and Subcommittee 1), IDI, Working Group on IT Audit, Working Group on Accountability for and Audit of Disaster-Related Aid, and Task Force on the Global Financial Crisis. For every meeting of these committees and groups, we have tried to send delegates as much as possible with the intention of contributing to the INTOSAI community and sharing the knowledge and experience with other member SAIs.

The Board has had the pleasure to host several Meetings such as the 4th Meeting of the INTOSAI Working Group on the audit of international institutions in 2003, the 17th Meeting of the INTOSAI Working Group on IT Audit in 2008 and the 5th Meeting of the INTOSAI Capacity Building Committee Subcommittee 1 in 2012.



17th Meeting of the
INTOSAI Working Group on
IT Audit in Tokyo, Japan, 2008



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Meeting of the
CBC Subcommittee 1:
Promote Increased Capacity
Building Activities among INTOSAI
Members in Tokyo, Japan, 2012



Besides our continuous commitment to INTOSAI activities, I would like to touch upon our activities in the Asian Organization of Supreme Audit Institutions (ASOSAI), a regional working group of INTOSAI established in 1978. Throughout the entire history of ASOSAI, the Board has taken every opportunity to contribute to its variety of activities, especially in the area of capacity building for member SAIs. In this regard, more than a decade, the Presidents of the Board have been serving as Training Administrator of ASOSAI (Administrator of the ASOSAI Training Program, before 2009), planning and conducting a number of training programs in close cooperation with the General Secretariats of ASOSAI.

3rd ASOSAI Assembly
and 2nd International Seminar
in Tokyo, Japan, 1985





Delegates of the SAI of Japan to the 11th ASOSAI Assembly and the 40th and 41st Meeting of the Governing Board of ASOSAI in Islamabad, Pakistan, 2009

From the viewpoint of Training Administrator, I am convinced that each auditor of SAIs has been increasingly required to have much more professional, updated skills and knowledge in their daily auditing work. I would like to exert myself to the utmost for capacity building in the Asian region, in cooperation with INTOSAI's capacity building framework such as Capacity Building Committee and INTOSAI Donor Cooperation.

3 Future challenges for INTOSAI

As President of Board of Audit of Japan and a member of this splendid international community of Supreme Audit Institutions, again, I would like to pay homage to my colleagues in INTOSAI as well as Josef Moser for their entire efforts towards current and future INTOSAI activities. I am firmly convinced that close ties among member SAIs should and will be further strengthened and consolidated through the face-to-face communications between heads of SAIs as well as regular communications at the working-level.

Facing the recent worldwide rise of apprehension and criticism against the public finance management, public expectations toward INTOSAI as well as individual SAIs has been increasingly high. Taking this situation into account, it might be high time for us to make the most use of our knowledge and experience broadened during the past decades. In this regard, I would like to urge all the INTOSAI members to look back at our predecessors great work and learn how they tackled issues concerned at each stage.



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During the VI INCOSAI held in Tokyo in 1968, as mentioned above, participants from SAIs of all over the world discussed various themes under the titles of *Methods and procedures of the supreme audit* and *Methods of reporting to be used by SAIs*. Although we have addressed these issues over and over again for more than a half century, these subjects are still very contemporary. As Jörg Kandutsch's remarks are fully applicable to our today's situation, whenever you may refer to the past documents and records, you will find that your colleagues from decades ago bring some intuitive suggestions. I strongly believe that this is another way of sharing *mutual experience that benefits all*.



Contribution by the SAI of Korea

THE FUNCTION OF THE BOARD OF AUDIT AND INSPECTION (BAI) OF KOREA IN INTOSAI





Contribution by the SAI of Korea

ASOSAI General Secretariat

INTOSAI Platform for Cooperation with the United Nations Chair

Professional Standards Committee (PSC) Member

Capacity Building Committee (CBC)

Steering Committee of the CBC

Knowledge Sharing Committee (KSC)

Financial Audit Subcommittee

*Subcommittee 1: Promote Increased Capacity Building Activities
among INTOSAI Members*

Working Group on Public Debt

Working Group on Environmental Auditing

Working Group on Programme Evaluation

Working Group on Accountability for and Audit of Disaster-related Aid

Working Group on Financial Modernization and Regulatory Reform

Steering Committee INTOSAI-Donor Cooperation

The Function of the Board of Audit and Inspection (BAI) of Korea in INTOSAI

1 Development of the international cooperation of the BAI of Korea

After joining the International Organization of Supreme Audit Institutions (INTOSAI) in 1965, the Board of Audit and Inspection (BAI) of Korea served INTOSAI as Auditor (1992-1995) and as a Governing Board member (1998-2010).

Also, during its chairmanship of the INTOSAI Governing Board from 2001 to 2004, the BAI hosted the XVII INTOSAI Congress in Seoul in 2001, for which the BAI successfully introduced an electronic registration system for the first time in the history of INTOSAI.

Delegation of BAI,
led by Chairman Kun Yang
at the 62nd Meeting of the INTOSAI
Governing Board
in Vienna, Austria, 2011





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In order to develop its audit system, the BAI has striven to understand international auditing trends and to share audit techniques with other SAIs by conducting several joint research projects and by participating in the Committees, Subcommittees and Working Groups of INTOSAI – such as the Capacity Building Committee, the Subcommittee on Financial Audit Guidelines, the Working Group on Accountability and Audit of Disaster-related Aid, the Working Group on Public Debt, and the Working Group on Programme Evaluation.



The Board of Audit and Inspection (BAI) hosted the ASOSAI Seminar on *How to Integrate Ethics and Integrity into the Auditing Practices of an SAI* in Seoul, Korea, 2011

Since joining the Asian Organization of Supreme Audit Institutions (ASOSAI) in 1979, which is a regional working group of INTOSAI, the BAI has been represented in the ASOSAI Governing Board for ten terms over the subsequent 30-year period. As such, the BAI has made steady contributions to enhancing audit capabilities of the member SAIs in this region, especially by hosting the 2nd Assembly of ASOSAI in 1982 and by hosting 11 international seminars in Korea.

In 2009, the BAI was elected to host the Secretariat of ASOSAI. Since then, the BAI has taken the lead in promoting international cooperation through various ASOSAI activities. In February 2011, the ASOSAI Strategic Plan for 2011-2015 was duly approved. Since 2004, the ASOSAI has been implementing various programmes in cooperation with the INTOSAI Development Initiative (IDI), particularly by conducting capacity-building activities. Among the IDI-ASOSAI cooperation programmes conducted so far have been the *Quality Assurance Programme*, the *E-enabled Blended Training Programme for Trainers*, the *Quality Assurance in Performing Audit Programme*, and the *Strategic Planning Meeting*. ASOSAI has also worked to promote communication with other Regional Working Groups of INTOSAI. The European Organization of Supreme Audit Institutions (EUROSAI), like ASOSAI, is a regional working group of INTOSAI. At the 1st ASOSAI-EUROSAI Joint Conference held in Istanbul, Turkey, in September 2011, a discussion emerged on the importance of the communication capacity of SAIs in promoting accountability and transparency. After the Joint Conference, a Memorandum of Understanding (MoU) for Inter-Regional Cooperation between EUROSAI and ASOSAI was adopted in order to promote communication and cooperation among the member SAIs of the two Regional Working Groups.

2 Recent developments in INTOSAI

Among the many achievements of INTOSAI, the BAI highly appreciates the INTOSAI initiative, in which all INTOSAI members enthusiastically followed the leadership of the Secretary General of INTOSAI in persuading the United Nations (UN) to recognize the importance of INTOSAI, the Declaration of Lima, and



the Declaration of Mexico. The UN General Assembly considered the A/66/442 Draft Resolution II . Intensive and well-orchestrated efforts of INTOSAI culminated in the adoption of a UN General Assembly Resolution. In December 2011, the 66th Session of the UN General Assembly adopted its Resolution A/66/209 *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions*. The ASOSAI Secretariat had encouraged all member SAIs of ASOSAI to provide support for the Resolution through their respective national government authorities.

In addition, the BAI takes note of the INTOSAI Strategic Plan for 2011-2016, which provides INTOSAI with directions and strategies for future development, after the INTOSAI Strategic Plan for 2005-2010 has already helped to meet the professional needs and requirements of the SAIs. The new strategic capacity-building activities of INTOSAI reflect the MoU between INTOSAI and the Donor Community. These activities will strengthen the capacity of SAIs, just as the INTOSAI Capacity Building Committee (CBC) has helped to improve many SAIs over the past years.

The BAI was impressed that – on the occasions of the Fourth High-Level Forum on Aid Effectiveness in November 2011 and of the Third OECD World Forum in October 2009, both held in Busan, Korea – INTOSAI addressed participants on the *importance of a global partnership for effective development cooperation* and on the *perspectives of the OECD and INTOSAI cooperation in the sphere of progress measurement*, respectively.

The INTOSAI Platform for Cooperation with the UN, created at the XIX INCOSAI held in Mexico in 2007 with the SAI of Korea as Chair, has been largely inactive since its establishment. During the 21st UN/INTOSAI Symposium in 2011, the INTOSAI leadership and the UN Department of Economic and Social Affairs (UN DESA) agreed to re-identify possible fields of UN/INTOSAI cooperation. The BAI of Korea, in its capacity as the Platform Chair, has diligently talked with the General Secretariat of INTOSAI about possible solutions. During the 1st ASOSAI-EUROSAI Joint Conference in 2011, agreement was reached that the Platform should be rebuilt through formulating the *new* structural and functional framework. Under the new framework, the BAI will try its best to facilitate cooperation between the UN and INTOSAI and will work closely on specific areas of cooperation with the INTOSAI General Secretariat on a permanent basis.



45th ASOSAI Governing Board Meeting in Jaipur, India, 2012



1st ASOSAI-EUROSAI Joint Conference in Istanbul, Turkey, 2011



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3 Future challenges for INTOSAI

Since its establishment in 1953 with 29 founding members, INTOSAI, which currently consists of 191 full members and 4 associate members, has continuously contributed a great deal to improving professional standing and capacities of SAIs all over the world.

Over the past decades, INTOSAI has experienced many significant achievements, particularly: 1) the adoption of the Mexico Declaration on SAI Independence, 2) the establishment and the adoption of the International Standards of Supreme Audit Institutions (ISSAI) and the INTOSAI Guidance for Good Governance, and 3) the signing of the MoU between INTOSAI and the Donor Community.

As key strategic priorities for the forthcoming years, the INTOSAI Strategic Plan for 2011-2016 has specified four main goals. Therefore, the BAI encourages INTOSAI to stick to the priority of maintaining a sufficiently strong and effective leadership to attain these strategic goals as written in its Plan.

Under Goal 1, Accountability and Professional Standards, INTOSAI needs to contribute to the development of standards in the public sector that are just as professional and effective as in the private sector. Importantly, the ISSAI must be made more readily accessible.

Under Goal 2, Institutional Capacity Building, INTOSAI should seek more active cooperation with the Donor Community in order to further help SAIs, particularly for helping SAIs in developing countries to enhance their audit capacity.

Under Goal 3, Knowledge Sharing and Knowledge Services, INTOSAI needs to promote peer-to-peer and region-to-region cooperation and to establish better online programmes.

Under Goal 4, Model International Organization, INTOSAI is expected to organize and to govern itself in predictable ways and to analyse and to adjust to a fast-changing environment with efficient practices and effective decision-making.

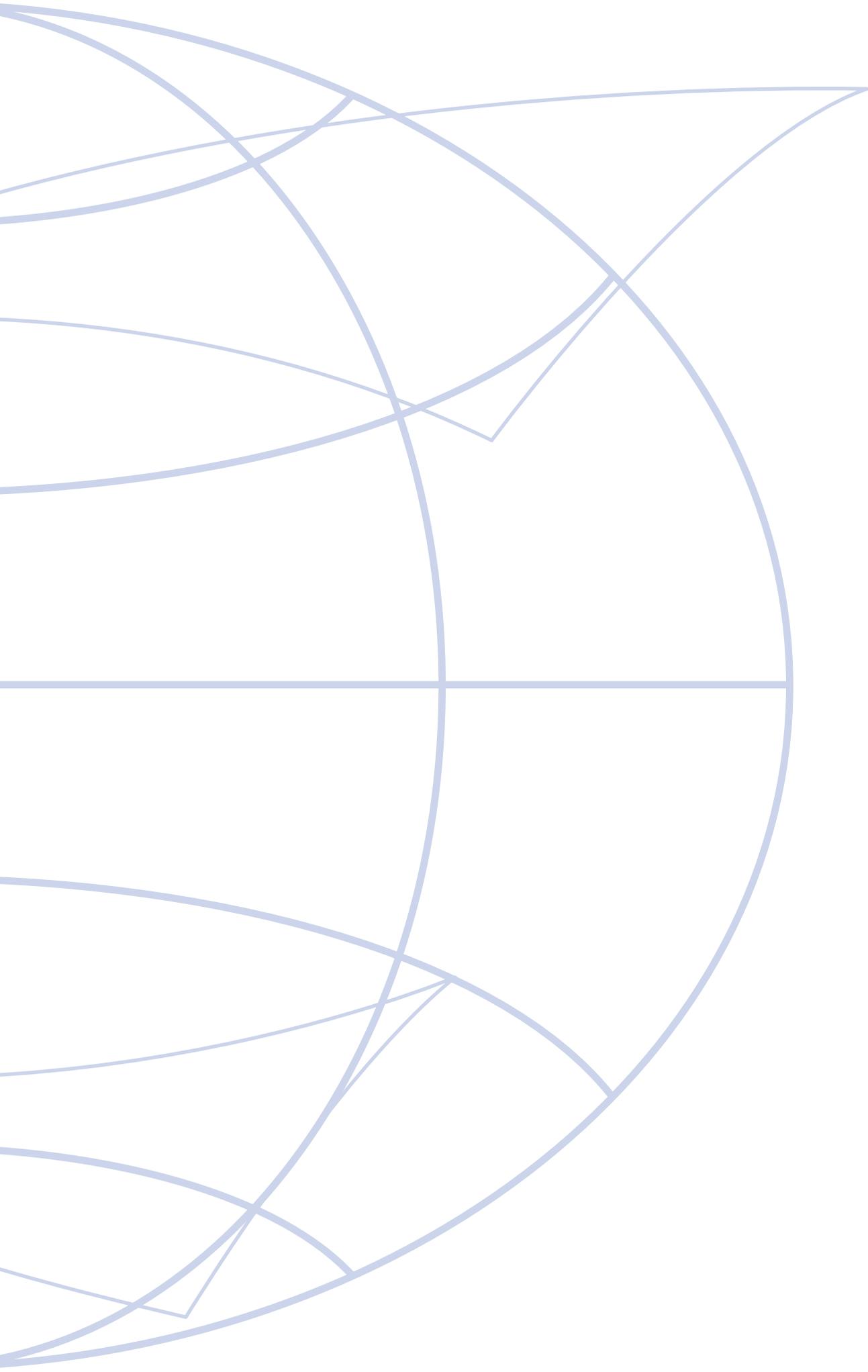
4 Conclusion

Celebrating the auspicious 60th anniversary of INTOSAI and the 50th anniversary of the General Secretariat in Vienna, the BAI of Korea wishes further success for INTOSAI and for the General Secretariat. As a proud member of INTOSAI and as the Secretariat of ASOSAI, the Regional Group of INTOSAI, the BAI will continue to work towards achieving the goals and the objectives both of INTOSAI and of ASOSAI.



Contribution by the SAI of Kuwait

**STATE AUDIT BUREAU (SAB)
OF KUWAIT'S VISION OF THE
INTOSAI JOURNEY**





Contribution by the SAI of Kuwait

Capacity Building Committee (CBC) *Member*
Knowledge Sharing Committee (KSC)
Working Group on IT Audit
Working Group on Environmental Auditing

State Audit Bureau (SAB) of Kuwait's Vision of the INTOSAI Journey

In 1964 Law No 30 was issued and laid down the establishment of an independent financial audit entity in the State of Kuwait called the *State Audit Bureau*. It is attached to Parliament in order to ensure an efficient control of public funds through the exercise of the competences entrusted to the SAB under its Establishment Law.

After the formation of the SAB and its different departments and through the exercise of its assigned tasks, the SAB was keen to obtain the International Organization of Supreme Audit Institution's (INTOSAI) membership. The SAB was accepted as a working member in the organization as of 1968. Since that time until to date, SAB has been participating actively in all of the organization's activities and events, as the said activities support the audit role of the SAB. The organization activities also contribute to developing the skills and qualifications of its employees through the published researches, recommendations, seminars, training programs, and other various activities. In the course of the aforementioned period, the SAB witnessed INTOSAI's development expressed in the increase of SAI membership as well as in the diversity and the largeness of its work and activities that covered all member SAIs missions and contributed to the fulfillment of their requirements and different needs.

Certainly, many important issues were addressed and wise decisions were taken during the INTOSAI journey that contributed to a continuous development of the INTOSAI goals and tasks. It is well known that the motto adopted by the INTOSAI *Mutual Experience Benefits All* helps to increase the scope of cooperation among different SAIs, between the organization and its members, and the regional groups.

Delegation of the SAB visits the Court of Audit of Belgium, 2011



From the left:
 Mr Philippe Roland (President of the Court of Audit of Belgium) &
 Mr Khalid Al-Abdulghafour
 (State Audit Bureau of Kuwait)



EXPERIENTIA MUTUA OMNIBUS PRODEST

Official visit of the State Audit Bureau of Kuwait to the Court of Audit of Netherlands, 2011

From the left:
Mr Ahmad Al-Faris,
Mr André van Ommeren,
Mr Hamad Al-Olayan,
Mrs Awatif Al-Mansoor,
Ms Saskia J. Stuiveling
(President of the Court of Audit of Netherlands),
Mrs Hessah Al-Rashed



The INTOSAI Development Initiative IDI also plays an important role through providing the support and the required help to qualify specialized trainers who may contribute to achieving the SAIs training plans within the regional groups. Furthermore, taking part in meeting the SAIs training needs and developing the auditors skills and capabilities is considered a huge effort that achieved noticeable practical outcomes according to the INTOSAI goals.

IntoSAINT Workshop for Employees of the State Audit Bureau (SAB), Kuwait, 2012



The organization endorses the support of the seven Regional Working Groups according to the INTOSAI rules. It is intended to increase the professional and technical cooperation among SAIs at the regional and international levels. One of the factors to achieve the aforementioned development is to ensure that every Regional Working Group is represented in the Governing Board. Thus, the mentioned groups can present their opinions and the difficulties faced, and find solutions, coordinate policies and prepare plans among them and the main



organization. The aforementioned activities are good efforts, and we aspire to continue this support and its development in a useful way for all members.

It is worth mentioning that the strategic planning approach adopted by the organization as a work methodology that determines its steps and outlines the work scope and the desired goals, is appreciated and deserves the cooperation and support of all members for its development and continuity. The aforementioned approach is reflected in the restructuring of the committees and working groups of the organization, which led to more effectiveness in the role that they are playing in serving the member SAIs. Moreover, regarding the current events, especially the global financial crises the world is facing, and the new occurring challenges related to the accounting and auditing concept, we are looking forward to more interaction with the aforementioned events from the different organization committees.

The continuous development in the organization of the General Secretariat as well as its structure and the performance of its tasks enabled them to develop its tasks and the anticipated role efficiently and professionally. This development contributed to increasing the connection and cooperation among the organization and its members, and to promoting the achievement of the goals.

There are future challenges the organization shall face and overcome in order to be able to efficiently perform its task in the field of supporting the members SAIs. This way, the SAIs are able to perform their tasks in public funds protection, ensure the best funds utilization, achieve sustainable development within the frame of transparency and good governance through a number of proposals, as:

1. Continue reliance on strategic planning as the work methodology of the organization and the members SAIs. Encourage the members to do so and seek the efficient application of the Strategic Plan. Besides, work on integrating the Strategic Plan in the organization and the Regional Working Groups.
2. Increase the cooperation among the members SAIs either through mutual cooperation or within the scope of the Regional Working Groups.
3. Promote the interaction and cooperation between the INTOSAI members and the organization in achieving its goals and aspirations. Maintain and increase the members' support of INTOSAI's different activities and structures to enable the organization to perform its tasks and role effectively and efficiently.



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Mr Osama Al-Faris (SAB)
in the 18th Meeting of the
Working Group on IT Audit
in Doha, Qatar, 2009

4. Develop the role entrusted to the INTOSAI Committees and Groups. Study the occurring problems and difficulties facing the world, especially the financial crises, identify its effects, suggest the methods and approaches to eliminate and ensure its non-recurrence. In addition, enhance the organization's cooperation with all different SAIs within this and other scopes according to the INTOSAI goals and anticipations. Besides, promote the use of its capabilities, skills, and experience enabling the mentioned committees and groups to perform their role.

SAB of Kuwait is keen on expanding its cooperation and interaction with all INTOSAI activities and the Regional Working Group members. The SAB confirms its continuous role and effort in performing the duties entrusted to it in putting into practice the INTOSAI motto *Experientia Mutua Omnibus Prodest* and in supporting all SAI members. The SAB looks forward to more efficient cooperation with the organization and all the members to face the future challenges of our international organization.



Contribution by the SAI of Latvia

Inguna Sudraba
Former Auditor General of the
Republic of Latvia

**THROUGH COOPERATION
TOWARDS PROTECTION OF
SOCIETY'S INTERESTS**





Contribution by the SAI of Latvia

Inguna Sudraba

Former Auditor General of the Republic of Latvia

Knowledge Sharing Committee (KSC) Member
Working Group on Environmental Auditing
Working Group on Key National Indicators

Through Cooperation towards Protection of Society's Interests

The application of international best practice as a significant tool for capacity building

The involvement of the State Audit Office of the Republic of Latvia as a rather new member within INTOSAI is very recent in comparison to the 60-year-long history of the organization. The complicated historical changes in the existence of the State of Latvia have also dictated the history of the Supreme Audit Institution, which renewed its work as a contemporary institution only in the second half of 1992 after 50 years of interruption.

The fact that the State Audit Office was admitted to INTOSAI on 17 October 1994 was assumed as an acknowledgement of its participation at the international professional level. Being at the very initial stage of developing its professionalism, the institution faced the lack of a common audit methodology, and the audit responsibilities were mainly conducted through searching for accountancy errors in public administration. Therefore, by joining INTOSAI – a vitally important cooperation platform, from which to gain experience from other Supreme Audit Institutions – further professional growth was ensured. At the beginning of this professional growth, international relations were established step by step through participation in various INTOSAI professional cooperative events, and some of the first conclusions were applied in the field of supervision and audit of privatization processes and in the area of environmental auditing after having participated, for the first time, in the INTOSAI Congress – the XV INCOSAI held in Cairo in 1995. Nevertheless, only at the end of the first decade of international cooperation did more significant opportunities arise with regard to enhancing



EXPERIENTIA MUTUA OMNIBUS PRODEST

cooperation with INTOSAI members and setting the focus for the benefit of a systematic improvement in meeting the fundamental needs of the organization.

After clearly defining and embracing its mission, the office realized that its first steps should be geared toward devoting all necessary efforts for a significant development of its own professionalism, thereby setting the highest possible standards in order to become a model organization before auditing and advising others. Only then it would be able to approach its vision of helping the state to wisely manage and utilize resources. Understanding the potentially high benefits of external assistance to reach these goals, the office could evaluate the advantage of being a member of INTOSAI as an institution with 40 years of experience, uniting members with an expertise accumulated for even a longer period of time. Thus the comprehension over the international situation and tendencies and of its own entire needs availed the office to select those particular cooperation partners whose experience would fit best for the specific needs of the State Audit Office. As a result, substantial improvements were implemented through several bilateral projects with other INTOSAI members – the National Audit Office of the United Kingdom and the Netherlands Court of Audit. From 2005 until 2007, the State Audit Office, in collaboration with the project partners, introduced an important reorganizational process with regard to the structure of the institution, including the review of qualifications required for different job positions and the remuneration system. After having developed its audit methodology and drafted the audit manuals, the SAI started to conduct audits according to international auditing standards. The office also continued its bilateral cooperation activities to adapt the audit administration software TeamMate and to invent IDEA software. The cooperation with bilateral partners brought the useful skills of highly conversant teachers to advance the professional growth of the institution's staff members, resulting in a full implementation of all relevant improvements. Having analyzed the needs and effected the appropriate changes, the State Audit Office invented the quality management system to secure the sustainability of the set of standards.

Strengthening INTOSAI through the achievements of its member SAIs

With regard to the professional capacity of the State Audit Office, which was significantly increased within the last years through active participation in the different INTOSAI Subcommittees and Working Groups, and through contributing as advisory partner in bilateral projects with other INTOSAI members, the SAI has availed itself new opportunities and substantially changed the scope of activities on the international level in cooperation with INTOSAI members.



Having grown professionally, the State Audit Office has used various forms to share its experience with other members, but at the same time strengthening its own capacity and professionalism through this cooperation. After experiencing the dynamic changes of its own audit methodology the office, already as an advisory partner, in 2010 and 2011 took part in bilateral projects with the Chamber of Control of Georgia and the Accounts Chamber of the Kyrgyz Republic to transfer the accumulated knowledge and experience on improving the audit methodology according to the international audit standards, as well as to facilitate the use of best practices during the audits in the partners' Supreme Audit Institutions. Moreover, in 2007 the institution experienced a new form of bilateral cooperation with other INTOSAI members – the parallel audit. From 2007 until 2011, in cooperation with the Accounts Chamber of the Russian Federation, the State Audit Office conducted four parallel audits.

5th Meeting of the INTOSAI Working Group on Key National Indicators (KNI) in Riga, Latvia, 2012

Participation in INTOSAI and bilateral activities has facilitated the professional recognition of the State Audit Office, but what is more substantial, has availed the office to practically demonstrate its high professional standards, the respect, comprehension and liability towards the state. Introduction and support of the highest professional provisions at its own operation has facilitated the ability to present its results on a national level by convincingly and frankly indicating the actual deficiencies of the national financial management and through its own professional growth the State Audit Office has invigorated its moral rights to require the compliance with the same high standards from the audit bodies.



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Efforts towards securing interests of the society

As an international organization unifying almost 200 Supreme Audit Institutions, INTOSAI combines the most diverse historical, political and also cultural experience of its member SAIs. The work of the regional organizations of INTOSAI has been and shall be the key model for facilitating and serving the expertise and the experience of and for the particular members of each regional organization. Nonetheless, issues in favour of the independence and the professional capacity of each INTOSAI member SAI and thus also – the society’s interests – more often stand beyond the collaboration activities between individual INTOSAI members.

As the highest external platform for sharing knowledge and best practices between Supreme Audit Institutions, INTOSAI faces the challenge and the opportunity of strengthening its members’ roles at the national level in the upcoming years. It shall therefore dedicate all possible efforts toward the protection of society’s interests in each particular member country. Having assessed the most recognizable example of the recent years, the adoption of the 66th United Nations General Assembly Resolution *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions* each Supreme Audit Institution can be gratified that INTOSAI, through the common efforts and contributions of the INTOSAI members and the input of the General Secretariat – headquartered in the Austrian Court of Audit – has facilitated and patronized the international strengthening of core principles that are vital for all INTOSAI members. Such fundamental provisions and standards adopted on an international level can play a significant role to enhance the promotion of relevant decisions in each particular country. Therefore, the function of INTOSAI as the main support instrument for securing independence and professional capacity of its member SAIs shall be invigorated through relevant and internationally promoted decisions in order to strengthen INTOSAI’s role as guardian and foundation for protecting the interests of its members’ societies.



Contribution by the SAI of Liechtenstein

Cornelia Lang

*Head of the Audit Office of the Principality of
Liechtenstein (Finanzkontrolle
des Fürstentums Liechtenstein)*

**60 YEARS OF INTOSAI AND
50 YEARS OF THE
GENERAL SECRETARIAT**





Contribution by the SAI of Liechtenstein

Cornelia Lang

*Head of the Audit Office of the Principality of Liechtenstein
(Finanzkontrolle des Fürstentums Liechtenstein)*

*Knowledge Sharing Committee (KSC) Mitglied
Working Group on Environmental Auditing*

60 Years of INTOSAI and 50 Years of the General Secretariat

**Congratulations on these two impressive anniversaries:
60 years of INTOSAI and 50 years of support
by the General Secretariat!**

The Audit Office of the Principality of Liechtenstein belongs to the smallest Supreme Audit Institutions in the professional organization of INTOSAI. It is therefore even more important for us to be involved in the INTOSAI community and its worldwide network of exchange of experience and in the further development of professional standards of government auditing. The access to *state-of-the-art* know-how in our highly specific audit area and the opportunity to benefit from the experience of large audit institutions have always been valuable to us. The exchange with colleagues all around the world offers new perspectives and gives important incentives for our own work.

When the legislative base for government audit in the Principality of Liechtenstein was elaborated, the Declarations of Lima and Mexico were the guiding texts for the autonomous and independent work of our institution. The achievements of INTOSAI in the area of independent government audit cannot be underestimated and praised highly enough! INTOSAI has consistently made these efforts, which have resulted in the United Nations Resolution on *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions* in end-2011 and constituted a highlight. This milestone in the history of INTOSAI is attributable to the initiative and the tireless commitment of the Secretary General, Josef Moser. This extraordinary success in strengthening our work merits respect and appreciation!



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Joint efforts will be needed for the future of INTOSAI and its member Supreme Audit Institutions in order to insist on and to support transparent government accounting by audit institutions. Truthful and comprehensive government accounting is the foundation of our audit work and contributes significantly to the credibility of the state and its institutions among citizens.

Moreover, there is also the need to support public administration in the introduction of economic processes with integrated control mechanisms, which are improved constantly. A functioning internal control system helps to avoid mistakes and therefore has a preventive effect. Our audits and suggestions for improvement contribute to improving the effectiveness of internal processes and control mechanisms and help to prevent mistakes, thereby counteracting the handicap of audit institutions that point at mistakes only after the damage has occurred.

We ourselves are also committed to the same standards of effectiveness and efficiency that we require from our audited entities. This applies both to our own audit institutions and to the mechanisms of our large global professional organization. This is an important challenge, which will be decisive for our future achievements.

Like in the past 60 years, our professional organization INTOSAI provides the best means that will help us to successfully accomplish our demanding tasks in line with our motto *Experientia mutua omnibus prodest*. As a liaison between members and external partners, the General Secretariat deserves much praise for its excellent support. We would also like to thank our committed auditors in the member states, whose valuable work is the driver for many INTOSAI projects and initiatives and therefore is a benefit for all of us.

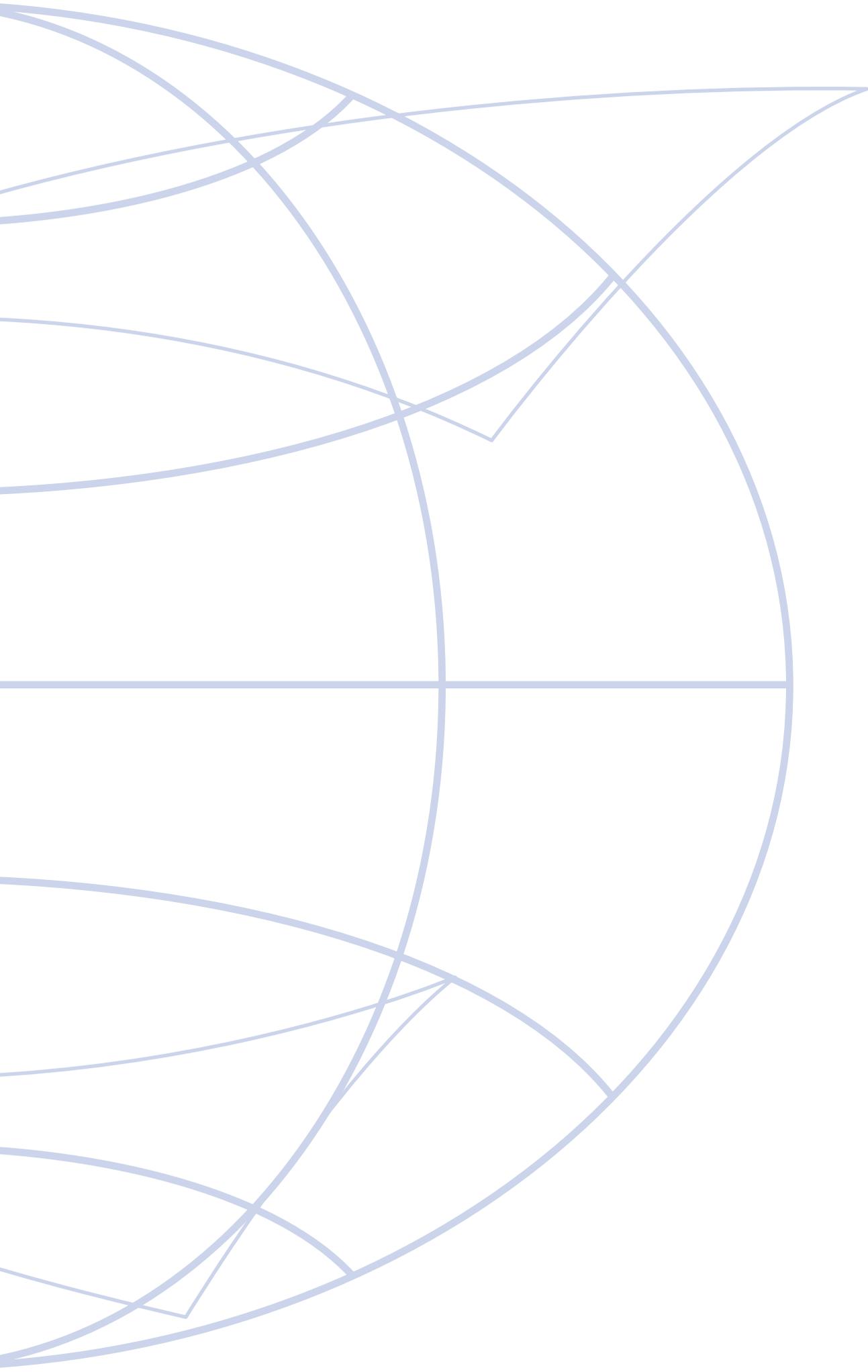
It is with pride that INTOSAI and the General Secretariat can look back at a past crowned by success – we wish them all the best for the future!



Contribution by the SAI of Lithuania

Giedrė Švedienė
Auditor General of the
National Audit Office of Lithuania

20 YEARS WITH INTOSAI





Contribution by the SAI of Lithuania

Giedrė Švedienė

Auditor General of the National Audit Office of Lithuania

Professional Standards Committee (PSC) Member
Knowledge Sharing Committee (KSC)
Compliance Audit Subcommittee
Control Standards Subcommittee
Accounting and Reporting Subcommittee
Working Group on Public Debt
Working Group on IT Audit
Working Group on Environmental Auditing
Working Group on Programme Evaluation
Working Group on Key National Indicators

20 Years with INTOSAI

The independence opened us the door into the world of external audit. Coming out of nowhere, we had to construct the audit office, balancing our ambitions and capacities and framing our vision to day-to-day reality. Fortunately, INTOSAI was in the right time to offer us experience, knowledge and encouragement.

On 5 April 2012, the National Audit Office of Lithuania (NAOL) commemorated the 22nd anniversary of its reestablishment, and it was a good time to meet 5 of us, the Auditors General of that period, and to remember the most significant moments of that rather short period of time.



22nd Anniversary
of the reestablishment
of the National Audit Office
of Lithuania (NAOL)



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22 is a nice age for an institution when you can find people working there from the very beginning and when the history of an institution is not a dusty scholarly book kept in a safe place and thumbed through only during the most solemn moments, but consists of live memories of our colleagues, their ambitions, achievements and setbacks.

Indeed, it was not a closed-door meeting of 5 Auditors General; they came to talk to people they worked together and with the younger ones who came after they have left and who know their names and faces only by the photos displayed on the wall in a row of 12 – all Auditors General since 1919, the year when the National Audit Office was established.

Working in 5 sessions, we recalled the most important moments of history. Surprisingly, the INTOSAI theme linked somehow all the sessions, because at any time, irrespectively of the primary objectives the Office, INTOSAI always appeared to be our mentor and colleague.

The first steps

Kazimieras Uoka was the first Auditor General after the reestablishment of the National Audit Office of Lithuania (21 June 1990 to 26 November 1992): “*Like every revolution this period required strong and motivated people who were ready to risk their own well-being for the interests of the country. I was happy to lead the office at that time and to work with such people*”.

Restoration of Lithuania’s independence on March 11, 1990 requested to build state institutions to support national sovereignty. The first laws issued by Parliament and the Constitution of the Republic of Lithuania still had to be adopted by citizens of the Republic of Lithuania in the Referendum of 25 October 1992. The law on the State Control Department adopted on 31 May 1990 established the mandate for the newly established State Control Department and defined the main tasks and responsibilities.

A lot of things need to be done at home and the National Audit Office of Lithuania needs to find its place both amongst the state institutions in Lithuania and amongst the Supreme Audit Institutions of the world. And it was the right time to apply for INTOSAI membership.

Therefore, October 1992 is an important date in the history of the National Audit Office of Lithuania – at the XIV INTOSAI Congress in Washington, the applica-



tion for INTOSAI membership was approved and the State Control Department of Lithuania became a legitimate member of the community of Supreme Audit Institutions. 20 years with INTOSAI – this is an important date for our institution.

When the first step is made you realize that it's time to stand up and walk. The first Auditor General *Kazimieras Uoka* passed the button to *Vidas Kundrotas*, the second Auditor General (4 January 1993 to 23 September 1999). The priority issue for the office was to acquire fundamental audit knowledge.

As a member of INTOSAI, the National Audit Office of Lithuania has been integrated progressively into structures of INTOSAI: In 1994 we became a member of the INTOSAI Working Group on Privatization and the INTOSAI Internal Control Standards Committee (today: Internal Control Standards Subcommittee), in 1995 a member of the Public Debt Committee (today: Working Group Public Dept.).

Those three areas were of primary importance for independent Lithuania – we had to start the privatization process and to assure that this process was under control; concepts of *internal control* and *public debt* had to be developed and integrated into the governance framework of the country.

Also, in 1993 we became a member of the EUROSAI Regional Working Group, and this allowed us to focus on the relevant activities for the European region.

During the meeting of INTOSAI Working Group on Privatization in London on February 14, 1994, the National Audit Office of Lithuania was introduced for the first time as a new INTOSAI member. At the XV INTOSAI Congress in Cairo in 1995 we were invited to moderate the Subtheme *Internal control standards*. In September 1997, during the first conference organized by the INTOSAI Internal Control Standards Committee, Lithuania was invited to make a presentation on the *Role of SAIs in developing and supporting effective internal control and internal audit systems*, based on the information on the existing state of internal control, received from post-soviet republics. These are only a few though significant and rapid steps the NAOL took towards full and active INTOSAI membership.

Growth

I am not in the position to interpret history of the National Audit Office of Lithuania (NAOL), assigning visions and roles of my colleagues to certain periods. Maybe it was a coincidence that external impacts determined the course of the NAOL and that the Auditors General were the captains to lead the office fast



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and safely. All of us are part of the history. It is less important what posts we are entrusted and at what time we are appointed to act. Responsibility for what we have to do and how we have done things always will make a way for us. And we are happy to leave our footsteps, which later will become a pathway and maybe a road – a direction for the others to follow.

Jonas Liaučius, the third Auditor General (9 September 1999 to 4 February 2005) took the lead at a period when accession to the European Union was the first priority of Lithuania. During the pre-accession period, the country needed to implement the *acquis communautaire* – the agreed legislation and practical experience of the EU Member States. For the National Audit Office this was a transition from control to audit. It was a period of intensive learning and INTOSAI was ready to support it.

In 2001 we became a member of the INTOSAI Professional Standards Committee and its Subgroups, the Committee on IT Audit (today: Working Group on IT Audit) the Working Group on Environmental Auditing, and the Working Group on Programme Evaluation. Later we joined the Working Group on Key National Indicators.

Auditors of the National Audit Office of Lithuania were among the first participants of the IDI training programme *Course Design & Development and Instructional Techniques* in 2001-2002 and later as IDI training instructors participated in the Long Term Regional Training Programme assisting IDI to develop and deliver training courses in various INTOSAI regions.

Inauguration of the new Acting Chair of the Contact Committee of the Heads of the European Union SAIs, Ms Giedrė Švedienė, Auditor General of the SAI of Lithuania, Portugal, 2012



Maturity

After Lithuania had joined the European Union on 1 May 2004, the country's priority was the political and economical European integration. *Rasa Budbergytė*, the fourth Auditor General (2 February 2005 to 15 April 2010), came with the mission to expand the value for money audit which was still at an initial stage at that time. This required new knowledge, which we acquired during intensive participation in INTOSAI or EUROSAI events.

We tried to be more active ourselves and we succeeded: in May 2005 at the VI EUROSAI Congress in Bonn, *Rasa Budbergytė* was elected Vice-President of the EUROSAI Governing Board.

Another priority of the office was to host more international events. In 2005, we hosted a practical training seminar on IT governance and audit issues *SAIs*

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in control of IT with 32 participants representing 16 EUROSAI members. The workshop *Implementing Audit Quality Practices* took place in Vilnius in 2006, the seminar on *Financial Audit Standards* took place in 2008. In 2011 we hosted the Annual Meeting of the INTOSAI Working Group on Public Debt.



Annual Meeting of the INTOSAI Working Group on Public Debt in Vilnius, Lithuania, 2011

In 2008 the INTOSAI Development Initiative (IDI) launched a Transregional Capacity Building Programme for Public Debt Management Audit (PDMA) 2008-2011 and we were active participants of this programme.



Representatives of the NAOL receive IDI Diplomas on completion of Transregional Capacity Building Programme for Public Debt Management Audit 2008-2011



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First visits of representatives of the National Audit Office of Lithuania to the other SAIs – we were invited to moderate the Information Technology self-assessment seminars in Latvia (2005), in the Russian Federation (2005) and in Ukraine (2006).

I have been the fifth Auditor General since 15 April 2010 and my vision is to strengthen integration of the National Audit Office of Lithuania into INTOSAI, to be an active member and to share our knowledge with the other members of the community.

I consider the Cooperation Agreement with the Chamber of Control of Georgia signed in 2011 as very important for me, as our auditors are coming to help our colleagues of this warm and friendly country. We are also partners in the Peer Review at the Supreme Audit Office of Poland and it means that our knowledge and experience is valued.

I am looking forward to strengthening our partnership with INTOSAI. We have committed to host the INTOSAI PSC Compliance Audit Subcommittee meeting in autumn 2012 and the INTOSAI Working Group on IT Audit meeting together with the IT Audit Performance Seminar in spring 2013 – a good possibility to learn from others and to show what we are doing so ourselves.

Of course, this is not a single event that matters. Only when you have climbed a mountain, you see new heights to be conquered. Similarly, more active involvement in INTOSAI activities opens us new possibilities for cooperation and for professional growth.

When we are 22, we always look at our elder colleague with respect, expecting from him advice and encouragement, and we also look at him with a shadow of envy because of his experience and wisdom.

When we are 22 we are mature, professional and strong enough to share our experience and knowledge with our younger colleagues, those who need it, within INTOSAI. And now it is the right time to do it.

When we are 22, each year brings a lot of changes for us, and in that rush we sometimes simply forget to make a pause and to thank our colleagues for everything they did for us.

60 years is a beautiful age for INTOSAI, and I would like to pay my sincere respects to all the SAIs and to the INTOSAI General Secretariat for giving the opportunity to work and to be stronger together.



Contribution by the SAI of Malta

**DEVELOPMENTS OF THE
INTERNATIONAL COOPERATION
OF SAIs SINCE 1953 / 1963 –
60 YEARS OF INTOSAI /
50 YEARS OF THE
GENERAL SECRETARIAT**





Contribution by the SAI of Malta

Professional Standards Committee (PSC) Member
Knowledge Sharing Committee (KSC)
Accounting and Reporting Subcommittee
Working Group on Environmental Auditing

Developments of the International Cooperation of SAIs since 1953 / 1963 – 60 Years of INTOSAI / 50 Years of the General Secretariat

INTOSAI greatly benefits member SAIs

The establishment of INTOSAI has resulted in a number of benefits for member SAIs. INTOSAI has facilitated co-operation and the transfer and exchange of knowledge and experience between SAIs, thereby enhancing their professional capacities. This international organization has served as a means of promoting best practices in public administration and of strengthening government audit. Moreover, it played a crucial role in establishing the basic criteria and standards needed to achieve better external government auditing and a substantial improvement in public sector operations and management.

Of particular importance is the emphasis made by INTOSAI on SAI independence. The Declarations of Lima and the Mexico as well as several other international resolutions in recent years that contained provisions on SAI independence convey the correct message across all nations, namely that SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence.

INTOSAI events serve as a springboard for bilateral and multilateral relations

Over the years, as a result of INTOSAI membership, a number of NAO Malta officials participated in international conferences, congresses, seminars, workshops, committees, working groups and other meetings organized by INTOSAI. The purpose of this participation was to enhance NAO Malta's international profile.



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This was particularly possible through participation in international SAI networks and through the utilization of INTOSAI events as a springboard for the further development of bilateral and multilateral relations. Furthermore, such participation rendered it possible for NAO Malta to keep abreast of developments in government audit-related issues, to enhance and ensure good practice in its audit methodologies, particularly through the adoption of ISSAIs as guidelines in its audit work, to enhance cooperation with other SAIs, as well as to participate in overseas training events. For a small country, such interaction is of fundamental importance.



The National Audit Office of Malta

INTOSAI Regional Working Groups facilitate cooperation amongst SAIs within the same region

Moreover, the establishment of INTOSAI regional groups has facilitated cooperation among SAIs within the same region and provided an opportunity for adopting a common approach in addressing the challenges faced by each geographical area. NAO Malta has also benefited from such an opportunity through the exchange of experience and internships with other SAIs, participation in training activities and joint audits. For instance, in 2011 and 2012, NAO Malta participated in a EUROSAI parallel audit on the adaptation element of climate change entitled *Safeguarding Malta's Groundwater*. NAO Malta has in the past also taken part in several familiarization visits, as well as secondments of staff, mainly in other EUROSAI member states.



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NAO Malta participates in a number of INTOSAI Working Groups

The setting up of a number of INTOSAI Committees and Working Groups has resulted in the publication of a number of auditing standards and guidelines. NAO Malta makes use of such standards and guidelines in its audit work.

NAO Malta often submits questionnaires or survey replies to different INTOSAI Working Groups. Moreover, NAO Malta is a member in the INTOSAI Accounting Standards and Reporting Subcommittee and in the INTOSAI Working Group on Environmental Auditing, in addition to being a member of the EUROSAI Working Groups on IT and Environmental Auditing. It is currently also involved in updating and upkeeping the EUROSAI Electronic Good Practices Database on Audit Quality, which is hosted by the Hungarian State Audit Office.



Participants of the
EUROSAI Working Group
on Environmental Auditing

Harmonization of auditing standards for the benefit of SAIs – ISSAIs and ISAs

Cooperation between the INTOSAI Auditing Standards Committee and the International Auditing and Assurance Standards Board of the International Federation of Accountants has been, and is, beneficial for SAIs, including NAO Malta, and is resulting in more harmonization in auditing standards, both between SAIs and in the private sector. NAO Malta has regularly submitted comments on Exposure Drafts to new or revised INTOSAI ISSAIs and IFAC (International Public Sector Accounting Standards) ISAs.



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Recent Developments

ISSAIs provide NAO Malta and all INTOSAI members with a common frame of reference for public sector auditing

The endorsement of the ISSAIs during the XX INCOSAI in Johannesburg in November 2010 through the Johannesburg Accords is in NAO Malta's opinion, one of the most important recent developments by INTOSAI. The ISSAIs provide INTOSAI members with a common frame of reference for public sector auditing, taking into account SAIs' mandate, national legislation and regulations. The Professional Standards Committee within INTOSAI has done an excellent job in developing a comprehensive framework of professional international auditing standards and implementation guidelines for Supreme Audit Institutions. Furthermore, INTOSAI has prepared guidelines that are central to public sector financial management and accountability – INTOSAI Guidance for Good Governance. Adherence to such standards by INTOSAI members results in enhanced consistency in the application of public sector auditing practices between the various SAIs.

INTOSAI Capacity Building and Donor Cooperation Committees strengthen capacity building of SAIs, including Commonwealth SAIs

NAO Malta recognizes the contribution of the INTOSAI Capacity Building Committee in strengthening links with INTOSAI regions and of the INTOSAI Donor Cooperation Initiative in facilitating cooperation with the INTOSAI regional and sub-regional secretariats. In particular, the INTOSAI Capacity Building Committee has forged stronger links with the regions through the undertaking of regional training and parallel audits.

In April 2011, the Commonwealth Auditors General held their triennial conference in Namibia. During the conference, a workshop was held focusing on what more is needed to strengthen the capacity of audit offices. Following this conference, Anthony C. Mifsud, the Auditor General of Malta and Chair of the forthcoming 2014 22nd Commonwealth Auditors General Conference, as well as Junias Etuna Kandjeke, Auditor General of Namibia and Chair of the 2011 21st Commonwealth Auditors General Conference, communicated with the Chairman of the INTOSAI Capacity Building Committee. They highlighted a number of capacity building issues that emerged during the Conference and would be more

Mr Anthony C. Mifsud, Auditor General of Malta, at the 21st Commonwealth Auditors General Conference, Windhoek, Namibia, 2011





appropriately pursued by the INTOSAI Capacity Building Committee. These issues related mainly to the wider dissemination of the Capacity Building Guides; the involvement of the different INTOSAI regions in developing future guides; encouraging the sharing of audit software; building on the work of the 2011 UN/INTOSAI Symposium in Vienna to examine the scope for developing a capacity building guide on strengthening links to civil society organizations; and developing best practice notes or guides on codes of ethics and good governance. These ideas were submitted to the INTOSAI Capacity Building Committee for latter's consideration.



Auditor General of the National Audit Office of Malta, Mr Anthony C. Mifsud, at the 21st UN/INTOSAI Symposium in Vienna, Austria, 2011

Anthony Mifsud and Etuna Kandjeke also communicated with the Chairpersons of the INTOSAI-Donor Steering Committee. They identified a number of potential areas for consideration by the INTOSAI Donor Steering Committee. These consisted of proposed increased funding for capacity building, including funding for infrastructure projects; in-country donor co-ordination groups which could monitor more and report on progress in SAIs, particularly in major capacity building projects to ensure that inputs and gains are sustained; more efforts to ensure that beneficiary SAIs have the capacity to absorb donor assistance; respecting functional independence of SAIs; having effective exit strategies to ensure sustainability; taking note of IDI activities when launching new capacity building; and having more focus on the on provision of IT infrastructure support.



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The Chairs of the INTOSAI-Donor Steering Committee too stated that they would bring the above matters to the attention of the donor members of the Steering Committee. They also referred to the global call for proposals made in 2011 for SAI Capacity development initiatives in need of financial, in-kind, peer-to-peer or other forms of support.

INTOSAI Regional Working Groups further strengthen INTOSAI's role in enriching public sector auditing

The development of Regional Groups within INTOSAI has also helped to enrich public sector auditing across the globe.

NAO Malta feels that the theme *Transparency, Accountability and the Fight against Corruption* of the 3rd EUROSAI-ARABOSAI Conference held in Abu Dhabi in March 2011 was very topical, especially in view of the financial crises that many countries have been facing. This has undoubtedly served to highlight the need, more than ever before, of strengthening the concepts of transparency and accountability in state finances, including the fight against corruption, which further exasperates the limited financial resources of state finances, if left uncontrolled.

During this Conference, NAO Malta participated actively by delivering a presentation on *The Role of NAO Malta in Ensuring Accountability*. The Maltese Auditor General spoke of NAO Malta's role, vis-à-vis the Office as an institution, as well as its role in encouraging accountability within the Office, such as through Performance Plans, Key Performance Indicators, Performance Assessments, etc. Additionally, reference was made to NAO Malta legislation and the Public Accounts Committee's role in encouraging accountability amongst its auditees.

The VIII EUROSAI Congress held in Lisbon in May/June 2011 can be said to have been complementary to the 3rd EUROSAI-ARABOSAI Conference, in that it dealt with the challenges and demands faced by today's public managers, also within the context of accountability and transparency. NAO Malta also made a presentation on this subject area, making direct reference to the Maltese context.

The EUROSAI Statement of Independence of SAIs: *Reinforcing the Independence of SAIs* approved during the VIII EUROSAI Congress, as well as other international resolutions that refer to SAI independence, are considered by NAO Malta to be pivotal in helping to strengthen the role and powers of SAIs in contemporary societies. Such a Statement is also perfectly complementary to the



INTOSAI Mexico Declaration on Independence and continues to stress the concept that SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence.

Future Challenges for INTOSAI

INTOSAI is to further enhance its four strategic goals by responding to emerging needs of member SAIs

NAO Malta opines that the main challenge for INTOSAI is to effectively meet its strategic goals on a global level.

The first strategic goal for INTOSAI is to promote strong, independent and interdisciplinary SAIs and encourage good governance by maintaining ISSAIs and contributing to the development of professional standards. The role of the Professional Standards Committee in developing and maintaining professional standards is key in this regard. Moreover, INTOSAI membership helped NAO Malta in ensuring that it possesses the capacities and technical skills to carry out the full range of audits (financial, compliance, performance, special audits and investigations and IT audits) within its mandate and that it adheres to professional standards, namely the ISSAIs; and helped to promote its independence.

The second strategic goal is to build the capabilities and professional capacities of SAIs through knowledge sharing. Therefore, the INTOSAI General Secretariat is to consolidate its function of organizing seminars, studies and other activities promoting the aims of INTOSAI. As a result, SAIs would be encouraged to further improve their efficiency in supporting government efforts to deliver better results, attain greater transparency, guarantee accountability, fight corruption, pursue an efficient policy for revenue-generation, attain quality of service and ensure a better use of public funds in the interest of citizens. Furthermore, in view of the ongoing financial and economic crisis in several countries, INTOSAI could also focus more on building SAIs' capacity in assessing their countries' public debt sustainability. NAO Malta, through its membership in INTOSAI, could consolidate its position as being the guardian of the public purse, and at the same time being an agent of change in public administration.

The third strategic goal is to encourage SAI cooperation, collaboration and continuous improvement. This will ensure the exchange of ideas, knowledge, and



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experiences between SAIs and the continuous development of member SAIs. NAO Malta and other SAIs would greatly benefit from such an exchange. Modern methods of communication, such as video conferencing, Skype, and electronic social networking could be used to further attain this objective.

The fourth strategic goal is to organize and govern INTOSAI in ways that promote economical, efficient, and effective working practices, timely decision-making, and effective governance practices, while maintaining due regard for regional autonomy, balance, and the different models and approaches of member SAIs. As a result, INTOSAI's structure and organization may be further developed to respond to emerging needs and to maintain INTOSAI's excellence as a model organization for SAIs.

INTOSAI, through its Governing Board and General Secretariat, can further enhance good governance through its member SAIs and stimulate debate on the different SAI models

INTOSAI is also to promote the introduction of performance indicators worldwide as a way of monitoring the results of the public sector and is to provide guidance to SAIs on their role in the financial crisis.

INTOSAI, through its Governing Board and General Secretariat, is to ensure better coordination between itself and regional groups. It is also to continuously review its focus for its activities, particularly for its triennial Congresses in ensuring that the most topical issues are selected for Congress themes. Ultimately, the key challenges for INTOSAI are to continuously remain relevant in the changing global scenario, timely responding to changing circumstances and serving as both a guardian and agent of change in ensuring good governance in public administration across the globe.

The key challenge of INTOSAI, including its regional groups, is to continue assisting SAIs in their role for enhancing good governance through its member states. Such good governance could be further promoted by joint SAI efforts, through INTOSAI and its working groups and networks, including also its regional working groups, to strengthen reporting on public finances and budgets, encourage stronger accountability and transparency of governments and administrations, and enhance support from parliament, the media and the public for the role and tasks of government audit. INTOSAI is also to continue focusing on improving member SAIs' public administration and better public service de-



livery by using its role to strengthen economy, efficiency, effectiveness, fairness and integrity in government activities and operations. Consideration may also be made as to whether there should be a greater shift from historic audits that focus on completed events and transactions to audits that focus more on ongoing activities. INTOSAI's challenge is also to continue to strive for assisting its member SAIs in preventing and fighting fraud and corruption in the public administration, together with other anti-corruption bodies.

Finally, on the SAI organizational and legislative levels, INTOSAI may stimulate debate on the differences and benefits that exist between different SAIs, in particular between the Court of Audit and Audit Office models. Such debate could encourage SAIs to learn from each other on the benefits of their respective models.

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EUROSAI Website:

<http://www.eurosai.org/>

International Standards of Supreme Audit Institutions:

<http://www.issai.org/>

International Public Sector Accounting Standards:

<http://www.ifac.org/public-sector>



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Contribution by the SAI of Mexico

CPC Juan M. Portal
Auditor General of Mexico

**INTOSAI, WORLDWIDE
STRATEGIC HUB FOR AUDIT
AND ACCOUNTABILITY**





Contribution by the SAI of Mexico

CPC Juan M. Portal
Auditor General of Mexico

Working Group on Public Debt *Chair*
Task Force on SAI's Information Database

Professional Standards Committee (PSC) *Member*
Knowledge Sharing Committee (KSC)
Steering Committee of the KSC
Financial Audit Subcommittee
Compliance Audit Subcommittee
Performance Audit Subcommittee
Working Group on Environmental Auditing
Working Group on Programme Evaluation
Working Group on the Fight against Corruption and Money Laundering
Working Group on Key National Indicators
Working Group on Value and Benefits of SAIs
Working Group on Financial Modernization and Regulatory Reform
FAC Task Force on INTOSAI Financial Foresight

Finance & Administration Committee (FAC) *Observer*

INTOSAI, Worldwide Strategic Hub for Audit and Accountability

During its 60 years of existence, which we now celebrate, the Organization of Supreme Audit Institutions (INTOSAI) has evolved into a model international organization, whose leading role is undisputed and broadly appreciated.

The purpose of this contribution is to give evidence of the leading role played by INTOSAI with regard to accountability in the international environment to strengthen its members, the Supreme Audit Institutions. The text is structured in three chapters, the first describes the high international reputation of INTOSAI, the second is dedicated to the operative success, which is a result of its good internal organization and which contributed to enhancing its regional effectiveness. A third chapter focuses on the progress that the SAI of Mexico has made since its accession to INTOSAI and ends with an outlook on the challenges faced by INTOSAI in the second decade of the 21st century.



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I.

Up to now INTOSAI has entered into various cooperation agreements with 15 organizations, among them international donor institutions, with which it signed a Memorandum of Understanding in order to promote capacity building of SAIs worldwide. In the recent past, a United Nations (UN) Resolution¹ underscored the principle of independence of SAIs towards audited entities and recognized the importance of protection against all forms of outside influence with regard to the audit activity of the SAI. Owing to this, the Declarations of Lima and Mexico have enjoyed a highly significant resonance.

Moreover the United Nations recognizes “*the important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals, including the Millennium Development Goals.*” INTOSAI and the Organisation for Economic Co-operation and Development (OECD) raised these topics in an agreement in 2009, and it is especially important to underline the fact that two areas of cooperation were addressed: social progress and support of programmes on the one hand and projects to assess the efficacy of strategies on social and economic development on the other hand.

It is important to highlight the fact that the foundation of INTOSAI’s leading role rests on its good internal organization, which was marked by a reorientation towards strategic planning, including a clear definition of its mission, its priorities and its organizational structure, promoting decision-making procedures in line with its Strategic Plan. Consequently, the four goals defined in the Strategic Plan of INTOSAI 2011-2016 shaped the character of INTOSAI and contributed to the following results:

- Promoting professionalism of international audit by the application of professional standards for public auditing, the establishment of an appropriate framework and due process, the creation of a harmonization project to assess the consistency of existing standards and activities for raising awareness in INTOSAI.
- Enhancing cooperation of national SAIs with various international organizations. This entailed the establishment of networks, the exchange of knowledge and experience and of incentives for projects for international capacity building with global, regional and national impacts.

¹ Resolution on *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions*, UN, December 2011.



- In the last decade, INTOSAI products and results, best-practice cases and studies on topics of mutual interest were disseminated in a comprehensive way.
- The organizational structure was consolidated, and rationalized decision-making processes were introduced, enabling an efficient, effective and economic functioning of INTOSAI and thereby also promoting the reputation of INTOSAI as a model organization.

II.

The progress made by INTOSAI in the course of its history and its reputation have benefited its member SAIs – in our case the SAI of Mexico. The eventual establishment of an autonomous and efficient audit body, the *Auditoría Superior de la Federación* (ASF) was a breakthrough for Mexico after numerous efforts had been made to create the necessary legal bases in 2000.

Since its establishment in 2001 and according to the mandate vested in it, the ASF has started a modernization process in its internal organization, advanced the professionalization of its experts and has given guarantees on the audits, which it conducted. The SAI has recognized the importance of knowledge sharing with other SAIs and therefore assumed a more active role in the international area.

One of the first steps of the new institution was to double its activities in the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) and to enhance its commitment in the INTOSAI Working Group on Public Debt, which the ASF has chaired since 1991, thereby attaining a stronger participation of the INTOSAI community as a whole.

In 2004, the ASF took over the function of the First Vice-Chair of the INTOSAI Governing Board. Its main activity was the preparation of the XIX Congress of the Organization (INCOSAI), which took place in Mexico City in November 2007. On the occasion of this Congress, the ASF assumed the Chair of the Governing Board of INTOSAI for the period between 2007 and 2010.

Experiencing such a global and highly active commitment gave us the opportunity to identify possibilities for further training, to find international partners and – which is probably the most important aspect – to understand the transcendental significance of audit both at the national and the international level in a better way. Permanently maintaining relations to sister organizations was a way

Plenary Session at the XIX INCOSAI in Mexico, 2007





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to establish cooperation relations and to intensify the preparation and dissemination of subject-specific materials. This is why the ASF was motivated to actively participate in numerous bodies, like for example:

- Financial Audit, Compliance Audit and Performance Audit Subcommittee and Professional Standards Committee (Goal 1)
- Working Groups on Environmental Auditing, on Programme Evaluation, on Key National Indicators, on the Fight against Corruption and Money Laundering, on Value and Benefits of SAIs and on Financial Modernization and Regulatory Reform as well as the Committee on Knowledge Sharing and Knowledge Services (Goal 3).

5th Meeting of the
INTOSAI Working Group on Value
and Benefits of SAIs in Mexico City,
Mexico, 2012



2nd Meeting of the
Steering Committee of the INTOSAI
Knowledge Sharing Committee
(KSC – Goal 3) in Mexico City,
Mexico, 2010

The ASF should also like to mention the INTOSAI online glossary of auditing terms, which was initiated by the ASF in 2009, being the chair of INTOSAI at that time. The glossary is available to the international community of auditors, to interpreters and translators as well as to the broad public. This glossary comprises more than 8,000 data records, which support the SAIs with their translations of texts, the organization of related materials, the working structures and the working products (including the ISSAIs and the INTOSAI GOVs).

Since 2010, the ASF has also chaired a Task Force with the goal to establish a database with topical and specific information on SAIs and to create thereby an information platform for INTOSAI. This project will be presented at the XXI INCOSAI, which will be held in Beijing.



1st Meeting of the
INTOSAI Task Force SAI's
Information Database
in Mexico City, Mexico, 2011

Owing to these developments, the ASF also became the central contact body for the preparation of the budget of the United Mexican States and for the amendment of acts and regulations to improve the budgetary and economic management. In this regard the SAI of Mexico has still some way to go. The challenge will be to develop the internationally acquired knowledge at the national level and to contribute to enhancing efforts with regard to strengthening government audit at the federal and municipal level by improving the efficiency of the different authorities of the state.

In this context, the ASF coordinates the national audit system, which consists of 31 federal units, the federal district (Mexico City) and the bodies responsible for the internal control of the government units at the federal and central level. The goal of this national system is to create a common contact body for all different government bodies and areas of analysis in order to (1.) render the regulations, the methods, the planning processes, the implementation and the reports on the audits coherent, (2.) to promote capacity building, (3.) to enhance the exchange of information and to subscribe to common approaches and (4.) to name the changes that need to be made concerning the legal framework and the rules in order to strengthen accountability and to attain the level of professional know-how and knowledge defined by the international audit community.



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III.

In 1953, the year in which INTOSAI was founded, the different countries had a common goal: attaining economic growth in the post-war period. At that time the reconstruction of Europe constituted a shared and unifying goal: economic cooperation. Today, economics and finance of all countries are closely interlinked. The worldwide economic crisis of 2009 has put the stability of all regions to test and produced collateral damages that are still threatening the financial strength of nations. This situation in connection with the domestic goals of each country² reveals the challenges for governments when it comes to enhancing efficiency and effectiveness with regard to the management of public funds and establishing good governance, which serves the further development of the people and reduces corruption, since we must not forget that this is the main evil for the growth of national economies.

The challenges for governments are without any doubt closely linked to the challenges for INTOSAI and the SAIs. These comprise attaining and maintaining institutional, financial and functional independence, but especially the freedom of SAIs to adequately report on their audit findings in order to support good governance and to ensure accountability and the fight against corruption.

Eventually, this anniversary of INTOSAI gives us the opportunity not only to celebrate the successful and efficient attainment of its foundational aims but also its enlarged perspective for the future. Each success entails also a change, which in its turn has an impact on the relations of a SAI to its respective state authorities. The existence of INTOSAI constitutes a clear evidence for the perception and evaluation of and reaction to the needs of the different nations, its political regimes, governments, institutions and citizens, who can confirm the value and benefits of SAIs on a daily basis.

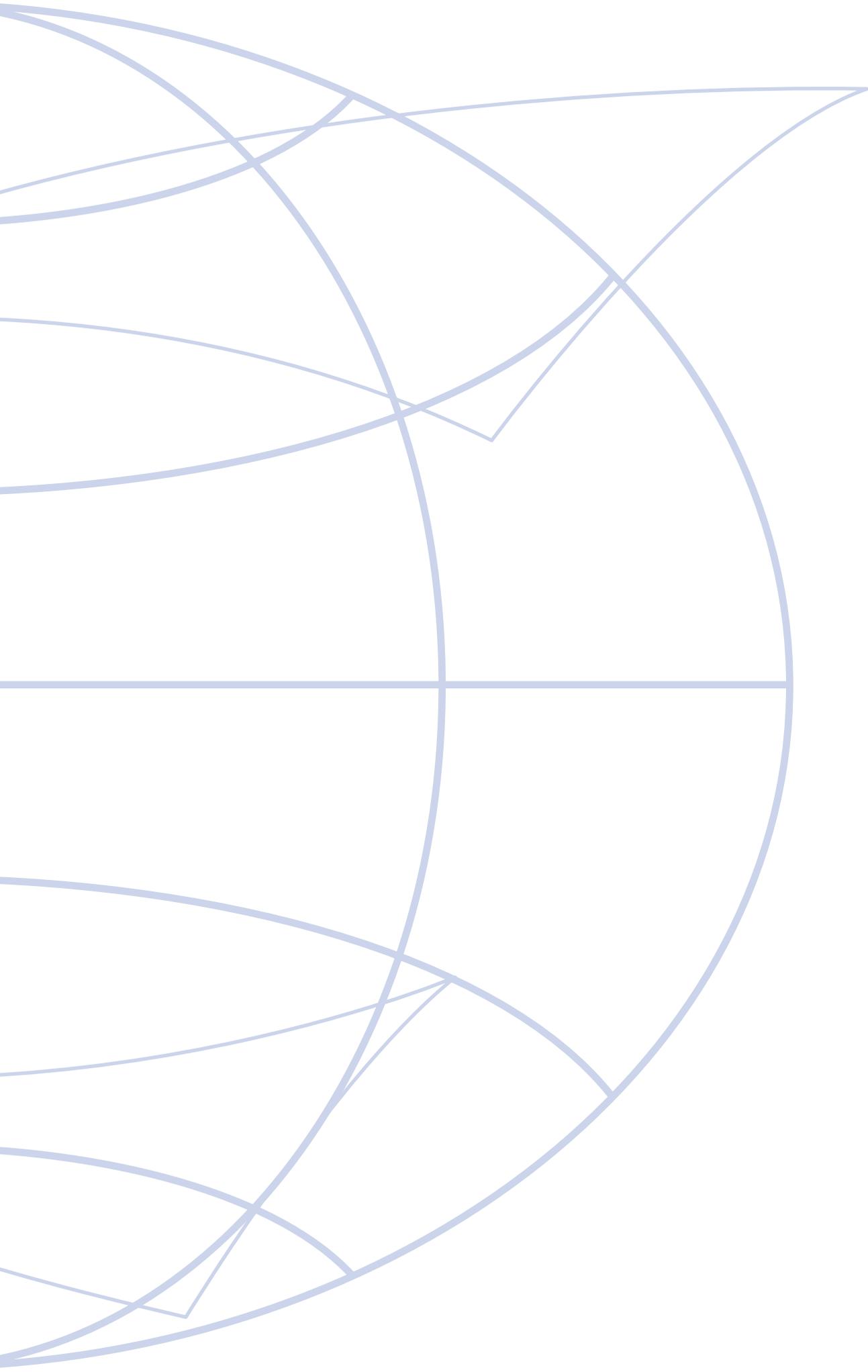
National Supreme Audit Institutions guarantee the adequate use of public funds and of state property for citizens around the world, the legislative power, the communication media and members of the international community. For the Supreme Audit Institutions, INTOSAI provides a representative voice and acts as a liaison for their concerns and their hope for better government. The actions and activities of INTOSAI underscore these facts, and the achievements that INTOSAI has made give content and credibility to its 60-year-old motto *Experientia mutua omnibus prodest*.

² In 2012 alone elections were organized in 41 countries; parliamentary elections in 24 countries, presidential elections in 14 countries, and in three of these countries both elections took place.



Contribution by the SAI of Moldova

**THE OPPORTUNITY OF THE
COURT OF ACCOUNTS OF THE
REPUBLIC OF MOLDOVA
TO DEVELOP UNDER INTOSAI
TOWARDS A MODERN
SUPREME AUDIT INSTITUTION**





Contribution by the SAI of Moldova

*Subcommittee 1: Promote Increased Capacity Building Activities
among INTOSAI Members
Working Group on Public Debt* *Member*

The Opportunity of the Court of Accounts of the Republic of Moldova to Develop under INTOSAI towards a Modern Supreme Audit Institution

This year in 2013, Supreme Audit Institutions worldwide celebrate two anniversaries of big importance – 60 years have passed since the establishment of INTOSAI and for 50 years the INTOSAI General Secretariat has been headquartered in Vienna.

During this period of over half a century, INTOSAI members, including the Court of Accounts of Moldova (CoA), as a full member of INTOSAI since 1994, are open to reform and improvement, while acknowledging that INTOSAI has been and will remain for each Supreme Audit Institution (SAI) an opportunity to benefit from the skills and experience of colleagues in external government audit.



Members of the Court of Accounts of the Republic of Moldova



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During these years, the CoA has benefited greatly from the knowledge and experience shared in the congresses, seminars, workshops and trainings organized by INTOSAI, in general, and by INTOSAI-IDI, in particular, thus setting a permanent contact at all levels, both between SAI heads and between other professionals.

For many years the CoA was continuously looking for ways to change, and in the beginning of the 21st century the CoA decided upon a major change – to shift from financial control to external government audit. In this context, the CoA assumed the responsibility of establishing and running a modern SAI in Moldova in 2006, which would operate according to the international INTOSAI standards. For this purpose, considering the INTOSAI strategy and using INTOSAI products and tools, the CoA adopted and successfully implemented the Strategic Development Plan (SDP) for 2006-2010. By delivering the four main objectives of the SDP: institutional strengthening, profession building, developing people and generating greater impact of CoA activity, the Court of Accounts has improved its functional mechanisms and strengthened its legal and methodological framework by adjusting it to best practices of external government audit in accordance with the Declarations of Lima and Mexico and with the Johannesburg Accords. It should be noted that the SDP was a success thanks to the permanent assistance granted to CoA by some active members of INTOSAI – the Swedish National Audit Office, the National Audit Office of the United Kingdom etc. – the same way INTOSAI encourages cooperation between its members.



President Serafim Urechean and experts of the Swedish National Audit Office (SNAO) visiting the Court of Accounts of the Republic of Moldova (CoA) on the occasion of the *Project Cooperation for Institutional Development between the CoA and the Swedish National Audit Office (SNAO)*





Being aware of the importance of developing and strengthening external government audit at the national level in the democratic state – the Republic of Moldova – and at the regional level, the CoA has assumed the INTOSAI commitment in this area – CoA independence; this commitment is recognized in the Declarations of Lima and Mexico and in the UN resolution on promoting the efficiency, transparency and accountability of public administration by strengthening supreme audit institutions, adopted in December 2011, the principles of which are promoted by important actions encouraged by INTOSAI and delivered by the General Secretariat of INTOSAI.

In this context, the CoA adopted and succeeds in implementing the second Strategic Development Plan for the period 2011-2015. The new SDP has four new objectives that logically reinforce the ones set by the CoA; they are: institutional maturity, enhanced professionalism, doing more for less, stronger internal and external accountability and transparency.

Furthermore, the new SDP contains a detailed assessment of progress achieved in delivering the objectives of the Strategic Development Plan for the period 2006-2011. Progress has been considerable: the adoption of a new legal and methodological framework; stronger CoA capacity; conduct of the first full financial audit of the three main components of the national public budget for the fiscal year 2009; more performance audits and a series of published reports of a new type – performance audit reports.

The CoA is aware that accountability is the basis of good governance and the new management of the CoA, whose term of office began in 2011, helps to significantly improve external government audit work both at the national and the regional level.

In this context, the CoA welcomes and highly appreciates the role of the INTOSAI strategy in promoting the support guaranteeing SAI independence; ISSAI implementation; SAI capacity building; demonstration of SAI value and benefits; the fight against corruption; increased communication within INTOSAI. The CoA is firmly convinced that implementation of this strategy allows all members, including the CoA, to develop and evolve due to INTOSAI support, and to fully and effectively discharge SAI responsibilities by implementing the INTOSAI strategy in each country of the world, and by making use of INTOSAI products and initiatives more efficiently.

CoA has the honour to express on the occasion of 60 years since the establishment of INTOSAI, the most sincere thanks to the current INTOSAI Chairman,



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Terence Nombembe, Auditor General of South Africa, and to all his predecessors, for the ideas and efforts made for the benefit of all INTOSAI members. The efforts made and the results achieved by INTOSAI over 60 years of cooperation and in-depth analysis of the common interest – external public audit – are obvious. INTOSAI has consistently provided a transparent and open space for the promotion of cooperation and professional exchange.

At the same time, on the occasion of half a century since the establishment of the General Secretariat of INTOSAI, the CoA brings sincere thanks to the INTOSAI General Secretariat – headquartered in the Austrian Court of Audit headed by Secretary General Josef Moser, for the active commitment and broad views promoted in pursuing the INTOSAI principles, for INTOSAI management and the administrative assistance, for maintaining, with special kindness, the website, for the publication and dissemination of INTOSAI periodicals and for the excellent performance of its functions, which contributed to the active participation of all INTOSAI members in the activities of the organization.

Mr Serafim Urechean,
President of the Court of Accounts
of the Republic of Moldova,
and Mr Recai Akyel, President of
the Court of Accounts of Turkey,
at the World Congress on *Justice,
Governance and Law for
Environmental Sustainability*,
Rio de Janeiro, Brazil, 2012

In addition, the CoA would like to thank all member SAIs of INTOSAI, which, each of them, have had and continue to have an important role in INTOSAI, contributing to the international project called INTOSAI by exercising their mission and implementing the motto *Experientia mutua omnibus prodest (Mutual experience benefits all)*.

Owing to the multiplicity and plurality of views of INTOSAI members, the CoA, like other member SAIs of INTOSAI, enjoyed rich inspiration in the process of reform, development and modernization. The diverse needs and priorities of INTOSAI members also represent an opportunity for CoA to actively participate in the meetings and activities of two working groups of INTOSAI – Capacity Building Committee: Subcommittee 1 that promotes increased capacity-building activities among INTOSAI's members and the Working Group on Public Debt.

Considering that the learning process is permanently open and INTOSAI is an organization that belongs to the future, both CoA and all SAI members of INTOSAI, in cooperation, will continue to safeguard the important and strategic role in promoting accountability, transparency and good management of public funds in their countries, in order to improve public financial management and the efficient and transparent administration of public funds at the national and international level.

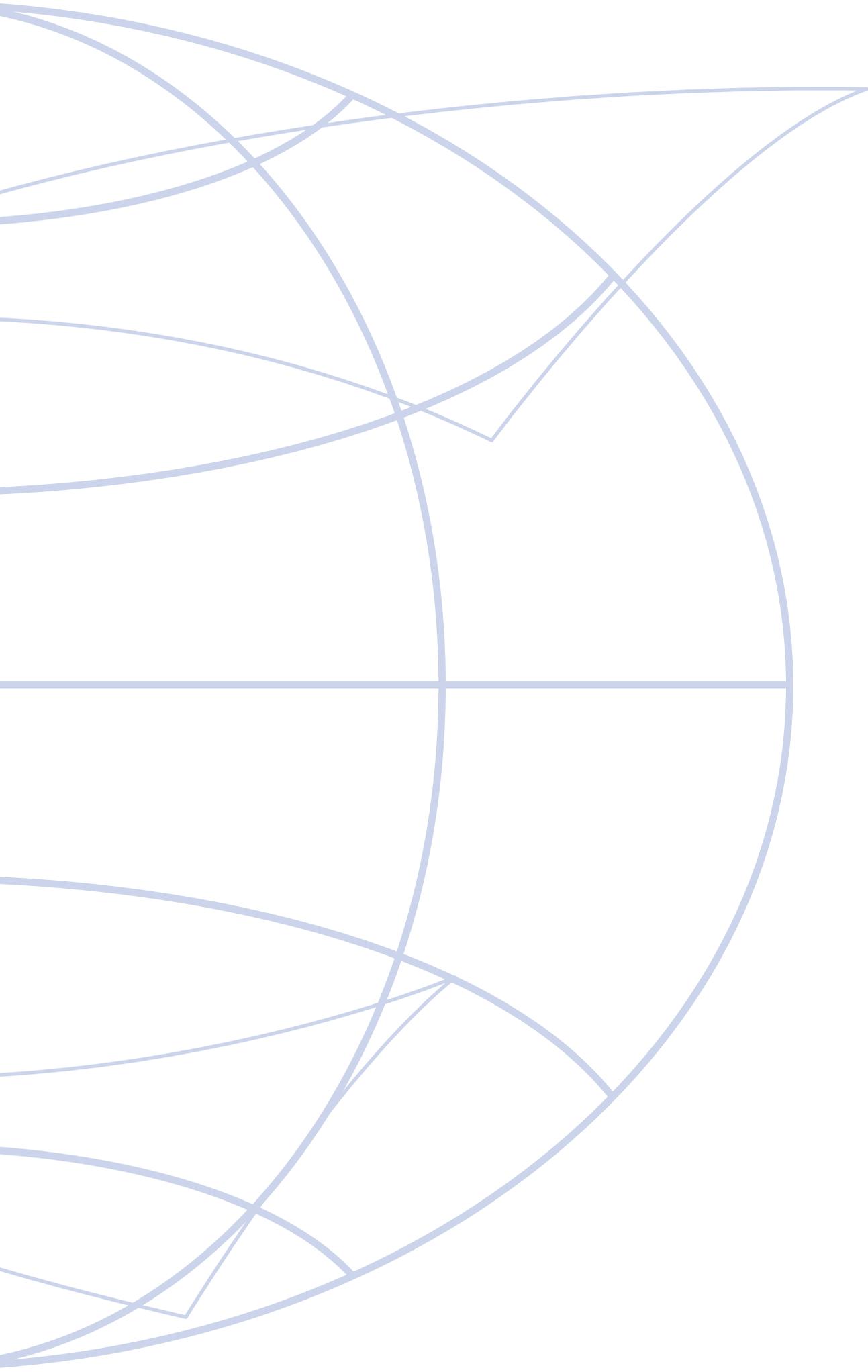




Contribution by the SAI of Monaco

James Charrier
President of the Supreme Audit Commission
Principality of Monaco

**INTOSAI –
AN ORGANIZATION
WITH A DECISIVE ROLE
IN GOVERNMENT AUDITING**





Contribution by the SAI of Monaco

*James Charrier
President of the Supreme Audit Commission
Principality of Monaco*

**INTOSAI –
an Organization with a Decisive Role
in Government Auditing**

The Supreme Audit Institution (SAI) of the Principality of Monaco, the Supreme Audit Commission – *Commission Supérieure des Comptes* – has highlighted its efforts to intensify its relations with SAIs abroad and with international organizations in the area of government auditing by the recent establishment of a General Secretariat in Monaco. The Commission attaches great importance to enhance the relations with INTOSAI, which plays a decisive role in the area of government auditing.



The *Commission Supérieure des Comptes* gathered and implemented as member of INTOSAI, and therefore under the best conditions, all the information and recommendations provided by INTOSAI and its different Committees to its benefit.

The Commission appreciates especially the opportunities of exchange created during the INTOSAI events, most recently by the XX INCOSAI in particular, which took place in Johannesburg in November 2010. This event, which was organized excellently by the SAI of South Africa, united delegations of 152 national SAIs that remarkably and unanimously adopted a series of resolutions entitled *Johannesburg Accords*, which contained especially a Strategic Plan in order to strengthen the independence, the instruments of SAIs and the recommendations concerning environmental and sustainability audits. This important event which



Members of the Supreme Audit Commission of Monaco



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encompassed also the meetings organized by EUROSAI and AISCCUF, gave the Monegasque Delegation the opportunity to establish highly valuable contacts with numerous SAIs, which enhance the reinforcement of external relations in order to intensify the presence of an independent and active Supreme Audit Institution in the Principality of Monaco.



Chairman of the Supreme Audit Commission of Monaco, Mr James Charrier, addressing the AISCCUF Conference of the Heads of the French-speaking SAIs in Monaco, 2010



In 2011, after initiating a resolution project jointly with the United Nations to strengthen the independence of Supreme Audit Institutions, INTOSAI called upon its members to support this initiative. Upon demand of the Commission Supérieure des Comptes, the Principality of Monaco approved a co-sponsorship of the project, which led to the adoption of the resolution by the 66th General Assembly of the United Nations on 22 December 2011.

With this Resolution on *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions* the United Nations recognizes that they can *accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence*. One of the essential objectives, on which the statute of the Supreme Audit Institution established by Article 42 of the Constitution of the Principality of Monaco focuses, is to meet these requirements unconditionally.

The Commission Supérieure des Comptes extends its sincere thanks to the General Secretariat for its work and would also like to thank all member states of INTOSAI for their contribution to this cooperation, which has as its goal to strengthen the effectiveness, transparency and accountability in order to promote good governance.



Contribution by the SAI of Morocco

Driss Jettou

*First President of the Court of Accounts
of the Kingdom of Morocco*

BUILDING PROFESSIONAL, ORGANIZATIONAL AND INSTITUTIONAL CAPACITIES OF SAIs





Contribution by the SAI of Morocco

Driss Jettou

First President of the Court of Accounts of the Kingdom of Morocco

Capacity Building Committee (CBC) Chair
Steering Committee of the CBC

Professional Standards Committee (PSC) Member
Knowledge Sharing Committee (KSC)
Accounting and Reporting Subcommittee
Working Group on Environmental Auditing
Working Group on Programme Evaluation
Working Group on Financial Modernization and Regulatory Reform
Steering Committee INTOSAI-Donor Cooperation
FAC Task Force on INTOSAI Financial Foresight
Subcommittee 1: Promote Increased Capacity Building Activities
among INTOSAI Members
Subcommittee 2: Develop Advisory and Consultant Services
Subcommittee 3: Promote Best Practices and Quality Assurance
through Voluntary Peer Reviews

Steering Committee of the PSC Observer
Steering Committee of the KSC

Building Professional, Organizational and Institutional Capacities of SAIs

Introduction

Independent and professional Supreme Audit Institutions (SAIs) have become vital institutions in our modern societies. In periods of doubt and crises, they can bring hope with their trusted assessments and unbiased suggestions.

The independence of SAIs is a prerequisite for the effectiveness of public sector auditing. According to the Lima Declaration of Guidelines on Auditing Precepts,



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and more recently the United Nations General Assembly Resolution on SAI Independence of December 2011, the principle of independence is meant to enable SAIs to objectively fulfil their role and act in an impartial manner.

It is within this context that the objective of strengthening SAIs institutional, organizational and professional capacities is inscribed. Building these capacities will enable SAIs to fully and effectively exercise their roles with regard to public auditing.

If SAIs' independence is required by the nature of public auditing, capacity building of effective auditing faces a particular difficulty and complexity that can only be overcome through a long term process, a sustainable, effective and interactive control that has to be constantly improved.

What capacity building and what audits are for SAIs?

The evolution in technology and public services' management systems makes it necessary to develop work and investigation methodologies, as well as analytical capacities of SAIs. SAIs must be sufficiently equipped to fully play their role, not only in terms of regularity and compliance of financial transactions, but also in terms of an economical, effective and profitable use of public resources.

In fact, for building a solid, accountable, legal and compliant financial auditing, it is essential to establish an audit that allows the assessment and measurement of performance related to operations and projects undertaken by public institutions.

However, it should be emphasized that the development of performance auditing by SAIs should be gradually undertaken and adapted to the level of the institution's development, in particular, and to the economic, social and political development in general.

Thus, SAIs in countries with advanced economies must further improve audits with a broader and more accurate vision of public institution's management results. In this regard, it is also important that the development of performance auditing becomes a major objective for these institutions, and that the opening should be done in an equivalent manner with regard to audit related disciplines, such as risk management and strategic auditing, that are becoming increasingly crucial in a incessantly changing environment.



SAIs of emerging countries should consolidate their achievements and experience in terms of financial auditing of regularity and compliance. These should also improve performance auditing which is more likely to promote a more sound and effective public finance management.

Finally, for SAIs of developing countries, it is obviously important to first develop an effective auditing of regularity and compliance which is a prerequisite for the development of a culture of control and accountability within public institutions. Such an auditing remains essential for the control and traceability of financial flows. It is only in this way that SAIs could proceed gradually towards a more expanded auditing, such as performance auditing.

Furthermore, it should be underlined that the achievement of performance auditing does not necessarily depend on the prior establishment of a well developed conceptual, procedural and organizational framework. At the beginning, ambitions should be measured, the approach flexible and implementation gradual.

Modalities of SAIs capacity building

Capacity building should not be considered as a technical process involving just a simple transfer of knowledge or organizational archetypes, but should consider the context and environment within which the SAI operates.

Chances for capacity building's success are higher when it comes to an endogenous or internal program to the SAI, because this contributes to its sustainability. However, for certain SAIs, the challenge of capacity building is so great that they may need external support. Yet, such support should not compromise their independence.

It is in this context that the establishment of the Capacity Building Committee (CBC) at the INTOSAI level is inscribed. Through bilateral, regional and multi-lateral efforts, this committee works to ensure that each INTOSAI member can, according to its needs, take advantage of capacity building initiatives to strengthen its independence and professionalism.

The implementation of an adequate capacity building depends primarily on the achievement of certain basic conditions, namely:

- 1 Strengthening SAI's independence: An independent Supreme Audit Institution must be provided with the necessary assets at both the institutional and professional levels.



Meeting of the Steering Committee of the Capacity Building Committee (CBC) in Rabat, Morocco, September 2007



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- 2 Strengthening SAI's institutional status: It helps clarify the status of the SAI and its relations with the other constitutional institutions, particularly the Government and Parliament.
- 3 Recruitment of qualified staff: The quality of the staff that will conduct the audits, particularly performance auditing, is a key element to success. Since this audit covers the areas of intervention of public institutions and the multiple aspects of their management, the profiles and competencies of the SAI's staff should reflect this diversity. The recruitment of qualified staff should be completed through both an initial training in the various aspects of audit and an ongoing training to ensure the constant updating of their skills and competencies.
- 4 The execution of an effective, professional and stable leadership by SAIs, mainly through the development and implementation of strategic plans and comprehensive, realistic and priority-focused action plans: These plans must be compatible with the ongoing reforms in the country, in terms of public financial management and with the best practices (e.g. standards and guidelines developed by INTOSAI).
- 5 Strengthening relationships with stakeholders: To be effective, an SAI should, as its mandate allows it, create close links with stakeholders, but should maintain, at the same time, its independence from the Parliament, the Government, audited entities, the media, the public opinion, civil society etc.

The conditions for completing the capacity building process

A successful implementation of capacity building requires political support, appropriate regulation, leadership and active involvement from the heads of SAIs. These must work to ensure an adequate funding and seek partners that can help strengthening the capacity of their institutions.

Capacity building should enable SAIs to better use their existing capacities and create new ones at the professional, organizational and institutional levels. This implies an adequate assessment of needs and the establishment of an appropriate schedule of actions to be undertaking for this purpose.

However, it should be noted that the success of this capacity building process requires the commitment of SAIs themselves on one hand, and the international



community on the other. This dual commitment has been recently affirmed by two major actions taken by the INTOSAI:

- 1 SAI's awareness raising on the need for professional and institutional capacity building: Capacity building has to be based on an institutional platform. Yet, the achieved capacity level by any SAI depends mainly on the good achievement of their fixed objectives. Capacities of SAIs can not only be measured by means of legal principles or provisions set forth in absolute terms, but should also be embodied within the good practices, without which these objectives would be mere declaration of intentions. On this basis, the importance of actions aimed at raising the awareness of SAIs on the interest of strengthening institutional capacity becomes obvious.

This implies a change in the attitudes and audit culture within SAIs, as well as the staff motivation and the firm commitment of their leaders.

- 2 Global partnership strategy with donors and the promotion of capacity building projects through the involvement of donors in funding SAIs' development and modernization programmes: It is in this context that the Memorandum of Understanding signed by the Donors and INTOSAI (in October 2009 in Brussels) is inscribed. This memorandum is expected to offer additional opportunities of financial support to SAI Capacity building by the donor community. These may include measures that reinforce SAIs' institutional status, improve their financial and materials means, manage their resources, set up the strategic planning, improve their working methods (audit manuals and information systems) and provide appropriate training for auditors.

Conclusion

The development of public audit and SAIs' capacity building must go hand in hand, in a context that fosters the independence and professionalism of these institutions.

This is certainly a major initiative that is both time and resource consuming. In this respect, it becomes useful for SAIs to adopt a progressive approach that would involve the gradual implementation of a developed audit. This process must be conducted at a reasonable scale, with specific objectives and in perfect correlation with the resources and workforce available to each SAI.



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From the very beginning, Supreme Audit Institutions will better identify and define the needs and objectives as well as the necessary means and tools for the success of their missions. They are also called to be prepared to cope with the various ongoing changes in their internal and external environment, and develop a culture of accountability and professional ethics which is a prominent guarantee of their success.

For more information on the INTOSAI Capacity Building Committee, its guides and other resources, please visit the website: <http://cbc.courdescomptes.ma>

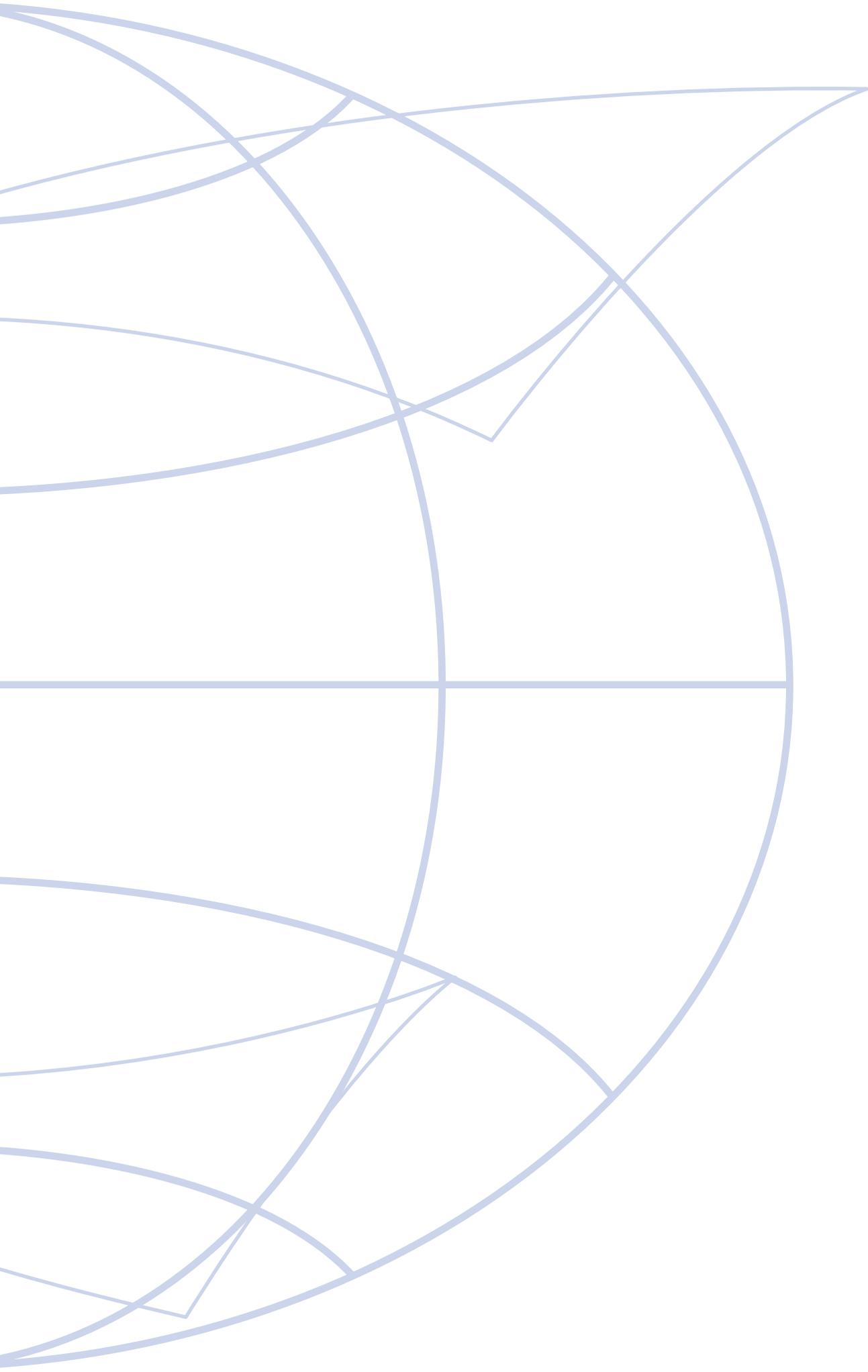


**Contribution by the SAI
of Netherlands**

Saskia J. Stuiveling

President of the Netherlands Court of Audit

**INTOSAI: GROWING FROM
BENEFITS ALL SAIs TO
BENEFITS ALL CITIZENS**





Contribution by the SAI of the Netherlands

Saskia J. Stuiveling

President of the Netherlands Court of Audit

Professional Standards Committee (PSC) Member
Capacity Building Committee (CBC)
Knowledge Sharing Committee (KSC)
Performance Audit Subcommittee
Internal Control Standards Subcommittee
Working Group on Environmental Auditing
Working Group on Accountability for and Audit of Disaster-related Aid
Working Group on Financial Modernization and Regulatory Reform
Subcommittee 1: Promote Increased Capacity Building Activities
among INTOSAI Members

Steering Committee of the CBC Observer

INTOSAI: Growing from Benefits all SAIs to Benefits all Citizens

INTOSAI was established in 1953 by a group of SAIs eager to learn from each other. They have been joined by more SAIs over the years and our group has now reached the respectable number of 191. Looking back, we can see that INTOSAI has changed over the years from an organization that, with all respect, was interested chiefly in itself into one that is seeking ever-closer contact with the wider world. The preliminary crowning glory of this process of coming of age: the passing of the resolution by the United Nations' General Assembly on the role of independent Supreme Audit Institutions in promoting greater efficiency, accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens. Congratulations on this milestone! Congratulations especially for the INTOSAI Secretariat and its Secretary General Josef Moser, who undoubtedly put lots of energy in this UN-acceptance.

Many of us recognize the need to give direction to our organization, to promote the importance of SAIs and, especially, to respond better to what is happening in the world around us. The Secretary General played and plays an exceptional



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role in achieving this ambition; indeed, several Austrian Secretary Generals have worked hard in this area. Without them, we would not be where we are now.

It has taken a long time but INTOSAI has evolved into more than just a collective of supreme audit institutions. And we, as members, enjoy the benefits every day: we share our knowledge with each other. If we think another country can help us solve a problem at home, we seek partners, develop strategies together, learn from each other, try to operate as effectively as possible for the benefit of society and sometimes carry out joint audits across borders. Especially the last decade contacts have been intensified, partly very much eased by the overall access to internet. Where would we be today without the web and e-mail?

Our joint efforts are illustrated by very valuable examples: we have worked together to map out the global funds flows for the tsunami, are now joining forces to audit and compare the budgetary consequences of the credit crunch in a large number of countries and to analyse the approach to cross-border VAT fraud. And none of us thinks our independence is being compromised in any way. The opposite is in fact the case.

The moment has now come to take the next step. With the UN resolution backing us up, it is time to take a good look at the world around us. We have to think about how we can improve our role as INTOSAI. Recent developments in our global environment have highlighted the need to take the next step to become an international organization. The key question is: *What global developments can we identify and how can we rise to them as SAIs?*

We are being faced with more issues that require a multinational answer. How can SAIs act on a global stage to solve these multinational issues when there is no audit trail but audits are desirable, if not essential?

Trans-national issues such as volcanic ash clouds, smoke clouds from mega forest fires, garbage patches floating in the sea, illegal discharges from tankers and flows of nuclear cooling water, are growing in number and should be on our shared agenda. There is currently no global legislation on these issues comparable to the law of the sea. As Hugo Grotius wrote in *Mare Liberum*³ in 1609: „*The sea is the common property of all. It represents not only an area of law, but also a common interest and a common responsibility*“.

3 Hugo Grotius: *Mare Liberum* 1609: over de vrij te bevaren zee en de vrije handel, an influential work in a time of piracy and buccaneering. Grotius laid the foundations for international law. After publication, the first international agreements between states were laid down in treaties. As technical advances made it easier to establish and maintain international contact (shipping, telex, etc.), a network of international cooperation agreements arose to promote the *common interest*.

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To date, we have drawn up the international agenda on an *ad hoc* basis. We have created task forces and working groups to address such issues as the financial crisis and tackled them as separate countries. INTOSAI does not yet have the capacity to tackle issues that extend further than a particular country. We do not yet carry out global audits. Global issues should be audited globally. We must abandon the idea that we can best face the problems as individual countries. We must move towards joint auditing within the institutional framework of INTOSAI.

This in my view desirable change is within our reach if we evolve from a collective of national organizations into an organization working in a variety of configurations to audit trans-national issues. National SAIs will remain autonomous institutions but INTOSAI itself will also be a global institution, with its own institutional agenda to audit global issues.





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If we bring about such a transformation, INTOSAI will be much more than just a collective of individual SAIs. The whole would be far greater than the sum of its parts: an institution with objectives and a strategy, that accumulates and shares knowledge, works to a programme and has a meaningful presence. INTOSAI would serve society even better if it articulated the issues and the risks involved and opened up and shared its knowledge. We would then be a modern, empathic institution at the heart of society. By acting transparently with its self-accumulated knowledge, it would be an authoritative institution.

In my vision of the transformation of INTOSAI, the General Secretariat has a crucial role to play. I am convinced that we are on the right course in our evolution from a relatively conservative group of supreme audit institutions into a modern institution that is not constrained by geographical boundaries. Together, we must now make sure that, under the wings of the board and its Secretary General we dare to take the step to become a global institution. It is necessary to retain and improve our good reputation and to become relevant to all citizens of the global village.



Contribution by the SAI
of New Zealand

**PACIFIC ASSOCIATION
OF SUPREME AUDIT
INSTITUTIONS**





Contribution by the SAI of New Zealand

PASAI *General Secretariat*

Professional Standards Committee (PSC) *Member*
Steering Committee of the PSC
Knowledge Sharing Committee (KSC)
Accounting and Reporting Subcommittee
Working Group on Environmental Auditing
Working Group on Key National Indicators
Working Group on Value and Benefits of SAIs
Steering Committee INTOSAI-Donor Cooperation

Pacific Association of Supreme Audit Institutions

Introduction

Supreme Audit Institutions (SAIs) have a key role in promoting accountability and transparency in a nation's public governance. The Pacific Association of Supreme Audit Institutions (PASAI) is the official association of SAIs in the Pacific region, and one of the seven regional INTOSAI working groups.

In 1986 the South Pacific Association of Supreme Audit Institutions (SPASAI), as it was then known, was founded to *encourage, promote and advance co-operation among members in the field of Public Audit*. SPASAI was formally accepted as a member of INTOSAI in 1987, and in 2008 became known as PASAI, the Pacific Association of Supreme Audit Institutions. PASAI currently has 25 member SAIs throughout the Pacific region, and is represented on the INTOSAI Governing Board by its Secretary General, the Controller and Auditor-General of New Zealand.

Pacific SAIs recognize the importance of public accountability for the use of government resources, the role of the legislature in holding executive government to account, and the importance of the SAI in achieving that accountability. These can contribute to improved economic performance and growth for Pacific countries.

2nd PASAI (SPASAI) Congress
in Kiribati, 1991





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PASAI's overall goal is to promote transparent, accountable, effective, and efficient use of public sector resources in the Pacific region. PASAI contributes to this goal by helping its members improve the quality of public sector auditing to uniformly high standards, which, in turn, is expected to improve transparency and accountability in managing and using public resources.

PASAI's mandate is to:

1. Strengthen understanding, co-operation, and co-ordination between its members;
2. Advocate the interests of good governance, including transparency, accountability, and the need for strong and independent SAIs, to governments and others in the Pacific region;
3. Build and sustain public auditing capacity throughout the Pacific region by sharing knowledge with, and providing support to, its members;
4. Assist its members to perform their auditing functions, including through co-operative audits and similar activities;
5. Serve as a regional working group of INTOSAI, in the interests of all SAIs in the Pacific region and beyond;
6. Encourage co-operation with other regional working groups and SAIs.

PASAI has received financial support from a range of donors – in particular, the Asian Development Bank and AusAID initially, and later from the INTOSAI Development Initiative, New Zealand Ministry of Foreign Affairs and Trade, and the World Bank.

Public auditing in the Pacific region faces many challenges. Human resource capacity is limited, with shortages of professionally qualified staff and difficulties in attracting and retaining staff. Public accounts are often not audited to high standards in a timely manner, and legislatures do not always act on audit findings and recommendations. In addition, accounts are often not produced for audit. Pacific SAIs are at different stages of development and, for some, there is a lot more to be done to reach uniformly high standards.



Pacific Regional Audit Initiative

PASAI is ambitious in improving the standard of public sector auditing in the Pacific, and, in 2009 at its Palau Congress, adopted the Pacific Regional Audit Initiative (PRAI) – a four-year work programme designed to address the challenges faced by variable standards of public auditing in the Pacific. The PRAI was developed through an extensive consultation process over a two-year period, under the guidance of PASAI and its members and in close association with the Pacific Island Leaders' Forum.

The PRAI outputs are to:

1. Build and sustain public auditing capacity
2. Conduct co-operative financial and performance audits
3. Develop communication and advocate transparency and accountability
4. Assist regional co-operation and co-ordination

The PRAI saw the establishment of the PASAI Secretariat, based in Auckland, New Zealand in 2010, and has seen significant progress in:

1. Capacity building

Four manuals (on human resource management, quality assurance, performance auditing, and reporting) have been published and built into the PASAI tiered training programme, which is available to all PASAI members and other regional INTOSAI working groups. The AFROSAI-E financial auditing manual was adopted at the October 2012 Noumea Congress and will be built into tiered training in the coming year. Strategic management and operations guidelines are being developed. 101 audit staff from 17 Pacific SAIs trained in PASAI training programmes over the past two years, who will continue to lead training on a regional and national basis into the future.



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15th PASAI Congress in Noumea,
New Caledonia, 2012





2. Co-operative performance audits

PASAI has completed three co-operative performance audits based on the guidelines of the Working Group on Environmental Auditing:

- Solid waste management;
- access to safe drinking water;
- and sustainable tuna fisheries management.

A fourth regional performance audit on climate change adaptation and disaster risk reduction started in November 2012. These co-operative audits are major achievements for the Pacific region, and there are signs of significant take-up of the reports' recommendations in a number of countries.

3. Accountability and transparency

In October 2012 the PASAI Congress endorsed PASAI's most recent report on accountability and transparency in the Pacific region. The report identified a number of positive and emerging good practices in the region. Congress has encouraged use of the transparency and accountability reports (2009 and 2011) at all levels to improve governance outcomes for Pacific countries.

The future

The PRAI has had positive effects on the capacity and development of individual SAIs, and ongoing measurement is being undertaken to assess wider effects of the PRAI programme. The PRAI is to be formally evaluated by PASAI and its development partners before the end of the 2012/13 year. This evaluation is the next step to developing a new strategy for sustaining the work of PASAI on a long-term basis, both regionally and in the individual SAIs and their respective country systems.

PASAI is firmly established within the INTOSAI framework. With the encouragement of international leaders and development partners, PASAI looks forward to continuing the collective and individual effort to improve public auditing and governance in the Pacific.

The INTOSAI motto *Experientia Mutua Omnibus Prodest* or *Mutual experience benefits all* aptly describes the mutual co-operation and capacity-building prin-



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ciples that form the foundation for PASAI's PRAI programme, and which have seen significant developments in public auditing in the Pacific region.

Concluding comment

PASAI congratulates INTOSAI on the 60th anniversary of its establishment, and the General Secretariat on its 50th anniversary. PASAI extends sincere thanks to the INTOSAI member nations, the General Secretariat, and the INTOSAI Development Initiative for their support and contribution to the development of public auditing in the Pacific region.



Contribution by the SAI of Paraguay

EXPERIENCES MADE BY THE SAI OF PARAGUAY AS MEMBER OF INTOSAI – CHALLENGES AND GOALS FOR THE FUTURE





Contribution by the SAI of Paraguay

Knowledge Sharing Committee (KSC) Member
Working Group on Environmental Audit

Experiences Made by the SAI of Paraguay as Member of INTOSAI

Challenges and goals for the future

The International Organization of Supreme Audit Institutions (INTOSAI) is the central organization for external government audit. INTOSAI was founded in 1953, when 34 Supreme Audit Institutions (SAIs) and partner organizations met at a congress in Cuba for the first time. INTOSAI has now 191 full members and 4 associated members. In the wake of the foundation of INTOSAI, an institutional framework was established to guarantee transparency and to enlarge knowledge of INTOSAI members in order to bring public government audit worldwide to a uniform level, thereby strengthening the position, the mandates and the prestige of the different SAIs in their respective countries. Strengthening SAIs also ensures that public audit moves forward towards new objectives.

After the fall of the long-time military dictatorship in 1989, the political and social development of Paraguay experienced numerous changes, which evolved progressively in the course of the years. At this time, a promising period of opening towards democracy started, triggering further measures to reform and modernize the different initiatives and processes. Step by step, these changes were implemented within the possible scope. Even though the experiences and the know-how were not fully up to date in the country, they contributed to a process of democratization, which is still perceivable in the country. Eventually, in 1992 the new national constitution entered into force, which enshrined the democratic principles and fundamental freedoms in law.

The achievements resulting from the new developments in the country were depolitization of the military and the police force as well as a renewal of the Supreme Court and the establishment of the *Contraloría General de la República* (Law No 95/90) and of an ombudsman's office.



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The tasks and responsibilities of the CGR of Paraguay are laid down in the Constitution and in the Basic and Operational Law No 276/94 on the *Contraloría General de la República*. The CGR therefore acts as a control body that audits the economic and financial activities of the state, the authorities and municipalities. The mission of the CGR is to promote a transparent management of public ownership by audit activities that are geared towards the wellbeing of the citizens. It is the vision of the CGR to take on a leading role as a control body and to provide appropriate solutions for the management of public funds. The SAI of Paraguay counts to date 700 civil servants, the leading positions are held by the *Contralor* and a *Sub Contralora*, who are both elected by the National Congress and exercise their duties for a period of 5 years.



Office of the *Contraloría General*
of the Republic of Paraguay

The central axis of the CGR's activities forms part of the macro process of government audit. This process was developed by the different authorities that are entrusted with the audit of all public entities and private bodies that receive public funds. As a cross axis, citizen engagement was introduced into government auditing.



In its beginnings, the CGR of Paraguay has placed the specification of structural founding principles and institutional quality in the foreground, taking into account its own budgetary limits and the little experience with regard to the existing auditing culture in all areas. In addition, the new CGR bodies recognized the importance of creating relations with international institutions that unite the different SAIs in organizations like OLACEFS and INTOSAI.

In 1998, the official participation of representatives of the CGR of Paraguay at the XVI INCOSAI in Montevideo, Uruguay, opened up new opportunities of an effective collaboration regarding the development of new approaches and activities of INTOSAI. On this occasion the representatives of the CGR had the opportunity to participate in two Working Groups a) Working Group on Environmental Audit and b) Working Group on Privatization.

It is important to point to the fact that the priority theme of this Congress was the role of SAIs in fighting corruption. This was also the starting shot for the introduction of a *Code of Duties and Conduct for Supreme Audit Institutions*.

Following up to its participation in the INCOSAI in Montevideo, the CGR of Paraguay took part in the triennial congresses of INTOSAI and in the annual meetings of the different working groups on a regular basis. The CGR of Paraguay has regularly made a contribution as a member of INTOSAI since 2001.

The IDI (INTOSAI Development Initiative) is an INTOSAI body that brings together different working groups that, on the one hand, are composed of experts on training and, on the other hand, of professionals.

The participation of the representatives of Paraguay in the various working groups as well as the exchange of experience and the presentation of contributions have been of great value for the CGR.

For two subsequent periods, Paraguay was entrusted with conducting the external audit of INTOSAI. In cooperation with the representatives of the SAI of Switzerland, the following representatives of Paraguay were responsible for the audit of the finances of the financial years 2004 and 2007: Atilio Gayoso Jara, Mario Estigarribia and Adriana Hug. In cooperation with the representatives of the SAI of Malaysia, Atilio Gayoso, the *Sub Contralor General*, conducted the audit of the finances of the financial years 2007 and 2009.

On the occasion of the UN/INTOSAI Symposium in Vienna in 2011, representatives of the SAI of Paraguay – Nancy Torreblanca, *Sub Contralora General*



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of the Republic, and Fabián Forestieri, head of the department for control by citizens – presented a contribution on *The experiences of Paraguay in citizen engagement* as part of the strategic prioritizing of citizen engagement in auditing and the interest in enhancing the policy of approaching civil society.

We would also like to underscore that the SAI of Paraguay participates actively in the EUROSAI-OLACEFS meetings, which are organized every two years.

Taking into account the exchange of experience, the presented activities and the direct application of different aspects recommended by INTOSAI, the present head of the CGR of Paraguay can look back at a positive record of the SAI's participation in INTOSAI. It is in the interest of the *Contraloría* to continue this cooperation in a high quality, since this will give the SAI more and better support in the implementation of its visions, goals and priorities.

Under the direction of the current head, the CGR is focussing on thematic priorities that are very clear-cut and that embody a new vision of government audit. These new themes comprise for example citizen engagement, audit of natural resources, environmental protection and the improvement of auditing standards.

In this context, the *Contraloría General* of the Republic of Paraguay underscores the crucial importance of the fact that INTOSAI harnesses the available new technological instruments and considers them as an effective opportunity to interact globally with SAIs with more intensity. INTOSAI should thereby also become a firm and appropriate *voice* in the demanding task of fighting corruption.

We are convinced that INTOSAI is making an enormous contribution to improving the quality of SAIs and to promoting democracy globally and that it provides appropriate answers in the fight against corruption. This is why we would like to encourage SAIs to intensify their cooperation in order to be able to rise to the great challenges of the future and to meet the legitimate demands of society.



Contribution by the SAI of Poland

Jacek Jeziarski
Former President of the
Supreme Audit Office (NIK) of Poland

DEVELOPMENT OF THE INTERNATIONAL COOPERATION OF SAIs SINCE 1953 / 1963 – 60 YEARS OF INTOSAI / 50 YEARS OF THE GENERAL SECRETARIAT



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Contribution by the SAI of Poland

Jacek Jezierski

Former President of the Supreme Audit Office (NIK) of Poland

Internal Control Standards Subcommittee *Chair*

Knowledge Sharing Committee *Member*

Working Group on IT Audit

Working Group on Environmental Auditing

Working Group on Programme Evaluation

Working Group on the Fight against Corruption and Money Laundering

Working Group on Key National Indicators

Working Group on Financial Modernization and Regulatory Reform

*Subcommittee 3: Promote Best Practices and Quality Assurance
through Voluntary Peer Reviews*

Development of the International Cooperation of SAIs since 1953 / 1963 – 60 Years of INTOSAI / 50 Years of the General Secretariat

Let me begin my reflections on INTOSAI as the global organization of Supreme Audit Institutions with several general observations.



Delegation of the Supreme Audit Institution of Poland, headed by former President Jacek Jezierski, at the 62nd Meeting of the INTOSAI Governing Board in Vienna, Austria, 2011



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As President of the Supreme Audit Office of Poland (NIK), I must admit that my institution, despite belonging to INTOSAI since the end of 1950s, was not involved in real cooperation for a long time, and its membership was limited to very formal contacts at the level of top management mainly. In the 1970s, the then President of the NIK was even a member of the INTOSAI Governing Board, which however neither results in promoting INTOSAI's democratic ideas in Poland nor in collecting information on how supreme audit bodies were organized in other countries and what their mandates and working methods were (as far as we know, the Lima Declaration of 1977 was translated into Polish as late as in 1992!).

The attitude towards international relations of the NIK changed significantly after the democratic transformations in Poland of the beginning of 1990s. Then, the NIK started cooperating with other SAIs, both mutually and at the regional level, it also got involved in initiatives of international organizations such as INTOSAI and EUROSAI.

These two organizations have also changed a lot over the last two decades. Changes should be partially attributed to new attitudes of their members to international cooperation, resulting from democratic changes in their countries – as illustrated by the example of the NIK. A group of SAIs actively interested in real cooperation rather than in formal membership in INTOSAI, has grown significantly. Re-established SAIs from former totalitarian countries, not only from Central and Eastern Europe, but also from other parts of the world, stopped to play the role of passive members of international organizations, and became their active core, avid for sharing knowledge, experience and good practices. Numerous working groups were formed in INTOSAI then, as a result of INCOSAI themes and recommendations, to address SAIs' interest in specific issues.

The Working Group on Environmental Auditing established in 1992, where the NIK is a member, makes an excellent example of how INTOSAI contributes to knowledge and experience sharing with regard to the challenges that SAIs have to face at present, such as new social and economic processes of the modern world that should be subject to auditing. The Working Group has elaborated a few dozens of guidebooks comprising advice and examples related to audits of the environment and sustainable development⁴. The Group organizes seminars and trainings, and provides a forum for exchanging knowledge and experience. It also initiated the first global audit, in which SAIs from all parts of the world

⁴ Such as, e.g., auditing of biodiversity and sustainable energy, the government response to climate change, implementation of multilateral environmental agreements.



participated⁵. Besides, the Group closely cooperates with external partners, its representatives, for instance, attended the Earth Summit 2002 in Johannesburg, the World Congress on Justice, Governance and Law for Environmental Sustainability and the Earth Summit in Rio de Janeiro in 2012⁶.

Supreme Audit Institutions and their organizations nowadays are not a closed circle of financial specialists. Auditing of the public sector calls for comprehensive knowledge and experience in numerous disciplines. Performance auditing has been growing in importance, as well as cooperation with external partners, which was reflected in the communication strategy of INTOSAI.

The global revolution in communication technologies that can be observed over the recent years has also significantly affected the functioning of INTOSAI. Relations between INTOSAI members have become easier thanks to new means of communication. Cooperation within INTOSAI is no longer as formalized as it used to be, and its participants are no longer only representatives of top managements and international relations departments. Nowadays, INTOSAI cooperation takes place at numerous levels, from SAI heads to employees directly involved in auditing and training, which can have – who knows – the biggest impact on the ultimate result of cooperation.



Delegates of the SAI of Poland to the 20th UN/INTOSAI Symposium in Vienna, Austria, 2009

- 5 The audit was dedicated to issues of climate change. Fourteen SAIs took part in it: Australia, Austria, Brazil, Canada, Estonia, Finland, Greece, Indonesia, Norway, Poland, Slovenia, South Africa, the UK and the USA.
- 6 In Rio de Janeiro the Group presented the report entitled *Improving National Performance: Environmental Auditing Supports Better Governance and Management*.



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Recent developments in INTOSAI

In 2004, INTOSAI adopted its first Strategic Plan for the period 2004-2010. It defined the values of the organization and identified the basic strategic goals on which its activities should focus. The development of the plan inspired the EUROSAI Governing Board, which the Polish SAI had the honour to chair in the years 2008-2011. We believed that EUROSAI, as a Regional Working Group of INTOSAI, should actively participate in the implementation of the Strategic Plan. We also thought it could be done in two directions simultaneously: by direct involvement of our members in INTOSAI's initiatives, and also by implementation of our own regional Strategic Plan which would be, to a large extent, compatible with that of INTOSAI. While taking up works on the development of the EUROSAI Strategic Plan, we decided to draw on INTOSAI's experience. That is why we invited the representatives of the INTOSAI Secretariat to participate in the strategic plan team, together with representatives of those European SAIs that were engaged in the development of the first INTOSAI Strategic Plan. Their knowledge and experience allowed for elaborating the EUROSAI Strategic Plan in a smooth and effective manner. We assumed that EUROSAI, as a Regional Working Group of INTOSAI, should have the same strategic goals. Simultaneously, it was decided that the goal related to professional international standards should promote and facilitate the implementation of standards rather than focus on developing them – so that not to overlap with INTOSAI's work. Similarly, while proposing activities and projects within the individual goals of EUROSAI, special attention was given not to coincide with the INTOSAI initiatives, but to maximize the effective use of their products for further development of public sector auditing in the European region.

EUROSAI Seminar on
SAIs' Communication with the Public Opinion via the Media
in Warsaw, Poland, 2011





Other regional working groups, not only EUROSAI, are also developing their own strategic plans. It proves that INTOSAI is considered an influential partner, whose example is followed and whose voice is listened to. And its new strategy and initiatives taken within the new structure are meant to make INTOSAI more visible in the international arena.

Efforts made by the INTOSAI Secretary General during the 2004-2010 strategic planning period resulted in the incorporation of the Declarations of Lima and Mexico – two key INTOSAI documents – into international law: On 22 December 2011 the General Assembly of the United Nations adopted the resolution entitled *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions*. For the first time, the General Assembly expressly recognized that SAIs can objectively and effectively fulfil their mandates only if they are independent of their auditees and protected against external influence. In this way, the importance of SAIs in promoting efficiency, effectiveness, accountability and transparency of the public administration was emphasized. At the same time, the United Nations encouraged the member states to apply the principles set out in the Lima and Mexico Declarations, as well as to intensify cooperation with INTOSAI, also in the field of capacity building.

Another unquestionable achievement of INTOSAI in the recent years is the development of the International Standards of Supreme Audit Institutions (ISSAIs) whose promotion and implementation can guarantee the quality of SAIs' work, add to their importance and further strengthening of public sector auditing. Following the INCOSAI 2010 and the endorsement of 37 new ISSAIs, INTOSAI has now a comprehensive range of standards and guidelines at its disposal. To be used as a common frame of reference, ISSAIs and their benefits must be known to SAIs and external partners. To do so, the Secretariat General came up with an initiative to prepare executive summaries of the standards, so that they are clear and easy to handle. And the second INTOSAI strategic plan, for the years 2011-2016, comprises the implementation of ISSAIs as one of six priorities of INTOSAI.

Future challenges for INTOSAI

The challenges that INTOSAI and its individual members face have not changed a lot. There are still cases of SAIs whose independence is threatened, and there are instances of deliberate activities aimed at constraining their powers. Moreover, the financial and economic crisis that many countries suffer from adds to the



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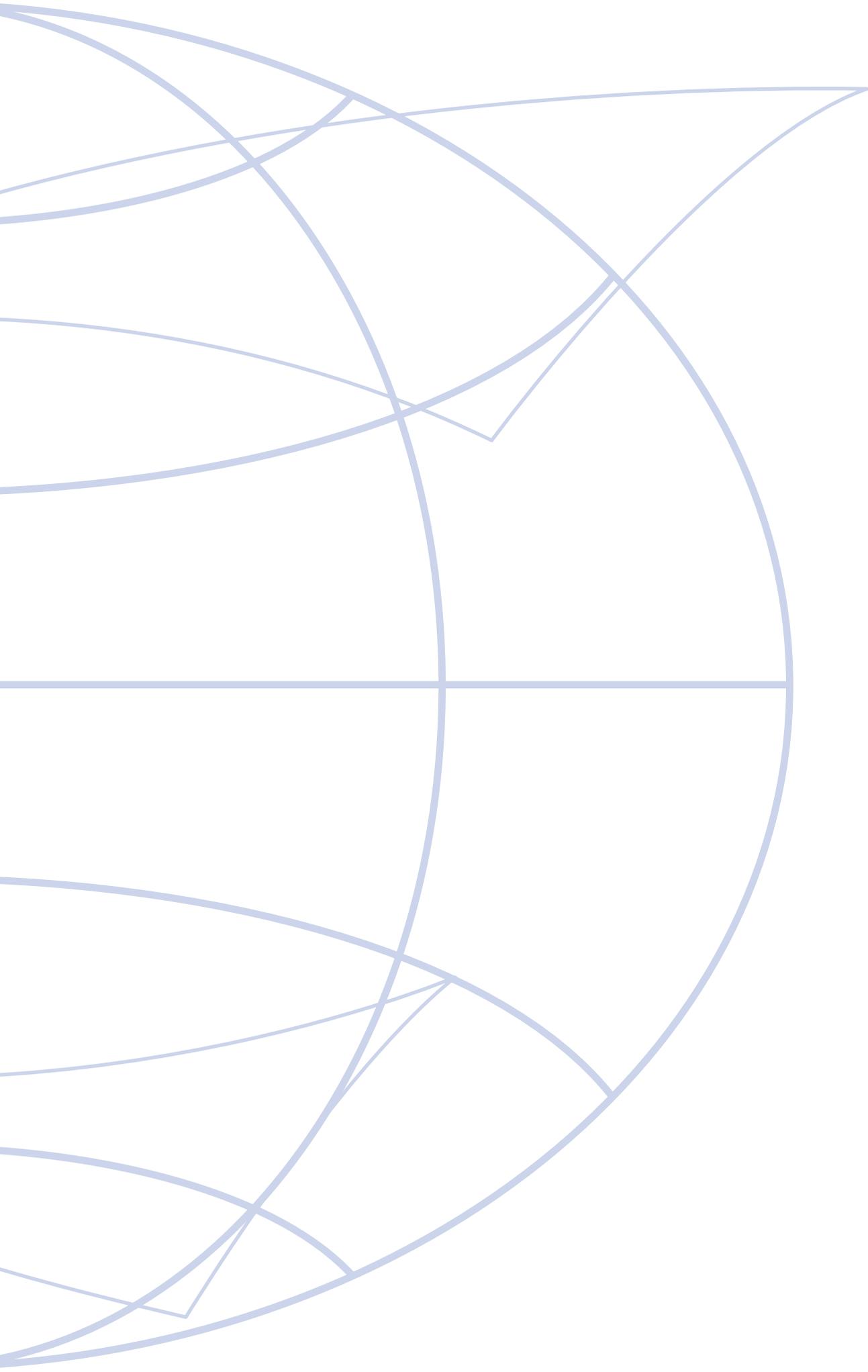
pressure SAIs have to face while proving that they are spending their resources to the best possible effect. Expectations around their work are growing, since the society, the media and national legislations alike hope that SAIs will significantly contribute to a more effective use of public resources, to better governance and to the fight against corruption.



Contribution by the SAI of Portugal

Guilherme d'Oliveira Martins
President of the Tribunal de Contas of Portugal

EVOLUTION OF THE WORLD COOPERATION: PERSPECTIVE AND EXPERIENCE OF THE *TRIBUNAL DE CONTAS* OF PORTUGAL





Contribution by the SAI of Portugal

Guilherme d'Oliveira Martins
President of the Tribunal de Contas of Portugal

EUROSAI *Chair*

Professional Standards Committee (PSC) *Member*
Working Group on Public Debt

Evolution of the World Cooperation: Perspective and Experience of the *Tribunal de Contas* of Portugal

Introduction

INTOSAI will celebrate its 60th anniversary in 2013. This is an event that constitutes a historic milestone that all SAIs should be proud of.

The *Tribunal de Contas* of Portugal, a founding member of INTOSAI, has considered for many years that the stimulus to and the committed and voluntary involvement in international cooperation initiatives among the SAIs, both multilaterally and bilaterally, are a priority. It is therefore in a position to recognize and witness all the mutual benefits that derive from that.

In this viewpoint we seek to bear witness regarding the evolution of the world cooperation of SAIs.

1. The cooperation at the service of the auditing capacity and the recognition of the role of SAIs

Since its foundation, INTOSAI has evolved very significantly, both in the number of members and the impact of the activities carried out. The enlargement of the geographical scale called for the establishment of Regional Groups of SAI, which took effect progressively across the various regions around the world. The conclusions and recommendations adopted throughout the twenty congresses that have been held until today show the deepening of the reflections carried out within the scope of INTOSAI.

Within the scope of the technical and methodological guidelines, it should be



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pointed out how important the auditing standards of the public sector (ISSAIs) are, which have been established in accordance with a systematization sustained by sound technical conceptions and the fundamental principles of the SAI.

Many other activities are worth being highlighted, even due to their forerunner nature such as those carried out on the environmental auditing.

It should be noted that the international development of public auditing control by SAIs has always been actively and constructively backed by the General Secretariat of INTOSAI, hosted by the Austrian Court of Audit.

2. Perspective and experience of the *Tribunal de Contas* of Portugal

In its strategic planning documents, the *Tribunal de Contas* of Portugal considers that the enhanced cooperation with national and international institutions is one of the relevant activities for its intervention.

Within the context of INTOSAI, the cooperation has been carried out through different initiatives, such as the bilateral and informal contacts that SAIs often develop among themselves, through the sharing of information and experiences in different ways.

In a more direct manner, the *Tribunal de Contas* of Portugal participated during twelve years as a member of the Governing Board of INTOSAI (1995-2007).



Meeting of the INTOSAI Auditing Standards Committee (ASC) in Lisbon, Portugal, 2002



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Still on INTOSAI's functioning structures, the *Tribunal de Contas* of Portugal participated in the work of the Auditing Standards Committee and the Subcommittee for the Independence of SAIs and is a member of the Working Group on Public Debt.

Viewing its membership in a participating perspective, the *Tribunal de Contas* of Portugal has always considered that initiatives intended for the submission of proposals regarding issues to be discussed and for the elaboration of contributions on subjects dealt with in the Congresses were of the utmost interest and carried them out accordingly.

Also from the point of view of the pursuit of the fundamental objectives associated with the world cooperation among SAIs, the *Tribunal de Contas* of Portugal has developed activities propping up cooperation in contexts such as the Organization of Supreme Audit Institutions of the Portuguese-speaking Community and the Regional Groups of INTOSAI, with emphasis, in this case, on EUROSAI.

Within the context of the Organization of Supreme Audit Institutions of the Portuguese-speaking Community, the cooperation is carried out bilaterally and multilaterally. Established on 29 June 1995, this Organization has been an associate member of INTOSAI since 2009, recognized through the INTOSAI Membership Certificate of 16 November 2009.



5th General Assembly of the Portuguese-speaking SAIs in Lisbon, Portugal, 2008



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Within the context of EUROSAI, that is presided over by Portugal until 2014, some important activities should be highlighted as part of the 2011-2017 Strategic Plan, particularly to develop institutional SAIs' abilities and to disseminate the application of the ISSAIs internationally. It is also worth mentioning that the General Secretariat of INTOSAI has provided a helpful collaboration, particularly within the scope of Goal Team 4 (Governance and Communication Team), namely as far as the website restructuring is concerned.



Meeting of the Contact Committee
of the Heads of the European
Union SAIs in Estoril,
Portugal, 2012





We would also like to mention the fact that the *Tribunal de Contas* of Portugal is an adherent member of OLACEFS, which is the Latin-American and Caribbean Organization of Supreme Audit Institutions, in whose initiatives it has regularly participated. A special reference should be made to the periodical carrying-out of the EUROSAI-OLACEFS Conferences.

The *Tribunal de Contas* of Portugal is pleased to note that there has been indeed a trend to consolidate cooperation between Regional Groups. We would like to highlight (as more recent) the 3rd EUROSAI-ARABOSAI Conference, held in Abu Dhabi, United Arab Emirates, 29-30 March 2011, and the 1st ASOSAI-EUROSAI Joint Conference, held in Istanbul, Turkey, 22-24 September 2011.

3. Future challenges

In December 2011 the General Assembly of the United Nations Organization recognized “*the important role of Supreme Audit Institutions in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals, including the Millennium Development Goals*” (No. 2, Draft resolution II).

The pace of change of the economic and social contexts in which SAIs perform their activity has speed up, allowing for a great deal of unpredictability and quickly affecting different regions across the world. In this process, the main challenge for the future of INTOSAI is certainly its ability to address the concerns of its members.

Global phenomena such as the public sector financing difficulties, the interdependence between public and private sectors, climate changes, can only be addressed effectively by (also) global efforts; and, although this is an important challenge for INTOSAI, it is also its primary vocation, to which an effective response has been provided throughout its sixty years of existence.



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Conclusion

As President of EUROSAI, the *Tribunal de Contas* of Portugal warmly congratulates INTOSAI for the significant events that will be commemorated in 2013.

The 2011-2017 EUROSAI Strategic Plan is currently in progress; it is the first Strategic Plan of this Regional Group and constitutes a mobilizing challenge of efforts. We hope that their results can spill over the geographical area of origin and benefit other regions across the world.

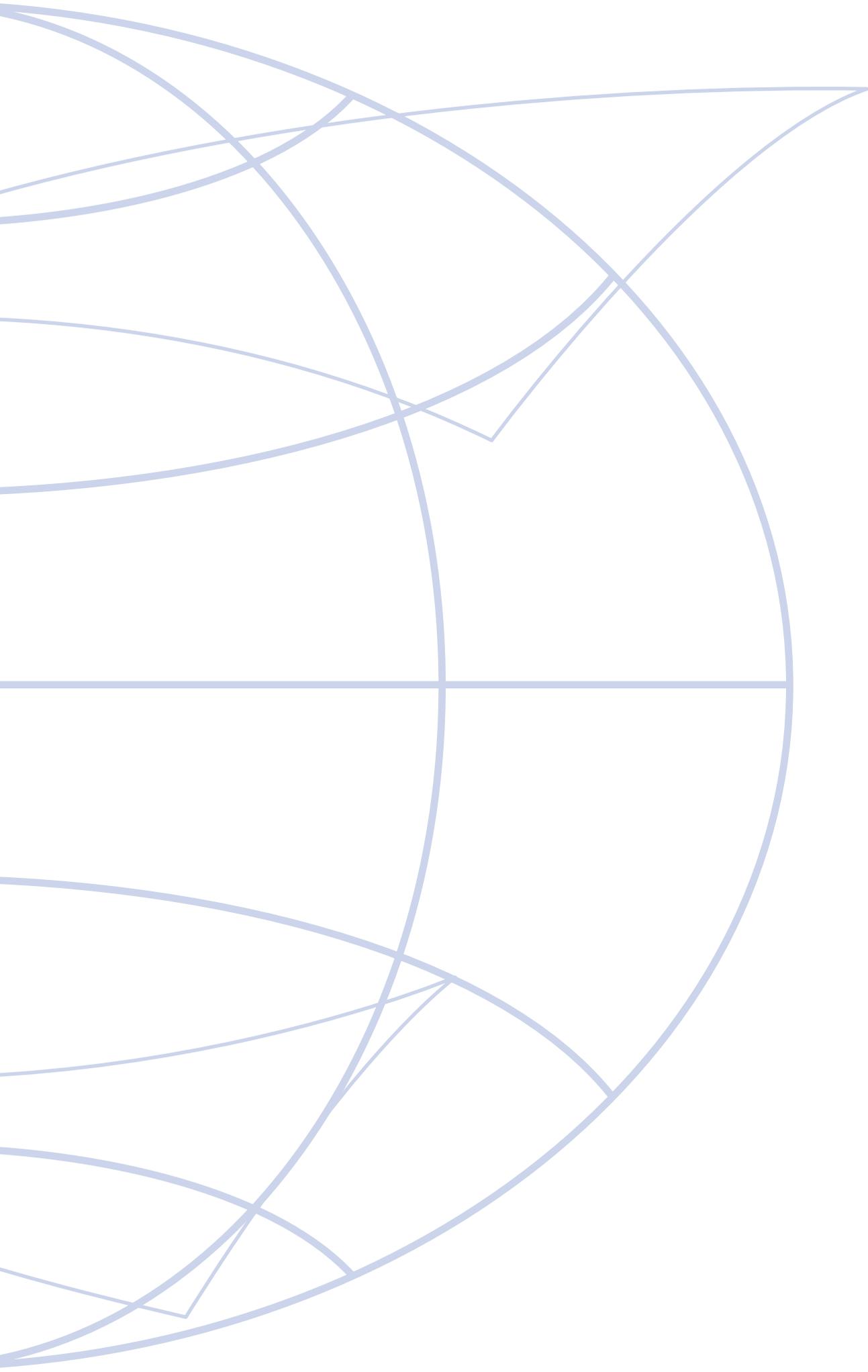
As the Chairman of INTOSAI, Terence Nombembe, observed during the EUROSAI Congress, held in Lisbon in 2011, EUROSAI is intended to ensure the cooperation among SAIs, and not only those in Europe, thus establishing the conditions for continued reinforcement of the achievement of the INTOSAI's goals.



**Contribution by the SAI
of Saudi Arabia**

*Osama Jafar Faqeeh
President of the General Auditing Bureau
Kingdom of Saudi Arabia*

**DEVELOPMENT
OF THE INTERNATIONAL
ORGANIZATION OF SUPREME
AUDIT INSTITUTIONS
(INTOSAI)**





Contribution by the SAI of Saudi Arabia

Osama Jafar Faqeeh
 President of the General Auditing Bureau
 Kingdom of Saudi Arabia

Finance & Administration Committee (FAC) *Chair*
Steering Committee INTOSAI-Donor Cooperation

Professional Standards Committee (PSC) *Member*
Capacity Building Committee (CBC)
Knowledge Sharing Committee (KSC)
FAC Task Force on INTOSAI Financial Foresight
Subcommittee 1: Promote Increased Capacity Building Activities
among INTOSAI Members
Compliance Audit Subcommittee
Performance Audit Subcommittee
Working Group on Environmental Auditing
Working Group on Financial Modernization and Regulatory Reform

Development of the International Organization of Supreme Audit Institutions (INTOSAI)

The Establishment of the organization

In the early 1950s, several Supreme Audit Institutions (SAIs) took the initiative to engage in a non-official discussion about the creation of an international forum for knowledge sharing and experience exchange in their professional field of government auditing in order to enhance cooperation and dialogue among members of the forum. In 1953, a conference was held in the Cuban capital Havana, during which these efforts were crowned by the establishment of the International Organization of Supreme Audit Institutions (INTOSAI), as an independent non-profit organization with 29 member Supreme Audit Institutions from four continents. In the course of the last six decades, INTOSAI has grown to its current membership of 191.

Since its establishment, INTOSAI has enjoyed unlimited commitment and support from its founding member SAIs, and from the Austrian Court of Audit in



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particular. This was demonstrated by Austria's request to host the General Secretariat of INTOSAI, clearly reflecting its vivid interest in the work of the organization. During the 6th INTOSAI Congress, held in Tokyo in 1968, the motion was endorsed and a decision was taken to appoint the President of the Austrian Court of Audit as the Secretary General of INTOSAI, who thereby became the official representative of the organization worldwide.

The organization's core values

Knowledge sharing and mutual cooperation have always been central principles of INTOSAI. They are clearly expressed in its motto *Mutual Experience Benefits All*. This motto underlines the strong conviction of all SAIs in the value and benefits of mutually beneficial cooperation among the organization's members as well as other relevant institutions, while maintaining the core values of independence, integrity, professionalism, credibility, inclusiveness, cooperation and innovation.

This strong desire for collaboration and knowledge sharing was demonstrated by the first meeting between INTOSAI and the UN Economic and Social Council (ECOSOC) in 1962. The main objective was to open a venue for dialogue and to highlight the central goals and principles of this emerging Organization. As a result, INTOSAI was recognized as an independent International Non-Governmental Organization in 1970.

Over the past six decades, INTOSAI succeeded in broadening its mandate and in living up to its decisive professional role through close cooperation among the member SAIs. The Organization fulfils its mandate through the following bodies: Congress, Governing Board, General Secretariat, the seven Regional Working Groups, standing Committees and Task Forces.

The following milestones represent the major achievements of INTOSAI during its long journey and constant strife to become a model international organization, leading by example in conducting its business and fulfilling its ambitious goals:



I. Adoption of the Lima and Mexico Declarations

At the IX INCOSAI in 1977, The Lima Declaration was adopted to lay down the basic principles and concepts of audit and emphasize the importance of SAIs' independence, professional training, and knowledge sharing.

In 2007, The Mexico Declaration was issued to further enhance SAIs' independence and set the basic principles of financial auditing in the public sector.

At the 59th Governing Board meeting, INTOSAI decided that the Declarations of Lima and Mexico should be integrated in the statute governing the international community of nations through a pertinent UN Resolution, as these documents protect SAIs' independence in functional, organizational and staffing terms that are required for effective audit.

At the 2010 XX INCOSAI in South Africa, INTOSAI issued the Johannesburg Accords. These accords aim to highlight:

The Value and Benefits of SAIs, Environmental Auditing and Sustainable Development, as well as the South African Declaration on the International Standards of Supreme Audit Institutions (ISSAIs).

The Declaration provides a clear framework on country, regional and global level of implementation of the ISSAIs and other public finance auditing.

II. INTOSAI Development Initiative (IDI)

Acknowledging the importance of institutional capacity building of member SAIs, particularly in developing countries, as well as staff training and developing professional skills, the IDI was established by resolution of the INTOSAI Congress in 1986.

The IDI works to enhance the institutional capacity of SAIs in developing countries through needs-based, collaborative and sustainable development programmes in INTOSAI regions and groups of SAIs to meet the emerging and existing needs of relevant stakeholders. The IDI regards that enhancing the capacities of SAIs' staff through capacity development, knowledge and experience sharing are fundamental and necessary ingredients for the attainment of increased transparency and greater accountability, which are globally accepted as vital to the achievement of good governance in the public sector. The IDI believes that the SAIs can play an essential role in this task through their capacity of effective government auditing.



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Since 2010, the IDI has also become the Secretariat for the INTOSAI-Donor Cooperation, which aims to augment and strengthen capacity development support to SAIs in developing countries.

III. INTOSAI Strategic Planning

In 2004, on the occasion of the 50th anniversary of INTOSAI, the first 5-year Strategic Plan was adopted. The Plan marked the most important turning point in the history of INTOSAI, since it encompassed a comprehensive restructuring of the organization, closely linking the work of its Standing Committees and Regional Working Groups to the INTOSAI's strategic goals.

The Strategic Plan comprised four goals and numerous objectives. The Plan helped INTOSAI make concerted efforts and pave the way to become a model international organization.

The First Strategic Goal aims at promoting strong, independent, and multidisciplinary SAIs by (a) encouraging SAIs to lead by example and (b) contributing to the development and adoption of appropriate and effective professional standards. The Second Goal focuses on building the professional capacities of SAIs through training, technical assistance, and other development activities. The Third Goal encourages SAI cooperation and continuous improvement through knowledge sharing to ensure constant development and improvement.

While the first three goals focus on specific areas and functions of INTOSAI, the Fourth Goal organizes and governs INTOSAI in ways which promote economical, efficient, and effective working practices, timely decision making, and effective governance practices while maintaining due regard for regional balance and the different models and approaches of member SAIs.

IV. The Role of INTOSAI's Finance and Administrative Committee

In 2004, the Finance and Administrative Committee (FAC) was entrusted by the INTOSAI Congress with implementing the fourth Strategic Goal. The President of the General Auditing Bureau of Saudi Arabia was appointed as Chairman of the Committee, who also holds the position of second Vice-Chairman of the INTOSAI Governing Board. Currently, the Finance and Administrative Committee comprises, in addition to the SAI of Saudi Arabia, the US Government Accountability Office (Vice-Chair), the SAIs of China, Norway, Ecuador, as well as the ex-officio members Mexico and the Secretary General.



In its strife to realize its ambitious goal, the FAC developed a comprehensive programme for constant improvement and enhancement of the Organization in order to rise to the new challenges and requirements of the 21st century.

The FAC focused on modern organizational practices, which promote active participation and timely decision-making to ensure the accomplishment of tasks efficiently through adopting strategic planning and relevant procedures. In doing so, it applies best practices and devotes efforts in order to cover the necessary financing for all INTOSAI activities. This approach aimed to strengthen the potential of the General Secretariat to enhance communication, coordination and follow-up in order to allow all member SAIs, as well as Regional Working Groups, Committees and Task Forces to accomplish their major tasks and the Strategic Plan Goals efficiently and effectively in line with the decisions of the Governing Board and the Congress.

Against this background, the FAC established two task forces: (I) the Task Force to update the Strategic Plan for 2011-2016 and (II) the Task Force on Donor Funding. The first was entrusted with updating the first Strategic Plan for the second five years (2011-2016), while the second Task Force was mandated to establish a partnership and effective collaboration between INTOSAI and the international Donor Community, for developing a framework to facilitate the provision of financial and technical support on a regular and predictable basis to SAIs of the developing countries.

To facilitate FAC's role, the INTOSAI Governing Board approved its request to amend the Organization's Charter and Financial Rules in conformity with the goals of its Strategic Plan.

In its endeavour to explore new horizons and secure the necessary financial resources for INTOSAI's initiatives, the FAC decided, in July, 2011, to establish a new Task Force on Financial Foresight for greater participation of developing countries. The Task Force was mandated to elaborate on three issues: The funding of INTOSAI, strategic improvements of INTOSAI, and on how INTOSAI should deal with emerging issues.

A draft Terms of Reference for the Task Force has been developed by the Auditor General of Norway (Chair), in collaboration with the INTOSAI's General Secretariat. The President of INTOSAI and Goals (1-4) Chairs were invited to participate in the Task Force at the technical level, as it will be dealing with matters that may influence all the strategic priorities of INTOSAI. The Terms of Reference has been approved by the FAC, and it was duly endorsed by the Governing Board.

3rd INTOSAI Finance and Administration Committee Meeting held in Riyadh, Saudi Arabia, 2006





V. INTOSAI-Donor Cooperation Initiative

Being fully aware of the importance of cooperation and concerted efforts in building institutional capacities of member SAIs, INTOSAI has actively sought to establish effective working relations and strategic partnerships, based on interdependence, with regional and international organizations to address issues of common interest within the framework of INTOSAI's core values and member needs.

This initiative came as the INTOSAI Governing Board observed the lack of coordination and the existence of multiple channels for funding and supporting capacity-building programs in some member SAIs. This situation has led the INTOSAI to take the initiative and engage in a dialogue with the Donor Community with the aim of developing a strategic approach to strengthen the institutional capacities of SAIs within a framework agreement.

In October 2009 these efforts were crowned by the signing of a Memorandum of Understanding (MoU) between INTOSAI and the Donor Community. The signing of the MoU clearly reflects the parties' agreement on a number of underlying principles, mainly:

- INTOSAI is determined to achieve the goals set out in its Strategic Plans.
- The SAI Community commits to support individual country-led strategic plans and development action plans that are comprehensive, realistic, and prioritized.
- The Donor Community declares its commitment to respect SAI country sovereignty, independence and autonomy in developing and implementing SAI strategic plans and development action plans.

Up till now, this Memorandum of Understanding has been signed by 19 donors, and a number of other organizations have already expressed their interest to become party to this agreement.

To implement the principles of the MoU, a Steering Committee was created, comprising representatives of INTOSAI and the Donor Community. The Committee is led by joint chairs and vice chairs from the donor and INTOSAI communities. The chairs are the World Bank and the General Auditing Bureau of Saudi Arabia. The vice chairs are the UK Department for International Development and the US Government Accountability Office. The INTOSAI Development Initiative (IDI) was ap-



pointed as Secretariat, and the committee's interim roles and responsibilities were approved.

The Steering Committee has already taken up its activities to implement its ambitious working programme. In a short time, this initiative has achieved a lot of positive and concrete results.

VI. The inclusion of both Lima and Mexico Declarations into United Nations official documents

INTOSAI has always sought to strengthen relations with the United Nations and other relevant international institutions in order to emphasize its important role and ensure the independence of SAIs. Against this background, INTOSAI spared no efforts to incorporate the Lima and Mexico Declarations into an official document of the United Nations to enhance the functional, organizational and financial independence of all SAIs worldwide, and communicate their mission, value and benefits for the society.

In recognition of both the Lima and Mexico Declarations and in culmination of years of hard work and strong commitment of all SAIs to strengthen their independence and pursue their noble mandate, the 66th UN General Assembly adopted, in December, 2011, a Resolution entitled *Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions*.

With this resolution, the UN General Assembly expressly recognizes that:

1. SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entities and are protected against outside influence;
2. The United Nations also recognizes the important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive for the achievement of national development objectives and priorities as well as the internationally agreed development goals, including the Millennium Development Goals.
3. The United Nations takes note with appreciation of the work of the INTO-SAI in promoting greater efficiency, accountability, effectiveness, transpar-



ARABOSAI 10th General Assembly,
Riyadh, Saudi Arabia, 2010



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ency and efficient and effective receipt and use of public resources for the benefit of citizens;

4. The United Nations also takes note with appreciation of the Lima Declaration of Guidelines on Auditing Precepts of 1977 and the Mexico Declaration on Supreme Audit Institutions Independence of 2007, and encourages Member States to apply, in a manner consistent with their national institutional structures, the principles set out in those Declarations.
5. The United Nations encourages Member States and relevant U.N. institutions to continue and to intensify their cooperation with INTOSAI in order to promote good governance by ensuring efficiency, accountability, effectiveness and transparency through strengthened supreme audit institutions.

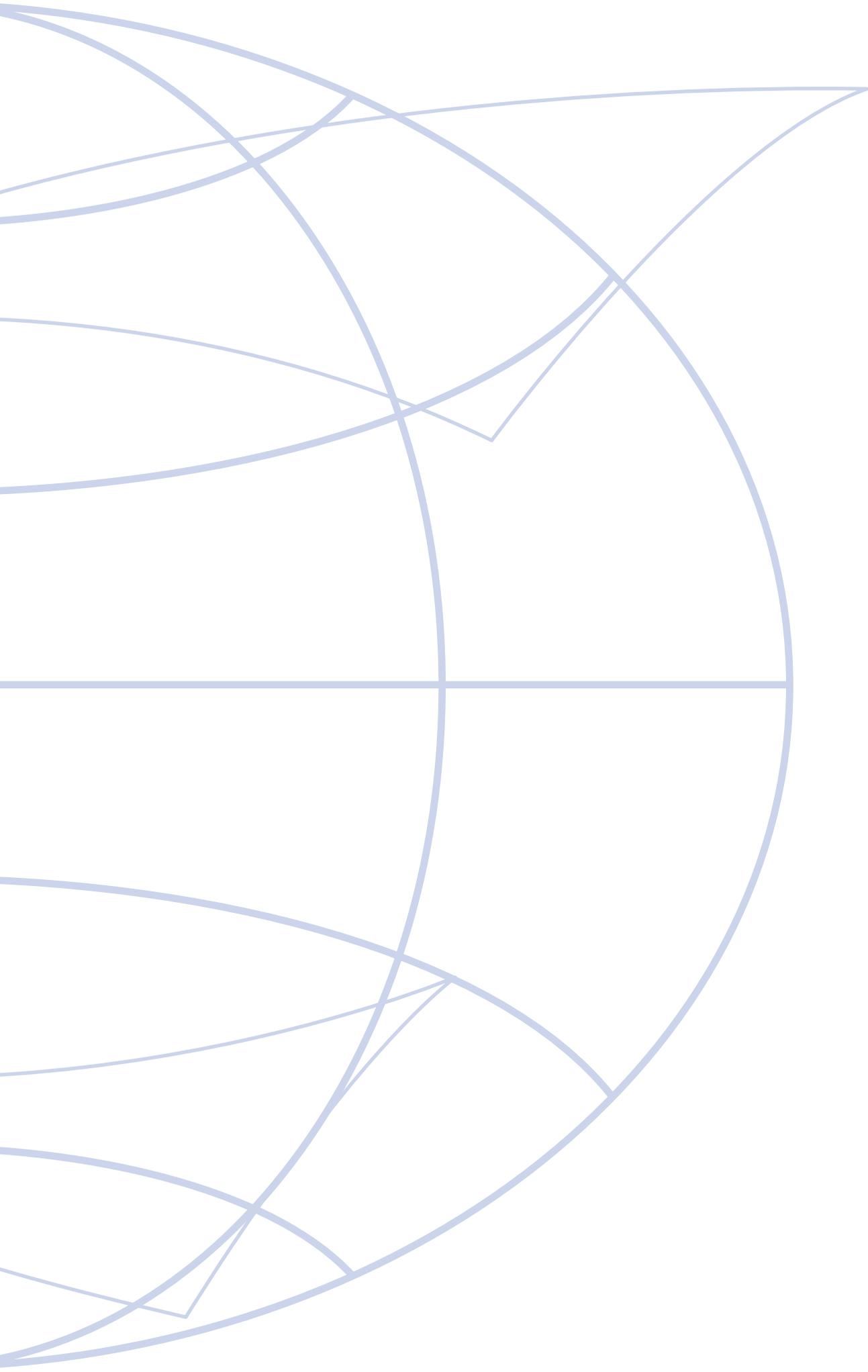
This historical overview of the milestones and initiatives of INTOSAI clearly reflects the exceptional role of the organization in establishing and implementing the rules of external public auditing in line with the internationally accepted auditing standards so that its member SAIs can carry out their assignments and responsibilities efficiently and effectively. Therefore, INTOSAI is becoming truly a model international organization that leads by example.



Contribution by the SAI of Slovakia

Ján Jasovský
President of the Supreme Audit Office
of the Slovak Republic

DEVELOPMENT THROUGH INTERNATIONAL COOPERATION





Contribution by the SAI of Slovakia

Ján Jasovský

President of the Supreme Audit Office of the Slovak Republic

*Subcommittee 3: Promote Best Practices and Quality Assurance
through Voluntary Peer Reviews* *Chair*

Professional Standards Committee (PSC) *Member*
Knowledge Sharing Committee
Compliance Audit Subcommittee
Working Group on IT Audit
Working Group on Environmental Auditing
Working Group on Key National Indicators
Working Group on Financial Modernization and Regulatory Reform

Development through International Cooperation

The Supreme Audit Office of the Slovak Republic (hereinafter Office) was established at the same time as the Slovak Republic was created in the year 1993. Its 20 years of functioning are closely linked to the 250-year-old history of state control in the territory of Slovakia, the anniversary of which we celebrated together with our neighbouring countries in the year 2011. The Supreme Audit Office of the Slovak Republic was integrated into the wide family of the Supreme Audit Institutions of INTOSAI and its Regional Working Group EUROSAI shortly after its setting up. Thanks to this membership we were able to achieve significant development in the past 20 years of the existence of Office.

Development of the global cooperation of SAIs

International cooperation is an important part of the activities of the Office. The main value of international activities of the Office is illustrated in the enhancement of audit quality and effectiveness based on obtaining and exchanging professional information and experience and the development of bilateral and multilateral relations with other Supreme Audit Institutions associated in INTOSAI. The international organization INTOSAI creates very favourable conditions and assumptions for the constructive mutual cooperation of member SAIs.



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Within the INTOSAI cooperation framework there were some milestones that belong to the significant, and from our point of view, important ones. Among the first international activities of the Office could be included, besides establishing the contacts with international SAIs mainly in the middle European region, participation in the international parallel audits. In the period of the years 2000-2012, the Office participated in 30 international audits focused on cross-border cooperation, transport, tax area, employment, environment and others. These activities were supported markedly by the international standards ISSAI, which unify the processes of SAIs necessary for achieving the balanced and comparable audits in involved countries.

Another important milestone was the implementation of INTOSAI International Standards and nowadays ISSAI standards in the internal procedures of the Office. We consider the ISSAI standards as the basis of our audit activity, and therefore the key ISSAI standards were translated into the Slovak language to better understand them and use them in practice. At the same time they were implemented in the methodical procedures of the Office in successive steps.

In order to enhance the intensity and effectiveness of work, the Office elaborated and implemented the national project *Audit Information System of the Office*. The project ensured implementation of electronic services (e-services) through the implementation of a new information system to support the internal processes of the Office.

The focus of international activities was shifted in successive steps to the areas of educational nature. In order to ensure the successful application of the international auditing standards (ISSAIs) in our work, we paid special attention to the development of skills and knowledge of employees. For this purpose, the Office realized the project *Modern and Flexible Office – Capacity Building at the Office*, which was funded by the European Union by the European Social Fund through the operational program employment and social inclusion.

Within this project, the Office conducted the framework cooperation with the SAIs of the United Kingdom, Norway, Czech Republic, Denmark, Estonia, Hungary, Slovenia, Poland, Austria and Russian Federation in the area of educational activities with the aim to enhance the quality and effectiveness of the Office's scope in the process of accomplishing its mission. This way, a closer cooperation was built with the partnership SAIs, which contains added value for the work of auditors in the future. Mutual exchange of experience contributes to the progressive unification of the methodology and audit procedures used in the EU member states.



In order to increase the effect of its activities and strengthen the audit procedures, the Office pays special attention to the area of governing the quality management activities itself inside the organization. To achieve this intention, the Office implemented the modern managerial tool the way of implementation of the model *Common Assessment Framework* (CAF), the system for quality management assessment. This model is the internationally recognized tool for self assessment assigned mostly for the organizations of the public administration in the EU member states. Its aim is to strengthen the quality management system. The result of the assessment was the report from external feedback and subsequent award with the international title *Effective user of CAF*. The Office is the first institution in the Slovak Republic which won this title.

External relations also play an important role in the system of ensuring the audit quality. They are independent source of information on the audit quality and can be used as the objective basis for the quality assessment. Therefore the Office applied for the independent international assessment of the selected areas of its activities (peer review) in the year 2009. Independent assessment from the external environment provided us, apart from others, the picture on status of implementation of international auditing standards, on overall correctness and performance of internal procedures and enabled us to obtain recommendations for their improvement. The assessment of the Office's activities was conducted in compliance with the Goal 2 of the strategic framework of INTOSAI *Capacity Building* using the best practices and ensuring the quality by voluntary independent assessment projects. The peer review team which assessed these activities consisted of the representatives from SAIs of the United Kingdom, Slovenia, Estonia and Poland. The Project was concluded in the year 2011 with the final *Report of Peer Review*, which was signed by the Heads of participating SAIs at the VIII. EUROSAI Congress in Lisbon in June 2011.



President Ján Jasovský presents the peer review report of the Supreme Audit Office of the Slovak Republic (conducted by the National Audit Office of Estonia, the Supreme Audit Office of Poland, the Court of Audit of the Republic of Slovenia and the National Audit Office of the United Kingdom), Bratislava, Slovakia, 2011



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Recent developments in the framework of INTOSAI

Committees, Subcommittees and Working Groups of INTOSAI provide wide range of possibilities for engagement in the international activities in the areas of common interest. With their establishment and activities, they provide effective assistance to achieve the strategic goals approved by INTOSAI Congress in the INTOSAI Strategic Plan 2011-2016.

In the course of the establishment of our Office we have successively taken part in the activities of several groups depending on the specific needs of the Office. Nowadays the Office has representatives in seven groups of INTOSAI and six groups of EUROSAI. We consider the activities of the Professional Standards Committee, in which we are represented, to be of great value for our activities as well as for the international community of SAIs. Under the auspices of this Committee, were elaborated many standards, guidelines and reliable procedures for government audit, which evidence the reliable audit of public finance. Our participation at work of this Committee is for us a direct asset in the process of standards implementation into the internal processes of the Office.



Meeting of the PSC Compliance
Audit Subcommittee in Bratislava,
Slovakia, 2008



Participation in the INTOSAI Subcommittee 3: Promote Best Practices and Quality Assurance through Voluntary Peer Reviews was very valuable for us from the viewpoint of implementation of the above mentioned Peer review project.

Also the activity of the Working Group on Environmental Auditing is very effective, in which we are the member since 2004. The manuals elaborated by this Working Group for various areas of environment are a valuable asset for the audit work in the framework of international parallel environmental audits. Since 2000 we have attended 8 international parallel environmental audits in total.

Participation in the INTOSAI Working Group on IT Audit allows us to gain topical information from the area of IT audit and to use the methodology of information systems audit. We can use this knowledge fully in the concrete audit praxis of the Office.

The INTOSAI Working Group on Key National Indicators and the Task Force on the Global Financial Crisis (now Working Group on Financial Modernization and Regulatory Reform), in whose activities we are actively involved, play an important role in the present financial and economic crisis. The participation in their work is for us an asset in the field of accessing the knowledge database, implementing macroeconomic analysis by using key national indicators and also in some audit processes of evaluating the fiscal framework and public debt, as well as a possibility to obtain new knowledge of best practices and their use in the process of elaboration of the Statement of the Office to the State Budget Proposal.

Challenges for INTOSAI

The development in recent years has shown that the globalization does not only accelerate the development of the national economics, but it also leads to complex challenges. It sets increased demands on the deepening of economic, social, environmental and territorial cohesion at the national level. The efforts of states to manage the activities based on consolidated and sustainable public finances and to ensure the effective use and formation of development potential are an example of that. The challenge in this area is to foresee the external and internal changes based on qualified knowledge, to react dynamically and effectively to the changes, to renew the balance among economic, social, political and environmental development and to be responsible and to be able to act the way that the quality of life is sustainable.



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In this context, the role of SAIs is to support the existence of healthy and sustainable public finances by auditing. International cooperation and coordination of SAIs is necessary for keeping pace with the developing global environment. INTOSAI plays a crucial role in the field of international cooperation and coordination of SAIs. By having set up the strategic goals approved by INCOSAI in the INTOSAI Strategic Plan 2011-2016, INTOSAI supports the assumption of this role: accountability and application of professional standards, institutional capacity building of independent SAIs and knowledge sharing and experience correspond to the requirements for effective fulfilment of SAI mission.

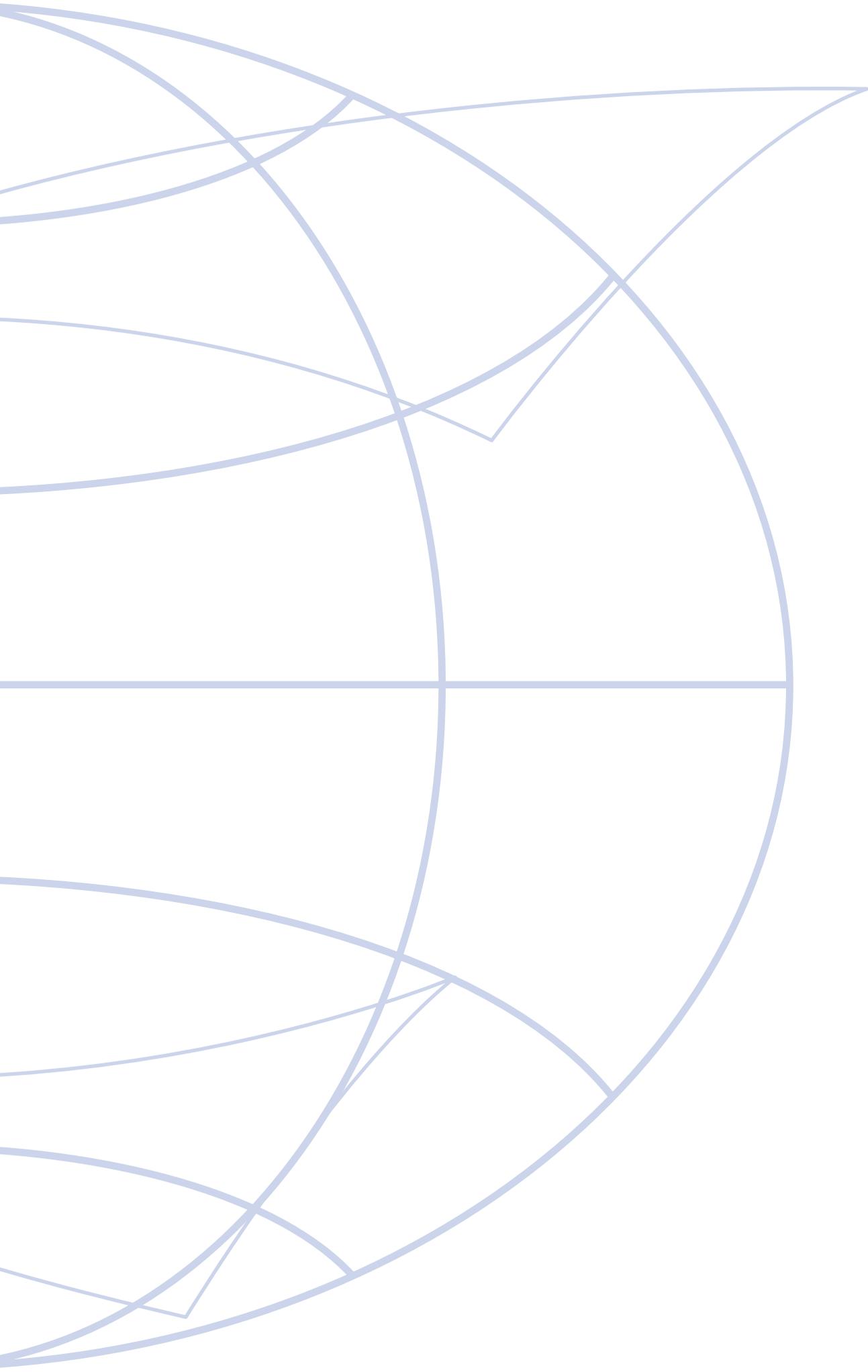
We attach big importance to the development of the mutual cooperation in the future. The experience shows the existence of particularly regional cooperation in bilateral and multilateral spheres of mutual interests. The challenge for the future is searching the ways of more intensive global cooperation focused on solving the global problems more effective and timely way.

It will be necessary to support the independence of SAIs. Besides organizational and financial independence, political independence also starts to become topical. Only independent and professional SAIs protected against political influences without the threat of removal of management can ensure accountability, transparency, reliable management, unbiased economic results and proper use of public funds as well as effective efforts in the fight against corruption.



Contribution by the SAI of South Africa

**SAI SOUTH AFRICA'S
INTERNATIONAL
COOPERATION**





Contribution by the SAI of South Africa

INTOSAI *Chair*

INTOSAI Standing Supervisory Committee on Emerging Issues
Working Group on Value and Benefits of SAIs

Professional Standards Committee (PSC) *Member*

Knowledge Sharing Committee (KSC)

Steering Committee of the KSC

Financial Audit Subcommittee

Compliance Audit Subcommittee

Performance Audit Subcommittee

Internal Control Standards Subcommittee

Working Group on IT Audit

Working Group on Environmental Auditing

Working Group on Accountability for and Audit of Disaster-related Aid

Task Force on SAI's Information Database

FAC Task Force on INTOSAI Financial Foresight

SAI South Africa's International Cooperation

SAI South Africa, the Auditor-General of South Africa (AGSA) joined the ranks of INTOSAI in 1974 and has been privileged to be a part of the organization for the last 39 years. Given the tumultuous political history of South Africa, SAI South Africa had limited involvement with international activities for the first twenty years of membership. However, cognizance was taken of the key developments within INTOSAI such as the adoption of the Lima Declaration and Guidelines on Audit Precepts, alignment with these principles being a strategic imperative of SAI South Africa.

The picture started to change after the first democratic elections were held in South Africa in 1994, and the adoption of the new South African Constitution in 1996, which enshrined the Auditor-General's independence. With a strong focus on strengthening the public sector perspective of the auditing profession, SAI South Africa turned its attention to defining the uniqueness and professionalism of the public sector's external auditing function, while at the same time systematically professionalizing our staff. In so doing, the importance of collaboration with international forums, especially INTOSAI, became evident.



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International interaction afforded SAI South Africa the opportunity to advance professionally by actively participating in professional forums that govern the disciplines of SAIs worldwide. SAI South Africa also started to provide support by hosting several international SAI events in the subsequent years. Given the close collaboration between INTOSAI and the Auditors General of the Commonwealth, we were honoured when one of the first of these global events hosted was the 17th Conference of Commonwealth Auditors General in October 1999, which focused on the theme *Auditing in the next century*.

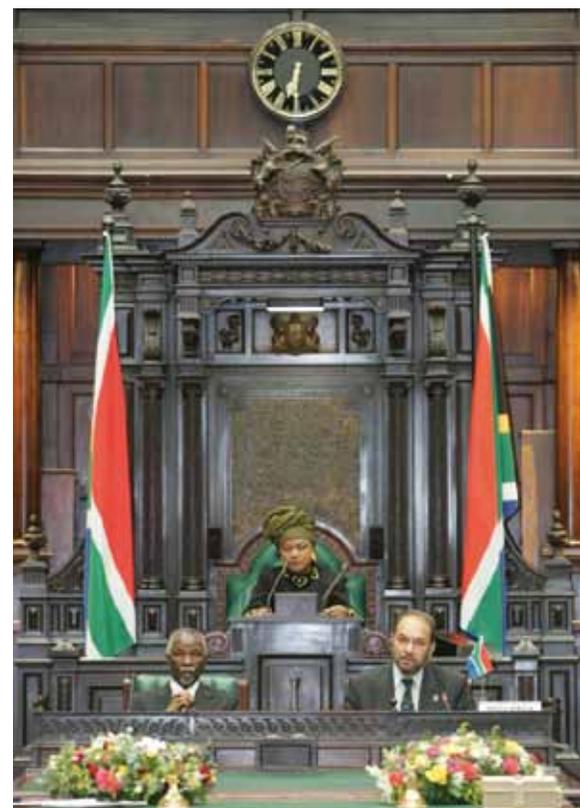
New developments in the strategic direction of INTOSAI early in the new century provided excellent opportunities for SAI South Africa to step up its involvement in INTOSAI activities. Recognizing the benefits that the INTOSAI networks have for capacitating SAIs, while at the same time believing that it could make a valuable contribution to INTOSAI developments, SAI South Africa participated in a number of committees and working groups.

Of particular significance was representation on the INTOSAI Professional Standards Committee and its various subcommittees. Participation in the Financial Audit Subcommittee (FAS) enabled SAI South Africa to fully implement the harmonized International Standards on Auditing in a way that was both technically correct and practical. In addition, participation in FAS provided invaluable opportunities for intense interaction with other SAIs and the exchange and open sharing of working papers and methodology. Through these developments, SAI South Africa had the opportunity to contribute to the development of the unfolding ISSAIs, which in turn provided many opportunities to gain valuable insights which were ploughed back into the technical development work at the SAI of South Africa. We believe that SAI South Africa's adoption of international standards, as well as our independence, contributed greatly to our appointment as external auditors of INTOSAI in 1995, of the World Health Organization in 1997, and as a member of the United Nations Board of Auditors in 2000.

The AGSA has had the privilege of being closely involved in developmental, capacity-building and knowledge-sharing initiatives on our continent through the African Organization of Supreme Audit Institutions (AFROSAI) and its sub-regional groups. Since the inception of AFROSAI-E, the English language subgroup of AFROSAI, in 1998, and its formal establishment in 2005 by 23 member SAIs, the SAI of South Africa has managed the executive secretariat for this sub-regional group. Over the past 14 years, and in collaboration with the INTOSAI Development Initiative, AFROSAI-E has provided development and training workshops, on-site support and in-house support to SAIs. In so doing, SAI South Africa staff also benefited from the experience and knowledge gained.



Inauguration of AFROSAI-E at the Old Assembly Chamber of Parliament, Cape Town, South Africa, 2005



In October 2008, SAI South Africa took a leading role in AFROSAI by hosting the 11th General Assembly of AFROSAI, during which the current Auditor-General, Terence Nombembe, also took up the reins as the President of AFROSAI for a period of three years.

Recent developments for SAI South Africa within INTOSAI

In 2007, SAI South Africa assumed the chair of the INTOSAI Working Group on the Value and Benefits of SAIs (WGVBS). This working group was first conceived at a workshop, facilitated by the General Secretariat, as a joint venture between INTOSAI and the United Nations. The focus given to the working group was to clarify and emphasize how SAIs could demonstrate their commitment towards adding value to the lives of citizens.

Another opportunity presented itself in 2009 for SAI South Africa to join the Performance Audit Subcommittee. Although not a member since its inception, SAI South Africa recognized the significance of work done by this subcommittee and the contributions that could be made from a South African perspective to produce practical documents and guidance for the benefit of the INTOSAI community.



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In 2007, the AGSA was honoured to be nominated as host of the XX INCOSAI during the XIX INCOSAI in Mexico. In preparation for the main event, SAI South Africa hosted the 59th Governing Board Meeting in 2009 where close collaboration and an excellent cooperative relationship with the INTOSAI General Secretariat ensured the success of the event and paved the road towards the successful hosting of the XX INCOSAI in 2010 that, for example, saw the inclusion of an additional plenary session on the agenda to deal specifically with the ISSAIs. This innovation helped ensure the successful launch of the ISSAIs during the XX INCOSAI over and above the confirmation and endorsement of the framework for communicating and promoting the value and benefits of SAIs. These achievements were of particular interest to the AGSA as the Chair of the WGVBS and as a member of the Professional Standards Committee which was responsible for the development of the ISSAIs.



XX INCOSAI in Johannesburg,
South Africa, 2010

It was indeed a dual honour for SAI South Africa to both host this prestigious event and witness the appointment of SAI South Africa's Auditor-General, Terence Nombembe, as Chairman of the INTOSAI Governing Board.

Another key milestone during the XX INCOSAI was SAI South Africa's participation in the coordinated international audit on climate change. As an active member of the Working Group on Environmental Auditing and one of 14 SAIs from developed and developing countries around the world that participated in the audit, SAI



South Africa gained much from participating in this global initiative by identifying the strengths and weaknesses of our government's climate change efforts. During the 2010 INCOSAI, SAI South Africa was appointed to two additional INTOSAI structures namely the Task Force on SAIs' Information Database and the Working Group on Key National Indicators, and at the 2011 Governing Board Meeting was appointed as a member of the Task Force on Financial Foresight.

Future challenges for INTOSAI from SAI South Africa's perspective

As Chair of the WGVBS, SAI South Africa continued to lead the completion of the value and benefits of SAIs for presentation and endorsement at the XXI INCOSAI 2013 in China. Four deliverables were planned to be finalized by 2013, including an ISSAI; a single, global performance measurement framework for SAIs; a guideline for communicating and promoting the value and benefits of SAI and interacting with citizens; and a guideline on effective practices for cooperation between SAIs, the legislature, the judiciary and the executive.

Building the capacity of SAIs around the world is one of the key challenges for INTOSAI to make a difference in the lives of citizens. This is particularly true for developing nations and their SAIs. SAI South Africa took this challenge to heart and continued to strive to lead by example in encouraging other developing SAIs to play a contributory role in developments within the international public sector auditing environment.

Auditor General of South Africa, Mr Terence Nombembe, at the 9th Southern Africa Development Community Organization of Public Accounts Committees (SADCOPAC) Annual Conference, Mpumalanga, South Africa, 2012



Visit of the Delegation of the Parliamentary Standing Committee Auditor General of the Republic of South Africa at the Austrian Court of Audit, 2012



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It was as a result of all these strides and efforts that we were humbled as SAI South Africa to receive the Jörg Kandutsch award for making significant contributions within the INTOSAI community on the occasion of the XX INCO-SAI in Johannesburg in 2010. This truly gave us great sense of pride. We thus dedicate this award to the alumni of the AGSA and the South African democratic government that pioneered our path towards professionalism and independence; the current staff and leadership of the AGSA who sustained the vision of professionalism and independence; the professional bodies with whom we have worked internationally and in South Africa, in professionalizing the AGSA; and above all to our brothers and sisters in all African SAIs with whom we have worked diligently in developing the public sector auditing capacity on our continent.



Contribution by the SAI of Spain

Ramón Álvarez de Miranda
President of the Court of Audit of Spain

**2013:
SIXTY YEARS
OF EXCHANGING
EXPERIENCE IN INTOSAI /
FIFTY YEARS OF THE
GENERAL SECRETARIAT
IN VIENNA**





Contribution by the SAI of Spain

Ramón Álvarez de Miranda
President of the Court of Audit of Spain

EUROSAI General Secretariat

Professional Standards Committee (PSC) Member
Capacity Building Committee (CBC)
Knowledge Sharing Committee (KSC)
Internal Control Standards Subcommittee
Working Group on Financial Modernization and Regulatory Reform
Steering Committee INTOSAI-Donor Cooperation
Subcommittee 1: Promote Increased Capacity Building Activities
among INTOSAI Members

2013: Sixty Years of Exchanging Experience in INTOSAI / Fifty Years of the General Secretariat in Vienna

2013 sees the sixtieth birthday of INTOSAI. Created in Havana in 1953 by 34 SAIs and partner organizations, this Organization currently has 191 full members and four associate members. These figures speak for themselves, as does the enormous progression, that the actions of INTOSAI have had over the course of these years, the specialization and complexity, which its activities have acquired, as well as its impact on the community of external audit and on the global international scale, especially in the context of the United Nations, an organization with which it maintains special links due to its special status with the UN Economic and Social Council (ECOSOC).

The promotion of cooperation and exchange of experience in the field of external government audit: the great motor of INTOSAI

INTOSAI is a permanent organization created to encourage the exchange of ideas and experience among the SAIs of the member countries on the subject of external government audit. *Experientia Mutua Omnibus Prodest* is the motto and



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powerful motor of its actions. The steps that have progressively been taken to make this goal a reality are many and varied.

As an important element in this task, one can point to the fact that INTOSAI has not only wished to be an organization in itself, but it has also worked to offer itself as a platform, a forum for encouraging SAIs with a historical and cultural environment and a common legacy to form their own regional groupings and to collaborate, having INTOSAI as a reference and focal common point. These Regional Working Groups started to be set up in 1962.

The European Regional Working Group of INTOSAI, EUROSAI, was formally created in Madrid in November 1990, following the XIII INCOSAI (Berlin, 1989), though it was as early as the VIII INCOSAI (Madrid, 1974) that the first steps were taken along these lines. From its beginning, the EUROSAI Secretariat was established on a permanent basis in the Court of Audit of Spain in Madrid. EUROSAI, which held its twentieth anniversary in 2010, started off with thirty members and now consists of fifty. It has diversified and specialized its actions more and more, and is currently developing them within the framework of its Strategic Plan 2011-2017, approved in the VIII Congress (Lisbon, 2011), which is aimed at the development of its goals designed in line with INTOSAI's goals.



20th Anniversary of EUROSAI
held on the occasion of the
XX INCOSAI in Johannesburg,
South Africa, 2010



Another important step that has led INTOSAI to operating as a forum for encouraging and developing the exchange of experience among SAIs is its plural nature reigning over INTOSAI and which it takes pride in, ensuring a balanced representation of the regions and the auditing systems. INTOSAI has known how to convert this plurality into a shared wealth and, more importantly, it has been capable of spreading a spirit of unity in diversity among its members. Each and every one of them, being aware of and maintaining their individuality and independence, contributes to the whole, and at the same time receives from it the benefits resulting from the collective synergy, in a common will to contribute to good governance. All this is based on the catalogue of shared values offered by INTOSAI.

During the course of these sixty years, INTOSAI has promoted exchange, making use of its linguistic plurality – in its five official languages – thereby guaranteeing the largest number of contributions and the maximum dissemination of its results and products beyond the obstacles that linguistic frontiers can create. INTOSAI certainly constitutes a forum so that the public auditors of the entire world can debate topics of reciprocal interest and keep themselves up to date with the latest progress in auditing, in professional standards and in best practices.

A third great pillar on which INTOSAI has founded its basic objective of promoting the exchange of experience and cooperation among its members and with outside partners is the design and setting up of the arrangements and the necessary structures for carrying out its activity efficiently, adapting itself to its effective priorities. The Congress, the Governing Board and the General Secretariat of INTOSAI, as statutory organs, constitute essential pieces for determining the master lines of INTOSAI, for taking decisions and for guaranteeing that the necessary actions for putting its goals into practice are being properly deployed. The INTOSAI Development Initiative (IDI) has performed a key role in the promotion of institutional development and capacity building. The different bodies – Committees, Working Groups, Task Forces, Commissions – set up to explore, analyse and plan of each of the tasks, have propitiated a greater diversity, specialization, efficacy, effectiveness and technification of INTOSAI's actions, covering a large number of areas and encouraging each of its members to contribute to those aspects that are of their special interest.



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The Austrian Court of Audit: Fifty years of hosting the INTOSAI General Secretariat

It is only right and proper to make a special mention at this point of the General Secretariat of INTOSAI. If an examination is made of the functions assigned to it by the Statutes of the Organization, it can be seen that the General Secretariat is a multi-purpose body, almost all-embracing; the body where the entire Organization rests. Corresponding to it are, among other tasks, those of maintaining relations with and among its members, supporting and putting into practice compliance with the agreements adopted by the Congress and the Governing Board, promoting the development and the activities of the Regional Working Groups, organizing activities for promoting INTOSAI's goals, executing the budget and keeping the accounts. In practice, there does not seem to be a task in which the General Secretariat is not involved in, one way or another.

Since 1963 the General Secretariat has been based in the Austrian Court of Audit, which has performed its work in a continuously and extraordinarily dedicated way, guiding INTOSAI with wisdom and efficacy. For fifty years, the SAI of Austria, with its successive Presidents at the head and a great support team with considerable experience, has been capable of providing INTOSAI with the necessary stability and permanence, the essential rigour in complying with the Statutes and procedures, prudent guidance and the necessary initiative for continuing to advance towards the light of new challenges and the evolution of the environment. Permanence and innovation have simultaneously come together in this Secretariat under the guidance of our Austrian colleagues. Their personal involvement and management capacity have converted a task into a permanent personal and collective stimulus.

I would sincerely like to thank and cordially congratulate Josef Moser and his current team, all successive Secretaries General and the staff of the Office of the INTOSAI Secretariat who have served this function during fifty years with tenacity and dedication, with a multitude of challenges and goals met, and with a notable and driving intervention in every single one of the steps that have been taken by INTOSAI.



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Sixty years of challenges and initiatives in INTOSAI

INTOSAI's great motto *Mutual Experience Benefits All* has been put into practice and has been materialized in a many challenges and initiatives over the course of its sixty years of history. INTOSAI's enormous commitment to promoting the institutional development of its members has to be emphasized. The contribution of IDI, the collaboration with the United Nations by means of holding regular UN/INTOSAI Symposia, and the promotion of various support formulas for SAIs – with special attention to those in the process of development – have constituted good examples of this action.

Also the encouragement of cooperation among the Regional Working Groups of INTOSAI has been a priority for the Organization. EUROSAI is currently maintaining regular collaboration with OLACEFS, ARABOSAI and ASOSAI, having formalized Memoranda of Understanding that have been defined and signed under the auspices of INTOSAI as the parent body.



1st ASOSAI-EUROSAI
Joint Conference in Istanbul,
Turkey, 2011



3rd EUROSAI-ARABOSAI
Joint Conference in Abu Dhabi,
United Arab Emirates, 2011



6th EUROSAI-OLACEFS
Joint Conference on the
Isla de Margarita, Venezuela,
2009

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Owing to their relevance, two major current initiatives of INTOSAI need to be highlighted, which are firmly projected into the future. The first of the initiatives relates to the development of INTOSAI's actions since 2005 in the framework of a Strategic Plan, taking the utmost advantage of the synergies of all its activities and tasks and the work of all its bodies. The second initiative is aimed at encouraging actions directed at strengthening external public audit by fostering strong and independent SAIs. Though they are mentioned as being two initiatives, it would be more accurate to refer to them as just one with two components: one forms the container and the other provides the content.

The INTOSAI Strategic Plan 2005-2010 was founded on four strategic goals with the mission of providing mutual support, promoting exchange and encouraging a continual improvement of its members. All this with a view to promoting good governance, strengthening transparency, guaranteeing accountability, maintaining credibility and boosting public trust, fostering the use of public resources to the benefit of citizens. During the period 2005-2010, the Mexico Declaration was approved as the development of the Lima Declaration of 1977, the ISSAIs and the INTOSAI Guidance for Good Governance (INTOSAI GOVs) were adopted, and a significant number of standards, directives and guidelines to good practices for the INTOSAI community were developed. The INTOSAI Professional Standards Committee, the Capacity Building Committee and the Committee for Knowledge Sharing –with the Working Groups and Task Forces that operate within them – supported by the Finance and Administration Committee and the



Strategic Planning Director, under the management of the Governing Board and the coordination of the General Secretariat, all carried out an enormous task.

On these grounds, the great strategic challenges of the new period 2011-2016 are aimed at supporting SAIs in the application of the ISSAIs framework, boosting the institutional capacities of SAIs – which have been reinforced with the creation of the INTOSAI-Donor Committee – as well as putting into practice the INTOSAI Communication Strategy, for which the INTOSAI Journal and its website constitute important tools.

For its part, the United Nations Resolution of 22 December 2011, on *promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening of SAIs* represents the culmination of the efforts initiated by INTOSAI some years ago to strengthen the independence of SAIs and the recognition of the Declarations of Lima and Mexico. The indefatigable thrust of this initiative by the INTOSAI Secretariat has been fundamental for achieving this.

EUROSAI in INTOSAI

EUROSAI has been a permanent ally of INTOSAI, and has collaborated and is collaborating actively with and in its bodies, Committees and Working Groups. EUROSAI has undertaken intense activities for promoting understanding and professional and technical cooperation among its members with the other regional groups of INTOSAI and with external partners by means of exchanging ideas, experience, information and documentation in the field of controlling public funds. It has also promoted studies from doctrinal and practical perspectives paying attention to the new developments and challenges presented by its environment, and it has set up working groups and task forces for this purpose.



39th Meeting of the EUROSAI Governing Board in Ankara, Turkey, 2012



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EUROSAI has made special efforts to strengthen training and provide its members with access to programmes for promoting institutional development, a task in which the EUROSAI Training Committee has been carrying out key work in collaboration with IDI. EUROSAI has also promoted the carrying out of joint actions, which have revealed that, though the external control systems differ, the institutions developing them tackle common tasks with shared challenges. In implementing its goals, EUROSAI has sought to become itself the support stone for INTOSAI in the European region, backing their initiatives, actively contributing in a dual direction to introducing them among its members, and maximizing the use of their products and exploiting initiatives. EUROSAI has likewise taken on a firm commitment for strengthening external government audit and supporting the independence of SAIs, with a statement adopted in this regard in its VIII Congress for backing the INTOSAI initiative at the United Nations as mentioned earlier.

As the Permanent Secretariat of EUROSAI, the Court of Audit of Spain has always maintained very close, cordial and committed relations with INTOSAI, and, in particular, with its General Secretariat, where the EUROSAI Secretariat has always found support, guidance, reciprocity and friendship. For this reason, as President of the Court of Audit of Spain and Secretary General of EUROSAI, it is for me a deeply felt honour to congratulate INTOSAI on its sixtieth anniversary and the INTOSAI General Secretariat on its fiftieth birthday. I extend to them the fullest and most active collaboration will of EUROSAI and, in particular, of its Secretariat. I would equally like to wish them – though I should say *wish us all*, as members of the great INTOSAI family, many more years of success in the exchange of experience for the benefit of good governance at the global level.



Contribution by the SAI of Sweden

**LEADING THE WAY
BY SETTING HIGH-QUALITY
STANDARDS**





Contribution by the SAI of Sweden

<i>Financial Audit Subcommittee</i>	<i>Chair</i>
<i>Professional Standards Committee (PSC)</i>	<i>Member</i>
<i>Steering Committee of the PSC</i>	
<i>Capacity Building Committee (CBC)</i>	
<i>Knowledge Sharing Committee (KSC)</i>	
<i>Compliance Audit Subcommittee</i>	
<i>Performance Audit Subcommittee</i>	
<i>Accounting and Reporting Subcommittee</i>	
<i>Working Group on Public Debt</i>	
<i>Working Group on Value and Benefits of SAIs</i>	
<i>Working Group on Financial Modernization and Regulatory Reform</i>	
<i>Subcommittee 1: Promote Increased Capacity Building Activities among INTOSAI Members</i>	
<i>Steering Committee of the CBC</i>	<i>Observer</i>

Leading the Way by Setting High-Quality Standards

INTOSAI approved the very first version of the INTOSAI auditing standards at the congress in Berlin in 1989. Those standards have been revised, but the essence remains. The INTOSAI auditing standards are still in place but are currently (2012) being revised by the INTOSAI Professional Standards Committee (PSC) Harmonization Project. Although the standards are widely used by INTOSAI members, there were almost immediate requests from SAIs who needed guidance oriented towards the daily work of their auditors. As a result, the work with developing the 38 ISSAIs (International Standards for Supreme Audit Institutions) for financial auditing started in 2002. At that time it was decided to draw upon already existing and generally accepted standards, and the ISAs developed by the International Assurance and Auditing Standards Board (IAASB) were chosen. These standards are globally accepted and widely used among auditors worldwide, in both the private and the public sector. The INTOSAI Financial Audit Subcommittee (FAS) took on the task to write Practice Notes to complement the ISAs, making them applicable for audits of financial statements in the public sector.



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The INTOSAI Financial Audit Subcommittee soon had 9 member SAIs, and a secretariat was set up and hosted by the Swedish National Audit Office. There were extensive discussions and much work was done in setting up a project structure and suitable work processes. In 2003, a Memorandum of Understanding was signed between INTOSAI and IFAC, through their respective standard setting bodies, the Professional Standards Committee and the International Auditing and Assurance Standards Board. A very successful cooperation had taken shape. To make best use of the existing expertise worldwide, a Reference Panel was created, containing the CVs of more than a hundred skilled financial auditors from every corner of the world. A large number of these were assigned to work on task forces dealing with one group of ISAs at the time, and soon the work of developing Practice Notes was in full swing.

The ISSAIs for Financial Audit

The work with developing the ISSAIs has involved generous contributions by 60 different SAIs worldwide actively participating in the cooperation, and by an additional number of SAIs who have contributed their expertise and experience by commenting on exposure drafts. The work has been facilitated by contributions from the World Bank, the Asian Development Bank and the IAASB. While the Swedish NAO has taken on the extensive and challenging task of planning and coordinating FAS' work, a substantial workload has fallen on the other members of the subcommittee. Some members have taken on the responsibility to lead task forces and subprojects focusing on individual standards and Practice Notes. Others have been involved in the work related to forming strategies and work plans. The General Secretariat has made an important contribution when facilitating Governing Board meetings as well as when it comes to the preparations for the INCOSAI 2010 where a comprehensive set of ISSAIs for financial audit was endorsed.



FAS Director Mr Jonas Hällström and Mr Dong Hyuk Eim (BAI Korea) at the Meeting of the Financial Audit Subcommittee in Seoul, Republic of Korea, 2008

Meeting of the PSC Financial Audit Subcommittee (FAS) in Seoul, Republic of Korea, 2008

From the left: Mr David Hughes (SAI of the United Kingdom), Ms Kelly Ånerud (SAI of Norway), Mr Jan van Schalkwyk (SAI of South Africa)



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All along it has been important for FAS to follow a due process to ensure accountability, transparency and credibility. This has meant broad participation in the work by INTOSAI members and cooperation with globally recognized and accepted partners. Furthermore, transparency in the process has been achieved through exposure drafts and welcoming of comments from Supreme Audit Institutions as well as any other interested parties. As this due process has been followed during the development phase, the ISSAIs are of high professional quality and applicable in different audit environments.

In addition to what is found in the introductory ISSAI (ISSAI 1000, *General Introduction to the INTOSAI Financial Audit Guidelines*) and in the glossary, the ISSAIs consist of Practice Notes developed by FAS to each and every one of the 36 ISAs. The Practice Notes describe how to best apply the ISA in a public sector environment. The ISSAIs cover all areas or processes involved in an audit of financial statements.

As a result the ISSAIs will contribute to enhanced quality in audits of financial statements, increased credibility in auditors' work and to forming a common basis for professionalism in auditors' operations worldwide.

It shall also be mentioned that, in addition to the audit of financial statements, many public sector engagements include additional audit responsibilities with respect to the consideration of laws and regulations. For the purpose of giving guidance to performing such audits, some ISSAIs have been developed by the Compliance Audit Subcommittee (CAS). The ISSAIs on compliance audit also draw upon the ISAs to some extent, and there is a close cooperation between FAS and CAS.

The ambition of FAS is to be a model subcommittee within INTOSAI. To accomplish this, FAS has worked with a clear due process, involving a wide variety of INTOSAI members and professional sister organizations, being transparent in work processes as well as in decision making processes, and working efficiently and with a high level of professionalism on all occasions.



FAS Meeting at the National Audit Office in London, United Kingdom, October 2009

From the left: Ms Annie Leclerc (SAI of Canada), Mr David Hughes (NAO), Ms Gail Valieres (GAO), Mr Jonas Hällström (SAI of Sweden), Mr Mirko Gottmann and Mr John Speed (European Court of Auditors)



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Recent developments in INTOSAI

INTOSAI now has a comprehensive set of ISSAIs for Financial Audit. Nonetheless, there will always be a need for updating, refining and further developing the ISSAIs. This work is currently being done by FAS.

It is very positive that INTOSAI members have started to implement the standards. This work is done independently by individual SAIs, as well as in cooperation with supporting peers. A number of seminars, focusing primarily on awareness-raising, have been arranged by INTOSAI regions and individual SAIs. The Professional Standards Committee (PSC) runs an Awareness Raising project in order to facilitate the knowledge sharing and implementation of the ISSAIs. The World Bank has recently allocated means to the INTOSAI Development Initiative to assist the implementation.

INTOSAI is a recognized partner of IFAC's, and has for a number of years nominated one of the public members of the International Assurance and Auditing Standards Board (IAASB). INTOSAI is also a member of the IFAC Consultative Advisory Group (CAG) and has been invited by IFAC to become member of the international reference group to develop a framework for good governance.



FAS Meeting in Washington, United States of America, 2011

The financial crises and the subsequent debt crisis that the world has been facing since 2008 inevitably have had an impact on the work of, and the expectations on, the SAIs. There are many lessons to be learnt from these crises. One is that the interdependence between countries and different markets has grown stronger. Whatever happens in growing markets such as China, India and the African continent has an impact on the financial markets of New York, London, Zurich and Hong Kong. Furthermore, what happens in the market place has an impact on national governments. As a response, some governments choose to spend more in order to stimulate domestic markets. Others find it necessary to regulate and supervise the financial markets in order to avoid further damage. Some stakeholders have stressed the lack of transparency and accountability as a major root cause to the present shortcomings of the world economy. Subsequently, there have been calls for more uniform standards for accounting, financial reporting and auditing. The G20 countries have expressed that there is an urgent need for convergence when it comes to development and application of general global standards. The current work of FAS with updating, refining and further developing the ISSAIs is highly relevant in this context.



Future challenges for INTOSAI

SAIs serve the citizens. In a world of information, and disinformation, citizens turn to the national SAIs expecting to find accurate facts. In order to meet these expectations in the most objective and trustworthy manner possible, it is of great importance that INTOSAI members apply the best practices and auditing standards available. The expectations on government bodies as well as on SAIs are constantly growing, not least as a result of the current international financial and economic crises.

Turning from an intense development phase to a phase of maintenance and implementation implies new challenges. Those challenges will differ depending on the maturity of the SAI, the context in which it operates, the legal requirements, available resources including personnel, technical resources and funding, and the ambitions of the office. It will be important in the future for each office to make its own assessment to be well prepared for the implementation process.

The implementation of ISSAIs is a long-term commitment, and management needs to define a vision for what is to be achieved, set objectives for the implementation and ensure commitment within the organization as well as among key stakeholders.

Implementing globally accepted standards requires introduction of a risk-based approach which may lead to adjustments in work methods and processes, such as changed requirements in relation to quality control and assurance systems, recording audit evidence, use of sampling techniques etc. These changes may affect the organizational structure as well as management and organizational behavior. As a result, training will be needed for all levels of staff and management. Just as for all change processes within an organization, the implementation of ISSAIs needs the full support and commitment of the top management of an SAI.

Besides better support for implementation, more robust measures based on financial and organizational solutions will be required in order to ensure the long-term sustainability of the future work of FAS.

There is a range of possible partners for supporting ISSAI implementation. This may include regional programmes and a global ISSAI implementation programme under the auspices of the INTOSAI-Donor Cooperation which will be implemented by the International Development Initiative (IDI) in cooperation with INTOSAI Committees, Subcommittees and Regional Working Groups.



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In the long run, every SAI will benefit greatly from implementing the ISSAIs. All members of INTOSAI are encouraged to pay great attention to the ISSAIs and consider their implementation in each SAI. Applying the ISSAIs raises the quality of the work of the SAIs, it raises the top management's confidence in their respective SAIs and staff, and it raises the individual auditor's self-confidence and ability to contribute to quality audits. Even more important is the fact that working with well elaborated and well communicated standards will raise the transparency of the SAIs as well as the transparency of the operations and financial positions of the public sector in general. Working according to the ISSAIs may not be easy, but it is worth the effort. It pays off in terms of credibility, quality and professionalism.

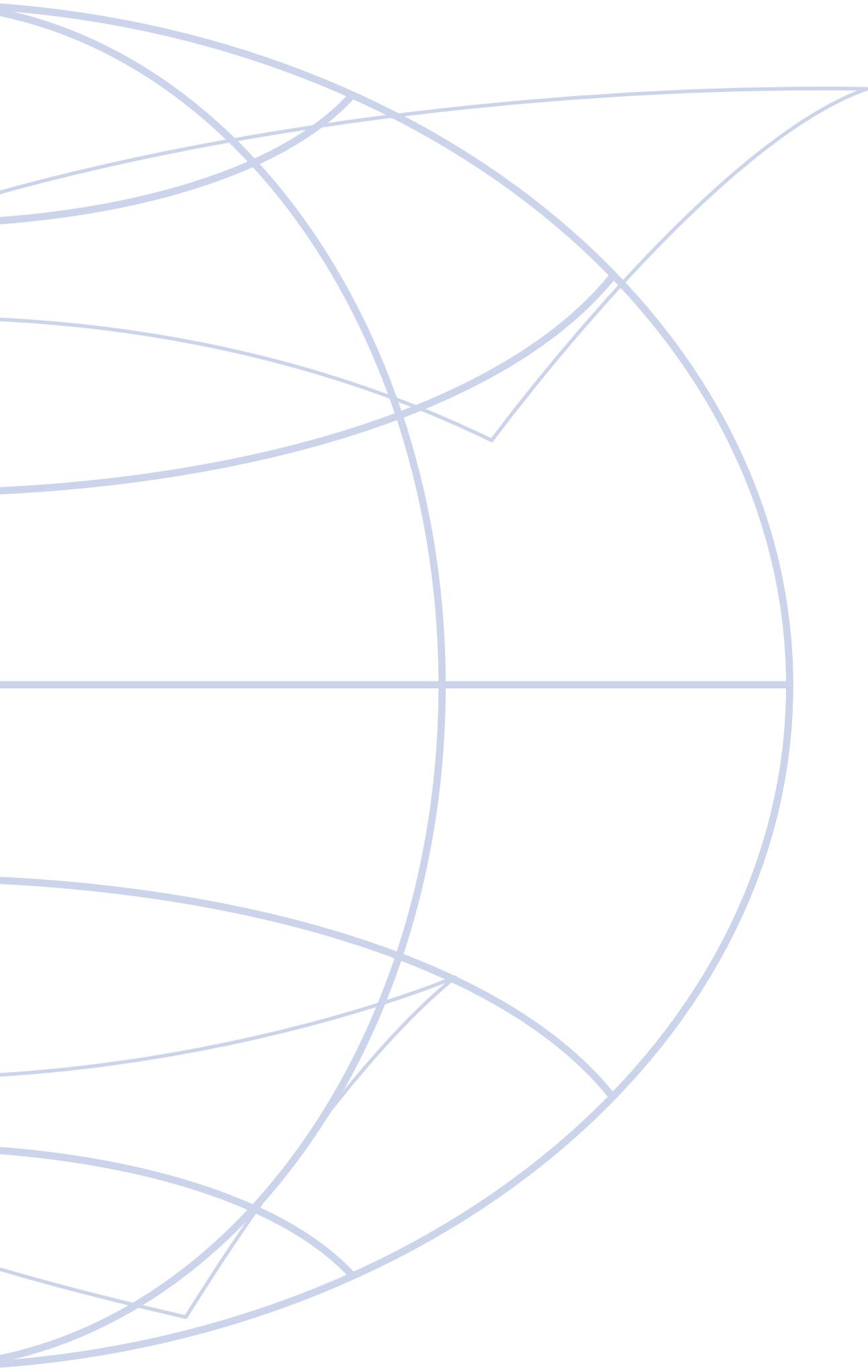


Contribution by the SAI of Switzerland

Kurt Grüter

Director of the Swiss Federal Audit Office

**60 YEARS OF INTOSAI –
50 YEARS OF THE GENERAL
SECRETARIAT IN VIENNA**





Contribution by the SAI of Switzerland

Kurt Grüter

Director of the Swiss Federal Audit Office

Knowledge Sharing Committee (KSC) Member
Working Group on IT Audit
Working Group on Programme Evaluation
Working Group on Key National Indicators

60 Years of INTOSAI – 50 Years of the General Secretariat in Vienna

60 years of INTOSAI – 50 years of the General Secretariat in Vienna: Reason enough to congratulate and to thank both bodies and to give a brief review from a Swiss perspective

1 The development of worldwide cooperation among SAs since 1953

The fact that INTOSAI was conceived in Switzerland is a source of particular pride for the Swiss Federal Audit Office (SFAO). In the wake of the Second World War, representatives of various Supreme Audit Institutions (SAIs) came together at an International Congress of Administrative Sciences in Bern, Switzerland, and decided to set up a forum for government audit.⁷ Through the SFAO, Switzerland has thus been a member of INTOSAI since the beginning, benefiting from the exchange of ideas and experience that this brings. Without INTOSAI, the SFAO would certainly not be the organization it is today.

In international comparison, Switzerland's supervisory system at federal level can be regarded as a special case for a number of reasons: certain elements of direct democracy, its distinctive federalism giving cantons and communes a high degree of financial autonomy, its system of concordats, and a part-time parliament with two chambers of equal standing – all of which have an impact on the supervisory system. The system is also shaped by the various fiscal instruments related to the debt brake and expenditure rules, approved by a large majority in a

⁷ Cf. INTOSAI: 50 Years (1953-2003), Vienna 2004, p. 14



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referendum. In other words, the people's participation in important financial and tax issues and the decentralization of power in the federal state are close partners of the SFAO.

Even if the actual implementation of such supervision is conditioned by the individual countries' different political structures and cultures, the regulatory nature of INTOSAI has the effect of harmonising methods and raising the level of professionalism. A set of audit standards serves as a working guide for audit institutions all over the world. Of particular importance are INTOSAI's efforts in strengthening the independence of SAIs, culminating in the recently adopted UN General Assembly Resolution on SAI independence.

The history of the SFAO, extending back over 100 years, mirrors Switzerland's evolution from a night-watchman state to a modern, 21st century service and citizen-oriented state and has been strongly influenced by discussions within INTOSAI. As public tasks grew in variety and complexity over the years, so too has the SFAO acquired new skill sets and instruments, developing into the assertive institution of financial supervision it is today. The SFAO has INTOSAI to thank for this development. In all of the major legislative reforms over the past 60 years, the SFAO has been able to rely on INTOSAI principles. The years 1967, 1994 and 1999 saw decisive changes in the SFAO's legal status and audit powers. It is, among others, thanks to the Lima Declaration of 1977 that it now fulfils the main criteria for independence.

As President of the SFAO since 1998, I have participated in five Congresses (INCOSAI), the first being in Montevideo, Uruguay. On several occasions I had the privilege of seeing how the various congress topics were selected and prepared, under the watchful eye of the General Secretariat. The congress preparations were just as important as the adoption of resolutions. For me and the SFAO, active participation was always a welcome opportunity to learn more about a focal topic, debate our differences with our peers from other countries, and take a critical viewpoint of our own positions. While not all topics were of equal interest to the SFAO, they all helped to expand our horizons, forcing the SFAO to also address issues not necessarily at the top of our agenda. Whether the INCOSAI was on preventing corruption, administrative reforms, public debt or the benefits of SAIs, there were always some interesting findings to bring back to Switzerland.

Apart from participating in the congresses, being involved in study groups has also been an enriching experience – like being part of a big family that deals with all its children's problems. In other words, I came to know and appreciate INTOSAI in the best sense, true to its motto *Experientia Mutua Omnibus Prodest*



(Mutual Experience Benefits All). But information exchange is only one side of INTOSAI; just as important are the people I have had the pleasure of meeting over the years. These personal relationships have always proven invaluable and enriching in our own work.

2 Current developments within the scope of INTOSAI

The adoption of the UN General Assembly Resolution on SAI independence marks another milestone in the history of INTOSAI, thanks to the tireless efforts of Josef Moser, President of the Austrian Court of Audit and Secretary General of INTOSAI. This gives INTOSAI and financial audits the recognition of the international community they have long deserved, acknowledging for the first time their importance for democracy and good governance.



With its Strategic Plan, INTOSAI has created an appropriate framework and, at the same time, a set of guidelines for the individual SAIs. Its successful implementation will undoubtedly be helped by the fact that the Director of Strategic Planning, Monika Gonzalez, has worked for many years in the General Secretariat and has an in-depth knowledge of INTOSAI. Having worked as an external auditor of INTOSAI between the years 2001 and 2007, I personally got to witness the high level of dedication and professionalism of the staff at the General Secretariat.

INTOSAI External Auditors from the SAIs of Paraguay and Switzerland with the Secretary General, Mr Josef Moser, and his staff, Vienna, Austria, 2007



3 Future challenges facing INTOSAI

The challenges facing countries in a globalized world are also those of the SAIs. Environmental problems will undoubtedly gain in significance, specifically those requiring an international approach. And who is better placed than INTOSAI to provide a forum for SAI cooperation? The financial and debt crises have also highlighted the importance of SAIs in the future: not only will they be expected to indicate the improvements needed to state measures, they will also have to give advance warning of any undesirable developments. To be credible in this role, the SAIs will have to be independent and professional. Independence and professionalism, both of which are promoted by INTOSAI, ensure the continued development and improvement of the various political systems, supporting greater transparency and thereby a stronger civil society. With the INTOSAI Development Initiative (IDI), the organization has created an effective instrument to share this knowledge also with countries that have yet to set up their institutions. Switzerland considers itself fortunate to have been an IDI sponsor for many years now.

To conclude, I would like to remind you of Art. 14 of the Declaration of the Rights of Man and of the Citizen of 31 August 1789: *“All the citizens have a right to decide, either personally or by their representatives, as to the necessity of the public contribution; to grant this freely; to know to what uses it is put; and to fix the proportion, the mode of assessment and of collection and the duration of the taxes.”* And from the Declaration of Human Rights, it is a seamless transition to the XX INCOSAI, the Final Document of which states that an important point of departure in constructing democratic institutions is that the citizens of a country should be able to hold their representatives accountable. The democratically elected representatives can only be held accountable if they, in turn, can hold accountable those who have to implement their decisions. Parliament therefore needs a body in the form of an SAI that can check or audit the fulfilment of such accountability.

I would like to take this opportunity to wish INTOSAI and the General Secretariat, its staff and the Secretary General, Josef Moser, continued success in the future.



Contribution by the SAI of Ukraine

**INTERNATIONAL
COOPERATION
DEVELOPMENT:
THE WAY TO A
QUALITY FUTURE**





Contribution by the SAI of Ukraine

Member

Professional Standards Committee (PSC)
Capacity Building Committee (CBC)
Knowledge Sharing Committee (KSC)
Compliance Audit Subcommittee
Internal Control Standards Subcommittee
Accounting and Reporting Subcommittee
Working Group on Public Debt
Working Group on Environmental Auditing
Working Group on Accountability for and Audit of Disaster-related Aid
Working Group on Key National Indicators
Subcommittee 1: Promote Increased Capacity Building Activities
among INTOSAI Members

International Cooperation Development: the Way to a Quality Future

The International Organization of Supreme Audit Institutions (INTOSAI) celebrates its 60th anniversary. This occasion provides the opportunity to estimate the results and to assess the achievements. For an international organization, the 60th anniversary is also an event that invites us to look at the perspectives ahead and to elaborate plans for the future, which shall be based on the experience that has been acquired by our international audit community.

If we look at INTOSAI's activities, it comes naturally to stress the unconditional benefits of and the necessity for this organization as the uniting center that directs, accumulates and promotes the development of its members as well as of government audit institutions all over the world.

The organization and coordination of cooperation and the exchange of experience have been key stones of INTOSAI activities during the whole period of its existence. By providing its members a transparent forum for cooperation, it gives them the opportunity to effectively exchange information, ideas and professional experience. It also provides instruments for the elaboration of general procedures and for setting audit standards and norms based on experience. This leads to an increase of reliability and to successful audits conducted by the INTOSAI members. The success of INTOSAI's activities is illustrated by the strengthened position of SAIs, the recognition of their independence and the increase in



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INTOSAI membership. Owing to the adopted Lima Declaration of Guidelines on Auditing Precepts (1977) and the Mexico Declaration on SAI Independence (2007) as well as the subsequent and effective activities of INTOSAI and the General Secretariat, it is possible to elaborate common and unified approaches in order to strengthen the role of audit institutions in the system of public administration and to make use of best practices.

Today, economic policies in general and government audit in particular demonstrate at the global level that basing one's action merely on national experience is not always sufficient for making effective decision. This is why the fruitful cooperation of Supreme Audit Institutions is most important for the effective and successful accomplishment of their tasks. At the same time, Supreme Audit Institutions in each country act in a different political and economy environment and have a different status and different authorities. INTOSAI fully respects the independence of every SAI and their rights to define directions and scales of their activities. One of the main specificity of this organization is that it does not try to dictate to its members how to implement its measures. INTOSAI standards come in form of recommendations that incorporate best practices. INTOSAI gives Supreme Audit Institutions the opportunity to use and adapt these recommendations, taking into account their own authorities and their national political and economic peculiarities. A self-sufficient and independent development of each SAI is possible only on the condition of such a democratic approach. And this is the source of experience beneficial for the other institutions.

In addition to this, the essential INTOSAI advantage is that, in practice, its activities cover all the main directions and components of government audit. This gives each SAI the opportunity to get the most topical and important methodical and methodological information.

In the first years after Ukraine had become independent, the country faced the problem of establishing a system of independent and transparent parliamentary control of the state finances. Based on the international experience, it was quite evident that such an institution could be the Accounting Chamber, which was established in 1996. As an independent audit establishment, our institution conducts its activities in line with the principles of lawfulness, planning, objectiveness, independence and openness. Ukrainian auditors have the possibility to study international best practices with regard to government audit, to introduce modern audit forms and methods into their activities, to exchange information and to expand the area of professional relations. This has all been made possible due to the fact that the Accounting Chamber of Ukraine joined INTOSAI.



It is quite clear that a direct transfer of foreign experience to Ukrainian soil is not always possible and reasonable, but the knowledge that other countries gained with regard to government audit, the studying of their achievements and problems, helps us undoubtedly on our own way to establish government audit.

In the first development stages of the Accounting Chamber of Ukraine, its international activities were directed mainly towards studying the INTOSAI standards, learning from the advanced experience of other member SAIs in the area of elaborating and applying standards, procedures, methods and remedies as well as towards the exchange of information and participation in the INTOSAI and EUROSAI conferences and seminars.

In parallel with the internal institutional transformations and processes, the quality of international cooperation of the Accounting Chamber of Ukraine changed. To date, the Accounting Chamber of Ukraine concluded bilateral cooperation agreements with 22 SAIs. These agreements also comprised consultations, exchange on methodology and standards of government audit, procedures and methods, improvements within the audit and accountability system, transparency in the formation and implementation of state policies, professional training and further training of civil servants and common parallel and coordinated audits on issues of mutual interest.

The Accounting Chamber of Ukraine actively participates in the activities of the INTOSAI Committees and Subcommittees, in particular in the INTOSAI Professional Standards Committee, Capacity Building Committee, Working Group on Environmental Auditing, Working Group on Public Debt and Working Group on Key National Indicators and in the EUROSAI Working Group on Environmental Auditing and IT Working Group.



6th Meeting of the EUROSAI Working Group on Environmental Audit in Kiev, Ukraine, 2008



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In 2008 at the VII EUROSAI Congress, the Accounting Chamber of Ukraine was elected to the EUROSAI Governing Board for a six-year term.

On 30 April 2009, the Accounting Chamber was selected as the external auditor of the OSCE. This was both an honor for the Accounting Chamber of Ukraine and a historic event for the OSCE and for Ukraine as a member of this organization, as it was the first time in the history of the OSCE that this high position was held by an institution that represented a former Soviet Union country. On 15 April 2010, the decision was made to renew the plenary powers of the Accounting Chamber of Ukraine for two years due to the successful accomplishment of its tasks as external auditor of the OSCE. In March 2012 this position was renewed for 1 year.



In addition to this, the Accounting Chamber of Ukraine chairs the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes. By the VIII EUROSAI Congress Resolution held in Lisbon in June 2011, the chair members of the Task Force were renewed for the following three-year term (up to 2014).

The Accounting Chamber of Ukraine as a part of the global community of Supreme Audit Institutions embraces all the fundamental INTOSAI principles and values of external government audit.



Global developments are constantly changing, especially in the financial field. In times of the financial crisis and of economic stagnation, the role of SAIs is increasing steadily, as well as the need for acquiring new qualifications. Independent, objective, non-prejudicial audit that is realized only by Supreme Audit Institutions must be the future priority of the activities of member SAIs.

Against this backdrop, the Accounting Chamber of Ukraine defined a number of priorities for its activities that allows us to be at the pulse of the financial, economic and social developments in our country:

35th Meeting of the EUROSAI Governing Board taking place in the Parliament of Ukraine, Kiev, 2009

First: Ensuring a constant increase of the knowledge background on financial and economy issues, which involves best practices for managing and overcoming the crisis and its repercussions.

Second: Harnessing this knowledge background in the process of auditing and in elaborating proposals with regard to overcoming the crisis and its repercussions.



Third: Maintaining and strengthening public confidence in our institution and in the results of its activities.

Fourth: Conducting audits and measures regarding:

- Government activities, state financial establishments and institutions concerned with internal control;
- Implementation of legal acts including acts aimed at overcoming the crisis;
- Social problems and populism, which became one of the causes leading to instability and crisis phenomena in the community and state finances;
- Establishment of anti-corruption acts.

Fifth: Strengthening control with regard to the preparation and implementation of the national budget stressing the expertise of its projects regarding the effectiveness of measures geared at overcoming the repercussions of the financial and economy crisis in the social sphere; perspectives of budget implementation;

Sixth: Strengthening the role of planning with the prior aim to stress the problems of crisis phenomena.

Nowadays, the governments of all states try to overcome the crisis and to implement active measures, struggling with the its consequences. It is a pity that the results achieved are not always complete, objective and accessible for analysis.

In this connection, an assessment of the effectiveness of the use of public finances directed at overcoming the crisis is necessary, as well as an analysis of the efficacy of forecasts and of the measures undertaken to prevent or mitigate the economic risks. Furthermore, we will have to elaborate **new scientific methodology approaches** to achieve the targets set.

It is necessary to note that the economy crisis presented new challenges to our institutions. In government audit, one of the tasks could be passing from the result-oriented approach (which assesses activities and results achieved) to the problem-oriented one, which involves the analysis of problems and causes of their appearance. Some of the results of such auditing could be the preparation of proposals to improve legislation, to bring about structural changes of government activities, to modernize state finances and, finally, to enhance the activities of civil servants.



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In putting these priorities into practice, we must not forget to develop the institutional and human resource potential for the exchange of experience and knowledge among SAIs. All of this is envisaged in the Strategic Plan of INTOSAI 2011-2016.

The Accounting Chamber of Ukraine, as well as certainly all the other Supreme Audit Institutions, is able to successfully meet the requirements defined in the Constitution and the Lima and Lisbon Declarations, being fully independent (financial independence included) of all arms of government. For an objective, unbiased, transparent and effective audit of public finances by Supreme Audit Institutions, the main prerequisite is political independence. In this context we can only congratulate INTOSAI on its initiative, due to which the Resolution *A/66/209 Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions* was adopted by the United Nations General Assembly on 22 December 2011. According to this Resolution, Supreme Audit Institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence.



Contribution by the SAI of the
United Arab Emirates

AWARENESS RAISING AND MULTILATERAL COOPERATION





Contribution by the SAI of the United Arab Emirates

Accounting and Reporting Subcommittee Member
Working Group on the Fight against Corruption and Money Laundering

Awareness Raising and Multilateral Cooperation

Together, to protect public funds

The State Audit Institution of the United Arab Emirates has launched an awareness campaign on May 2012 that aims at enhancing public awareness on the importance of protecting public funds and their role in protecting the properties of the United Arab Emirates (UAE). All individuals and entities bear the national responsibility for protecting public funds through supporting SAI initiatives of fighting fraud and corruption as well as knowing the important role played by SAI for ensuring the best and most effective use of public funds.

The SAI's strategy was to work on making cognitive, directional and then behavioral changes to the target categories through engraving the principle and values conveyed by awareness messages in the audience's minds in addition to prompting them to comply with systems, regulations and laws. Furthermore, the public will be prompted to be conscientious and promote the work ethics as well as avoiding any suspicious issues and report them upon occurrence. The target audience of the campaign were all SAI employees, universities and college students and all employees of the UAE in both the public and the private sector. Through that, the SAI was able to meet most of the expected key objectives of the campaigns that are listed here:

- 1 Increasing public awareness about fraud and the importance of protecting public funds.
- 2 Encouraging the public to learn about corruption risks and reporting fraud.
- 3 Encourage SAI auditors to promote governance and performance standards.
- 4 Enhancing the public level of information exchange between SAI, the public and the competent entities regarding public funds protection.



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Participants at the awareness campaign of the State Audit Institution of the United Arab Emirates, 2012

The campaign was successful on many levels; it was publicized in a manner that ensured maximum coverage in the easiest ways. This did not only increase the amount of people projected to the campaign it also ensured that we can always work with the public through the campaign website.⁸ Also, it targeted an important part of the Emirati community, which is the youth of the country, it is important to build this knowledge even before they join the workforce, as this knowledge will work as an instrument to increase fraud prevention.

⁸ <http://saiwb1.saiuae.gov.ae/English/Campaign/Pages/CampaignGoals.aspx>

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All in all, the SAI of the UAE believes highly in engaging the public through the work of the SAI as an independent audit institution. It is important to have the support of the public to be able to perform even better.



Participants at the advanced training programme on financial audit and corporate governance for employees working in the Gulf Cooperation Council SAIs, 2012



EXPERIENTIA MUTUA OMNIBUS PRODEST

Enhancing professionalism through multilateral cooperation

The SAI has also organized an advanced training program on financial audit and corporate governance for employees working in the GCC (Gulf Cooperation Council) SAIs. This three-day training program was organized in line with the SAI efforts to contribute to the development of audit works in the GCC. This also comes in line with the training plan developed by the Development Committee of the GCC SAIs, which aims to improve auditors' performance and skills in the area of auditing government entities.

The program has addressed a number of topics related to financial audit and corporate governance framework in addition to the factors that may affect them. It also raised the issue of how to use analytical procedures for identifying audit elements according to ISA 520. The training program content was designed according to the best practices and the latest international trends in training and qualifying auditors. Furthermore, the program highlighted the importance of using and developing corporate controls in government entities in addition to introducing the key elements of corporate governance and risk-based audit. It has also highlighted the weaknesses in corporate governance at the level of strategic management, resources management and auditing. Participants have praised the benefit and usefulness of the training program. They have also indicated that the workshop content included a vast number of applications and practical exercises, which can be directly applied in the corporate governance field.

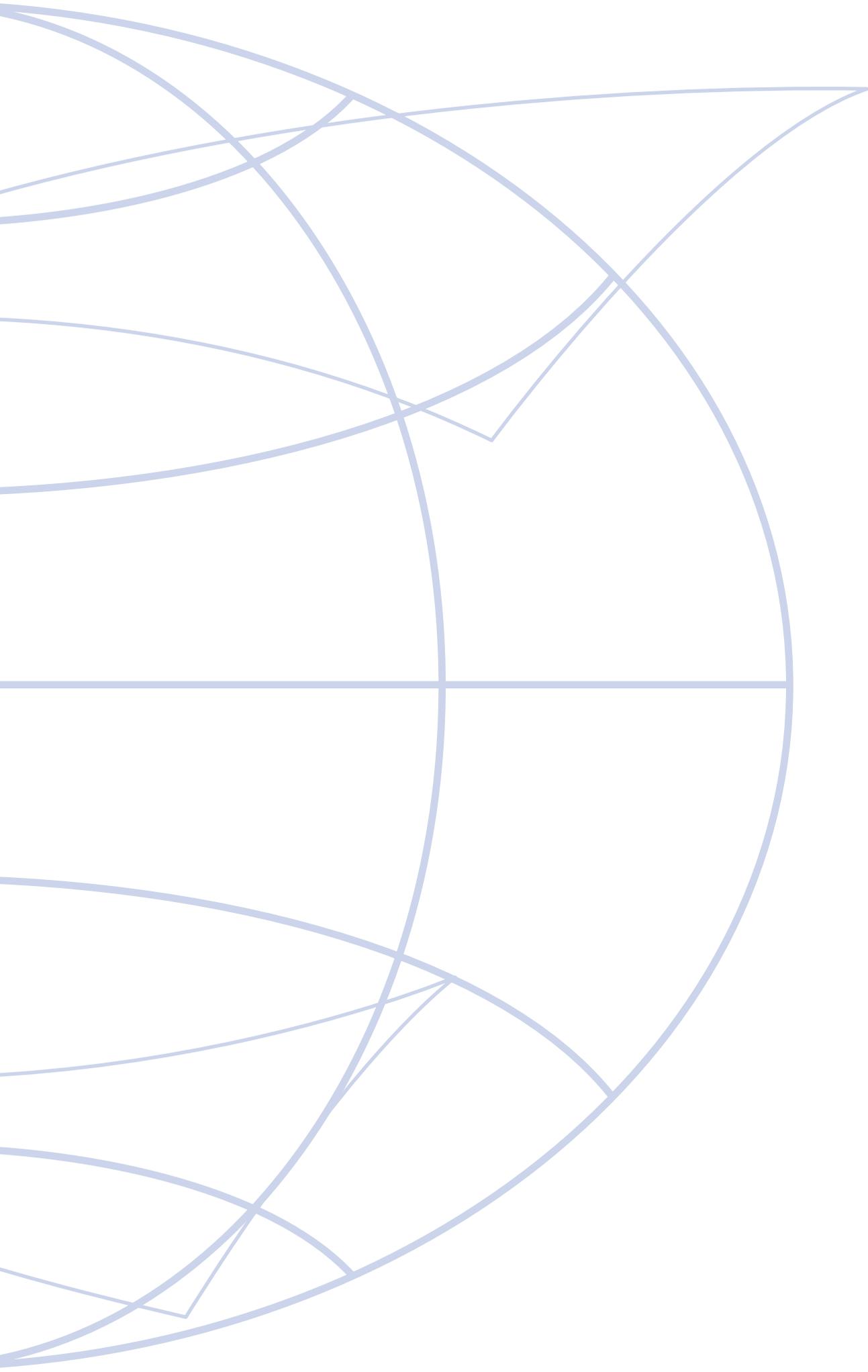
Implementing the goals of INTOSAI

The State Audit Institution of the United Arab Emirates is highly interested in spreading audit knowledge in reference to one of the important goals and strategies of INTOSAI. Thus, it has been working closely regionally and domestically in enhancing the overall availability of knowledge and expertise in both the audit community and the regular community. Certainly, offering training programs does not only promote a new, perhaps even enhanced, understanding and application of certain concepts, but it also enriches the participants with a new point of application of which they might have not thought and which relates directly to strengthening capacity building in SAIs. Finally, it ties the bond that SAIs have with each other even closer.



Contribution by the SAI of
the United Kingdom

INTOSAI 60th ANNIVERSARY





Contribution by the SAI of the United Kingdom

*Subcommittee 1: Promote Increased Capacity Building Activities
among INTOSAI Members* *Chair*

Professional Standards Committee (PSC) *Member*
Capacity Building Committee (CBC)
Steering Committee of the CBC
Knowledge Sharing Committee (KSC)
Steering Committee of the KSC
Financial Audit Subcommittee
Performance Audit Subcommittee
Internal Control Standards Subcommittee
Working Group on IT Audit
Working Group on Environmental Auditing
Working Group on Value and Benefits of SAIs
Working Group on Financial Modernization and Regulatory Reform

INTOSAI 60th Anniversary

Development of the international cooperation of SAIs since 1953

The UK National Audit Office (NAO) is proud to be an active member of the INTOSAI family and to play its part in sharing best auditing practice and learning from our international colleagues. Over many years, the NAO has sought to demonstrate its commitment to INTOSAI and its members through its participation in the INTOSAI Governing Board, and its leadership of different INTOSAI Working Groups, Task Forces and Subcommittees. Two examples of this leadership are the NAO's role in sharing experience in the audit of privatizations and the oversight and production of the INTOSAI IT Journal.

In 1993, the NAO launched the INTOSAI Privatization Working Group, later entitled the Working Group on Privatization, Economic Regulation, and Public-Private Partnerships. This Working Group provided an opportunity for the SAI community to learn quickly from each other at a time when many countries were



EXPERIENTIA MUTUA OMNIBUS PRODEST

embarking on privatization programmes, introducing greater economic regulation, and using public private partnerships to deliver public services and undertake capital projects. The NAO had the honour of being awarded the Jörg Kandutsch Award at the 2004 INCOSAI in recognition of the contribution it had made to this working group.

For twelve years the NAO edited the INTOSAI Journal on IT (IntoIT) and hosted the website for the Working Group on IT audit (WGITA). Interest in IT audit amongst INTOSAI members is growing every year and the 20 editions of the Journal published by the NAO provided a forum for sharing technical case studies and the experiences of member SAIs.

One of the most enduring and public manifestations of *Experientia Mutua Omnibus Prodest* in action comes through the triennial Congresses of INTOSAI and the Regional Working Groups. NAO has a strong record of contributing to the preparation, and successful delivery, of a wide range of INCOSAI and EUROSAI Congress themes over many years.

As well as partnerships at the INTOSAI level, the NAO has been active in a variety of other SAI fora. Those SAIs who are also members of the Commonwealth also hold a three-yearly conference. The UK NAO, along with other SAIs, was instrumental in setting up a fund to enable SAIs to access funding to run these conferences.

Comptroller and Auditor General
of the National Audit Office
of the United Kingdom,
Mr Amyas Morse, participating
at the 21st Conference of
Commonwealth Auditors-General
in Windhoek, Namibia, 2011





Recent developments within INTOSAI

One of INTOSAI's great strengths is its ability to change and grow. The development and approval of the first INTOSAI Strategic Plan has been a major step forward, particularly in the area of capacity building. Before 2004, many SAIs were actively engaged in supporting each other – sometimes through their own bilateral efforts but often with funding provided by the European Union through its Twinning programme or the resources of international development agencies such as the World Bank. However, there was little in the way of coordination and much duplication of effort. By making capacity building a core INTOSAI Goal and creating the Capacity Building Committee, it has been possible to achieve a more coherent and coordinated approach to supporting SAIs.

The three pillars of INTOSAI's efforts in this area are:

- Capacity Building Committee – chaired by the SAI of Morocco. This Committee is seeking to work closely with the INTOSAI regions to identify and disseminate best practices. It has been responsible for producing a series of Guides on such themes as Human Resource Management, Peer Reviews, and Co-operative audits. These guides have been, or are being, translated into many different languages and are being disseminated via a programme of Master Classes designed and administered by the INTOSAI Development Initiative;
- INTOSAI Development Initiative (IDI) based in Norway and providing training and capacity building support globally, with a particular focus on support for the implementation of International Auditing Standards for SAIs (ISSAIs) and work with the regions; and
- The INTOSAI-Donor Cooperation providing a forum for the international development agencies and the SAI community to increase the volume and quality of support for SAIs in developing countries. This co-operation is already showing positive results with the global call for proposals identifying the needs of many different SAIs and the proposed Performance Measurement Framework offering a potentially useful tool for assessing SAI capacity and monitoring progress.



EXPERIENTIA MUTUA OMNIBUS PRODEST

The NAO has been actively engaged with all these initiatives. Collectively they represent all that is best about the INTOSAI community and its collective capacity to mobilize resources and harness the energy and passion of individual auditors across widely different audit institutions to deliver common ends. In all this the role of the INTOSAI Secretariat is vital in making contact between different groups, disseminating information and making sure that the various initiatives are brought before the INTOSAI Governing Board.



Mr Martin Sinclair,
SAI of the United Kingdom,
at the 62nd Meeting of the
INTOSAI Governing Board
in Vienna, Austria, 2011



Future challenges for INTOSAI

INTOSAI has made great strides, particularly in recent years. The endorsement by the UN and the adoption of international auditing standards – the ISSAIs – now place the organisation centre stage in international efforts to improve governance and transparency. But with this recognition comes new challenges. INTOSAI's own governance arrangements must aspire to the highest standards, staying abreast of, and adding value to, the constantly evolving needs of a modern progressive organisation. And INTOSAI's credibility as a standard setting body requires that structures to maintain and develop the ISSAIs and to quality assure their application need to be put in place.

Taking forward this role, and others springing from the work of other parts of INTOSAI will require adept priority setting and careful marshalling of resources. We will not be able to do everything or at least not all at the same time. INTOSAI is massively dependent on the good will of members, with some countries clearly investing significant time and effort.

These resources need to be managed carefully and more efficient ways found of carrying out the work of INTOSAI – more use of modern technology and a more cautious approach to creating new working groups and task forces. We cannot take for granted that member state governments will continue to provide the resources which are needed to manage INTOSAI unless we can demonstrate that we are using the resources we have as carefully as possible.

We also need to find better ways of engaging the full range of our membership. INTOSAI will need to revisit governance issues to encourage wider participation through, for example, more regular rotation of committee and working group chairs and, following the lead of the Capacity Building Committee, securing funds to allow less-well funded audit institutions to participate in key meetings.

In a fast-changing world INTOSAI's planning processes will need to be up to the task of scanning the wider environment to identify new issues requiring attention from the INTOSAI community, seeking ways to engage the collective membership, particularly the regions, in the planning process and ensuring that future activities are prioritized, costed and the source of funding agreed.

And underlying all this, INTOSAI needs to continue efforts to ensure that all members have the independence needed to carry out rigorous audits and the ability to present findings to parliaments, governments and the people without fear of the consequences. The UN resolution paves the way. But more needs to be done



EXPERIENTIA MUTUA OMNIBUS PRODEST

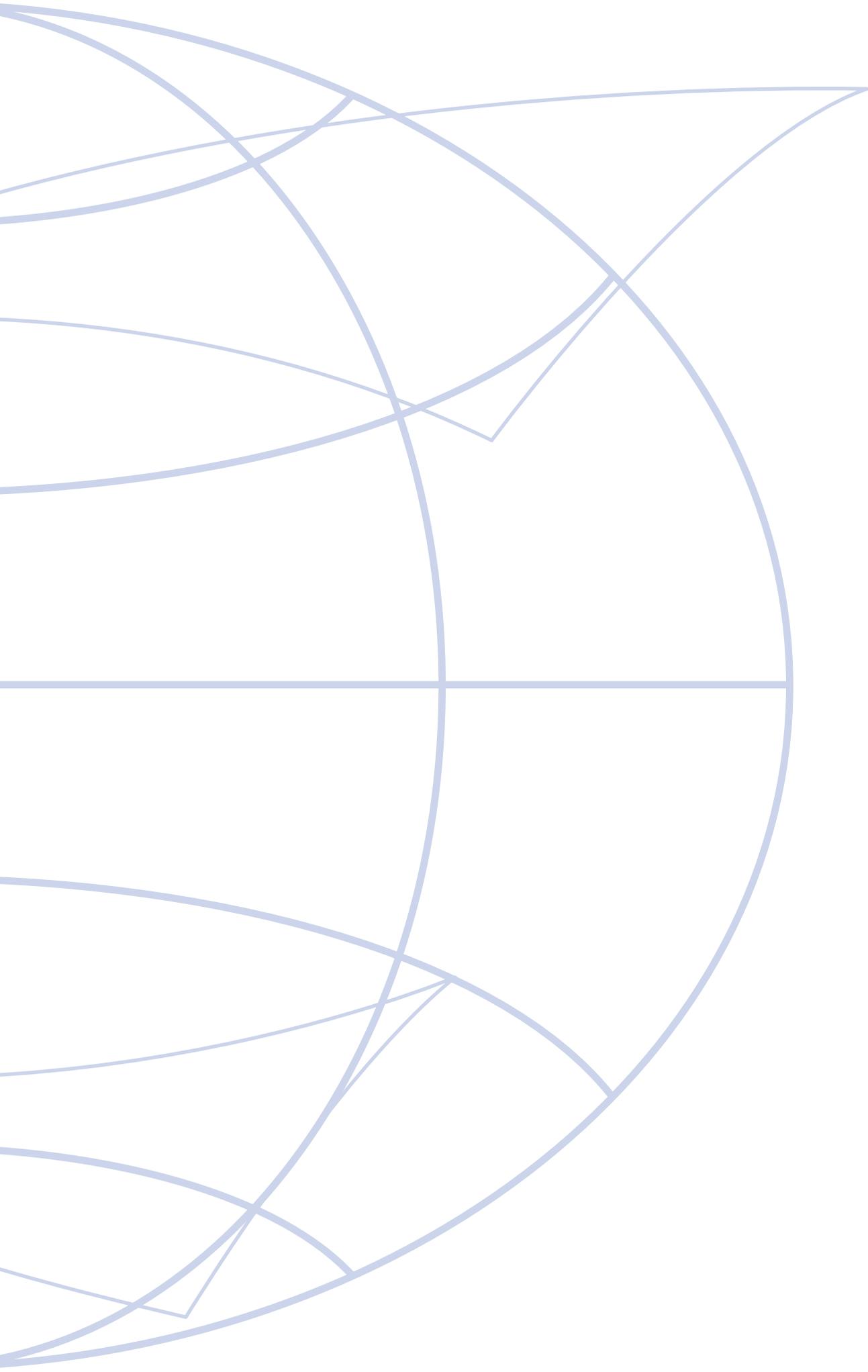
to ensure that the audits carried out by the world's SAIs make a real impact on the lives of taxpayers and citizens. SAIs can make a difference and by fighting waste, inefficiency and fraud contribute to global development goals.

In this its 60th year INTOSAI is in a good position to take on these challenges.



Contribution by the SAI of
the United States of America

**60 YEARS INTOSAI /
50 YEARS
GENERAL SECRETARIAT
IN AUSTRIA**





Contribution by the SAI of the United States of America

International Journal of Government Auditing *Publisher*

Working Group on Financial Modernization and Regulatory Reform *Chair*
FAC Task Force on Strategic Planning

Professional Standards Committee (PSC) *Member*

Steering Committee of the PSC

Capacity Building Committee (CBC)

Steering Committee of the CBC

Knowledge Sharing Committee (KSC)

Steering Committee of the KSC

Finance & Administration Committee (FAC)

Financial Audit Subcommittee

Internal Control Standards Subcommittee

Accounting and Reporting Subcommittee

Working Group on Public Debt

Working Group on IT Audit

Working Group on Environmental Auditing

Working Group on Programme Evaluation

Working Group on the Fight against Corruption and Money Laundering

Working Group on Accountability for and Audit of Disaster-related Aid

Working Group on Key National Indicators

Working Group on Value and Benefits of SAIs

FAC Task Force on INTOSAI Financial Foresight

Steering Committee INTOSAI-Donor Cooperation

Task Force on SAI's Information Database

*Subcommittee 1: Promote Increased Capacity Building Activities
among INTOSAI Members*

*Subcommittee 3: Promote Best Practices and Quality Assurance
through Voluntary Peer Reviews*

**60 Years INTOSAI /
50 Years General Secretariat in Austria**

The United States Government Accountability Office (GAO) offers its congratulations to INTOSAI on the occasion of its 60th anniversary and to the INTOSAI Secretariat for its 50th anniversary. In the years since joining INTOSAI, the



EXPERIENTIA MUTUA OMNIBUS PRODEST



Representatives of the Government Accountability Office (GAO) at the Meeting of the TF INTOSAI Communication Strategy in Vienna, Austria, 2010

United States has been an active member and has worked together with other SAIs around the world to make INTOSAI a strong and effective international organization. GAO began actively participating in INTOSAI in 1969, when then-Comptroller General Elmer Staats was elected to the INTOSAI Governing Board. Throughout GAO's participation in INTOSAI, the General Secretariat has been an important partner and support for our activities.

In an international organization such as INTOSAI – where knowledge sharing and mutual understanding are fundamentally important goals for all members – effective communication is of paramount importance in the successful functioning of the organization. This has always been a priority for GAO's participation in INTOSAI. The General Secretariat has also recognized the importance of communication – for example, through its efforts to promote the communication strategy for INTOSAI that was approved in 2010 at the XX INCOSAI in Johannesburg.

The INTOSAI Journal

Fostering effective communication and knowledge sharing has been a main goal for GAO in its role as publisher of the *International Journal of Government Auditing*. The Journal was established in 1971 and GAO has published it since 1979, when GAO succeeded the SAI of Canada. The Journal has always been a vital communication platform for INTOSAI and its members, facilitating a fruitful exchange of experiences, best practices, and knowledge for nearly four decades. The INTOSAI chairman of the board, the General Secretariat, various auditors general, as well as staff at SAIs across the globe have all shared their knowledge and insights in its pages.

The Journal embodies basic INTOSAI principles by providing an equal voice for all members and striving to ensure representation from all of the organization's regional and linguistic groups. Over the years, the Journal's content has evolved to reflect and support changes in INTOSAI as a whole. It currently includes news from member countries, coverage of INTOSAI events and the professional activities of members and regional organizations of SAIs, and practical articles on public sector auditing – such as case studies, ideas on new audit methodologies, and lessons learned by SAIs.



The Journal also works to incorporate INTOSAI’s organizational priorities. For example, in recent years, the Journal has covered INTOSAI’s priority themes in order to promote INTOSAI’s broader goals. These priority themes were proposed by the General Secretariat and endorsed by the Governing Board as part of INTOSAI’s communication strategy. In 2009, the Journal dedicated a special issue to SAI Independence, the theme in 2009-10. Beginning in 2011, the Journal has been running a special feature in each issue to highlight ISSAIs and INTOSAI GOVs, the themes in 2011-12 This is just one example of successful cooperation between the Journal and other INTOSAI organs, including the General Secretariat and Governing Board.

Various issues of the International Journal of Government Auditing since 1971 in the five official INTOSAI languages

Throughout its publishing history, the Journal has relied on a network of partners and volunteers at SAIs around the world who translate the Journal into the official INTOSAI languages, provide news and articles, and offer general support. Without this level of cooperation among members of the INTOSAI community, the Journal would not be the effective communication and knowledge-sharing tool that it is today.

XIV INCOSAI in Washington, D.C.

GAO had the honor of hosting the XIV INCOSAI in Washington, D.C., October 18-23, 1992. More than 400 delegates and observers from 120 member nations and 10 international organizations actively participated in over 75 discussion groups, workshops, committee meetings, and plenary sessions.

The Congress themes were *Auditing in a Changing Environment: The Evolving Role of SAIs* and *Improving Governmental Financial Management through INTOSAI’s Standing Committees*. The full participation of so many members at the Congress and, equally importantly, during the 3 years since the 1989 Berlin Congress, resulted in a number of significant achievements for INTOSAI at the congress.



EXPERIENTIA MUTUA OMNIBUS PRODEST

By the conclusion of the XIV INCOSAI, delegates had unanimously and by acclamation adopted the following:

- standards and guidelines for auditing and internal control and the work of INTOSAI's three other standing committees on accounting, public debt, and electronic data processing;
- a protocol of operating procedures for future committee work;
- revised INTOSAI statutes; and
- the Washington Accords, containing results and recommendations on congress themes.

The Congress and the Governing Board acted quickly on these achievements. Under provisions of the newly adopted statutes, seven new board members were elected by the Congress, making the board more representative of the various systems of auditing as well as INTOSAI's seven Regional Working Groups. At the 37th Meeting of the Governing Board immediately following the Congress, three new committees/study groups (on privatization, program evaluation, and environmental auditing) were created in response to recommendations contained in the Washington Accords.

The XIV INCOSAI was also a time of growth for INTOSAI, and the General Secretariat was instrumental in helping to manage that growth. Many new countries had applied to join INTOSAI since the Berlin Congress. The General Secretariat reported at the Washington, D.C., Congress that it had already processed applications of several prospective members and had brought to the Governing Board their application for admission into INTOSAI. The General Secretariat also reported it had distributed a questionnaire to SAIs of countries that had emerged from the former Soviet Union to assess the legal status of SAIs in individual countries wishing to join INTOSAI.

The growth of INTOSAI, which the General Secretariat helped guide, has enriched the organization and led to more robust sharing of ideas and experiences. Moreover, Charles Bowsher, then-Comptroller General of the United States and the Congress chairman, noted that the outstanding cooperation and communication among SAIs throughout the world before and during the Congress had helped to pave the way for the meeting's accomplishments.



EXPERIENTIA MUTUA OMNIBUS PRODEST

Preparing INTOSAI for the Future: Strategic Planning and Donor Funding Initiative

The development, approval, and implementation of INTOSAI's strategic plan have been important events in the history of INTOSAI.

At the Seoul Congress in 2001, a 10-nation task force, chaired by the United States, was created to develop a strategic plan for INTOSAI. Three years later, the 2004 Budapest Congress marked a landmark moment in INTOSAI's history, as INTOSAI's 187 members unanimously adopted the first strategic plan in the organization's 50-year history.

The development and adoption of the INTOSAI 2005-2010 Strategic Plan embodied many core values of INTOSAI, including consultation, compromise, consensus, and communication. The strategic planning process reflects consensus on what has worked well during INTOSAI's history, assessment of INTOSAI's ongoing activities, and anticipation of changes needed to help members respond to the demands facing SAIs. As then-Comptroller General of the United States and task force chair David M. Walker said, the *"purpose of the strategic plan is not to perfect the past but rather to create the future"*. In the spirit of INTOSAI inclusiveness, the proposed strategic plan was circulated to all INTOSAI members for their review. Shortly after the strategic plan was adopted at the Budapest Congress, the Governing Board approved the creation of the position of director of strategic planning.

The XIX INCOSAI in Mexico City was another important milestone for GAO's participation in INTOSAI. The Mexico City Congress approved the creation of two task forces under the Finance and Administration Committee (FAC): a task force to update the strategic plan for the 2011-16 time period, as well as the INTOSAI Donor Funding Task Force, which was charged with developing a proposal for donor funding to strengthen member SAIs and support INTOSAI capacity building efforts. Both task forces were led by GAO's current Comptroller General, Gene Dodaro.

For the strategic plan update, the United States worked collaboratively with the goal chairs, goal liaisons, General Secretariat, the director of strategic planning, and the Governing Board. The task force was also directed to consult with the Regional Working Group secretariats and again provide all member SAIs the chance to review and comment on the plan before its presentation at the XX INCOSAI in Johannesburg, South Africa.



EXPERIENTIA MUTUA OMNIBUS PRODEST

In Johannesburg, the Strategic Planning Task Force chair and the director of strategic planning presented the 2011-16 INTOSAI Strategic Plan, which was unanimously adopted. Because its mission had been fulfilled, the task force was dissolved and the strategic planning function was institutionalized in the General Secretariat, with the FAC retaining responsibility for general oversight and monitoring of implementation. This cooperative structure, with the General Secretariat working in tandem with the FAC and other INTOSAI organs, ensures that INTOSAI will be ready to meet the challenges of tomorrow.

The Donor Funding Task Force also marked a major success that is important for INTOSAI's future. Nearly two years of effort on the part of the task force and donor community came to fruition when representatives of INTOSAI and 15 donor multilateral and national agencies signed a memorandum of understanding (MoU) in Brussels on October 20, 2009.

The MoU brings together SAIs and the donor community in a common approach that provides (1) a strategic focus for donors and the SAI community in strengthening SAI capacity in developing countries and (2) a variety of mechanisms to facilitate donor funding and support in line with donor mandates, priorities, and requirements.

The MoU also provides for a governance structure consisting of a Steering Committee assisted by a Secretariat to provide administrative support. INTOSAI representation on the INTOSAI-Donor steering committee includes the Chair and Vice Chair of the Finance and Administration Committee, the Knowledge Sharing Committee Chair, the Capacity Building Chair, the Professional Standards Committee Chair, the General Secretariat, IDI, and INTOSAI's Regional Working Groups. As of 2012, the INTOSAI-Donor Steering Committee has met four times, and a 16th donor organization has signed the MoU.

Through the INTOSAI-Donor Cooperation, the Steering Committee continues its work to implement the MoU, gather information on the needs of SAIs, match proposals to donors as appropriate, coordinate planned and proposed efforts, and develop a pooled fund to supplement existing support to SAIs. With the donor funding initiative, INTOSAI and the donor community are working together to strengthen accountability, transparency, good governance and the stewardship of public funds.

Cooperative efforts focused on the future of INTOSAI, such as the INTOSAI Donor Cooperation and development of the INTOSAI strategic plan, clearly demonstrate how INTOSAI is preparing itself for even more success over the next 50 years.



Contribution by the SAI of Yemen

ACHIEVEMENTS OF THE SAI OF YEMEN IN INTOSAI





EXPERIENTIA MUTUA OMNIBUS PRODEST

Contribution by the SAI of Yemen

Professional Standards Committee (PSC) Member

Capacity Building Committee (CBC)

Steering Committee of the CBC

Knowledge Sharing Committee (KSC)

Working Group on Public Debt

Working Group on the Fight against Corruption and Money Laundering

*Subcommittee 1: Promote Increased Capacity Building Activities
among INTOSAI Members*

Achievements of the SAI of Yemen in INTOSAI

An important event for the SAI of Yemen was the organization of the 9th General Assembly of the Arab Organization of Supreme Audit Institutions (ARABOSAI) in 2007.



Heads of delegations to the 9th ARABOSAI Assembly with the Prime Minister of Yemen, Sana'a, Yemen, 2007



9th ARABOSAI Assembly held in Sana'a, Yemen, 2007



EXPERIENTIA MUTUA OMNIBUS PRODEST

The participation in the preparation of the first Strategic Plan of ARABOSAI, as well as the organization of training events and the preparation of IT programmes, are some of the achievements of the SAI of Yemen. The name of ARABOSAI was changed from *Arab Group of Supreme Audit Institutions* to *Arab Organization of Supreme Audit Institutions*, and a restructuring of some standing committees took place, for example the *Training and Scientific Research Committee*, the *Institutional Capacity Building Committee* and the *Professional and Audit Standards Committee*. Furthermore, fundamental changes were taken in the Charter of ARABOSAI, as well as in the ARABOSAI Statutes, which specify the activities of the organization.

We would also like to highlight the intensified cooperation between ARABOSAI and the Donor Community, which resulted in an increased number of development projects supported and promoted by the Donor Community. Relations with Supreme Audit Institutions (SAIs) were enhanced, strengthened and developed, which also led to the improvement of numerous different aspects of the audit work and to a more intensive exchange of experiences with colleagues of related SAIs.

Strengthening the independence of the Yemeni Supreme Audit Institutions

Former President of the SAI of Yemen, Abdullah Abdullah Al-Sanafi, at the INTOSAI Conference on *Strengthening External Public Auditing in INTOSAI Regions* held in Vienna, Austria, 2010

The Supreme Audit Institution of the Republic of Yemen made efforts to achieve an amendment of the Yemeni constitution in order to enshrine the financial, administrative and organisational independence of the SAI of Yemen in constitutional law. Furthermore, the SAI of Yemen also effected a law amendment in order to underscore this independence. In doing so, the SAI of Yemen had the opportunity to refer to the pillars of independence that INTOSAI adopted in its XIX Congress in Mexico in 2007.

The SAI of Yemen also contributed significantly to strengthening the independence of Supreme Audit Institutions as part of the initiative launched by the Secretary General of INTOSAI. It prepared a proposition that was submitted to the United Nations Economic and Social Council and it continued its efforts until the Resolution of the United Nations General Assembly was adopted in December 2011. This engagement of the SAI of Yemen was facilitated by the fact that it held the chair of ARABOSAI and that the Republic of Yemen chaired the Group of 77. The adoption of the UN Resolution is a true milestone in the history of INTOSAI. These ambitious goals and this historic achievement for INTOSAI and its members could only be accomplished due to the highly intensive cooperation of all member SAIs, by the efforts of the Secretary General of INTOSAI, Josef Moser, the tireless driving force of INTOSAI, and by the help of God.





The SAI of Yemen was also the host of the Governing Board meetings of ARABOSAI and of the meetings of the Training and Scientific Research Committee. As Chair of the Governing Board of ARABOSAI, the SAI of Yemen also took part in the 2nd EUROSAI-ARABOSAI Conference in the French capital Paris in 2008.

Achievements of the directorate for technical cooperation and the cooperation and project fund in 2011

As part of the Yemeni-German Technical Cooperation (German Society for International Cooperation, GIZ), the workshop on the development of human resources of SAIs was organized in Amman in the Hashemite Kingdom of Jordan from 16 to 21 September 2011. In the follow-up, a report was prepared on the results and recommendations of this workshop.

Members of the SAI of Yemen took part in the training programme *Certified Internal Auditor – CIA* in order to receive this certification. This training was organized by the Center for Audit and Management.

The Government of Yemen conducted a Modernization Project of public finances in order to enhance the competences and the knowledge of the SAI of Yemen with regard to the Accounting and Financial Management System (AFMIS). This project comprised the Training of Trainers – ToT and the special training programme on AFMIS that placed the focus on the education and competences of trainers. 67 trainers from different departments of the SAI of Yemen participated in the training, which was held from 19 July to 20 August 2011.

The training centre of the SAI of Yemen was modernized by the provision of new computers in September 2011.

As part of the Responsive Governance Project (RGP), a survey was conducted in order to ascertain the demands of the SAI of Yemen. The questionnaire was forwarded by the head of the SAI of Yemen to all departments with the request of filling it in.

Two representatives of the General Directorate for Information technology of the SAI of Yemen took part in a one-day workshop on IT-systems, which was organized on the occasion of the RGP and funded by the United States Agency for International Development (USAID).



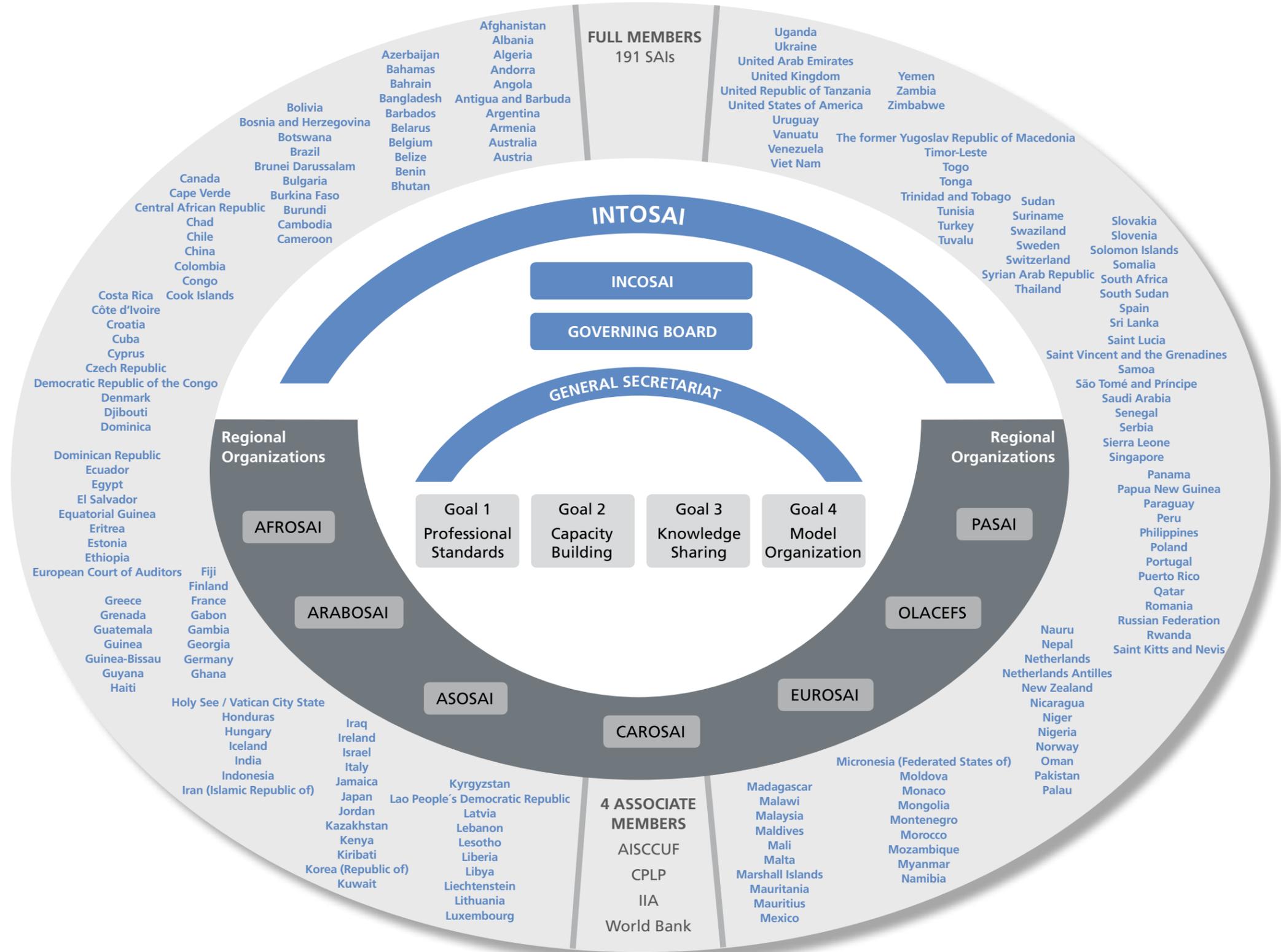
Former President Abdullah Abdullah Al-Sanafi and General Director of Technical Cooperation, Ahmed K. Ashaybani, of the SAI of Yemen with INTOSAI Secretary General, Josef Moser, at the Meeting of the Task Force INTOSAI Communication Strategy in Vienna, Austria, 2010



INTOSAI IN DATA AND FACTS



INTOSAI at a Glance



EXTERNAL PARTNERS

United Nations

- ECOSOC (Economic and Social Council)
- UNDESA (UN Department of Economic and Social Affairs)
- UNDPADM (UN Division for Public Administration and Development Management)
- CEPA (Committee of Experts on Public Administration)
- UNODC (UN Office on Drugs and Crime)

IPU (Inter-Parliamentary Union)

OECD (Organisation for Economic Co-operation and Development)

IFAC (International Federation of Accountants)

IBP (International Budget Partnership)



EXPERIENTIA MUTUA OMNIBUS PRODEST

INTOSAI AT A GLANCE



CHAIRMEN OF INTOSAI





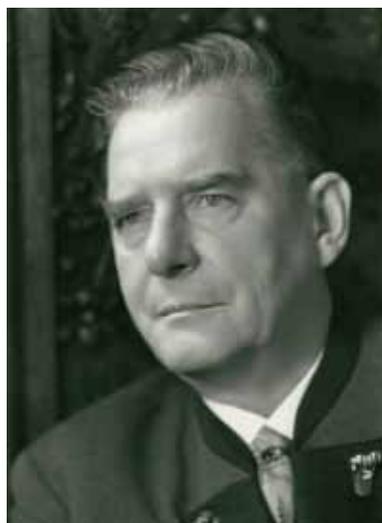
CHAIRMEN OF INTOSAI

Emilio Fernández Camus
Head of the SAI of Cuba
1953 to 1956 Chairman of INTOSAI



Fernand Vrancken
Head of the SAI of Belgium
1956 to 1959 Chairman of INTOSAI

Rogério de Freitas
Minister of the SAI of Brazil
1959 to 1962 Chairman of INTOSAI



Hans Frenzel
Head of the SAI of Austria
1962 to 1964 Chairman of INTOSAI

Jörg Kandutsch
Head of the SAI of Austria
1964 to 1965 Chairman of INTOSAI





EXPERIENTIA MUTUA OMNIBUS PRODEST



Itzhak Ernst Nebenzahl
Head of the SAI of Israel
1965 to 1968 Chairman of INTOSAI



Takashi Yamazaki
Head of the SAI of Japan
1968 to 1971 Chairman of INTOSAI



Andrew Maxwell Henderson
Head of the SAI of Canada
1971 to 1973 Chairman of INTOSAI



James J. Macdonell
Head of the SAI of Canada
1973 to 1974 Chairman of INTOSAI



Servando Fernández-Victorio y Camps
Head of the SAI of Spain
1974 to 1977 Chairman of INTOSAI



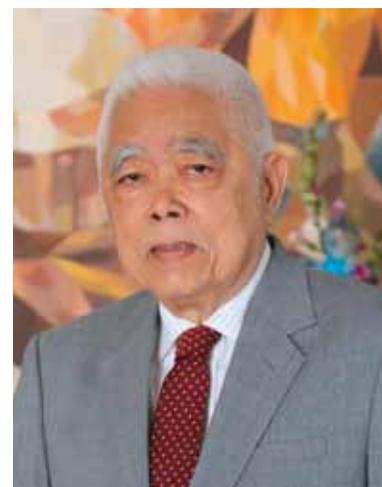
General EP Luis Montoya
Head of the SAI of Peru
1977 to 1980 Chairman of INTOSAI



David Gico Njoroge
Head of the SAI of Kenya
1980 to 1983 Chairman of INTOSAI



Francisco S. Tantuico, Jr.
Head of the SAI of the Philippines
1983 to 1986 Chairman of INTOSAI



John Vincent Monaghan
Head of the SAI of Australia
1986 to 1987 Chairman of INTOSAI



John Casey Taylor
Head of the SAI of Australia
1988 to 1989 Chairman of INTOSAI





EXPERIENTIA MUTUA OMNIBUS PRODEST



Heinz Günter Zavelberg
Head of the SAI of Germany
1989 to 1992 Chairman of INTOSAI



Charles Arthur Bowsher
Head of the SAI
of the United States of America
1992 to 1995 Chairman of INTOSAI



Fakhry Abbas
Head of the SAI of Egypt
1995 to 1997 Chairman of INTOSAI



Shawky Elsayed Ahmed Khater
Head of the SAI of Egypt
1997 to 1998 Chairman of INTOSAI



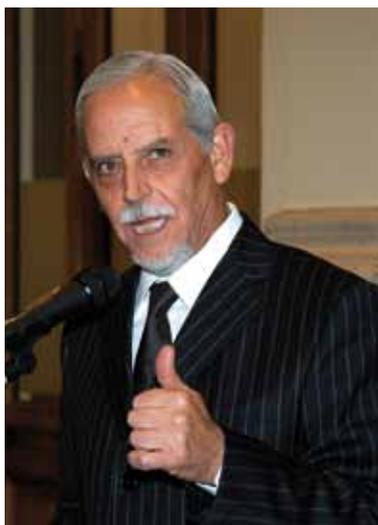
General Guillermo Ramírez
Head of the SAI of Uruguay
1998 to 2001 Chairman of INTOSAI



Jong-Nam Lee
Head of the SAI of Korea
2001 to 2003 Chairman of INTOSAI



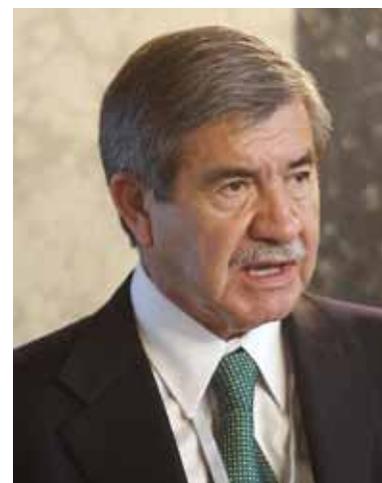
Yoon-Chul Jeon
Head of the SAI of Korea
2003 to 2004 Chairman of INTOSAI



Árpád Kovács
Head of the SAI of Hungary
2004 to 2007 Chairman of INTOSAI



Arturo González de Aragón
Head of the SAI of Mexico
2007 to 2009 Chairman of INTOSAI



CPC Juan Manuel Portal Martínez
Head of the SAI of Mexico
2009 to 2010 Chairman of INTOSAI



EXPERIENTIA MUTUA OMNIBUS PRODEST



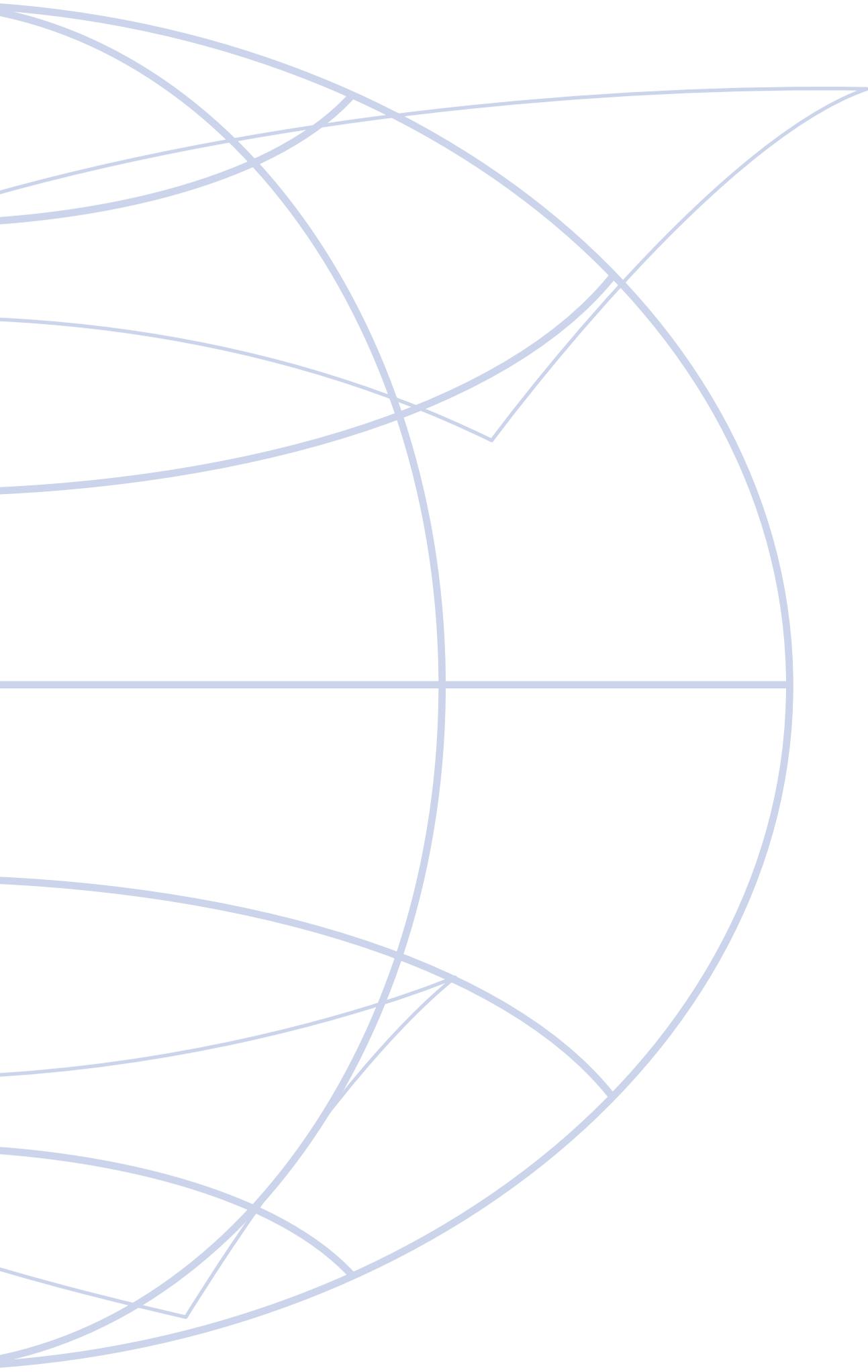
Terence Nombembe
Head of the SAI of South Africa
2010 to 2013 Chairman of INTOSAI



Liu Jiayi
Head of the SAI of China
2013 to 2016 Chairman of INTOSAI



SECRETARIES GENERAL OF INTOSAI



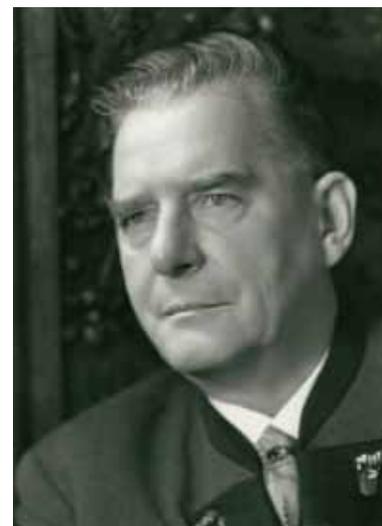
EXPERIENTIA MUTUA OMNIBUS PRODEST
SECRETARIES GENERAL OF INTOSAI



Emilio Fernández Camus
to 1960 Head of the SAI of Cuba
1953 to 1960 Head of the Permanent
Secretariat of INTOSAI



Hans Frenzel
1953 to 1964 Head of the SAI of Austria
1963 to 1964 Head of the Permanent
Secretariat of INTOSAI



Jörg Kandutsch
1964 to 1980 Head of the SAI of Austria
1964 to 1968 Head of the Permanent
Secretariat of INTOSAI
1968 to 1980 Secretary General of INTOSAI





EXPERIENTIA MUTUA OMNIBUS PRODEST

Tassilo Broesigke

1980 to 1992 Head of the SAI of Austria

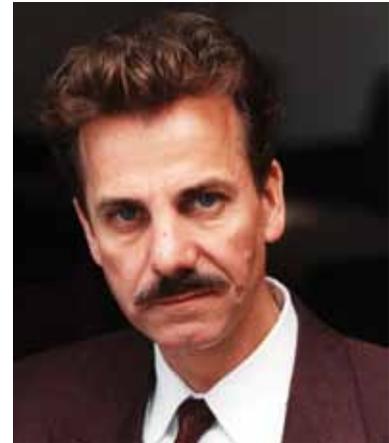
*1980 to 1992 Secretary General
of INTOSAI*



Franz Fiedler

1992 to 2004 Head of the SAI of Austria

1992 to 2004 Secretary General of INTOSAI



Josef Moser

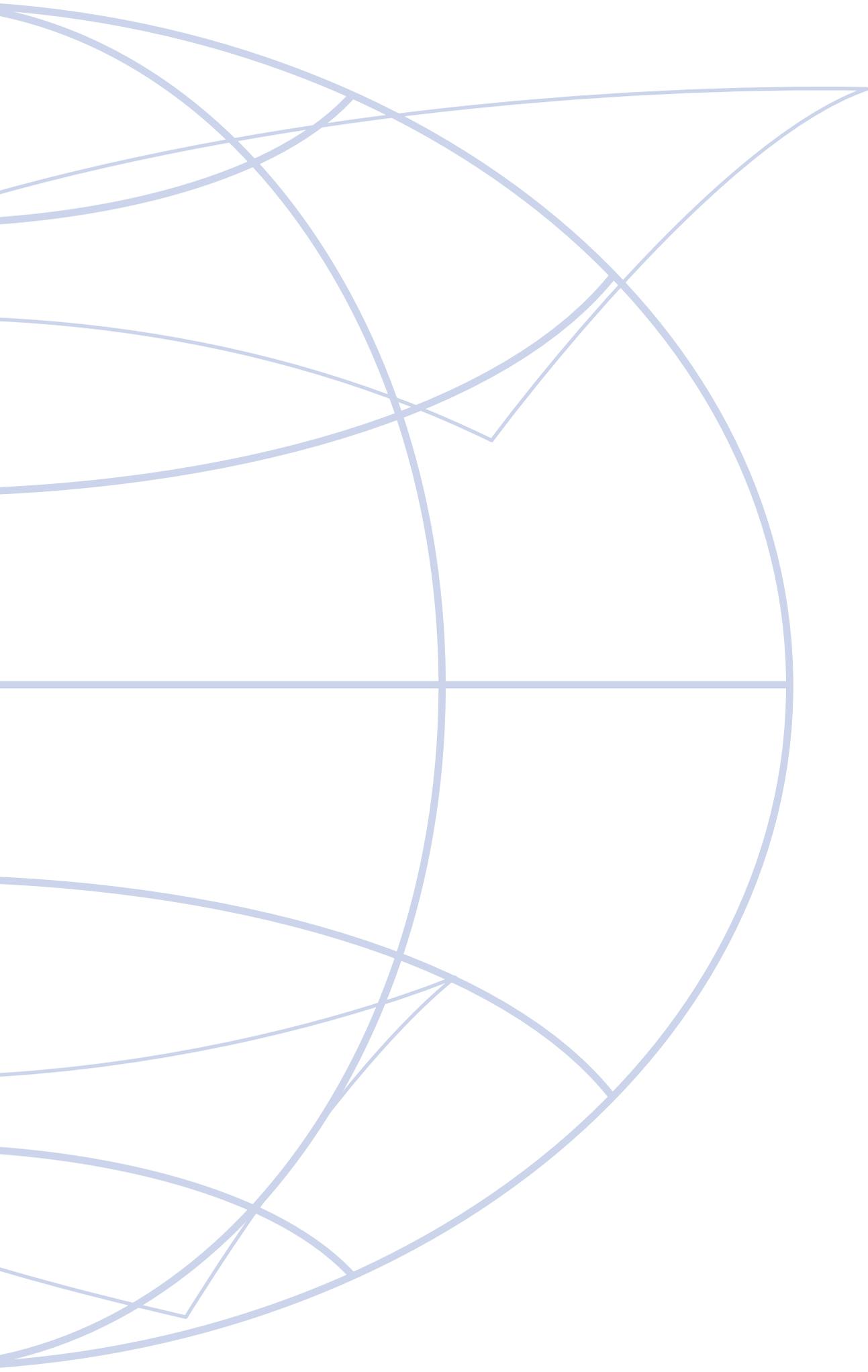
since 2004 Head of the SAI of Austria

since 2004 Secretary General of INTOSAI





MEMBERS OF INTOSAI





NATIONAL SAIs

● = HOMEGROUP; ○ = ALTERNATIVE GROUP

COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Afghanistan	کنترول اوچاور دفتر / د افغانستان اسلامي جمهوریت اداره کنترول وفتیش / جمهوری اسلامی افغانستان	1984			●				
 Albania	Kontrolli i Larte i Shtetit	1984					●		
 Algeria	مجلس المحاسبة بالجزائر Cour des Comptes	1974	○	●					
 Andorra	Tribunal de Comptes	2001					●		
 Angola	Tribunal de Contas	2001	●						
 Antigua and Barbuda	Audit Department	1994				●			
 Argentina	Auditoría General de la Nación	1953						●	
 Armenia	Հայաստանի Հանրապետության վերահսկիչ պալատ	1998			○			●	



EXPERIENTIA MUTUA OMNIBUS PRODEST

COUNTRY	NATIONAL SAI	INTOSAI MEMBER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Australia	Australian National Audit Office	1968			●				○
 Austria	Rechnungshof	1956					●		
 Azerbaijan	Azərbaycan Respublikası Hesablama Palatası	1997			○		●		
 Bahamas	Department of the Auditor General	1983				●			
 Bahrain	ديوان الرقابة المالية بالبحرين	1984		●	○				
 Bangladesh	বাংলাদেশের কম্পট্রোলার এন্ড অডিটর জেনারেল এর কার্যালয়	1971			●				
 Barbados	Auditor General's Office	1968				●			
 Belarus	Комитет государственного контроля	2001					●		
 Belgium	Rekenhof Cour des Comptes Rechnungshof	1953					●		



COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Belize	The Office of the Auditor General	1984				●		○	
 Benin	Chambre des Comptes de la Cour Suprême	1977	●						
 Bhutan	ཏཱ་ལྷན་ཁྲུང་ཚུལ་ཞིབ་དཔང་འཛིན།	1984			●				
 Bolivia	Contraloría General del Estado	1953						●	
 Bosnia and Herzegovina	Ured za reviziju institucija Bosne i Hercegovine	2001					●		
 Botswana	Ofisi ya Motlhatlhubi-mogolo wa Dibuka tsa Madi a Puso Office of the Auditor General	1977	●						
 Brazil	Tribunal de Contas da União	1953						●	
 Brunei Darussalam	Jabatan Audit	1983			●				



EXPERIENTIA MUTUA OMNIBUS PRODEST

COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Bulgaria	Сметна Палата	2001					●		
 Burkina Faso	Cour des Comptes	1984	●						
 Burundi	Ubugenduzi bukuru bwa Reta Inspection Générale de l'Etat	1968	●						
 Cambodia	អាជ្ញាធរសវនកម្មជាតិ	2002			●				
 Cameroon	Contrôle Supérieur de l'État	1968	●						
 Canada	Office of the Auditor General	1953							
 Cape Verde	Tribunal de Contas	1992	●						
 Central African Republic	Inspection Générale d'Etat	1994	●						
 Chad	Chambre des Comptes à la Cour Suprême	2001	●						



COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Chile	Contraloria General de la República	1956						●	
 China	中华人民共和国审计署	1983			●				
 Colombia	Contraloria General de la República	1953						●	
 Congo	Cour des Comptes et de Discipline Budgétaire	1984	●						
 Cook Islands	Cook Islands Audit Office	2001							●
 Costa Rica	Contraloria General de la República	1953						●	
 Côte D'Ivoire	Chambre des Comptes	1974	●						
 Croatia	Državni ured za reviziju	1993					●		
 Cuba	Contraloría General	1953						●	



EXPERIENTIA MUTUA OMNIBUS PRODEST

COUNTRY	NATIONAL SAI	INTOSAI MEM- BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Cyprus	Ελεγκτική Υπηρεσία της Δημοκρατίας Κίβρις Cumhuriyeti Sayıştay Başkanlığı	1960			○		●		
 Czech Republic	Nejvyšší kontrolní úřad	1993					●		
 Democratic Republic of the Congo	Cour des Comptes	1987	●						
 Denmark	Rigsrevisionen	1974					●		
 Djibouti	الجهاز العالی للرقابة المالية والمحاسبة بجيبوتي Chambre des Comptes et de Discipline Budgétaire	2001	●	○					
 Dominica	Audit Department	1974				●			
 Dominican Republic	Camara de Cuentas	1953						●	
 Ecuador	Contraloria General del Estado	1953						●	
 Egypt	الجهاز المركزي للمحاسبات بمصر Central Auditing Organization	1974	○	●					



COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 El Salvador	Corte de Cuentas de la República	1953						●	
 Equatorial Guinea	Dirección General de Control Financiero	1984	●						
 Eritrea	Office of the Auditor General	1994	●						
 Estonia	Riigikontroll	1992					●		
 Ethiopia	የፌዴራል ዋና አዲተር መ/ቤት	1962	●						
 Fiji	Office of the Auditor General	1974							●
 Finland	Valtiontalouden tarkastusvirasto	1974					●		
 France	Cour des Comptes	1953					●		



EXPERIENTIA MUTUA OMNIBUS PRODEST

COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Gabon	Cour des Comptes	1974	●						
 Gambia	Auditor General's Office	1974	●						
 Georgia	სახელმწიფო აუდიტის სამსახური	1992			○		●		
 Germany	Bundesrechnungshof	1953					●		
 Ghana	Office of the Auditor General	1968	●						
 Greece	Ελεγκτικό Συνέδριο	1962					●		
 Grenada	Audit Department	1984				●			
 Guatemala	Contraloría General de Cuentas	1953						●	
 Guinea	Cour des Comptes	1984	●						



COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Guinea-Bissau	Tribunal de Contas	1991	●						
 Guyana	Office of the Auditor General	1983				●			
 Haiti	Cour Supérieure des Comptes et du Contentieux Administratif	1953							
 Holy See / Vatican City	Praefectura Rerum Oeconomicarum Sanctae Sedis	1974							
 Honduras	Tribunal Superior de Cuentas	1984						●	
 Hungary	Állami Számvevőszék	1962					●		
 Iceland	Ríkisendurskoðun	1974					●		
 India	भारत के नियंत्रक-महालेखापरीक्षक Office of the Comptroller and Auditor General	1959			●				
 Indonesia	Badan Pemeriksa Keuangan	1968			●				



EXPERIENTIA MUTUA OMNIBUS PRODEST

COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Iran (Islamic Republic of)	ديوان محاسبات کشور / جمهوری اسلامی ایران	1974			●				
 Iraq	ديوان الرقابة المالية بالعراق	1974		●	○				
 Ireland	Office of the Comptroller and Auditor General	1968					●		
 Israel	המדינה מבקר של משרד State Comptroller's Office	1968			○		●		
 Italy	Corte dei Conti	1953					●		
 Jamaica	Auditor General's Department of Jamaica	1974				●			
 Japan	会計検査院	1956			●				
 Jordan	ديوان المحاسبة بالأردن	1983		●	○				
 Kazakhstan	Счетный комитет по контролю за исполнением республиканского бюджета Республикалык бюджеттің атқарылуын бақылау жөніндегі есеп комитеті	1994			●		○		



COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Kenya	Kenya National Audit Office	1968	●						
 Kiribati	Kiribati National Audit Office	1988							●
 Korea (Republic of)	감사원	1965			●				
 Kuwait	ديوان المحاسبة بالكويت	1968		●	○				
 Kyrgyzstan	Кыргыз Республикасынын Эсептөө палатасы Счетная палата Кыргызской Республики	1994			●				
 Lao People's Democratic Republic	State Audit Organization	1962			●				
 Latvia	Latvijas Republikas Valsts kontrole	1994						●	
 Lebanon	ديوان المحاسبة بلبنان Cour des Comptes	1953		●					



EXPERIENTIA MUTUA OMNIBUS PRODEST

COUNTRY	NATIONAL SAI	INTOSAI MEMBER SINCE	REGIONAL WORKING GROUPS							
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI	
 Lesotho	Office of the Auditor General	1977	●							
 Liberia	General Auditing Commission	1962	●							
 Libya	ديوان المحاسبة بليبيا	1962	○	●						
 Liechtenstein	Finanzkontrolle des Fürstentums Liechtenstein	1984						●		
 Lithuania	Lietuvos Respublikos valstybės kontrolė	1992						●		
 Luxembourg	Cour des Comptes du Grand-Duché de Luxembourg	1959						●		
 Madagascar	Chambre des Comptes	1962	●							
 Malawi	National Audit Office	1965	●							
 Malaysia	Jabatan Audit Negara	1977			●					



COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Maldives	ދިވެހިސަރުކާރުގެ ގެޒެޓް	1984			●				
 Mali	Contrôle Général des Services Publics	1962	●						
 Malta	Ufficcju Nazzjonali tal-Verifika National Audit Office	1984					●		
 Marshall Islands	Office of the Auditor General	1991							●
 Mauritania	محكمة الحسابات بموريتانيا Cour des Comptes de la République Islamique de Mauritanie	1962	○	●					
 Mauritius	National Audit Office	1974	●		○				
 Mexico	Auditoría Superior de la Federación	1962						●	
 Micronesia (Federated States of)	Office of the Public Auditor								●
 Moldova	Curtea de Conturi	1994					●		



EXPERIENTIA MUTUA OMNIBUS PRODEST

COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Monaco	Commission Supérieure des Comptes de la Principauté	1965					●		
 Mongolia	Монгол Улсын Үндэсний аудитын газар	1996			●				
 Montenegro	Državna revizorska institucija	2007					●		
 Morocco	المجلس الأعلى للحسابات بالمغرب National Audit Office	1984	○	●					
 Mozambique	Tribunal Administrativo	1994	●						
 Myanmar	ပြည်ထောင်စုစာရင်းစစ်ချုပ်ရုံး	1994			●				
 Namibia	Office of the Auditor-General	1992	●						
 Nauru	Audit Department	1984							●
 Nepal	महालेखापरीक्षकको कार्यालय	1968			●				



COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Netherlands	Algemene Rekenkamer	1953					●		
 Netherlands Antilles	Algemene Rekenkamer Nederlandse Antillen	1962						●	
 New Zealand	Office of the Controller and Auditor-General	1977			○				●
 Nicaragua	Contraloría General de la República de Nicaragua	1953						●	
 Niger	Cour Suprême	1977	●						
 Nigeria	Office of the Auditor General for the Federation	1974	●						
 Norway	Riksrevisjonen	1953					●		
 Oman	جهاز الرقابة المالية والإدارية للدولة بسلطنة عمان	1983		●	○				
 Pakistan	دفتر آڈیٹر جنرل آف پاکستان Office of the Auditor General of Pakistan	1984			●				



EXPERIENTIA MUTUA OMNIBUS PRODEST

COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Palau	Office of the Public Auditor	1998							●
 Panama	Contraloría General de la República de Panamá	1953						●	
 Papua New Guinea	Auditor General's Office	1977			○				●
 Paraguay	Contraloría General de la República	1953						●	
 Peru	Contraloría General de la República	1968						●	
 Philippines	Komisyon sa Awdit Commission on Audit	1968			●				
 Poland	Najwyższa Izba Kontroli	1959					●		
 Portugal	Tribunal de Contas	1959					●		
 Puerto Rico	Oficina del Contralor	1953						●	



COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Qatar	ديوان المحاسبة بقطر	1983		●	○				
 Romania	Curtea de Conturi a României	1968					●		
 Russian Federation	Счетная палата Российской Федерации	1968			○		●		
 Rwanda	Office of the Auditor General of State Finances	1983	●						
 Saint Kitts and Nevis	National Audit Office	1989				●			
 Saint Lucia	Office of the Director of Audit	1990				●			
 Saint Vincent and the Grenadines	Audit Office	1989				●			
 Samoa	Ofisa o le Suetusi Sili Samoa Audit Office	1974							●
 São Tomé and Príncipe	Tribunal de Contas	1995	●						



EXPERIENTIA MUTUA OMNIBUS PRODEST

COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Saudi Arabia	ديوان المراقبة العامة بالسعودية	1977		●	○				
 Senegal	Cour des Comptes	1962	●						
 Serbia	Državne revizorska institucija Државна ревизорска институција	2008					●		
 Sierra Leone	Audit Service Sierra Leone	1962	●						
 Singapore	Auditor General's Office	2007			●				
 Slovakia	Najvyšší Kontrolný úrad Slovenskej republiky	1993					●		
 Slovenia	Računsko sodišče RS	1993					●		
 Solomon Islands	Office of the Auditor General	1983							●
 Somalia	ديوان المراجع العام بالصومال	1962	○	●					



COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 South Africa	Auditor-General of South Africa	1974	●						
 South Sudan	South Sudan Audit Chamber	2012	●						
 Spain	Tribunal de Cuentas	1953					●		
 Sri Lanka	විගණකාධිපති දෙපාර්තමේන්තුවේ கணக்காய்வாளர் தலைமை அபிப்பித்தியின் திணைக்களம்	1965			●				
 Sudan	ديوان المراجعة العامة بالسودان General Auditing Chamber	1974	○	●					
 Suriname	Rekenkamer van Suriname	1959				●			
 Swaziland	Office of the Auditor General	1974	●						
 Sweden	Riksrevisionen	1953					●		
 Switzerland	Eidgenössische Finanzkontrolle Contrôle fédéral des finances Controllo federale delle finanze	1953					●		



EXPERIENTIA MUTUA OMNIBUS PRODEST

COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Syrian Arab Republic	الجهاز المركزي للرقابة المالية بسوريا	1984		●					
 Thailand	สำนักงานการตรวจเงินแผ่นดิน	1959			●				
 The former Yugoslav Republic of Macedonia	Државен завод за ревизија	1994					●		
 Timor-Leste	Tribunal de Recurso	2011							
 Togo	Inspection Générale d'Etat	1965	●						
 Tonga	Tonga Audit Office	1983							●
 Trinidad and Tobago	Auditor General's Department	1974				●			
 Tunisia	دائرة المحاسبات بتونس	1962	○	●					
 Turkey	Sayıştay Başkanlığı	1959			○		●		



COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Tuvalu	Office of the Auditor General	1989							●
 Uganda	Office of the Auditor General	1968	●						
 Ukraine	Рахункова палати України	1998					●		
 United Arab Emirates	ديوان المحاسبة بالإمارات	1977		●	○				
 United Kingdom	National Audit Office	1953					●		
 United Republic of Tanzania	Ofisi ya Taifa ya Ukaguzi National Audit Office	1968	●						
 United States of America	Government Accountability Office	1953							
 Uruguay	Tribunal de Cuentas de la República	1974						●	
 Vanuatu	Office of the Auditor General	1990							●



EXPERIENTIA MUTUA OMNIBUS PRODEST

COUNTRY	NATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 Venezuela	Contraloría General de la República	1953						●	
 Vietnam	Kiểm toán Nhà nước	1996			●				
 Yemen	الجهاز المركزي للرقابة والمحاسبة باليمن	1974		●	○				
 Zambia	Office of the Auditor General	1984	●						
 Zimbabwe	Office of the Comptroller and Auditor General	1984	●						

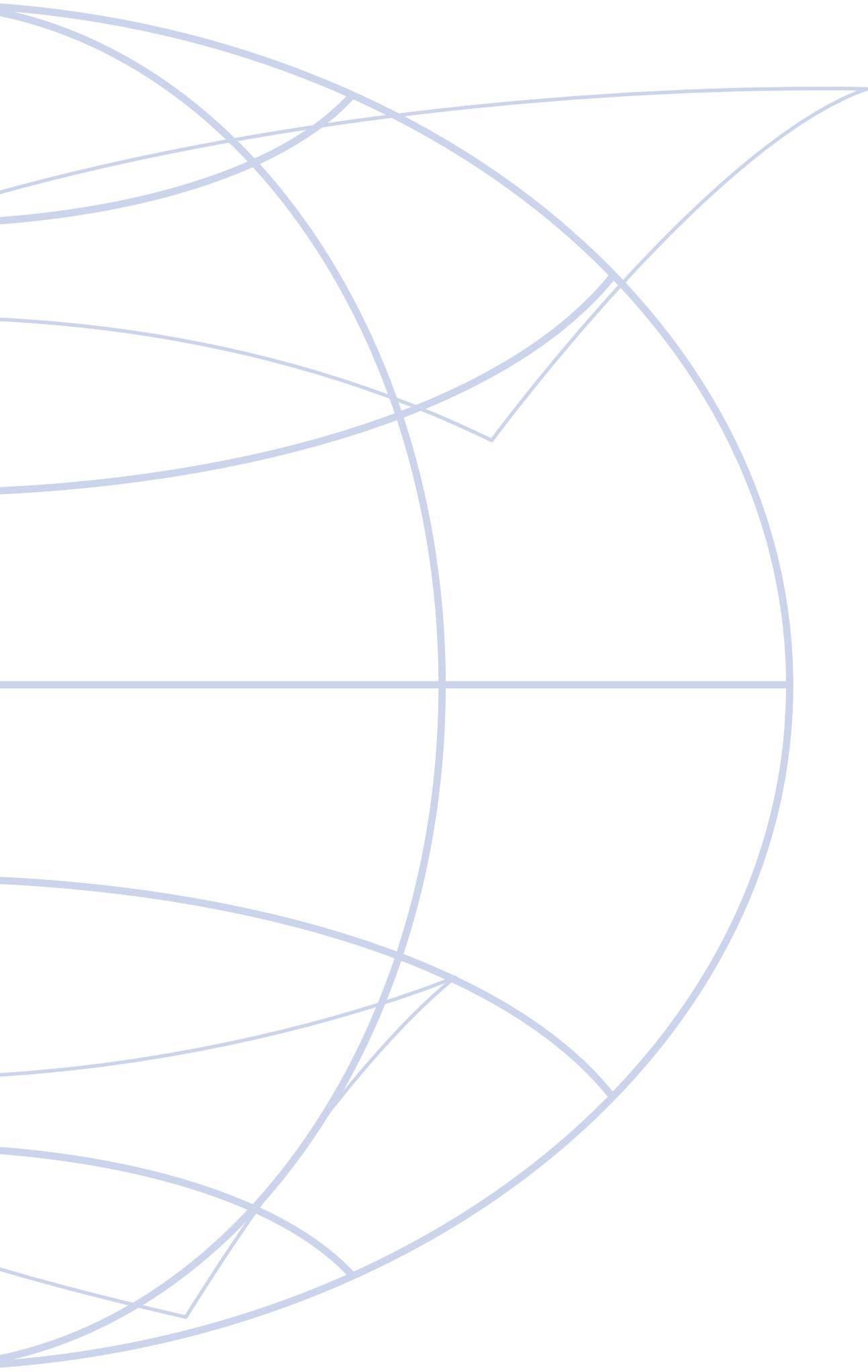
SUPRANATIONAL SAI

ORGANIZATION	SUPRANATIONAL SAI	INTOSAI MEM-BER SINCE	REGIONAL WORKING GROUPS						
			AFROSAI	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
 European Union	Europäischer Rechnungshof European Court of Auditors Cour des comptes européenne	2004					●		



ASSOCIATE MEMBERS

LOGO	ORGANIZATION	ORIGINAL NAME	INTOSAI MEMBER SINCE
	Organization of Supreme Audit Institutions of Portuguese Speaking Countries	Organização da Instituições Supremas de Controle da Comunidade dos Países de Língua Portuguesa (CPLP)	2009
	Association of the Supreme Audit Institutions of the Countries Sharing the Use of French	Association des Institutions Supérieures de Contrôle ayant en Commun l'Usage du Français (AISCCUF)	2008
	World Bank	World Bank	2007
	The Institute of Internal Auditors	The Institute of Internal Auditors	2007





INCOSAI 1953 to 2013





I INCOSAI – Cuba, 1953

Host: SAI Cuba – Tribunal de Cuentas

Chairman of INTOSAI 1953 to 1956: Emilio Fernández Camus

Date: 3 to 9 November 1953

Venue: Havana, Cuba

Participants: 29 Supreme Audit Institutions and 5 Observers

Argentina, Belgium, Bolivia, Brazil, Canada, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, El Salvador, Federal Republic of Germany, France, Guatemala, Haiti, Italy, Lebanon, Netherlands, Nicaragua, Norway, Panama, Paraguay, Puerto Rico, Spain, Sweden, Switzerland, United Kingdom, United States of America, Venezuela

Chile, Holy See (Vatican), Mexico, Portugal, United Nations (UN)



Theme 1 The System of Public Accounting as a Basis of the Audit and Control Activities of Supreme Audit Institutions

Theme 2 The Scope of Pre-Audit in the Implementation of the National Budget

Theme 3 State Property and the Property of Other Public Institutions and the Problems Resulting from Their Audit

Theme 4 Natural Resources; Their Assessment and Audit as Part of the Nation's Wealth

Theme 5 Preservation and Audit of Cultural Assets

Theme 6 Bases of Organization Necessary for the Better Operation of Supreme Audit Institutions and the Support Governments Should Provide for Them in This Regard





EXPERIENTIA MUTUA OMNIBUS PRODEST



Theme 7 Internal Audit of Public Administration for the Purpose of Its Control

Theme 8 Supreme Audit Institutions as Financial Advisors of the State

Theme 9 The Vital Independence of Supreme Audit Institutions; Extent and Guarantee of This Independence

Theme 10 The Reconciliation of the Functional Autonomy of Supreme Audit Institutions with the Regular Operations of the Administration

Theme 11 Supreme Audit Institutions as the Representatives of Citizens in Their Demand for Audit of the Administration

Theme 12 Supreme Audit Institutions and Their Relation to the Legislative Power

Theme 13 The Theory of the Power of Control within the Limits of Modern Constitutional Law

Theme 14 The Intervention of Supreme Audit Institutions in the Invitation of Tenders for Public Construction and Acquisitions of the Administration

Theme 15 Autonomous Institutions as Representatives of the State in the Administration of Public Services

Theme 16 The Activities of Supreme Audit Institutions in Auditing Local Administrations





II INCOSAI – Belgium, 1956

Host: SAI Belgium – Cour des Comptes de Belgique

Chairman of INTOSAI 1956 to 1959: Fernand Vrancken

Date: 24 to 29 September 1956

Venue: Brussels, Belgium

Participants: 34 Supreme Audit Institutions,
10 Observers and 6 International Organizations

Afghanistan, Argentina, Austria, Belgium, Brazil, Chile, Colombia, Cuba, Dominican Republic, Egypt, Federal Republic of Germany, Finland, France, Holy See (Vatican), Indonesia, Ireland, Israel, Italy, Japan, Lebanon, Luxembourg, Morocco, Netherlands, Nicaragua, Norway, Panama, Poland, Puerto Rico, Spain, Switzerland, Syria, Thailand, Turkey, Yugoslavia

Australia, Burma, Ceylon, Denmark, India, Canada, Liberia, Portugal, Sudan, Union of South Africa

Council of Europe, European Community of Coal and Steel, North Atlantic Treaty Organization (NATO), Organization for European Economic Co-operation (OEEC), United Nations (UN), Western European Union (WEU)

Theme 1 Appropriate Institutional Means to Secure Independence of Supreme Audit Institutions

Theme 2 Appropriate Means to Ensure Financial Control of International Supranational Institutions

Theme 3 Appropriate Means to Ensure Financial Control of Nationalized Industries and Organizations, which Receive Government Financial Assistance

Theme 4 Institution of a System of Preventive Control of Public Expenditure; Purposes and Terms



EXPERIENTIA MUTUA OMNIBUS PRODEST

III INCOSAI – Brazil, 1959

Host: SAI Brazil – Tribunal de Contas da União

Chairman of INTOSAI 1959 to 1962: Rogerio de Freitas

Date: 3 to 10 May 1959

Venue: Rio de Janeiro, Brazil

Participants: 27 Supreme Audit Institutions and 6 Observers

Argentina, Austria, Belgium, Brazil, Chile, China, Cuba, Ecuador, Federal Republic of Germany, France, Guatemala, Honduras, India, Italy, Japan, Lebanon, Luxembourg, Netherlands, Nicaragua, Panama, Poland, Portugal, Spain, Suriname, Thailand, Turkey, Yugoslavia

Canada, Czechoslovakia, Dominican Republic, European Community of Coal and Steel, Finland, Kuwait

Theme 1a Establishment of an International Council of Supreme Audit Institutions

Theme 1b Control of International or Supranational Institutions

Theme 2 Supreme Audit Institutions' Functions with Regard to Revenues

Theme 3 Methods of Budgetary and Accounting Statements Allowing for the Accurate Estimate of Public Services' Costs and Revenues

Theme 4 Supreme Juridical and Financial Control in the Execution of Economic and Social Development Plans

EXPERIENTIA MUTUA OMNIBUS PRODEST



IV INCOSAI – Austria, 1962

Host: SAI Austria – Rechnungshof

Chairmen of INTOSAI 1962 to 1965: Hans Frenzel (1962-1964)
Jörg Kandutsch (1964-1965)

Date: 18 to 26 May 1962

Venue: Vienna, Austria

Participants: 53 Supreme Audit Institutions and 10 Observers

Argentina, Austria, Belgium, Bolivia, Brazil, Cambodia, China, Cyprus, Dahomey, Denmark, Ecuador, Ethiopia, Federal Republic of Germany, Finland, France, Greece, Honduras, Hungary, Indonesia, Iran, Iraq, Ireland, Israel, Italy, Japan, Laos, Lebanon, Liberia, Libya, Luxembourg, Madagascar, Mali, Mauritania, Mexico, Morocco, Netherlands, Netherlands Antilles, Nicaragua, Norway, Portugal, Puerto Rico, Senegal, Sierra Leone, Somalia, Spain, Suriname, Sweden, Switzerland, Thailand, Tunisia, United Arab Republic, Venezuela, Yugoslavia

Bulgaria, Chile, Czechoslovakia, India, International Atomic Energy Agency (IAEA), Monaco, Poland, Romania, Soviet Union, United Kingdom





EXPERIENTIA MUTUA OMNIBUS PRODEST

- Theme 1** Control of National Authorities and Other Institutions Abroad
- Theme 2** Control of Institutions Subsidized from Public Funds
- Theme 3** Control of Economic Enterprises Established under Civil Law with the Financial Participation of the State (Nationalized Enterprises)
- Theme 4** Action to be Taken for a More Effective Implementation of the Suggestions Made by the Supreme Audit Institutions





V INCOSAI – Israel, 1965

Host: SAI Israel – State Comptroller's Office / משרד של מבקר המדינה

Chairman of INTOSAI 1965 to 1968: Itzhak Ernst Nebenzahl

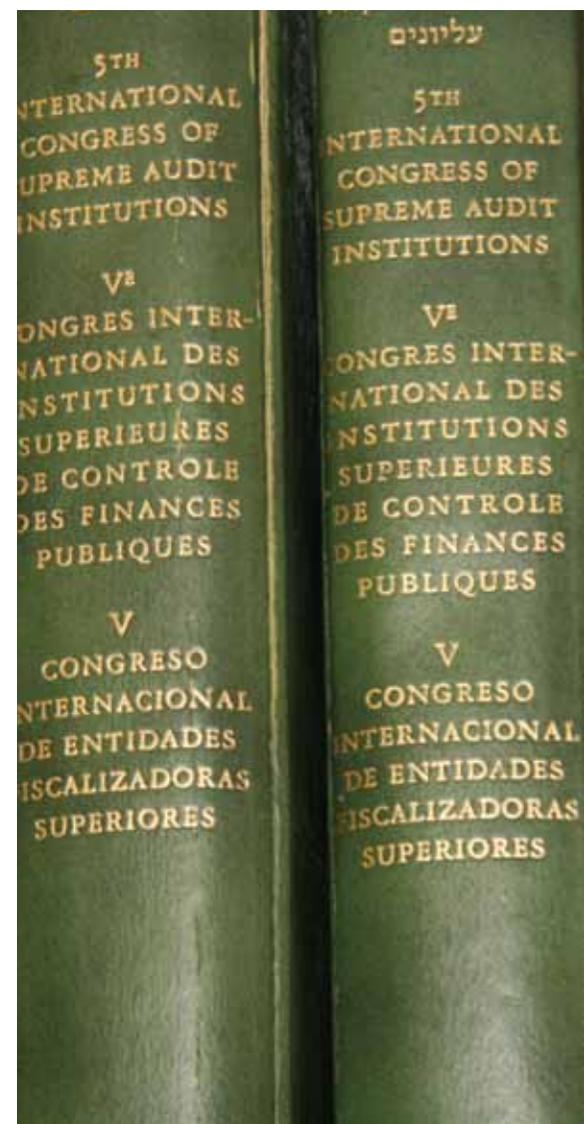
Date: 15 to 24 June 1965

Venue: Jerusalem, Israel

Participants: 64 Supreme Audit Institutions

Argentina, Australia, Austria, Belgium, Brazil, Bulgaria, Canada, Central African Republic, Ceylon, Chile, Colombia, Côte d'Ivoire, Costa Rica, Dahomey, Democratic Republic of the Congo, Denmark, Dominican Republic, Ecuador, Ethiopia, Federal Republic of Germany, Finland, France, Ghana, Greece, Guatemala, Hungary, Ireland, Iceland, Israel, Italy, Jamaica, Japan, Kenya, Korea (Republic of), Liberia, Luxembourg, Madagascar, Malawi, Mexico, Monaco, Nepal, Netherlands, Nicaragua, Nigeria, Norway, Panama, Peru, Philippines, Poland, Portugal, Republic of Upper Volta, Romania, Senegal, Spain, Suriname, Sweden, Switzerland, Tanzania, Thailand, Togo, Uganda, United Kingdom, Venezuela, Yugoslavia

- Theme 1** Supreme Audit and the State Budget
- Theme 2** The Contribution of Supreme Audit Institutions Towards Maintaining a High Standard in Public Administration
- Theme 3** The Accumulated Experience of Supreme Audit Institutions in the Service of Developing Administrative and Financial Procedures in Older and Newly Established States
- Theme 4** International Administrative and Budgetary Problems of Supreme Audit Institutions





EXPERIENTIA MUTUA OMNIBUS PRODEST

VI INCOSAI – Japan, 1968

Host: SAI Japan – Board of Audit / 会計検査院

Chairman of INTOSAI 1968 to 1971: Takashi Yamazaki

Date: 22 to 30 May 1968

Venue: Tokyo, Japan

Participants: 58 Supreme Audit Institutions and 11 Observers

Australia, Austria, Barbados, Belgium, Bolivia, Brazil, Cameroon, Canada, Central African Republic, Ceylon, China, Colombia, Côte d'Ivoire, Czechoslovakia, Denmark, Ecuador, Ethiopia, Federal Republic of Germany, Finland, France, Ghana, Holy See, Indonesia, Ireland, Israel, Italy, Japan, Kenya, Korea (Republic of), Kuwait, Lebanon, Liberia, Libya, Luxembourg, Madagascar, Mexico, Netherlands, Netherlands Antilles, Nigeria, Norway, Peru, Philippines, Republic of Vietnam, Romania, Senegal, Somalia, Spain, Sudan, Suriname, Switzerland, Tanzania, Thailand, Turkey, Uganda, United States of America, Venezuela, Yugoslavia, Zambia

Burundi, Dominican Republic, Haiti, Hungary, India, Nepal, Poland, Portugal, Rwanda, Soviet Union, Sweden

Theme 1 The Methods and Procedures of the Supreme Audit

Theme 2 The Method of Reporting to Be Used by Supreme Audit Institutions

Theme 3 The Supreme Audit and Technical Knowledge

Theme 4 The Supreme Audit on the Price of Public Contract



VII INCOSAI – Canada, 1971

Host: SAI Canada – General Audit Office

Chairmen of INTOSAI 1971 to 1974: Andrew Maxwell Henderson
(1971-1973)
James J. Macdonell
(1973-1974)



Date: 8 to 16 September 1971

Venue: Montreal, Canada

Participants: 72 Supreme Audit Institutions

Australia, Austria, Barbados, Belgium, Botswana, Brazil, Cameroon, Canada, Colombia, Costa Rica, Côte d'Ivoire, Cyprus, Denmark, Ecuador, Egypt, Ethiopia, Federal Republic of Germany, France, Gambia, Ghana, Greece, Guatemala, Guyana, Holy See, Hungary, India, Indonesia, Ireland, Israel, Italy, Jamaica, Japan, Kenya, Kuwait, Lebanon, Lesotho, Libya, Luxembourg, Madagascar, Malaysia, Malta, Mauritius, Mexico, Nepal, Netherlands, Netherlands Antilles, New Zealand, Nigeria, Norway, Panama, Peru, Philippines, Portugal, Senegal, Sierra Leone, Singapore, South Africa, Spain, Sudan, Suriname, Swaziland, Sweden, Switzerland, Tanzania, Thailand, Togo, Trinidad and Tobago, Tunisia, Turkey, Uganda, United States of America, Venezuela

Theme 1 Audit Staff – Its Selection and Training

Theme 2 Electronic Data Processing and Other Technical Aids

Theme 3 Management or Operational Auditing

Theme 4 Implementation of Recommendations Made by a Supreme Audit Institution



EXPERIENTIA MUTUA OMNIBUS PRODEST

VIII INCOSAI – Spain, 1974

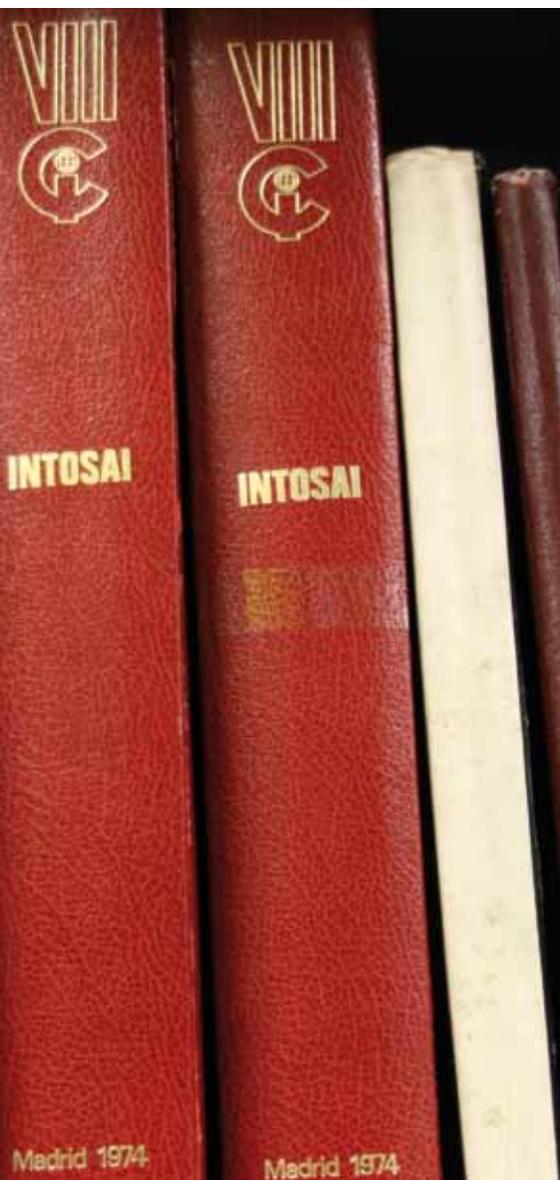
Host: SAI Spain – Tribunal de Cuentas del Reino

Chairman of INTOSAI 1974 to 1977: Servando Fernández-Victorio y Camps

Date: 13 to 22 May 1974

Venue: Madrid, Spain

Participants: 90 Supreme Audit Institutions and 4 Observers



Algeria, Australia, Austria, Bangladesh, Barbados, Belgium, Bolivia, Brazil, Burundi, Cambodia, Cameroon, Canada, Chile, China, Costa Rica, Côte d'Ivoire, Cyprus, Dahomey, Denmark, Dominican Republic, Ecuador, Egypt, Ethiopia, Federal Republic of Germany, Fiji, Finland, France, Gabon, Gambia, Ghana, Greece, Guatemala, Haiti, Holy See, Hungary, India, Indonesia, Iran, Iraq, Ireland, Iceland, Israel, Italy, Jamaica, Japan, Korea (Republic of), Lebanon, Libya, Luxembourg, Madagascar, Mauritius, Mexico, Monaco, Morocco, Nepal, Netherlands, Netherlands Antilles, Nigeria, Norway, Paraguay, Peru, Philippines, Poland, Puerto Rico, Republic of Vietnam, Romania, Samoa, Senegal, South Africa, Spain, Sudan, Suriname, Swaziland, Sweden, Switzerland, Tanzania, Thailand, Togo, Trinidad and Tobago, Tunisia, Turkey, Uganda, United Kingdom, Uruguay, United States of America, Venezuela, Yemen, Yugoslavia, Zaire, Zambia

German Foundation for International Development (DSE), International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), United Nations (UN)

Theme 1 Supreme Audit Institutions and the Audit of Revenue

Theme 2 Problems in Auditing Public Construction Projects

Theme 3 Supreme Audit Institutions and Internal Control Institutions

Theme 4 Basic Problems in Government Audit with Special Consideration to the Relevant Recommendations Adopted by INTOSAI Congresses



IX INCOSAI – Peru, 1977

Host: SAI Peru – Contraloría General

Chairman of INTOSAI 1977 to 1980: General EP Luis Montoya

Date: 17 to 26 October 1977

Venue: Lima, Peru

Participants: 95 Supreme Audit Institutions

Algeria, Argentina, Australia, Austria, Bangladesh, Belgium, Benin, Bolivia, Botswana, Brazil, Cameroon, Canada, Chad, Chile, Colombia, Costa Rica, Côte d'Ivoire, Cyprus, Czechoslovakia, Denmark, Dominican Republic, Ecuador, Egypt, Ethiopia, Federal Republic of Germany, Fiji, Finland, France, Gambia, Ghana, Guatemala, Holy See, Hungary, India, Indonesia, Iran, Ireland, Israel, Italy, Japan, Kenya, Korea (Republic of), Kuwait, Lesotho, Liberia, Libya, Luxembourg, Malaysia, Mexico, Monaco, Morocco, Nepal, Netherlands, Netherlands Antilles, New Zealand, Nicaragua, Niger, Nigeria, Norway, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Poland, Portugal, Republic of Upper Volta, Saudi Arabia, Senegal, Sierra Leone, South Africa, Soviet Union, Spain, Sri Lanka, Sudan, Suriname, Swaziland, Sweden, Switzerland, Syria, Tanzania, Thailand, Togo, Trinidad and Tobago, Tunisia, Turkey, United Arab Emirates, United Kingdom, United States of America, Uruguay, Venezuela, Western Samoa, Yemen, Yugoslavia, Zambia

- Theme 1** The Lima Declaration of Guidelines on Auditing Precepts
- Theme 2** Control of Decentralized Institutions of the Public Administration
- Theme 3** Role and Requirements of Financial Control within Administrative Reform
- Theme 4** Auditing Public Health and Environmental Protection Agencies





EXPERIENTIA MUTUA OMNIBUS PRODEST

X INCOSAI – Kenya, 1980

Host: SAI Kenya – Office of the Controller and Auditor General

Chairman of INTOSAI 1980 to 1983: David Gico Njoroge

Date: 14 to 25 June 1980

Venue: Nairobi, Kenya

Participants: 92 Supreme Audit Institutions and 3 Observers

Australia, Austria, Bangladesh, Belgium, Benin, Botswana, Brazil, Burundi, Cameroon, Canada, Chile, Colombia, Congo, Côte d'Ivoire, Cyprus, Denmark, Ecuador, Egypt, Ethiopia, Federal Republic of Germany, Fiji, Finland, France, Gabon, Gambia, Ghana, Greece, Guatemala, Guyana, Holy See, Hungary, India, Indonesia, Iraq, Israel, Italy, Japan, Jordan, Kenya, Korea (Republic of), Kuwait, Lesotho, Libya, Malawi, Malaysia, Mauritius, Mexico, Morocco, Nepal, Netherlands, New Zealand, Nicaragua, Niger, Nigeria, Norway, Oman, Pakistan, Panama, Papua New Guinea, People's Democratic Republic of Yemen, Peru, Philippines, Poland, Portugal, Qatar, Rwanda, Saudi Arabia, Senegal, South Africa, Spain, Sri Lanka, Sudan, Swaziland, Sweden, Switzerland, Syria, Tanzania, Thailand, Togo, Trinidad and Tobago, Tunisia, Turkey, Uganda, United Arab Emirates, United Kingdom, United States of America, Uruguay, Venezuela, Yemen Arab Republic, Yugoslavia, Zambia, Zimbabwe

European Economic Community, German Foundation for International Development (DSE), United Nations (UN)

Theme 1 Application of Computer Systems in Budgetary Accounting and Financial Control with Regard to Data Recorded on Image Carriers

Theme 2 The Problems of Adapting and Implementing Modern Audit Techniques in Developing Countries

Theme 3 Government Audit in the International and Supranational Field

Theme 4 Efficiency and Effectiveness Control of Public Enterprises



XI INCOSAI – Philippines, 1983

Host: SAI Philippines – Commission on Audit / Komisyon sa Awdit

Chairman of INTOSAI 1983 to 1986: Francisco S. Tantuico, Jr.

Date: 19 to 27 April 1983

Venue: Manila, Philippines

Participants: 86 Supreme Audit Institutions and 8 Observers



Argentina, Australia, Austria, Bahamas, Bangladesh, Belgium, Bolivia, Botswana, Brazil, Brunei Darussalam, Burma, Canada, Chile, China, Colombia, Costa Rica, Côte d'Ivoire, Cyprus, Denmark, Dominican Republic, Egypt, Ethiopia, Federal Republic of Germany, Finland, France, Gambia, Ghana, Guyana, Holy See, Hong Kong, Hungary, India, Indonesia, Ireland, Israel, Italy, Jamaica, Japan, Jordan, Kenya, Korea (Republic of), Kuwait, Lesotho, Libya, Luxembourg, Malaysia, Mauritius, Mexico, Morocco, Nepal, Netherlands, Nigeria, Norway, Oman, Papua New Guinea, People's Democratic Republic of Yemen, Peru, Philippines, Portugal, Qatar, Rwanda, Saudi Arabia, Senegal, Singapore, Solomon Islands, South Africa, Spain, Sri Lanka, Sudan, Swaziland, Sweden, Switzerland, Soviet Union, Tanzania, Thailand, Tonga, Tunisia, Turkey, Uganda, United Kingdom, United States of America, Venezuela, Yemen Arab Republic, Yugoslavia, Zambia

Arab League, Asian Development Bank, European Court of Auditors, German Foundation for International Development (DSE), Inter-American Development Bank (IDB), International Federation of Accountants (IFAC), United Nations (UN), World Bank

Theme 1 Training of State Auditors

Theme 2 Audit of the Social Services

Theme 3 Audit Methods and Procedures to Attain Audit Objectives

Theme 4 Effective Audit Techniques



EXPERIENTIA MUTUA OMNIBUS PRODEST

XII INCOSAI – Australia, 1986

Host: SAI Australia – Australian Audit Office

Chairmen of INTOSAI 1986 to 1989: John Vincent Monaghan (1986-1987)
John Casey Taylor (1988-1989)

Date: 7 to 16 April 1986

Venue: Sydney, Australia

Participants: 86 Supreme Audit Institutions and 6 Observers

Algeria, Argentina, Australia, Austria, Bangladesh, Belgium, Botswana, Brazil, Brunei Darussalam, Cameroon, Canada, Chile, China, Costa Rica, Côte d'Ivoire, Cyprus, Denmark, Egypt, Ethiopia, Federal Republic of Germany, Fiji, Finland, France, Gambia, Greece, Guyana, Holy See, Honduras, Hong Kong, Hungary, India, Indonesia, Iraq, Ireland, Israel, Italy, Japan, Jordan, Kenya, Korea (Republic of), Kuwait, Lebanon, Lesotho, Libya, Luxembourg, Malawi, Malaysia, Malta, Mauritius, Mexico, Morocco, Nepal, Netherlands, New Zealand, Nigeria, Norway, Pakistan, Papua New Guinea, Peru, Philippines, Qatar, Saint Lucia, Saudi Arabia, Senegal, Sierra Leone, South Africa, Spain, Sri Lanka, Sudan, Swaziland, Sweden, Switzerland, Tanzania, Thailand, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkey, United Arab Emirates, United Kingdom, United States of America, Western Samoa, Yemen Arab Republic, Yugoslavia, Zambia

European Court of Auditors, International Consortium on Governmental Financial Management (ICGFM), International Federation of Accountants (IFAC), Institute of Internal Auditors (IIA), United Nations (UN), World Bank

Theme 1 Performance Auditing

Sub-theme IA Definitions, Limitations and Objectives of Performance Audit



Sub-theme IB Performance Auditing Techniques and Reporting

Sub-theme IC Auditing Human Resource Utilization

Theme 2 Audit of Public Enterprises

Sub-theme IIA Role of the Supreme Audit Institutions in the Audit of Public Enterprises

Sub-theme IIB Audit Methods and Techniques

Sub-theme IIC Internal Control in Public Enterprises

Theme 3 Establishing and Maintaining the Quality of Audit Activity

Sub-theme IIIA Development of Public Sector Accounting and Auditing Standards

Sub-theme IIIB Design and Implementation of Quality Assurance Programs





EXPERIENTIA MUTUA OMNIBUS PRODEST

XIII INCOSAI – Germany, 1989

Host: SAI Germany – Bundesrechnungshof

Chairman of INTOSAI 1989 to 1992: Heinz G. Zavelberg

Date: 12 to 21 June 1989

Venue: Berlin, Federal Republic of Germany

Participants: 114 Supreme Audit Institutions and 8 Observers

Algeria, Argentina, Australia, Austria, Bangladesh, Barbados, Belgium, Benin, Bhutan, Bolivia, Botswana, Brazil, Brunei Darussalam, Bulgaria, Burundi, Canada, Chad, Chile, China, Colombia, Costa Rica, Cyprus, Czechoslovakia, Denmark, Ecuador, Egypt, Ethiopia, Federal Republic of Germany, Côte d'Ivoire, Fiji, Finland, France, Gabon, Gambia, Ghana, Greece, Guatemala, Guyana, Haiti, Hungary, Iceland, India, Indonesia, Iraq, Ireland, Israel, Italy, Japan, Jordan, Kenya, Kiribati, Korea (Republic of), Kuwait, Lesotho, Liberia, Libya, Liechtenstein, Luxembourg, Madagascar, Malawi, Malaysia, Mali, Malta, Mauritania, Mauritius, Mexico, Monaco, Morocco, Nepal, Netherlands, Netherlands Antilles, New Zealand, Niger, Nigeria, Norway, Oman, Pakistan, Papua New Guinea, Peru, Philippines, Portugal, Rwanda, Samoa, Saudi Arabia, Senegal, Sierra Leone, Solomon Islands, Somalia, South Africa, Spain, Sri Lanka, Sudan, Suriname, Swaziland, Sweden, Switzerland, Syria, Tanzania, Thailand, Togo, Tonga, Tunisia, Turkey, Uganda, United Arab Emirates, United Kingdom, United States of America, Uruguay, Venezuela, Yemen Arab Republic, Yugoslavia, Zaire, Zambia, Zimbabwe

African Development Bank, European Court of Auditors, German Foundation of International Development (DSE), Holy See, Hong Kong, International Consortium on Governmental Financial Management (ICGFM), World Bank, United Nations (UN)



- Theme 1** Management in Government Auditing
 - Sub-theme IA Management Policies and Approaches
 - Sub-theme IB Managing Resources in a Supreme Audit Institution

- Theme 2** Auditing the Public Debt
 - Sub-theme IIA Role of Supreme Audit Institutions and the Scope of Audit
 - Sub-theme IIB Methods and Techniques

- Theme 3** Computer Auditing
 - Sub-theme IIIA Auditing EDP Systems
 - Sub-theme IIIB Using the Computer as an Audit Tool





EXPERIENTIA MUTUA OMNIBUS PRODEST

XIV INCOSAI – United States of America, 1992

Host: SAI United States of America –
Government Accounting Office

Chairman of INTOSAI 1992 to 1995: Charles A. Bowsher

Date: 18 to 23 October 1992

Venue: Washington, United States of America

Participants: 118 Supreme Audit Institutions and 10 Observers

Albania, Algeria, Argentina, Australia, Austria, Bahrain, Bangladesh, Barbados, Belgium, Belize, Bhutan, Bolivia, Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cameroon, Canada, Cape Verde, Chad, Chile, China, Costa Rica, Côte d'Ivoire, Cyprus, Czechoslovakia, Denmark, Dominica, Ecuador, Egypt, Estonia, Ethiopia, Fiji, Finland, France, Gabon, Gambia, Georgia, Germany, Greece, Grenada, Guatemala, Guinea-Bissau, Hong Kong, Hungary, Iceland, India, Indonesia, Ireland, Israel, Italy, Jamaica, Japan, Jordan, Kenya, Korea (Republic of), Kuwait, Lesotho, Lithuania, Luxembourg, Madagascar, Malawi, Malaysia, Malta, Mauritania, Mauritius, Mexico, Morocco, Namibia, Nepal, Netherlands, Netherlands Antilles, New Zealand, Nicaragua, Nigeria, Norway, Oman, Pakistan, Papua New Guinea, Peru, Philippines, Poland, Portugal, Qatar, Romania, Russian Federation, Rwanda, Saint Lucia, Saudi Arabia, Senegal, Sierra Leone, Solomon Islands, South Africa, Spain, Sudan, Suriname, Swaziland, Sweden, Switzerland, Tanzania, Thailand, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkey, Tuvalu, Uganda, United Arab Emirates, United Kingdom, United States of America, Uruguay, Venezuela, Western Samoa, Yemen, Zambia, Zimbabwe

European Court of Auditors, Inter-American Development Bank (IDB), International Federation of Accountants (IFAC), Institute of Internal Auditors (IIA), International Monetary Fund (IMF), Joint Financial Management Improvement Programme (JFMIP), North Atlantic Treaty Organization (NATO), Organisation for Economic Co-operation and Development (OECD), Chartered Institute of Public Finance and Accountancy (CIPFA), United Nations (UN)



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

Sub-theme IA Experiences in Changing the Scope of Audit

Sub-theme IB Program Evaluation: An Emerging Approach

Sub-theme IC Examining Public Enterprises: Changing Approaches and Techniques

Theme 2 Improving Governmental Financial Management through INTO-SAI's Standing Committees

Sub-theme IIA Accounting Standards

Sub-theme IIB Auditing Standards

Sub-theme IIC Internal Control Standards

Sub-theme IID Public Debt

Symposium

Automating the Audit Office

Recent Developments in Computer-Assisted Audit Techniques

Methods of Auditing Computer Systems



EXPERIENTIA MUTUA OMNIBUS PRODEST

XV INCOSAI – Egypt, 1995

Host: SAI Egypt – Central Auditing Organization /
الجهاز المركزي للمحاسبات بمصر

Chairmen of INTOSAI 1995 to 1998: Fakhry Abbas (1995-1997)
Shawky E. A. Khater (1997-1998)

Date: 25 September to 2 October 1995

Venue: Cairo, Egypt

Participants: 126 Supreme Audit Institutions and 13 Observers

Albania, Algeria, Argentina, Australia, Austria, Bahrain, Bangladesh, Barbados, Belgium, Benin, Bhutan, Bolivia, Botswana, Brazil, Brunei Darussalam, Bulgaria, Burkina Faso, Burundi, Cameroon, Canada, Cape Verde, Chile, China, Colombia, Costa Rica, Croatia, Cyprus, Czech Republic, Denmark, Dominican Republic, Egypt, El Salvador, Eritrea, Estonia, Ethiopia, Fiji, Finland, France, Gabon, Gambia, Georgia, Germany, Ghana, Greece, Guinea Bissau, Guyana, Honduras, Hungary, Iceland, India, Indonesia, Iran, Ireland, Israel, Italy, Japan, Jordan, Kenya, Kiribati, Korea (Republic of), Kuwait, Kyrgyzstan, Latvia, Lebanon, Lesotho, Libya, Lithuania, Luxembourg, Malawi, Malaysia, Maldives, Malta, Mauritania, Mauritius, Mexico, Moldova, Morocco, Mozambique, Myanmar, Namibia, Nepal, Netherlands, Netherlands Antilles, New Zealand, Nicaragua, Nigeria, Norway, Oman, Pakistan, Panama, Papua New Guinea, Peru, Philippines, Poland, Portugal, Qatar, Romania, Russia, Saudi Arabia, Senegal, Sierra Leone, Slovakia, Slovenia, South Africa, Spain, Sri Lanka, Sudan, Suriname, Swaziland, Sweden, Switzerland, Tanzania, Thailand, Togo, Tonga, Tunisia, Turkey, Uganda, United Arab Emirates, United Kingdom, United States of America, Uruguay, Venezuela, Yemen, Zambia, Zimbabwe

British Virgin Islands, Cayman Islands, European Court of Auditors, German Foundation for International Development (DSE), Hong Kong, International Consortium for Governmental Financial Management (ICGFM), International Federation of





Accountants (IFAC), Institute of Internal Auditors (IIA), International Monetary Fund (IMF), North Atlantic Treaty Organization (NATO), Organisation for Economic Co-operation and Development (OECD), United Nations (UN), World Bank

Theme 1 Environmental Auditing

Sub-theme IA Environmental Auditing - Its Importance, Definitions and Results of the Work of the Environmental Auditing Committee

Sub-theme IB Roles and Responsibilities of the Supreme Audit Institutions in Environmental Auditing

Sub-theme IC Methods and Techniques of Environmental Auditing

Theme 2 Improving Governmental Financial Management through INTO-SAI's Committees

Sub-theme IIA Accounting Standards

Sub-theme IIB Auditing Standards

Sub-theme IIC Internal Control Standards

Sub-theme IID Public Debt Auditing

Sub-theme IIE EDP Auditing

Sub-theme IIF Program Evaluation

Symposium

Privatization



EXPERIENTIA MUTUA OMNIBUS PRODEST

XVI INCOSAI – Uruguay, 1998



Host: SAI Uruguay – Tribunal de Cuentas

Chairman of INTOSAI 1998 to 2001: General Guillermo Ramírez

Date: 9 to 14 November 1998

Venue: Montevideo, Uruguay

Participants: 116 Supreme Audit Institutions and 10 Observers

Albania, Antigua and Barbuda, Argentina, Armenia, Australia, Austria, Azerbaijan, Bahrain, Barbados, Belgium, Bhutan, Bolivia, Botswana, Brazil, Brunei Darussalam, Burkina Faso, Cameroon, Canada, Cape Verde, Chile, China, Colombia, Costa Rica, Croatia, Cuba, Cyprus, Czech Republic, Denmark, Egypt, El Salvador, Estonia, Ethiopia, Fiji, Finland, France, Gambia, Georgia, Germany, Ghana, Greece, Guinea Bissau, Haiti, Hungary, India, Indonesia, Iran, Ireland, Israel, Italy, Japan, Jordan, Kenya, Kiribati, Korea (Republic of), Kuwait, Kyrgyzstan, Latvia, Lesotho, Lithuania, Luxembourg, Malawi, Malaysia, Malta, Mauritania, Mauritius, Mexico, Mongolia, Morocco, Mozambique, Namibia, Nepal, Netherlands, Netherlands Antilles, New Zealand, Nicaragua, Nigeria, Norway, Oman, Pakistan, Papua New Guinea, Paraguay, Peru, Philippines, Poland, Portugal, Puerto Rico, Romania, Russia, Samoa, Saudi Arabia, Senegal, Sierra Leone, Slovakia, Slovenia, South Africa, Spain, Sri Lanka, Sudan, Swaziland, Sweden, Switzerland, Thailand, Togo, Tonga, Trinidad and Tobago, Tunisia, Uganda, United Arab Emirates, United Kingdom, United States of America, Uruguay, Venezuela, Vietnam, Yemen, Zambia, Zimbabwe

Asian Development Bank, European Court of Auditors, German Foundation for International Development (DSE), International Consortium for Governmental Financial Management (ICGFM), Institute of Internal Auditors (IIA), Inter-American Development Bank (IDB), International Federation of Accountants (IFAC), North Atlantic Treaty Organization (NATO), United Nations (UN), World Bank



Theme I The Role of SAIs in Preventing and Detecting Fraud and Corruption

Sub-theme IA The Role and Experience of SAIs in Preventing and Detecting Fraud and Corruption

Sub-theme IB Methods and Techniques of the SAIs for Preventing and Detecting Fraud and Corruption

Theme II Improving Governance by the Work of SAIs – Results of INTOSAI’s Standing Committees and Working Groups





EXPERIENTIA MUTUA OMNIBUS PRODEST

XVII INCOSAI – Korea, 2001



Host: SAI Korea – Board of Audit and Inspection / 감사원

Chairmen of INTOSAI 2001 to 2004: Jong-Nam Lee (2001-2003)
Yoon-Chul Jeon (2003-2004)

Date: 22 to 27 October 2001

Venue: Seoul, Korea

Participants: 139 Supreme Audit Institutions and 9 Observers

Albania, Algeria, Angola, Antigua and Barbuda, Armenia, Australia, Austria, Azerbaijan, Bahrain, Bangladesh, Belarus, Belgium, Benin, Bhutan, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Brunei Darussalam, Bulgaria, Burkina Faso, Burundi, Cameroon, Canada, Cape Verde, Central African Republic, Chile, China, Colombia, Cook Islands, Costa Rica, Croatia, Cyprus, Czech Republic, Denmark, Djibouti, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Estonia, Ethiopia, Fiji, Finland, Former Yugoslav Republic of Macedonia, France, Gabon, Gambia, Georgia, Germany, Ghana, Greece, Guatemala, Guinea, Guinea-Bissau, Guyana, Hungary, Iceland, India, Indonesia, Iran, Ireland, Israel, Italy, Japan, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Republic of), Laos, Latvia, Lesotho, Libya, Lithuania, Malawi, Malaysia, Maldives, Mali, Malta, Mauritania, Mauritius, Mexico, Monaco, Mongolia, Morocco, Mozambique, Namibia, Nepal, Netherlands, Netherlands Antilles, New Zealand, Nigeria, Norway, Oman, Pakistan, Panama, Papua New Guinea, Peru, Philippines, Poland, Portugal, Qatar, Russian Federation, Rwanda, Saint Kitts and Nevis, Samoa, Saudi Arabia, Senegal, Sierra Leone, Slovakia, Slovenia, South Africa, Spain, Sri Lanka, Sudan, Swaziland, Sweden, Switzerland, Thailand, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkey, Tuvalu, Uganda, Ukraine, United Arab Emirates, United Kingdom, United States of America, Uruguay, Vanuatu, Venezuela, Vietnam, Yemen, Zambia, Zimbabwe

Aruba, German Foundation for International Development (DSE), African Development Bank, European Court of Auditors, European Investment Bank, International Monetary Fund (IMF),





International Board of Auditors for NATO, United Nations (UN),
World Bank

Theme I The Audit of International and Supranational Institutions by SAIs

Theme II The Contribution of SAIs to Administrative and Government Reforms

Sub-theme IIA The Role of SAIs in Planning and Implementing Administrative and Government Reforms

Sub-theme IIB The Role of SAIs in Auditing Administrative and Government Reforms





EXPERIENTIA MUTUA OMNIBUS PRODEST

XVIII INCOSAI – Hungary, 2004

Host: SAI Hungary – State Audit Office / Állami Számvevőszék

Chairman of INTOSAI 2004 to 2007: Árpád Kovács

Date: 10 to 16 October 2004

Venue: Budapest, Hungary

Participants: 147 Supreme Audit Institutions and 13 Observers

Albania, Algeria, Andorra, Angola, Antigua and Barbuda, Argentina, Armenia, Austria, Australia, Azerbaijan, Bahamas, Bahrain, Bangladesh, Belarus, Belgium, Benin, Bhutan, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Brunei Darussalam, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Canada, Cape Verde, Central African Republic, Chad, Chile, China, Cook Islands, Côte d'Ivoire, Croatia, Cuba, Cyprus, Czech Republic, Denmark, Djibouti, Egypt, Eritrea, Estonia, Ethiopia, Fiji, Finland, Former Yugoslav Republic of Macedonia, France, Gabon, Gambia, Georgia, Germany, Ghana, Greece, Guinea, Guinea Bissau, Honduras, Hungary, Iceland, India, Indonesia, Iran, Iraq, Ireland, Israel, Italy, Japan, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Republic of), Kuwait, Kyrgyzstan, Latvia, Lesotho, Liberia, Libya, Lithuania, Luxembourg, Madagascar, Malawi, Malaysia, Maldives, Mali, Malta, Mauritania, Mauritius, Mexico, Monaco, Mongolia, Morocco, Mozambique, Namibia, Nepal, Netherlands, Netherlands Antilles, New Zealand, Nicaragua, Nigeria, Norway, Oman, Pakistan, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Poland, Portugal, Puerto Rico, Qatar, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, São Tomé and Príncipe, Saudi Arabia, Senegal, Slovakia, Slovenia, South Africa, Spain, Sri Lanka, Sudan, Swaziland, Sweden, Switzerland, Tanzania, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkey, Uganda, Ukraine, United Arab Emirates, United Kingdom, United States of America, Uruguay, Vanuatu, Venezuela, Vietnam, Yemen, Zambia, Zimbabwe



Aruba, Cayman Islands, Asian Development Bank, European Court of Auditors, European Investment Bank, European Parliament, International Consortium for Governmental Financial Management (ICGFM), International Board of Auditors for NATO, International Monetary Fund (IMF), Institute of Internal Auditors (IIA), SIGMA (Support for Improvement in Governance and Management), United Nations (UN), World Bank

Theme I The Possibilities for Bilateral and Multilateral Cooperation (e.g. Joint Audits, Training Programmes, Knowledge Sharing) among Supreme Audit Institutions (SAIs)

Theme II Coordination of Audit Efforts between National, Regional, Local and Self-Governing Bodies





EXPERIENTIA MUTUA OMNIBUS PRODEST



XIX INCOSAI – Mexico, 2007

Host: SAI Mexico – Auditoría Superior de la Federación

Chairmen of INTOSAI 2007 to 2010: Arturo González de Aragón
(2007-2009)
CPC Juan Manuel Portal Martínez
(2009-2010)

Date: 5 to 10 November 2007

Venue: Mexico City, Mexico

Participants: 145 Supreme Audit Institutions and 9 Observers

Afghanistan, Albania, Algeria, Andorra, Angola, Antigua and Barbuda, Argentina, Armenia, Australia, Austria, Azerbaijan, Bahamas, Bahrain, Bangladesh, Belarus, Belgium, Belize, Benin, Bhutan, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Brunei, Darussalam, Bulgaria, Burkina Faso, Cambodia, Cameroon, Canada, Cap Verde, Chad, Chile, China, Colombia, Cook Islands, Costa Rica, Côte d'Ivoire, Croatia, Cuba, Cyprus, Czech Republic, Democratic Republic of Congo, Denmark, Djibouti, Dominican Republic, Ecuador, El Salvador, Eritrea, Estonia, Ethiopia, European Court of Auditors, Fiji, Finland, Former Yugoslav Republic of Macedonia, France, Gabon, Georgia, Germany, Ghana, Greece, Guatemala, Haiti, Honduras, Hungary, Iceland, India, Indonesia, Iran, Iraq, Ireland, Israel, Italy, Japan, Kazakhstan, Kenya, Korea (Republic of), Kuwait, Kyrgyzstan, Latvia, Lesotho, Libya, Lithuania, Luxembourg, Malawi, Malaysia, Mali, Mauritania, Mexico, Moldova, Mongolia, Montenegro, Morocco, Mozambique, Namibia, Nepal, Netherlands, Netherlands Antilles, New Zealand, Nicaragua, Nigeria, Norway, Oman, Pakistan, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Poland, Portugal, Puerto Rico, Qatar, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, São Tomé and Príncipe, Saudi Arabia, Senegal, Sierra Leone, Singapore, Slovakia, Slovenia, South Africa, Spain, Sudan, Suriname, Swaziland, Sweden, Switzerland, Tanzania, Thailand, Tunisia, Turkey, Uganda, Ukraine, United Arab Emirates, United Kingdom, United States of America, Uruguay, Venezuela, Vietnam, Yemen, Zambia

EXPERIENTIA MUTUA OMNIBUS PRODEST



Aruba, Cayman Islands, Institute of Internal Auditors (IIA), Inter-American Development Bank (IDB), International Budget Project (IBP), International Federation of Accountants (IFAC), Organization for Economic Co-operation and Development (OECD), United Nations (UN), World Bank

Theme I Management, Accountability and Audit of Public Debt

Theme II Performance Evaluation Systems Based on Universally Accepted Key Indicators





EXPERIENTIA MUTUA OMNIBUS PRODEST

XX INCOSAI – South Africa, 2010



Host: SAI South Africa – Office of the Auditor-General

Chairman of INTOSAI 2010 to 2013: Terence Nombembe

Date: 22 to 27 November 2010

Venue: Johannesburg, South Africa

Participants: 150 Supreme Audit Institutions and 17 Observers

Afghanistan, Algeria, Andorra, Angola, Antigua and Barbuda, Argentina, Armenia, Australia, Austria, Azerbaijan, Bahamas, Bahrain, Bangladesh, Belgium, Benin, Bhutan, Bosnia and Herzegovina, Botswana, Brazil, Brunei Darussalam, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Canada, Cap Verde, Central African Republic, Chad, Chile, China, Congo, Cook Islands, Costa Rica, Côte d'Ivoire, Croatia, Cuba, Cyprus, Czech Republic, Democratic Republic of Congo, Denmark, Djibouti, Ecuador, Egypt, Eritrea, Estonia, Ethiopia, European Court of Auditors, Fiji, Finland, Former Yugoslav Republic of Macedonia, France, Gabon, Gambia, Georgia, Germany, Ghana, Greece, Guinea, Haiti, Honduras, Hungary, India, Indonesia, Iran, Iraq, Ireland, Israel, Italy, Jamaica, Japan, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Republic of), Kuwait, Laos, Latvia, Lesotho, Libya, Lithuania, Luxembourg, Madagascar, Malawi, Malaysia, Mali, Malta, Mauritius, Mexico, Moldova, Monaco, Mongolia, Montenegro, Morocco, Mozambique, Namibia, Nepal, Netherlands, Netherlands Antilles, New Zealand, Niger, Nigeria, Norway, Oman, Pakistan, Panama, Papua New Guinea, Paraguay, Peru, Poland, Portugal, Qatar, Romania, Russian Federation, Rwanda, Samoa, São Tomé and Príncipe, Saudi Arabia, Senegal, Serbia, Sierra Leone, Singapore, Slovakia, Solomon Islands, South Africa, Spain, Sudan, Suriname, Swaziland, Sweden, Switzerland, Tanzania, Thailand, Togo, Tonga, Tunisia, Turkey, Tuvalu, Uganda, Ukraine, United Arab Emirates, United Kingdom, United States of America, Uruguay, Venezuela, Vietnam, Yemen, Zambia, Zimbabwe



Aruba, African Development Bank, Austrian Development Cooperation, European Commission, German Society for Technical Cooperation (GTZ), International Auditing and Assurance Standards Board (IAASB), International Federation of Accountants (IFAC), Institute of Internal Auditors (IIA), Inter-American Development Bank (IDB), Irish Aid, Norwegian Agency for Development Cooperation (NORAD), Palestine, Seychelles, Department for International Development (UKAID), United Nations (UN), USAID, World Bank

Theme I Value and Benefits of Supreme Audit Institutions

Theme II Environmental Auditing and Sustainable Development





EXPERIENTIA MUTUA OMNIBUS PRODEST

XXI INCOSAI – China, 2013



Host: SAI China – National Audit Office of the People’s Republic of China / 中华人民共和国审计署

Chairman of INTOSAI 2013 to 2016: Liu Jiayi

Date: 21 to 26 October 2013

Venue: Beijing, China

Theme 1 National Audit and National Governance

Theme 2 The Role of SAIs and Safeguarding Long-Term Sustainability of Finance Policies



**MEETINGS OF THE INTOSAI
GOVERNING BOARD
1966 TO 2013**



Meetings of the INTOSAI Governing Board

Meeting	Date	Venue	
		City	Country
1 st	10-12 May 1966	Vienna	Austria
2 nd	4-8 September 1967	Vienna	Austria
3 rd	21 May 1968	Tokyo	Japan
4 th	30 May 1968	Tokyo	Japan
5 th	1-5 September 1969	Vienna	Austria
6 th	30 August - 4 September 1970	Vienna	Austria
7 th	7 September 1971	Montreal	Canada
8 th	16 September 1971	Montreal	Canada
9 th	28 August - 1 September 1972	Villach	Austria
10 th	18-22 May 1973	Vienna	Austria
EO	1974		Spain
11 th	12 May 1974	Madrid	Spain
12 th	23 May 1974	Madrid	Spain
14 th	5 November 1975	Lima	Peru
15 th	29 August - 4 September 1976	Vienna	Austria
16 th	1-6 April 1977	Malaga	Spain
17 th	17 October 1977	Lima	Peru
18 th	18-21 September 1978	Vienna	Austria
19 th	24-27 June 1979	Nairobi	Kenya
20 th	16 June 1980	Nairobi	Kenya
21 st	25 June 1980	Nairobi	Kenya
22 nd	4-7 May 1981	Vienna	Austria
23 rd	2-6 May 1982	Manila	Philippines
24 th	18 April 1983	Manila	Philippines
25 th	28 April 1983	Manila	Philippines
26 th	7-10 May 1984	Innsbruck	Austria
27 th	25-30 March 1985	Sydney	Australia
28 th	7 April 1986	Sydney	Australia
29 th	16 April 1986	Sydney	Australia
30 th	18-22 May 1987	Vienna	Austria
31 st	15-17 May 1988	Berlin	Germany
32 nd	12 June 1989	Berlin	Germany
33 rd	21 June 1989	Berlin	Germany
34 th	7-13 May 1990	Vienna	Austria



Meeting	Date	Venue	
		City	Country
35 th	7-13 October 1991	Washington	United States of America
36 th	18 October 1992	Washington	United States of America
37 th	23 October 1992	Washington	United States of America
38 th	10-13 May 1993	Vienna	Austria
39 th	17-18 October 1994	Cairo	Egypt
40 th	24 September 1995	Cairo	Egypt
41 st	2 October 1995	Cairo	Egypt
42 nd	24-26 June 1996	Vienna	Austria
43 rd	10-12 November 1997	Montevideo	Uruguay
44 th	8 November 1998	Montevideo	Uruguay
45 th	14 November 1998	Montevideo	Uruguay
46 th	26-27 May 1999	Vienna	Austria
47 th	23-24 May 2000	Seoul	Korea
48 th	22-23 October 2001	Seoul	Korea
49 th	27 October 2001	Seoul	Korea
50 th	16-17 October 2002	Vienna	Austria
51 st	13-14 October 2003	Budapest	Hungary
51A EO	21-22 June 2004	Vienna	Austria
52 nd	11 October 2004	Budapest	Hungary
53 rd	16 October 2004	Budapest	Hungary
53A EO	18 March 2005	Budapest	Hungary
54 th	10-11 November 2005	Vienna	Austria
55 th	2-3 November 2006	Mexico City	Mexico
56 th	5 November 2007	Mexico City	Mexico
57 th	10 November 2007	Mexico City	Mexico
58 th	13-14 November 2008	Vienna	Austria
59 th	16-17 November 2009	Cape Town	South Africa
60 th	22 November 2010	Johannesburg	South Africa
61 st	27 November 2010	Johannesburg	South Africa
62 nd	27-28 October 2011	Vienna	Austria
63 rd	20-21 November 2012	Chengdu	China
64 th	21 October 2013	Beijing	China
65 th	26 October 2013	Beijing	China



EXPERIENTIA MUTUA OMNIBUS PRODEST

9th Governing Board Meeting, 28 August - 1 September 1972, Villach, Austria



10th Governing Board Meeting, 18-22 May 1973, Vienna, Austria



51st Governing Board Meeting, 13-14 October 2003, Budapest, Hungary



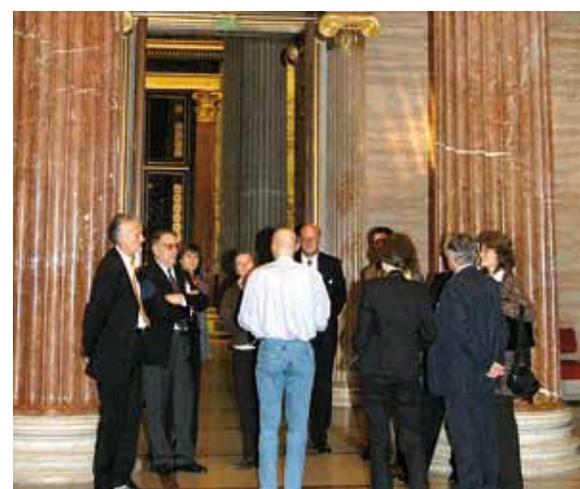
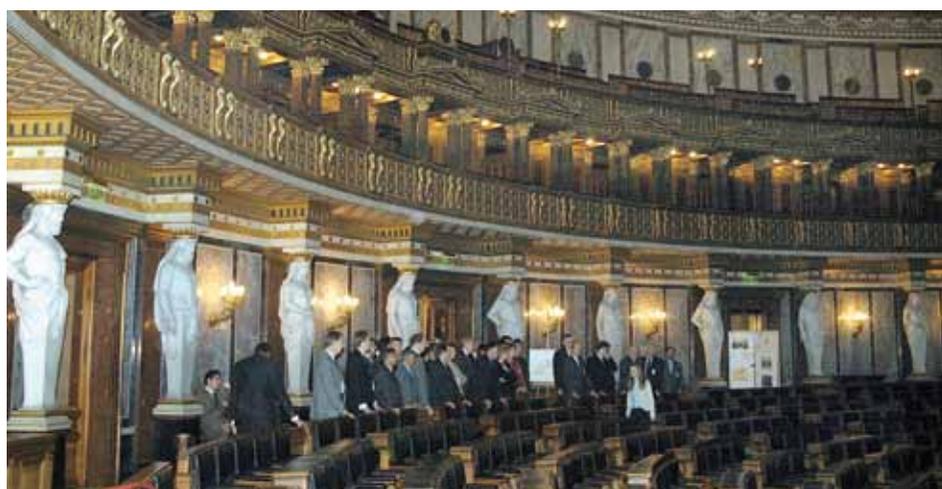
EXPERIENTIA MUTUA OMNIBUS PRODEST



51A EO Governing Board Meeting, 21-22 June 2004, Vienna, Austria



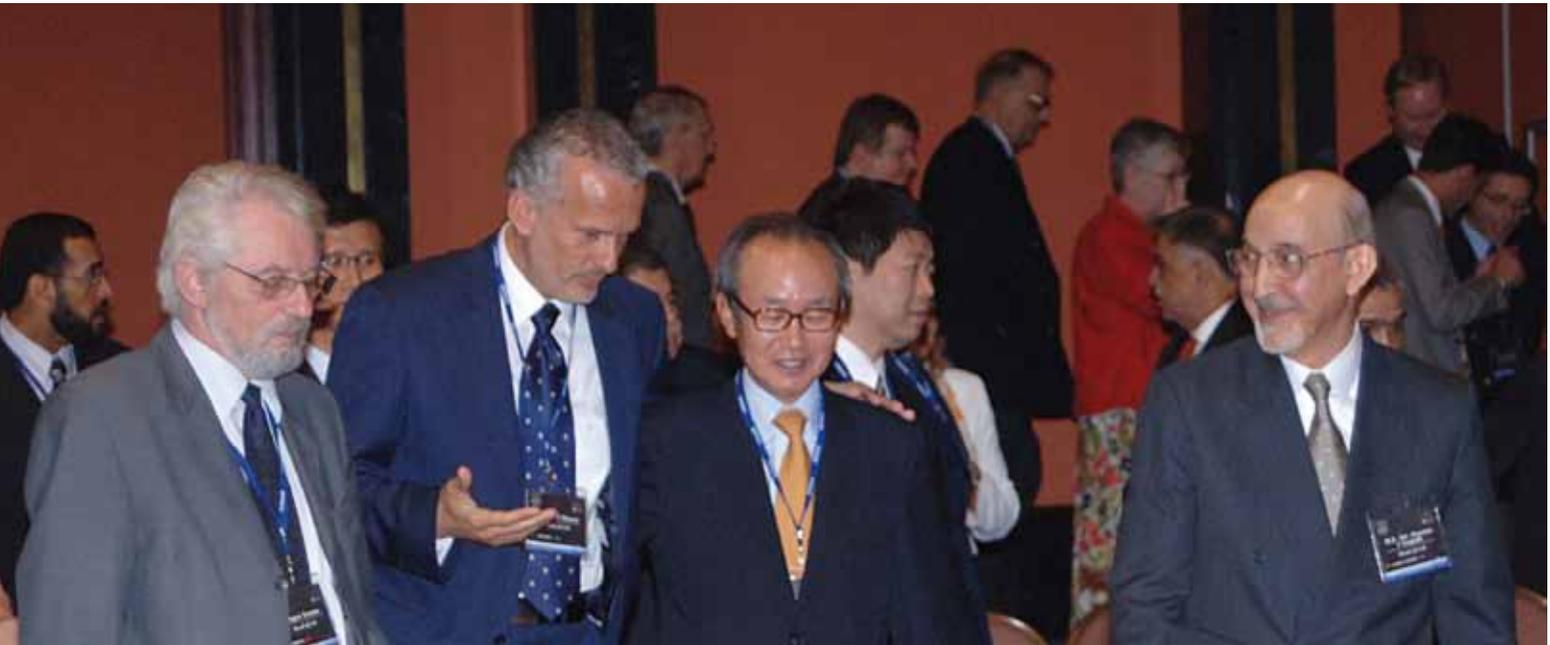
54th Governing Board Meeting, 10-11 November 2005, Vienna, Austria





EXPERIENTIA MUTUA OMNIBUS PRODEST

55th Governing Board Meeting, 2-3 November 2006, Mexico City, Mexico



EXPERIENTIA MUTUA OMNIBUS PRODEST



58th Governing Board Meeting, 13-14 November 2008, Vienna, Austria





EXPERIENTIA MUTUA OMNIBUS PRODEST

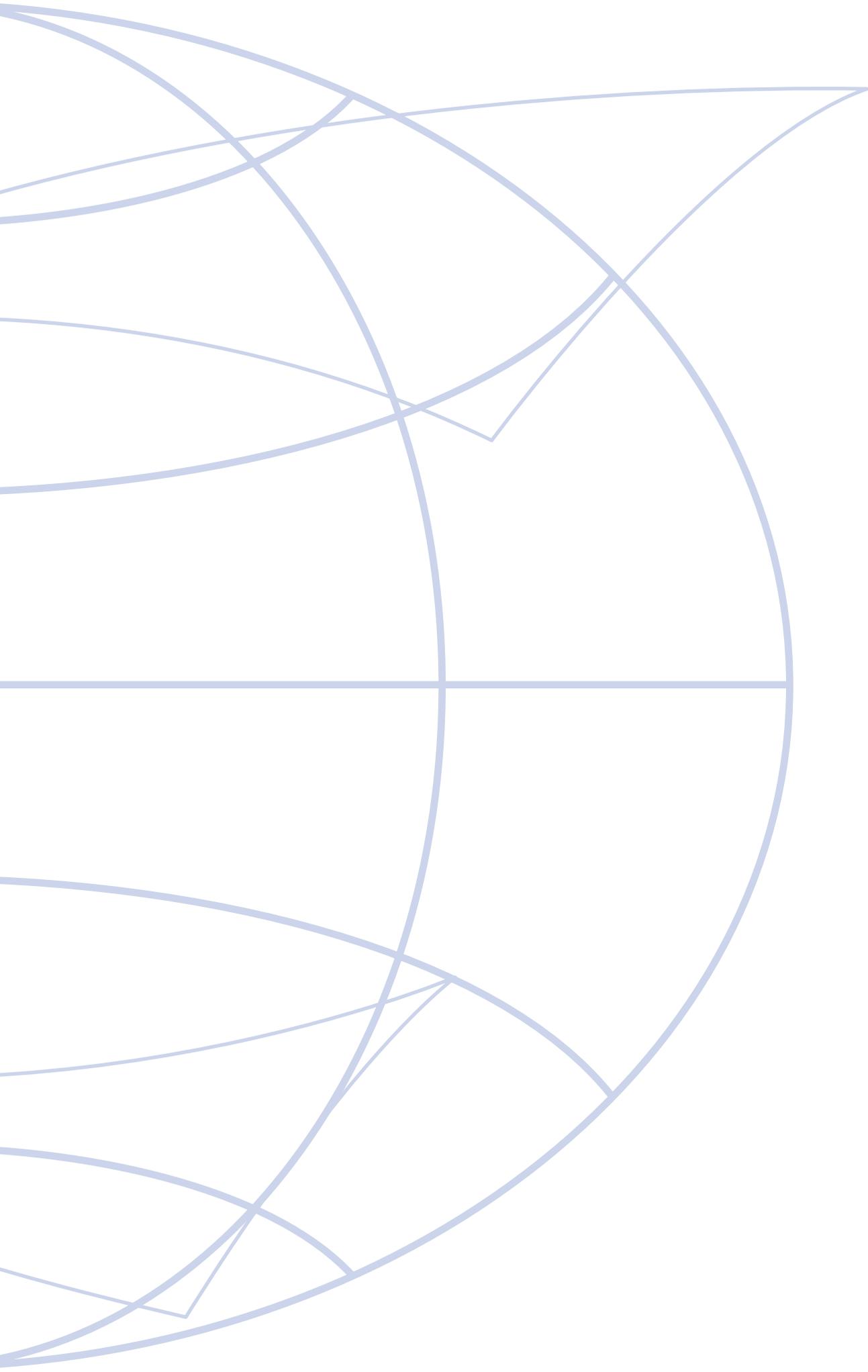
62nd Governing Board Meeting, 27-28 October 2011, Vienna, Austria





63rd Governing Board Meeting, 20-21 November 2012, Chengdu, China





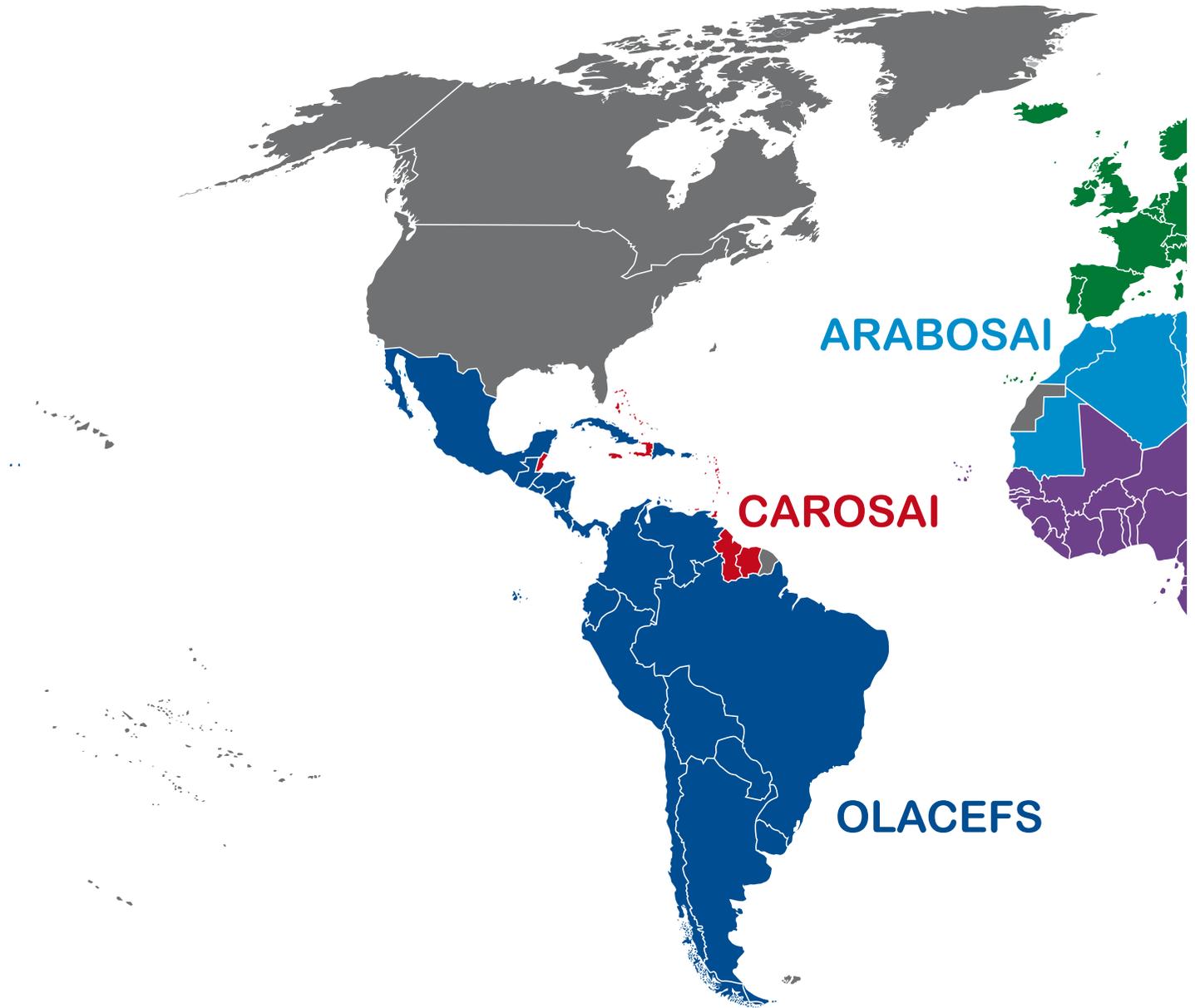


REGIONAL WORKING GROUPS OF INTOSAI



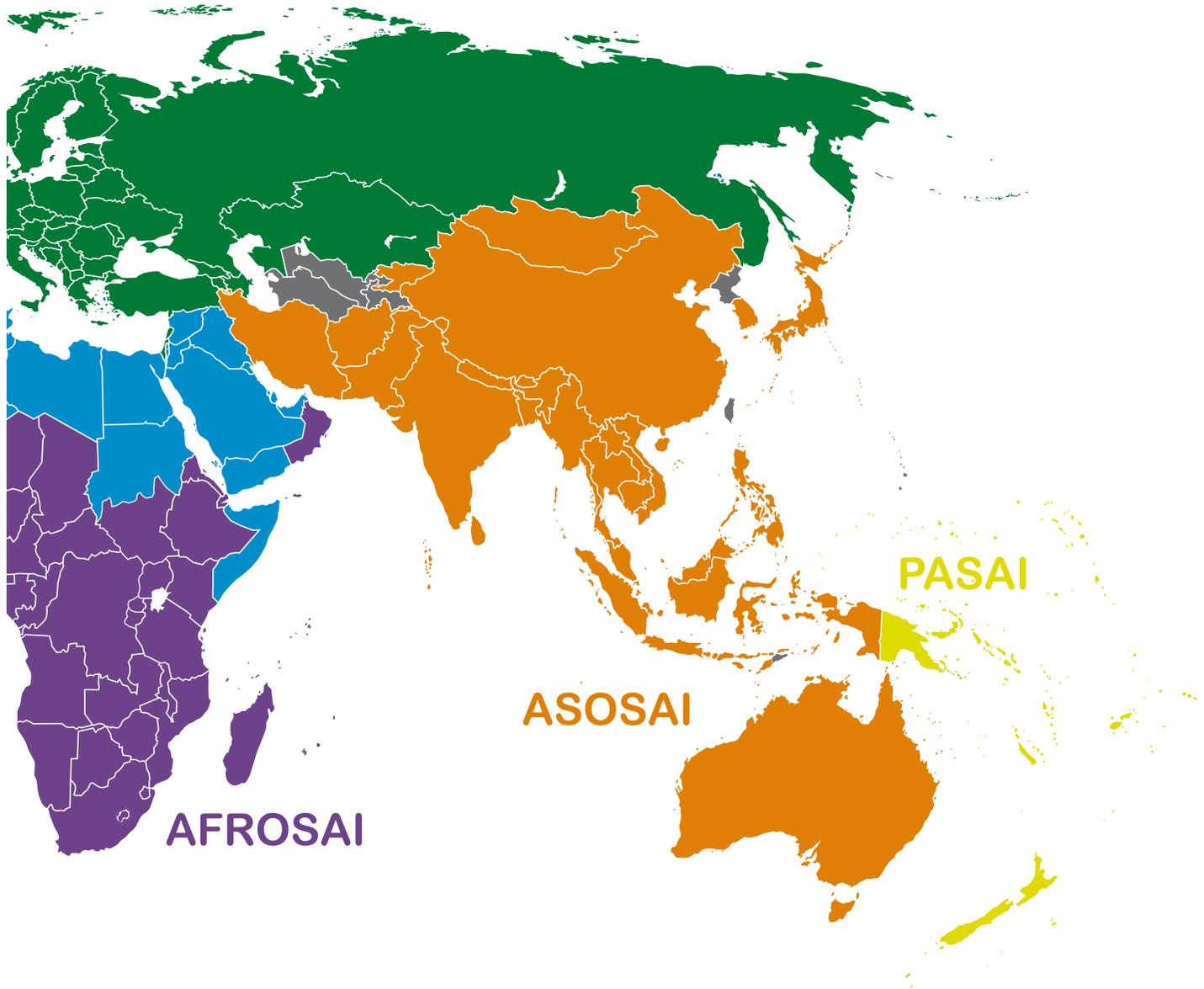
EXPERIENTIA MUTUA OMNIBUS PRODEST

Regional Working Groups of INTOSAI





EUROSAI





AFROSAI

Regional Working Group		Chair	General Secretariat	Year of establishment	Members
AFROSAI	African Organization of Supreme Audit Institutions	SAI Gabon	SAI Cameroon	1976	54

Home Group: Angola, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Cape Verde, Central African Republic, Chad, Congo, Côte d'Ivoire, Democratic Republic of Congo, Djibouti, Equatorial Guinea, Eritrea, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritius, Mozambique, Namibia, Niger, Nigeria, Rwanda, São Tomé and Príncipe, Senegal, Seychelles, Sierra Leone, South Africa, South Sudan, Swaziland, Togo, Uganda, United Republic of Tanzania, Zambia, Zimbabwe
Alternative Group: Algeria, Egypt, Libya, Mauritania, Morocco, Somalia, Sudan, Tunisia



11th General Assembly of AFROSAI
in Pretoria, South Africa,
13-17 October 2008



11th General Assembly of AFROSAI
in Pretoria, South Africa,
13-17 October 2008



12th General Assembly of AFROSAI
in Libreville, Gabon,
18-23 July 2011





ARABOSAI

Regional Working Group		Chair	General Secretariat	Year of establishment	Members
ARABOSAI	Arab Organization of Supreme Audit Institutions	SAI Kuwait	SAI Tunisia	1976	22

Home Group: Algeria, Bahrain, Egypt, Iraq, Jordan, Kuwait, Lebanon, Libya, Mauritania, Morocco, Oman, Qatar, Palestine, Saudi Arabia, Somalia, Sudan, Syrian Arab Republic, Tunisia, United Arab Emirates, Yemen

Alternative Group: Djibouti



3rd EUROSAI-ARABOSAI Conference
in Abu Dhabi,
United Arab Emirates,
29-30 March 2011





3rd EUROSAI-ARABOSAI Conference in Abu Dhabi, United Arab Emirates, 29-30 March 2011



8th ARABOSAI Assembly in Amman, Jordan, 7-10 June 2004



ASOSAI

Regional Working Group		Chair	General Secretariat	Year of establishment	Members
ASOSAI	Asian Organization of Supreme Audit Institutions	SAI India	SAI Republic of Korea	1978	45

Home Group: Afghanistan, Australia, Bangladesh, Bhutan, Brunei Darussalam, Cambodia, China, India, Indonesia, Iran, Japan, Kazakhstan, Kyrgyzstan, Laos, Malaysia, Maldives, Mongolia, Myanmar, Nepal, Pakistan, Philippines, Republic of Korea, Singapore, Sri Lanka, Thailand, Vietnam

Alternative Group: Armenia, Azerbaijan, Bahrain, Cyprus, Georgia, Iraq, Israel, Kuwait, Jordan, Mauritius, New Zealand, Oman, Papua New Guinea, Qatar, Russian Federation, Saudi Arabia, Turkey, United Arab Emirates, Yemen



First Meeting of the 9th ASOSAI Research Project on *Evaluation and Improvement of Internal Audit Systems and Relationship between the Internal Audit Units and SAIs* in Seoul, Republic of Korea, 4-5 November 2010



10th ASOSAI General Assembly and 3rd Symposium in Shanghai, China, 11-15 September 2006



1st EUROSAI-ASOSAI Joint Conference in Istanbul, Turkey, 2011



42nd ASOSAI Governing Board Meeting in Hanoi, Vietnam, 4-5 August 2010



44th ASOSAI Governing Board Meeting in Jaipur, India, 28 February 2012



11th ASOSAI General Assembly and 40th & 41st Governing Board Meeting in Islamabad, Pakistan, 11-16 October 2009



EXPERIENTIA MUTUA OMNIBUS PRODEST

CAROSAI

Regional Working Group		Chair	General Secretariat	Year of establishment	Members
CAROSAI	Caribbean Organization of Supreme Audit Institutions	SAI Trinidad and Tobago	SAI Saint Lucia	1988	20

Home Group: Anguilla, Antigua and Barbuda, Bahamas, Barbados, Belize, Bermuda, British Virgin Islands, Cayman Islands, Dominica, Grenada, Guyana, Jamaica, Montserrat, Saint Lucia, Sint Maarten, St. Kitts and Nevis, St. Vincent and the Grenadines, Suriname, Trinidad and Tobago, Turks and Caicos Islands



9th CAROSAI Congress dedicated to the 25th anniversary of CAROSAI in Port of Spain, Trinidad and Tobago, 18-21 March 2013



Participants at the ParlAmericas Workshop on *Strengthening parliamentary oversight in the region* in Saint John's, Antigua and Barbuda, 29-30 January 2012



Participants at the CAROSAI Strategic Planning Meeting in Kingston, Jamaica, 7-9 May 2012



7th CAROSAI Congress in Nassau, Bahamas, 16-19 October 2006



EUROSAI

Regional Working Group		Chair	General Secretariat	Year of establishment	Members
EUROSAI	European Organization of Supreme Audit Institutions	SAI Portugal	SAI Spain	1990	50

Home Group: Albania, Andorra, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, European Court of Auditors, Finland, Former Yugoslav Republic of Macedonia, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Latvia, Luxembourg, Lithuania, Liechtenstein, Malta, Moldova, Monaco, Montenegro, Netherlands, Norway, Poland, Portugal, Romania, Russian Federation, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom

Alternative Group: Kazakhstan



Meeting of EUROSAI GT2 Professional Standards in Potsdam, Germany, 2012



2nd Meeting of the EUROSAI Goal Team 3 Knowledge Sharing in Warsaw, Poland, 2012



8th EUROSAI Congress in Lisboa, Portugal, 30 May to 2 June 2011

EXPERIENTIA MUTUA OMNIBUS PRODEST



8th EUROSAI Congress
in Lisboa, Portugal,
30 May to 2 June 2011



EUROSAI Preparatory Seminar to the 1999 Paris Congress
of EUROSAI in Lisboa, Portugal, 24-26 June 1998



10th Annual Meeting of the EUROSAI Working Group on
Environmental Auditing (WGEA) in Ayia Napa, Cyprus, 2012



1st EUROSAI-EURORAI Conference on *The Different Scopes of Control over Public Funds
(National Funds and Community Funds)* in Madeira, Portugal, 31 May - 1 June 2001





OLACEFS

Regional Working Group		Chair	General Secretariat	Year of establishment	Members
OLACEFS (formerly: ILACIF)	Organization of Latin American and Caribbean Supreme Audit Institutions	SAI Brazil	SAI Chile	1965 (1990 renamed to OLACEFS)	22

Home Group: Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Netherlands Antilles, Nicaragua, Panama, Paraguay, Peru, Puerto Rico, Uruguay, Venezuela
Alternative Group: Belize



7th EUROSAI-OLACEFS Joint Conference in Tbilisi, Georgia, 17-18 September 2012



22nd General Assembly of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) in Gramado, Brazil, 5-10 November 2012



5th EUROSAI-OLACEFS Joint Conference in Lisboa, Portugal, May 2007



5th EUROSAI-OLACEFS Joint Conference in Lisboa, Portugal, May 2007



19th General Assembly of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) in Asunción, Paraguay, 4-9 October 2009



21st General Assembly of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) in Caracas, Venezuela, 17-24 October 2011



EXPERIENTIA MUTUA OMNIBUS PRODEST

PASAI

Regional Working Group		Chair	General Secretariat	Year of establishment	Members
PASAI (formerly: SPASAI)	Pacific Association of Supreme Audit Institutions	SAI New Caledonia	SAI New Zealand	1987 (2008 renamed to PASAI)	26

Home Group: Cook Islands, Federated States of Micronesia, Fiji, French Polynesia, Guam, Kiribati, Korea, Marshall Islands, Nauru, New Caledonia, New South Wales, New Zealand, Palau, Northern Mariana Islands, Palau, Papua New Guinea, Pohnpei, Queensland, Samoa, Solomon Islands, Tonga, Tuvalu, Vanuatu, Victoria, Yap

Alternative Group: Australia



13th Congress of the Pacific
Association of Supreme Audit
Institutions (PASAI) in Tirawa,
Kiribati, 7-9 July 2010

EXPERIENTIA MUTUA OMNIBUS PRODEST

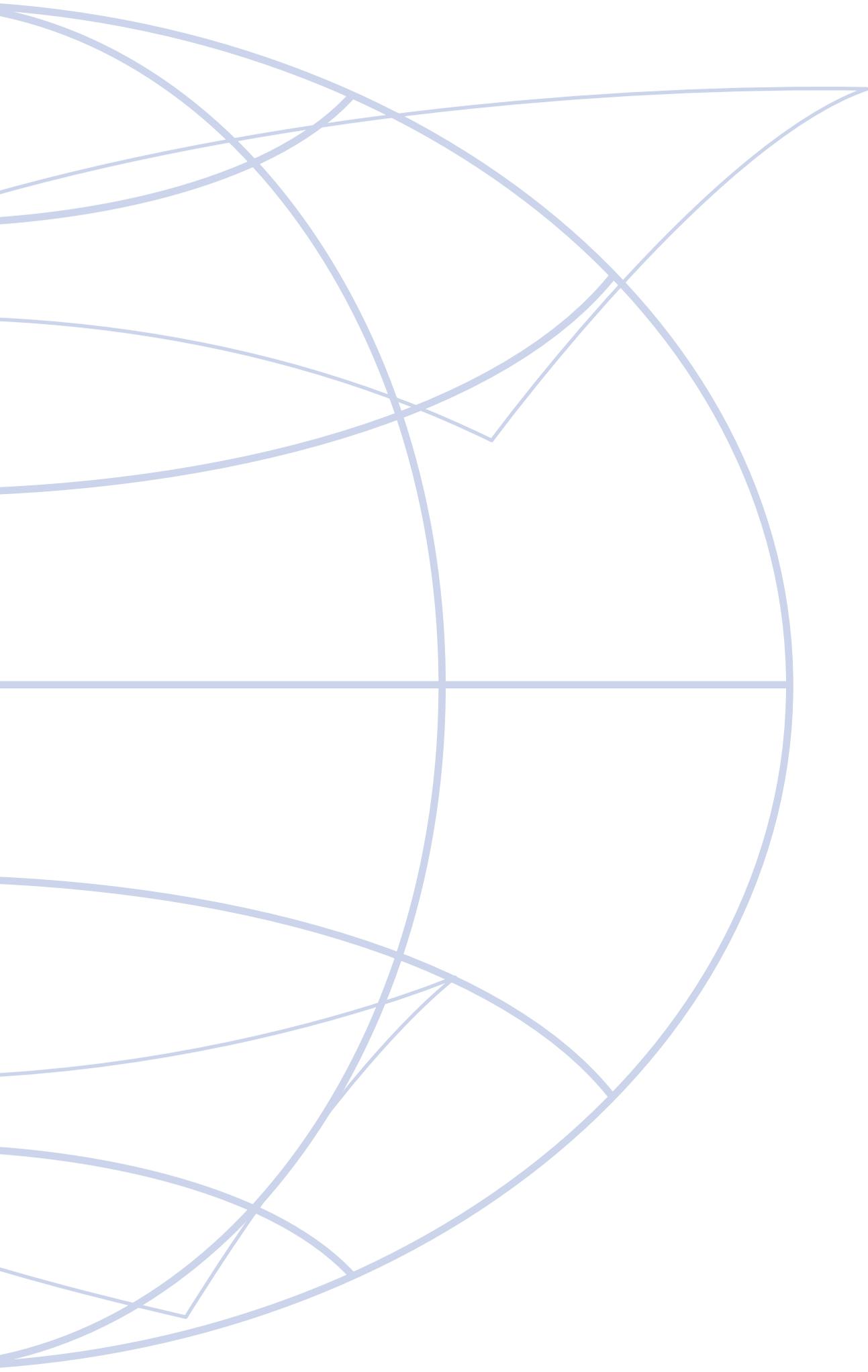


2nd Congress of the South Pacific Association of Supreme Audit Institutions (SPASAI) in Kiribati, 4-8 November 1991



15th Congress of the Pacific Association of Supreme Audit Institutions (PASAI) in Noumea, New Caledonia, 2-5 October 2012

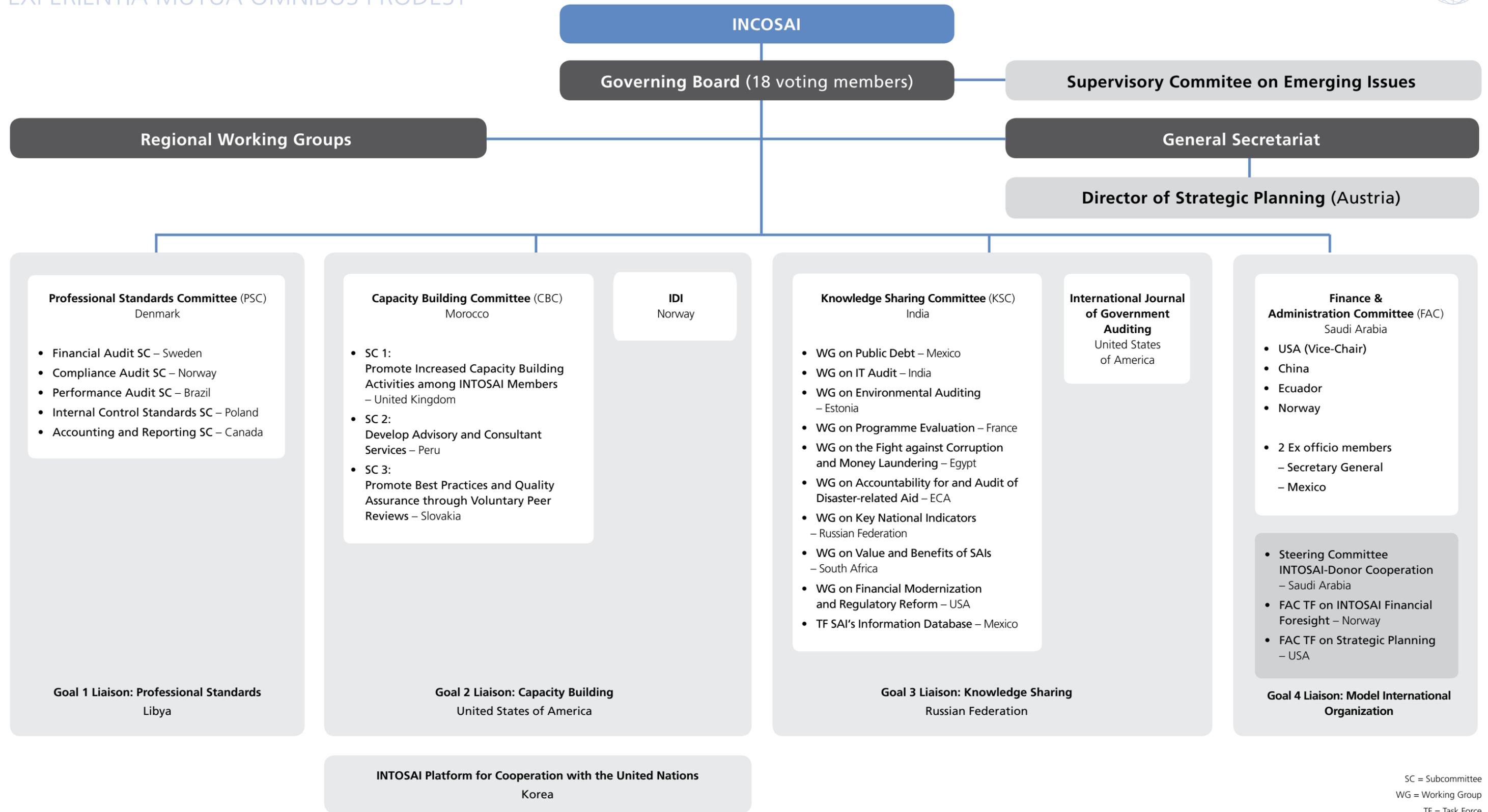




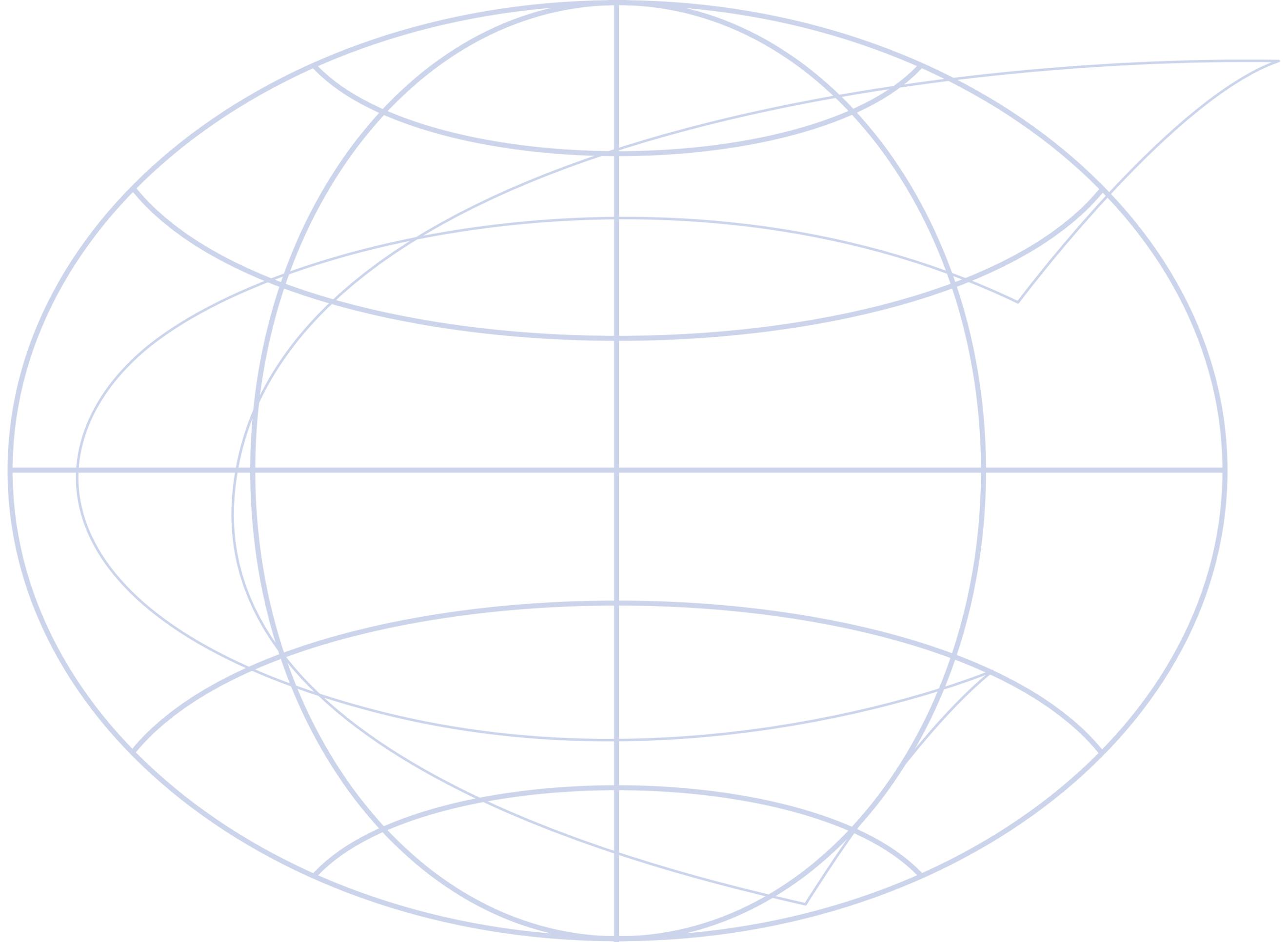


**ORGANIZATIONAL CHART
OF INTOSAI
2013**





SC = Subcommittee
WG = Working Group
TF = Task Force





**COMMITTEES,
SUBCOMMITTEES,
WORKING GROUPS,
TASK FORCES,
PROJECT GROUPS
AND OTHER INSTITUTIONS
OF INTOSAI
1971 TO 2013**



GOAL 1 – Accountability and Professional Standards

Goal 1	Name	Establishment	Dissolution	Chair	from	to
Committee	Professional Standards Committee (PSC)	2004		Denmark	2005	present
	Auditing Standards Committee (ASC)	1984	2005	Sweden	1995	2005
				Australia	1989	1995
				Saudi Arabia	1984	1986
	Accounting Standards Committee	1984	2004	United States of America	1996	2004
				Canada	1984	1996
	Internal Control Standards Committee	1984	2005	Belgium	2001	2005
				Hungary	1992	2001
				United States of America	1984	1992
	Liaison	Goal 1 Liaison	2005		Libya	2007
Portugal					2005	2007
Subcommittee	Internal Control Standards Subcommittee	2005		Poland	2010	present
				Belgium	2005	2010
	Accounting and Reporting Subcommittee	2004		Canada	2007	present
				United States of America	2004	2007
	Compliance Audit Subcommittee	2005		Norway	2005	present
	Financial Audit Subcommittee	2005		Sweden	2005	present
	Performance Audit Subcommittee	2005		Brazil	2005	present
Subcommittee on the Independence of Supreme Audit Institutions	2001	2007	Canada	2001	2007	



Goal 1	Name	Establishment	Dissolution	Chair	from	to
Project	Harmonization Project	2010	2013	Denmark	2010	2013
	Project Audit Quality Control	2007	2013	New Zealand	2007	2013
	Project on Transparency and Accountability	2007	2012	France	2007	2012
	Project Group on Communication	1993	1997	Germany	1993	1997
	Project Group Guidelines for the Organization of INTOSAI Congresses	1993	1996	United States of America	1993	1996
	Project Group Guidelines for the Organization of INTOSAI Governing Boards	1993	1996	General Secretariat	1993	1996
	Project Group Guidelines for the Work of INTOSAI Committees	1993	1996	Australia	1993	1996
Working Group	Working Group on Compliance Audit	2004	2005	Norway	2004	2005
	Working Group on Financial Audit Guidelines	2002	2005	Sweden	2002	2005
	Ad-hoc Working Group for the INTOSAI Standards-Committees	1992	1993	Australia	1992	1993
Task Force	Task Force on the Independence of Supreme Audit Institutions	1998	2001	Canada	1998	2001



EXPERIENTIA MUTUA OMNIBUS PRODEST

GOAL 1



7th Meeting of the INTOSAI PSC Steering Committee
in Copenhagen, Denmark, 2010

9th Annual Meeting of the INTOSAI PSC Compliance
Audit Subcommittee in Batumi, Georgia, 2011





GOAL 1



Meeting of the INTOSAI PSC Financial Audit Subcommittee in Seoul, Republic of Korea, 2008

Annual Meeting of the INTOSAI PSC Internal Control Standards Subcommittee, Warsaw, Poland, 2012



INTOSAI Subcommittee on Internal Control Standards NIK, Warsaw, Poland, 24-25 April 2012



GOAL 2 – Institutional Capacity Building

Goal 2	Name	Establishment	Dissolution	Chair	from	to
Committee	Capacity Building Committee (CBC)	2004		Morocco	2005	present
Liaison	Goal 2 Liaison	2005		United States of America	2005	present
Subcommittee 1	Promote Increased Capacity Building Activities among INTOSAI Members	2004		United Kingdom	2004	present
Subcommittee 2	Develop Advisory and Consultant Services	2004		Peru	2004	present
Subcommittee 3	Promote Best Practices and Quality Assurance through Voluntary Peer Reviews	2004		Slovakia	2012	present
				Germany	2004	2012
INTOSAI Development Initiative (IDI)		1986		Norway	2001	present
				Canada	1986	2001
INTOSAI Platform for Cooperation with the UN		2007		Korea	2005	present



GOAL 2



3rd Steering Committee Meeting of the INTOSAI Capacity Building Committee in Paris, France, October 2009



4th Steering Committee Meeting of the INTOSAI Capacity Building Committee in Washington, United States of America, July 2010





GOAL 2

EXPERIENTIA MUTUA OMNIBUS PRODEST

INTOSAI Capacity Building Committee – Meeting of Subcommittee 1 in Tokyo, Japan, 14-15 June 2012



IDI/ASOSAI Instructional Techniques Workshop for E-Enabled Blended Training Program for Trainers, Beijing, China, May 2009



EXPERIENTIA MUTUA OMNIBUS PRODEST



GOAL 2



IDI/ASOSAI Cooperation Program Strategic Plan Review Meeting and Operational Planning Workshop for the Programme on Development and Implementation of the Strategic Plan, Phnom Penh, Cambodia, December 2012



Participants at the IDI/AFROSAI-E Management Development Program Workshops in Durban, South Africa, August 2010



GOAL 3 – Knowledge Sharing and Knowledge Services

Goal 3	Name	Establishment	Dissolution	Chair	from	to
Committee	Knowledge Sharing Committee (KSC)	2007		India	2007	present
	Public Debt Committee	1991	2007	Mexico	1991	2007
	Committee on IT Audit	1989	2007	India	1991	2007
Sweden				1989	1991	
Liaison	Goal 3 Liaison	2005		Russian Federation	2007	present
				India	2005	2007
Working Group	WG on Financial Modernization and Regulatory Reform	2012		United States of America	2012	present
	WG on IT Audit	2007		India	2007	present
	WG on Public Debt	2007		Mexico	2007	present
	WG on the Fight against Corruption and Money Laundering	2007		Egypt	2008	present
				Peru	2007	2008
	WG on Accountability for and Audit of Disaster-related Aid	2007		European Court of Auditors (ECA)	2007	present
	WG on Key National Indicators	2007		Russian Federation	2007	present
	WG on the Value and Benefits of SAIs	2007		South Africa	2007	present
	WG on the Audit of Privatization, Economic Regulation and Public Private Partnerships (PPP)	2007	2010	United Kingdom	2007	2010
	WG on the Audit of International Institutions	2001	2004	Norway	2001	2004
	WG on Environmental Auditing	1992		Indonesia	2013	present
				Estonia	2007	2013
				Canada	2001	2007
				Netherlands	1992	2001
WG on Programme Evaluation	1992		France	1992	present	
WG on Privatization	1992	2010	United Kingdom	1992	2010	



Goal 3	Name	Establishment	Dissolution	Chair	from	to
Task Force	TF SAI's Information Database	2010		Mexico	2010	present
	INTOSAI TF Global Financial Crisis - Challenges to SAIs	2008	2012	United States of America	2008	2012
	TF INTOSAI Communication Strategy	2007	2010	General Secretariat	2007	2010
	TF on Accountability for and Audit of Disaster-related Aid	2005	2007	Netherlands	2005	2007
	TF on the Audit of International Institutions	2004	2007	Denmark	2004	2007
	TF on the Fight against International Money Laundering	2002	2007	Peru	2002	2007
International Journal of Government Auditing		1971		United States of America	1979	present
				Canada	1971	1979



2nd Meeting of the Steering Committee of the INTOSAI Knowledge Sharing Committee (KSC) in Mexico City, Mexico, August 2010



GOAL 3

EXPERIENTIA MUTUA OMNIBUS PRODEST



4th Meeting of the Steering Committee of the INTOSAI Knowledge Sharing Committee (KSC) in Luxemburg, September 2012



Annual Meeting of the INTOSAI Working Group on Public Debt in Lisbon, Portugal, June 2007



EXPERIENTIA MUTUA OMNIBUS PRODEST



GOAL 3



Annual Meeting of the INTOSAI Working Group on Public Debt in Mexico City, Mexico, June 2010



21st Meeting of the INTOSAI Working Group on IT Audit in Kuala Lumpur, Malaysia, January 2012



5th Meeting of the INTOSAI Working Group on Key National Indicators, 3-4 April 2012, Riga, Latvia





GOAL 3

EXPERIENTIA MUTUA OMNIBUS PRODEST



5th Meeting of the INTOSAI Working Group on Value and Benefits of SAIs in Mexico City, Mexico, May 2012



3rd Meeting of the INTOSAI Working Group on Accountability for and Audit of Disaster-related Aid in Lima, Peru, July 2010



1st Meeting of the INTOSAI Task Force SAI's Information Database in Mexico City, Mexico, September 2011



EXPERIENTIA MUTUA OMNIBUS PRODEST



GOAL 3



2nd Meeting of the INTOSAI Task Force SAI's Information Database in Vienna, Austria, August 2012

3rd Meeting of the Task Force INTOSAI Communication Strategy in Vienna, Austria, May 2010



4th Meeting of the Task Force INTOSAI Communication Strategy in Johannesburg, South Africa, November 2010





GOAL 4 – Model International Organization

Goal 4	Name	Establishment	Dissolution	Chair	Members with voting rights	Ex-officio Members	from	to
Committee	Finance and Administration Committee (FAC)	2004		Saudi Arabia			2004	present
					United States of America		2004	present
					China		2007	present
					Ecuador		2010	present
					Norway		2004	present
					Venezuela		2004	2010
					India		2004	2007
						General Secretariat	2004	present
						Mexico	2010	present
						Hungary	2007	2010
		Korea	2004	2007				
Task Force	FAC TF Strategic Planning	2012		United States of America			2012	present
	FAC TF Strategic Planning	2007	2010	United States of America			2007	2010
	TF Strategic Planning	2001	2004	United States of America			2001	2004
	FAC TF on INTOSAI Financial Foresight	2011		Norway			2011	present
	TF Donor Funding	2008	2010	United States of America			2008	2010
Steering Committee INTOSAI-Donor Cooperation		2009		Saudi Arabia			2009	present



GOAL 4



6th Meeting of the INTOSAI Finance and Administration Committee (FAC) in Caracas, Venezuela, April 2010



EXPERIENTIA MUTUA OMNIBUS PRODEST

GOAL 4

8th Meeting of the
INTOSAI Finance and
Administration Committee (FAC)
in London, United Kingdom,
October 2012



EXPERIENTIA MUTUA OMNIBUS PRODEST

GOAL 4



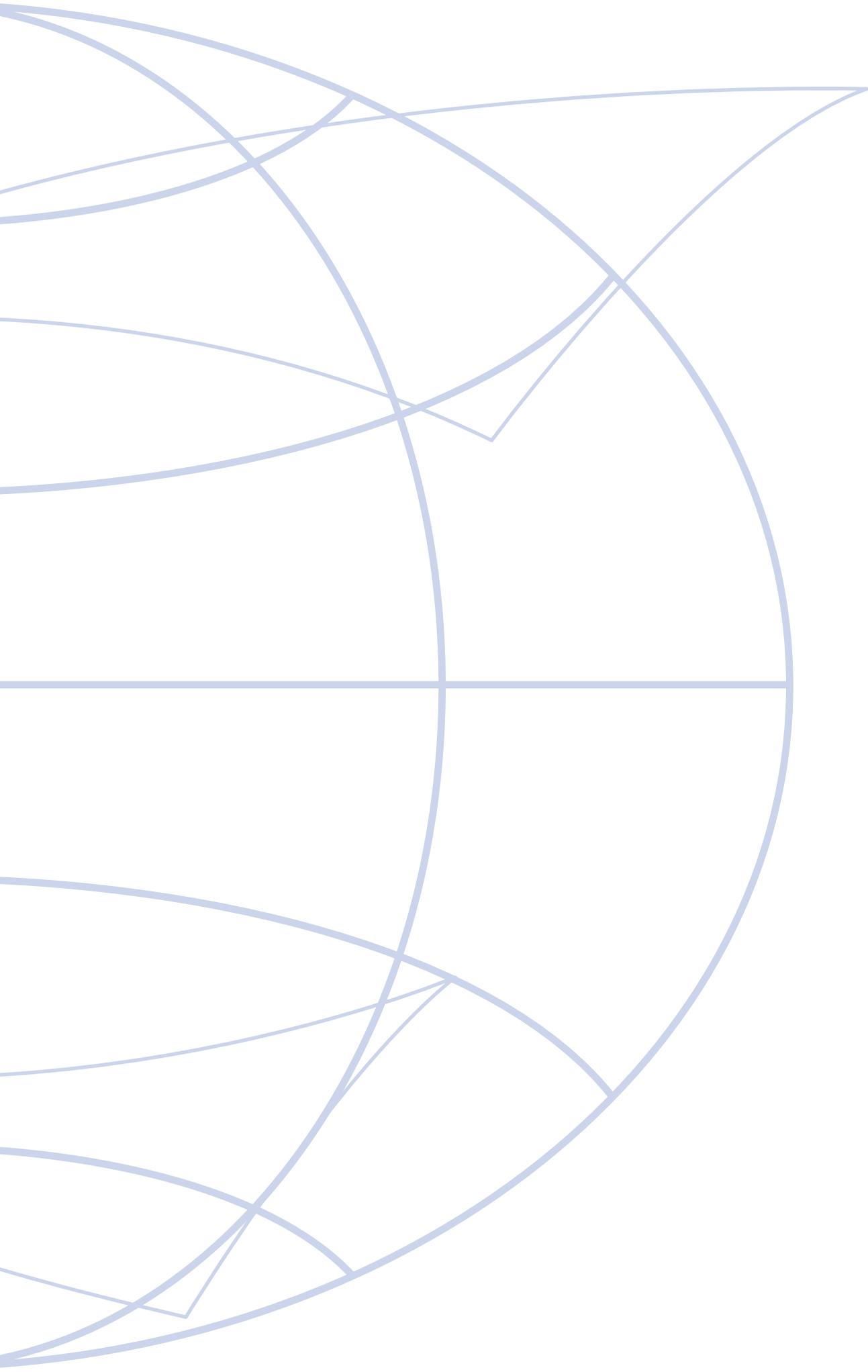
Signing of the Memorandum of Understanding (MoU) between the International Organization of Supreme Audit Institutions (INTOSAI) and the Donor Community in Brussels, Belgium, October 2009







**UN/INTOSAI
SEMINARS AND SYMPOSIA
1971 TO 2013**





1st UN/INTOSAI Seminar, 1971

Date: 3 to 14 May 1971

Venue: Baden, Austria

- Themes:
- I Relations between Supreme Audit Institutions and the Legislature
 - II Relations between the Staff of Audit Institutions and the Audited Authorities
 - III Techniques and Practices of Auditing
 - IV Problems to Pre-Audit and Post-Audit
 - V Problems to Auditing Public Enterprises
 - VI Economic Aspects of Auditing

Participants: 82 participants of 55 Supreme Audit Institutions and 2 partner organizations

Afghanistan, Algeria, Austria, Barbados, Belgium, Botswana, Brazil, Burundi, Cameroon, Colombia, Côte d'Ivoire, Cyprus, Dahomey, Ecuador, Federal Republic of Germany, France, Gambia, Guatemala, Guyana, India, Indonesia, Iran, Israel, Italy, Laos, Madagascar, Malaysia, Mauritius, Mexico, Nepal, Netherlands, Nigeria, Norway, Panama, Peru, Philippines, Republic of Vietnam, Romania, Saudi Arabia, Senegal, Sierra Leone, Singapore, Somalia, Suriname, Sweden, Thailand, Togo, Trinidad and Tobago, Turkey, Uganda, United Republic of Tanzania, United States of America, Upper Volta, Venezuela, Zambia

International Monetary Fund (IMF), United Nations (UN)





EXPERIENTIA MUTUA OMNIBUS PRODEST

2nd UN/INTOSAI Seminar, 1973

- Date:** Part A: 6 to 18 May 1973
Part B: 2 to 14 September 1973
- Venue:** Part A: Vienna, Austria
Part B: Berlin, Germany
- Themes:**
- I The Government Budget and its Audit, with Particular Reference to Investment and Development Budgets
 - II Audit of the Collection of Government Revenue
 - III Audit of Public Works
 - IV Public Enterprises and their Audit
 - V Basic Issues of Government Auditing, with Particular Reference to the Pertinent Recommendations of the INTOSAI Congresses
- Participants:** 63 participants of 58 Supreme Audit Institutions and 4 partner organizations
- Afghanistan, Argentina, Austria, Bahamas, Belize, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Cyprus, Dominican Republic, Ecuador, Egypt, Ethiopia, Federal Republic of Germany, France, Gabon, Ghana, Guatemala, Guyana, India, Indonesia, Iran, Israel, Italy, Jamaica, Kenya, Lesotho, Liberia, Mexico, Morocco, Netherlands, Nigeria, Pakistan, Panama, Peru, Philippines, Korea (Republic of), Republic of Vietnam, Romania, Sierra Leone, Spain, Sri Lanka, Swaziland, Sweden, Thailand, Togo, Trinidad and Tobago, Tunisia, Turkey, United States of America, Uruguay, Venezuela, Zaire, Zambia
- East African Community (EAC), German Foundation for International Development (DSE), International Monetary Fund (IMF), United Nations (UN)



3rd UN/INTOSAI Seminar, 1976

Date: 3 to 21 May 1976

Venue: Berlin, Germany

- Themes:
- I Budgeting and Accounting
 - II The Position of Supreme Audit Institutions in Today's Achievement-Oriented State
 - III Audit of Public Enterprises

Participants: 37 participants of 25 Supreme Audit Institutions and 2 partner organizations

Afghanistan, Austria, Bangladesh, Benin, Botswana, Cyprus, Ecuador, Federal Republic of Germany, Haiti, Honduras, Indonesia, Israel, Italy, Kenya, Malaysia, Mali, Nicaragua, Norway, Paraguay, Peru, Spain, Sweden, United Republic of Tanzania, United States of America, Western Samoa

German Foundation for International Development (DSE), United Nations (UN)

4th UN/INTOSAI Seminar, 1979

Date: 14 to 25 May 1979

Venue: Vienna, Austria

- Themes:
- I Principles of Audit
 - II Organization Audit
 - III Performance Audit for Development
 - IV Audit of Public Enterprises



EXPERIENTIA MUTUA OMNIBUS PRODEST

Participants: 45 participants of 35 Supreme Audit Institutions and 4 partner organizations

Austria, Barbados, Bolivia, Botswana, Burundi, Colombia, Congo, Costa Rica, Cyprus, Denmark, Egypt, Fiji, Federal Republic of Germany, Gabon, Ghana, Greece, Israel, Jordan, Lebanon, Malawi, Nepal, Niger, Papua New Guinea, Philippines, Saudi Arabia, Sierra Leone, Spain, Sri Lanka, Sudan, Suriname, Tunisia, United Kingdom, United States of America, Zambia

German Foundation for International Development (DSE), International Monetary Fund (IMF), United Nations (UN), World Bank

5th UN/INTOSAI Seminar, 1981

Date: 14 to 25 September 1981

Venue: Vienna, Austria

Themes:

- I Concepts of Audit
- II Audit of Tax Receipts
- III Audit of Government Financial Institutions for Development
- IV Audit of Performance in Public Enterprises

Participants: 35 participants of 26 Supreme Audit Institutions and 3 partner organizations

6th UN/INTOSAI Seminar, 1984

Date: 2 to 12 October 1984

Venue: Vienna, Austria

EXPERIENTIA MUTUA OMNIBUS PRODEST



Theme: Government Auditing and Internal Management Control Systems in Developing Countries

Participants: 37 participants of 34 Supreme Audit Institutions and 1 partner organization

Austria, Bangladesh, Bolivia, Canada, Chile, China, Colombia, Denmark, Egypt, Fiji, Federal Republic of Germany, Greece, India, Iraq, Jordan, Kenya, Lesotho, Malaysia, Malta, Morocco, Nicaragua, Oman, Portugal, Korea (Republic of), Romania, Rwanda, Saudi Arabia, Senegal, Spain, Sri Lanka, Thailand, United Kingdom, United States of America, Zimbabwe

United Nations (UN)





EXPERIENTIA MUTUA OMNIBUS PRODEST

7th UN/INTOSAI Seminar, 1986

Date: 22 to 30 September 1986

Venue: Vienna, Austria

Theme: Audit of Major Development Projects

Participants: 37 participants of 29 Supreme Audit Institutions and 2 partner organizations

Algeria, Australia, Austria, Bangladesh, Bhutan, Bolivia, China, Djibouti, Dominican Republic, Equatorial Guinea, Federal Republic of Germany, Gabon, Ghana, Guatemala, India, Mauritania, Nepal, Pakistan, Panama, Papua New Guinea, Paraguay, Peru, Portugal, Qatar, Spain, Thailand, Turkey, United States of America, Yemen Arab Republic, Zimbabwe

United Nations (UN), World Bank

8th UN/INTOSAI Seminar, 1988

Date: 19 to 28 October 1988

Venue: Vienna, Austria

Theme: Application of Audit Standards in the Public Sector

Participants: 38 participants of 32 Supreme Audit Institutions and 5 partner organizations

Argentina, Australia, Austria, Bahrain, Belize, Benin, Bhutan, Cameroon, Canada, Chile, China, Costa Rica, Dominican Republic, Ecuador, Federal Republic of Germany, Guinea, Hungary, Jordan, Malaysia, Maldives, Mexico, Papua New Guinea, Korea (Republic of), Sudan, United Arab Emirates, United Kingdom, United Republic of Tanzania, United States of America, Yugoslavia, Zaire, Zimbabwe

EXPERIENTIA MUTUA OMNIBUS PRODEST



African Development Bank, Asian Development Bank, Inter-American Development Bank (IDB), United Nations (UN), World Bank





EXPERIENTIA MUTUA OMNIBUS PRODEST

9th UN/INTOSAI Seminar, 1990

Date: 12 to 21 September 1990

Venue: Vienna, Austria

Theme: Accounting and Auditing of Foreign Aid Programmes and EDP (Electronic Data Processing) Audit

Participants: 77 participants of 35 Supreme Audit Institutions and 11 partner organizations

Australia, Austria, Bangladesh, Canada, China, Denmark, Egypt, Ethiopia, Finland, France, Ghana, Guinea, Hungary, Italy, Jamaica, Japan, Libya, Madagascar, Malawi, Malaysia, Mexico, Nepal, Netherlands, Norway, Papua New Guinea, Peru, Poland, Spain, Sweden, Togo, Trinidad and Tobago, United Kingdom, United States of America, Venezuela, Zimbabwe

Asian Development Bank, Canadian International Development Agency (CIDA), Danish International Development Agency (DANIDA), Finish International Development Agency (FINNIDA), German Foundation for International Development (DSE), Inter-American Development Bank (IDB), International Monetary Fund (IMF), Swedish International Development Authority, United Nations (UN), U.S. Agency for International Development (USAID), World Bank

EXPERIENTIA MUTUA OMNIBUS PRODEST





EXPERIENTIA MUTUA OMNIBUS PRODEST

10th UN/INTOSAI Seminar, 1992

- Date:** 27 May to 4 June 1992
- Venue:** Vienna, Austria
- Theme:** EDP Auditing – Sharing Experiences, Opportunities and Challenges
- Participants:** 36 participants of 30 Supreme Audit Institutions and 2 partner organizations

Argentina, Austria, Bangladesh, Barbados, Bolivia, Canada, Chile, Colombia, Costa Rica, Côte d'Ivoire, Ethiopia, India, Jamaica, Malawi, Mali, Myanmar, Netherlands, Oman, Pakistan, Papua New Guinea, Philippines, Poland, Romania, Sweden, Tonga, Tunisia, United Kingdom, United States of America, Yemen

African Development Bank, United Nations (UN)

11th UN/INTOSAI Seminar, 1994

- Date:** 25 to 29 April 1994
- Venue:** Vienna, Austria
- Theme:** The Role of Supreme Audit Institutions in the Restructuring of the Public Sector
- Participants:** 40 participants of 30 Supreme Audit Institutions and 2 partner organizations

Austria, Bahrain, Bulgaria, Chile, Cuba, Egypt, Estonia, France, Georgia, Germany, Ghana, India, Indonesia, Lesotho, Mauretania, Mauritius, Netherlands, Nicaragua, Panama, Peru, Slovakia, Sri Lanka, Saint Lucia, Swaziland, Thailand, Tuvalu, United Kingdom, United States of America, Venezuela, Zambia

United Nations (UN), World Bank



12th UN/INTOSAI Seminar, 1996

Date: 21 to 25 October 1996

Venue: Vienna, Austria

Theme: The Role of Supreme Audit Institutions in Fighting Corruption and Mismanagement

Participants: 50 participants of 37 Supreme Audit Institutions and 3 partner organizations

Albania, Algeria, Austria, Bahrain, Benin, Brazil, Burkina Faso, China, Cyprus, Egypt, El Salvador, Eritrea, Fiji, France, Gabon, Guinea, Guyana, India, Jordan, Kenya, Kuwait, Kyrgyzstan, Lithuania, Mexico, Morocco, Mozambique, Netherlands, Romania, Russian Federation, Slovakia, Switzerland, Uganda, United States of America, Uruguay, Venezuela, Vietnam

European Commission, United Nations (UN), World Bank

13th UN/INTOSAI Seminar, 1998

Date: 16 to 20 March 1998

Venue: Vienna, Austria

Theme: The Role of Supreme Audit Institutions in Auditing Public Works

Participants: 50 participants of 30 Supreme Audit Institutions and 2 partner organizations

Albania, Argentina, Armenia, Austria, Bahamas, Bangladesh, Barbados, Belgium, Burkina Faso, Cameroon, China, Croatia, Cyprus, Czech Republic, Ecuador, Gambia, Ghana, Hungary, India, Israel, Latvia, Libya, Moldova, Namibia, Netherlands Antilles, Republic of Korea, South Africa, Spain, Tunisia, United Arab Emirates, United Kingdom, Yemen

United Nations (UN), World Bank



EXPERIENTIA MUTUA OMNIBUS PRODEST

14th UN/INTOSAI Seminar, 2000

- Date:** 27 to 31 March 2000
- Venue:** Vienna, Austria
- Theme:** The Audit of Public Health-Care Systems by Supreme Audit Institutions
- Participants:** 50 participants of 37 Supreme Audit Institutions and 2 partner organizations

Algeria, Antigua and Barbuda, Armenia, Austria, Bhutan, Bolivia, Burkina Faso, Cape Verde, Chile, Estonia, Ethiopia, European Court of Auditors, France, Guinea-Bissau, Israel, Jordan, Lebanon, Lesotho, Malawi, Malaysia, Maldives, Malta, Mauritania, Mauritius, Mexico, Morocco, Namibia, Nepal, Oman, Poland, Qatar, Samoa, Switzerland, Tunisia, Turkey, United Kingdom, United States of America

German Foundation for International Development (DSE),
United Nations (UN)

15th UN/INTOSAI Seminar, 2002

- Date:** 8 to 12 April 2002
- Venue:** Vienna, Austria
- Theme:** The Role of Supreme Audit Institutions in the Audit of Agriculture
- Participants:** 50 participants of 33 Supreme Audit Institutions and 2 partner organizations

Angola, Austria, Azerbaijan, Bosnia and Herzegovina, Bulgaria, Colombia, Costa Rica, Cuba, Dominica, European Court of Auditors, Georgia, Iran, Jordan, Lithuania, Morocco, Myanmar, Nigeria, Pakistan, Papua New Guinea, Paraguay, Peru, Philip-



pines, Poland, Russian Federation, Sierra Leone, Slovakia, Sudan, Swaziland, Ukraine, United Kingdom, United States of America, Vanuatu, Zambia

United Nations (UN), World Bank

16th UN/INTOSAI Seminar, 2003

Date: 31 March to 4 April 2003

Venue: Vienna, Austria

Theme: The Role of Supreme Audit Institutions in Auditing the Utilization of Funds in the Field of Education

Participants: 50 participants of 30 Supreme Audit Institutions and 2 partner organizations

Austria, Côte d'Ivoire, Croatia, Djibouti, Egypt, El Salvador, Eritrea, Former Yugoslav Republic of Macedonia, France, Guatemala, Hungary, India, Indonesia, Kenya, Madagascar, Mexico, Mozambique, Norway, Panama, Romania, Saint Kitts and Nevis, Senegal, Slovenia, Spain, Sri Lanka, Thailand, Uganda, United Kingdom, Vietnam, Zimbabwe

United Nations (UN), World Bank



EXPERIENTIA MUTUA OMNIBUS PRODEST

17th UN/INTOSAI Symposium, 2004

Date: 19 to 23 April 2004

Venue: Vienna, Austria

Theme: The Independence of Supreme Audit Institutions

Participants: 60 participants of 33 Supreme Audit Institutions and 2 partner organizations

Australia, Austria, Bahrain, Botswana, Brazil, Cambodia, Cameroon, Canada, Chad, China, Czech Republic, Ecuador, Gambia, Ghana, Greece, India, Kazakhstan, Latvia, Malaysia, Mali, Moldova, Morocco, New Zealand, Nicaragua, Portugal, Korea (Republic of), Russian Federation, Rwanda, Saudi Arabia, Togo, Trinidad and Tobago, Uruguay, Venezuela

United Nations (UN), World Bank







EXPERIENTIA MUTUA OMNIBUS PRODEST

18th UN/INTOSAI Symposium, 2005

Date: 18 to 22 April 2005

Venue: Vienna, Austria

Theme: The Application of Information and Communication Technologies (ICT) in the Audit of E-Government: A Strategy for Efficiency, Transparency and Accountability

Participants: 60 participants of 35 Supreme Audit Institutions and 2 partner organizations

Algeria, Argentina, Austria, Bangladesh, Bhutan, Bolivia, Brazil, Canada, Chile, Denmark, Dominican Republic, Ethiopia, Fiji, Gabon, India, Israel, Jamaica, Japan, Kuwait, Lesotho, Libya, Lithuania, Malawi, Malta, Mongolia, Namibia, Netherlands, Oman, Poland, Slovakia, South Africa, Syrian Arab Republic, Tunisia, United Kingdom, Venezuela

United Nations (UN), World Bank



EXPERIENTIA MUTUA OMNIBUS PRODEST



19th UN/INTOSAI Symposium, 2007

Date: 28 to 30 March 2007

Venue: Vienna, Austria

Theme: The Value and Benefits of Government Audit in a Globalized Environment

Participants: 100 participants of 48 Supreme Audit Institutions and 2 partner organizations

Albania, Austria, Bahrain, Belize, Benin, Bolivia, Bosnia and Herzegovina, Brazil, Bulgaria, Burkina Faso, Cambodia, Canada, Chile, Cook Islands, Costa Rica, Denmark, Estonia, European Court of Auditors, France, Greece, Hungary, Italy, Kuwait, Kyrgyzstan, Lebanon, Libya, Malta, Morocco, Nepal, Netherlands, Nicaragua, Norway, Poland, Qatar, Romania, Russian Federation, Saudi Arabia, Saint Lucia, South Africa, Sweden, Switzerland, United Arab Emirates, United Kingdom, United Republic of Tanzania, United States of America, Uruguay, Venezuela, Yemen

United Nations (UN), World Bank





EXPERIENTIA MUTUA OMNIBUS PRODEST

20th UN/INTOSAI Symposium, 2009

Date: 11 to 13 February 2009

Venue: Vienna, Austria

Theme: INTOSAI: Active Partner in the International Anti-Corruption Network; Ensuring Transparency to Promote Social Security and Poverty Reduction

Participants: 170 participants of 71 Supreme Audit Institutions and 8 partner organizations

Austria, Bahrain, Belarus, Belgium, Brazil, Bulgaria, Burundi, Cameroon, Chile, China, Colombia, Côte d'Ivoire, Cuba, Cyprus, Czech Republic, Democratic Republic of the Congo, Dominican Republic, Ecuador, Egypt, European Court of Auditors, Finland, France, Greece, Honduras, Hungary, Indonesia, Iraq, Italy, Japan, Kuwait, Lebanon, Malaysia, Maldives, Malta, Moldova, Montenegro, Morocco, Namibia, Netherlands, Nicaragua, Norway, Pakistan, Panama, Papua New Guinea, Paraguay, Peru, Poland, Portugal, Qatar, Korea (Republic of), Romania, Russian Federation, São Tomé and Príncipe, Saudi Arabia, Serbia, Slovakia, South Africa, Sri Lanka, Suriname, Sweden, Syrian Arab Republic, Tonga, Tunisia, Turkey, Ukraine, United Arab Emirates, United Kingdom, Venezuela, Vietnam, Yemen, Zambia

European Anti-Fraud Office (OLAF – Office de Lutte Anti-Fraude), German Society for Technical Cooperation (GTZ), Institute of Internal Auditors (IIA), INTERPOL, Organisation for Economic Co-operation and Development (OECD), Organization for Security and Co-operation in Europe (OSCE), United Nations (UN), World Bank







EXPERIENTIA MUTUA OMNIBUS PRODEST

21st UN/INTOSAI Symposium, 2011



Date: 13 to 15 July 2011

Venue: Vienna, Austria

Theme: Effective Practices of Cooperation Between SAIs and Citizens to Enhance Public Accountability

Participants: 140 representatives of 66 Supreme Audit Institutions and 4 partner organizations



Afghanistan, Algeria, Argentina, Austria, Azerbaijan, Bahrain, Belgium, Botswana, Brazil, Brunei Darussalam, Bulgaria, China, Colombia, Costa Rica, Croatia, Democratic Republic of the Congo, Denmark, Ethiopia, France, Georgia, Germany, Guyana, Hungary, India, Indonesia, Iraq, Italy, (Republic of) Korea, Lebanon, Maldives, Malta, Mauritius, Mexico, Micronesia, Moldova, Montenegro, Morocco, Mozambique, Namibia, Netherlands, Norway, Palau, Panama, Paraguay, Philippines, Poland, Romania, Russian Federation, Saudi Arabia, Serbia, Sierra Leone, Slovenia, South Africa, Spain, Swaziland, Sweden, Switzerland, Tanzania, Trinidad and Tobago, Turkey, Uganda, United Kingdom, United States of America, Uruguay, Zambia, Zimbabwe

German Society for International Cooperation (GIZ), International Budget Partnership (IBP), Inter-Parliamentary Union (IPU), United Nations (UN)







EXPERIENTIA MUTUA OMNIBUS PRODEST

22nd UN/INTOSAI Symposium, 2013

Date: 5 to 7 March 2013

Venue: Vienna, Austria

Theme: Audit and Advisory Activities by SAIs: Risks and Opportunities, as well as Possibilities for Engaging Citizens

Participants: 149 participants of 67 Supreme Audit Institutions and 4 partner organizations

Albania, Austria, Azerbaijan, Bahrain, Belarus, Belgium, Bhutan, Bolivia, Brazil, Brunei Darussalam, Burkina Faso, Cameroon, Chile, China, Cyprus, Czech Republic, Denmark, Dominican Republic, European Court of Auditors, Gambia, Georgia, Greece, Hungary, India, Indonesia, Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, (Republic of) Korea, Kuwait, Lebanon, Lithuania, Maldives, Malta, Moldova, Mongolia, Montenegro, Nepal, Netherlands, Norway, Oman, Panama, Paraguay, Poland, Romania, Russian Federation, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Saudi Arabia, Senegal, Slovakia, South Africa, Sri Lanka, Sudan, Sweden, Turkey, Ukraine, United Arab Emirates, United States of America, Uruguay, Vietnam, Yemen, Zambia

German Society for International Cooperation (GIZ), Organisation for Economic Co-operation and Development (OECD), Southern African Development Community Organisation of Public Accounts Committees (SADCOPAC), United Nations (UN)



EXPERIENTIA MUTUA OMNIBUS PRODEST



