

Department of Economic and Social Affairs
Division for Public Administration and
Development Management

**The International Organization of Supreme
Audit Institutions**
(INTOSAI)

Audit and Advisory Activities by SAIs: Opportunities and Risks, as well as Possibilities for Engaging Citizens

Report of the Expert Group Meeting

Expert Group Meeting

Report on the 22nd UN/INTOSAI Symposium

*Audit and Advisory Activities by Supreme Audit Institutions (SAIs): Opportunities and Risks,
as well as Possibilities for Engaging Citizens*

5-7 March 2013, Vienna



United Nations
New York, 2013



INTOSAI
Vienna, 2013

DESA

The Department of Economic and Social Affairs of the United Nations Secretariat is a vital interface between global policies in the economic, social and environmental spheres and national action. The Department works in three main interlinked areas: (i) it compiles, generates and analyses a wide range of economic, social and environmental data and information on which Member States of the United Nations draw to review common problems and to take stock of policy options; (ii) it facilitates the negotiations of Member States in many intergovernmental bodies on joint course of action to address ongoing or emerging global challenges; and (iii) it advises interested Governments on the ways and means of translating policy frameworks developed in United Nations conferences and summits into programmes at the country level and, through technical assistance, helps build national capacities.

INTOSAI

The International Organization of Supreme Audit Institutions (INTOSAI) operates as an umbrella organization for the external government audit community. INTOSAI provides an institutionalized framework for Supreme Audit Institutions to promote development and transfer of knowledge, improve government auditing worldwide and enhance professional capacities, standing and influence of member SAIs in their respective countries.

INTOSAI is an autonomous, independent and non-political organization. It is a non-governmental organization with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations.

Note

The designations employed and the presentation of the material in this publication do not imply the expression of any opinion whatsoever on the part of the Secretariat of the United Nations concerning the legal status of any country, territory, city or area, or of its authorities, or concerning the delimitation of its frontiers or boundaries.

The designations “developed” and “developing” economics are intended for statistical convenience and do not necessarily imply a judgment about the state reached by a particular country or area in the development process.

The term “country” as used in the text of this publication also refers, as appropriate, to territories or areas.

The term “dollar” normally refers to the United States dollar (\$).

The views expressed are those of the individual authors and do not imply any expression of opinion on the part of the United Nations.

ST/ESA/PAD/SER.E/192

United Nations Publication

Copyright © United Nations, 2013

All rights reserved

Contents

Executive Summary.....	iii
Part One: Introduction	1
Part Two: Focus Presentations	3
Part Three: Subthemes	5
Subtheme 1: Audit and Advisory Activities by SAIs: Requirements and Opportunities for Government Auditing	5
Subtheme 2: Opportunities and Risks of Audit and Advisory Activities by SAIs	9
Subtheme 3: Effectiveness and Transparency of Audit and Advisory Activities through the Participation of Citizens.....	12
Conclusion and Recommendations	15
Annex 1 : Evaluation	22
Annex 2 : Contributions	24
Annex 3: List of Participants	26

Executive Summary

A modern and effective approach of Supreme Audit Institutions (SAIs) towards better governance does not limit itself to auditing. The purely retrospective identification of shortcomings and deficiencies is no longer sufficient for SAIs to be perceived as an effective control element.

There are possibilities to deepen the impact of audit work and, therefore, to help improve the performance of public administrations, achieve and accelerate the UN Millennium Development Goals (MDGs) and the internationally agreed development agenda and to make the values and benefits of SAIs more visible.

Audit and advisory activities are, therefore, two faces of one and the same coin:

- problems and potential for improvement are analyzed and identified in the course of retrospective, fact-based audits, and
- forward-looking advisory activities are approached with recommendations to enhance the economy and efficiency of public administration and improve public governance.

Many SAIs have actively developed such advisory activities in one way or another. Performance auditing, in particular, gives SAIs the opportunity to issue recommendations and introduce an effective advisory approach. In the future, this aspect of SAIs' work could further become a cornerstone of safeguarding accountability, effectiveness and efficiency in the international development agenda.

The 22nd United Nations/International Organization of Supreme Audit Institutions (UN/INTOSAI) Symposium gathered important knowledge from within and outside of the external government audit community. The event adopted conclusions and recommendations supporting the independence of SAIs, encouraging the improvement of audit and advisory activities of SAIs, and strengthening the involvement of SAIs in citizen engagement and sustainable development.

Considering SAIs' potential impacts and fields of action, the Symposium concluded and recommended particularly on the importance of the independence of SAIs, new means of communication, boundaries between internal and external audit, timeliness of audits, performance measurement of SAIs and the participation of citizens.

This report compiles the deliberations as well as the conclusions and recommendations of the 22nd UN/INTOSAI Symposium and serves as a reference for SAIs and interested parties for improving their audit and advisory activities.

Part One: Introduction

Organized jointly by the United Nations (UN) and the International Organization of Supreme Audit Institutions (INTOSAI), the Symposium *Audit and Advisory Activities by SAIs: Opportunities and Risks, as well as Possibilities for Engaging Citizens* was held from 5 – 7 March 2013 in Vienna, Austria. It was the 22nd biennial event of its kind, co-organized by the Division for Public Administration and Development Management (DPADM), Department of Economic and Social Affairs (DESA) from the United Nations and INTOSAI.

149 representatives and experts from 68 SAIs from industrialized and developing countries and from other national and international organizations as well as a high-ranking representative of the UN, Under-Secretary-General Mr Wu Hongbo for Economic and Social Affairs, participated at the 22nd UN/INTOSAI Symposium.

Ms Margaret Saner, Vice-Chairperson of the UN Committee of Experts on Public Administration (CEPA), a subsidiary expert body of the UN Economic and Social Council (ECOSOC); Ms Elia Armstrong, Chief of the Development Management Branch of DPADM; Mr Egbert Kaltenbach, former Director of Audit and Investigation of the United Nations Development Programme (UNDP), Executive-Secretary of the UN Joint Inspection Unit (JIU), and Chief Auditor, UN High Commissioner for Refugees (UNHCR) and United Nations Office of Internal Oversight Services (OIOS) and resource persons from other UN offices, namely from the Office of Drugs and Crime (UNODC) and (UNDP), participated at the Symposium.

Experts for the 20 presentations were designated by INTOSAI, UN DESA, UN CEPA, the Republic of Austria, German Gesellschaft für Internationale Zusammenarbeit (GIZ), the Southern Africa Development Community Organization of Public Accounts Committees and the SAIs of Brazil, Cameroon, Chile, Denmark, Jamaica, Korea, Poland, the Russian Federation, Samoa, the United Arab Emirates, the United States of America as well as the INTOSAI Development Initiative (IDI). The technical chairmanship was carried out by Mr A.K. Awasthi of the SAI of India. Representatives of the SAIs of China, South Africa and the expert sponsored by UN DESA acted as the respective Theme Chairs of the three subthemes of the Symposium.

The three subthemes included:

Subtheme 1: *Audit and Advisory Activities by SAIs: Requirements and Opportunities for Government Auditing* – chaired by the SAI of China

Subtheme 2: *Opportunities and Risks of Audit and Advisory Activities by SAIs* – chaired by the SAI of South Africa

Subtheme 3: *Effectiveness and Transparency of Audit and Advisory Activities through the Participation of Citizens* – chaired by UN DESA

The Symposium was opened with two key statements of the INTOSAI Secretary-General Josef Moser and the UN Under-Secretary-General Wu Hongbo, which are summarized in Section 2. Focus presentations. The designated speakers and the participants then discussed actively along the lines of the three subthemes of the Symposium.

The deliberations of the three subthemes are reflected in Sections 3, 4 and 5. Section 6 gives a brief summary of the Symposium. The conclusions and recommendations reached by the participants are provided in Section 7.

The evaluation through a feedback survey among the participants is outlined in Section 8. A list of all speeches and technical presentations, which are available electronically, and a list of Symposium participants are provided in the annexes.

Part Two: Focus Presentations

In the first main focus presentation on *Audit and Advisory Activities by SAIs: Opportunities and Risks*, the Secretary-General of INTOSAI and President of the SAI of Austria, Mr Josef Moser, indicated that – as the very title of this Symposium suggested – a modern and effective approach of SAIs towards more effective and economic public administration and improved public governance did not limit itself to auditing. A purely retrospective identification of shortcomings and deficiencies was no longer sufficient for SAIs to be perceived as an effective control element.

In keeping with INTOSAI's motto of "Mutual experience benefits all", this Symposium aimed at highlighting clear, unbiased and audit-based advisory activities as a major component and added-value of SAIs' work. The deliberations identified the prerequisites, the opportunities and risks of such advisory activities, as well as opportunities for presenting the outcomes of SAIs' audit work to the public.

The focus presentation underlined the fact that SAIs could harness their full potential in striving for better public governance only if they developed an advisory approach, on the basis of their audit work.

Therefore, SAIs must make proposals and prepare solutions for more economic and efficient public governance on the basis of their audit work and integrate these as effectively as possible into the process of government reform. Through providing advice, SAIs can increase their impact and reach the audited entities, decision-makers and the public at large more effectively.

The advisory approach enhances effectiveness of SAIs, resulting in generating more efficient use of funds, better governance, development and greater visibility of the value and benefits of SAIs. However, in carrying out advisory activities, SAIs must also be aware of the risks they are taking. To mitigate these, it is important not to be involved in the daily business of government, not to criticize political objectives but to focus on processes and to maintain a system of tracking decisions.

It was also acknowledged that the United Nations and INTOSAI shared common objectives. SAIs around the world were in a position to contribute to the implementation of the MDGs and would reinforce these efforts in the future, both in the interest of the citizens of their countries, and in their very own interest.

The UN Under-Secretary-General for Economic and Social Affairs, Mr Wu Hongbo, in his statement on *Citizen engagement for greater accountability in the Post-2015 development agenda*, pointed to the importance of a close cooperation between the UN and INTOSAI. The value of such a collaboration is outlined in the UN General Assembly's Resolution A/66/209 "Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions".

Within the UN post-2015 development agenda, sustainable development – comprising economic growth, social development and environmental protection – was one of the key ambitions. The need for good governance, investment in stable and accountable public institutions, fighting corruption and ensuring the rule of law as well as citizen engagement were, therefore, fields of action to be emphasized.

SAIs could play a decisive role in the development of good governance, promoting an efficient, effective and accountable institutional setup and processes. Furthermore, citizen engagement opened up substantial possibilities to share information, collect additional data and, at the same time, offer them empowerment opportunities to exercise their civic rights.

Part Three: Subthemes

Subtheme 1: Audit and Advisory Activities by SAIs: Requirements and Opportunities for Government Auditing

In his contribution *Audit and Counseling in the context of performance audit*, the first speaker, Mr Carlos Alberto Sampaio de Freitas of the SAI of Brazil, focused on advisory activities as an essential element in performance audit. They should be shaped according to the strategy of the SAI while taking into account the political and administrative reality of the country. He pointed out that through methodological consistency, auditors could acquire legitimacy for their advisory activities, which was conducive for audit conclusions to be accepted by the auditee and for a relationship of trust to be established between the auditor and the audited entity.

In his contribution *Audit and Counseling in the Context of Performance Auditing*, Mr Celestin Mgboa Ankamsene of the SAI of Cameroon concentrated on performance audits and on their specificities, their added value and the basic requirements for their effective and successful delivery. While specifying the addressees, the objectives and the future challenges of performance audits, he highlighted that audit capabilities of SAIs should be permanently improved and that the impact and the effectiveness of recommendations should be enhanced by ensuring a wide-scale dissemination of audit reports. Performance auditing essentially empowered SAIs to give advice to the audited entities, the political leadership and the public. Challenges and risks lay in maintaining independence by limiting recommendations solely on already audited subjects, complying with auditing standards, benchmarks and best practices, as well as selecting audit subjects that had an impact on the lives of citizens. He also pointed out that the deployment of multidisciplinary audit teams contributed to producing audit results of the highest quality possible.

Ms Barbara Dutzler of the GIZ – the German Society for International Cooperation – spoke about the *Values and benefits of audit and counseling from the perspective of donor organizations* and focused on the support given to SAIs in developing and emerging countries, as well as the extent to which SAIs determine the work of development organizations. She stressed the development cooperation institutions' appreciation of government auditing and pointed to the fact that SAIs could make a difference in the lives of citizens by being model organizations and acting as catalysts of change. Since a number of audit reports dealt with the system of development cooperation, they strongly impacted policy design and the preparations for and implementation of development cooperation funds. In delivering their audit and advisory activities, SAIs had a major role to play in shaping development cooperation. However, both the necessary resources and cooperation based on trust and partnership needed to be ensured, in order to guarantee this impact.

In his address, the State Secretary for Foreign Affairs of Austria, Mr Reinhold Lopatka, referred to the long-standing tradition of the UN/INTOSAI Symposium and the value of the close cooperation between the United Nations and INTOSAI. He emphasized the importance of strong and independent SAIs for ensuring public accountability, strengthening efficiency and transparency in public governance and fighting corruption. SAIs played a significant role in maintaining the citizens' trust in public governance and administration. Mr Lopatka stressed that the Austrian government was a strong supporter of the activities of SAIs and would continue its support of the Secretary-General's efforts.

Ms Barbara Prammer, President of the Austrian National Council, in her presentation on *Values and benefits of audit and counseling from the perspective of audit clients: the legislature and the audited entities* addressed the indispensable relations between the Austrian Court of Audit, which celebrated its 250th anniversary in 2011 and the Austrian Parliament as laid down in the Austrian constitution. She outlined the rigorous process that audit reports undergo in the two-chamber system of the Austrian Parliament and its Court of Audit Committee before being published and put into public limelight. For the Austrian Parliament, the independent, objective and timely audit work of the Austrian Court of Audit was the prerequisite of exercising its control prerogative and, therefore, of crucial importance for the government to draw conclusions and to identify deficiencies and shortcomings. Since parliamentary control also served to provide information to the citizens on the management of public funds, it was perceived as the foundation of the democratic decision-making process and the citizens' confidence in public governance.

Hon. A.F. Mahlalela, Chairman of the Southern Africa Development Community Organization of Public Accounts Committees (SADCOPAC), dwelt upon the values and benefits of audit and advisory activities from the perspective of audit clients, namely the legislature and the audited entities. He acknowledged that SAIs were uniquely positioned to cooperate with various stakeholders in the interest of a better managed world and that the cooperation between the legislatures and SAIs was one of the most beneficial and valuable relationships for supporting good governance throughout the world. He stressed the importance of finding ways and means that helped to provide insight on how this relationship, as well as the relationship between SAIs and other stakeholders, could be strengthened in the interest of improved accountability and democratic governance.

Mr Jacek Jeziarski, head of the SAI of Poland, under the title *Assuring positive impact as the main challenge for SAIs* outlined the challenges facing SAIs for sustainable and efficient communication of their audit findings and recommendations. As SAIs significantly contributed to the functioning of the state, in general, and of public services and public accountability, in particular, they had to ensure the best impact possible on public policies and their implementation through the dissemination of best practices. The experience of the SAI of Poland showed that effective, user-friendly and accessible communication had to be interactive and allow for feedback by the audited entities and the citizens in order to ensure that the performed audits were close to them. According to

Mr Jeziarski, SAIs had to make use of modern communication tools and communication strategies as well as follow-up mechanisms to have a lasting impact with their audit work.

Mr Timothy Bowling of the SAI of the United States in his presentation *Challenges of SAIs regarding sustainable and efficient ways to communicate their audit findings and recommendations* highlighted that SAIs were of vital importance to their societies by safeguarding accountability, integrity, and transparency of public governance through clearly, timely and effectively communicating the results of their work and their value and benefits to citizens and other stakeholders. In doing this, SAIs had to overcome many and varied communication challenges, depending on the type of audience addressed and the technologies used. Key communication principles and appropriate tools designed to render the message clear and concise could enhance the quality, credibility and responsiveness of the audit work of SAIs in a sustainable and effective manner. As technology advanced, the focus was not only on traditional communication tools such as the print media, but also shifted to leveraging modern communication tools and interactive communication technologies through social and other electronic media.

Ms Erzsébet Németh from the SAI of Hungary highlighted the importance of innovation and of presenting the value and benefits of audit reports to the public in a first-hand manner. By creating a news portal in parallel with the official website, the SAI of Hungary aimed at displaying the results and activities to the various stakeholders by a clear and timely delivery of the information. This enabled the SAI to be the primary source of its own news. Referring to the common perception of SAIs as being watchdogs, Ms Németh also presented the idea of SAIs acting as shepherd dogs, overseeing the economic, efficient and effective use of public funds.

The chair of Subtheme 1, Mr Sun Baohou, Deputy Auditor General of the SAI of China, specified that, as users of public goods, citizens were most concerned about the sound management of public funds and state-owned assets. By outlining the functioning of the SAI of China, he underscored that timely, clearly and efficiently communicated audit reports provided citizens information on the authenticity, legitimacy and efficiency of public assets and economic activities, and thus contributed to public accountability and speedy recovery measures, if needed.

According to the SAI of China, real-time audit and a timely publication of the audit findings and recommendations via various communication channels that guaranteed the involvement of the citizens were essential to exercising the supervisory function of SAIs.

The general discussion following the presentations revolved around the scope and legitimacy of advisory activities performed by SAIs and addressed the concerns that recommendations made during the audit could jeopardize the objectivity and credibility of SAIs among both the audited entities and the citizens. General agreement was reached on the fact that recommendations could only be made as a result of and based on an already completed audit. At the same time, recommendations had to be of a general character in

order to have a preventive effect. Furthermore, the participants pointed out that SAIs must not exceed their mandate. The key task of government auditing was to ascertain whether the goals set have been reached in an effective, economic and efficient manner, and based on the audit findings, recommendations could be pronounced. SAIs, however, must not interfere in politics and in other decision-making processes of the audited entities.

Emphasis was also placed on the fact that SAIs themselves were responsible for the impact of their audit findings. A wide-scale dissemination of audit findings could be ensured by harnessing different communication channels and delivering high-quality recommendations, which were in line with international standards, without exceeding the mandate of SAIs. The more objective and credible SAIs were, the more impact their audit results would have. Objectivity and credibility, in turn, were strengthened by a mandate laid down in the constitution or by law. Some SAIs raised the concern that a wide-scale dissemination could water down audit findings. The majority of SAIs, however, recounted positive experiences with public involvement and especially with the media, which proved to be a cost-effective way of disseminating audit reports and raising awareness on the value and benefits of external government audit.

With regard to the engagement of citizens, the participants concluded that the extent of this engagement varied according to the different mandates of the SAIs and their national legislations and social conditions, notably the access of the public to information, as well as to the different levels of education.

Subtheme 2: Opportunities and Risks of Audit and Advisory Activities by SAIs

Mr Einar Gørrissen from the INTOSAI Development Initiative (IDI) and Ms Pamela Monroe Ellis, Auditor-General of the SAI of Jamaica delivered their presentations on cooperation, communication and performance measurement as the foundation for value and benefits of SAIs.

Mr Gørrissen highlighted the fact that SAIs must objectively be perceived as credible and trustworthy to be able to monitor the use of public funds and, thereby, make a difference in the lives of citizens. He presented the draft ISSAI 12: *The Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens*, which emphasized the key role of SAIs in promoting accountability, effectiveness and transparency of government and public entities. ISSAI 12 was to provide guidance to SAIs on being as relevant as possible to society. In this context, Mr Gørrissen also presented the *SAI Performance Measurement Framework (SAI PMF)*, which measures the performance of SAIs by indicators in seven areas to provide an objective, holistic, overview picture of their performance, to identify strengths and weaknesses and to be used for self assessments, peer reviews or external assessments. At the time of presentation, the SAI PMF was still at the drafting stage.

Ms Ellis presented the latest project of the fourth task group of the Working Group on the Value and Benefits of SAIs. In acknowledgment of the necessity of *Enhancing SAIs' Effectiveness through Cooperation with the Legislature, Judiciary, and Executive*, the group was tasked with developing guidelines that included best practices for specific models whilst paying particular attention to the SAIs' interaction with the three arms of government. In preparing these guidelines, the group gave special attention to the different national contexts and the various SAI models. Ms Ellis put special emphasis on the particularly good cooperation between the different SAIs involved and the importance of an efficient way of sharing of "know how" and knowledge.

Mr Harib Saeed Al Amimi, head of the SAI of the United Arab Emirates, and Mr Byung Chul Kim of the SAI of Korea, addressed the *boundaries between audit and advisory activities of SAIs and concurrent/internal audits*.

Mr Al Amimi outlined the threefold role of SAIs, consisting of oversight, advisory activities and the identification of emerging trends and challenges. By referring to the definitions of internal and external audit as specified in the ISSAI exposure draft 100 and the International Professional Practices Framework IIA Research foundation, respectively, he pointed out the crucial importance of distinguishing between the roles and responsibilities of internal and external audit. He drew attention to the risk of both internal and external auditors being involved in management processes, which could be a constant

threat to their impartiality. Objectivity and independence had to be maintained also in advisory activities of SAIs in order to safeguard credibility.

Mr Kim illustrated recent improvements in the internal audit sector of his country and in the two-way cooperation of internal and external audit. The establishment of a clear legal basis and of quality standards for internal audit, with the SAI of Korea functioning as an overall coordinator, had considerably contributed to the rise in independence and professionalism of internal audit in Korea and to higher levels of satisfaction of audited entities.

Mr Fuimaono Camillo Afele, head of the SAI of Samoa, presented a contribution prepared by the SAI of New Zealand, entitled *Timeliness of audit and counseling as a factor for the effectiveness of SAIs* and acknowledged that timeliness of audit and advisory activities was an important factor for the effectiveness of SAIs. He highlighted that reliable and timely reporting by public entities on their activities was a cornerstone of accountability in the public sector and outlined external factors that influenced such timely reporting. Mr Afele also emphasized the importance for high-quality government audit to strike a balance between the quality of information delivered by the audited entity and the costs and timeliness of such information and reporting. He presented both the prerequisites and challenges for the timeliness of the audit process and underscored the importance of capacity building in SAIs to ensure timeliness, which would entail greater impact of government audit.

Mr Sergey V. Stepashin, head of the SAI of the Russian Federation, under the title *Timeliness of Audit. Analysis and Elaboration of Recommendations as Factors of SAIs' Effectiveness* underscored the importance of timely delivery of audit findings in order to harness the preventive benefits of government auditing and to have a sustainable and effective impact on public administration. In times of financial and economic instability, both preliminary and follow-up auditing had to be timely to ensure that recommendations were delivered in a way that they contributed to revealing deviations in the process under control and to prevent possible violations.

The participants reached the agreement that timeliness of audit and the establishment of institutional and legal frameworks supporting this timeliness were of key importance for promoting the value and benefits of SAIs. Another factor for rendering the work of SAIs as effective as possible was the selection of audit topics that were relevant for citizens' lives. This selection must be based on reliable risk assessment and take into account best practices in order to enable SAIs to act preventively and proactively against waste, fraud and corruption.

The participants also agreed on the fact that cooperation between internal and external auditors was highly valuable for rising to the manifold challenges faced by SAIs, as internal and external audit were vital parts of the accountability chain. In this regard, both internal and external audit needed to be rooted in an independent system.

As SAIs were regularly faced with multidisciplinary issues, they also had to apply a multidisciplinary approach, be provided with sufficient resources and engage in capacity building. With regard to auditing standards, the participants also endorsed the cooperation between INTOSAI and the International Federation of Accountants (IFAC) as the custodian of the International Public Sector Accounting Standards (IPSAS) as well as with the international donor community.

Subtheme 3: Effectiveness and Transparency of Audit and Advisory Activities through the Participation of Citizens

The presentations under this subtheme were dedicated to the practices of engaging citizens in audit and advisory activities by SAIs.

In his presentation on *practices of engaging citizens in audit and counseling by SAIs*, Mr Henrik Berg Rasmussen of the SAI of Denmark focused on engaging citizens and the civil society in the audit process. As civil society organizations played a vital role in the Danish public sector, the SAI of Denmark embraced a more transparent and open approach towards society, drew input from the concerns of citizens for the selection of audit topics and established a department exclusively concerned with citizen complaints. Furthermore, the SAI started to focus on outcomes in order to monitor the impact of their audits more effectively.

Experience has shown that talking to citizens directly and adopting an open approach towards the people close to the core issues, as well as cooperating with civil society and scientists during audits, helped to develop a broader perspective of the issues in question. Mr Rasmussen also pointed out that audit reports would have to be reader-friendly if citizens were to be involved in the audit work and pinpointed that future challenges could also revolve around auditing the contribution made by public programmes to enhancing the quality of life, social cohesion, inclusion, safety and equality.

The presentation on practices of engaging citizens in audit and counseling by SAIs of Mr Ramiro Mendoza Zuniga, head of the SAI of Chile, focused on the factors that shape social cohesion. He remarked that such cohesion differed from country to country, according to the political and cultural realities. In the process of democratic consolidation throughout Latin America, greater awareness of values such as transparency and accountability promoted citizen public participation and their engagement in public institutions. Government audit was, therefore, shaped both by the institutional control exercised by SAIs and the social control implemented by the citizens and their organizations. In this context, Mr Zuniga explained that citizen engagement could only be increased if SAIs moved away from the traditional perception of being solely technical institutions and promoted the image of being agents that produce valuable information about the government and directly benefit citizens by helping to reduce information gaps between them and the government and public sector institutions. He outlined factors that help to increase transparency, an open approach towards society and accountability. In concluding his presentation, Mr Zuniga also referred to the different stages of citizen participation in the audit process.

The potential of engaging citizens by SAIs in promoting development was addressed by Ms Elia Yi Armstrong, Chief of Development Management Branch, Division for Public Administration and Development Management, UN DESA. The efficient use of

public resources for the benefit of citizens was presented by Ms Margaret Saner, Vice-Chair the UN Committee of Experts on Public Administration (CEPA). Together, they presented a research as well as a practitioner's perspective of good governance, based on their experience of working with several different administrations in different countries.

In her presentation, *The potential of engaging citizens by SAIs to increase public accountability in sustainable development*, Ms Armstrong outlined the pillars of social development in the context of the outcomes of the 2012 UN Conference on Sustainable Development (Rio+20: *The Future We Want*) and the post-2015 development agenda. She highlighted the factors that put people at the center of sustainable development, giving particular attention to public accountability. She elaborated on the role that SAIs and citizens play in enhancing accountability, both in theory and in practice. Ms Armstrong drew attention to the conceptualization of the different stages of citizen engagement: first, the information stage and the freedom of information as the precondition; second, the consultation stage, which consists of outreach actions by governments toward citizens, and third, the decision-making stage, which involves interactive processes between governments and citizens. In conclusion, Ms Armstrong also presented potential INTOSAI contributions to a more engaged citizenry, which. Among others, involves the definition of auditing standards for citizen engagement, the provision of ex-ante advice in addition to audits on the costs and benefits of citizen engagement, and the identification and improvement of effective citizen engagement in the work of SAIs.

Ms Saner emphasized that citizen engagement was at the very heart of good governance. In her presentation *Good Governance: Safeguarding Public Resources for the Benefit of the Citizen*, she outlined the different shapes that citizen engagement could take. Citizens are consumers of and makers of decisions on public services, contributing to the accountability obligations of governments. They are involved in public policy choices and decision-making, with access to information and resources being the basic requirement for such engagement. Ms Saner addressed challenges of the approaches by SAIs to involve citizens in their audit work and to monitor citizen engagement in public services. They can place special attention on auditing whether citizen engagement had taken place at the appropriate level, whether the right communication and feedback channels had been chosen -- depending on the specific target group, and whether outreach activities had been effective. As the quality and effectiveness of citizen engagement were often related to the quality and effectiveness of policy development and/or service delivery, citizen engagement could vary from country to country. Therefore, SAIs had a vital role in disseminating good practices, setting standards for citizen engagement and auditing whether they had been complied with.

In the general discussion following the presentations, the participants perceived modern communication channels and social media as a window of opportunity for outreach activities. The importance of youth and women was also emphasized, as they contribute considerably to accountability and transparency of public institutions.

Therefore, the participants agreed that diversity in communication has to be maintained. At the same time, SAIs have to succeed in striking a balance between taking into account the different opinions of the media and of the citizens, while not yielding to any pressure.

In their wide-ranging auditing activities, SAIs need to cooperate with the civil society, experts and citizens at large, in order to maintain a multidisciplinary approach. Since SAIs are commonly perceived as a source of objective and factual evidence, which forms the prerequisite for citizen engagement, audit reports need to be published and disseminated on a wide scale. Publicizing should be done in keeping with Principle 6 of the Mexico Declaration, respecting the freedom to decide the content and timing of audit reports and to publish and disseminate them. Furthermore, this allows SAIs to provide objective information on their audit results in an unbiased way and on a first-hand basis. They can meet the citizens' basic right to information, specified in the constitutions of more than 120 United Nations member states.

Conclusion and Recommendations

Considerations

- A. **Basing** themselves on the Strategic Plan of INTOSAI 2011 to 2016;
- B. **Implementing** strategic goals 2 (capacity building) and 3 (knowledge sharing) and in particular the following strategic priorities
 - a. help to ensure independence of SAIs
 - b. strengthen capacity building of SAIs
 - c. demonstrate the value and benefits of SAIs;
- C. **Recalling** the very fruitful results and recommendations of the 21st UN/INTOSAI Symposium of 2011 on “Effective Practices of Cooperation between Supreme Audit Institutions and Citizens To Enhance Public Accountability”;
- D. **Convinced** that the principles laid down in ISSAIs 1 and 10, in the Lima Declaration on Guidelines on Auditing Precepts, and in the Mexico Declaration on SAI Independence, are indispensable for SAIs to deliver their tasks in the best possible manner;
- E. **Recalling** Resolution A/66/209 “Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions“ adopted by the United Nations General Assembly, in which the international community of nations
 - a. recognizes that SAIs can fulfil their tasks objectively and effectively only if they are independent of the audited entity and protected against outside influence,
 - b. recognizes that SAIs play a key role in promoting an efficient, accountable, effective and transparent public administration, which is conducive to the implementation of national development goals and priorities, as well as of internationally agreed development goals, in particular the Millennium Development Goals,
 - c. encourages the United Nations member states to implement the principles set out in the Lima and Mexico Declarations within the framework of their corresponding national institutional structures;
- F. **Emphasizing** the importance of the International Standards of Supreme Audit Institutions (ISSAIs) and INTOSAI guidance on good governance (INTOSAI GOVs) which lay down the founding principles, the prerequisites for the functioning of SAIs, and the fundamental auditing principles and auditing

guidelines and encourage good governance in the public sector and compliance with those standards in order to make the work of SAIs more trustworthy;

- G. Emphasizing** the partnership of INTOSAI and the international donor community which aims at building and strengthening the capacity of SAIs, in particular in developing countries, and thereby helps to promote transparency, accountability and good governance;
- H. Convinced** that the visibility of the value and benefits of SAI work is a fundamental prerequisite for their effectiveness and acceptance;
- I. Mindful** of the work of the INTOSAI Working Group on the Value and Benefits of SAIs and its efforts to make the value and benefits of SAIs visible;
- J. Aware** that public resources are increasingly under pressure and that citizens are asking how public governance can be designed more economically and efficiently and what contributions SAIs can make;
- K. Conscious** that, based on their audit work, SAIs are tasked with developing recommendations for more economic and efficient public governance, thus contributing to the process of government reform;
- L. Emphasizing** that a modern and effective approach of SAIs towards better public governance does not limit itself to auditing, and that a purely retrospective identification of shortcomings and deficiencies is not sufficient to achieve best value for money and to be perceived as an effective control element;
- M. Convinced** that SAIs can fully harness their potential to contribute to better public governance only if, based on their audit work, they also engage in advisory activities and offer specific recommendations to audited entities and political decision-makers for practical implementation;
- N. Convinced** that the citizens and civil society are equally important addressees of audit reports and recommendations as the competent political bodies, and contribute to effective control through a public debate;
- O. Convinced** that advisory activities in terms of effectively striving for the implementation and application of the recommendations made does not limit itself to the one-time presentation of recommendations to the audited entity or the one-time submission of an audit report to the competent legislative or executive body but, for maximum effect, requires a well-targeted follow-up based on the audit findings and recommendations;
- P. Stressing** the importance of a comprehensive policy debate of the results and recommendations of SAI audits and related advisory activities;
- Q. Underlining** that advisory activities provided by SAIs generates added value in that it enhances the usefulness of individual audits and reinforces the impact of external government audit on a sustainable basis;

- R. **Emphasizing** the opportunities which SAIs can derive from the advisory approach such as enhanced effectiveness of the SAI, a more efficient use of public funds, greater economy, efficiency and effectiveness of public governance, improved social and economic development, contributing to the achievement of the United Nations Millennium Development Goals and setting the post-2015 Development Agenda and, ultimately, better visibility of the value and benefits of SAI work for the audited entities, for decision-makers in parliament, government and administration, as well as citizens;
- S. **Aware** that an enhanced advisory approach entails also risks that must be specifically addressed to be managed. These include a potential impairment of independence or impartiality, or the perception of interference with policy-making;
- T. **Firmly convinced** that the advisory approach enhances the value and benefits of audits and makes their effectiveness more visible, since a wider debate contributes to the readiness to implement audit recommendations and thereby strengthens the trust of citizens in the SAI;
- U. **Realizing** that, against this backdrop, a number of factors and prerequisites must be met for an effective audit and advisory approach to unfold its full effect in terms of better governance.
- V. The participants of the Symposium adopt the following

Conclusions and Recommendations

The participants of the Symposium

General

1. **Consider** the principles laid down in the Lima and Mexico Declarations as prerequisites for SAIs to effectively deliver their tasks;
2. **Encourage** SAIs, in supporting the implementation of the UN General Assembly Resolution A/66/209 of 22 December 2011, to address decision-makers in their national systems and press for the implementation of these principles;
3. **Welcome** the encouragement expressed by the United Nations General Assembly to the United Nation member states to implement the principles set out in the Lima and Mexico Declarations within the framework of their national institutional structures;
4. **Consider** it necessary not only to implement the principles of the Lima and Mexico Declarations in order to safeguard and enhance SAI independence, but also to make the value and benefits of SAIs more visible;

5. **Welcome** the efforts of the “Working Group on Value and Benefits of SAIs” to develop a SAI Performance Measurement Framework that allows for a voluntary assessment and balanced presentation of the achievements, value and benefits of SAIs;
6. **Emphasize**, in keeping with the Lima Declaration that SAIs conduct their audits in a way which allows to take corrective action in individual cases, to make those accountable accept responsibility, to obtain compensation, or to take steps to prevent - or at least render more difficult - such breaches;
7. **Convinced** that it is indispensable for SAIs to engage in advisory activities, based on audit work, to enhance the effectiveness of their audits, to make the value and benefits of SAI work more visible, and to promote social and economic development, thus contributing to the achievement of the United Nations Millennium Development Goals and the setting of the post-2015 Development Agenda;
8. **Consider** it necessary to inform legislative and executive bodies as well as citizens about audit activities by publishing and disseminating objective reports and, based thereon, to provide advice to contribute to stability and further development and better governance of states in keeping with United Nations postulates.

Regarding auditing

9. **Emphasize** that all financial operations of government, regardless of whether or not and in what form they are reflected in the national budget, shall be subject to SAI audit and should be presented and discussed in Parliament;
10. **Consider** it fundamental that, in their audits, SAIs are not involved in the day-to-day operations of government so as to maintain their independence vis-à-vis the legislature, government, and administration, in terms of a clear separation of responsibilities between administration and auditors;
11. **Underline** the increasing significance of auditing the economy, efficiency and effectiveness of public governance which covers not only individual transactions, but all operations of government, including its organization and management systems;
12. **Emphasize** the need for SAIs to gear their audits also to questions related to impact and to the attainment of outcomes of public governance;
13. **Consider** it indispensable for SAIs to conduct ex-post audits within the meaning of the Lima Declaration to make those accountable accept responsibility, to obtain compensation, or prevent breaches in the future;

14. **Consider** also that the timeliness of audits in respect of the audited process contributes to the ability to bring about concrete and positive changes;
15. **Recall** that SAIs should base their audits on an audit programme that they themselves determine. In order to enhance the effectiveness of audits, the selection of performance audit subjects should cover specially such areas that are vital for the future delivery of government services, in particular the financial viability of public budgets, social security (including health and pension systems), education and environmental sustainability;
16. **Emphasize** that, in order to maintain objectivity and to ensure credibility, SAIs in general – i.e. except for cases explicitly provided for by the law – do not audit the policies adopted by legislature, but limit themselves to assessing how those policies were implemented and the impact thereof, and issue recommendations on that basis;
17. **Underline** the urgent need for theoretical and practical professional training of auditors at internal, university and international levels and for promoting such training by all possible, including financial and organizational, means;
18. **Consider** internal auditing as an important assurance mechanism that should be promoted and coordinated through legislation.

Regarding advisory activities

19. **Are convinced** that audit-based advisory activities are a major component of SAIs work and significantly helps to enhance the value and benefits of SAIs as envisaged in ISSAI 1260 (Communication with those charged with governance);
20. **Firmly emphasize** that advisory activities by SAIs should be exclusively based on published audit reports to avoid risks such as a potential loss of independence or impartiality or the perception of interference with policy-making;
21. **Underline** that the right and duty of reporting on the results of audits, the freedom to decide on the content and timing of audit reports, and to publish and disseminate these reports, are essential for effective advisory activities, especially in view of the related public debate of the findings and recommendations;
22. **Emphasize** that the existence of effective mechanisms to monitor the degree of implementation of recommendations is essential for advising the legislative or executive bodies and/or authorities overseeing the audited entities as well as citizens;
23. **Suggest** that the effectiveness of audits can be significantly enhanced if SAIs, once the audit report has been published, explain their audit findings and recommendations in a competent, convincing and sustainable manner vis-à-vis the competent political bodies and various stakeholders;

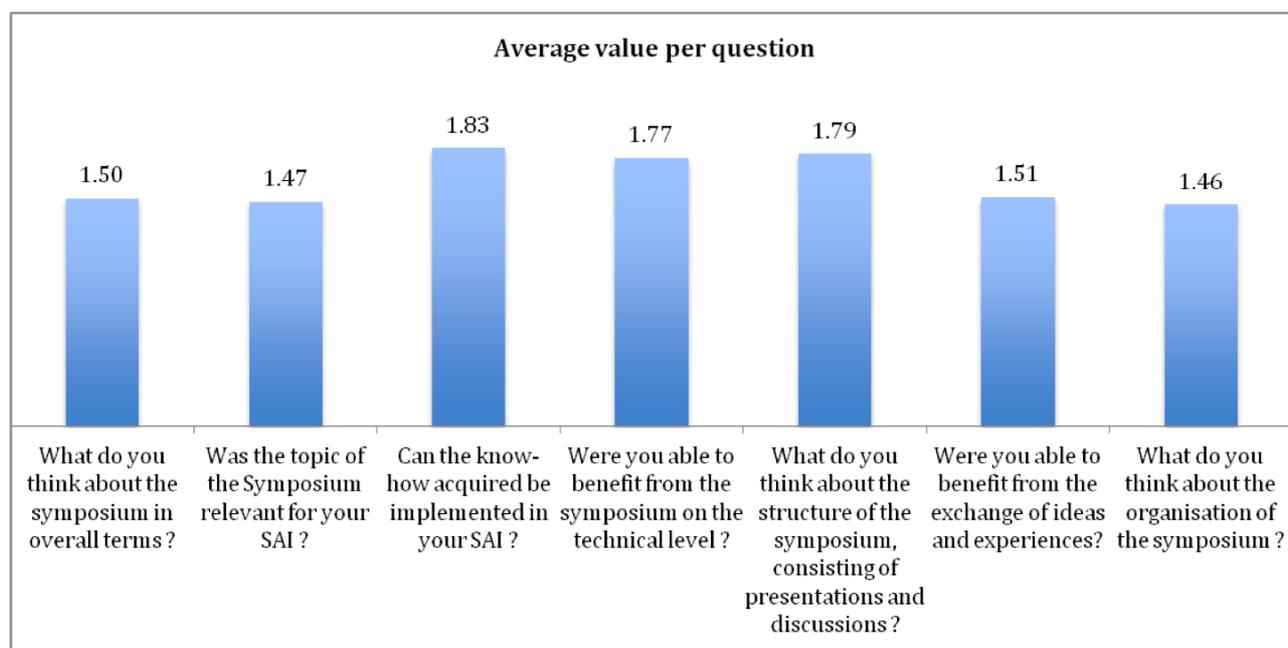
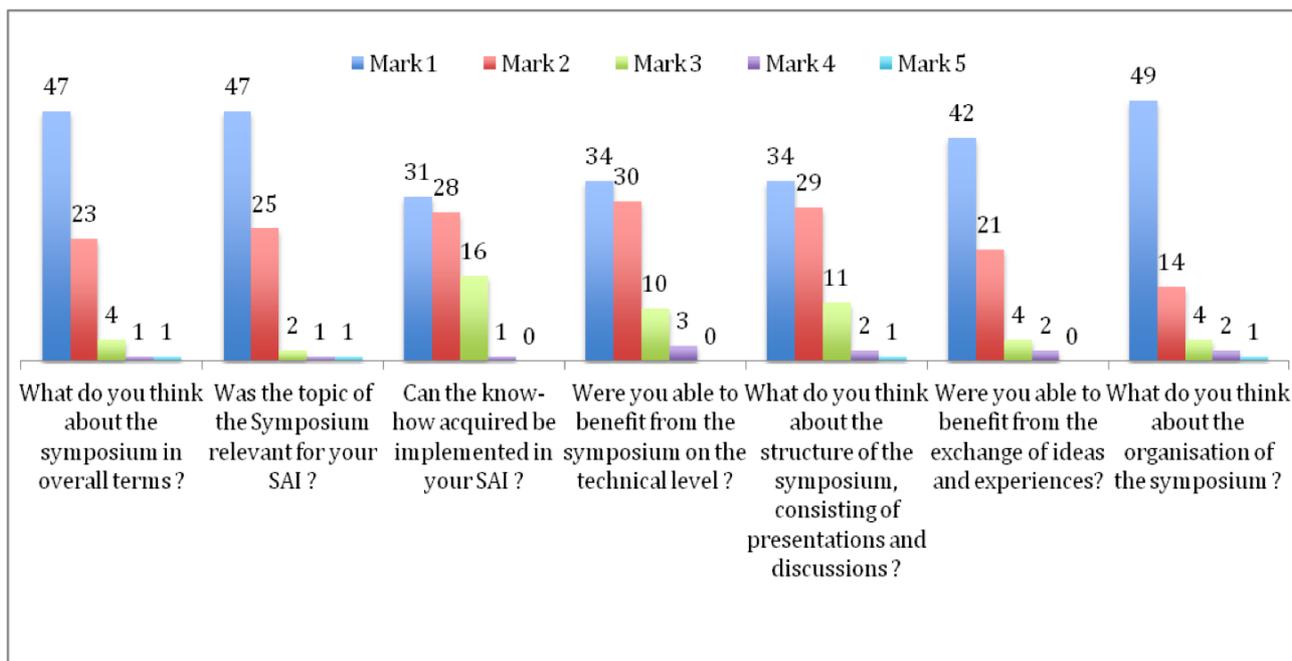
24. **Consider** it necessary for SAIs to give special attention to and promote professional education and training of auditors in order to support these requirements;
25. **Emphasize** the importance for SAIs to communicate and thereby promoting awareness of the citizens and the media about the findings and recommendations of SAIs;
26. **Convinced** that SAIs should make clear recommendations with a practical value added to enhance the economy, efficiency and effectiveness of public governance; only in this way will the advisory approach become directly visible and effective in their audits;
27. **Underline** the need for audit findings and recommendations to be
 - 27.2 stated clearly, concisely, solution-oriented and implementable,
 - 27.2 communicated, as part of the advisory approach, to relevant decision-makers in a targeted manner, also in thematic publications,
 - 27.3 properly explained by SAIs in any public debate, and to
 - 27.4 have a sustainable effect beyond the scope of individual auditsin order to achieve greater effectiveness with audited entities, the legislature, the public at large and citizens;
28. **Consider** target-group specific communication using appropriate means of communication as indispensable for an effective advisory approach and hence an element for enhancing the visibility of the value and benefits of SAIs;
29. **Consider** it advisable to communicate effectively with these target groups with appropriate means such as advocacy in the competent political bodies, publications, presentations, interviews, public relations work;
30. **Consider** the following elements as instrumental for an effective advisory approach:
 - 30.1 Exercise of the advisory function during the audit process by making recommendations directly to the audited entity,
 - 30.2 Communication of audit reports and their recommendations both to the audited entity and to Parliament and Government, and subsequent publication by the SAI,
 - 30.3 Analysis of the recommendations contained in individual audit reports as to their relevance beyond the specific case; compilation of a summary of such useful systemic recommendations and their publication by the SAI,
 - 30.4 Development of thematic and target-group specific publications based on audit reports,

30.5 Dissemination of such publications and advocacy of their contents in public debates by the SAI.

31. **Support** the UN General Assembly Resolutions' encouragement of Member States and relevant United Nations institutions to continue and intensify their cooperation, including capacity building, with INTOSAI in order to promote good governance by ensuring efficiency, accountability, effectiveness and transparency through strengthened supreme audit institutions.
32. **Suggest** that the INTOSAI Working Group on Financial Modernization on Regulatory Reform of Financial Markets and Institutions should monitor measures to mitigate the risks of waste and loss of public funds in order to give technical advice to the international community.

Annex 1: Evaluation

The participants of the Symposium were asked to complete an evaluation questionnaire, which 76 participants handed in before the end of the event. The questionnaire consisted of 7 questions to be rated 1 to 5, while 1 would be the best and 5 the worst rating. The following two graphs give an overview of the formal feedback on the Symposium.



Furthermore, there was space provided for suggestions and comments. The most important inputs were the following:

- Allow breakout working groups with competent facilitators and allow more space for questions and discussions.
- Make papers and contributions more concise, practical and related to the experience in the field.
- Impose a stricter time management.
- Allow a wider participation in the creation of the Conclusions and Recommendations. Make Conclusions and Recommendations more compact.
- Allow observers (i.e. Ambassadors etc.) to participate in the Symposium.

Annex 2: Contributions

Available only electronically¹

1. Josef Moser, President of the Austrian Court of Audit, Secretary General of INTOSAI, Austria
2. Wu Hongbo, United Nations Under-Secretary-General for Economic and Social Affairs (UN DESA)
3. Audit and counseling in the context of performance audit
 - Carlos Alberto Sampaio de Freitas, SAI Brazil
 - Celestin Mgboa Ankamtsene, SAI Cameroon
4. Values and benefits of audit and counseling from the perspective of donor organizations
 - Barbara Dutzler, German Society for International Cooperation (GIZ)
5. Values and benefits of audit and counseling from the perspective of audit clients: the legislature and the audited entities
 - Hon. A.F. Mahlalela, Chairman of the Southern Africa Development Community Organization of Public Accounts Committees (SADCOPAC)
6. Challenges of SAIs regarding sustainable and efficient ways to communicate their audit findings and recommendations
 - Jacek Jezierski, SAI Poland
 - Timothy Bowling, SAI United States of America
7. Cooperation, communication and performance measurement as foundation for the Value and Benefits of SAI
 - Einar Gørrissen, IDI
 - Pamela Monroe Ellis, SAI Jamaica
8. 9 Boundaries between audit and counseling of SAIs and concurrent/internal audit
 - Harib Saeed Al Amimi, SAI United Arab Emirates
 - Byung Chul Kim, SAI Korea
9. Timeliness of audit and counseling as a factor for the effectiveness of SAIs
 - Fuimaono Camillo Afele, SAI Samoa/New Zealand
 - Sergey V. Stepashin, SAI Russian Federation
10. Practices of engaging citizens in audit and counseling by SAIs
 - Henrik Berg Rasmussen, SAI Denmark
 - Ramiro Mendoza Zuniga, SAI Chile

¹ Electronically available as ".pdf":
<http://www.intosai.org/en/events/unintosai-seminars/chronology-topics-reports.html>

11. Good Governance: Safeguarding Public Resources for the Benefit of the Citizen
 - Elia Yi Armstrong, Chief, Development Management Branch, Division for Public Administration and Development Management, UN DESA
 - Margaret Saner, UN Committee of Experts on Public Administration (CEPA)
12. Closing statements
 - Elia Armstrong, Chief, Development Management Branch, Division for Public Administration and Development Management, UN DESA

Annex 3: List of Participants

Technical Chair:

India	Mr A.K. Awasthi
-------	-----------------

Theme Chairs:

China	Mr Baohou Sun
South Africa	Mr Terence Nombembe
UN DESA	Mr Egbert Kaltenbach

Presenters:

Austria	Ms Barbara Prammer Mr Michael Spindelegger
Brazil	Mr Carlos Alberto Sampaio de Freitas
Cameroon	Mr Celestin Mgboa Ankamtsene
Chile	Mr Ramiro Mendoza Zuniga
Denmark	Mr Henrik Berg Rasmussen
GIZ	Ds Barbara Dutzler
IDI	Mr Einar Gørrissen
INTOSAI	Mr Josef Moser
Jamaica	Ms Pamela Monroe Ellis
Republic of Korea	Mr Byung Chul Kim
Poland	Mr Jacek Jezierski
Russian Federation	Mr Sergey V. Stepashin
SADCOPAC	Hon. A.F. Mahlalela
Samoa	Mr Fuimaono Camillo Afele
UN CEPA	Ms Margaret Saner
UN DESA	Mr Wu Hongbo

	Ms Elia Armstrong
United Arab Emirates	Mr Harib Saeed Al Amimi
United States of America	Mr Timothy Bowling

Participants:

Albania	Mr Bujar Leskaj Mr Reinald Muça Ms Irena Islami Ms Keida Muça
Azerbaijan	Mr Faiq Najafov Ms Amina Abbasova
Bahrain	Mr Hamza Al Zubair Mr Hassan Khalifa Al Jalahma
Belarus	Mrs Raisa Savritskaya
Belgium	Mr Philippe Roland Mr Wim Francois
Bhutan	Dasho Ugen Chewang Dorji Wangchuk
Bolivia	Mr Gabriel Herbas Camacho Mr Henry Lucas Ara Pérez
Brazil	Ministro Benjamin Zymler
Brunei Darussalam	Pengiran Haji Abdul Rahman bin Pengiran Haji Mat Salleh Mr Fakhrol Anwar bin Jasdi Mr Matali bin Haji Md. Yusof
Cameroon	Ms Fortune Pauline Kane
China	Mr Zhou Xun Ms Yue Ding Mr Jiwang Zhao Ms Caiyun Guo Mr Xiuchun Sun Mr Binglin Dong
Cyprus	Ms Chrystalla Georghadji
Czech Republic	Ms Michaela Rosecká Mr Jiri Kalivoda

Dominican Republic	Mr Pablo Del Rosario
European Court of Auditors	Ms Rasa Budbergyte Mr Tomas Mackevicius
France	Mr James Sheppard
Georgia	Mr Lasha Tordia Mr Vakhtang Kezheradze Mr Andro Alavidze Ms Tinatin Genebashvili
Greece	Mr Konstantinos Kostopoulos
Hungary	Mr László Domokos Ms Erzsébet Németh
India	Mr Kulwant Singh
Indonesia	Mr Hadi Poernomo Mr Hendar Ristriawan Mr Taufiq Supriadi Mr Bahtiar Arif
Iraq	Mr Saeed Salman Mr Abdul Basit Turki Said Mr Mudhar Al-Bayat Mr Husamuddin Abdulsattar
Jamaica	Ms Icilyn Cooper
Jordan	Mr Walid Rahahleh Mr Ahmad Al Rawashdeh
Kazakhstan	Mr Alexandr Goryainov
Kenya	Mr Edward R. O. Ouko Ms Nancy Gathungu
Kiribati	Ms Matereta Raiman
Kuwait	Mr Ahmad Al-Bader Mr Sulaiman Al-Bussairi
Lebanon	Judge Aouny M. Ramadan Judge Ramzi Nahra
Lithuania	Mr Mindaugas Milciunas Ms Giedrė Švedienė

Maldives	Mr Ibrahim Niyaz Mr Mohammed Hussain
Malta	Mr Anthony C. Mifsud Mr Carmel Deguara
Moldova	Mr Serafim Urechean Ms Victoria Caldarii Mr Zangad Ayur Mr Bilegt Bat-Ulzii
Montenegro	Mr Milan Dabovic Mr Branislav Radulovic
Nepal	Mrs Bimala Subedi
Netherlands	Ms Saskia J. Stuiveling Ms Hilda van Dijk
Norway	Mr Oivind Berg Larsen
Oman	Shaikh Nassir bin Hilal bin Nasir al Maawali Mr Nasser Al Hosni Mr Hilal Al Jabri
Panama	Ms Eyra de Rodríguez
Paraguay	Mr Oscar Rubén Velázquez Gadea
Poland	Ms Aleksandra Kukula
Republic of Korea	Mr Kyung Ho Kim Mr Ohbok Kwon
Romania	Ms Ioana Boboc Ms Andreea Mihalache
Russian Federation	Mr Nikolay Paruzin Mr Andrey Bazin Mr Alexander Shishkin
São Tomé and Príncipe	Mr José António Monte Cristo
Saudi Arabia	Mr Osama Jafar Faqeeh Mr Rashad Kassim
Senegal	Mr Mamadou Touré
Slovakia	Ms Lubica Hajduckova

Sri Lanka	Mr H.A.S. Samaraweera Mr Chulantha Wickramaratne
St. Vincent and the Grenadines	Ms Dahalia Sealey
Sudan	Mr El Tahir Abdelghayoum Ibrahim Malik Mr Abdallah Haj Mohamed Hamid
Sweden	Mr Peter Rostedt
Turkey	Dr Recai Akyel Dr Haci Ömer Köse
Ukraine	Mr Taras Prytula Mr Roman Maguta
UN DESA	Mr Haitian Lu
UNDP	Ms Annie Demirjian
United Arab Emirates	Ms Sumaya Abdulla Al Marzooqi Mr Hanan Al Zaabi Mr Khalid Hamid
United States of America	Ms Muriel Forster
UNODC	Mr Dimitri Vlassis
UNODC	Ms Candice Welsch
Uruguay	Dr Alvaro Ezcurra
Vietnam	Mr Phu Tho Hoang Mr Viet Hung Nguyen Mr Tien Dung Dinh Mr Hong Long Nguyen Mr Quang Toan Pham
Yemen	Mr Obeid Saad Shreim
Zambia	Ms Anna O. Chifungula Mr Ron Mwambwa Ms Ellen Chikale

INTOSAI General Secretariat

Mr Josef Moser
Ms Helga Berger
Mr Robert Sattler
Ms Monika Gonzalez-Koss

INTOSAI Conference Secretariat

Mr Bernhard Seitz
Ms Renate Vocedalek
Mr Herbert Baumgartner
Ms Gabriele Eger
Ms Manuela Ernst
Ms Sandra Fuchs
Ms Elfriede Hammelmüller
Ms Elisabeth Kreith
Ms Andrea Lövenberger
Ms Elisabeth Müller