



INTERNATIONAL JOURNAL

— OF GOVERNMENT AUDITING —



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Given the *Journal's* use as a teaching tool, articles most likely to be accepted are those that deal with pragmatic aspects of public sector auditing. These include case studies, ideas on new audit methodologies, or details on audit training programs. Articles that deal primarily with theory would not be appropriate. Submission guidelines are located at <http://intosaijournal.org/our-submissions/>.

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WE HAVE TO BE A BEACON

Jamaica's Auditor General Reflects on Her SAI's Journey in Contributing to SDG Achievement

by Pamela Monroe-Ellis, Auditor General of Jamaica, and General Secretary for the Caribbean Organization of Supreme Audit Institutions (CAROSAI)

The development of the Sustainable Development Goals (SDGs), in my view, is a reflection of the proclivity of the human spirit to forge towards the betterment of the human race. I am an early supporter of the SDGs—embracing the targets' ambitiousness, as well as the all-inclusive approach and framework surrounding SDG development and implementation. Certainly, as Jamaica's Auditor General, I had a very clear understanding of my contribution to national SDG achievement.

In fact, in 2010, Jamaica developed and began implementing its own National Development Plan (NDP), "Vision 2030." This plan, along with a medium-term framework and sectoral policies, is 91 percent aligned with the SDGs. The Planning Institute of Jamaica introduced the NDP to Jamaica's Supreme Audit Institution (SAI) early on in the process. Consequently, our audit program—particularly for performance audit—has been influenced by the goals identified in Jamaica's NDP.

Naturally, I, and SAI Jamaica team members, made the decision in 2015 to also consider the SDGs in determining audit subjects and candidates. It came as no surprise, and we were quite pleased, that the International Organization of Supreme Audit Institutions (INTOSAI) and the United Nations (UN) identified SAIs as major partners in monitoring SDGs globally.

I feel a country's successful implementation of SDGs is predicated on the soundness of its governance arrangements and public financial management system. I make that point to emphasize my approach to SAI Jamaica's contribution to achieving Jamaica's NDP and SDGs considers all audit types (financial, compliance and other audit products). I believe these audits are



"We should always be mindful that our responsibility is not only to monitor implementation... but to ensure that, as SAIs, we work toward achieving SDG 16."

Photo courtesy of ACCA

particularly key for developing countries, which face immense resource challenges, both human and financial.

My early consideration was that a SAI's role is not just limited to conducting audits to determine the level of preparedness, pace of implementation (or lack thereof), but also to ensure that SAI Jamaica is institutionally strengthened to deliver quality service to government to further its mandate. Good governance arrangements in SAI Jamaica were seen as a prerequisite to support transformation. In that vein, an Executive Committee (EC) I chaired was established to define and monitor the SAI's strategic direction. The EC invested significant energy to capture the principles of Jamaica's "Vision 2030" and develop our SAI's strategic business plan to ensure that it aptly reflects SAI Jamaica's vision—a better country through effective audit scrutiny.

We used International Standards of Supreme Audit Institutions (ISSAI) 12, "Value and Benefit of SAIs," as

guidance in developing our Strategic Business Plan's (SBP) five strategic objectives. SAI Jamaica's SBP, a living document, has undergone many iterations, and the journey has been a good one, as it helped us (1) gain a better understanding of the evolving environment in which we operate and (2) focus our minds on the impact we want to make and the means to achieve that impact.

Further, while we worked on identifying objectives and associated risks, we took immediate action to address gaps. We turned the spotlight on ourselves, recognizing that to be the bastion of transparency and accountability, our internal processes must meet the highest standard—we have to be a beacon.

In that regard, we established committees to develop required policies based on ISSAIs, including a Policy Committee, which bears the responsibility to review all draft policies to ensure standards are met. This is reflected in our SBP 2018-2021, and, of the 5 objectives delineated, three are internally focused: internal control and procedures; ethics and core values; and resource management.

I believe that SAI Jamaica processes improved during our business plan development—corrective action commenced while the plan was under construction and SAI Jamaica undertook a SAI Performance Management Framework (PMF) review mid-stream during our strategic plan implementation.

The SAI PMF results, which were made public, were used to fine tune our 2018-2021 plan, and, for the first time, SAI Jamaica prepared a three-year rolling Strategic Audit Plan (SAP), which benefited from stakeholder engagement.

SAP 2018-2021 identifies crosscutting performance audit as a key feature in monitoring Jamaica's NDP and SDG implementation and declares our intent to assess the government's effectiveness in implementing the 17 SDGs with our audits spanning issues of a social, economic and environmental nature.

SAI Jamaica also published its "Thematic Approach to the Development of Audit Plan (TADAP) 2017-2019" in January 2017. Both the TADAP and the SAP explicitly reference Jamaica's NDP and the SDGs as integral factors in establishing focal areas.

SAI Jamaica also published its first crosscutting audit in 2017, "Government of Jamaica Progress Towards Vision 2030 NDP/SDG 7—Diversification of Energy Supply and Affordable and Clean Energy." The audit highlighted the

need for (1) horizontal and vertical policy coherence, (2) better cohesion among stakeholders and (3) communicating lines of accountability, enabling conditions to capitalize on synergies among SDGs.

These findings were reinforced by subsequent audits of "Jamaica's Preparedness for Implementation of the SDGs" and "Jamaica's Framework for Fighting Corruption," scheduled for completion in 2018. These audits will:

- Motivate an introspection of our own preparedness and contribution towards improvement in public financial management and public body accountability;
- Encourage an internal policy review to ensure policy consistency; and
- Engender a review of our internal practices to ensure alignment with SDG 16, "Promoting Peace and Justice," which requires an integrated approach crucial for progress across the multiple goals.

Through our SDG audits, we can identify and raise awareness of the risks to achieving the SDGs—risks that authorities may be unaware of (resource/capacity/ funding constraints)—and, thus, do our part in SDG development, which seek to leave no one behind.

Members of the Caribbean Organization of Supreme Audit Institutions (CAROSAI) encounter similar socioeconomic issues. No doubt, there will be common challenges among Caribbean countries to successfully achieve the SDGs. That, however, provides the opportunity for CAROSAI members to collaborate and leverage the experience of other SAIs.

The value and benefit of SAIs are easily identified by the acknowledged role to monitor national implementation of programs aimed at SDG realization, and SAIs must use this opportunity to strengthen internal processes to provide value-added service to its citizens.

We should always be mindful that our responsibility is not only to monitor implementation, but, just as important, to ensure that, as SAIs, we work toward achieving SDG 16.

Certainly, SAI Jamaica enthusiastically embraces its role in helping make Jamaica a better country through more effective audit scrutiny.

NEWS FROM SAIs AROUND THE WORLD

News from Turkey

TCA TO START AUDITING E-GOVERNMENT PROJECT EFFICIENCY IN PUBLIC SECTOR

The Turkish Court of Accounts (TCA), which has been conducting Information Technology (IT) audits for more than 15 years, has recently been given a new assignment—to ensure audit efficiency for e-government projects in the public sector.

This new assignment addresses several issues outlined in the 2016-2019 National e-Government Strategy and Action Plan (Strategy), including a constantly expanding scope of e-Government that parallels developing technology, social demands and trends; steadily rising expectations; continued project growth; and substantially low success rate.

The poor success rate, caused by a number of factors, resulted in a national strategy that addresses the need for efficient and generalized audits.

The TCA now bears responsibility for “ensuring the efficient and generalized audit for e-government projects in the public sector.” Four primary steps comprise this action:

- Create an audit model for e-government projects;
- Prepare an audit guideline concordant with the audit model;
- Test and finalize the model and guideline; and
- Generalize audits in all public agencies and institutions.

Through literature research and best practice examination, the TCA has created a model and guideline and is currently conducting pilot audits.

The model incorporates two primary criteria to define project success: (1) Was the project completed within defined scope, budget and time targets, and (2) Did the project ensure

appropriate quality and information security and comply with national policies, organizational strategies and relevant legislation.

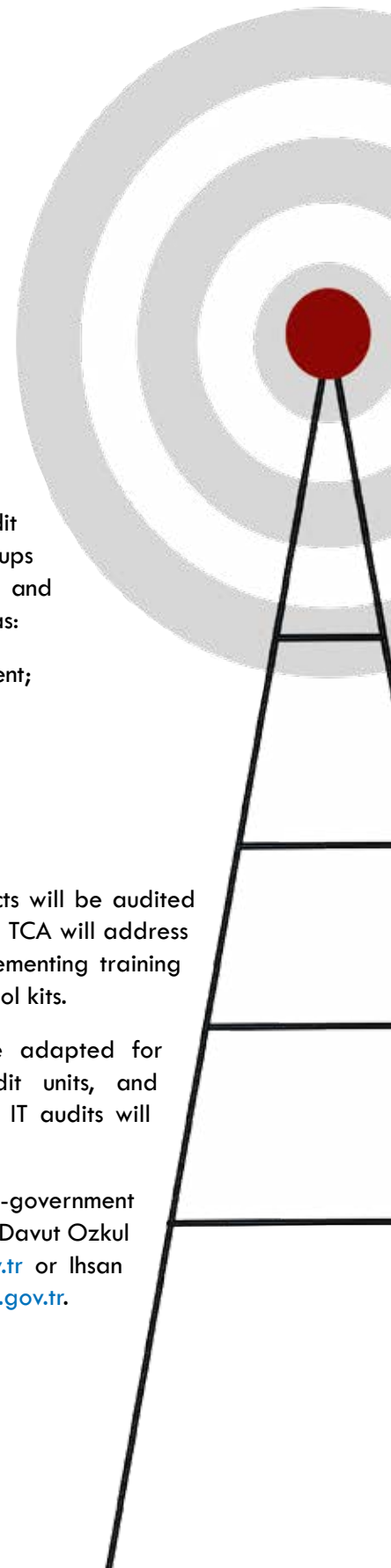
Adopting a risk-based audit approach, the model groups controls to be examined and evaluated into five main areas:

- IT Governance/Management;
- Project Management;
- Information Security;
- Outsourcing; and
- Process and Content.

Critical e-government projects will be audited by TCA IT auditors, while the TCA will address generalized audits by implementing training and providing compulsory tool kits.

The guideline will also be adapted for public sector internal audit units, and internal auditor training for IT audits will be organized.

For more information on the e-government project audit model, contact Davut Ozkul at davutozkul@sayistay.gov.tr or Ihsan Culhaci at iculhaci@sayistay.gov.tr.



News from Bangladesh



CHOWDHURY ASSUMES OFFICE AS 12TH CAG OF BANGLADESH

Mr. Mohammad Muslim Chowdhury has taken the oath of office as Bangladesh's 12th Comptroller and Auditor General (CAG) in July 2018.

Before assuming his office as CAG, Mr. Chowdhury served several roles in the Ministry of Finance, including Finance Secretary, Additional Secretary, Joint Secretary and Deputy Secretary. He also held various positions under the Office of the Comptroller and Auditor General, Controller General of Accounts and Controller General Defense Finance.

Having an in-depth and broad-based knowledge and experience in public financial management, administration and governance, Mr. Chowdhury was also a member of Bangladesh's civil service (audit and accounts cadre). With 33 years of service, Mr. Chowdhury pioneered public sector financial management reform and was awarded the "Public Administration Award-2017" for his contributions in improving the public service delivery system. He introduced e-governance in public finance and supervised the Integrated Financial Management Information System development and implementation process. Mr. Chowdhury was actively involved in the initial formulation and implementation of the national Public-Private Partnerships (PPP) framework and drafted the PPP strategy and policy ultimately issued by the Government of Bangladesh.

As a Consultant, Mr. Chowdhury worked in the Public Financial Management reform sector with World Bank and Department for International Development funded projects.

Mr. Chowdhury holds a master's degree in finance and accounting with distinction from the University of Birmingham, United Kingdom. He graduated with a bachelor degree in Commerce and Master of Commerce in Accounting from the University of Chittagong, Bangladesh. Mr. Chowdhury is married to Mrs. Sabina Haque. They have two daughters.

News from Estonia



ESTONIAN PARLIAMENT APPOINTS HOLM AS AUDITOR GENERAL

The Parliament of Estonia appointed long-serving state official, Mr. Janar Holm, as Auditor General of Estonia earlier this year. He assumed office in April after taking an oath before Parliament. Holm succeeds Dr. Alar Karis, who continues his career as Director of the Estonian National Museum and Professor at the University of Tartu.

Holm holds a master's degree in law from the University of Tartu and was the Managing Director of the Estonian Traders Association prior to joining the public sector in 1999. He served in several posts in the governing area of the Ministry of Education and Research for 18 years, including Secretary General from 2008-2017. In 2017, Holm moved to the Ministry of Social Affairs, where he took up the post as Deputy Secretary General for Employment.

Holm intends to keep attention on structural reforms, big investments and public service quality during his five-year term. He will continue chairing the European Organization of Supreme Audit Institutions (EUROSAI) Working Group on Environmental Auditing and considers active participation in international cooperation and initiatives within the framework of the International Organization of Supreme Audit Institutions (INTOSAI) and EUROSAI important.

For more information, visit the National Audit Office of Estonia website at <https://www.riigikontroll.ee/>.

News from Mexico



MEXICO WELCOMES NEW AUDITOR GENERAL

The Chamber of Deputies of the United Mexican States appointed Mr. David Rogelio Colmenares-Páramo as Auditor General of Mexico for the years 2018-2026. Mr. Colmenares-Páramo earned his bachelor's degree in economics

from the National Autonomous University of Mexico and has held numerous public sector positions to include Head of the States Coordination Unit at the Ministry of Finance; Deputy Auditor General of Mexico; Internal Comptroller at the Federal Court of Justice for Fiscal and Administrative Matters; and Head of the Regional Coordination and Institutional Relations Unit at the Federal Authority for the Development of Special Economic Zones. Since 1978, Mr. Colmenares-Páramo has had broad experience as a lecturer on state

finance and fiscal policy, as well as leading seminars on public sector topics. He has authored several publications on equity and fiscal efforts, citizen engagement, and economic and social factors of corruption, and has collaborated with diverse local and national print media to provide relevant opinion columns.

He has served as President of the Higher National School of Economists and is currently a member of the governing board of that group, as well as the National Institute of Public Administration. He is also a member of the National Conference of Mexico's Municipalities Technical Committee.

Mr. Colmenares-Páramo currently chairs the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), the Working Group on the Value and Benefits of Supreme Audit Institutions (WGVBS) and the Capacity Building Committee's IntoSAINT Project Group. Caribbean Supreme Audit Institutions (OLACEFS). For more information on the Supreme Audit Institution of Mexico, visit www.asf.gob.mx.

News from Serbia



NEW SAI PRESIDENT DELIVERS INSPIRING INAUGURAL SPEECH

Through parliamentary election, Duško Pejović, PhD, began his term of office as President of the State Audit Institution (Institution) of the Republic of Serbia in April 2018.

During his inauguration, Dr. Pejović spoke of the Institution's past, as well as its way forward noting that "the path that the Institution has taken has not always been an easy one. However, due to our strengths—employee knowledge, skills and expertise—the Institution has become well-integrated into audit trends."

Dr. Pejović thanked the Supreme Audit Institutions (SAIs) of Latvia, Netherlands, Norway and United Kingdom, who have continued to support the Institution through numerous projects.

Milestones abound in the coming year, as the Institution is on track to publish its 1000th audit report and will mark its 10th anniversary as a member of the International Organization of Supreme Audit Institutions (INTOSAI). Dr. Pejović noted the Institution will also focus on providing audit

services that are of quality and comply with International Standards of Supreme Audit Institutions.

"By providing high-quality audit services and protecting the financial interests of citizens, the Institution will strengthen public sector accountability and transparency...precisely what is expected from the Institution," Dr. Pejović said.

He also stressed the organization's need to maintain independence, strengthen capacities and partnerships and enhance stakeholder engagement by highlighting things that function well, publicizing those that are not, putting necessary resources in place and communicating.

The Institution has several collaborative projects underway, including the "Improvement of Financial Accountability of Serbian Institutions Through External Audit," which is financed by the United Kingdom's Good Governance Fund and the "Government Accountability Initiative," a United States Agency for International Development (USAID) project that aims to increase government accountability at national and local levels.

Dr. Pejović graduated from the University of Sarajevo, Bosnia and Herzegovina with a master's and PhD in economics. With more than 30 years of experience, he continues to be an active lecturer on accounting, finances and audit for budget funds beneficiaries. He has authored numerous publications, including the Public Sector Auditing Manual.

News from Guatemala



Delegates from the Supreme Audit Institutions (SAIs) of Belize, Costa Rica, the Dominican Republic, El Salvador, Guatemala, Honduras, Nicaragua, Panama and Puerto Rico, along with special guests from the National Audit Office of the Republic of China (Taiwan), met in Antigua, Guatemala, to attend the XLIII Central American and Caribbean Organization of Supreme Audit Institutions (OCCEFS) General Assembly this summer.

Led by Carlos Enrique Mencos Morales, Comptroller General of Accounts of Guatemala and OCCEFS President, the assembly resulted in a series of approved documents and initiatives in several areas aimed at strengthening OCCEFS and improving member-entity work.

New organizational statutes were approved to maintain consistency with International Organization of Supreme Audit Institutions (INTOSAI) and Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) regulations. The new statutes respond to OCCEFS' current context, environment and strategic vision.

A cash flow regulation was also endorsed, establishing general rules to achieve efficient, effective and transparent use of OCCEFS financial resources.

The Technical Planning Commission proposed three documents: (1) Operating Regulations of the Technical Planning Commission; (2) Annual Operating Plan (AOP) Progress Report 2018-2019/Strategic Development Plan (SDP) 2017-2022; and (3) AOP 2018-2019, all of which were approved.

In the communication and image fields, regulating and positioning the website to reach target audiences, as well as facilitating and expanding audit work access, resulted in approval of the website positioning strategy and website administration regulations.

Several Capacity Building Commission proposals were also endorsed, including operating regulations designed to support OCCEFS in managing organizational and SAI sustainable development and capabilities initiatives; (2) expert regulations to govern OCCEFS Expert Database operations; and (3) the Annual Training Plan 2018-2019.

An Experience Sharing Panel was also established at the assembly to address SAI efforts toward International Standards of Supreme Audit Institutions (ISSAI) and monitoring Sustainable Development Goal (SDG) implementation.

News from Kazakhstan



SAI KAZAKHSTAN HOSTS ASOSAI SEMINAR FOCUSING ON IT AUDITS, APPROACHES, METHODS

Kazakhstan's Accounts Committee for Control over Execution of the Republican Budget, the nation's Supreme Audit Institution (SAI), organized a seminar for the Asian Organization of Supreme Audit Institutions (ASOSAI) in Astana, Republic of Kazakhstan, earlier this year.

The seminar, coordinated with support from Japan's Board of Audit, ASOSAI's Capacity Development Administrator, focused on Information Technology (IT) audits, approaches and methods.

Twenty-nine representatives from 27 ASOSAI member states shared experiences with IT audits, highlighting typical problems encountered, including information security, access to auditee data, systems support and developing a unified platform.

Seminar trainers, from the SAIs of Indonesia and Turkey, Pingky Dezar Zulkarnain and Omer Karamollaoglu,

facilitated the dialogue in finding ways to address the challenges and strengthen SAI capacity.

Natalya Godunova, Chairwoman, SAI Kazakhstan, spoke to participants and emphasized that, in the digital age, IT audits and directly applying technology to audits is more relevant than ever.

"It is necessary to assess the efficiency of information systems and the funds invested in their development," stressed Godunova.

She added that the role of public audit in state programs that are introducing and developing IT is growing.

Godunova noted, "IT audit is of particular importance to ensure information security, as well as optimize the cost and effectiveness of state organization information system implementation and maintenance."

The seminar provided a forum for fruitful SAI discussions on IT-focused audit work, and participants recognized the continued need to hold similar international events in the future.

News from Latvia



SAO OF LATVIA CELEBRATES 95 YEARS

The State Audit Office (SAO) of the Republic of Latvia marked its 95th anniversary in August 2018.

Celebrations included a conference focusing on overcoming personal and professional challenges everyone faces as they attempt to reach bigger goals.

“Over the past 95 years, we have been able to adapt to the changing world and are strong enough to monitor the modern, information technology-based public administration we now have,” noted Elita Krūmina, Latvia’s Auditor General, in her address to participants.

“Naturally, being an ambitious, firm and fearless state audit institution, we are not always liked. But, trust is far more important. We will continue asking tough questions, as doing so leads to better public administration decisions. This builds public trust,” she added.

Ms. Krūmina went on to share her appreciation to staff, international and national partners for “working side by side to reach the goals of the SAO of Latvia.”

SAO Latvia’s History

The SAO of Latvia is partly rooted in Imperial Russia. Immediately after founding the Latvian State a hundred years ago, it was clear that a different form of monitoring state accounts was required. On August 16, 1923, the SAO Law came into force, denoting the beginning of an independent Supreme Audit Institution (SAI).

Since then, the auditors quickly developed a reputation as rigorous guardians of public funds. The findings and conclusions were popular news in the media.

In late 1993, Latvia’s new parliament renewed both the SAO Law and the constitutionally independent SAI initially established 95 years ago.

The core task has remained the same—to ensure state and municipal budget and property operations are regular, compliant and effective, while preventing inaccuracies and negligence to the extent possible, prior to translating into actions or pursuing already committed ones.

For more information visit the SAO of Latvia website at <http://www.lrvk.gov.lv/en/>.

News from the United States



After speaking about his investigative reporting on climate change and the future impacts of rising sea levels, Jeff Goodell signs a poster promoting the event. SPEL's Steve Sanford looks over his shoulder.

THE WATER WILL COME

GAO Hosts Conversation with Jeff Goodell, Prominent Expert on Climate Change

by David Chrisinger, Strategic Planning and External Liaison Office, U.S. Government Accountability Office

"It's a done deal. We are going to get a significant amount of sea level rise."

Jeff Goodell does not mince words.

"Sea-level rise is one of the central facts of our time, as real as gravity. It will reshape our world in ways most of us can only dimly imagine," he said.

The author of five books, Goodell is a prominent expert on climate change, energy policy and humanity's relationship with a changing planet. For the past several years, he has traveled the globe, researching, reporting on and writing about the impending crisis of rising sea levels.

The U.S. Government Accountability Office (GAO), the Supreme Audit Institution (SAI) for the United States, hosted Goodell as part of GAO's Foresight Speaker Series. The

speaker series, managed by GAO's Strategic Planning and External Liaison (SPEL) office, aims to increase awareness of emerging issues and trends having transformative effects on government, business and society.

"Rising sea level is an issue that could impact nearly every audit team's work at GAO," remarked Steve Sanford, GAO's Strategic Planning and Innovation Manager, who moderated the discussion.

Sanford added, "Not only are there implications for flood insurance programs in the United States, but rising sea levels will also affect how the U.S. federal government manages government real property and housing finance, maintains the nation's surface transportation system, and manages the government's fiscal exposure to climate change risks."

Goodell's interest in rising sea levels began soon after Hurricane Sandy flooded the Lower Manhattan neighborhood of New York City with 9 feet of water in the fall of 2012. He began speaking with a Columbia University scientist who told him the storm was a dress rehearsal of sorts for what most scientists were predicting would happen by the end of the century—that the sea around Manhattan would rise about 9 feet (some say sea levels may rise 30 feet or more). Instead of eventually receding, the water from sea level rise will stick around.

From there, Goodell traveled to Miami, where he found a city hugely at risk—due to south Florida's flatness and the

porous limestone beneath the city's buildings—of becoming an “American Atlantis.”

After spending the next few years traveling all over the world, Goodell found that rising sea levels have serious implications for coastal regions around the globe.

“This is a problem of human infrastructure. We simply built in areas we should not have built in,” Goodell told event participants.

He explained that “the ocean acts like a kind of heat sink. The heat has to go somewhere, and it's going into the ocean the same way as if you leave a glass of water out on a hot day. That water gets hot.”

Thermal expansion, in part, is the cause of sea level rise in the 20th century. As the ocean heats up, it expands.

“But that is going to be an increasingly small part of the problem of sea level rise in the future,” Goodell noted.

“It's really all about the two big sheets of ice at the poles. What matters is how fast Greenland melts and what happens in Antarctica. Those are the two driving factors that will shape our future.”

What's surprising to scientists today, Goodell went on to say, is that until about 10 years ago, they thought that Antarctica's ice was pretty stable; there wasn't nearly as much surface ice melting there as there was in Greenland. Scientists now believe the biggest factor driving ice melt is not surface melt, but rather melting from below by warm ocean water.

When asked whether there are any U.S. states or countries that are taking the right steps to address the crisis of rising sea levels, Goodell mentioned several places that have plans to do something, though in terms of action, he says it's a hard problem to solve.

“Sea walls won't work in places like south Florida,” he noted, “because the water will simply seep under the walls.”

By contrast, when Goodell visited places like Lagos, “where they build their homes on posts,” he said, “they say they can raise their homes 4 feet in an afternoon...you cannot do that as easily in Miami Beach.”

He also detailed an ambitious—and very expensive—solution put forth by the Italian city of Venice. The \$6 billion project consists of four retractable gates paired with 57

flood barriers that can be raised at high tide to protect the canal-laden city. The problem, Goodell cited, is that the engineers who developed the barriers did not account for rising sea levels, so eventually the barriers will no longer be enough to keep the water out.

“It's a great example of really dumb engineering that looks smart...and I think there's going to be a lot of projects like that,” he remarked.

Goodell said that, ultimately, some combination of retreat from coastal regions, paired with engineering that allows for flexible construction and adaptation, is what policy makers should be focusing on in response to rising sea levels.

“We're going to have to reinvent our relationship to water. There's just not enough money to save these places.”

Goodell also indicated a big, near-term risk. Coastal properties will devalue as people begin to understand that flooding will no longer be a once a year or once every decade occurrence. Rising sea levels will, in other words, change the economic value of coastal and low-lying properties. He said it's this point (the economic impact of rising sea levels) that may be the best way to draw attention to the need to take meaningful action.

GAO has performance audits under way to evaluate potential climate change effects on migration within the United States and the resilience of water infrastructure, among other engagements. GAO is also in the process of updating its high-risk area, “Limiting the Federal Government's Fiscal Exposure by Better Managing Climate Change Risks.”¹

Goodell said what is most needed now is engagement and political dialogue to chart a way forward.

He summed up that before policy makers can effectively address rising sea levels, and before the country learns to change its relationship to coastal areas, there must first be recognition that rising sea levels are, in Goodell's words, “a real threat to our future.”

“We are going to have to reinvent our relationship to water. There's just not enough money to save these places.”

¹ For more information on GAO's High Risk List, which brings attention to agencies and program areas GAO believes are high risk due to their vulnerabilities to fraud, waste, abuse, and mismanagement, or are most in need of transformation, see <https://www.gao.gov/highrisk/overview>.

News from Kuwait



Kuwait's State Audit Bureau (SAB) participated in several meetings this summer, including the Working Group on Public Procurement Audit (WGPPA) in Serbia; 2018 Peer Review Conference in Slovakia; Working Group on Public Debt (WGPD) in India; and the Working Group on Environmental Auditing (WGEA) in Indonesia.

The SAB also contributed to discussions with the International Organization of Supreme Audit Institutions (INTOSAI), the United Nations, and INTOSAI Development Initiative (IDI) as part of the UN High Level Political Forum in New York. The SAB shared knowledge and best practices on implementing Sustainable Development Goals (SDGs) and Supreme Audit Institution (SAI) contributions toward SDG achievement.

INTOSAI's Capacity Building Committee (CBC) and INTOSAI-Donor Steering Committee (IDSC) meeting was hosted by

the SAB, and nearly 100 delegates from SAIs and partner organizations worldwide participated in the event. Read the full story in this issue's Inside INTOSAI section.

The SAB also signed cooperation agreements with SAI Poland and the United States Government Accountability Office's Center for Audit Excellence and approved a new work plan for 2019-2022.

News from Saudi Arabia



H.E. Dr. Hussam Alangari, President of the General Auditing Bureau of Saudi Arabia (GAB), officially inaugurated the Saudi Center for Audit Training at GAB's headquarters in Riyadh in July. The center's establishment aims to improve staff efficiency; better provide effective public resource monitoring and direction; increase national public revenue; and strengthen efficiency and performance of all governmental bodies.



The GAB signed a cooperation agreement with the the U.S. Government Accountability Office (GAO) aimed at improving cooperation particularly in the fields of accounting and professional auditing. Dr. Alangari referred to the agreement as an extension of existing cooperation between the two organizations and hopes it will bolster the GAB's recently established training center. Mr. Gene L. Dodaro, head of GAO, noted the agreement will further develop the auditing field by employing modern technology.

News from Romania



RCOA CULTIVATES THE FUTURE THROUGH INTERNSHIP PROGRAM

The Romanian Court of Accounts (RCoA), in keeping with its present and envisaged future development, seeks active involvement in developing the next generation of professionals in the field of external public audit. RCoA aims to create a favorable context for knowledge transfer among generations and encourage young people to choose a career in public audit.

This summer, Mr. Mihai Busuioc, the President of RCoA, led efforts to organize the first RCoA unpaid internship program for students. In partnership with Bucharest University's Economic Studies and the Faculty of Law within the University of Bucharest, the 3-week program actively involved students in activities with RCoA and Audit Authority senior management, along with various specialty department representatives.

Several RCoA managers acted as tutors to the 17 students who participated in the internship program,

providing guidance in audit activities, including assessing and analyzing economic and legal works, strategies and external public audit reports. Students were assigned to specific teams within the organization and prepared presentations on respective RCoA teamwork at the conclusion of the program.

Participants indicated high levels of interest and satisfaction for individual and team assignments and guidance they received throughout the internship.

In its transparency and openness oriented approach, the RCoA plans to organize additional internship programs jointly with partnerships with top-ranked Romanian universities. RCoA is committed to complementing academic knowledge and orienting generations to come to choose a successful career in public audit.

For additional information, contact the RCoA via email at: international.romania@rcc.ro or amanda.bosovcki@rcc.ro. Visit www.curteadeconturi.ro to learn more about the RCoA, its current activities, and its envisaged future.

News from the ECA



ECA HOSTS 5TH GLOBAL AUDIT LEADERSHIP FORUM IN LUXEMBOURG

by the European Court of Auditors, Directorate of the Presidency

The European Court of Auditors (ECA) hosted the fifth annual meeting of the Global Audit Leadership Forum (GALF) in April 2018 at the ECA premises in Luxembourg. Attended by representatives of 20 Supreme Audit Institutions (SAIs) and the ECA, the two meeting themes were: "Carrying Out Performance Audits in a Political Context: What Are the Limitations?" and "Communicating audit Findings in a Digital World: Challenges and Opportunities."

Carrying Out Performance Audits in a Political Context: What are the Limitations?

SAI leaders discussed a broad range of internal and external limitations that can arise when carrying out performance audits. The lead question—whether there are any limitations due to the political context—led to manifold answers, given the represented audit institution and respective mandates, environments and political cultures.

While some participants said that SAIs should not enter the political arena and interfere with politics, others considered not doing so as failing to accomplish their missions. While the former group pinpointed the separation of powers and corresponding mandate limitations, the latter highlighted that audit topic selection could be considered a political decision. However, participants generally agreed that

there are always political risks that require mitigation, be it through transparent, fact-based and objective reporting, a careful and sensible timing of publications (e.g. in times of elections) or recognition of socio-economic sensitivities and circumstances.

Today's world, with its volatility, uncertainty, complexity and ambiguity, presents new challenges for public administrations, private companies and citizens. While these aspects can be perceived as setting limits to SAI effectiveness, participants regarded them as challenges to be appropriately addressed. In this context, SAI leaders had an intensive discussion on how to:

- Foster an innovation-friendly culture of "intelligent risk-taking" within SAIs and administration, focusing more on achieving best results and less on criticizing past shortcomings;
- Open SAIs to a broad variety of professionals offering the best mix of capacities and experiences to flexibly react to, and proactively address, future challenges;
- Grant SAI staff the freedom to think outside the box and develop innovative solutions; and
- Implement and promote foresight activities aiming at preparing SAIs, legislators and administrations to properly react to emerging issues.

Further discussions touched upon (1) internal limitations resulting from factors, such as appointment procedures and tenures of SAI heads, conditions for heads of SAIs to



©European Union 2018—Source: ECA

take up new positions in the administration upon tenure conclusion, and senior management resistance to innovation and reform within the institution; and (2) external limitations, including budget risks, legal framework changes that could undermine institutional independence, selective or even polemic media coverage, and party alignments against certain audit topics and reports.

Though SAI experiences and responses to tackle these challenges varied, participants self-critically conceded that senior management must lead by example and live the principles heads of SAIs would like to see implemented in their institution.

Communicating Audit Findings in a Digital World: Challenges and Opportunities

SAI leaders discussed the apparent conflict between serious and professional messages and the inherent limitations of digital communication. It appeared that some SAIs are already adapting their communication strategies to this reality, producing the same message in different interconnected formats. Other SAIs have deliberately taken a more conservative approach to avoid undermining the factual message.

The importance of raising awareness via all types of media seemed crucial, as SAIs can gain respect and preserve reputations only if they manage to stay relevant and have a significant impact on stakeholders. To achieve this, SAIs are increasingly engaged in digital communication. In addition to websites and electronic audit reports, most SAIs are present on social media, sometimes even encouraging staff

to be active on a voluntary basis. Some SAIs publish video messages from auditors, thus putting a face to the audit work; others have involved communication experts from the onset of the audit task. Additional dialogue addressed:

- Challenges of hiring adequate human resources to ensure effective digital communication (data scientists, social media experts, digital communication specialists);
- Balancing costs and benefits to a regular or permanent presence on social media;
- Limitations imposed by law concerning the secrecy of data collected during audit work; and
- The need to implement specific internal control systems to prevent and mitigate the inherent risks of being active on social media. Some SAIs reported on (negative) experiences with social media.

The discussion showed that SAIs have diverse practices regarding digital environment communications, but SAI leaders are very much aware that digital communication—and social media in particular—is a reality that cannot be ignored. Despite certain risks, digital communication should not be seen as a threat, but rather as an opportunity for SAIs to be more effective in stakeholder engagement.

The GALF meeting was the theme of the ECA Journal's May 2018 edition, which can be accessed online at https://www.eca.europa.eu/Lists/ECADocuments/JOURNAL18_05/JOURNAL18_05.pdf.

News from Malta



NAO MALTA HOSTS CONTACT COMMITTEE LIAISON OFFICER MEETING

The National Audit Office of Malta (NAOM) hosted the 2018 European Union (EU) Supreme Audit Institution (SAI) Contact Committee Liaison Officers Meeting earlier this year. The event, held to prepare for the EU Contact Committee meeting, which took place in Croatia in October, included 66 participants from the 28 EU member state SAIs, European Court of Auditors (ECA), as well as EU candidate and potential candidate country SAIs (who attended as observers).

In his welcome address, Charles Deguara, Malta's Auditor General, highlighted the auditor's critical role in exercising the fundamental values of accountability and transparency—the essence of good governance.

"The work of liaison officers is key to ensuring current changes and developments within the EU are highlighted and brought to the attention to, and acted upon by, SAI leaders," he emphasized.

Leo Brincat, the ECA's Maltese member, also spoke to participants and discussed the ECA's future strategy and

efforts at anticipating emerging issues. Brincat touched on the ECA's Foresight Task Force, a team designed to focus on long-term, relevant future developments and determine how these developments will affect audit procedures, methodology and products. He encouraged participants to undertake a similar approach and exchange experiences with the ECA while safeguarding autonomy.

NAOM Assistant Auditor General, Brian Vella, chaired and moderated the meeting that incorporated reports on recent activities and progress of working groups, task forces and networks within the Contact Committee framework. Next steps and a proposed way forward drew the meeting to a close.

In a separate event, EU candidate and potential candidate SAIs met to discuss current and planned audit activities to help strengthen audit processes. Twenty-three SAI delegates participated, along with two EU member state SAIs, the ECA, and representatives from Support for Improvement in Governance and Management (SIGMA)—a joint initiative of the EU and the Organisation for Economic Co-operation and Development (OECD).

News from Slovenia



SLOVENIA AND MALTA SUPREME AUDIT INSTITUTIONS SIGN EMPLOYEE EXCHANGE AGREEMENT



The Supreme Audit Institutions (SAIs) of Slovenia and Malta share a common mission and similar objectives. Because of this, Tomaž Vesel, President, SAI Slovenia, and Charles Deguara, Auditor General, SAI Malta, signed an employee exchange agreement earlier this

year designed to impart experience and best practices between the two SAIs.

Two auditors, Michelle Borg Brincat, a principal auditor with SAI Malta, and Simona Bevk, Deputy Supreme State Auditor from SAI Slovenia, participated in this exchange program, resulting in strengthened SAI relationships and knowledge.

“My work placement with SAI Slovenia was a golden learning opportunity, as I was exposed to a different working environment with new methodologies and practices while working alongside employees with various levels of experience,” explained Brincat.

Brincat, who made particular reference to SAI Slovenia’s establishment of a legal and technical unit that scrutinizes all reports to ensure publication harmony, also noted the SAI’s proactive public engagement through its website, where audit announcements and public commentary greatly enhance transparency and interaction.

Bevk worked in SAI Malta’s Performance Audit section during her exchange experience. She learned how the team performed issue analysis in a concrete performance audit and developed audit questions across all levels, citing the audit team’s systematic audit overview implementation as impressive.

“I realized that both countries’ audit teams face similar concerns and issues. The operational differences are minor, relating particularly in audit method choice and mandates,” Bevk remarked.

She said the experience confirmed her belief that each audit represents a complex story, one that poses a great challenge as a one-size-fits-all approach doesn’t necessarily work.

“The exchange of auditors between institutions is certainly one of the best ways to share knowledge and experiences to provide high-quality audits,” Bevk concluded.

News from Bulgaria



Bulgarian NAO Hosts Conference on Enhancing Accountability, Transparency and Integrity in the Public Sector

Under the Bulgarian Presidency of the Council of the European Union, the BNAO organized a high-level conference on “The Role of the Supreme Audit Institutions (SAIs) in Enhancing Accountability, Transparency and Integrity in the Public Sector.”

The conference included delegates from 26 European SAIs, as well as the European Court of Auditors (ECA). Participants shared experiences and leading practices in implementing principles of good governance in the public sector with a focus on improving the lives of citizens and justifying citizens’ trust.

The conference was divided into four thematic panels: (1) institutional independence as a key factor for SAI effectiveness; (2) on the road to value-driven audits;

(3) administrative capacity modernization of SAIs and communicating with stakeholders; and (4) increasing the trust of the citizens. The panels provided delegates with a discussion forum on SAIs as model organizations, good practices, achievements and challenges faced.

BNAO Analyzes Crucial Organic Foods Sector

In recent years, striving to lead a healthy life and interest in organic foods has constantly increased. In 2017, the Bulgarian National Audit Office (BNAO) conducted an audit on the development, supervision and control of organic food and products.

Biological production, a joint system for agricultural management and food manufacture, has a dual public role: ensuring a specific market exists to meet consumer demand for organic products and contributing to environmental

protection, animal welfare and rural area development. The audit's primary goal was to present an independent, objective assessment to the legislative and executive branches and provide recommendations toward improving this contemporary, crucial sector.

The audit analyzed organic production for issuing and withdrawing biological production control licenses. Specifically, the audit assessed:

- Supervisory effectiveness of control-process staff;
- Regulations governing organic food in trade markets, fast-food chains and website retailers; and
- Communication effectiveness between the Ministry of Agriculture and Food, the Bulgarian Agency for Food Safety and control staff in cases of identified irregularities and violations.

Using standard and specific methods to collect and analyze data, such as the secret client method, the BNAO identified an organic product currently on the Bulgarian trade market bearing a code number belonging to an inspector with a withdrawn license. Immediate action has been taken to fully remove the product. This is just one example that illustrates ineffective consumer protection in the organic foods production area, a problem due, primarily, from a lack in legislation.

Nonexistent legislative measures have also led to the transfer of risk management to consumers who purchase organic food in fast food chains and online.

The audit also found that people are not well-acquainted with organic food labeling requirements and are generally unaware of how to recognize these labels.

In an effort to energize transparency and stakeholder engagement, the BNAO implemented an information campaign to communicate the audit results and educate society on national labeling requirements.

New Horizons, Challenges—BNAO 2018-2022 Strategy

The BNAO adopted its 2018– 2022 Development Strategy. Based on best international practices along with the INTOSAI Development Initiative's (IDI) "Strategic Planning" and "SAI

Capacity Building Needs Assessment" guides, the BNAO identified operational aspects requiring additional efforts for compatibility with international auditing standards, as well as best governance and organizational practices.

Through the year 2022, the BNAO has established 16 strategic goals that have been grouped into three priority areas:

- Conducting independent, effective and efficient public sector audits;
- Building an effective human resource management system to secure qualified and well-motivated employees with the highest degree of integrity; and
- Recognizing the BNAO as an institution that leads by example, contributes to public sector good governance and accountability and meets all stakeholders' expectations.

The strategic objectives address such issues as updating and introducing adequate procedures and tools in all audits; building an internal quality control system; adequately publishing audit reports in a clear and comprehensive language consistent with stakeholder needs; increasing active participation in international audit community initiatives; improving cooperation with the Parliament and other audit report users; maintaining an institutional culture that is conducive to employee professional capacity development while also encouraging personal contributions to the organization.

For more information, contact press@bulnao.government.bg or visit the BNAO website www.bulnao.government.bg.

News from the UAE



- A delegation from the United Arab Emirates' State Audit Institution (SAI), chaired by H.E. Dr. Harib Saeed Al Amimi, SAI President and Chairman of the International Organization of Supreme Audit Institutions (INTOSAI), participated in the annual INTOSAI Policy, Finance and Administration Committee (PFAC) meeting held in Riyadh, Saudi Arabia.

The meeting included a discussion on the INTOSAI Secretary General's fiscal year 2017 final account report, the chairman's report on strategic objective achievements, and the SAI UAE's report on potential risks associated with information.

- The SAI signed a Memorandum of Understanding with Hungary's Supreme Audit Institution (pictured above) to promote cooperation in preparing integrity assessment

tools for Information Technology procurement products and exchange knowledge in key areas of public sector financial auditing.

- The SAI organized a workshop on contemporary auditing in times of technological advancements. The workshop, which included a number of local UAE audit entities, highlighted e-transformation in the UAE.



News from Pakistan

SAI PAKISTAN REORGANIZES FOR MORE EFFECTIVE, HARMONIZED, STREAMLINED AUDIT SUPPORT



The Supreme Audit Institution (SAI) of Pakistan was recently reorganized to provide more effective, harmonized and streamlined audit coverage. The Audit of the Energy sector was divided among several audit sections: Water And Power

Development Authority (WAPDA); Commercial; Customs and Petroleum audit.

The WAPDA was further sectioned into two offices: Director General (DG) Audit (Water Resources) and DG Audit (Power Sector).

Additionally, the office of the DG Audit (Customs and Petroleum) was restructured as a new organization. It is now the DG Audit (Petroleum and Natural Resources). This effort was undertaken to synergize and improve audit work in the oil, gas and natural resources sectors.

The jurisdiction of oil and gas entities was also revised and now becomes DG Federal Audit, DG Customs and Petroleum, DG (CA&E) North and South.

Audit work relating to customs has been shifted to DG Audit Inland Revenue, which has been re-designated as the Office of DG Audit Inland Revenue and Customs.

The table below reflects some of the organizational changes.

Name of Field Audit Office, Location	Audit Jurisdiction	Geographical Jurisdiction
DG (Audit Water Resources), Lahore	107 Formations	Entire Country
DG Audit (Power), Lahore	154 Formations	Entire Country
DG Audit (Petroleum and Natural Resources), Lahore	All Receipt and Expenditure of Oil and Gas Sector Organizations	Entire Country
DG Audit (Federal Government)	Receipts of Chief Commissioner Islamabad	Islamabad Capital Territory
DG Audit (Inland Revenue and Customs), North and South	All Revenue & Expenditure Units dealt by the Federal Board of Revenue, including Inland Revenue and Customs	Entire Country

News from Peru

INTOSAI COOPERATIVE AUDITS VIRTUAL CATALOG NOW AVAILABLE, SEEKING EXPERIENCES

The International Organization of Supreme Audit Institutions (INTOSAI) Capacity Building Committee (CBC) Subcommittee on Cooperative Audits has developed a virtual catalog to work as a worldwide repository of cooperative audits carried out within the INTOSAI community.

The catalog, available to all INTOSAI members, is a great reference source for Supreme Audit Institutions (SAIs) interested in conducting cooperative audits.

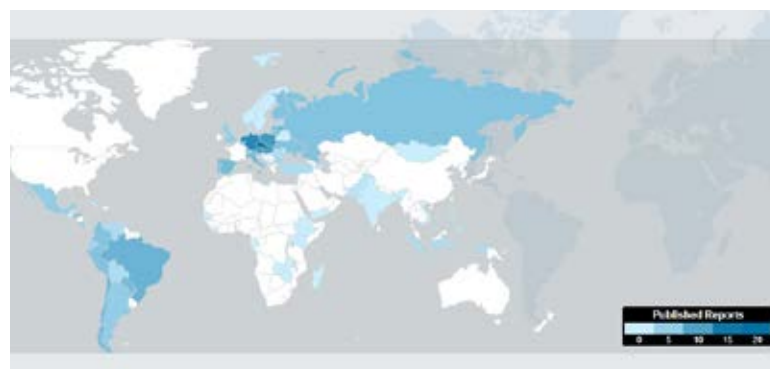
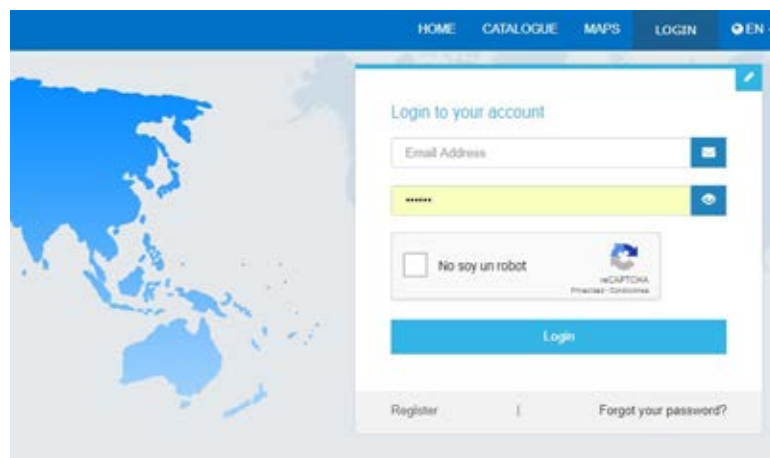
The site presents numerous features for researching cooperative audits (no registration necessary), including:

- Advanced search capabilities by Supreme Audit Institution (SAI), regional organization, year, audit type, and language; and
- Ability to filter search results using keywords.

Currently, the online catalog, available in English and Spanish, has hundreds of cooperative audit reports on a wide variety of topics, such as roadworks, environmental liabilities, social housing, gender equity, and protected areas.

SAIs from all regions are encouraged to add to this database by uploading cooperative audit experience and reports (registration is required). It does not take long, and there is a user manual to assist in completing the process.

To learn more about the new cooperative audit virtual catalog, contact the CBC Subcommittee on Cooperative Audits at cooperacion@contraloria.gob.pe.



News from Poland

SAI POLAND COMPLETES NATIONAL SDG AUDIT OF PREPAREDNESS

Poland has declared its commitment to implement the United Nations (UN) Agenda 2030 and the agenda's Sustainable Development Goals (SDGs), a task which calls for cooperation from the entire administration and all relevant stakeholders.

A new development model for Poland, outlined in the government's "Strategy for Responsible Development," meets the Agenda 2030 expectations with the Minister of Economic Development (and later the Minister of Enterprise and Technology) providing coordinating roles and the Supreme Audit Office of Poland (NIK) monitoring the process by conducting a performance audit.

The audit, "Preparedness for Implementation of the 2030 Agenda Sustainable Development Goals" was carried out in Poland in the first quarter of 2018.

Performed within the international framework of a joint audit based on International Standards of Supreme Audit Institutions (ISSAIs) and a single model and methodology developed by the International Organization of Supreme Audit Institutions (INTOSAI), the NIK audited Poland's public administration SDG implementation preparedness.

The NIK found that effective actions were initiated to integrate the SDGs into national development policy, including the establishment of an appropriate institutional structure and ability to monitor implementation progress.

The report provided a conclusion that Poland had made significant progress on preparations for the implementation of the 2030 Agenda SDGs. In the audit reports, the NIK formulated several comments, where it recommended to

the audited entities a continuation and intensification of undertaken actions to ensure effective and consistent SDG achievement in the longer perspective, such as:

- Enhancing comprehensive partnerships;
- Promoting the 2030 Agenda and disseminating information on the SDGs in different environments and social groups;
- Adjusting national indicators to the list adopted by the UN;
- Regularly reviewing progress at the national and local levels; and
- Raising awareness on preferences offered for declining cities.

Read the full story about the NIK's journey in auditing national preparedness for SDG implementation in this issue's Feature Articles section.





by Blucer W. Rajagukguk and Rezza Rinova Tohir, Audit Board of the Republic of Indonesia

The Challenge

The adoption of the Sustainable Development Goals (SDGs) by the United Nations (UN) in 2015 marks an impressive milestone in the modernized world's history. Nearly all UN-member countries have accepted (and most have ratified) the SDGs into national policy frameworks.

The SDG initiative attempts to overcome problems that arise as consequences from modernization and incorporates inclusiveness by allowing each participating country to establish a customized set of goals.

One SDG imperative—to ensure implementation is properly and effectively carried out—calls for policy actors to be mindful of accuracy, timeliness, data availability and data reliability.

Moreover, in 2017, the International Organization of Supreme Audit Institutions (INTOSAI) recognized the need for Supreme Audit Institutions (SAIs) to comprehensively address SDGs during audits while including all relevant stakeholders.

How can this best be accomplished?

The Strategic Environmental Assessment

Several sustainability measurement systems exist, including the Strategic Environmental Assessment (SEA)—a tool that instills sustainability concerns in policies. Originating

from the Environmental Impact Assessment (EIA), the SEA focuses on producing and utilizing reports on environmental effects in plans and programs, while, at the same time, incorporating concerns from members of society.

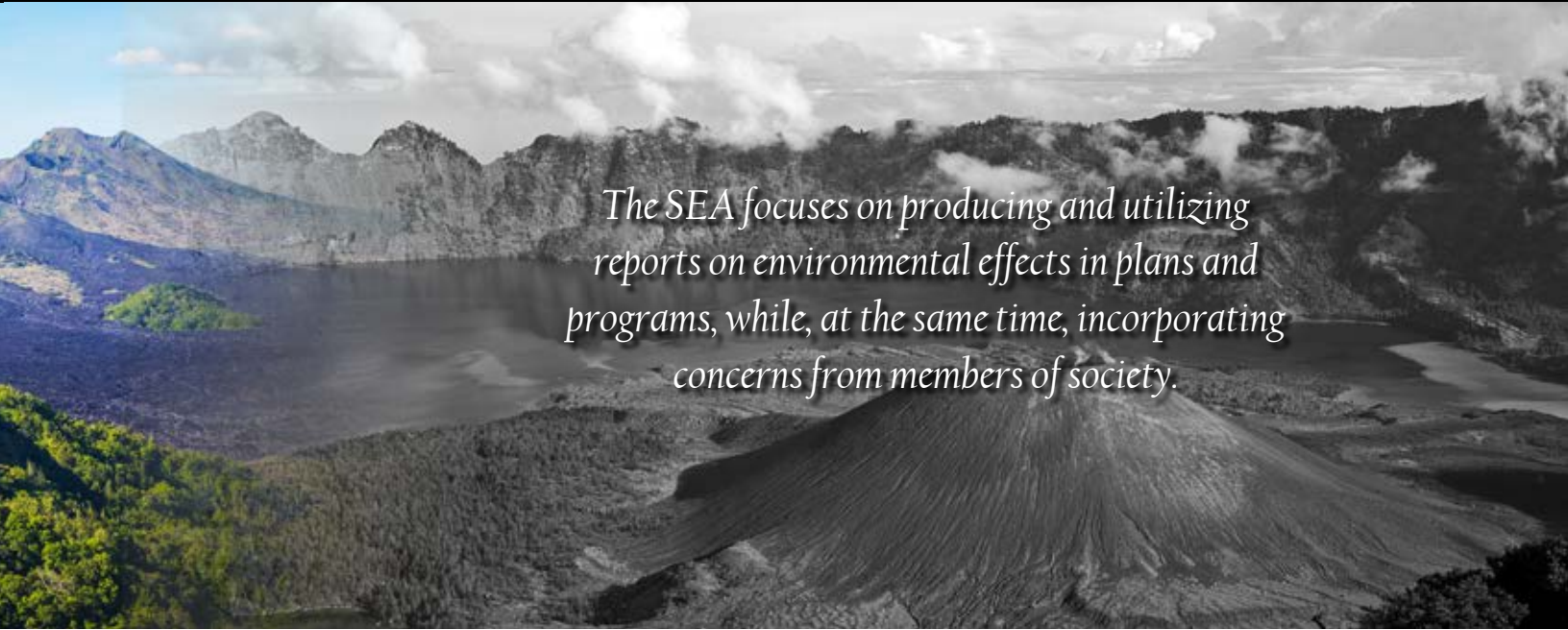
Some consider the SEA to be a source of interference in Indonesia, since political interests tend to heavily influence plans, policies and programs in Asia. However, the SEA maintains a high acceptance rate in governments when compared to other tools.

Related Policies

UN resolution A/69/228 calls for promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening SAIs and underscores the significance of safeguarding SDG implementation.

SAIs can, and should, play an important role in SDG-related audits, particularly as they add value for decision makers and citizens. SAIs are also encouraged to contribute to tracking progress, monitoring implementation and identifying room for improvement when it comes to national sustainable development efforts.

INTOSAI's commitment to support SDG implementation was further recognized in the strategic priorities for 2017-2022, namely crosscutting priority 2, which seeks to contribute to SDG follow-up and review within the context of each nation's specific sustainable development efforts and SAI individual mandates.



The SEA focuses on producing and utilizing reports on environmental effects in plans and programs, while, at the same time, incorporating concerns from members of society.

INTOSAI's International Standards of Supreme Audit Institutions (ISSAI) 5130 also addresses sustainability efforts. ISSAI 5130, "Sustainable Development: The Role of Supreme Audit Institutions," states that SAIs are essential in promoting sustainable development externally (governments) and internally (audit scopes). ISSAI 5130 suggests SAIs focus audits on strategic levels and detailed target indicators. Using an SEA can be a fitting entry point, particularly as the SEA connects with the ISSAI 5130 framework for capacity building and experiential learning.

SEA Applicability to SDG-Related Audits

Employing the SEA to implement SDG-related audits can be enhanced by following ISSAI 5110, "Guidance on Conducting Performance Audit with an Environmental Perspective."

ISSAI 5110 suggests SAIs conduct performance audits on environmental programs and highlights an environmental perspective *within* government programs. Differentiating environmental and societal impacts from economical effectiveness and efficiency is an advantage in using an SEA point of scope coupled with relevant legal rules as criteria.

Generally speaking, proposed steps to SEA implementation would include:

- Assess SEA availability in performance audits;
- Evaluate SEA effectiveness and efficiency using relevant instruments;
- Conduct a specialized SEA audit; and

- Develop criteria using the SEA (environmental perspective) in auditing government financial statements.

In Context: Indonesia

SEA's implementation in Indonesia officially kicked off by instruction of Law 32/2009 on Environmental Protection and Management, obliging organizations to consider SEA when formulating plans, policies and programs. An SEA can also be used to change or revise previous versions.

By virtue of presidential rule, Indonesia's Middle-Term Development Plan 2015-2019 was modified to incorporate SDGs and develop an SDG national action plan. The ruling also applies to regional level governments.

These underlying conditions provide a distinct advantage for SEA deployment in Indonesia.

The Audit Board of the Republic of Indonesia (BPK RI) has included SEA in performance and financial auditing scopes and has established its financial audit framework with an environmental perspective.

Stepping Stones for the Future

Reflecting on the numerous benefits it provides, the SEA—as an entry point to address sustainable development and as a tool to emphasize the importance of participating in policy formulation—provides countless possibilities that can lead to greater SDG awareness and, ultimately, positive global change.

IMPROVING ENVIRONMENTAL PERFORMANCE AUDITS, CULTIVATING SUSTAINABILITY

SAI Thailand's Journey Using Joint Approach and Experiential Learning

by Sirin Phankasem, Deputy Auditor General of Thailand, and Sutthi Suntharanurak, Auditor, Senior Professional Level, International Affairs Office

Since 2005, the State Audit Office (SAO) of the Kingdom of Thailand, the nation's Supreme Audit Institution (SAI), has been responsible for initiating environmental audits, and the SAO gives precedence to environmental issues involving sustainable development. This article depicts the SAO's three-phase approach in carrying out environmental performance audits and cultivating national and global sustainability.

Phase One: Existing Research

Historically, the SAO conducted environmental performance audits using the 3E principles—Economy, Efficiency and Effectiveness. The SAO, charged with monitoring government compliance with environmental laws, rules, regulations and council of minister resolutions, has sought to improve this approach.

The journey to improving environmental performance audits began in 2005 when the Canadian Audit and Accountability Foundation (CCAF), through fellowships and management internships, supported the SAO in developing a robust environmental audit concept. During this endeavor, the Office of the Auditor General of Canada provided mentorship support.

The CCAF fellowship calls for senior auditors to complete a nine-month placement at a Canadian legislative audit office, while internships allow SAI managers to study

managerial practices and develop strategic projects while stationed in Canada.

Dr. Sirin Phankasem, Thailand's Deputy Auditor General, was selected to participate in the CCAF fellowship program, and during the fellowship, developed a strategic paper on “Moving to Sustainable Development: Focus on Environmental Auditing.”

The paper, a plan that outlined strategies to integrate environmental issues more fully into SAO audit work, emphasized staff cooperation at all levels and continuous policy support to achieve long-term environmental and sustainable development.

The strategy was first implemented within the SAO's environmental performance audit on noise pollution caused by the Suvarnabhumi Airport, which, since 2006, seriously affected nearby communities.

The International Civil Aviation Organization (ICAO), which oversees airport operations, said that solving the airport's noise dilemma required specific problem identification and cost effective alternative noise reduction measures.

The proposed measures included: (1) procuring quieter aircraft; (2) land-use planning and management, (3) noise abatement, and (4) revising operational procedures and restrictions. The ICAO developed policies associated with each measure and established a system to collect fees from those causing the noise-related problems to pay for remedies for community members affected by the noise.

The SAO began by evaluating efforts to resolve noise-related issues. Audit objectives included assessing the measures to mitigate problems experienced by those living near the airport affected by elevated noise levels; identifying problems and barriers in dealing with noise impacts; and providing recommendations to solve the problems.

The SAO uncovered three audit findings. While people affected by airport noise were to be compensated, these payments were significantly delayed. The budget for problem resolution for nearby communities suffering from increased noise levels increased sharply. Measures to resolve airport noise pollution were not implemented.

Phase Two: Strengthen Environmental Performance Audits

In 2010, the World Bank supported a grant for SAO development. The SAO selected environmental performance audits as an improvement area and requested academic and technical support from the National Audit Office (NAO) of Estonia.

Subsequently, the SAO hosted an international workshop on environmental audits, where NAO Estonia audit staff shared experiences and best practices in recognizing and understanding sustainable development concepts, as well as executing environmental performance audits.

With funding support from the Die Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) and subject matter assistance from the International Organization of Supreme Audit Institutions (INTOSAI) and the Asian Organization of Supreme Audit Institutions (ASOSAI), the SAO coordinated a planning event for implementing a regional cooperative environmental audit on water issues, which would focus on Mekong River Basin management.

The 2012 event signified the first step toward developing and implementing an audit approach for participating SAIs (National Audit Authority of the Kingdom of Cambodia, State Audit Organization of Lao PDR, SAO Thailand, and Vietnam's State Audit Office). The Audit Board of the Republic of Indonesia and Jabatan Audit Negara Malaysia provided a knowledge base for this cooperative audit.

The audit's aim—to ensure that water and water-related natural resources within the Mekong River Basin would be well-managed and used sustainably and equitably—was adventurous but successful. Governments of countries along the river basin formed joint practices for transboundary water management.

The SAO's accumulated audit experiences (the collaborative strategic approach and cooperative audit experiential learning) were shared among SAIs, and the feedback was used to further improve and strengthen environmental performance audits.

Phase Three: Establish the Environmental Audit Office

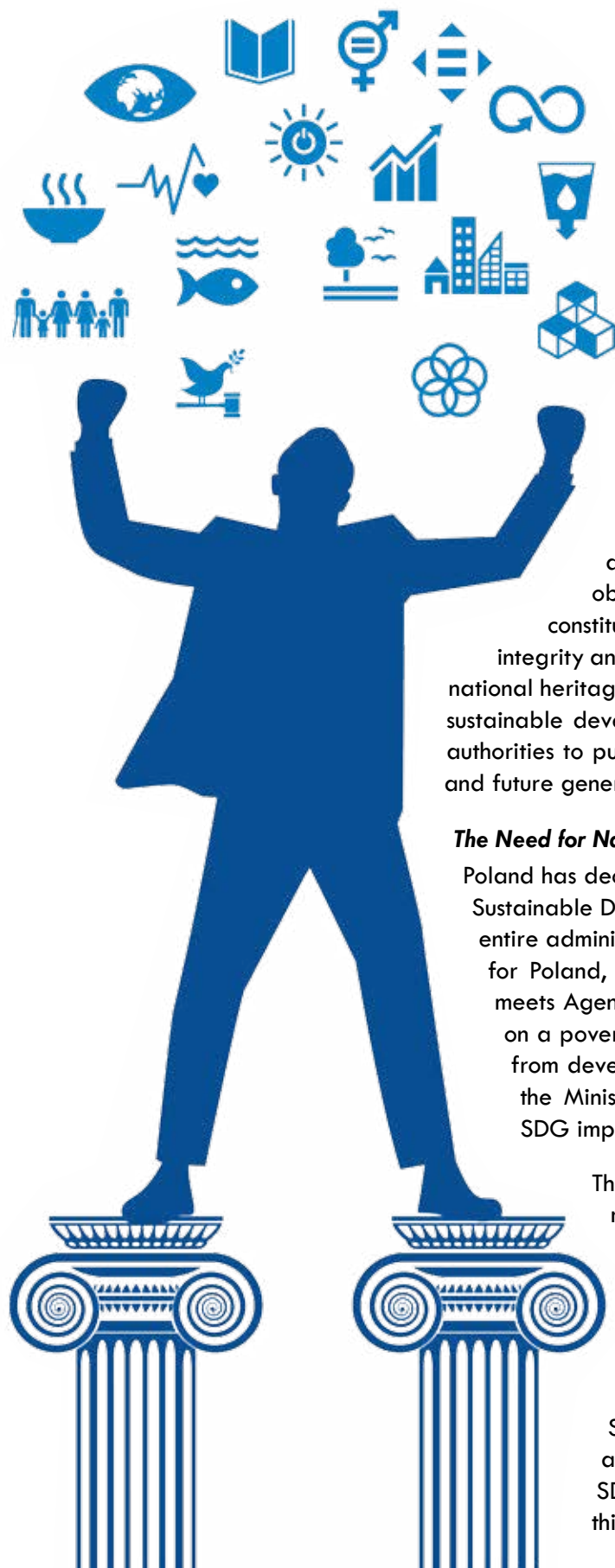
The SAO founded the Environmental Audit Office (EAO) in 2017 to focus on performance audits and environmental impacts. The EAO, which reviews public contracts, concessions and projects, studies and provides recommendations on government programs having the potential to cause environmental damages. The EAO also has the ability to apply compliance audits to review audited entities' conformity to EAO recommended actions and international environmental obligations.

Developing environmental performance audits in an effort to prepare for auditing Sustainable Development Goals (SDGs) is crucial and at the forefront of the SAO's mission.

According to the United Nations Environment Program (UNEP), more than half of the SDGs possess an environmental focus or address natural resource sustainability.

With more than 86 targets concerned with environmental sustainability, and each of the 17 SDGs having at least one of these targets, the OAG continues to research auditing SDG implementation in an effort to develop future SDG-related environmental performance audits.

For a full list of references, please contact the State Audit Office of the Kingdom of Thailand.



ARE WE PREPARED?

SAI Poland's Experience in Auditing National Preparedness for SDG Implementation

by Beata Błasiak-Nowak, Economic Advisor, and Marzena Rajczewska, Technical Advisor, Supreme Audit Office of Poland

“Transforming Our World: The 2030 Agenda for Sustainable Development” is a United Nations (UN) program of actions defining a sustainable development model at the global level. Sustainable development, a transformation process, satisfies present generation needs without diminishing future generations’ development opportunities.

The Constitution of the Republic of Poland classifies sustainable development among the most important national principles and obliges the concept’s national implementation. Article five of Poland’s constitution calls for safeguarding the territory’s independence and integrity and ensuring its citizens’ freedoms, rights and security. It also demands national heritage preservation and natural environment protection pursuant to the sustainable development principles. At the same time, Article 74 requires public authorities to pursue policies aimed at ensuring the ecological security of current and future generations.

The Need for National Cooperation, Supreme Audit Institution Involvement

Poland has declared its commitment to implement the 2030 UN Agenda and the Sustainable Development Goals (SDGs), a task calling for cooperation from the entire administration and all relevant stakeholders. A new development model for Poland, outlined in the country’s Strategy for Responsible Development, meets Agenda 2030 expectations and is consistent with a UN vision focused on a poverty-free world where every person has the opportunity to benefit from development. Poland’s Minister of Economic Development followed by the Minister of Enterprise and Technology provide coordinating roles in SDG implementation.

The 2030 Agenda recognizes each state’s implementation responsibility regionally, nationally and globally (taking into account different realities, capacities, development levels and priorities). Agenda 2030 also includes follow-up and review measures for monitoring SDG implementation progress accountability and adding value and benefits to the lives of citizens.

While the SDGs are to be implemented by the government, Supreme Audit Institutions (SAIs), within their powers and priorities, are to focus on monitoring how public authorities fulfill national SDG obligations. The SAI of Poland (NIK) is involved in examining this progress following International Standards of Supreme Audit

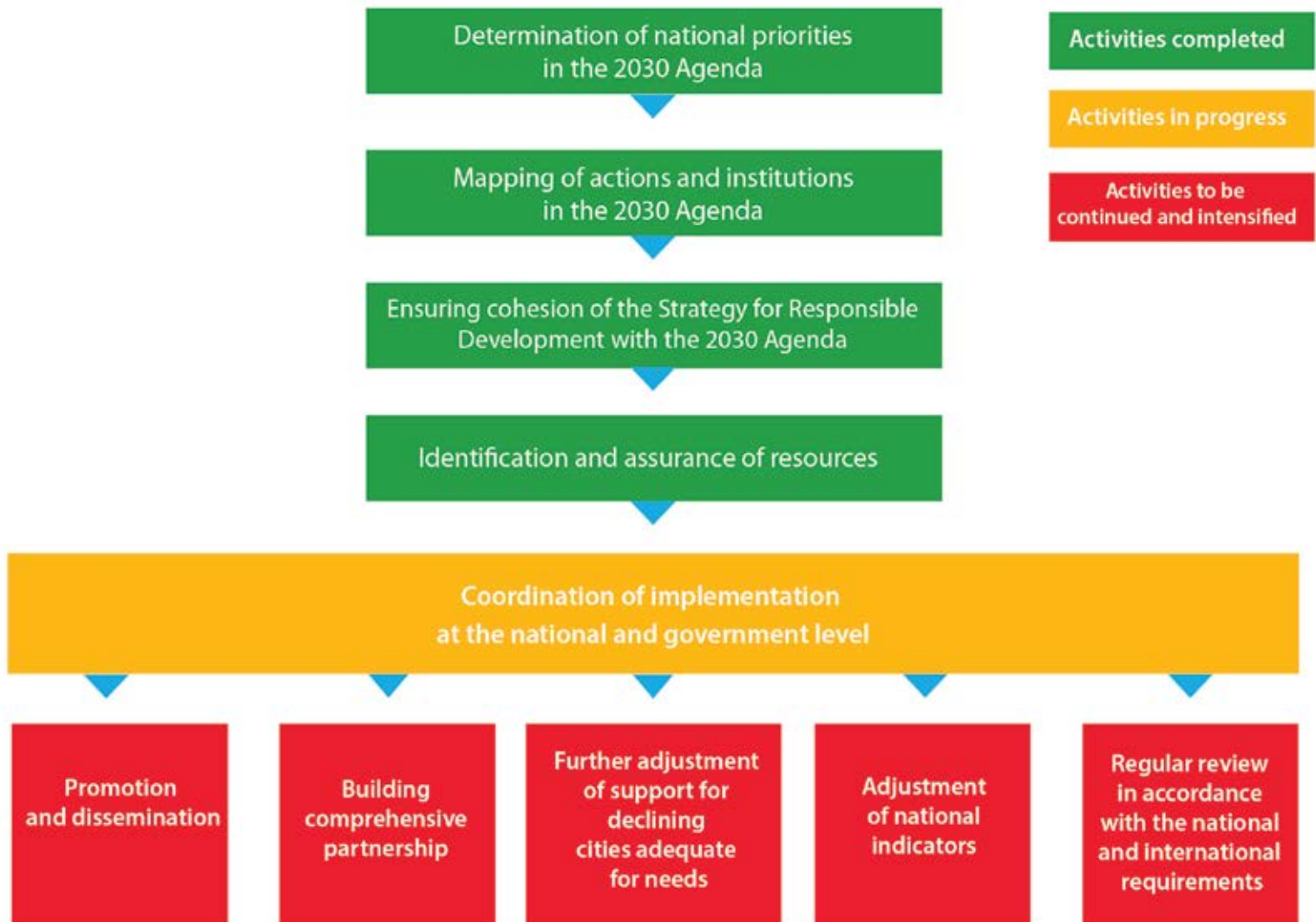


Figure 1: The Supreme Audit Office of Poland’s Performance Audit of National Preparedness to Implement the 2030 Agenda SDGs —At a Glance.

Institutions (ISSAIs), namely ISSAI 5130: “The Role of Supreme Audit Institutions” and ISSAI 12: “The Value and Benefits of Supreme Audit Instructions—Making a Difference to the Lives of Citizens.”

The NIK carried out the “Preparedness for Implementation of the 2030 Agenda Sustainable Development Goals” audit in Poland early in 2018. Performed using the international common audit framework and based on ISSAI standards and a single model and methodology established by the International Organization of Supreme Audit Institutions (INTOSAI), the NIK audited whether Poland’s development model, outlined in the nation’s “Strategy for Responsible Development,” meets Agenda 2030 expectations and public administration’s preparedness in SDG implementation.

According to the NIK’s findings, effective national-level actions were initiated to (1) integrate SDGs into the national development policy, (2) build an appropriate institutional structure, and (3) prepare for SDG implementation progress monitoring.

Poland’s national strategy includes objectives consistent with the SDGs. The government built partnerships with key stakeholders to co-manage development processes and create common implementation methods. Moreover, actions have been taken to select indicators to measure these efforts. The national strategy was also integrated with the national financial framework. Measures taken were in line with the whole-of-government approach and the Agenda’s principle to leave no one behind.

During the audit, research identified examples of good practices applied in other countries—practices that rendered positive results—such as extending an integrated approach locally through voluntary inclusion of activities carried out by local government and undertaking measures to increase SDG public awareness.

In the audit reports, the NIK formulated several comments to audited entities where it recommended a continuation and intensification of undertaken actions to ensure effective and consistent SDG achievement in the longer perspective, such as:

- Strengthening the socio-institutional partnership for SDG implementation to reach the widest possible range of stakeholders;
- Promoting (including on ministry and public office websites) Agenda 2030 and the SDGs to different environments and social groups;
- Reinforcing the adjustment of national indicators to the list of indicators adopted by the UN to facilitate measuring progress;
- Conducting progress reviews on a continued, regular basis (national and local levels) to add value by maintaining society's interest in sustainable development and form the basis for recommendations on necessary actions required at various levels; and
- Bolstering information activities on preferences offered for medium-sized cities losing socio-economic function to stimulate interest in planning, and applying, for support. Additional adjustments are needed for these cities (given available programs and budget funds; in accordance with reasons causing degradation danger; and offering incentives to gradually increase these cities' chances in competing for funds).

Conclusion

Poland declared its commitment to implement the global goals and presented its first SDG implementation progress report to the UN in 2018. The NIK comments are in line with the important issues raised in the most recent Ministerial Declaration, such as:

- Implementation speed must be accelerated. In this context, there is a need for decisive actions to raise Agenda 2030 and SDG awareness at all levels;
- Greater commitment in partnership and cooperation is essential;
- The role of national reviews in SDG implementation is crucial—integrating top-level leadership, incorporating

SDGs into national development plans and strategies, and involving local authorities;

- National capacity to monitor SDG implementation should be developed.

For more information on the "Preparedness for Implementation of the 2030 Agenda Sustainable Development Goals" audit, contact the NIK. The full report is also available on the INTOSAI website at <http://www.intosai.org/about-us/sdgs-sais-and-regions.html>.

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Resolution no 8 of the Council of Ministers of 14 February 2017 on adoption of the Strategy for Responsible Development for the period up to 2030 including the perspective up to 2030 (M.P. of 2017 item 260). The Strategy for Responsible Development is available at: <http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WMP20170000260/O/M20170260.pdf>.

The Minister of Enterprise and Technology has been coordinating the process of implementing the 2030 Agenda since 9 January 2018. Previously, since 15 March 2016, the institution coordinating the national development policy in the process of implementation of the 2030 Agenda provisions had been the Ministry of Economic Development.

The standard ISSAI 5130 offers an overview of the concept of sustainable development and includes practical guidance to SAIs how to integrate sustainable development into their audit work. It was published at: <http://www.intosai.org/en/issai-executive-summaries/detail/detail/News/issai-5130-sustainable-development-the-role-of-supreme-audit-institutions.html>.

In accordance with the standard ISSAI 12, the Supreme Audit Offices work in order to add value to society and make a difference in the lives of citizens. It was published at: <http://www.intosai.org/en/issai-executive-summaries/detail/detail/News/issai-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-lives-o.html>.

The audit reports addressed to the Minister of Enterprise and Technology and to the Minister of Investment and Development (in Polish) and the final report on preparedness for implementation of the 2030 Agenda sustainable development goals in Poland (in English) were published at the website of the Supreme Audit Office of Poland: <https://www.nik.gov.pl/aktualnosci/przekształcamy-nasz-swiat-dla-zrownowazonego-rozwoju.html> and <https://bip.nik.gov.pl/kontrola/P/17/114/KAP/>.

Implementation of the Sustainable Development Goals in Poland. The 2018 National Report—the document was adopted by the Council of Ministers on 5 June 2018 and presented at the ministerial session of the United Nations High-Level Political Forum on Sustainable Development in July 2018. The report is available in English at https://www.mpit.gov.pl/media/58470/Poland_VNR_20180615.pdf.



PFAC MEMBERS MEET TO DISCUSS PROGRESS, WAY FORWARD

The General Auditing Bureau (GAB) of the Kingdom of Saudi Arabia hosted the International Organization of Supreme Audit Institutions' (INTOSAI) 15th Policy, Finance and Administration Committee (PFAC) meeting in Riyadh, where members came together for the committee's annual meeting.

The PFAC leads efforts under Goal 4 of INTOSAI's strategic plan and aims to organize and govern INTOSAI in ways that promote economical, efficient and effective working and governance practices and timely decision-making while maintaining due regard for regional autonomy, balance and varying models and approaches of member Supreme Audit Institutions (SAIs).

Dr. Hussam Alangari, GAB President, welcomed participants to the September 2018 meeting, which includes the Governing Board's Chair (United Arab Emirates) and First Vice-Chair (Russian Federation); INTOSAI Goal Chairs:

Professional Standards Committee (Brazil), Capacity Building Committee (South Africa) and Knowledge Sharing Committee (India); General Secretariat (Austria); immediate past Chair of the Governing Board (China); Chair of the INTOSAI Development Initiative (IDI) (Norway); and the head of the SAI responsible for the International Journal of Government Auditing (IJGA) (U.S. GAO)—all of whom Dr. Alangari commended for steadfast, continued contributions.

"INTOSAI's PFAC and General Secretariat continue to monitor the implementation of INTOSAI's strategic plan and crosscutting priority initiatives," noted Dr. Alangari, who invited meeting participants to contribute to the constructive dialogue on issues facing INTOSAI and its members.

In her report, Dr. Margit Kraker, INTOSAI GS, touched on three main issues: draft INTOSAI Financial Regulations and Rules; draft INTOSAI Statutes; and INTOSAI financial matters, including 2016-2017 financial statements, actual 2018 budget performance, and the proposed budget for 2020-2022.

Mr. Victor Hart, representing the Professional Standards Committee (PSC), presented PSC progress in 2018 and elaborated on various strategic objectives and actions taken.

Mr. Hart emphasized the need to promote standards implementation and adoption and feed any problems or issues back into the standard setting process. He pointed out that INTOSAI, in its entirety, is responsible for standards adoption and that the PFAC (and its members) can contribute to fulfilling this responsibility.

Dr. Alangari asked that the PSC work with IDI to develop an operational plan to accomplish that goal.

Chairman of INTOSAI's Capacity Building Committee (CBC) and Auditor General of South Africa, Mr. Kimi Makwetu, highlighted the enhanced cooperation among all INTOSAI goal chairs.

Mr. Makwetu stressed a continued focus on crosscutting priorities, including advocating for and supporting SAI independence; sharing capacity development insights; enhancing professionalization through INTOSAI task forces and tools; and maintaining and cultivating the use of the SAI Performance Measurement Framework.

Mr. Andrew Langstich, representing the Knowledge Sharing Committee (KSC), provided a summary report on the KSC's latest meeting held in Kampala, Uganda, in August. He noted that all reporting dashboards have been updated based on progress submitted by KSC working groups.

GAB's Dr. Mohammed Alhabib provided an overview of recent PFAC activities and presented the first ever INTOSAI Performance and Accountability Report (PAR)—seeking the committee's recommendation to submit the PAR to the GB in November. Key issues for GB consideration include:

- Continued emphasis on fostering SAI independence;
- Continued efforts on implementing and monitoring the Sustainable Development Goals and United Nations' Agenda 2030;
- INTOSAI Framework of Professional Pronouncements (IFPP) and Forum for INTOSAI Professional Pronouncements (FIPP) support; and
- Recognition of the accomplishments, importance, and needs of regional INTOSAI bodies, especially regarding communication, resources, and technology.

The committee unanimously approved submitting the INTOSAI PAR for GB approval.

Dr. Al Amimi updated participants on the Supervisory Committee on Emerging Issues (SCEI), where he underscored the committee's goal to canvas INTOSAI membership (through the KSC portal) to further identify emerging issues and provide progress feedback prior to the committee's submission to the INTOSAI GB.

"All emerging issues listed in the SCEI report are very important, and they must be stressed among INTOSAI. Moreover, these issues need to be addressed at the United Nations/INTOSAI Symposium and other events as they also relate to Sustainable Development Goal (SDG) 16," remarked Dr. Kraker.

Dr. Kraker added, "Progress has to be made on emerging issues and actions taken in the future to strengthen SAI independence, as well as the fight against international corruption, including illicit financial flows and money laundering."

Mr. Dodaro expressed appreciation to Dr. Al Amimi and the SCEI for their efforts, particularly the attention paid to technology's impact on audit professionals. He suggested INTOSAI could work closely with existing working groups to address emerging issues within their purview and also suggested creating a new

INTOSAI working group to focus on emerging issues related to Science and Technology and potential implications for audit professionals.

Updates on IDI and the INTOSAI Journal of Government Auditing closed out the PFAC meeting.

IDI's Mr. Martin Aldcroft discussed the organization's strategic priorities, including strategic shifts to increase impact and sustainability.

As the IJGA President, Mr. James-Christian Blockwood, Managing Director of GAO's Strategic Planning and External Liaison Office, briefed PFAC members on the Journal's latest modernization plans and initiatives, including the launch of the redesigned website, which provides a more responsive and engaging user experience. The committee acknowledged the editorial team for publishing valuable information related to auditing throughout the world.

In his closing remarks, Dr. Alangari, thanked all attendees for participating in the PFAC meeting in Riyadh, and he opened the door for future communications by inviting members to provide feedback on any issue.

The PFAC meeting included committee approval of the first ever INTOSAI Performance and Accountability Report that highlights key issues for INTOSAI Governing Board consideration.



INTOSAI COLLABORATES, SHARES WITH KEY PARTNERS AT HIGH LEVEL POLITICAL FORUM

The International Organization of Supreme Audit Institutions (INTOSAI) General Secretariat teamed up with the United Nations (UN) and permanent representatives of Austria and Canada to the UN to coordinate a round table discussion as part of the High-Level Political Forum (HLPF) on sustainable development.

Dr. Margit Kraker, INTOSAI's Secretary General, along with high-ranking delegates of Supreme Audit Institutions (SAIs), the UN, ambassadors, as well as civil society and national parliament representatives, participated in an engaging discussion that focused on achievements in national government preparedness to implement the Sustainable Development Goals (SDGs). The event provided vital insights into various SAI approaches in auditing SDG implementation.

Dr. Kraker opened the SAI Leadership and Stakeholder meeting, which was jointly organized by the INTOSAI Development Initiative (IDI) and the UN. The meeting fostered an exchange of SAI knowledge and best practices against

the backdrop of the IDI and INTOSAI Knowledge Sharing Committee program, "Auditing SDGs," that supports more than 70 SAIs around the world in carrying out SDG-related performance audits. Participating SAIs presented experiences and elaborated on diverse approaches while accounting for policy coherence and inclusion, capacity building opportunities and various stakeholder expectations.

Shaped by an exchange on further deepening the already existing strong relations between the UN and INTOSAI, Dr. Kraker and the UN Under Secretary General for Economic and Social Affairs, Mr. Liu Zhenmin, discussed next year's HLPF. With the next HLPF focusing on SDG 16, target 16.6 is of particular importance to SAIs to "develop effective, accountable and transparent institutions at all levels."





INTOSAI CAPACITY BUILDING COMMITTEE, DONOR-COOPERATION EVENT SEEKS TO "WIDEN THE CIRCLE"

"We're in the knowledge business, and we are only as good as our people. We are a reflection of the people that we hire." —Mr. Gene Dodaro, United States Comptroller General.

A primary focus of this year's International Organization of Supreme Audit Institutions (INTOSAI) joint Capacity Building Committee (CBC) and INTOSAI-Donor Steering Committee (IDSC) meeting was people, and the themes of "Inspiring and Encouraging One Another," "Putting Our People First," and "Forward Together," clearly conveyed this notion.

After all, capacity building is not just about the organization. Investing in staff is essential to growing—individually, as well as a team. But, are we really reaching everybody?

Mr. Jan van Schalkwyk, Corporate Executive with the Supreme Audit Institution (SAI) of South Africa, asked this

very question to the roughly 100 participants—representing SAIs and partner organizations—who gathered in Kuwait in September to discuss capacity building and mechanisms for support and development.

The dialogue and responses were as diverse as the INTOSAI community—a diversity that provides opportunities to share with, and learn from, one another.

Unlocking the findings inside the latest Global SAI Stocktaking Report, analyzing human resource management dimensions, brainstorming staff training methods, peer-to-peer cooperation, and seeking different perspectives on capacity development were at the heart of presentations and dynamic group discussions addressing capacity during the four-day event.



Keynote speaker, Mr. Jens Wandel, Special Advisor to the United Nations Secretary General, laid out several aspects to strengthening human capital, including increasing staff engagement and building trust.

He also emphasized that building in-house change capacity is crucial to navigating external threats and opportunities and stressed that effective employee on-boarding positively impacts productivity.

Ms. Yusador Gaye, SAI Liberia's Auditor General, spoke to the audience about her organization's efforts to increase productivity through simple measures, such as instilling a sense of pride in the work auditors perform.

"We emphasize that audit work is not just a job, it's a career," she said.

Strengthening employee capacity is also impacted by leadership noted SAI Kenya's Controller and Auditor General, Mr. Edward Ouko, who remarked that leadership

is a crucial element in developing staff and cultivating capacity, and it must be considered a long-term journey.

The journey requires active involvement.

Mr. Wandel presented a need to shift into becoming more opportunistic when it comes to tackling new challenges in improving capacity.

"We're in the knowledge business, and we are only as good as our people. We are a reflection of the people that we hire."

—Mr. Gene Dodaro
United States Comptroller General

"The identification of a need alone does not make a change. It's only when a need meets an opportunity that the change occurs," he said.

The enriching discussions, thought-provoking and insightful question and answer sessions indicate that whether individually, as an organization or as a community, positive change can come. But, it all starts with people.

"We must remind ourselves that without our people there would be no SAIs, no INTOSAI to speak of."—Mr. Kimi Makwetu, Auditor General, SAI South Africa.



PASAI CONGRESS EMBRACES DIGITAL DEMANDS & CHANGE

*by Chuck Young, Managing Director, Office of Public Affairs,
U.S. Government Accountability Office*

The digital age is upon us. It has been called the greatest information revolution since the advent of the printing press. But, how can Supreme Audit Institutions (SAI) adapt?

Stanley McChrystal, United States Army General (retired) once stated bluntly, “There is no avoiding the realities of the information age. Its effects manifest differently in different sectors, but the drivers of speed and interdependence will impact us all. Organizations that continue to use 20th-century tools in today’s complex environment do so at their own peril.”

Organizers of the 21st Pacific Association of Supreme Audit Institutions (PASAI) Congress held in August in Queensland, Australia, recognized this challenge—for every sector

of society, including every SAI—and built the Congress around the theme “Embracing the Digital Future.”

Numerous leaders from various sectors provided both practical advice and longer-term strategies on how best to rise to the challenge of adapting to a digital future.

The more than 60 participants representing 19 member SAIs and partner organizations, heard that no single country, and no single government in the Pacific, can meet the challenges of the digital age alone, but must all work together by sharing both challenges and solutions.

“It requires us to be innovative and imaginative but also practical,” added Andrew Byrne, Australian Department of Foreign Affairs and Trade First Assistant Secretary, Soft Power, Communications and Scholarship Division.

There was particular emphasis on the practicality aspect, especially the practicality of using digital tools to gather and analyze data, and it was not just the large Pacific island nations that discussed tackling these issues.

Terence Su’a, SAI Samoa, described how his office has spent eight years increasing the capacity and tools needed for Information Technology (IT) audits.

Keynote speaker, Senator Dean Smith from Western Australia, Chair of the Joint Committee on Public Accounts and Audit, told the group, “Technology is changing how we communicate, as well as how we collect data.”

The formal communique echoed those thoughts, stating, “SAI Heads commended the proposals for steps to establish digital parliamentary communications, especially the possibility for the digital tabling of annual reports. SAI Heads recognized how this would assist in the timely production of annual reports and, in time, in-year reports, and that further digital analysis tools could assist auditors in risk assessment and comparisons between agencies.”

The rapid pace of digital change was explored by Dr. Lucy Cameron from the Commonwealth Scientific and Industrial Research Organization. She identified “megatrends” that could possibly impact auditing, such as artificial intelligence, machine learning, chatbots, service robots, and other forms of automation and robotic processes.

“There are going to be massive changes in the next 20 years,” she emphasized, adding there will be many unknowns that we don’t yet have any data for.

Beyond Essential's Dr. Michael Nunan, demonstrated practicality in dealing with digital change through a new data visualization tool, Tupaia, that crowd sources health data and makes it available in an app. Aggregated and analyzed data from multiple sources is pulled together to effectively map health systems in the Pacific Islands region.

For example, the data can be used for medical mapping to show medicine availability and health services locations.

Data, Dr. Nunan argued, is useless if it’s not presented in a way that is accessible for decision makers.

“Poor data visualization means you may not as well have the data at all, but digital tools can give people the ability to collect data and use it in meaningful ways,” he said.

Ultimately, as indicated in the PASAI communique, all SAI Heads recognized and agreed on many challenges facing them (in the Pacific context) to achieve digital advancement and optimal use of technology. For many in the region, the common issues faced with digital progression were knowledge and the capacity to keep up with technological advancement; lack of resources, such as personnel and technical ability; and balancing budget priorities to place emphasis on data analysis.

While challenges were recognized, the delegates also looked forward to finding shared approaches to meeting those challenges.

The Congress resolved to undertake an assessment of IT audit and data analysis capabilities across the region for consideration by PASAI’s governing board in February 2019 with the goal of better informing SAI’s strategic plans and PASAI support programs and learning how to best adapt to the digital age.



*Embracing a digital future requires innovation, imagination, practicality—
Andrew Byrne, DFAT*



*SAI Samoa has spent eight years increasing IT audit capacity, tools—
Terence Su'a*



*Technology is changing how we communicate and collect data—
Australian Senator Dean Smith*



Tupaia app crowd sources data to map Pacific Islands region health systems



Click bottom right of photo to see additional photos

ASOSAI ASSEMBLY FOCUSES ON ENVIRONMENTAL AUDITING, SUSTAINABILITY

A memorable cultural performance officially opened the 2018 Asian Organization of Supreme Audit Institutions (ASOSAI) Assembly in Hanoi, Vietnam, hosted by the State Audit Office of Vietnam (SAV), the nation's Supreme Audit Institution (SAI).

Dr. Ho Duc Phoc, SAV Auditor General (AG) and incoming ASOSAI chair, welcomed delegates and expressed honor at being able to provide a forum for sharing experiences and strengthening solidarity and capacity to better develop public auditing in the country, the region and the world.

"Energy and tenacity can build great things," affirmed Dr. Madinah Binti Mohamad, Malaysia's AG and outgoing ASOSAI chair. Dr. Mohamad added that the event allowed

participants to deliberate with one another, learn from each other and reinforce the value of SAIs. She emphasized the tremendous contributions that ASOSAI has made and stressed that new priorities need to be established to adapt to an ever-changing audit landscape.

Dr. Harib Saeed Al Amimi, Chairman of the International Organization of Supreme Audit Institutions (INTOSAI) and President, SAI United Arab Emirates, noted ASOSAI is more relevant today than ever through its networking and capacity development initiatives, and added, "I look to my ASOSAI colleagues for inspiration."

Inspiring truly characterized the assembly, which included nearly 250 delegates from 46 nations and international

organizations who participated in this event that occurs once every three years—an event that, according to Vietnam's National Assembly Chairwoman, Ms. Nguyen Thi Kim Ngan, helps strengthen national cooperation.

The agenda included numerous updates from the ASOSAI General Secretariat (GS) and various ASOSAI and INTOSAI groups along with dedicated discussions highlighting “Environmental Auditing for Sustainable Development,” the theme behind the assembly's symposium.

Mr. Jaehyeong Choe, AG, SAI Korea, and outgoing GS, commended the region's spirit of commitment and called the symposium a valuable opportunity—one bearing great significance in discussing the role of SAs in national Sustainable Development Goal (SDG) implementation follow-up and review.

Ms. Archana Shirsat, Deputy Director General, INTOSAI Development Initiative (IDI), gave a thought-provoking presentation on the SDGs—why they matter and how SAs can contribute.

Her presentation, which highlighted the importance of the whole-of-government approach and inclusiveness, led the assembly into a special reporting session, where numerous SAs shared ideas, lessons learned and best practices related to environmental auditing and demonstrated how SAs can contribute to national SDG efforts.

“Strategic SAI roles are important to contributing to and achieving the SDGs,” noted Mr. Ramu Prasad Dotel, Deputy Auditor General (DAG), SAI Nepal.

Mr. Dotel said SAI Nepal has recently selected audit subjects it believes will contribute to national sustainable development, and, through implemented recommendations, improved economy, efficiency, effectiveness and sustainability can be realized.

Mr. Nguyen Quang Thanh, SAI Vietnam, emphasized the importance to “think globally and act locally” and proposed strengthening cooperation, cultivating capacity and increasing knowledge sharing as essential mechanisms.

Certainly, developing a more robust knowledge base has led to new idea generation in the sustainable development arena. Mr. Li Feng, representing incoming ASOSAI chair,

the National Audit Office of the People's Republic of China (CNAO), explained how these new concepts—relationship between ecology and public etiquette; interaction of economic development with environmental protection; and determining the ecosystem's value—are beneficial to environmental auditing and SDG realization.

At the onset of the final day's activities, assembly participants gathered for a moment of silence for Vietnam's President, Mr. Tran Dai Quang, who passed away September 21, 2018. Several delegates had the distinct honor of meeting the Vietnamese President as part of the ASOSAI event's agenda.

Elections were also held to fill the region's 2018 Governing Board (GB) and Audit Committee (AC) slots. The following SAs were voted in as 2018-2021 ASOSAI GB members: Bangladesh, Indonesia, Kuwait, Nepal and Russia, and, after several rounds of voting, the SAs of Kazakhstan and Turkey were confirmed to fill the 2018-2021 ASOSAI AC vacancies.

Dr. Doan Xuan Tien, DAG SAI Vietnam, summarized the symposium, “Political, economic and social conditions, as well as approaches to environmental auditing, vary, and environmental conditions threaten global development. SAs are now more aware of organizational roles and missions when it comes to national sustainable development.”

As the event came to a close, key decisions were announced, including SAI Palestine's inclusion into ASOSAI. The Assembly also approved the SAs of China, India and Malaysia as ASOSAI training centers and unanimously adopted the Hanoi Declaration.

The declaration, online at <http://asosai.org>, is an important official document that conveys the preeminent ASOSAI Assembly messages and shared interests, particularly those of environmental auditing and SDG achievement.

The 2021 ASOSAI Assembly, the region's 25th, will be hosted by SAI Thailand.

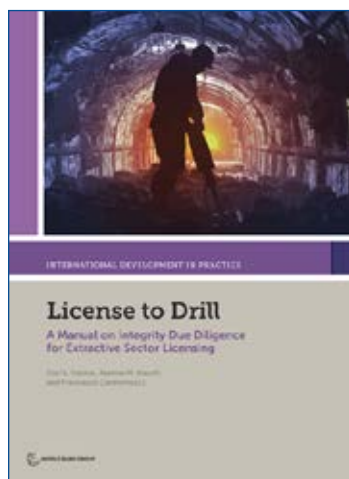
Visit <https://www.youtube.com/watch?v=i1MOa0iYISc> to view the 2018 ASOSAI Assembly recap video.



USING INTEGRITY, FRAUD MANAGEMENT PUBLICATIONS TO INCREASE TRANSPARENCY

New resources are now available that Supreme Audit Institutions (SAIs) may find helpful when conducting audits using the extractive industries value chain, which describes the development process from discovery through extraction to lasting value creation for society.

An important step in the value chain process is awarding contracts and licenses, and the World Bank’s “[License to Drill: A Manual on Integrity Due Diligence for Licensing in Extractive Sectors](#)” (Manual) is a toolkit that specifically addresses this step. The Manual outlines recognized concepts, good practices and efficient options for policymakers and practitioners seeking to implement or improve integrity screening systems in extractive sectors.



The Manual’s introduction underscores existing widespread agreement that regulatory governance systems lack transparency and possess weak oversight and enforcement institutions, which facilitate an environment where rent-seeking and corruption thrive.

Ms. Cari Votava, World Bank Senior Financial Sector Specialist, who co-authored the Manual, describes it as a resource to improve quality and transparency in integrity due-diligence components of the extractive sector regulatory governance.

“Although there are many points in the extractive industries value chain where corruption vulnerabilities can emerge, licensing decisions are perhaps the most critical,” she explained.

Ms. Votava also noted that few countries can benefit when unsavory persons are granted licenses to operate in extractive sectors.

An overarching goal of the Manual is to identify good-practice options for reducing corruption risks in extractive industries by outlining methods to improve the licensing process—to maximize the quality of entrants and to improve transparency at an early stage in the value chain.



Extractive Industries Value Chain

Before extractive licenses are granted or renewed, it is important to know the potential recipient, including the beneficial owner or natural person who ultimately owns (or controls) a legal entity or benefits from the entity's assets.

An effective and transparent licensing process can (1) filter out many parties who might not act responsibly, and (2) have a positive impact on economic returns.

Specifically, the Manual offers options for implementing effective and low-cost integrity-screening systems, such as:

- Criminal-background checks;
- Beneficial-ownership checks; and
- Conflict-of-interest checks.

International frameworks provide potential criteria for SAs to use when reviewing issues related to the extractive sector value chain.

For example, the Manual uses the “fit and proper” concept from “[Licensing of the Basel Core Principles for Effective Banking Supervision](#)” Principle #5 as criteria for ways to improve the quality of entities entering the extractive sector. The fit and proper principle requires systemic and thorough integrity background checks on banking-license applicants, including documenting beneficial owners' identities seeking bank charters.

The Manual also uses Extractive Industries Transparencies Initiative (EITI) [requirement #2](#) as a standard. This requirement obligates countries to publicly disclose information, including the identity of beneficial owners. According to the Manual, beneficial ownership disclosure requires identification and identification verification—both best done prior to granting licenses.

An additional framework potentially useful to SAs when considering corruption-related fraud risks during contract and license award phases is the U.S. Government Accountability Office's (GAO) “[A Framework for Managing Fraud in Federal Programs](#),” also known as the Fraud Risk Framework.



The Fraud Risk Framework was issued in July 2015 and identifies leading practices in an effort to help program managers combat financial and nonfinancial fraud. It also provides criteria for SAs in conducting program audits.

Emphasizing the need to plan regular fraud risk assessments and assess risks to determine a fraud risk profile, the Fraud Risk Framework also stresses that entities should design and implement a strategy with specific control activities to mitigate assessed fraud risks and collaborate to assist in effective implementation.

The Fraud Risk Framework directs managers to evaluate outcomes using a risk-based approach and adapt activities to improve fraud risk management.

For a full list of references or to learn more about these publications and how they can help SAs in conducting audits, contact Johana Ayers at ayersj@gao.gov. For additional information on the extractive industries value chain contact [AFROSAI-E](#) and the [INTOSAI Working Group on Audit of Extractive Industries](#).



WGPD MEETS IN INDIA

The Comptroller and Auditor General of India, through its local office in Hyderabad, Telangana, hosted the 2018 International Organization of Supreme Audit Institution (INTOSAI) Working Group on Public Debt (WGPD) meeting with the theme "Engaging SAs Toward Robust Public Debt Auditing" in July. Ms. Anjali Anand Srivastava, India's Deputy Comptroller and Auditor General, welcomed the 52 delegates from 23 Supreme Audit Institutions (SAI).

In his opening remarks, Mr. Michael G. Aguinaldo, Republic of the Philippines Commission on Audit Chairperson and WGPD Chair, noted, ultimately, the group's goal is to devise guidance toward publishing internationally accepted public debt standards and best practices.

Mr. Aguinaldo reported key working group accomplishments over the past year, including progress made to the WGPD Terms of Reference, Handbook of Meetings and Project 2.9, "Consolidating and Aligning the Audit of Public Debt with International Standards of Supreme Audit Institutions (ISSAI) 100." Subtask leads provided Project 2.9 status updates, including team composition, scope of work, respective activities, draft guidance contents, issues and challenges moving forward. Other WGPD projects were reported using the reporting dashboard submitted to the INTOSAI Knowledge Sharing Committee in June.

Keynote Speaker, Dr. Govinda Rao, Economist, Emeritus Professor of the National Institute of Public Finance and Policy, India, highlighted the importance of a fiscal council

within government, especially in developing countries. A serious problem with budget management inefficiencies exists, he said, that gives rise to a strong need for independent fiscal councils to assist in calibrating fiscal policies, which, in turn, will promote a sustainable level of debt.

Ms. Shefali Andaleeb Srivastava, representing the Forum for INTOSAI Professional Pronouncements (FIPP), provided attendees with a presentation on the revised Strategic Development Plan (SDP) for INTOSAI's Framework of Professional Pronouncements (IFPP). She noted that as a permanent INTOSAI body, the FIPP considers and proposes how to develop the ISSAI framework, and the FIPP's main role is to ensure the quality of all IFPP pronouncements.

Mr. Manish Kumar, SAI India, provided an update on the development of WGPD's Community of Practice (CoP). Mr. Kumar, who manages the CoP, cited the community's primary purpose is to develop a global cyber society for the working group.

Highlights of this year's meeting also included presentations by various SAIs on national current debt management situations and public debt auditing practices, centered on the adopted theme of the meeting. These presentations paved the way to a meaningful exchange of experiences among participating members.

The WGPD welcomed seven new member-SAIs at this year's meeting, bringing the total to 34. At the event's conclusion, SAI Azerbaijan confirmed hosting the 2019 WGPD meeting, and SAI Bhutan expressed interest in hosting the group in 2020.



INTOSAINT ESSENTIAL TO COMPREHENSIVE INTEGRITY STRATEGY

The International Organization of Supreme Audit Institutions (INTOSAI) Self-Assessment Integrity (IntoSAINT) project group, a Capacity Building Committee (CBC) workstream chaired by Mexico's Supreme Audit Institution (SAI), held its annual meeting in Mexico City in July.

The meeting allowed IntoSAINT workstream members to discuss progress achieved thus far and strategies to move forward toward increased, successful regional and global INTOSAI Integrity Model implementation.

During the meeting, workstream members concluded there is a general perception that integrity issues have long been considered a distant topic with marginal impact on the daily work SAs—a perception that has limited the potential scope of integrity issues on the INTOSAI agenda.

Integrity in public organizations points to several key elements—absence of fraud and corruption, non-disclosure of confidential information, and prevention of conflicts of interest and discrimination. Taking ownership of integrity, therefore, positively positions public organizations.

The IntoSAINT tool should be considered an essential part of a SAI's comprehensive integrity program, and integrity mechanisms, such as IntoSAINT, can ease implementing SAI founding principles and prerequisites associated with the International Standards of Supreme Audit Institutions.

For more information on IntoSAINT, a tool available to all INTOSAI members SAs, visit the [CBC IntoSAINT](#) website or contact the project group at IntoSAINT@asf.gob.mx.

WGBD MEETS TO DISCUSS BIG DATA IMPORTANCE, LIMITS, INTEGRATION, QC

The International Organization of Supreme Audit Institutions' (INTOSAI) Working Group on Big Data (WGBD) met in April 2018 at the U.S. Government Accountability Office (GAO) headquarters in Washington, D.C., for its second meeting. More than 40 members from 20 countries attended the meeting to help advance the WGBD objectives—identify the challenges and opportunities faced by SAIs in the era of big data; summarize the knowledge and experience in the field of big data audit; and strengthen relevant bilateral and multilateral technical cooperation.

Following welcoming remarks by Gene Dodaro, United States Comptroller General, numerous presenters covered a wide range of topics related to big data, and several themes were woven throughout the presentations: the importance of data analytics for SAIs; limitations and risks when working with big data; ways to integrate big data into SAI work; and the need for quality control.

Presenters shared experiences working with big data, provided case studies as illustrations, and described various tools and techniques developed.

- “Big Data Auditing Practice and Sustainable Development” by Zhihao Tang. Ms. Tang, representing SAI China, focused on big data auditing aspects, where she identified several limitations and risks, including potential issues of causation and correlation, as well as the need for both timely and accurate data. She also provided two pilot cases spearheaded by China’s SAI to use big data in promoting sustainable development.
- The World Bank’s Alexandra Habershon and Marcelo Donolo briefed attendees on “Data Analytics and Integrity Risk Management in International Development,” where they outlined World Bank efforts to find paths toward integrating data analytics into current and future work, especially when it comes to anti-corruption endeavors.
- “Agile Data Science” by Rachel Kirkam of SAI United Kingdom provided an overview of staged in building agile software that is outcome-focused, iterative, flexible and fits the client’s criteria.

- Dr. Timothy Kropp from the U.S. Department of Health and Human Services discussed how they successfully deploy analytics for oversight by focusing on people rather than technology. In his presentation, “Using Big Data to Identify Fraud in Medicare,” he emphasized the need to build skills, encourage creativity, provide support and standards, and allow exploration among SAI staff. He also noted the importance of defining and demonstrating the value created by analytics in an age of budget constraints.
- SAI Norway’s Ove Haugland Jakobsen and Knut Olav Solheim spoke to participants about “Enabling Auditors to Make Sense of Data,” highlighting SAI Norway’s initiatives to enhance data capabilities and increasing auditor awareness on using big data in audits. They stressed the importance of cleaning data that others have produced and raising awareness of statistical modeling and its value in auditing.
- Neelesh Kumar Sah, SAI India, discussed the “Guideline on Data Analytics,” referencing the guide as one of the first attempts by a SAI to develop guidance specifically on data and its use in the auditing realm.
- Presentations on “The Role of the SAIs in the Achievement of National Priorities and Goals” and “Relevance of the Application of the Automated System of the Remote State Audit and Its Influence on SAIs” were given by Daria Tsyplakova and Marina Mazykina, representing SAI Russia. They noted SAIs must advance the use of data and evidence in government decision-making and emphasized great opportunities exist to use data analytics to make informed policy decisions, measure policy outcomes, and promote trust in government. Ongoing education in analytics for performance auditors was also stressed, particularly in today’s fast-paced technological environment.
- Oliver Richard, U.S. GAO, gave the meeting’s final presentation on the “Optimal Combination of Quantitative and Qualitative Methods,” where he shared GAO’s experience integrating quantitative and qualitative data analysis approaches in its work to enhance accuracy and consistency in the Social Security Administration’s disability hearings decisions. “These methods are complementary and all quantitative analyses must be combined with a qualitative assessment of the evidence,” he said.

The next WGBD meeting will be hosted by SAI Denmark.

BUILDING CAPACITY BY ENHANCING SAI TECHNICAL SUPPORT

by Wilf Henderson, *International Technical Cooperation Project Manager (Retired), United Kingdom National Audit Office*

Cultivating Supreme Audit Institutions' (SAI) technical capacity, particularly in developing countries, is crucial. Increased technical capacity helps strengthen organizational structure and operations, while incorporating improved service delivery approaches, which adds value and benefits to the lives of citizens. Improved technical capabilities also enhance a SAI's ability to adapt to rapid changes and emerging issues.

In spending several years providing technical support to developing SAIs in Sub Saharan Africa, I encountered numerous challenges covering a wide range of topics and stakeholders.

But, these challenges can be overcome. Through my experience, I have developed a list of best practices (based on lessons learned) that may prove beneficial to others when planning and implementing SAI technical support.

Key Stakeholder Requirements

- SAI technical support projects should be part of an overall public management reform program.
- National executive and legislative branches must be fully committed to an independent and competent SAI.
- Key stakeholders must be consulted. Support, including that from audit clients, is essential for project success.
- Public Accounts Committees (PACs) should be fully involved with SAI technical assistance projects, and the importance of the SAI/PAC relationship must be emphasized.
- Steering committees need to take a proactive role in monitoring and overseeing projects and should actively intervene if problems arise.

Development Partner Requirements

- Development partners should actively support SAI operational and financial independence and should challenge any interference in SAI operations.
- Development partners should include technical support to SAIs as part of their country strategies where there

is a clear commitment to reform and should ensure that Terms of Reference are prepared by SAI experienced professionals.

- SAI funding should come directly from development partners. Routing funding through the executive branch compromises SAI independence.
- Funding should be based on actual development needs via Strategic and Operational Plans or arising from Terms of Reference requirements.
- Assessing circumstantial changes and associated impact, require evaluation to ensure success, and development partners should assess the impact of these changes on the project's success.

Technical Support Best Practices

- Successful contractors should be encouraged to work closely with International Organization of Supreme Audit Institutions (INTOSAI) regional bodies and use tools, guidance and templates produced by those regional bodies.
- Contractors should be selected based on experience in delivering successful previous technical support projects and experts should, as the main consideration, have proven SAI experience demonstrated by achievements.
- Sensitivities to ongoing SAI work commitments is a must, particularly if the SAI is operating under old (and outdated) legislation, but technical support cannot assist the SAI in applying old methodologies.
- From the onset, it must be clear that technical support will cover current International Organization of Supreme Audit Institutions (INTOSAI) requirements, and, in this regard, SAIs should understand their roles in the governmental governance structure.
- Technical support providers need to engage with SAI senior management and staff at all levels to secure buy-in in to project aims and objectives. Without full SAI commitment and engagement, projects will not succeed.
- It is imperative that contractors providing technical support keep development partners informed of problems and issues at the earliest opportunity.
- Technical assistance projects should follow the simple concept of "doing with" rather than "doing for." If there are problems, contractors tend to revert to concentrating on output delivery rather than outcomes.
- Success can only be achieved if there is skills transference from the contractor to key counterparts who can take the project forward to ensure sustainability.

ENHANCING SAI TECHNICAL SUPPORT: BEST PRACTICES

THE IMPORTANCE

Cultivating Supreme Audit Institutions' (SAI) technical capacity, particularly in developing countries is crucial. Increased technical capacity helps strengthen organizational structure and operations, while incorporating improved service delivery approaches, which adds value and benefits to the lives of citizens. Improved technical capabilities also enhance a SAI's ability to adapt to rapid changes and emerging issues.

THE REQUIREMENTS



KEY STAKEHOLDERS

- Incorporation into public management reform program
- National commitment to SAI independence
- Consultation and support
- Develop, strengthen, emphasize relationships
- Proactively monitor, oversee projects



DEVELOPMENT PARTNERS

- Actively support SAI operational, financial independence
- Include technical support as part of country strategy
- Ensure ToR formed by experienced SAI professionals
- Directly fund SAI vs. funding through executive branch
- Funding based on actual SAI development needs
- Assess circumstances and impact

BEST SUPPORT PRACTICES



Work closely with INTOSAI regional bodies and ensure technical support covers INTOSAI requirements



Use tools, guidance and templates produced by INTOSAI regional bodies



Select technical support contractors based on proven experience in successful service delivery



Ongoing SAI work sensitivity and adaptability to SAI working conditions required



SAI roles, responsibilities should be clarified



Engagement with SAI senior management, staff



Secure full SAI commitment to project



Keep development partners informed



"Do With" rather than "Do For"



Transfer skills to key counterparts



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