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

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

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Life Between Congresses: Involvement is the Key

INTOSAI's triennial International Congress of Supreme Audit Institutions (INCOSAI) is the organization's major event. It is the forum where SAIs gather in one place at one time to discuss and resolve common problems by sharing experiences, exchanging information, and learning from each other. The congress is the culmination of many years' work, on the part of the congress host of course, but also by all INTOSAI members through their participation in INTOSAI's many committees, regional organizations, training programs, and other professional activities. SAI involvement is the key to INTOSAI's success, and is possible because of the many opportunities SAIs have to participate in meaningful activities sponsored by INTOSAI.

A participant at an INTOSAI committee meeting prior to the XIV INCOSAI coined a phrase that describes this activity between congresses. He used the term "life between congresses" to characterize the vitality that results from the committees and from their products which benefit supreme audit institutions worldwide. Now, as INTOSAI members and others prepare for their participation in the XV INCOSAI to be held in Cairo from September 23-October 2, it is useful to reflect on this idea of "life between congresses."

The calendar of INTOSAI events, a regular feature of this *Journal* (see page 22), illustrates this in action, and shows that life between congresses is not limited to INTOSAI's committees. We see committee meetings and seminars, training courses and symposia, regional congresses and board meetings held in all parts of the world and open to all INTOSAI members. IDI's training seminars (almost 70 conducted since IDI was created in 1986) further demonstrates the concept (see page 14).

The INTOSAI Committee Update on page 21 also helps explain this concept. At the XV INCOSAI, the 8 committees will present over 20 products that include standards and guidelines, bibliographies, research papers, and directories. The exposure draft process, whereby all SAIs can be involved in developing these products, helps guarantee that the final products reflect SAI needs and are useful to them. Just as SAI comments helped shape these products, so will SAI participation in the theme discussions help direct the committees' work in the next three years leading up to the 1998 congress.

One clear demonstration of the value of this approach was the unanimous adoption in 1992 of the INTOSAI Auditing Standards and Guidelines for Internal Control. This was a great accomplishment for INTOSAI, and helped set the stage for similar accomplishments in Cairo.

Communication is essential to effective involvement, and INTOSAI has undertaken a number of projects to strengthen communication among SAIs. INTOSAI's communications study group (chaired by Germany) will issue its final report at the congress, and, in conjunction with the General Secretariat and the *Journal*, will distribute two valuable products there: a Membership Directory listing all member SAIs and information about how to contact them; and a booklet titled *INTOSAI— an Overview* which will be useful to members as well as their governments in understanding INTOSAI and the role of supreme audit institutions. And, the article on page 12 describes the General Secretariat's project to link SAIs via the Internet, thus making a wide variety of INTOSAI documents available electronically. Together, these efforts and publications will make it easier, more efficient and effective, and less expensive to communicate with each other.

Other study groups are finalizing products designed to document best practices related to managing INTOSAI committees and planning board meetings and congresses. These handbooks will help institutionalize INTOSAI's accomplishments and help guarantee continued success in these important organizational activities.

This issue of the *Journal*, published just prior to the Cairo congress, illustrates life between congresses in its most important manifestation, namely the day-to-day work of individual SAIs. The news items on pages 2-11 show the tremendous progress SAIs continue to make in terms of expanding their mandates through new legislation, developing their staff, modernizing operations, and contributing to better government in their countries. It is there, at the national level, that the results of INTOSAI's efforts are realized. SAIs support INTOSAI and are actively involved in its programs because they know that they will get out of it as much - and usually more - than they put into it. ■

Overview of XV INCOSAI Agenda—see page 19

News in Brief

(Editor's Note: Because of the unusually high number of news items in this issue, many have been shortened so that all could be included. For readers interested in more information about any item, the address of each SAI is provided at the end of each item.)

Albania

New Method of Appointment

Since the State Control Commission of Albania was created in May 1992 (see this *Journal*, October 1992, p.3), the process for appointing the SAI head has been established. That top position is appointed by Parliament based on a proposal of the President of the Republic for a period of seven years. The appointee must be a jurist, an economist, or an accountant and have at least ten years of experience in one of these disciplines. Regarding its legislative mandate, the Commission does not have judiciary powers, but plans to change its status to a Court of Accounts, possibly modeled on the SAI of neighboring Romania. For more information, contact: State Control Commission, Boulevard Deshmoret e Kombit, Tirana, Albania.

Aruba

New SAI Head

Four new members of the High Council of the Court of Audit were appointed. Among them is the new Chairman, Mr. H.O. Toppenberg. The Court has also expanded the size of its staff to eight, two of whom are chartered accountants. Also, the 1994 annual report has been forwarded to ministers for comment and should be published by mid-August 1995. For more information, contact: Court of Audit, Wilhelmina Str. 5, Oranjestad, Aruba.

Australia

New Auditor General

Upon the retirement of John C. Taylor, Auditor General since 1988, Patrick Barrett was appointed on May 2, 1995, as Auditor General for Australia. Prior to his appointment, Mr. Barrett served as Deputy Secretary, Department of Finance, where he had major responsibilities for reform activities such as the financial management improvement program, program management and budgeting, and program evaluation. He is a Fellow of the Australian Society of Certified Practicing Accountants, and the Royal Institute of Public Administration. In 1992, Mr. Barrett was appointed a Member of the Order of Australia for his contributions to public administration. In announcing Mr. Barrett's appointment as Auditor General, the government noted that proposed legislation should guarantee a tenure of seven years, rather than the mandatory retirement age of 65 for previous auditors general.

In assuming his new position, Mr. Barrett also represents Australia on the INTOSAI Governing Board. For more information, contact: Australian National Audit Office, GPO Box 707, Canberra ACT, Australia.

Austria

New Challenges for SAI

The Court of Audits' 1993 annual report summarizes the results of many audits, with special attention to the Austrian Federal Railways, the Austrian Tourist Office, the Banking and Insurance Supervisory Office and Individual projects under Austrian aid to eastern Europe. Parliament's continuing interest in the Court's work was demonstrated in February 1995 when the National Council of parliament commissioned the Court to conduct a high-profile audit to investigate the contracting system of the Austrian Federal Army, specifically the efficiency of the decision-making structures and audit facilities. The parliament not only wants an audit of the regularity and economy of the contracting process, but an investigation of any suspicions of illegal payments regarding purchasing activities of the Federal Army since 1 January 1987. This extensive audit also represents a strong expression of confidence by the parliament in the Court of Audit. In view of the large number of purchases to be investigated in the Defense Ministry, the President of the Court of Audit, Dr. Franz Fiedler, is presenting partial audit reports to the National Council in order to meet parliament's urgent need for information as quickly as possible. For more information, contact: Court of Audit, Dampfschiffstrasse 2, A-1033 Vienna, Austria.

Bahrain

Higher Status for SAI

In a recent reorganization of the Ministry of Finance and National Economy, the government audit function has been raised to the status of a Directorate and Mr. Hassan Falah has been appointed as the first Director of Audit. The new Directorate has 16 professional staff doing financial, performance, and computer-based systems audits. A first step taken by the new Audit Directorate has been to customize the INTOSAI Auditing Standards as a basis for developing its working methodologies. A project to develop public sector accounting standards to implement the principles in the INTOSAI accounting statements has been completed.

There is a strong emphasis on professional qualifications in the Directorate. Five staff members have obtained

the American CPA qualification within the past three years and other staff are preparing for the CISA and CIA examinations. For more information, contact: Directorate of Audit, Box 333, Manama, Bahrain.

Belarus

Expanded Role for SAI

The Republic of Belarus has recently adopted a new constitution which for the first time incorporates four articles related to the Supervisory Authority, or supreme audit institution. The constitution gives the SAI the authority to audit execution of the national budget, the use of state property, and other economic, fiscal and tax areas. Established by the Supreme Council, the Supervisory Authority's jurisdiction, administration and activities are determined by law; it is accountable to the Council. The Chairman of the Supervisory Authority, Mr. Vasily Sakovich, was elected by the Council for a five-year term. For more information about this new supreme audit institution, contact: Supervisory Authority of Belarus, 4/45 Chervonaarmeyskaya Str., 220016 Minsk, Belarus.

Belgium

Expanded Mandate for SAI

In 1993, the Belgian Parliament specified which aspects of the revenues fall within the scope of action of the Court of Auditors. To further define the scope of the Court's work, a new law passed in April 1995 states that revenue audits should be performed according to an agreement reached between the Court of Auditors and the minister of finance.

On May 23, 1995, the Belgian Official Journal (the "Moniteur") published a new law about the jurisdictional task of the Court of Auditors. Its aim was essentially to introduce new procedural rules more in line with the existing European standards to ensure defendants' rights; the new law ensures a public hearing and open debate between the parties. Moreover, accounting officers are no longer tried automatically by the Court of Auditors because the relevant service now has to refer the case to the Court of Auditors by issuing a writ of summons against the accounting officer involved. Other changes are: elimination of the public prosecution; legalization of the partial condemnation; and extension of the statute of limitation from three to five years.

The legislative assembly also entrusted the Court of Auditors with conserving the written statements that political representatives and senior civil servants may issue on the state of their properties as well as with publishing the list of their political mandates, functions and jobs in the Official Journal. For more information, contact: Court of Audit, 2 rue de la Regence, B-1000 Brussels, Belgium.

Brazil

Bilateral Cooperation

As part of a technical cooperation agreement between Brazil and the United Kingdom, the Brazilian Court of Accounts will send for the second year in a row two officers to attend the audit training course for staff from overseas SAIs, held by the British National Audit Office, from August 23 to September 22, in London. Under the same agreement, the Brazilian SAI will receive in July an expert from the Chartered Association of Certified Accountants to discuss the outline of a seminar planned for September in Brasilia on statistical sampling in auditing. For more information, contact: Tribunal de Contas, Setor Sul de Administracao Federal, BR-70,042-900, Brasília DF, Brazil.

Canada

Periodic Report Issued

On May 11, 1995, the first periodic report of the Office of the Auditor General of Canada was tabled in the House of Commons. The power to report up to three times per year, in addition to the traditional annual report, was provided by amendments to the Auditor General Act in 1994. The issues covered in this report include managing hazardous and radioactive waste, federal transportation subsidies, deposit-taking institutions and the management of public service travel and hospitality. The next periodic report is planned for October 1995 and will be followed by the 1995 annual report in November, where audit notes and follow-up matters will be presented.

The level of interest in the new report shown by both Parliament and the media has been fairly high. The report is available in electronic format (CD and diskette) and is accompanied by a video of report highlights. As an added service to interested readers, the reports are available on the Internet. The May 1995 report and the annual report for 1994, complete with text search capability, are available on the World Wide Web at <http://www.gc.ca>. Other OAG documents are also available at this address.

Commissioner of the Environment and Sustainable Development

In April, the government introduced legislation providing for the appointment of a Commissioner of the Environment and Sustainable Development reporting to the Auditor General. The legislation would require ministers to table in Parliament sustainable development strategies and action plans. The Commissioner would, on behalf of the Auditor General, then issue to Parliament an annual "green report" on the extent to which departments have met their objectives. The legislation would also require the Auditor General to report to Parliament where "...money has been expended without due regard to the environmental effects of those expenditures in the context of sustainable development." Further information is available by contacting: Office of the Auditor General of Canada, 240 Sparks Street, Ottawa, Ontario, Canada, K1A0G6.

Cape Verde

Increased Independence for SAI

Cape Verde's Constitution, adopted in September 1992, confers constitutional status to the Court of Audit of Cape Verde and raises it to the level of a sovereign institution. It also defines the Court as the supreme institution for monitoring the legality of public expenditure

and ruling on the accounts submitted to it. This law significantly reinforces the degree of independence and autonomy of the institution vis-a-vis the executive.

The report on the activities of the Court of Audit of Cape Verde was published in the Official Journal No. 15 of 16 April 1995. Its comments on compliance with the law by the services under its jurisdiction attracted the attention of the government, politicians and the public. For more information, contact: Court of Audit, Praia (Ilha de Santiago), Cape Verde.

Chile

Staff Changes

Deputy Comptroller General Miguel Solar Mandiola retired from the Office of the Comptroller General in June 1995 after 43 years of service with that institution. He had served as Deputy for 17 years. Mr. Solar is succeeded by Mr. Arturo Aylwin Azocar, who served as general counsel and participated in many INTOSAI events over the years. For more information, contact: Contraloria General, Teatinos 56, Santiago, Chile.

China

New Audit Law for SAI

A new period in public auditing began in January 1995 when the Audit Law of the People's Republic of China went into force. The Audit Law provides clear guidelines on principles of auditing supervision, audit institutions and personnel, the responsibilities and the mandate and legal liabilities of audit institutions and audit procedures. The implementation of the Audit Law will significantly improve and strengthen the system of auditing supervision, audit of revenues and expenditures of public finance and those concerning state assets, maintenance of state economic and financial order, promotion of building a clean government and healthy development of the national economy of China. For more information, contact: National Audit Office, 1 Beiluyuan, Zhanlan Road, Xicheng District, Beijing 100037, China.

Costa Rica

New Organic Act

Costa Rica's 1994 Organic Act for the Office of the Comptroller General sets norms and standards for an integrated system of public sector audit and control. Its main components relate to implementing and maintaining internal controls, having sound internal audit functions, and the overall authority of the supreme audit institution. For more information, contact: Contraloria General, Apartado 1179, 1000 San Jose, Costa Rica.

Croatia

New SAI and Auditor General

In the five years since gaining independence, Croatia has pursued the goal of becoming a modern state by developing environmental policies, free market competition and a new legal system. The Croatian State Audit Office was established in 1993 by the State Audit Act, and the parliament appointed Mrs. Sima Krasic for the position of Auditor General of Croatia.

In 1994 the State Audit Office adopted INTOSAI standards, appointed most of its staff (it now has 130 employees), and began auditing. For more information, contact: Office of the Auditor General of Croatia, Tkalciceva 19, HR 41000 Zagreb, Croatia.

Czech Republic

New Audit Legislation

Legislation about the Supreme Audit Office has been amended to widen the Office's jurisdiction. The first area concerns the property of political parties or political movements which receive financial contributions from the budget of the Czech Republic; this is now considered as state property and thus subject to audit. The new law also relates to the SAI's right to audit state property that was transferred to the National Property Fund. For more information, contact: State Audit Office, Jankovcova 23, 170 04 Prague, Czech Republic.

Ecuador

Institutional Strengthening and Training

The Office of the Comptroller General has begun an institution strengthening project, supported by the InterAmerican Development Bank, that focuses on developing and implementing new standards for auditing, accounting and internal control. This program will help the SAI strengthen internal control systems throughout government, and is expected to lead to greater efficiency and transparency in government operations.

In the area of training, Ecuador hosted an OLACEFS audit seminar from June 12 to16, 1995, in Quito which drew participants from seven countries (Colombia, Costa Rica, El Salvador, Guatemala, Mexico, Venezuela and the Dominican Republic). A second international seminar was held from June 28 to 29 on the topic of ethics in government service. Seminar participants included international and national experts, and was seen as a first step toward raising national consciousness about ethics. For more information, contact: Office of the Comptroller General, Av. Montalvo y 6 de Deciembre, Nro. 256, Quito, Ecuador.

Estonia

New Audit Legislation

In January 1995, the Estonian Parliament passed the State Audit Office (SAO) Act, replacing the 1990 Act and bringing the audit legislation into conformity with the new state Constitution. The law builds on the 1990 law by defining the SAO as an independent, constitutional body with expanded responsibilities to conduct performance audits in addition to compliance and financial audits. In addition, the SAO now audits state assets allocated to the Bank of Estonia; other banks and credit institutions; the management of public debt; and the implementation of the social insurance and health insurance budgets.

According to the new law, the auditor general (AG) is appointed by the

Parliament on the recommendation of the President for a term of five years. The status and responsibilities of the AG are further elaborated and his authority broadened.

The legislation authorizes the SAO to order independent audits be performed by authorized auditors. More emphasis is given to ensure that ministries respond appropriately to SAO recommendations, and the SAO also has guarantees regarding access to government documents. The law also addresses important issues such as reporting (periodic reports are allowed in addition to annual reports), access to documents, and staff recruiting and remuneration.

1994 Annual Report Issued

In May, the SAO issued its 1994 Annual Report summarizing the results of 170 audits in the following broad areas: the use of budgetary allocations; the use and preservation of state assets; the use of loans incurred by the state; and accounting and reporting practices and internal control systems in government. The SAO made many recommendations to the government on how to correct problems. It also submitted six proposals to the Parliament for improving, amending or adopting laws, and nine analytical surveys on topics such as implementation of the 1993 state budget and the 1995 draft budget. For more information, contact: State Audit Office, Narva mnt. 4, EE-0100 Tallinn, Estonia.

European Union

SAI Liaison Officers

With the entry to the European Union (EU) of Sweden, Austria and Finland, the European Court of Auditors (ECOA) received a visit on 23 and 24 March from the liaison officers of the supreme audit institutions of these countries: Dr. Gertrude Schlicker (Austria), Mr. Esa Tammelin (Finland), and Mr. Goran Steen (Sweden). This initial meeting explained Court working methods and operations and was designed to encourage future cooperation between the ECOA and EU's members' SAIs. The three new representatives also participated in the meeting of all the SAI liaison officers on May 23 and 24 in Copenhagen.

Mr. Jorggen Mohr, auditor general of Denmark since 1985, now represents his country on the ECOA. As auditor general, Mr. Mohr was active in INTOSAI and EUROSAI programs. For more information about the ECOA and for copies of its many audit reports, contact: European Court of Auditors, 12, rue Alcide de Gasperi, L-1615 Luxembourg.

Germany

SAI Role Expanded

The Federal Budget Code was amended in 1994 and gives the German Federal Court of Audit (FCA) additional authority. For example, the FCA previously was entitled to audit only those private law enterprises in which the Federation was a direct or indirect shareholder if this was provided for in the statutes or memorandum (articles of association). Now it may audit such enterprises if they are not subject to competition in the marketplace, if all or most of their functions are of a public nature or in the public interest, and if the enterprises are provided with government grants or guarantees of the Federation or one of its separate property funds. Furthermore, the Bundesrechnungshof may inform the parliamentary Appropriations Committee of its audit findings even before the contradictory procedure is concluded, i.e., before the audited agency has submitted its comments. This is to ensure timely information to committee members in cases where audit findings have been prematurely disclosed to the public. For more information, contact: Bundesrechnungshof, Berliner Str. 51, 6000 Frankfurt Am Main 1, Germany.

Greece

Training Courses and New Initiatives

The Hellenic Court of Audit, in cooperation with the Institute of Continuous Training, initiated in June 1995 a series of eight-week training courses for its executives with over five years' experience. The objective of these seminars is to prepare executives to undertake, on an experimental basis, computer-assisted value-for-money audits. In this way the Court will expand beyond its traditional legality, regularity, and financial audits. The seminars include elements from the INTOSAI Auditing Standards, especially those adapted by an ad hoc working group of experts from supreme audit institutions of the European Union on the European Court of Auditors' initiative. For more information, contact: Court of Audit, 34 Patisson Street, GR-106, 82 Athens, Greece.

Guyana

Training and Office Automation

The Office of the Auditor General will soon enter into an 18-month technical assistance project in cooperation with the European Union. The project will provide training, computers and other equipment, and a senior consultant to provide technical advice. For more information, contact: Office of the Auditor General, P.O. Box 1002, Georgetown, Guyana.

Hong Kong

New Auditor General

Mr. Brian Jenney, OBE, Director of Audit of Hong Kong retired from the service after three years in the post, and has been succeeded by Mr. Dominic Yin-tat Chan who was appointed Director of Audit on May 25, 1995. Born in Hong Kong, Mr. Chan was educated there and graduated from the University of Hong Kong with an honors degree of Bachelor of Arts. Mr. Chan is also an Associate of the Hong Kong Society of Accountants, a member of the Australian Society of Certified Practicing Accountants, an Associate of the Chartered Institute of Bankers of the United Kingdom, and a member of the Australian Computer Society.

Mr. Chan joined the Hong Kong Government as an Auditor in February 1969. He was promoted to Senior Auditor in October 1976, to Principal Auditor in July 1980, and to Assistant Direc-

tor of Audit in August 1982. From 1993 until his appointment as Director of Audit, he was the Deputy Director of the office. For more information, contact: Audit Department, 26th Floor, Immigration Tower, 7, Gloucester Road, Hong Kong.

Hungary

125th Anniversary of SAI

The 125th anniversary of the founding of the Hungarian Royal State Audit Office was celebrated on June 14, 1995, in Budapest. The Hungarian Royal State Audit Office was an independent body which audited state budget and prepared audit reports for the Legislature. State auditing experienced many forms due to changing political situations in Hungary (see this *Journal*, Audit Profiles, January 1988, January 1991). The ceremony took place in the Parliament Building and was organized jointly by the Audit Committee of the Parliament and by the State Audit Office. State Audit Office President Dr. Istvan Hagelmayer was joined by several Members of Parliament, including the Member who presented the Bill to re-establish the current State Audit Office after 45 years, and Dr. Franz Fiedler, President of the Austrian Court of Audit and Secretary General of INTOSAI. For more information, contact: State Audit Office, Apaczai Csere Janos U. 10, h-1052 Budapest, Hungary.

Italy

New Audit Legislation

The Italian Court of Accounts recently submitted its 1994 annual report to Parliament, the first report to be presented according to the new audit legislation passed in January 1994. This law established that the Court conduct pre-audits of the government's general planning activities, and further gave the Court the task of post- audits of management of the state budget, capital assets, and of items outside the State Budget and of European Union funds. Post-audits include effectiveness, efficiency, and economy. New laws also provide for an independent budget for the Court, and also set time limits on the Court's pre-audits.

In February 1995, the Court hosted a EUROSAI experts meeting in Rome, and in November, a meeting of the Presidents of the SAIs of the European Union will be held in Perugia where all 15 members will meet for the first time. For more information, contact: Court of Accounts, Via Baiamonti n. 25, I-00100 Rome, Italy.

Jordan

Annual Report Issued

The Audit Bureau of Jordan (JAB) submitted its annual report for fiscal year 1993 to Parliament, to the Prime Minister and to the Minister of Finance. The report contains a number of findings resulting from performance and comprehensive audits conducted by the Planning and Central Supervision Department, a new unit created by the JAB. This department specializes in evaluating and analyzing the financial activities and the performance of projects undertaken by public entities,including the Water Authority, the Cooperation Organization, and the Jordanian Investment Corporation.

The JAB also reported on the results of their review of a new policy of the Engineer's Society to double engineering fees. JAB noted in its report to the Prime Minister and the Ministry of Public Works and to other concerned entities that such a policy would adversely affect the construction sector. As a result of JAB's review, previously assessed engineering fees were refunded to construction companies.

The JAB is also active in supporting researches on issues related to its work, particularly in the field of economics, finance, banking, auditing, accounting, law and taxation. It also contributes to the formulation of laws, regulation and instructions of other government bodies, such as the social security law, the retirement law, and the investment promotion law. For more information, contact: Audit Bureau, P.O. Box 950334, Amman, Jordan.

Kyrghyz Republic

Role of SAI Defined

The law on the Supreme Audit Chamber of the Kyrghyz Republic adopted on March 6, 1992, provides that the Supreme Audit Chamber exercise control over the revenue and expenditures of the state budget, as well as the use of off-budget funds, state property and credit and foreign currency resources by the executive departments, and the national bank. It reviews and controls the activities of the Ministry of Finance, investment activity of administrative organs, the work of customs organs, and it examines state financial and economic activities.

The Chairman is appointed by the Parliament for a seven-year term with the possibility of a second term, and is the one who proposes candidates to serve as his deputies.

The Supreme Audit Chamber presents yearly reports to the Parliament on the results of its audits. To implement its recommendations, it appeals to Parliament, the President, and the Government to institute proceedings against officials who are guilty of violating the requirements of law or causing material damage to the state. For more information, contact: Chamber of Control, Regierungsgebaude, Bischkek, Kyrghyzstan.

Lesotho

New Auditor General

Mr. Matsohane Putsoa has been appointed Auditor General as of February 1995. Mr. Putsoa is an economist and chartered accountant by profession, and worked as bursar at the National University of Lesotho prior to his appointment. The appointment is made by the King on the advice of the Prime Minister and, to ensure some measure of independence, removal from office can be done only through an open and democratic process.

Lesotho's Audit Act is being amended to include performance audit which was introduced in the office in 1988 by the Swedish International Development Agency (SIDA). An in-

tensive training program is being mounted to ensure increased competence and quality of work. With SIDA assistance, auditing has been made easier by introducing information technology, and computer auditing is gaining momentum within the office. Training facilities are being improved with an aim of having in-house training or continued practical education (CPE). For more information, contact: Office of the Auditor General, P.O. Box 502, Maseru, Lesotho.

Liechtenstein

New Address

The Liechtenstein Parliament audits the country's budget in the absence of a formal audit office, and is responsible for the country's relationship with INTOSAI and EUROSAI. It can be reached at: Landesverwaltung des Furstentums, Liechtenstein Stabsstelle Finanzen, FL-9490 Vaduz, Liechtenstein.

Lithuania

New Audit Law

In June 1995, the new law on State Control came into force in the Republic of Lithuania, and strengthens the role of the office. An important feature is a new, more precise but broader definition of the role of the state control institution; it is the institution of supreme economic and financial control. As such, the State Control reports directly to the Seimas (Parliament) on the results of its audit and review of the legality of the use, preservation, and implementation of state assets and budget. The law provides that the State Control audit the financial and economic activities of the Chancellery of the Seimas and other institutions belonging to the Seimas, and the Chancelleries of the President of the Republic, the Constitutional Court and the Government, including ministries, governmental agencies and other organizations financed from the state budget. This law also regulates the State Control officials' rights and obligations; these officials are prohibited from belonging to any political party or from having another job or source of income.

The law is based on INTOSAI and EUROSAI documents and recommendations, as well as the experience of other countries, taking into account the economic and political realities of Lithuania. For more information, contact: State Control Office, Vilnius, Pamenkalnio 27, Lithuania.

Malaysia

Audit Report

The Audit Report on the Public Accounts and Activities of Ministries, Departments and Agencies of the Federal Government of Malaysia for the year 1994 was issued on May 30, 1995, by the Auditor General, Dato' Hj. Mohd. Khalil bin Dato' hj. Mohd. Noor. For more information about the report, contact: Office of the Auditor General, Jabatan Audit, Jalan Tugu, 50518 Kuala Lumpur, Malaysia.

Maldives

SAI Upgraded

A number of changes have taken place in recent years at the Audit Office. The post of the Auditor General was upgraded to State Minister in 1991, and Mr. Ismail Fathy has been the State Minister in charge of the Audit Office since 1993. Before taking office Minister Fathy was in charge of the Ministry of Finance and the Central Bank. Since taking office, he has initiated several programs especially for staff training to further upgrade the Audit Office.

Also, some accounting functions traditionally done by the Office were transferred to the Ministry of Finance and Treasury in 1994, so that the functions of the Audit Office are those which are directly related to government audit. For more information, contact: Audit Office, Huravee Bldg. - 3rd Floor, Male 20-05, Maldives.

Mali

New Auditor General

Mr. Issa N'Diaye was appointed head of the supreme audit institution of Mali inNovember 1994. Prior to his appointment, Mr. N'Diaye served as Minister of Education, Minister of Culture and Scientific Research, and Advisor to the President of the Republic. In March 1995, Mr. N'Diaye initiated a bill which, if passed, will improve the overall work of the office. The 1994 annual report was issued and includes information on audit recommendations and staff training, among other subjects. In an effort to increase international cooperation in support of the Office, Mr. N'Diaye visited the US General Accounting Office in May, followed by a meeting in Senegal with counterparts from West Africa to discuss issues such as audit standards and donor guidelines and audit requirements. For more information, contact: Controleur General d'Etat, Presidence du Gouvernement, Bamako, Mali.

Mexico

Stronger Role for SAI

Mexican President Ernesto Zedillo's "Government Plan for 1995-2000" was sent to Parliament and addresses major economic and administrative reforms. In particular, he makes a commitment to strengthening democracy and the legislative branch by making a strong SAI one of his priorities to assure propriety and transparency in the management of public funds. Among the specific points highlighted as necessary for an effective SAI are: greater autonomy in the performance of its functions; independence from political and partisan considerations; greater timeliness of its audit work; powers that strengthen audit work and determination of responsibilities; as well as the authority to disclose audit and evaluation results directly through the media. For more information, contact: Contaduria Mayor de Hacienda, av. Coyoacan 1501, Col. del Valle, Deleg. Benito Juarez, 03100 Mexico DF, Mexico.

Monaco

SAI Responsibilities

A department responsible for the general auditing has been set up within the Ministry of State with direct responsibility to the Minister of State. The General Controller of Finances is in charge of auditing: public expenses and

receipts; budgetary accounts; and the investment of public funds and related financial transactions. Moreover, the General Controller gives a counsel's opinion on any bill, drafted ordinance or statute, or on any draft for a government concession or contract which could have financial consequences for the state.

This extends to administrative departments of the State and of the district council, public independent establishments, and any foundations, associations, companies or firms which benefit from subsidies or any other financial advantage given by the State. Payment cannot be made by a public accountant if the expense or more generally the transaction leading to this payment has not been subject to the General Controller's review. For more information, contact: Controleur General des Despenses, Monte Carlo 98000, Monaco.

Nepal

Institutional Strengthening

The Office of the Auditor General of Nepal is currently implementing its second Institutional Development Fund (IDF) grant from the World Bank. The first grant enabled the Office to develop auditing standards and auditing guidelines for its financial and performance audits. In addition, a new computer room was equipped and staff were trained resulting in the recent Annual Report which was produced, in Nepali, far in advance of any previous, manually-prepared, annual reports to Parliament.

The World Bank has noted that Nepal is today one of the leading countries in South Asia with respect to compliance with financial covenants requiring timely submission of audited project accounts for IDF credits. This has been attributed partly to improved systems and procedures within the Office of the Auditor General. Current efforts to continue strengthening the Office include launching an initiative to improve the usefulness, timeliness and reliability of financial statements issued by public enterprises, and strengthening of the training unit to disseminate the newly developed auditing standards and guidelines. For more information, contact: Office of the Auditor General, Babar Mahal, Kathmandu, Nepal.

Netherlands

Annual Report Highlights Serious Problems

The Netherlands Court of Audit's 1994 annual report addressed the regulation of quasi-autonomous non-governmental organizations, QUANGOS, and found some serious problems related to governmental oversight of these organizations. This is particularly important since the 189 QUANGOS receive almost 38 billion guilders of public funds annually; this equalled 18 percent of total state expenditures in 1992.

This first-ever comprehensive study of these organizations was conducted against a backdrop of a 1990 government position paper on decentralization and regulation of QUANGOS, and the Court found that the government's recommendations had not been implemented at all. For example, 17 QUANGOS had no statutory basis, and the funding methods for 45 of them were neither regulated by or based on an act of parliament. Furthermore, a third of them are not required to submit annual reports to the relevant minister, and in 59 QUANGOS neither the minister nor any other supervisory body was authorized to issue instructions or set down rules.

The Court of Audit recommended major improvements, such as clarifying the status of QUANGOS and amending regulations to clarify their supervision by ministries, funding, composition and organization. The Ministers of Finance and of the Interior concurred, and have announced that they will study the issue further and report to the parliament in early 1996. The Court plans to pursue this important issue by conducting a follow-up audit in a few years. For more information, contact: Court of Audit, Lange Voorhut 8, NL-2500 EA's Gravenhage, Netherlands.

Norway

New Audit Board and Special Reports

The Parliament recently appointed the Board of Auditors for the period 1994-1998. Two former members were re-elected and three members were elected for the first time. Mr. Bjarne Mork-Eidem was re-elected as Chairman and thus continues to serve as Auditor General, and the new Deputy Auditor General is Ms. Bjorg Selas. All members of the Board of Auditors are former Members of Parliament.

In addition to the annual report on the public accounts released last year, the Office has issued a report on its operations as well as nine reports on current issues in the "Document 3" series. Topics presented this year include: military housing schemes; government procurement and use of information technology; and the use and administrative control of grant schemes. Two standing issues, the control of the Minister's management of state-owned companies and former annotations for observation, are reported each year. The reports are discussed by the Standing Committee on Scrutiny and Constitutional Affairs before being debated and decided upon by the Parliament. For additional information, contact: Office of the Auditor General, Postboks 8130 DEP, Victoria Terrassel, 0032 Olso, Norway.

Pakistan

New Audit Initiatives

The Department of the Auditor General has launched a Financial Reporting and Auditing Improvement project to help the SAI meet the challenges of auditing a totally automated government accounting system and to train its staff to conduct audits according to internationally accepted auditing standards. The project is funded by the World Bank with assistance from the Canadian International Development Agency; the SAI of Canada will also cooperate in the project.

The Department has also begun monitoring the government's social action program, and recently conducted a survey of primary schools throughout the country. This was a new task for the department, both in terms of scope and methodology; questionnaires were designed, trained audit teams went into the field to conduct interviews, and data was collected and analyzed by com-

puter. For more information, contact: Department of the Auditor General, House No. 150, Street No. 37, Sector F-10/1, Islamabad, Pakistan.

Poland

New Audit Act

A new law governing the organization and functions of the Supreme Chamber of Control (SCC) came into effect in the middle of 1995. Like the Act of 1980 which it replaces, under the new law, the SCC will continue to have the status of a separate body of the State, reporting directly to the Sejm (the lower chamber of the Parliament) and be independent both from the executive and judicial branches.

The new legislation introduces a number of changes to enhance the independence and objectivity of the SCC and to promote greater transparency in its audit operations. The new law provides a definite term for the President of the SCC. The President will be appointed by the Sejm, with the approval of the Senate, for a six-year term and could be dismissed only in strictly defined, extraordinary circumstances. The new law also prohibits the President of the SCC (or Deputy President) from becoming a member of any political party, serving any other public function, or accepting any additional employment (except for scientific research work). Similar restrictions are also imposed on SCC auditors who supervise or carry-out audit activities. It also provides the President of the SCC and auditors with immunity from suits. The President of the SCC cannot be prosecuted or arrested; Deputy Presidents and auditors cannot be prosecuted in relationship to their official duties without prior consent from the Governing Board of the SCC.

The new law provides that in cases of conflict between an auditor and the head of the audited entity over the content of the audit report, the head of the audited entity will be granted the right to request that other SCC employees consider his objections. This procedure is expected to protect the rights of the audited entity and contribute to the increased objectivity of audit results. The new legislation also authorizes the SCC to audit private entities which undertake tasks on behalf of the government, use state or local government property in their operations, or rely on the assistance or guarantee from the state. For more information, contact: Supreme Chamber of Audit (NIK), Skrytka Pocztowa P-14, 00-950 Warsaw, Poland.

Portugal

International Cooperation

The Court of Accounts of Portugal hosted a meeting of its Portuguese-speaking counterparts (Angola, Brazil, Cape Verde, Guinea-Bissau, Mozambique, and Sao Tome e Principe) in Lisbon from June 28 to 29, 1995. The purpose of the meeting was to discuss themes of common interest and to celebrate an agreement of technical and cultural cooperation among the seven audit offices. The Court also approved its audit manual, and issued its annual report to parliament in June. For more information, contact: Tribunal de Contas, Av. da Republica 65, 1000 Lisboa, Portugal.

Russia

New SAI

In January 1995, a law creating a new supreme audit institution in the Russian Federation came into effect. The new Accounts Chamber replaces the Budgetary Control Committee, and thus represents Russia in INTOSAI. The new Chairman of the Accounts Chamber is Mr. K. M. Karmokov. More information and copies of the new law are available by contacting: Accounts Chamber of the Russian Federation, Okhotniy Ryad bld. 1, 103265 Moscow, Russia.

Saudi Arabia

Annual Report and Training

The General Auditing Bureau of the Kingdom of Saudi Arabia has submitted its Annual Report for the fiscal year 1992 to the King as President of the Council of Ministers. The Report covers the Bureau's audits of the accounts of ministries, departments, municipalities, public corporations and companies. The Report also describes the GAB's activities in EDP audit, training of its employees inside and outside the GAB, as well as its relationships with regional and international organizations and other supreme audit institutions. Its internal training program is in its fifth year of operation, and during that time 20 GAB instructors have taught over 25 different courses to 171 classes for a total of 75,000 hours of classroom instruction. Training in performance and EDP audit methodologies has greatly increased, and over 60 staff are enrolled in English language training. A reason cited for the success of training is that the GAB has had the ability to recruit and develop its own professional instructors and has also institutionalized training as an integral part of the SAI. For more information, contact: General Auditing Bureau, University Street, Box 7185, Riyadh 11128, Saudi Arabia.

Slovak Republic

New SAI Chairman

The National Council of the Slovak Republic has elected a new president of the Supreme Audit Office, Mr. Stefan Balejik, and two vice-presidents, Mr. Michal Fidlus and Mr. Juraj Slovinsky. The President of the SAO has also appointed a contact person for international relations, Mr. Igor Niepel. For more information, contact: State Audit Office, Bratislava, Slovak Republic.

South Africa

Added Independence for SAI

Until fairly recently, the South African Audit Office was subject to arrangements that negatively affected its independence from the executive branch of government. To strengthen its independence, the Auditor General Act was passed and became effective in 1989. While the law provided the Auditor General some autonomy regarding the Office's technical audit function, the executive branch still had the final say on certain pivotal administrative matters relating to staff and function. Thus, to further enhance the independence of the Auditor General and the Audit Office but at the same time provide appropriate checks and balances, the Audit Arrangements Act was adopted in 1992. This Act regulates the management, administration and

conditions of service of the staff of the Office and separates it from the civil service.

The constitution for the new South Africa specifically provides for an independent Auditor General; it specifies the Auditor General's apolitical appointment procedure, independence and impartiality, and powers and functions. It provides for a pro-active approach to public accountability; for example, the Auditor General must disclose findings in audit reports to the public 14 days after the submission of a report. The Auditor General is responsible for more than 1,400 audits in the Republic of South Africa. These include 34 government departments, 9 provincial governments, approximately 795 local authorities, 22 agricultural control boards, and approximately 640 statutory bodies, accounts, funds and museums. Audits are done by 950 permanent staff and by private sector auditors on contract. The birth of a new South Africa brought an end to the former independent Republics of Transkei, Bophuthatswana, Venda and Ciskei; their respective Auditors General and staff, totaling 372 staff, are being incorporated into the former Audit Office of the Republic of South Africa.

The Office formally adopted as policy the INTOSAI auditing standards known as generally accepted government auditing standards, and mechanisms exist to ensure that all audits will comply with these standards.

The income of the Audit Office is obtained from funds earned for services rendered. Audit costs are calculated by a computerized time recording system developed by the Office and is recovered from audits. At present the Office recovers 75 percent of total time available.

The new constitution and the implementation of the Reconstruction and Development Program will all affect the Office of the Auditor General, and greater emphasis will have to be placed on reporting on performance information in the future. In addition, the Office has established a Positive Action program to make the Office more representative of the population of the country. For more information, contact: Office of the Auditor General, Old Mutual Centre, Box 446, Pretoria 0001, South Africa.

Sri Lanka

International Seminar

A joint international seminar on current developments in budget management and financial control was hosted by the Office of the Auditor General and jointly organized with the German Foundation for International Development in Colombo from May 11 to 19, 1995. Twenty-one delegates from seven ASOSAI member countries (India, Indonesia, Nepal, Papua New Guinea, the Philippines, Thailand and Sri Lanka) participated in the seminar. For more information, contact: Office of the Auditor General, Colombo, Sri Lanka.

Trinidad and Tobago

Governance and Accountability Conference

The Office of the Auditor General hosted a conference on governance and accountability in Port-of-Spain, Trinidad from May 29 to June 2, 1995. The conference was organized by the Canadian Comprehensive Auditing Foundation (CCAF), and attracted participants from Belize, Costa Rica, Jamaica, St. Lucia, St. Vincent, and Trinidad and Tobago. It brought together representatives from the three groups central to the accountability process: governing bodies, management, and auditors, and focused on six characteristics of effective governance and the 12 attributes of information for effective governance developed by the CCAF.

Participants agreed on these basic principles, and also discussed other critical success factors, that is, those conditions which must be in place to allow governance and information to function properly, especially the role of audit in supporting effective governance and accountability. On the final day of the conference, participants presented plans for introducing these ideas in their own countries. For more information, contact: Office of the Auditor General, 2nd Podium Floor, Eric Williams Plaza, Independence Square, Box 340, Port-of-Spain, Trinidad and Tobago.

Turkey

International Seminars

The Court of Accounts hosted a three week financial and value for money audit methodologies course at the Residential Training Center in Manavgat, Antalya from May 15 to June 3, 1995. The UK National Audit Office provided four instructors for the course of 18 participants, who received their certificates from the Comptroller and Auditor General, Sir John Bourn. The Court hosted another event from June 1 to 2 in Ankara, namely the second meeting of INTOSAI's Privatization Committee which was attended by 14 SAIs. The meeting addressed the results of the questionnaire on the audit of privatization which had been circulated to all INTOSAI members soliciting their views and experiences on the issue. The results of the questionnaire will be presented at the XV INCOSAI in Cairo, and four papers prepared by committee members (Germany, Israel, India and New Zealand) will be presented at the symposium following the XV INCOSAI. For more information, contact: Court of Accounts, Sayistay Baskanligi, Ulus-Ankara 06100, Turkey.

Turks and Caicos Islands

1992-93 Annual Report

The Report of the Chief Auditor on the 1992-93 Government Accounts was issued on March 24, 1995, tabled before the Legislative Council on June 15 and now stands referred to the Public Accounts Committee. The Report is the first to be issued under the direction of Phil Sharman since his appointment as Chief Auditor in June 1994 under technical cooperation funded by the Overseas Development Administration. The Audit Department plans to complete the audit of the 1993-94 and 1994-95 Government Accounts within the current financial year. For more information, contact: Audit Office, Grand Turk, Turks and Caicos Islands, West Indies.

United Arab Emirates

1993 Annual Report

The State Audit Institution has issued its ninth General Report to the Federal National Council in its capacity as the legislature in the U.A.E. The report focuses on the activities of the SAI during 1993, including the results of regularity and performance audits. Also issued recently by the SAI president was the organization's eleventh work plan for the period from 1995 to 1996. For more information, contact: State Audit Institution, Box 3320, Abu Dhabi, United Arab Emirates.

United Kingdom

1994-95 Annual Report

The National Audit Office annual report for fiscal year 1994-95 will be published in July and will be sent to all SAIs. Overall, 1994-95 was a year of considerable achievements. The NAO certified 542 accounts and the average cost per account audited was almost two percent below budget. The NAO's work led departments to make significant changes in their systems and savings of (British pounds) 13 million. The report also notes that the Office improved the quality of its work, as measured by quality assurance reviews. The Office met its corporate target of 50 published studies and its VFM work led to more than 300 significant improvements to departments' procedures, all of which should lead to continuing improvements in value for money. The changes made by departments in 1994 led to identifiable savings or economies of over 256 million pounds. The NAO delivered over 500 alternative outputs, compared with 400 in 1993-94. The Office also received over 360 letters from MPs and members of the public, many of which require considerable work.

International Training Seminar

From August 23 to September 22, 1995, the NAO will host its third four-week intensive training course in financial and value for money audit methodologies. Since 1992 when the NAO offered a pilot course, staff from SAIs in many countries within AFROSAI, ASOSAI, CAROSAI, EUROSAI and OLACEFS have participated in the course. In addition to the main financial and VFM audit modules, other sessions include personnel policy and practices; information technology; computer-assisted audit techniques; and resource management.

The NAO expects, subject to demand, to offer another course in 1996 for up to 16 participants. Further details will be available in January 1996 by contacting: International Liaison and Training, National Audit Office, 157-197 Buckingham Palace Road, Victoria, London SW1W 9SP.

United States of America

GAO Reports Available on Internet

GAO entered the information superhighway last week with the announcement of an agreement with the Government Printing Office to offer the full text of US GAO reports via Internet. The full text of GAO reports will be made available free of charge directly to the public 24 hours a day, seven days a week through the GPO Access service on Internet. Most GAO reports will be available in ASCII text and PDF (which reproduces actual page images) shortly after publication or release from restriction. The service, which started April 10, includes all reports issued since October 1994 and may be expanded to include previous years. Full text searches can be conducted by report number, title, issue date, or general subject or identifier. For more information, contact: General Accounting Office, Room 7806, Washington, D.C. 20548 USA.

Venezuela

1994 Annual Report

The Comptroller General of the Republic of Venezuela, Eduardo Roche Lander, presented his 1994 report to the National Legislative Body on May 11, 1995. The report has three chapters: "General Evaluation of Public Administration Performance," the "Venezuelan SAI's Organization and Recent Changes" and the "Summary of the Performance of the Various Dependencies of the Venezuelan Supreme Audit Institution." In the introduction to the Annual Report, the Comptroller General explains the goals he hopes to achieve during his tenure and his views on the important issues facing Venezuela. Finally, the appendix contains detailed information regarding the fiscal interventions of the SAI during 1994. For more information, contact: Contraloria General, Av. Andres Bello, Sector Guaicaipuro, Caracas, Venezuela.

Food and Agriculture Organization

New Staff from SAIs

Two former leaders from the INTOSAI community have been appointed to the Internal Audit Department at the Food and Agriculture Organization in Rome. Emma Hippolyte, former Auditor General of St. Lucia, has been appointed Senior Internal Auditor, and Terrance Bastian, Assistant Auditor General of the Bahamas, has been appointed Internal Auditor. Both will take up their new duties in mid-summer, joining the audit unit headed by G. Peter Wilson, former Deputy Auditor General of Canada. For more information, contact: Internal Audit, B-424, FAO, Viale delle Terme di Caracall, 00100 Rome, Italy. ■

INTOSAI Launches Electronic Communications Project

By Reinhard Rath, INTOSAI General Secretariat

At its 38th meeting in Vienna in 1993, the INTOSAI Governing Board established a Communications Study Group to explore options for the further development and improvement of communication among the INTOSAI members. The group, chaired by Germany and comprising Austria and the United States, has been productive and will issue its final report and related publications at the XV INCOSAI in September 1995. Among its products are:

(1) a brochure entitled "INTOSAI—an Overview" which provides a summary of INTOSAI's history, mission, and services to members; and

(2) an INTOSAI Membership Directory compiled by the General Secretariat with information about how to contact member SAIs, regional working groups, committee and working group chairs and others. Both publications are being published in cooperation with the *International Journal of Government Auditing*. In addition, a calendar of INTOSAI-wide events has been initiated and is published in each issue of the *Journal* (see page 23 of this issue).

While these projects are published in printed form, the General Secretariat has assumed yet another task as part of the communications project, namely reviewing the feasibility of using EDP-based data transmission, popularly known as e-mail, as a means of communicating among SAIs. This article discusses our work in using this technology to help INTOSAI fully realize its motto, Mutual Experience Benefits All.

INTOSAI's first efforts with electronic communications began in 1990 when the General Secretariat in Vienna and the *International Journal of Government Auditing* in Washington arranged for electronic transmission of the German edition of the *Journal*. That version is translated and prepared for printing by the Austrian Court of Audit and then sent to Washington for printing and distribution. Electronic transmission is inexpensive, quick and efficient, and is now the standard means for sending the *Journal* from Vienna to Washington. Routine communication between the two offices is also handled electronically.

With this success behind us, we expanded e-mail to include transmission of documents needed for the XIV INCOSAI in Washington in 1992, and Australia and Canada began participating in the project. We found that it was easy and efficient to transmit documents such as agendas and reports needed for Governing Board and Congress meetings. Moreover, the technology allowed us to review and edit documents as needed, thus saving even more time and expense.

By 1993 when the Communication Study Group was established, the General Secretariat and the *Journal* had begun thinking about how to expand the use of this technology to other SAIs and other INTOSAI programs. This effort was assisted by rapid technological advances worldwide, and by the establishment of Internet as a widely available, compatible and easily accessible computer network with a common protocol.

Status of the Project as of Spring 1995

The General Secretariat and a number of SAIs have access to Internet, and these SAIs have agreed to conduct electronic communication with the General Secretariat on a trial basis. Their Internet addresses are listed below. The General Secretariat requests other SAIs who have access to Internet and want to take part in pilot operations to contact the Secretariat.

Australia (Australian National Audit Office)
E-mail: <ag1@anao.gov.au>

Austria (Austrian Court of Audit)
E-mail: <rh.into@magnet.at>

Canada (Office of the Auditor General)
E-mail: <jadshead@hookup.net>

Norway (Office of the Auditor General)
E-mail: <elinfa@oslonett.no>

Sweden (Swedish National Audit Office)
E-mail: <goran.steen@rrvsweaudit.postnet.se>

United States of America
(*International Journal of Government Auditing*)
E-mail: <75607.1051@compuserve.com>

The initial implementation of electronic communication between SAIs and the General Secretariat—and between the SAIs themselves—has shown that E-mail can be handled easily in the form of messages, which is the least common denominator or the most compatible format for the different platforms (DOS, MacOS, Next and Windows). Some difficulties have been encountered, however, in several cases where files were attached to E-mail messages. When attaching files

to messages, both the sender and the receiver must have the same software to create (or, encode) and convert (or, decode) the file (word processing, spreadsheet, database or graphics software). They must also agree on the type of data compression and transmission protocols to be employed. A special problem in INTOSAI with its 5 working languages is transmission of language-specific special characters, which currently precludes Arabic language transmissions.

In summary, our experiences with the pilot program are encouraging. At this point, the General Secretariat makes the following points to those participating in the program, and to those considering joining:

- If you plan to use E-mail only occasionally, start out by sending simple messages initially (that is, do not attempt to attach files).
- SAIs should ensure that arrangements are made to check E-mail daily so that messages are received even in the absence of the official receiver. Delayed or un-received messages obviously eliminate any benefits to be gained by using E-mail in the first place.
- Each SAI will need to review any security considerations before connecting to the Internet.

Next Steps

In the summer of 1995, we will pilot a program using World Wide Web (WWW) as a means of providing a variety of INTOSAI documents and materials to members. For this purpose, the General Secretariat's database will be linked with a server containing selected INTOSAI documents of general interest to members. A so-called "hypertext" search system will enable access to these documents, which can then be read and printed on personal computers in participating SAIs.

In the initial phase, documents will be available only as full text versions in the format "WordPerfect 5.1 PC Document." The following documents will be available during the pilot phase: INTOSAI Membership Directory; INTOSAI Statutes, Auditing Standards and recent Circulars in English, French, German and Spanish.

Once the pilot phase has proven successful, we will add additional documents: INTOSAI calendar of events; results (including exposure drafts) of the work of INTOSAI's committees and working groups; and bibliographies related to government auditing.

SAIs wishing to participate in the World Wide Web pilot should contact the General Secretariat with their Internet address so that they can be registered with the Secretariat. Additional information will provided to participants as the project gets underway.

Further information on the status of these projects will be available during the XV INCOSAI. In the meantime, for more information contact: INTOSAI General Secretariat, 2 Dampfschiffstrasse, A-1033 Vienna, Austria. ■

Training for the 21st Century: IDI's 5-Year Plan

By Yvan Gaudette, Assistant Auditor General of Canada and Executive Vice-president of IDI

The INTOSAI Development Initiative (IDI) was established in 1986 as the training and information exchange arm of INTOSAI. In its first 8 years, IDI developed and conducted 68 courses for over 1500 participants from 150 SAIs. As part of its information exchange program, IDI published the *International Directory of Information for Audit Training*. These activities support IDI's mission, which is to "foster the advancement of public accounting and auditing, especially in developing nations, through information exchange and training of audit practitioners and trainers from SAIs." The IDI Secretariat has been attached since its inception to the Office of the Auditor General of Canada.

Financial support for these programs has come from a number of donors who have provided more than $8 million (Canadian). At the same time, we are hopeful that funding will continue and thus further strengthen SAIs. In this respect, IDI will soon publish a paper entitled "Strengthening Legislative Audit Institutions in Developing Countries—A Catalyst to Enhance Good Governance". A few quotes from that paper are relevant to IDI's 5-year plan:

- "SAIs promote accountability and transparency which in turn support good governance."
- "The cost of failing to be accountable and transparent can be very high, but transparency is also a way to get full credit for achievements."
- "SAIs can be a catalyst for improving accounting policies and internal controls over public revenues and expenditures, as well as for improving the use made of development funds."
- "A well-performing independent audit function is central to democracy: it is a powerful voice that can speak truth to power!"

Overview of IDI Programs

IDI's strategies to carry out its mission are documented in annual reports and in previous *Journal* articles, and provide the conceptual foundation of IDI. They reflect IDI's philosophy and approach to program design and delivery, and are a result of consultations with stakeholders and experimentation by users. The underlying principles of this strategy are as follows:

- IDI relies on needs consultations, works closely with INTOSAI regional groups, and fosters the development of regional networks.
- IDI focuses on training experienced practitioners who can then train others, and on developing practical, job-related skills.
- IDI uses in its training programs regional and local human resources and materials.
- IDI presents its training programs on-site, in the regions, where the needs are.
- IDI does its utmost to ensure that its programs are accessible to all member SAIs.

This philosophy is reflected in our approach to the delivery of IDI's two main programs, training and information exchange. The goal of the information program is to share existing methodology and technology among the INTOSAI membership and is a basis for our training program. The training program incorporates the following elements which are key to its viability and success:

- securing awareness, responsiveness and commitment on the part of the senior management of SAIs concerned; (through, among other things, human resource management seminars);
- promoting and assisting in establishing a training infrastructure within each participating SAI (through, among other things, training manager workshops);
- developing and implementing a rigorous participant selection process for IDI seminars and workshops;
- including a train-the-trainer module in all technical audit workshops, and providing SAIs with well-documented course manuals for IDI seminars and workshops; and
- using interactive, practical training methods in all IDI programs, and using qualified instructors from the regions or from the INTOSAI membership at large.

All in all, one could conclude that we have been in the business of human development and institutional strengthening for quite some time. But the attainment of such goals take time. Indeed, an INTOSAI-wide review of our programs and activities (reported at the XIV INCOSAI) indicated a need for much more of the same but with a stronger emphasis on developing regional training infrastructures to ensure the sustainability and long-term viability of results achieved at the regional and local levels.

IDI Program Plan (1995-2000)

Thus, since 1994 we have been developing, in consultation with INTOSAI regional groups and donors, a 5-year program plan that will focus largely on human and institutional resources development at the regional levels; results will benefit local levels as well.

More specifically, the key objective of this long-term program is to help regional groups and member SAIs enhance their training capabilities and broaden the scope of their training and information exchange activities through establishing a training infrastructure that will ensure the sustainability and viability of training programs in the region. This objective supports the general capacity-building orientation that has emerged in recent years in donor agencies.

IDI's 5-year plan calls for the following key activities in INTOSAI regions:

PART I: a 5-day strategic planning workshop with SAI management to develop: strategic training objectives and priorities based on a regional training needs survey conducted before the workshop; training guidelines for regional use; a 2-year regional training program plan; terms of reference for, and selection of, a regional training committee; an agreement on the proposed IDI program plan and on ways of adapting and implementing it; and commitment by SAIs to a specific plan to implement the above. The agreements reached during this workshop will be considered in designing the three subsequent parts of the 5-year plan.

PART II: an 8-week intensive course design and development workshop, to enhance the course design and development skills of selected regional audit practitioners and create a regional pool of qualified course designers. Two well-documented course manuals for technical audit workshops will be produced during this workshop. Participants will also be offered coaching in organizing and managing regional and local training programs.

PART III: a 4-week instructors workshop to enhance the instructing skills of selected regional audit practitioners and to pilot the two technical audit workshops developed in part II.

PART IV: a 2-week regional technical audit workshop, presented to regional audit practitioners by persons trained, and with the training materials developed, in parts II and III.

Participants trained under this program must present in their SAIs the two technical audit training workshops referred to above, and will be prepared to train others in course design and delivery skills. It is intended that during the program regional groups will gradually assume the responsibility for organizing, developing, presenting, and managing regional training programs and securing the funding for them. As a result, the role of the IDI Secretariat will revert to a less direct but more central, supportive role. It will continue to assist regional groups and member SAIs with its information program and by facilitating the exchange of methodologies and technologies, helping to identify needed human, material and monetary resources and by providing pedagogical guidance and advice where needed.

Conclusions

Our proposal has so far been very well received by INTOSAI regional groups and by several major prospective donors. Meanwhile, we are working hard at securing the necessary funds to launch this project in early 1996. In closing, I will summarize some key lessons that we have learned:

- Beneficiaries must be involved in project design, development and delivery.
- Project objectives must be linked to clear institutional strategic and long-term operational plans.
- Specify at the outset how sustainability is to be achieved and factor in the long-term and often costly nature of such projects.
- There must be a clear understanding at the outset of a project of the roles and responsibilities of parties to the project agreement and of the type of infrastructure and the communication strategies that will support project delivery and sustainability.
- The gradual assumption of responsibility for project management and delivery must be planned at the front end and staged to ensure timely completion; project design should provide for training and coaching to this effect.
- A detailed project evaluation framework (including related performance indicators and measures) should be agreed upon at the outset of the project by all parties to the project agreement.
- Project staff should be experienced, highly skilled, versatile and motivated, and sensitive to cultural differences and local social customs.

For more information, contact: IDI, 240 Sparks Srreet, 11th Floor, Ottawa, Ontario, Canada K1A OG6. ■

Audit Profile: Central Auditing Organization of Egypt

Historical Background

The present audit function in Egypt dates back to the early twentieth century when studies were conducted to introduce a system of auditing public funds. In 1942, these studies led to the establishment of the State Audit Bureau to audit public revenues and expenditures. In 1964, following the expansion of public sector activities due to the nationalization of major private enterprises and the adoption of comprehensive national development planning, the Central Auditing Organization (CAO) was established with different duties and authority. A new law was issued in 1988 to further enhance the powers and responsibilities of the CAO.

The Role of the CAO

Under the 1988 law, the CAO is an independent organization attached to the People's Assembly (Parliament). It helps the People's Assembly achieve control over state funds, funds of public entities, and funds of other bodies mentioned in the law. To ensure public accountability, three types of audits are performed: financial, performance, and legal.

Financial Audits include the examination of the integrity and propriety of accounts and records and the legality of transactions for governmental agencies and departments in both central and local administrations. For publicly owned companies, other parastatal bodies, and companies in which one of the public entities or public sector companies or banks has more than a 25 percent share of the capital, the financial audits include an audit opinion on the financial statements.

Performance Audits include following up on implementation of the national plan as well as evaluation of the economy, efficiency, and effectiveness of audited entities. Performance audits also include examining resources, information systems, performance measures, and monitoring systems.

Legal Audits completed by the CAO include an examination of the actions taken by the entities under its jurisdiction with regard to financial violations committed by their members. This ensures that suitable measures have been taken, responsibility has been determined, and disciplinary action has been taken against responsible officials. In such audits, the offender may be presented to the disciplinary courts or the concerned entity may be asked to review the resolution issued against the offender.

The CAO's Jurisdiction

The entities under the CAO's jurisdiction include:

(1) Entities of the general government administration and local governments;

(2) Public corporations and organizations, and public business corporations with their affiliated companies, establishments and cooperative societies;

(3) Companies in which one of the public entities, public sector companies, or public sector banks has a share of not less than 25 percent of the capital;

(4) Labor and professional syndicates and unions;

(5) Political parties, and national and party press agencies;

(6) Entities which, according to their own legislation, are subject to the CAO jurisdiction; and

(7) All units subsidized by the state, units for which the state guarantees minimum profits, or those whose funds are deemed by law as publicly-owned.

The CAO also audits and examines the work and accounts of any other entity assigned to it by the President of the Republic, the People's Assembly, or the Prime Minister.

Independence

The CAO law has confirmed and reinforced the SAI's independence from the executive and considers the CAO an independent institution that helps parliament oversee public funds. Several factors ensure the independence of the SAI:

(1) The President of the CAO is appointed upon the nomination of the President of the Republic and the approval of the People's Assembly. He can be relieved from his position by a presidential decree requiring the approval of the majority of members in the People's Assembly.

(2) To maintain an independent perspective, CAO auditors are not allowed to assume a job that conflicts with their audit work. Additionally, the CAO act specifies other requirements that keep auditors' opinions and conclusions impartial.

(3) The senior auditors have immunity privilege and the CAO law regulates the provisions concerning the cases in which they can be removed from office.

(4) To fully accomplish its mission, the CAO is guaranteed necessary financial resources. Accordingly, the CAO financing requirements are put as a lump-sum in a separate section of the State Budget. Then, the President of the CAO sends a detailed draft budget directly to the People's Assembly for its final approval.

(5) The CAO has complete discretion in deciding what subjects to look at and how to examine them within a predetermined plan.

(6) The CAO has complete access to the registers in public entities, accounts and documents pertaining to them, and all other documents, registers, or papers which the CAO deems necessary to perform its work.

The CAO and the Parliament

The CAO's audit reports are submitted to the People's Assembly. These reports are given to specialized committees to study, scrutinize, and make recommendations for action to be taken. Meetings of such committees are usually attended by representatives of the auditee and the relevant CAO department. The specialized committees' recommendations are discussed in plenary sessions.

Organization

The CAO is led by the President, two Deputy Presidents and a number of Vice Presidents. The CAO is managed by a Board formed by the President, two Deputies, and one of the most senior Vice Presidents. The Board's resolutions are passed by a simple majority of the members present; in case of a tied vote, the President's vote prevails.

The CAO is headquartered in Cairo and 26 separate branch offices. It is organized into 24 central departments, 18 of which are line departments and 6 are service departments. Within the line departments, 13 are for financial audit, 3 for performance audit, and 2 for legal audit. The service departments include: research and training, legal and juridical matters, quality control, financial and administrative control, the General Secretariat, and liaison between the CAO and the People's Assembly. Within this structure, departments are divided into sectors; each sector is divided into general departments, and each general department consists of a number of sections.

Staff and Training

The CAO currently has a staff of approximately 10,000 made up of 8,000 auditors and 2,000 support staff. Most of the audit staff are accountants. The evolution of performance auditing has required integrating various specialized skills within the CAO, and professionals from a number of disciplines are now among the staff. These include engineers, medical doctors, economists, statisticians, mathematicians, actuaries, computer specialists, and others.

Recognizing the importance of maintaining the high professional standards required to exercise all types of audits, the CAO stresses classroom and on-the-job training. Training courses are held for different levels of staff according to predetermined annual training programs. These programs are prepared by the departments and then consolidated into an overall plan by the General Training Committee headed by the CAO's President. Moreover, auditors are rotated at suitable intervals among different assignments to provide them with varied experiences. In addition to in-house training developed by the CAO's training sector, auditors participate in training sponsored by the INTOSAI Development Initiative (IDI), the US General Accounting Office, The German Foundation for International Development, and the Canadian Comprehensive Auditing Foundation.

Quality Control

CAO auditors have always had a duty to provide a reasonable level of care while performing audits. This responsibility necessitated the establishment of a department, attached directly to the President of the CAO, to review the technical quality of auditors' work. In these examinations, reviewers ascertain that the auditors have exercised due professional care and that audits were performed in accordance with generally accepted auditing standards and the applicable rules of professional ethics.

International Activities

The CAO is an active member of the International Organization of Supreme Audit Institutions (INTOSAI). In 1989-1992, the CAO served as an auditor of INTOSAI accounts. As the host of the XV INCOSAI, to be held from September 24 - October 2, 1995, the CAO currently is the Vice Chairman of the INTOSAI Governing Board and will begin a three-year term as the Chair of the Governing Board at the XV INCOSAI.

The CAO is also active regionally. The CAO is a founding member of the African Organization of Supreme Audit Institutions (AFROSAI). It hosted the fifth AFROSAI congress in 1990, and now serves as the first Vice-Chairman of AFROSAI's Board of Directors. Due to its prominent role in AFROSAI, the CAO has recently been awarded permanent membership on the AFROSAI Board of Directors. The CAO was also a founding member of the Arab Organization of Supreme Audit Institutions (ARABOSAI), and serves as the Vice-Chairman of the ARABOSAI Governing Board.

In the area of training, the CAO has also played an important international role. The CAO has participated in, hosted, and provided resources to several IDI activities. It has also hosted a number of training workshops sponsored by ARABOSAI. During the last three years, the CAO has sponsored a number of African training programs in its training facilities in Cairo.

Currently, the CAO maintains regular contacts with audit institutions around the world and actively promotes the exchange of ideas and experiences among them.

Looking Ahead

The use of electronic data processing to plan and execute government programs in Egypt makes it necessary for the CAO to adapt. In 1981, a mini computer was acquired to be used mainly in administrative support services. In 1990, a computer lab equipped with 20 personal computers was established to train the CAO staff on auditing of computerized systems. Additional personal computers were recently acquired to help conduct newly designed training programs to serve the same purpose. A new policy is also underway in the CAO to introduce audits of computer based systems.

For additional information about the CAO, contact: Central Auditing Organization, El-Aruba Street, P.O.B. 11789, Madinet Nassr City, Cairo, Arab Republic of Egypt. ■

Reports in Print

The 11th United Nations/INTOSAI interregional seminar, which took place in Vienna, Austria, from April 25-29, 1994, was dedicated to the restructuring of the public sector. A report on this seminar has now been issued. It provides a survey of the key issues discussed including the different forms and types of restructuring, partial and privatization, corporatization and contracting out of public sector services, and the challenges SAIs are facing in the audit of privatizations.

Copies of the report are available (at no cost) in English, French, German and Spanish by contacting: **INTOSAI General Secretariat, Dampfschiffstrasse 2, A-1033, Vienna, AUSTRIA.**

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The Canadian Comprehensive Auditing Foundation (CCAF) has released an updated orientation to and explanation of comprehensive auditing and related public sector reporting principles. Written for audit professionals, their clients and governing bodies, *Comprehensive Auditing: An Introduction* replaces CCAF's 1983 book on comprehensive auditing. Focusing on understanding and managing key precepts and variables that drive comprehensive audit, this new introduction explores the reasons for the evolution of comprehensive audit, its benefits and limits, different choices and approaches, and the roles of governing bodies, management and internal audit.

Copies of *Comprehensive Auditing: An Introduction* are available in English or French from CCAF for CDN $4.00 by contacting the **Canadian Comprehensive Auditing Foundation, 55 Murray Street, Suite 210, Ottawa, Ontario, CANADA K1N-5M3.**

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Since 1989, the Board of Audit in Japan has been publishing the *Government Auditing Review* with articles examining public audit theory and practice. The first English language edition of *Government Auditing Review*, containing selected articles from the Japanese editions, was published last year. Volume 2 of the English edition is now available. Articles in Volume 2 include: The Frontiers of Public Auditing, by Keiichi Matsushita; Budgeting and Auditing, by Hiroshi Miyajima; The Realignment of the Grant System and the Impact on Intragovernmental Financial Relations, 1970's-1990's, by Fumio Kanzawa; Audits and Social Equality, by Hajime Okamura; and Program Evaluation in Local Government, by Tatsuzo Saito. This volume also includes an index to the 1994 Japanese editions of *Government Auditing Review*.

A copy can be obtained (at no cost) by contacting the **Special Studies Section, Office of Special Programs, Board of Audit, 3-2-1 Kasumigaseki, Chiyoda-ku, Tokyo 100, JAPAN; Facsimile 81-3-3592-1807.**

In France, the public financial services have been organized on the principle of separation of powers between the public administrators, who are responsible for initiating revenue, and the public accounting officers, who are responsible for collecting revenue and making payments. The public accounting officers are responsible for monitoring the regularity of the expenditures sent to them, and they only execute those directives if they are satisfied of their regularity.

This monitoring function can be a source of misunderstanding between administrators and accounting officers. Administrators are concerned with speed and efficiency of action. Accounting officers are particularly motivated to ensure strict compliance with the law because they are personally responsible for errors and irregularities—not only those they commit, but also those they fail to prevent.

In some measure, the antagonism which develops between administrators and accounting officers is due to misunderstandings about the exact nature of the functions of their counterparts and their shared responsibilities. In a new work, *Les Comptables Publics*, Jacques Magnet presents a compact but accurate picture of the organization of the public accounting service, the functions of its officers, and particularly the scope of their monitoring function and their personal financial responsibility. The book provides sound information which can be helpful to individuals unfamiliar with public accountability activities and could also lead to improvements in cooperation between administrators and accounting officials.

Copies of the book are available in French, at a cost of 95Frs, through **L.G.D.J. Montchrestien, Direction/Comptabilite, 14, rue Pierre et Marie Curie, 75005, Paris, FRANCE.**

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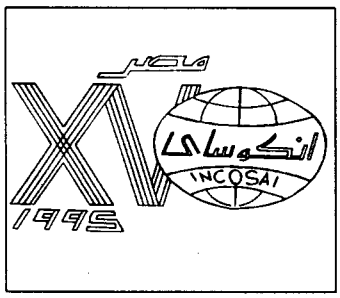
The World Bank's *World Development Report 1995: Workers in an Integrating World*, is now available in English and will soon be published in French, Spanish, Arabic, and German. This year's report explains how changes in the world economy are affecting the lives and expectations of workers around the world. It covers factors that influence the labor supply, the demand for labor, and the functioning of labor markets. Attention is given to the effects that education, women, and economies in transition have had on labor markets. It also addresses questions related to development strategies, increasing international integration, the roles of domestic labor market policies and unions, and issues in transitions from centrally planned markets.

The report is available through World Bank publications offices in many countries, or orders may be sent to **The World Bank, Box 7247-8619, Philadelphia, PA 19170-8619, U.S.A.** ■

Inside INTOSAI

INCOSAI XV Program



To help delegates plan for their participation in the XV INCOSAI from September 23 - October 2, 1995 in Cairo, the *Journal* presents the following overview of the business and technical schedule for the congress. INTOSAI's Privatization Symposium will also be held in Cairo immediately after the congress from October 4-6. For additional information about these events, contact: XV INCOSAI General Secretariat, Central Auditing Organization, El-Aruba Street, P.O.B. 11789, Madinet Nassr City, Cairo, Arab Republic of Egypt (tel. ++202-603648; fax. ++202-2615813)

Saturday, September 23

A.M. - Meetings of INTOSAI's 8 committees and working groups

Sunday, September 24

A.M. - 40th meeting of INTOSAI Governing Board

P.M. - Meeting of theme officers (Themes I and II)

Monday, September 25

A.M. - Opening general plenary session

P.M. - Theme IA general plenary session

Tuesday, September 26

A.M. - Subthemes IB and IC discussion sessions

P.M - Subthemes IB and IC discussion sessions (repeated)

Wednesday, September 27

A.M. - Subthemes IIA and IIB discussion sessions

P.M. - Subthemes IIC and IID discussion sessions

Thursday, September 28

A.M. - Subthemes IIE and IIF discussion sessions

Friday, September 29

A.M. - Report drafting sessions for theme officers

P.M. - Meetings of INTOSAII's 7 regional working groups

Saturday, September 30

A.M. - Theme I general plenary session

P.M. - Theme II general plenary session

Monday, October 2

A.M. - Closing general plenary session

P.M. - 41st meeting of INTOSAI Governing Board

Wednesday, October 4 —Friday, October 6

Privatization Symposium

CAROSAI/IDI Workshop

CAROSAI's regional training program, funded by the Inter American Development Bank in cooperation with IDI (see this *Journal*, January 1995, page 8), continues to offer workshops for regional SAIs. Two workshops funded under the grant agreement have already taken place. "Computers in the Audit Process" was held in the Cayman Islands immediately following the Third CAROSAI Congress, and was attended by SAI heads and deputy heads. The second workshop, "Computer Auditing," was held in Trinidad and Tobago from March 27 - April 7, 1995, and drew participants from 16 countries in the region: Anguilla, Antigua, Bahamas, Barbados, Belize, Cayman Islands, Dominica, Grenada, Guyana, Jamaica, Montserrat, St. Kitts, St. Vincent, St. Lucia, Trinidad and Tobago, and the Turks and Caicos Islands.

Participants and instructors, CAROSAI/IDI workshop in Trinidad & Tobago.

This second workshop addressed the audit of EDP systems. It reviewed computer basics and focused on identifying EDP controls and introducing computer-assisted audit techniques for auditing computerized records. Participants also prepared an action plan for implementing computer auditing in their SAIs. Course instructors were Mr. Barton Burron and Ms. Aline Vienneau, Canada, and Ms. Daurn Rogers-King, Trinidad and Tobago.

The third workshop on financial audit management and supervision is scheduled for October 2 - 13, 1995 in St. Vincent and the Grenadines. The final workshop in this series on performance auditing will take place in Barbados from April 1-12, 1996. For more information, contact: CAROSAI General Secretariat, c/o Office of the Auditor General, Eric Williams Finance Building, 2 Podium Floor, P.O. Box 340, Port-of-Spain, Trinidad & Tobago.

EUROSAI Seminar on Privatization

The audit of privatization was the topic of a EUROSAI seminar held in Warsaw from May 10-12, 1995. Jointly organized by the Supreme Chamber of Control of Poland and the Court of Audit of France, the seminar focused on experiences related to the audit of corporatization and privatization, which will also be a major topic at the III EUROSAI Congress scheduled for Prague in May 1996. In this way, the seminar was designed to lay the groundwork for further discussions and recommendations at the Prague meeting. Over 150 delegates representing 32 SAIs and the European Union participated in the Warsaw seminar.

The seminar program was developed by the SAI of Poland, taking into consideration earlier work done by EUROSAI, INTOSAI and INTOSAI's privatization committee. The following topics, and the countries responsible for presenting papers on those topics, were discussed at the seminar: role of the SAI to audit corporatizations and privatizations (Austria and Czech Republic); audit of the corporatization of state-owned enterprises (France and Hungary); audit of privatizations of banks and insurance institutions (Poland and the United Kingdom); audit of bodies regulating privatized and corporatized public utilities (the Netherlands and Sweden); and audit of implementation of obligations assumed during privatizations (Germany and Poland).

SAI Presidents from Poland and France (center), lead discussions at EUROSAI privatization seminar in Warsaw.

Two papers were prepared for each topic. A general paper summarized responses to a survey of SAIs and a second paper concentrated on the practical experiences. Seminar discussions were also aided by expert meetings that had been held in 1994 in Sweden and France. Over 40 people made presentations at the seminar, contributing to a good exchange of information, views and experiences. Copies of the 10 papers presented at the seminar are available by writing to: Dr. Jacek Mazur, Najwyzsza Izba Kontroli, skr. pocztowa P-14, 00 950 Warsaw, Poland.

Committee Update

INTOSAI's committees are an integral part of the on-going work of INTOSAI and its triennial congresses. Their work will be central to the XV INCOSAI program in Cairo: Theme I is led by the environmental audit committee; Theme II is led by the committees on accounting, internal control, public debt, EDP, and program evaluation; and the Symposium following the congress is led by the privatization committee. As INTOSAI members prepare for their participation in the congress, the *Journal* is pleased to provide the following summary status report on each committee.

Audit *An Auditing Standards update will be distributed as a supplementary leaflet outlining the amendments agreed to by all SAIs; a bibliography on materials to support development and use of auditing standards will be distributed in hard copy and disk format. A survey of how member SAIs use the INTOSAI Standards will be issued, and a proposal for the committee's future work, including a Code of Ethics, will be presented. Contact: National Audit Office, Australia.*

Accounting *A framework for accounting standards will be presented, including new statements on qualitative characteristics of and meeting the objectives of government financial reports. The committee's work program for 1996-98 will be reviewed. Contact: Office of the Auditor General, Canada.*

Internal Control *A bibliography on internal control will be issued, and future work of the committee will be discussed. Contact: State Audit Office, Hungary.*

Public Debt *Guidelines for the definition and disclosure of public debt, and new work on performance audit and management of contingent liabilities will be presented. Contact: National Audit Office, Mexico.*

EDP *Three publications will be presented at the congress: a guide for developing information technology in SAIs; an information technology audit curriculum; and an information system security review methodology. The committee has also published the first issue of its journal, "intoIT" and an EDP directory, and held a seminar in March. Contact: Office of the Comptroller and Audit General, India.*

Environmental Auditing *Working documents including survey results and a listing of environmental audits conducted by SAIs will be presented during Theme IA, which will also feature an internationally renowned expert keynote speaker. The Committee has also prepared papers for Themes I (role of the SAI in environmental audit) and IC (methods and techniques), and discussion papers to guide those sessions. The Committee's future work will be discussed. Contact: Court of Audit, Netherlands.*

Privatization *The Committee's work will be featured at the Privatization Symposium, consisting of presentations and panel discussions on several topics: the results of the committee's survey of SAI experiences in auditing privatization; restructuring businesses before privatization; the sale process; skills SAIs need when auditing privatizations; and regulations. Contact: National Audit Office, United Kingdom*

Program Evaluation *The Committee's basic document on definition and basic concepts and practices of program evaluation will be presented. Future work of the committee, including publications such as a compendium of SAI experiences, will also be presented and discussed. Contact: Court of Audit, France.*

1995/96 Calendar of INTOSAI Events

1995

July

ASOSAI Governing Board Meeting
Bangkok, Thailand
July 17-21

August

September

XV INCOSAI
Cairo, Egypt
September 23-October 2

ARABOSAI Governing Board Meeting
(date and place to be announced)

October

Privatization Symposium
Cairo, Egypt
October 4-6

November

December

OLACEFS General Assembly
Lima, Peru
(date to be announced)

1996

January

February

EUROSAI Governing Board Meeting
Stockholm, Sweden
February 12-19

March

April

May

EUROSAI Congress
Prague, Czech Republic
May 20-24

June

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

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