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

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New INTOSAI Communications Strategy Task Force Focuses on SAI Independence During 2009

Josef Moser

INTOSAI General Secretary

Based on INTOSAI's motto (Mutual Experience Benefits All) and a desire to achieve the objectives of goal 3 of INTOSAI's strategic plan, the XIX INCOSAI in Mexico adopted a communications policy that promotes the free flow of information, the exchange of ideas and experience, and knowledge sharing. This policy was the first step toward ensuring effective, transparent, and accurate communication in INTOSAI that is both timely and accessible. However, a common strategy was needed to transform the communications policy into a useful, consistent, and efficient instrument that fosters communication not only within INTOSAI but also between INTOSAI and external partners. Therefore, in November 2007 the Governing Board established a special INTOSAI Communications Strategy Task Force. The Austrian Court of Audit, which hosts INTOSAI's General Secretariat, chairs the task force. To represent the unique strengths and needs of INTOSAI's seven regional working groups, the SAIs that host the General Secretariats for each region were asked to be members. Other task force members are the SAI of India, which developed the INTOSAI Collaboration Tool; the INTOSAI Development Initiative (IDI); the Director of Strategic Planning; and the SAI of the United States, which publishes this *Journal*.

While improving overall communication is its primary goal, the task force specifically aims to define useful communication tools and instruments; identify target groups; and agree on core messages and the means of conveying those messages to INTOSAI members, bodies, associated partners, and the broader public. With these ideas in

mind, the Governing Board defined five objectives for the communications policy and strategy. Two focus on communication within INTOSAI while the other three objectives are linked to communication with partners and entities outside INTOSAI.

The objectives for improving internal communication are to

- increase the knowledge of INTOSAI members to a uniform level through existing means of communication and
- support INTOSAI members and promote convergence.

The objectives for enhancing external communication are to

- convey the concerns of government audit to decision-makers and opinion leaders,
- strengthen the position and reputation of SAIs and INTOSAI, and
- disseminate the benefits of SAIs and INTOSAI among partner organizations.

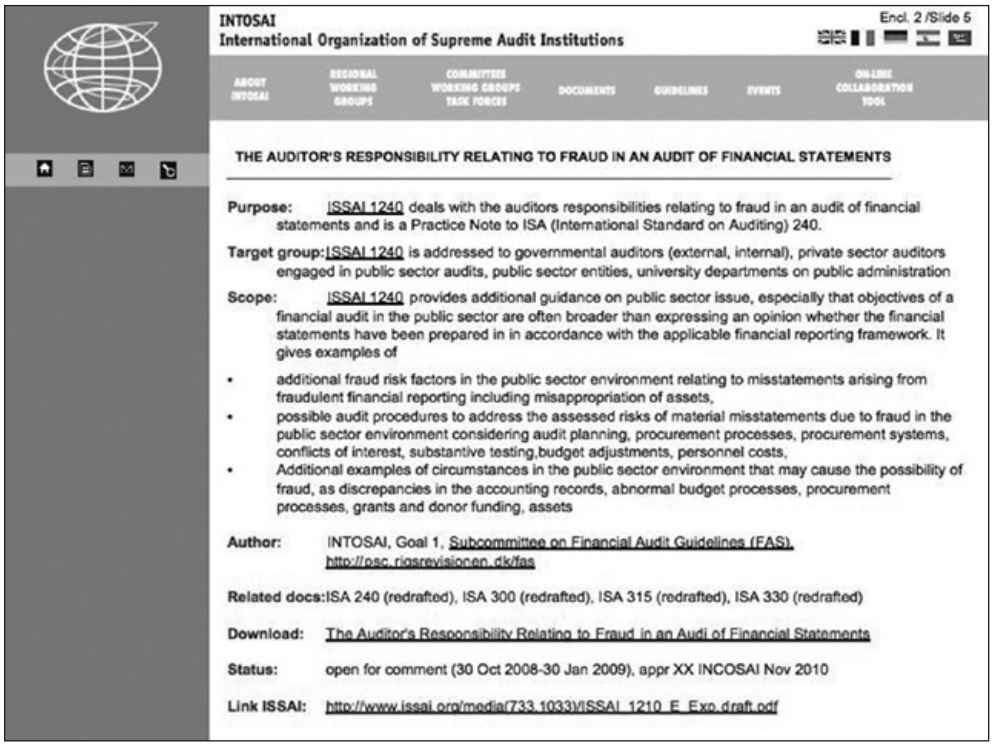
These objectives are to be achieved by (1) communicating issues and concerns related to INTOSAI's work to all its members, (2) involving experts, (3) considering regional needs, and (4) identifying the added value of individual SAIs as well as INTOSAI as a whole. By doing so, INTOSAI will promote increased understanding, make professional information—such as International Standards for Supreme Audit Institutions (ISSAI)—accessible to the public at large, and communicate openly with the media and other interested parties. Consequently, INTOSAI will not only act as a model organization but also become more visible as an active, international, and recognized partner for all issues related to government auditing.

Participants in the first meeting of the INTOSAI Communications Strategy Task Force.

Terms of reference for the Communications Strategy Task Force were agreed upon during its first meeting in November 2008, and the Governing Board subsequently adopted the terms. The task force also defined a plan of action and timetable for its activities up to the XX INCOSAI in 2010. Furthermore, the task force agreed to focus on a special area or theme each year and to promote activities, projects, and programs related to each theme.

For 2009, the task force chose as the theme the significance of independent government audit in light of the Lima and Mexico declarations. Individual SAIs, regional working groups, committees, subcommittees, working groups, and task forces are being asked to actively participate in elaborating on this theme. As Chair of the task force, the General Secretariat will publish a folder on this topic. In addition, this Journal will publish a series of articles on SAI independence throughout the year. Regional working groups and other INTOSAI bodies are being invited to cooperate with individual SAIs to organize activities dealing with this theme.

To enhance internal communication and make it easy for individual auditors to access relevant documents on this year's theme and other topics, the task force is creating a new, comprehensive, and user-friendly database on the INTOSAI Web site. Different documents, standards, and other products of INTOSAI entities will be organized by subject and posted on the Web site. For each document, there will be an executive summary as well as links to the document itself and to related issues. A standard template for executive summaries was approved at the task force meeting, and the template has been sent to all relevant INTOSAI bodies, which have been asked to prepare executive summaries for their products.



INTOSAI
International Organization of Supreme Audit Institutions

Encl. 2 /Slide 5

ABOUT INTOSAI | REGIONAL WORKING GROUPS | COMMITTEES WORKING GROUPS TASK FORCES | DOCUMENTS | GUIDELINES | EVENTS | ON-LINE COLLABORATION TOOL

THE AUDITOR'S RESPONSIBILITY RELATING TO FRAUD IN AN AUDIT OF FINANCIAL STATEMENTS

Purpose: ISSAI 1240 deals with the auditors responsibilities relating to fraud in an audit of financial statements and is a Practice Note to ISA (International Standard on Auditing) 240.

Target group: ISSAI 1240 is addressed to governmental auditors (external, internal), private sector auditors engaged in public sector audits, public sector entities, university departments on public administration

Scope: ISSAI 1240 provides additional guidance on public sector issue, especially that objectives of a financial audit in the public sector are often broader than expressing an opinion whether the financial statements have been prepared in in accordance with the applicable financial reporting framework. It gives examples of

- additional fraud risk factors in the public sector environment relating to misstatements arising from fraudulent financial reporting including misappropriation of assets,
- possible audit procedures to address the assessed risks of material misstatements due to fraud in the public sector environment considering audit planning, procurement processes, procurement systems, conflicts of interest, substantive testing,budget adjustments, personnel costs,
- Additional examples of circumstances in the public sector environment that may cause the possibility of fraud, as discrepancies in the accounting records, abnormal budget processes, procurement processes, grants and donor funding, assets

Author: INTOSAI, Goal 1, Subcommittee on Financial Audit Guidelines (FAS), http://psc.rigsrevisionen.dk/fas

Related docs: ISA 240 (redrafted), ISA 300 (redrafted), ISA 315 (redrafted), ISA 330 (redrafted)

Download: The Auditor's Responsibility Relating to Fraud in an Audi of Financial Statements

Status: open for comment (30 Oct 2008-30 Jan 2009), appr XX INCOSAI Nov 2010

Link ISSAI: http://www.issai.org/media(733,1033)/ISSAI_1210_E_Exp.draft.pdf

Sample template for executive summaries of INTOSAI documents.

At the task force's next meeting, scheduled for April 2009, the members will discuss planned activities related to this year's theme and the members' contributions to the topic itself. They will also consider other issues related to implementing the task force's five objectives.

See Spotlight on the Strategic Plan on p. 17 of this issue for additional discussion of INTOSAI's communications strategy, in particular the communications planning system that is being developed.

For additional information, contact the INTOSAI General Secretariat at *intosai@rechnungshof.gv.at*.

NEWS IN brief

Ireland

New Comptroller and Auditor General

John Buckley was appointed Comptroller and Auditor General by the President of Ireland in May 2008. An accountant and barrister, Mr. Buckley has worked at the Office of the Comptroller and Auditor General since 1968 and has experience in all its functions.

John Buckley

Following his appointment, Mr. Buckley said, "It is an honor to be chosen to lead the Office of the Comptroller and Auditor General and I wish to thank Dail Eireann [the House of Rēprēsentatives of Ireland] for nominating me to this key post in the Irish financial administration."

The office has a pivotal role in ensuring the transparency of information about the financial and operational performance of state bodies. It provides opinions on the accuracy of some 360 public accounts and also issues reports that review the extent to which money allocated by Dail Eireann has been spent for the purpōsēs intended and used to good effect.

Mr. Buckley replaced John Purcell, who stepped down as Comptroller and Auditor General of Ireland in May 2008. Mr. Purcell had spent most of his professional career in the Office of the Comptroller and Auditor General, including six years as Director. During that time, he played a leading role in modernizing public audit and accountability structures in Ireland, culminating in the enactment of new public audit legislation in 1993.

For additional information, contact the Office of the Comptroller and Auditor General:

E-mail: *Anne_Redican@audgen.irlgov.ie, Maureen_Mulligan@audgen.irlgov.ie*
Web site: *http://audgen.gov.ie*

Saint Lucia

New Director of Audit

Averil James was appointed Director of Audit of Saint Lucia in November 2008. Ms. James joined the Office of the Director of Audit of Saint Lucia in 1992. Most recently, she had been the Deputy Director for Planning and Administration. Her audit work has included audits of projects funded by the World Bank and the Caribbean Development Bank.

Ms. James studied in the United States, where she received a bachelor's degree in business administration with a major in accounting from Bowie State University and a master of business administration in finance and international business from the University of Baltimore. In May 2003, she received a diploma from the INTOSAI Development Initiative (IDI) as a training specialist for the Caribbean Organization of Supreme Audit Institutions (CAROSAI). She has been involved with the design, delivery, and administration of training courses in the Caribbean region.

She was the program manager for the Regional Institutional Strengthening Committee and executed the Long

Term Regional Training Program funded by the Inter-American Development Bank. As a member of the CAROSAI Strategic Planning Committee, she was involved in preparing a strategic plan for the region.

From 2007 to 2008, Ms. James participated in the International Legislative Audit Assistance Program for Improved Governance and Accountability, which is sponsored by the Canadian Comprehensive Auditing Foundation. The program transfers value-for-money audit methodologies, techniques, and experience to participants from the SAIs of developing countries and is funded by the Canadian International Development Agency. During the program, Ms. James was placed at the Office of the Auditor General of Canada.

For additional information, contact the Office of the Director of Audit of Saint Lucia:

E-mail: *audit@gosl.gov.lc*

Ukraine

Memorandum of Understanding Signed with the World Bank

Valentyn Symonenko, Chairman of the Accounting Chamber of Ukraine, and Martin Raiser, Director of the World Bank for Ukraine, Belarus, and Moldova, signed a memorandum of understanding (MOU) in December 2008. Under the MOU, the Accounting Chamber will audit World Bank projects implemented in Ukraine and report on its audit findings. Mr. Raiser underscored the unique role the Accounting Chamber plays in the Ukraine as an independent audit institution conducting fair and unprejudiced performance audits of foreign grants management.

The World Bank will provide the Accounting Chamber with relevant information on project fund management and encourage the Accounting Chamber to implement European and other international best practices in its practices. The Accounting Chamber will take part in the annual review of the World Bank's project portfolio for Ukraine in order to define the most urgent projects and needed support.

For additional information, contact the Accounting Chamber of Ukraine:

E-mail: *rp@ac-rada.gov.ua*
Web site: *www.ac-rada.gov.ua/achamber/control/en/index*

United Kingdom

Improving the Effectiveness of Public Accounts Committees

In the October 2008 edition of this Journal, a report on the 20th Conference of Commonwealth Auditors General referred to a research paper prepared by the Overseas Development Institute (ODI). This paper, which was commissioned by the United Kingdom (UK) National Audit Office, explored what makes an effective Public Accounts Committee (PAC) and how audit offices can provide better support to such committees and the legislature in general. Conference participants widely endorsed this paper, which may have wider applicability across the SAI community, particularly in light of the growing recognition of the need to encourage legislatures to take a greater interest in the financial scrutiny of executives.

The ODI paper explores four key questions:

- What is public financial accountability? What are its objectives and what actors are involved?
- How can PACs become more effective in ensuring executive accountability for public spending?
- How can supreme audit institutions (SAI) strengthen their contributions to this accountability process?
- What options do PACs and SAIs have to reform their own working practices and influence improvements in their accountability environments?

The paper discusses two key aspects of accountability: calling to account (that is, being required to provide an explanation of what has, or has not, been done) and holding to account (that is, being sanctioned or required to put remedial measures into effect). The authors then consider the characteristics of the pure or archetypal Westminster PAC model and point out how, across the Commonwealth, new ways of working are emerging in PACs and between PACs and Parliaments. They argue that the time has come to consider emphasizing a Commonwealth PAC framework and focusing on the underlying principles needed for PACs to work.

Three such principles are identified:

- independence–being free of executive interference,
- policy neutrality–allowing the PAC to focus on how resources have been used to pursue a policy and not the merit of the policy itself, and
- inter-party cooperation–the ability to suspend political rivalries while dealing with public audit matters.

Drawing on experiences from Uganda, Ghana, the Solomon Islands, the UK,

and elsewhere, the paper identifies emerging practices that may help SAIs to work more effectively with their PACs.

The conference found the content of the ODI paper stimulating and the focus on principles a useful complement to more traditional checklists. There was also considerable support for adding another principle–namely, active transparency. Conference participants also recognized that effectiveness is associated with putting as much material as possible into the public domain. This requires not only making reports available on Web sites but also actively promoting reports by writing them in accessible language and using a variety of communication networks to make sure key audiences are aware of audit findings and recommendations.

This paper is available on ODI's Web site: *http://www.odi.org.uk/resources/projects/reports/2008/06/public-sector-accountability-effectiveness-accounts-committees.pdf*. A review of the literature on PAC effectiveness is available also on request.

For additional information, contact David Goldsworthy at the UK National Audit Office:

E-mail: *David.Goldsworthy@nao.gsi.gov.uk*
Web site: *www.nao.gov.uk*

United States

GAO Launches Transition Web Site for New Administration

The day after the U.S. national election, Acting Comptroller General Gene Dodaro sent the president- and vice president-elect letters offering the Government Accountability Office's (GAO) services as the new administration prepared to take over the reins of government. Similar letters offering GAO's assistance in preparing the agenda for the next Congress went to congressional leadership, the appropriations committees, and GAO's oversight committees.

To kick off its transition efforts, GAO launched a transition Web site 2 days after the election (see *www.gao.gov/transition_2009*). Using GAO's institutional knowledge and broad-based, nonpartisan work on matters across the government spectrum, the Web site offers key perspectives on program, policy, and management issues confronting the federal government.

The site is organized into six major sections: (1) pressing issues demanding urgent attention and continuing oversight to ensure the nation's security and well-being; (2) major challenges affecting the mission, budget, and programs at 28 federal agencies; (3) about 50 opportunities to limit costs, reduce waste across agencies and programs, and collect revenues already due the government; (4) management challenges across the government to improve operational efficiency and effectiveness and address current and emerging demands; (5) efforts to address the federal government's long-term fiscal challenges, in particular the growing imbalance between expected spending and tax revenues; and (6) examples of upcoming GAO reports on major national issues.

GAO's transition effort will continue well into 2009 with the issuance of an update to GAO's high-risk list to focus attention on areas in need of broad-based transformation or susceptible to waste, fraud, abuse, and mismanagement.

For additional information, contact GAO:

E-mail: *spel@gao.gov*
Web site: *www.gao.gov*

Working with the Media to Maximize the Impact of Your Audit Work

by Kenneth Dye, former Auditor General of Canada

If your audit office does very thorough work but your Public Accounts Committee or other committees to whom you report do not pay attention or hold hearings on your audits, you have a problem. Parliamentarians are very busy people who don't have much time to read printed reports. However, parliamentarians around the world tend to be media junkies, particularly if media items have something to do with their constituencies. SAIs need to recognize the reality that audit reports may not be read thoroughly or completely and find a way for their parliamentary stakeholders to become aware of the good work of the SAI. One way to do this is by getting the media to carry your message for them. SAIs can become partners with the media without compromising their independence. In addition, the media is a key channel to keep citizens informed of the SAI's role in and contribution to strengthening your country's well being. A properly informed audience will create public pressure on elected representatives, which in turn will lead to greater executive accountability and, ultimately, to greater transparency and better management of public funds.

With some planning, you can ensure that your SAI is consistently well positioned and well represented in the media. You can create a well-informed media that can report accurately on audit matters and play a role as the eyes and ears of the public regarding public finances. They will readily raise awareness on the importance of the SAI's role in ensuring public accountability. They will develop interest in the work and efforts of audit offices among the general public and relevant professional public and private institutions. That will enable tax-paying citizens to play appropriate roles to ensure greater accountability of public expenditure through the elected representatives.

To accomplish these purposes, you want to ensure that your audit findings are transmitted to the media in a way that minimizes the risk of them being open to different interpretations. Your audit findings play an important role in promoting accountability, transparency, and good governance in government operations. However, this contribution only becomes truly effective when the audit message is communicated without modification and alteration.

In order to avoid ambiguity or misrepresentation, auditors and spokespersons should be aware of and acquainted with media requirements and develop technical skills in dealing with the media. The following sections describe several key skills for dealing effectively with the media.

editor's note

This article is adapted from a talk given at the 11th AFROSAI Assembly in South Africa. (see the report on p. 13)

Understand What Is Newsworthy

An SAI's work will attract interest if it is newsworthy. However, the news organization's perception of what is newsworthy, not the auditor's, will determine coverage. To be newsworthy, audit work must meet some of the following criteria:

- **Significant Issues:** The more people, resources, consequences, damages, or losses involved, the more significant the issue, and the more significant the issue, the bigger the news.
- **Unusual, Unexpected, Contradictory Events:** An event that is unexpected or that contradicts what has been claimed publicly is news.
- **Information You Need to Be Aware Of:** This includes what readers/listeners/viewers must know about an individual or organization to cast a vote, judge performance of a government, purchase a product, or make up their minds.
- **Information You Would Like to Know:** This includes information of interest due to celebrity status, public profile, personal impact, gossip, or personal insights.
- **Information with Impact:** This information shows how an event, issue, or report affects pocketbooks, taxes, and the performance of government or other organizations.

Develop Principles for Media Relations

It is essential to build effective media relations so that the media pay attention to you and let you get your audit messages out clearly. To build effective media relations, an SAI needs to understand the following principles for good media relations.

- **Be accessible:** Designate spokespersons for the SAI who are knowledgeable and trained to speak on topics within their area of responsibility.
- **Be prompt:** Always return a journalist's phone calls promptly.
- **Be honest:** Always tell the truth.
- **Know what you are talking about:** It is important that you be knowledgeable about your subject and keep up to date with audit findings and the latest reports. If you don't, journalists will stop coming to you.
- **Be helpful:** Be a good source before you become a good interviewee.
- **Be reliable:** When you make a commitment, follow through.

Understand the Culture of the Media Community

Auditors usually do not have training in dealing with the media. Nor do they understand the culture of the media, have an appreciation of the difficulties of their jobs, or speak the same language. So auditors who speak of the behalf of their SAIs need to understand the characteristics of the media community.

First of all, in most countries, the media cover the public and private sectors and are competitive. Because they cover a wide spectrum of technologies, interests, and backgrounds, they do not represent a single viewpoint. They are under constant

pressure to get a good story, provide instant analysis, and meet tight deadlines. In their routine activities, there are laws and professional codes of ethics that journalists must respect.

Second, most media have what is called a narrow "news hole"—that is, the amount of time or space devoted to news and editorials. Television has particularly narrow news holes. If it is a busy news day, your story might be given short shrift or ignored. Therefore, it is important to time the delivery of your news.

Third, journalists now have instant access to an immense amount of information online. Previous media stories about the SAI are accessible online. Journalists should be able to get their background information from your Web site, if you have one. Once audit reports are tabled, they need to be on the Web site as soon as possible.

Fourth, pivate sector media outlets are market-driven to build ratings and increase market share. The resulting pressure is reflected in the assignments, resources, and coverage of popular issues. As most media outlets do not assign reporters to the parliamentary beat, coverage of government affairs can be sporadic.

Fifth, in some countries, governments control electronic media and some leading print media. In such cases, media offer "what the government wants you to know," and negative information about the government may be suppressed. Private sector media, as a result, can improve the transparency of government. They can freely quote auditors general reports or news conference comments.

Sixth, the media's power emanates from its ability to influence the agenda for policy makers and politicians. Since most politicians are news sensitive, the media are an important part of their daily lives and mindsets. Those who know how to effectively access the media and communicate effectively share in that power.

Finally, the media seek profits. Private sector media journalists are being asked to do more with less, which means reduced resources and increased expectations for more stories with faster turnaround. Costs are under strict control in both the public and private sector media.

Understand Different Types of Journalists

If you wish to succeed with the media, you should also understand the nature of journalists. SAI spokespersons and commentators need to understand a reporter's background, approach, and attitudes to be better prepared for his or her line of questioning. Journalists can be grouped into several categories.

- **Sensationalists:** These journalists focus on embarrassing personal or emotional issues, like to create conflict, and may exaggerate the story to build audience.
- **Ideologists:** These journalists are driven by a personal, political, or social agenda and sometimes shape a story to fit that agenda. They tend to make issues black and white.

- **The Well-informed:** These journalists rely heavily on knowledgeable sources developed over a long time on a specific beat. They take pride in knowledge, are respected by colleagues, and are committed to getting the real story. They can become valuable friends of your SAI.
- **Followers of the Pack:** Theses journalists allow others to define the story of the day but don't want to be seen as having missed the story. They can do quick and easy stories.
- **Columnists or Commentators:** These journalists are usually paid for opinions, which are often controversial. They often aim for the story behind the story and like to feed on access and reflect grass roots.
- **Community Journalists:** They usually work for small town newspaper and radio outlets. They are concerned about their community, sometimes at the expense of the story, and are usually less demanding and less critical.

Develop a Media Policy and Strategy

If your SAI doesn't already have a media policy, you should develop one. A media policy sets out the fundamental principles and procedures for dealing with the media. It clarifies how media relations should be conducted. In this respect, it includes a statement about the importance of media coverage for the SAI and a philosophy for SAI media relations. That philosophy should include providing quick responses, being organized and efficient, providing both proactive and reactive media coverage, and being honest and forthright, even when the news is bad or embarrassing. The policy should also define responsibility for media communications, including the roles and responsibilities for the SAI's Public Relations Office.

The policy should also describe subjects that are off limits, such as criticism of government policies or individual persons, and provide assurances for those who follow the media policy in good faith. It should outline procedures and suggested time frame for handling media meetings, calls, and visits; necessary media tools and appropriate sign-offs for their approval; and designated spokespersons or subject specialists.

After creating a media policy, the next step is to develop a coherent media strategy and the ability to anticipate, not merely react to, changing events in the media community. A media strategy is a means to achieve specific public relations goals through an organized media campaign. Its purpose is to support the SAI's overall mission statement, ensure that media relations are not an issue of concern, and allow the SAI to respond to and generate media coverage as desired.

A media strategy should

- focus on an issue or set of issues;
- define the key stakeholders and identify their needs, concerns, and issues;
- articulate key messages from audit findings and recommendations;

- outline a program to inform and initiate action;
- define specific program outcomes;
- identify its relationship to other communications initiatives; and
- describe how it can be objectively evaluated.

Getting Your Message to the Media

There are a number of important steps in getting your message to the media.

First, you need to know your media. Begin by collecting basic information on who's who in the media—the media outlets, reporters and editors, issues/topics, and contact database. Second, develop ideas about your message. Capture the essence of the audit issues that you think are worthwhile. Simplify the audit issues so that an average citizen can see they are relevant. Use plain language, not "auditese" or "accountingese" to describe your issues.

Third, maintain the flow of information by having the auditor general or other spokespersons appear on talk shows or by providing background briefings for selected reporters, usually in conjunction with a major announcement or event. Accept invitations to editorial board meetings to provide in-depth background to newspaper editors. File information for journalists to provide background information. Have the auditor general or other spokesperson write letters to the editor and guest editorials to present comments in their own words. You can also encourage media tours of audit office premises and audit sites.

Have a media advisory or press conference to draw attention to an upcoming event. However, such events should be used sparingly to communicate new and important messages. You can also hold media availability sessions or briefings, which are less formal than a news conference. Either the auditor general or other high-level officials should be personally available to answer questions.

In summary, remember that the media need not be a foe of your SAI. They can be partners in achieving impact and facilitating needed changes identified by your audits.

Eleventh AFROSAI Assembly

by Helen H. Hsing, U.S. Government Accountability Office

The African Organization of Supreme Audit Institutions (AFROSAI) held its 11th General Assembly in Pretoria, South Africa, October 13–17, 2008. Hosted by the Office of the Auditor General of South Africa, the assembly drew delegates from English-speaking SAIs (AFROSAI-E), French-speaking SAIs (AFROSAI-F), and Arabic-speaking SAIs (AFROSAI-A) and Portuguese-speaking SAIs. Over 50 countries sent delegates and/or observers. Participating countries included Algeria, Angola, Austria, Benin, Burkina Faso, Botswana, Burundi, Cameroon, Canada, Cape Verde, Central African Republic, Chad, Cote d'Ivoire, Djibouti, Democratic Republic of the Congo, Egypt, Equatorial Guinea, Eritrea, Ethiopia, Gabon, Gambia, Germany, Ghana, Guinea-Bissau, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Morocco, Mozambique, Namibia, Norway, Poland, Rwanda, Sao Tome and Principe, Senegal, Seychelles, Swaziland, Sweden, South Africa, Sudan, Tanzania, Togo, Tunisia, Uganda, the United Kingdom, Zambia, and Zimbabwe. Guests and observers included ministerial officials and representatives from the INTOSAI Secretariat, the INTOSAI Development Initiative (IDI), this *Journal*, the Institute of Internal Auditors, and various international donor organizations.

Participants in the 11th AFROSAI General Assembly.

Opening Ceremony

Kimi Makwetu, Deputy Auditor General of South Africa, welcomed the mayor of Tshwane (Pretoria) and the delegates at a ceremony and reception held at Freedom Park the evening before the official opening. Mr. Makwetu informed the delegates that this location was chosen to launch the assembly because it was, in the words of Thabo Mbeki, former President of South Africa, "the fulcrum of our vision to heal and reconcile our nation." The hosts hoped that this venue would serve as a "platform for the creation of a common vision for the supreme audit institutions on the continent of Africa."

Ziriyo Bogui, Auditor General of Cote d'Ivoire and outgoing AFROSAI President, and Terence Nombembe, Auditor General of South Africa and incoming President, warmly welcomed the delegates at the opening ceremony at Pretoria's CSIR International Convention Center. Mr. Bogui thanked the delegates for the honor of serving as President and discussed AFROSAI's accomplishments during his tenure, including: the transfer of the AFROSAI General Secretariat from Lomé, Togo, to Tripoli, Libya; the development of AFROSAI's strategic plan; and the adoption of amended statutes. Mr. Bogui thanked the African Development Bank for supporting the development of the strategic plan, the Libyan government for its financial support, and the South African government for hosting the 11th assembly.

Mr. Nombembe recognized the significant advances during Mr. Bogui's tenure and presented an award to the SAI of Cote d'Ivoire in recognition of its contributions to AFROSAI during the past 3 years. After formally accepting the AFROSAI presidency, Mr. Nombembe pledged that "in my capacity as President of AFROSAI, I shall endeavor to work with you to increase even further our collective efforts to contribute to enabling oversight and accountability in the public sector, not only in the interest of promoting good governance but also, in however small a way, in the interest of the African Renaissance, an initiative aimed at alleviating poverty, opening opportunities, and developing and achieving reconciliation through transformation on the African continent." Mr. Nombembe also announced that the 2010 INCOSAI in Johannesburg, South Africa, would be the first INTOSAI congress held on the African continent.

Invited speakers delivered presentations of interest to the assembly. Monika González-Koss, representing the INTOSAI Secretariat General, summarized the highlights of the November 2007 INCOSAI in Mexico. Magnus Borge, the IDI representative, reported that IDI has strategically shifted its mission from training to helping SAIs build capacity; he also detailed plans for the AFROSAI region for 2008–2010. Kenneth Dye, former Auditor General of Canada, discussed the importance of SAIs understanding the media and offered specific suggestions for working effectively with the media to influence policymakers (see the article based on his talk on p. 6 of this issue).

Freeman Nomvalo, Accountant General of South Africa's National Treasury, spoke on the value of consultation and good communications between the South African Ministry of Finance and the Office of the Auditor General and stated that such consultations need not encroach on the Auditor General's independence. The twice yearly meetings between the ministry and the Auditor General help promote mutual understanding and respect for their respective mandates, ensure proper management and clear communications, and provide regular review and feedback.

AFROSAI Business

Terence Nombembe presented the AFROSAI Governing Board's reports on the organization's activities and financial condition.

- **AFROSAI Strategic Plan**: In 2007, the Governing Board hired a private consultant funded by the African Development Bank to assist AFROSAI in developing a strategic plan. The consultant identified eight priorities for the 2011 plan that the Governing Board later reduced to four: capacity building for the General Secretariat, improved cooperation with stakeholders, technical capacity building of member SAIs, and institutional capacity building for the SAIs. The delegates to the 11th assembly voted to adopt the 2011 strategic plan, approved funding to support staffing for the AFROSAI General Secretariat, and authorized an extraordinary meeting to be held to deal with the issue of dues payment. In a separate vote, the delegates approved amendments to the AFROSAI statutes.
- ***AFROSAI Comprehensive Journal:*** The SAI of Egypt, the editor of the *AFROSAI Comprehensive Journal*, reported that copies of the journal's sixth edition were distributed in English, Arabic, and French.
- **AFROSAI Reports:** Junias Etuna Kandjeke (Auditor General of Namibia), Gilbert Ngoulakia (Auditor General of Gabon), and Faiza Kefi (Auditor General of Tunisia), delivered reports on the activities of AFROSAI-E, AFROSAI-F, and AFROSAI-A, respectively.

Technical Theme Presentations

The 11th AFROSAI General Assembly was organized around three themes: audits of public health; management, training, and retention of audit staff; and the role of SAIs in combating corruption. Plenary addresses introduced each theme and were followed by delegate discussions and debates on the professional and technical issues discussed in the principal papers and other presentations. Guest speakers for the respective themes included Lorraine Mashiane, Chairperson of South Africa's Association of Public Account Committees; Bernard Agullas of the Independent Regulatory Board for Auditors; and Veronica Du Preez of the Institute for Internal Auditors. The assembly adopted the South African Accords containing recommendations for all three themes.

Election of New Members and Other Business

During the general business session, the assembly elected a new Governing Board. The assembly unanimously approved the transfer of the presidency to South Africa. Other members of the Governing Board are Cote d'Ivoire (First Vice Chair), Gabon (Second Vice Chair), and Libya (General Secretary). The delegates also elected the SAIs of Mauritania, Sudan, Senegal, and Cameroon to join Gambia and Tanzania on the Governing Board. The SAI of Egypt was affirmed as the editor of the *AFROSAI Comprehensive Journal* and will, therefore, continue to serve on the Governing Board. The SAIs of Algeria and Mali will serve as the auditors, with Ethiopia and Benin as alternates. Burkina Faso was appointed to the Chair on Resolutions and will be supported by Mauritania, Cameroon, and Kenya.

Mr. Nombembe reported that the Governing Board had reviewed AFROSAI's financial condition during its October 13 meeting and agreed to monitor spending. The assembly approved the adoption of the auditor's report and support for the Governing Board to establish a standard framework to help AFROSAI function effectively. The assembly also approved the establishment of a finance and administration committee and an institutional capacity-building committee.

The 12th AFROSAI General Assembly will be held in 2011 in Gabon.

Other Activities

Throughout the conference, the Auditor General of South Africa and his staff treated participants with generous hospitality. They introduced participants and guests to an aspect of South Africa's diverse culture by hosting a "shebeen" evening at the Bondev House that provided a taste of local township cuisine, music, and entertainment. Following the conference, delegates had the opportunity to attend a performance of South Africa's Lipizzaner horses. As part of the closing ceremony, the host treated participants to a formal dinner and entertainment at a government house once occupied by former South African President Nelson Mandela.

Information on the 11th AFROSAI General Assembly, including presentations and papers, are available on *http://afrosaiassembly.com*. For additional information, contact the AFROSAI General Secretariat:

Fax: *+218 21 444 06 30, 444 81 71*
E-mail: *mohmed_zakar@hotmail.com, afrosai@libyansai.ly.org*

Spotlight on The Strategic Plan

by Kirsten Astrup, INTOSAI Director of Strategic Planning

Communication is a very important aspect of our lives, something that we discuss a lot nowadays—so much so, in fact, that it is difficult to imagine living without the constant flow of information being communicated to us in many different ways. Furthermore, being smart and having all the solutions to the everyday problems of life is of no use unless we can communicate our knowledge to those who need it.

Goal 3 of the INTOSAI Strategic Plan builds on the essential features of openness, sharing, and cooperation that have made INTOSAI a success. One of the strategies under that goal is to develop a global communications policy and strategy. As I promised in the last issue of the Journal, I'd like to talk about communication in this column as the INTOSAI Communications Strategy Task Force—of which I am a member—has already held its initial meeting in November 2008 (see the editorial on p. 1 for additional information on the task force and its meeting).

Kirsten Astrup

The Communications Strategy Task Force has proposed an interesting idea—each year an area or theme will be chosen to focus INTOSAI's communications efforts to the outside world. As described in this issue's editorial, the task force proposed to the Governing Board that the priority topic for 2009 be the significance of independent government audit in the light of the Lima and Mexico declarations. Throughout the year, INTOSAI members will be discussing this topic, which is of great interest to not only INTOSAI members but also partner institutions and the

public in general. I encourage all of you to speak and write about independence this year; perhaps some of you would also like to submit an article to this Journal about the importance of independence to external auditors.

At the task force meeting in November, I briefly presented a draft planning system for communications—a Communications Overview—which I had developed last spring and presented to the INTOSAI Financial and Administration Committee. To ensure effective communication in INTOSAI, we need a structured way to proceed as a recognized voice of the member SAIs. Communication is one of the key elements in making INTOSAI a truly model international organization.

The planning system structures the way knowledge is communicated inside and outside the organization. Individual SAIs can plan to present a document of interest to fellow SAIs, working groups, task forces, or other interested parties within the organization, or they can convey information to the outside world. The system can also be used at regional levels or throughout the organization as a whole. In addition, the system can evaluate how successful the communication of certain messages has been for a given period.

As a step in creating the planning system, I identified responsible communication entities within INTOSAI, communications channels that can be used, and groups outside the organization that are our target audiences.

To give readers an idea of what the communication model is about, I have listed possible channels of communication that have been identified for use inside and outside the organization:

- *International Journal of Government Auditing*
- Conferences and seminars
- SAI Web sites
- Regional and committees Web sites
- Press conferences and press releases
- General publications
- Articles and columns in professional papers
- Letters and e-mails

The *Journal* is of course a very important communication channel, not only within the organization but also outside it, as it has broad coverage. But it is also important to be aware of all others available channels, especially when planning a communications effort. Web sites are increasingly important, and conferences and seminars can often be the best way to communicate your message. Letters and e-mails are more appropriate inside the organization, and articles in professional papers are well suited to enlighten auditors and other professionals about our work.

The Communications Overview proposes the following target groups for external communications:

- Parliaments/legislative bodies
- Government
- The media and the public
- Audited entities
- Donor communities
- Associated members
- Partner organizations
- Regional and local audit entities
- Internal audit entities
- Professional associations and private sector auditors

Legislative bodies are naturally the most important target groups outside the organization; however, SAIs should keep other parties in mind when considering which audiences they need to communicate with. For example, audited entities can be very important receivers of information, and donor communities are becoming more and more significant in helping to finance the programs needed to raise the knowledge of all INTOSAI members to a uniform level.

Well planned and structured communications can improve the quality of government auditing on a worldwide scale and help create a common awareness of INTOSAI's efforts to achieve excellence. Our communications convey the concerns of government audit to decision-makers and opinion leaders, strengthen the standing and reputation of individual SAIs and INTOSAI, and disseminate the benefits of both SAIs and INTOSAI.

In the April issue of the *Journal*, I will write about progress in developing the new strategic plan for 2011-2016. I anticipate that the first draft of the plan will be sent out for comment shortly afterwards.

Please feel free to contact me at *astrup@rechnungshof.gv.at* if you would like to comment or give feedback on issues related to the implementation of INTOSAI's strategic plan.

INSIDE INTOSAI

Governing Board Meeting Held in Vienna

INTOSAI's 58th Governing Board meeting was held in Vienna, Austria, November 13–14, 2008. During the meeting, board members reflected on how SAIs are well positioned to respond to changing world conditions—the most pressing issues of the day were addressed by reports from committees, task forces, and working groups; the establishment of new task forces; and the identification of themes for the upcoming INCOSAI. Under the able leadership of board chairman Arturo González de Aragón, board members advanced the goals of INTOSAI and reported on the results of its various groups.

The board members—18 heads of SAIs from all INTOSAI regions—were joined by observers representing committees, working groups, and task forces for 2 days of active discussion and deliberation on a range of important issues. In addition to reports from the goal chairs, the board received and approved the annual reports of the General Secretariat, the INTOSAI Development Initiative, and this *Journal*.

Osama Jafar Faquih, the chair of the Finance and Administration Committee, updated the board on its activities over the past year, providing special reports on the donor funding and strategic planning task forces. Gene Dodaro, the chair of the donor funding task force, reported that the task force was pursuing agreements with donors on a funding program to help support SAIs.

Mr. Dodaro, who also chairs the strategic planning task force, and Kirsten Astrup, INTOSAI Director of Strategic Planning, reported that the board had accepted the task force's recommendation to update the current strategic plan instead of undertaking a wholesale revision of the plan. Specifically, INTOSAI's mission, vision, and goals as stated in the current plan will remain the same in the updated plan, although some of the activities and programs supporting each of the four goals will likely change.

Dr. Josef Moser, INTOSAI Secretary General, reported on the General Secretariat's work since the 57th Governing Board meeting held in Mexico in 2007. In early 2008, the secretariat surveyed the membership on recommended themes for the upcoming congress. The themes agreed upon for the congress (see below) resulted from that survey.

Two new working groups established at the last board meeting updated the board on their activities. The Working Group on the Value and Benefits of SAIs, led by South Africa, reported on its terms of reference and commitment to finalize its work before the XX INCOSAI in South Africa. Its first formal meeting is being held in South Africa in March 2009. The Working Group on Key National Indicators, led by the Russian Federation, reported that it had already met and had approved its terms of reference, rules of procedure, and action and working plans. Its next meeting will be held in Beijing in April 2009.

The goal chairmen reported on the activities of their committee; in many cases specific reports from committee task forces and working groups supplemented the chairmen's

reports. See *www.intosai.org* for additional information on the work of these task forces and working grups.

The General Secretariat is finalizing the full proceedings of the board meeting and will make them available shortly. In the meantime, some of the board's major decisions are summarized below.

- The board established the main themes for INCOSAI XX, which will be held in South Africa in 2010. Terenece Nombembe, Auditor General of South Africa, led the discussion resulting in agreement on the following themes: the value and benefits of SAIs (chaired by the SAI of South Africa) and environmental auditing and sustainable development (chaired by the SAI of China).
- In response to critical issues facing world economies, the board established a task force on the global financial crisis. The SAI of the United States will chair this task force, which will address such issues as the causes of the crisis, the role of SAIs, and lessons learned.
- The board approved INTOSAI's external and internal communication goals and accepted the recommendation that INTOSAI's theme for 2009 be "the importance of SAI independence as presented by the Lima and Mexico Declarations."

For additional information, contact the INTOSAI General Secretariat:

E-mail: *intosai@rechnungshof.gv.at*
Web site: *www.intosai.org*

Don Drach Retires from U.S. GAO

Don Drach has retired from the U.S. Government Accountability Office (GAO) after a distinguished 31-year career with the U.S. government. Starting in 1983, Don worked in many different capacities with GAO's international liaison office. He helped to organize the 1992 INCOSAI held in Washington, D.C., and was a founding member of the IDI board of directors. Since 1986, he had been the editor of this Journal. Most recently, he coordinated GAO's role on the INTOSAI strategic planning task force and served as GAO's Director of International Relations. His many colleagues across the INTOSAI community recognize the effective professional and personal relationships he forged to achieve the organization's goals.

Don Drach

Muriel Forster has succeeded Don as the editor of this *Journal* and can be reached at *spel@gao.gov*. Don can be reached at *ddrach49@comcast.net*.

Subcommittee on Financial Audit Guidelines

Subcommittee Meetings

In October 2008, the Board of Audit and Inspection of Korea hosted a meeting of the Subcommittee on Financial Audit Guidelines (FAS). At the meeting, participants approved nine practice notes for exposure and discussed due processes for the Professional Standards Committee and FAS and the FAS' future organization. In April 2009, the European Court of Auditors will host the FAS meeting in Luxemburg and in October 2009, the SAI of Mexico will host the FAS meeting in Mexico City.

Expert Meetings

The FAS is successfully drafting groups of practice notes using special expert teams (SET). For each SET meeting, four to five experts meet for a working week to concentrate on a group of practice notes.

SET 5 met in Washington, D.C., in November 2008 to draft practice notes to International Standards on Auditing (ISA) 700, 705, 710, and 720. Experts from the SAIs of Canada, Sweden, and the United States participated.

In January 2009, SET 6 is meeting in Stockholm to draft practice notes to ISAs 501, 510, 520, 530, and 540. Experts from the SAIs of Brazil, Canada, China, and the United States are participating in the drafting process.

Evaluation of the FAS

During the fall of 2008, an external evaluator appointed by the World Bank carried out a comprehensive evaluation of the FAS' work. Such evaluations are a condition for continued financial support from the bank. A copy of the report will be available on the FAS Web site in early 2009.

Schedule for Exposure of Practice Notes

The following dates for practice notes exposure periods have been slightly modified since they were listed in the October 2008 issue of this Journal. All SAIs are encouraged to comment on the exposure drafts, especially Courts of Account.

SET 4: Exposure Period: February 2009–April 2009

- ISA 600–The Audit of Group Financial Statements (Including the Work of Other Auditors)
- ISA 610–The Auditor's Consideration of the Internal Audit Function

SET 5: Exposure Period: February 2009–April 2009

- ISA 700–The Independent Auditor's Report on General Purpose Financial Statements
- ISA 705–Modifications to the Opinion in the Independent Auditor's Report
- ISA 706–Emphasis of Matter Paragraphs and Other Matter(s) Paragraphs in the Independent Auditor's Report
- ISA 710–Comparative Information–Corresponding Figures and Comparative Financial Statements
- ISA 720–Other Information in Documents Containing Audited Financial Statements

SET 6: Exposure Period: May 2009–August 2009

- ISA 530–Audit Sampling
- ISA 501–Audit Evidence Regarding Specific Financial Statement Account Balances and Disclosures
- ISA 510–Initial Audit Engagements–Opening Balances
- ISA 520–Analytical Procedures
- ISA 540–Auditing Accounting Estimates, including Fair Value Accounting Estimates, and Related Disclosures

For additional information, contact the FAS Secretariat:

E-mail: *projectsecretariat@riksrevisionen.se*
Web site: *http://psc.rigsrevisionen.dk/fas*

Subcommittee on Accounting and Reporting

Canada was appointed the chair of this subcommittee of the Professional Standards Committee in November 2007. The subcommittee's mandate is to (1) observe and participate in the public sector accounting standard-setting activities of the International Federation of Accountants' International Public Sector Accounting Standards Board (IFAC–IPSASB); (2) prepare periodic reports for the INTOSAI membership on current and planned IFAC–IPSASB activitities; and (3) facilitate the exchange of information and knowledge-sharing among supreme audit institutions.

Canada drafted a work plan for 2008–2010 and circulated it to members for comment. The plan was approved at the Professional Standards Committee meeting in Beijing in October 2008. Some key areas in the plan address member needs for public sector accounting and reporting information and the importance of an independent standard-setter. The work plan also proposed surveying members in the winter of 2008–2009 regarding accounting standards.

For information regarding the work of this subcommittee, contact Stuart Barr, Assistant Auditor General, at the Office of the Auditor General of Canada.

E-mail: *stuart.barr@oag-bvg.gc.ca*
Web site: *www.oag-bvg.gc.ca*

Capacity Building Committee

The INTOSAI Capacity Building Committee (CBC) has issued two publications of interest to INTOSAI members.

Building Capacity in Supreme Audit Institutions: A Guide has been published in English, French, Arabic, and Spanish. Electronic copies are available online on the CBC Web site at *http://cbc.courdescomptes.ma*. Hard copies can be obtained by contacting the United Kingdom National Audit Office (*sonia.stoddart@nao.gsi.gov.uk*).

The guide describes a process that SAIs can use to assess their current state of development and to identify strategic steps they need to take to build their capacity. The guide identifies key areas to consider during any major modernization or change program and focuses on

- developing the skills of staff,
- strengthening an SAI's corporate and support services, and
- increasing the impact of an SAI's work by building effective external partnerships.

The CBC is eager to see the guide used and encourages INTOSAI members to use it to facilitate discussions at institutional and regional levels. Committee members are available to help facilitate these discussions upon request.

In addition, the Swedish National Audit Office has developed the *CBC Directory*. This directory of capacity-building projects is available online at *www.cbcdirectory.org* and is a useful source of information on capacity-building activities that SAIs have been involved in. SAIs interested in learning more about the capacity-building experiences of other SAIs are encouraged to contact the SAI concerned directly.

For additional information, contact the CBC:

Email: *ccomptes@courdescomptes.ma*
Web site: *www.courdescomptes.ma*

INTOSAI Online Collaboration Tool

The INTOSAI Collaboration Tool (ICT), launched by the SAI of India in May 2007, is a workbench for the INTOSAI community and is available for member SAIs to use for internal communication. The tool—which aims to integrate unstructured contents, documents, e-mails, calendars, and real time tools—provides INTOSAI with real time collaboration, communication, and content management.

To access the tool, go to *www.intosaictool.org* or click on the link on the home page of the INTOSAI Web site. On the sign-in page, users must input a username and password. To create or change their usernames and passwords, INTOSAI members can contact *tarun@pathinfotech.com* or *intosaictool@gmail.com*.

Collaboration Tool Tutorial

To assist users of the INTOSAI Collaboration Tool, a comprehensive tutorial (in INTOSAI's five official languages) is available on the tool's log-in page. The tutorial features 13 presentations, also available as PDFs, on the following topics: how to log in, exploring the home page, e-mail, calendar and tasks, workspaces, discussions, content services, web conferencing, mailing lists, user profile, real time messenger, infrastructure requirements, and annexure-template for user creations.

For additional information, contact the SAI of India:

E-mail: *cag@cag.gov.in, pdir@cag.gov.in*
Web site: *www.cag.gov.in*

Working Group on Key National Indicators

INTOSAI's Working Group on Key National Indicators (WG KNI) was established by the XIX INTOSAI congress in Mexico and is chaired by the Accounts Chamber of the Russian Federation. The working group's first meeting was held in May 2008 in Moscow. Members attending represented the SAIs of Hungry, Denmark, Italy, Kazakhstan, China, Latvia, Lithuania, Mexico, Pakistan, Poland, Russia, Slovakia, the United States, Ukraine, Finland, and Switzerland. Observers from the SAIs of Armenia, Belarus, Canada, and Moldavia also attended, as did representatives of two international organizations, the Organisation for Economic Co-operation and Development (OECD) and the World Bank. Terms of reference, rules of procedure, and an action plan for 2008 were discussed and approved at the meeting.

The mission of the WG KNI is to "support coordinated policies of national SAIs and INTOSAI towards development and application of KNIs in economic, ecological and social domains at national and supranational levels." The working group has the following strategic goals:

- support the SAI role in assessing the efficiency and effectiveness of government activities on the basis of KNIs and
- support INTOSAI's international role in promoting the development and use of KNIs and supranational indicators.

The WG KNI is undertaking a number of projects, including the following:

- a report on KNI good practice in the environment of knowledge-based economies and societies (coordinated by the SAI of Hungry);

- a review of international experiences in the development and use of KNIs (coordinated by the SAI of Latvia);
- assistance in implementing and monitoring KNI systems and developing performance audit in the countries of the Commonwealth of Independent States (coordinated by the SAI of the Russian Federation); and
- preparation of a KNI glossary (coordinated by the SAI of the United States).

In addition, members of the WG KNI have discussed and suggested amendments to the memorandum of understanding (MOU) between INTOSAI and the OECD. The MOU focuses on developing cooperation between the WG KNI and the global project of the OECD in the sphere of measuring social progress.

At its meeting in November 2008, the INTOSAI Governing Board approved the report on WG KNI activities and the text of the MOU between INTOSAI and OECD.

The WG KNI's second meeting will be held April 21–23, 2009, in Beijing.

For additional information, please contact the Department for External Relations of the Accounts Chamber of the Russian Federation:

E-mail: *intrel@ach.gov.ru*
Web site: *http://intosai4kni.org*

New EUROSAI Task Force Prepares for Its First Meeting

The EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes was established during the VII EUROSAI Congress in Krakow, Poland, in June 2008. The task force was established to carry on the work of the former Special Subgroup on the Audit of Natural, Man-caused Disasters Consequences and Radioactive Wastes Elimination, which had been part of the EUROSAI Working Group on Environmental Auditing (WGEA) since 2006.

The Accounting Chamber of Ukraine was elected as the chair of the task force, whose secretariat in located in Kiev. Fifteen European SAIs and two other entities have already expressed their wish to collaborate on the task force. The full members are the SAIs of Armenia, Azerbaijan, Belarus, Belgium, Bulgaria, Hungary, Iceland, Kazakhstan, Lithuania, Moldova, Poland, and the Russian Federation as well as the European Court of Auditors. The observers are the SAIs of Italy, Norway, and the Slovak Republic and the chair of the INTOSAI Working Group on Accountability for and Audit of Disaster-Related Aid.

The SAI of Ukraine drafted the task force's terms of reference and work plan for 2009–2011. These documents set up the strategy, mandate, and activities the task force is to carry out and are to be approved during the first task force meeting, which is scheduled for March 17–18, 2009 in Kiev.

For further information, contact the Accounting Chamber of Ukraine:

E-mail: *rp@ac-rada.gov.ua*
Web site: *www.ac-rada.gov.ua/achamber/control/en/index*

Signing of the Joint Report of the Chernobyl Shelter Fund Audit

As noted briefly in the October 2008 *Journal*, the Joint Report of the International Coordinated Audit of the Chernobyl Shelter Fund (CSF) was officially presented and signed in June 2008 during the VII EUROSAI Congress in Krakow, Poland. The audit was carried out as part of the work of the former EUROSAI WGEA Special Subgroup on the Audit of Natural, Man-caused Disasters Consequences and Radioactive Wastes Elimination.

The SAIs of Ukraine, Germany, Switzerland, Poland, the Russian Federation, and the Slovak Republic and the European Court of Auditors participated in the audit; the SAIs of the United States and the Netherlands also contributed to the audit. The Accounting Chamber of Ukraine acted as the audit coordinator.

Participants in the signing of the joint report on the coordinated audit of the Chernobyl Shelter Fund at the VII EUROSAI Congress in Poland in June 2008.

The auditors positively assessed (1) the collaboration between the international community and the European Bank for Reconstruction and Development in 1997

to establish the CSF and replenish it with relevant financial contributions and (2) the actions of Ukraine in relation to the decommissioning of the Chernobyl Nuclear Power Plant in 2000. However, the auditors concluded that the construction of new safe confinement building works and the transformation of the destroyed plant into an environmentally safe system had fallen more than 7 years behind schedule. In addition, the costs for the work considerably exceeded initial estimates and were likely to increase.

To keep the Chernobyl Shelter Object safe and ensure the completion of confinement building works, the auditors made recommendations to the government of Ukraine, the CSF contributor governments, and the CSF assembly of contributors. Recommendations included reviewing contractor responsibilities, ensuring the quality of contractor work, and controlling the schedule, costs, and risk mitigations.

For further information, contact the Accounting Chamber of Ukraine:

E-mail: *rp@ac-rada.gov.ua*
Web site: *www.ac-rada.gov.ua/achamber/control/en/index*

IDI UPDATE

IDI Update keeps you informed of developments in the work and programs of the INTOSAI Development Initiative. To find out more about IDI and to keep up to date between editions of the *Journal*, look at the IDI website: *www.idi.no*.

IDI-AFROSAI-F/CREFIAF Train the Trainer Program

IDI and AFROSAI-F/CREFIAF (French-speaking African SAIs) have launched a third round of the IDI Train the Trainer Program to develop a new group of training specialists for the region. The first event was the Participant Orientation and Skills Assessment Workshop held in Senegal in November 2008. At this workshop, program participants were selected. A redesign meeting was held in Niger in December 2008 to review the course material and incorporate a module on capacity building that will enable participants to introduce and facilitate capacity-building initiatives in their SAIs. The 7-week Course Design and Instructional Techniques Workshop is scheduled to take place in Tunisia in February and March 2009.

IDI/ASOSAI Quality Assurance Program

Needs assessments conducted in ASOSAI in 2007 revealed that several SAIs in the region could benefit from strengthening their audit quality assurance systems. After developing the course materials and a draft Quality Assurance Handbook in March 2008, the instructor team delivered the Quality Assurance Workshop to teams from 10 targeted SAIs in the region. During this 2-week workshop, held in Mongolia in August 2008, the teams prepared and presented plans for conducting pilot quality assurance reviews. Immediately after the workshop, the teams carried out pilot quality assurance reviews in their SAIs; later, they circulated these for peer review to other participating teams. The teams met for a review meeting in Indonesia in November 2008 where the pilot review results were shared. The participants also modified the draft Quality Assurance Handbook to suit their respective SAIs´ needs.

IDI/ARABOSAI Capacity-Building Needs Assessment Program

IDI and ARABOSAI have finalized the Capacity-Building Needs Assessment Program that has been delivered to 18 SAIs in the region. The final event, the review meeting for the second group of SAIs, was held in Oman in October 2008. This meeting gave the needs assessment teams a chance to review and receive feedback on the institutional needs assessments carried out in their respective SAIs after the workshop in September 2008. Through this program, IDI and the region have identified possible future cooperation programs and developed the regional SAIs´ ability to assess their capacity-building needs.

IDI/ASOSAI E-Enabled Blended Training Program for Trainers

In 2008, IDI and ASOSAI initiated a blended learning program to create a new pool of training specialists in the region. After completing an online selection process and learning preparatory phase, the 37 participants from the 18 targeted SAIs in ASOSAI met face to face for a 3-week Course Design and Development Workshop (CDDW) in Hanoi, Vietnam, in October and November 2008. In line with recent developments in IDI, the workshop's goal was to develop the ability of the participants to assess their SAIs' capacity-building needs, design and develop structured participatory courseware based on adult learning principles, and evaluate capacity-building programs. During

a 6-week online practicum phase that followed the CDDW, participants were divided into four groups to develop courses on two topics--professional staff development in SAIs and strategic plan development in SAIs. Throughout this phase, which was completed at the end of December, the participants collaborated through an online project site. In May 2009, the participants will convene for the 3-week Instructional Techniques Workshop.

IDI and Liaison with the INTOSAI community

IDI representatives have attended and reported at the following events in recent months: AFROSAI General Assembly (South Africa), Joint Donor-INTOSAI Meeting (London), Steering Committee Meeting of the INTOSAI Professional Standards Committee (China), Steering Committee Meeting of the INTOSAI Capacity Building Committee (Morocco), OLACEFS General Assembly (Colombia), INTOSAI Communications Working Group (Austria), INTOSAI Governing Board Meeting (Austria), ASOSAI Board Meeting and Regional Training Committee Meeting (Pakistan), European Union SAI Contact Committee Meeting (Luxembourg), AFROSAI-E Technical Update Meeting and Project Planning Meeting for Partners (South Africa), and the ARABOSAI Regional Training Committee meeting (Jordan).

Contacting IDI

To discuss any of the issues raised in this edition of the IDI Update, please contact IDI:

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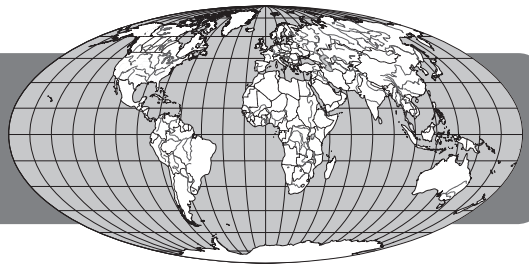
INTOSAI 2009 Events



January

25-29 Working Group on Environmental Auditing meeting, Doha, Qatar

February

11-13 20th United Nations/ INTOSAI Symposium, Vienna, Austria

March

5-6 Meeting of the Steering Committee, Committee on Knowledge Sharing and Knowledge Services, New Delhi, India

9-11 Meeting of the Working Group on the Value and Benefits of SAIs, South Africa

17-19 Meeting of the Working Group on Privatization, Economic Regulation and Public-Private Partnerships, Moscow, Russian Federation

April

TBD Meeting of the Subcommittee on Financial Audit Guidelines, Luxembourg

TBD Meeting of the Working Group on IT Audit, Doha, Qatar

21-23 Meeting of the Working Group on Key National Indicators, Beijing, China

TBD Meeting of the INTOSAI Communications Strategy Task Force, Vienna, Austria

May

June

TBD Meeting of the Working Group on Accountability for and Audit of Disaster-related Aid, Korea

July

TBD Meeting of the Working Group on the Fight Against International Money Laundering and Corruption, Jakarta, Indonesia

October

4-10 XIX OLACEFS General Assembly, Asunción, Paraguay

TBD Meeting of the Subcommittee on Financial Audit Guidelines, Mexico City

November

16-18 59th INTOSAI Governing Board, Cape Town, South Africa

TBD = To be determined

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 regionwide 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.