



EXPERENTIA MUTUA OMNIBUS PRODEST

# INTOSAI

International Organization of Supreme Audit Institutions

Organisation Internationale des Institutions Supérieures de Contrôle des Finances Publiques

Internationale Organisation der Obersten Rechnungskontrollbehörden

Organización Internacional de las Entidades Fiscalizadoras Superiores

المنظمة الدولية للأجهزة العليا للرقابة المالية العامة والمحاسبة

## BIBLIOGRAPHY OF CONGRESS THEMES

2019

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## I<sup>st</sup> Congress — Cuba, 1953

Theme 1	The system of public accounting as a basis of the audit and control activity of the courts of audit
Theme 2	The scope of pre-audit control in the implementation of the national budget
Theme 3	The property of the state and other public institutions and the problems resulting from its control
Theme 4	Natural resources, their assessment and control as a part of the nation's wealth
Theme 5	Preservation and control of cultural assets
Theme 6	Bases of organization necessary for the better operation of the courts of audit and the assistance governments should afford them in the achievement of this aim
Theme 7	Internal auditing of the administration for the purpose of its control
Theme 8	The court of audit as the financial adviser of the state
Theme 9	The need of the courts of audit for independence; extent and guarantee of same
Theme 10	The reconciliation of the functional autonomy of the courts of audit with the normal operations of the administration
Theme 11	The courts of audit as the representatives of the people in its demand for control of the administration
Theme 12	The Courts of Audit and their relation to the legislative power
Theme 13	The theory of the power of control within the limits of modern constitutional law
Theme 14	The intervention of the courts of audit in the invitation of tenders for public building and acquisitions of the administration
Theme 15	The autonomous institutions as representatives of the state in the administering of public services
Theme 16	The activity of the courts of audit in the control of provincial and municipal governments

## II<sup>nd</sup> Congress — Belgium, 1956

Theme 1	Appropriate institutional means to secure independence of supreme audit institutions
Theme 2	Appropriate means to ensure financial control of international of supranational institutions
Theme 3	Appropriate means to ensure financial control of nationalized industries and organizations which receive government financial assistance
Theme 4	Institution of a system of preventive control of public expenditure; purposes and terms

## III<sup>rd</sup> Congress — Brazil, 1959

Theme 1 A	Establishment of an International Council of Supreme Audit Institutions
Theme 1 B	Control of international or supranational institutions
Theme 2	Supreme Audit Institutions' functions in regard to revenues
Theme 3	Methods of budgetary and accounting statement allowing for the accurate estimate of public services' costs and revenues
Theme 4	Supreme juridical and financial control in the execution of economic and social development plans

## IV<sup>th</sup> Congress — Austria, 1962

Theme 1	Control of national authorities and other institutions abroad
Theme 2	Control of Institutions subsidized from public funds
Theme 3	Control of economic enterprises established under civil law with the financial participation of the state (nationalized enterprises)
Theme 4	Action to be taken for a more effective implementation of the suggestions made by the Supreme Audit Institutions

## V<sup>th</sup> Congress — Israel, 1965

Theme 1	Supreme Audit and the state budget
Theme 2	The contribution of supreme audit institutions towards maintaining a high standard in public administration
Theme 3	The accumulated experience of supreme audit institutions in the service of developing administrative and financial procedures in older and newly established states
Theme 4	International administrative and budgetary problems of Supreme Audit Institutions

## VI<sup>th</sup> Congress — Japan, 1968

Theme 1	The methods and procedures of the supreme audit
Theme 2	The method of reporting to be used by supreme audit institutions
Theme 3	The supreme audit and technical knowledge
Theme 4	The supreme audit on the price of public contract

## VII<sup>th</sup> Congress — Canada, 1971

Theme 1	Audit staff - its selection and training
Theme 2	Electronic data processing and other technical aids
Theme 3	Management or operational auditing
Theme 4	Implementation of recommendations made by a Supreme Audit Institution

## VIII<sup>th</sup> Congress — Spain, 1974

Theme 1	Supreme Audit Institutions and the audit of revenue
Theme 2	Problems in auditing public construction projects
Theme 3	Supreme Audit Institutions and internal control institutions
Theme 4	Basic problems in government audit with special consideration to the relevant recommendations adopted by INTOSAI Congresses

## IX<sup>th</sup> Congress — Peru, 1977

Theme 1	The Lima Declaration of Guidelines on Auditing Precepts
Theme 2	Control of decentralized institutions of the public administration
Theme 3	Role and requirements of financial control within administrative reform
Theme 4	Auditing public health and environmental protection agencies

## X<sup>th</sup> Congress — Kenya, 1980

Theme 1	Application of computer systems in budgetary accounting and financial control with regard to data recorded on image carriers
Theme 2	The problems of adapting and implementing modern audit techniques in developing countries
Theme 3	Government audit in the international and supranational field
Theme 4	Efficiency and effectiveness control of public enterprises

## XI<sup>th</sup> Congress — Philippines, 1983

Theme 1	Training of state auditors
Theme 2	Audit of the social services
Theme 3	Audit methods and procedures to attain audit objectives
Theme 4	Effective audit techniques



## XII<sup>th</sup> Congress — Australia, 1986

Theme 1	Performance Auditing
... Sub-theme IA	Definitions, limitations and objectives of performance audit
... Sub-theme IB	Performance auditing techniques and reporting
... Sub-theme IC	Auditing human resource utilisation
Theme 2	Audit of Public Enterprises
... Sub-theme IIA	Role of the supreme audit institutions in the audit of public enterprises
... Sub-theme IIB	Audit methods and techniques
... Sub-theme IIC	Internal control in public enterprises
Theme 3	Establishing and maintaining the quality of audit activity
... Sub-theme IIIA	Development of public sector accounting and auditing standards
... Sub-theme IIIB	Design and implementation of quality assurance programs

## XIII<sup>th</sup> Congress — Germany, 1989

Theme 1	Management in Government Auditing
... Sub-theme IA	Management policies and approaches
... Sub-theme IB	Managing resources in a supreme audit institution
Theme 2	Auditing the Public Debt
... Sub-theme IIA	Role of supreme audit institutions and the scope of audit
... Sub-theme IIB	Methods and techniques
Theme 3	Computer Auditing
... Sub-theme IIIA	Auditing EDP systems
... Sub-theme IIIB	Using the computer as an audit tool

Theme 1	Auditing in a Changing Environment: The Evolving Role of the Supreme Audit Institutions
... Sub-theme IA	Experiences in changing the scope of audit
... Sub-theme IB	Program evaluation: An emerging approach
... Sub-theme IC	Examining public enterprises: changing approaches and techniques

Theme 2	Improving Governmental Financial Management through INTOSAI's Standing Committees
... Sub-theme IIA	Role of the supreme audit institutions in the audit of public enterprises
... Sub-theme IIB	Auditing standards
... Sub-theme IIC	Internal control standards
... Sub-theme IID	Public debt

Theme Symposium	... Automating the audit office
	... Recent developments in computer-assisted audit techniques
	... Methods of auditing computer systems

## XV<sup>th</sup> Congress — Egypt, 1995

Theme 1	Environmental Auditing
... Sub-theme IA	Environmental auditing - Its importance, definitions and results of the work of the environmental auditing committee
... Sub-theme IB	Roles and responsibilities of the supreme audit institutions in environmental auditing
... Sub-theme IC	Methods and techniques of environmental auditing
Theme 2	Improving Governmental Financial Management through INTOSAI's Committees
... Sub-theme IIA	Accounting standards
... Sub-theme IIB	Auditing standards
... Sub-theme IIC	Internal control standards
... Sub-theme IID	Public debt auditing
... Sub-theme IIE	EDP auditing
... Sub-theme IIF	Program evaluation
Theme Symposium	... Privatization

## XVI<sup>th</sup> Congress — Uruguay, 1998

Theme I	The role of SAIs in preventing and detecting fraud and corruption
... Sub-theme IA	The role and experiences of SAIs in preventing and detecting fraud and corruption
... Sub-theme IB	Methods and techniques of the SAIs for preventing and detecting fraud and corruption
Theme II	Improving governance by the work of SAIs - results of INTOSAI's standing committees and working groups

## XVII<sup>th</sup> Congress — Republic of Korea, 2001

Theme I	The audit of international and supranational institutions by SAIs
Theme II	The contribution of SAIs to administrative and government reforms
... Sub-theme IIA	The role of SAIs in planning and implementing administrative and government reforms
... Sub-theme IIB	The role of SAIs in auditing administrative and government reforms

## XVIII<sup>th</sup> Congress — Hungary, 2004

Theme I	The possibilities for bilateral and multilateral cooperation (e.g. joint audits, training programmes, knowledge sharing) among Supreme Audit Institutions (SAIs)
Theme II	Coordination of audit efforts between national, regional, local and self-governing bodies

## XIX<sup>th</sup> Congress — Mexico, 2007

Theme I	Management, accountability and audit of public debt
Theme II	Performance evaluation systems based on universally accepted key indicators

## XX<sup>th</sup> Congress — South Africa, 2010

Theme I	Value and Benefits of Supreme Audit Institutions
Theme II	Environmental auditing and sustainable development

## XXI<sup>st</sup> Congress — China, 2013

Theme I	National Audit and National Governance
Theme II	The Role of SAIs in Safeguarding Long-Term Sustainability of Finance Policies

## XXII<sup>nd</sup> Congress — United Arab Emirates, 2016

Theme I	How INTOSAI can contribute to the UN 2030 Agenda for Sustainable Development, including good governance and strengthening the fight against corruption?
Theme II	Professionalization: what can promote INTOSAI's credibility to become a more prominent international organization?

## XXIII<sup>rd</sup> Congress — Russian Federation, 2019

Theme I	Information technologies for the development of the public administration
... Sub-theme I.1	Digital data application for public administration development
... Sub-theme I.2	The place and the role of big data in the activity of Supreme Audit Institutions
Theme II	The role of the Supreme Audit Institutions in the achievement of the national priorities and goals
... Sub-theme II.1	Strategic Audit: evaluation of goals, impacts and associated risks of governmental programs and policies
... Sub-theme II.2	Foresight and analytics in SAI: environmental and social dimensions of Sustainable Development