



**XXIII
INCOSAI**
2019 RUSSIA



ACCOUNTS
CHAMBER
OF THE RUSSIAN
FEDERATION

**Our aim is to maximize auditing
community engagement.**

**We look forward to more active participation
of all INTOSAI members in our mutual
significant work.**

DEAR COLLEAGUES!

I am pleased and proud to share some of the first outcomes of our work on the finish line to the forthcoming INCOSAI XXIII with all members of the International Organization of Supreme Audit Institutions.

Having processed the feedback from the audit community the Congress themes were finally approved at the 70th INTOSAI Governing Board meeting which was held on November 6-7, 2017.

Theme I. Information technology for the development of public administration.

Theme II. The role of the Supreme Audit Institutions in the achievement of national priorities and goals.

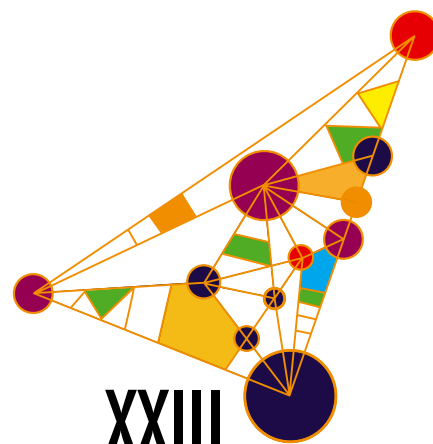
Expert groups in charge of the materials for Theme I and Theme II chaired by SAI of China and SAI of Russia respectively, have prepared drafts of the principal papers which are now available to all INTOSAI members at www.incosai2019.ru

Moreover, special questionnaires have been developed on the above stipulated themes. We thus aim at identifying key issues for discussion and preparing discussion papers on the corresponding topics.

We kindly ask you to fill-in your questionnaires and send them to the Accounts Chamber of the Russian Federation **by January 15, 2019.**

Within the time remaining before the INCOSAI we hope that there will be an opportunity for us to exchange best practices on mutually beneficial basis, let alone we would appreciate your proactive participation and feedback.

It goes without saying that problems raised by the auditing community are of crucial importance. Still we realize the importance of establishing a complex vision of these issues and taking into account all aspects which affect solutions to these problems directly or indirectly.



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That is why in the course of our Congress we would like to organize panel discussions which would allow us to look beyond, to improve our perception of global challenges that we face today and that will define our life in the future.

The topics of these discussions will be the following:

- Macro audit: strategic challenges to the global economy and international development.
- Sustainable development in the age of Great Disruption: what solutions can technology and public management tools provide the governments with.

To ensure diversity of opinions in discussion we will invite the world's most prominent experts, heads of credible international organizations, representatives of private sector.

I am sure that this discussion would prove fruitful to our auditing community.

Looking forward to seeing you all in Moscow next year at the INCOSAI 2019.

Chair of the Accounts Chamber
of the Russian Federation
Aleksei Kudrin

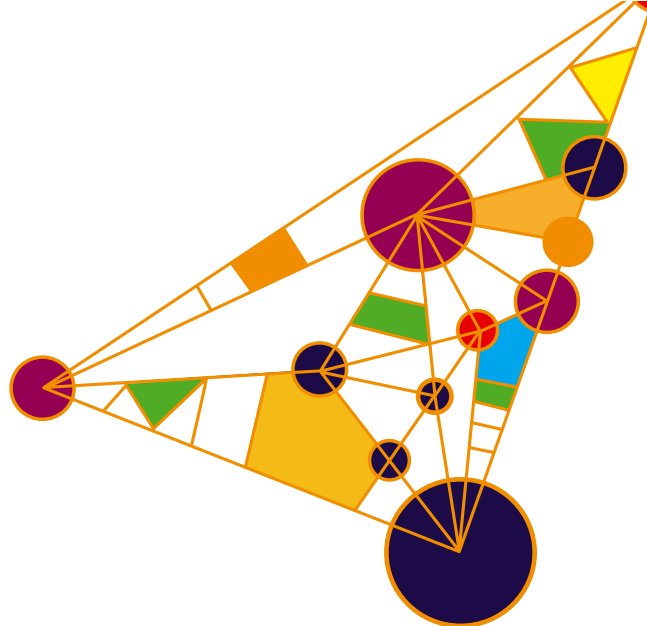
VENUE AND DATES OF THE XXIII INCOSAI

The Congress will take place on September 23-28, 2019, at the Central Exhibition Hall «Manege», which is located within walking distance from the Kremlin, Red Square, Saint Basil's Cathedral, the Bolshoi Theater and many other places of interest in Moscow.



Themes and Key Documents of the XXIII INCOSAI

While developing our proposals on themes we took into account the continuity of previous congresses, the current relevance of matters covered by the themes, as well as future enhancement of its importance and influence on SAI's activities in 2019.



Theme I

Information technology for the development of public administration

Theme I Chair

The SAI of the People's Republic of China

Theme I Vice-Chair

The SAI of Canada

Sub-theme I.1

Data application in public administration

Sub-theme I.2

The role of big data analytics in the activities of SAIs

Theme II

The role of the SAIs in the achievement of national priorities and goals

Theme II Chair

The SAI of the Russian Federation

Theme II vice-Chair

The SAI of Italy

Sub-theme II.1

Strategic Audit: evaluation of goals, impact and associated risks of governmental programs and policies

Sub-theme II.2

Forecasts and analytics in SAIs: environmental, economic and social dimensions of sustainable development

Theme I

Every year information technologies open more prospects for us to improve the efficiency and quality of problem-solving processes in all fields of activities. Previously IT in public administration used to contribute to specific functions and some problems, but now they are gaining momentum and becoming the primary tool and method of efficient activities in the public governance sector.

There is a tendency to use data to accelerate economic development, improve methods of governance of society, the quality of public services and regulatory frameworks. Based on data use activities of government authorities allow addressing the most complex social challenges efficiently with data acting as the tool for taking sound and informed decisions, improving the quality of governance and doing scientific research. Development of data analysis is the single option and the key strategic resource for government authorities.

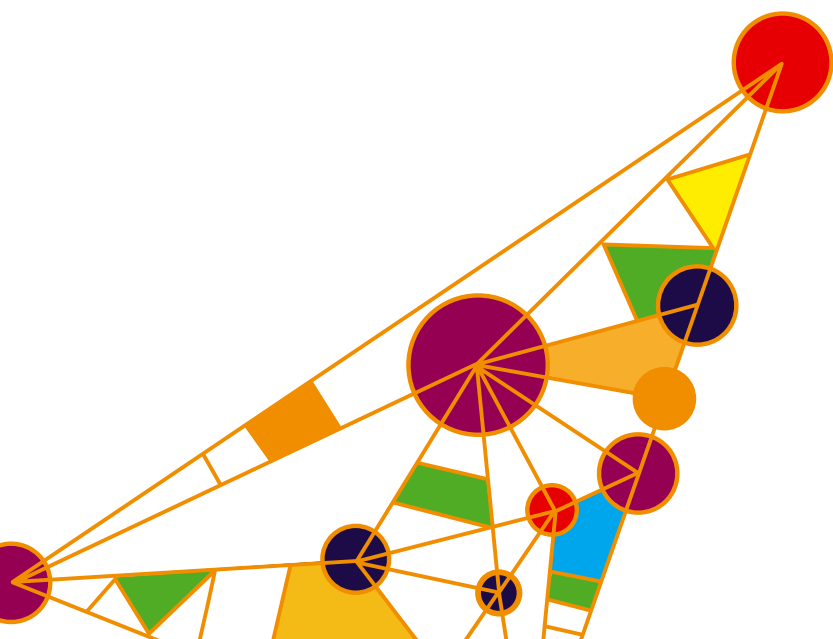
Taking into account the trend towards transparency for the public, the Internet provides a vast amount of information, including legal, which can be used by Supreme Audit Institutions. In order to improve the efficiency of Supreme Audit Institutions and identify violations online it is important to use already accumulated and continu-

ously updated information in the information systems of government authorities, taking into account the development level of the Internet. Further evolution of analytical tools would allow setting up preventive measures to reduce premises for financial improprieties

Within the framework of the topic we suggest discussing development priorities and possible restrictions on the use of modern information technology in public administration development.

[The draft of the Principal paper on Theme I](#) is available in the [Documents](#) section on the website of the XXIII INCOSAI.

[The Theme I Questionnaire](#) is as well available in the [Documents](#) section on the website of the XXIII INCOSAI.



Theme II

In the focus of Theme II there is a shift of Supreme Audit Institutions activities from basic financial audit and compliance audit functions to strategic and integrated approaches to public audit. Also, Theme II includes the development of the performance audit methods in accordance with tasks on improving efficiency and accountability of public governance required to achieve both national goals and Sustainable Development Goals. The public audit should be aimed at increasing the scope of governmental opportunities to overcome challenges arising in achieving national goals.

[The draft of the Principal paper on Theme II](#) is available in the [Documents](#) section on the website of the XXIII INCOSAI.

[The Theme II Questionnaire](#) is as well available in the [Documents](#) section on the website of the XXIII INCOSAI.

To prepare Discussion papers on Theme I and Theme II please submit your completed questionnaires to incosai2019@ach.gov.ru by **January 15, 2019**.

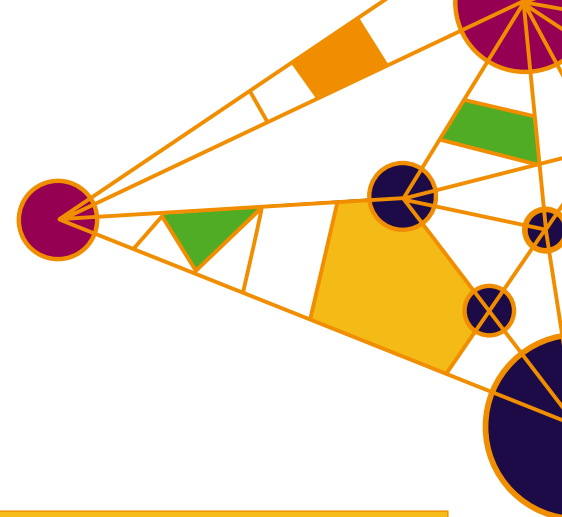
We would like to draw your attention to the fact that preparing answers to the above questions implies forming teams composed of your SAI's employees with different professional competencies.

Theme II sets the target to develop the international discussion on the participation of Supreme Audit Institutions in the following:

- promoting high-quality public governance (including sustainable use of public resources, government accountability and focus on performance);
- preparing responses to challenges in connection with both implementation of their own agendas and achievement of the Sustainable Development Goals by the national governments.



Further activities on preparation for the XXIII INCOSAI will be carried out in accordance with the Preparation Plan below.



Preparation Plan of the key documents for the INCOSAI XXIII

Organizational Issues	
May 15, 2019	Mailing invitations for the INCOSAI XXIII to all INTOSAI members with draft agenda and details on online registration
July 15, 2019	Final registration date for the Congress
By September 1, 2019	Publication of all documents for information on the Congress website http://incosai2019.ru/

Theme I. Information technology for the development of public administration	
December 2018 - January 15, 2019	Feedback collection on the Principal Paper draft (first version) based on the questionnaires received from the INTOSAI members
January - February 2019	Processing the received data. Elaboration of the Principal paper (second version)
February - March 2019	Discussion paper elaboration on Theme I based on the draft of the Principal Paper (second version)
May 2019	Publication of the Discussion paper on the INCOSAI XXIII website

Theme II. The role of the SAls in the achievement of national priorities and goals	
December 2018 - January 15, 2019	Feedback collection on the Principal paper draft (first version) based on the questionnaires received from the INTOSAI members
January - February 2019	Processing the received data. Elaboration of the Principal paper (second version)
February - March 2019	Mailing the draft of the Principal paper to the INTOSAI Goal committees and regional organizations and receiving their feedback
March - April 2019	Discussion paper elaboration on Theme II based on the draft of the Principal paper (second version)
May 2019	Publication of the Discussion paper on the INCOSAI XXIII website