

INTOSAI



# JOURNAL

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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.

The *Journal* is distributed to INTOSAI members and other interested parties at no cost. It is also available electronically at <http://www.intosaijournal.org> or <http://www.intosai.org> and by contacting the *Journal* at [spel@gao.gov](mailto:spel@gao.gov).

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## contents

<b>Editorial</b> . . . . .	<b>1</b>
<b>News in Brief</b> . . . . .	<b>3</b>
<b>GAO issues framework for managing fraud risks in federal programs</b> .	<b>12</b>
<b>Publishing data visually</b> . . . . .	<b>16</b>
<b>Uncharted territory: Landscape Reviews</b> . . . . .	<b>18</b>
<b>Inside INTOSAI</b> . . . . .	<b>22</b>
<b>IDI Update</b> . . . . .	<b>29</b>
<b>INTOSAI-Donor Cooperation Update</b> . . . . .	<b>33</b>
<b>INTOSAI Calendar</b> . . . . .	<b>35</b>

# News

from SAIs around the world



## ALSAI celebrates 90<sup>th</sup> anniversary



The Supreme Audit Institution of Albania celebrated its 90th anniversary with a ceremonial plenary session of Albania's Parliament.

by Dr. Bujar Leskaj, Chairman of ALSAI

Being inspired by the motto of the Young EUROSAI Congress (November 2013, Rotterdam) dedicated to innovation that asked, "When was the last time you did something for the first time?", we in the Supreme Audit Institution of Albania (ALSAI) for the first time commemorated the 90th anniversary of our institution. We did it with a ceremonial plenary session of Albania's Parliament, where, in addition to members of parliament, guests included Dr. Vitor Caldeira, President of the European Court of Auditors; Dr. Josef Moser, President of the Austrian Court of Audit and Secretary General of INTOSAI; Dr. Recai Akyel, President of the Turkish Court of Accounts and Vice-President of EUROSAI; and other distinguished guests, including presidents from partner supreme audit institutions (SAIs) and representatives from academia and civil society. Mr. Gene Dodaro, Comptroller General of the United States and head of the U.S. Government Accountability Office, prepared a video message, congratulating ALSAI on the occasion of its 90th anniversary.

Albania's first attempt to create a special control body dates back to 1912, when the greatest homme d'état of the Albanian nation, Ismail Qemali, founded Albania's modern state. Among the first decrees he issued as Prime Minister of Albania's new State was a decree to "Appoint a group of experienced and prepared people to support and control the Government." The historical background of the State Supreme Audit Institution is tightly connected with the establishment of the Albanian Parliamentary Republic on January 21, 1925. After the approval of the Fundamental Statute of the Republic of Albania, on January 20, 1925, the President of the Republic, Ahmet Zogu, endorsed the Ordinance-Law "on the establishment of the Council of Control."

After the adoption of the Statute of the Republic (1925), during the constitutional monarchy (1928-1939), throughout the communist regime (1945-1991) and through today, ALSAI has adapted its role, organization and type of controls to historical circumstances. >>

In the period after World War II, under communism, the Finances Controlling Council underwent a series of successive changes and reorganization, losing independence and functioning under the executive structure in the service of a totalitarian state.

With the advent of democracy in Albania in 1992, ALSAI changed, regaining part of its independence and cooperating with partner SAIs.

Full independence, depolitization and departization of ALSAI was reached with the approval of its basic law in December 1997 and then the approval of the Constitution of the Republic (Articles 162-165) in October 1998.

Since then, ALSAI has operated independently and cooperates with partner institutions and international bodies. The years 2012-2015 saw a complete turn of ALSAI regarding the application of ISSAIs and active participation in EUROSAI and INTOSAI initiatives and events. Experienced and young auditors have trained intensively domestically and abroad to understand and apply the ISSAIs in their daily work.

ALSAI gained substantial support from the EU General Directorate of Budget (DG-Budget), Support for Improvement in Governance and Management (SIGMA) and the EU Delegation in Tirana, to send to Parliament its new basic law fully compliant

with INTOSAI standards. The Parliament of Albania approved the law in November 2014. Now the road is open for changing ALSAI into a modern SAI similar to developed SAIs of EU member states.

In the future, ALSAI aims to improve its organization and management in order to convey the best practices of European SAIs in these areas. The stability in the progress of reforms will bring about higher results in the improvement of national governance, in synergy and with full cooperation of citizens, Parliament, professional associations and civil society.

This article is dedicated to the troupe of devoted, hard-working, honest and professional controllers, auditors and support staff that have contributed and served in this institution during these 90 years

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# Hidden potential of eData in the public administration

## Supreme Audit Office of the Czech Republic hosts conference on eData and the future of auditing

On June 16, 2015, the Supreme Audit Office of the Czech Republic (SAO CR) hosted a conference called “eData – Future of Audit.” The conference focused on the issue of big data and open data in the state and public administration, and it was prepared for professionals in this field. Speakers — representatives from audit institutions, public administration, and independent experts — came from both the Czech Republic and abroad.

Among others, Vítor Manuel da Silva Caldeira, President of the European Court of Auditors; Miloslav Kala, President of the SAO CR; delegates from the supreme audit institutions

(SAIs) of Austria and the Netherlands; and representatives from the Czech Ministry of the Interior and the Ministry of Finance — experts in the area of processing and using open data — spoke at the conference. Representatives of other professions who engage in eData also presented at the conference.

“We have overloaded our public administration with data, but we have not dealt with the issue of what path leads from data to information, and from information to knowledge,” said Miloslav Kala, President of the SAO CR. “This conference is about the path to knowledge, the path

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