

Report of the International Journal of Government Auditing to the Knowledge Sharing Committee

Jessica Du, Editor & Vice President
October 14, 2024



INTERNATIONAL JOURNAL
— OF GOVERNMENT AUDITING —

OVERVIEW

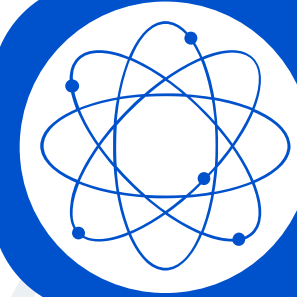
INTOSAI Journal

- ❖ As the official publication of INTOSAI, the International Journal of Government Auditing supports cooperation, collaboration, and continuous improvement of communication among SAIs and the broader audit community. The Journal aims to promote the advancement of government auditing procedures and techniques, and the exchange of ideas and experiences in the field of public accounting, financial control, and accountability.
- ❖ The Journal remains steadfast in creating and publishing quarterly issues on important topics, featuring articles that reflect the diversity of our community.



2023 & 2024 ISSUES

INTOSAI Journal Issues Published



Science and
Technology in Audit



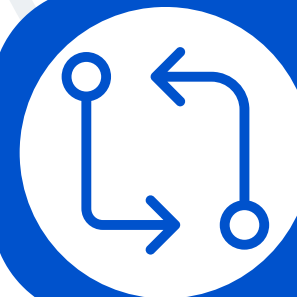
Audit Methodologies
for Impact



The Unique Challenges
and Resiliency of Small
Islands



Supreme Audit
Institutions with
Jurisdictional Powers



Implementing
Recommendations and
Audit Follow Up

Q2 2023



Science and Technology in Audit



INTERNATIONAL JOURNAL
OF GOVERNMENT AUDITING

SCIENCE AND TECHNOLOGY IN AUDIT

EDITORIAL



Believing the Impossible – the Role of International Cooperation

By Mr. Janar Holm, Auditor General of Estonia, Chair of EUROSAI IT Working Group

Scientific and technological development has become an unnoticeable element of our everyday tasks and interactions, reshaping our society, economy, culture and lifestyle. It has been said that technological development is faster than ever before, but it is more accurate to say that technological development will never be as slow as it is now.

Digital innovation promises tremendous benefits, but it also raises complex challenges: new divides around access to and control of data, manipulation of information, cyber threats, inequality caused by the "digital gap", etc.

- Editorial by Janar Holm Auditor General of Estonia, Chair of EUROSAI IT Working Group
- 8 Featured Articles on topics ranging from
 - Sustainable Technology Audit Practices
 - Machine Learning
 - Drones
 - Artificial Intelligence
 - 5G implementation
 - Data Science and Analytics
- 5 special contributions about SAIs operating in a digital era with technology applications
- Spotlights on Capacity Building from IDI, WGEA, and CBC
- A Spotlight on Diversity, Equity, and Inclusion from SAI France

Q3 2023



Audit Methodologies for Impact



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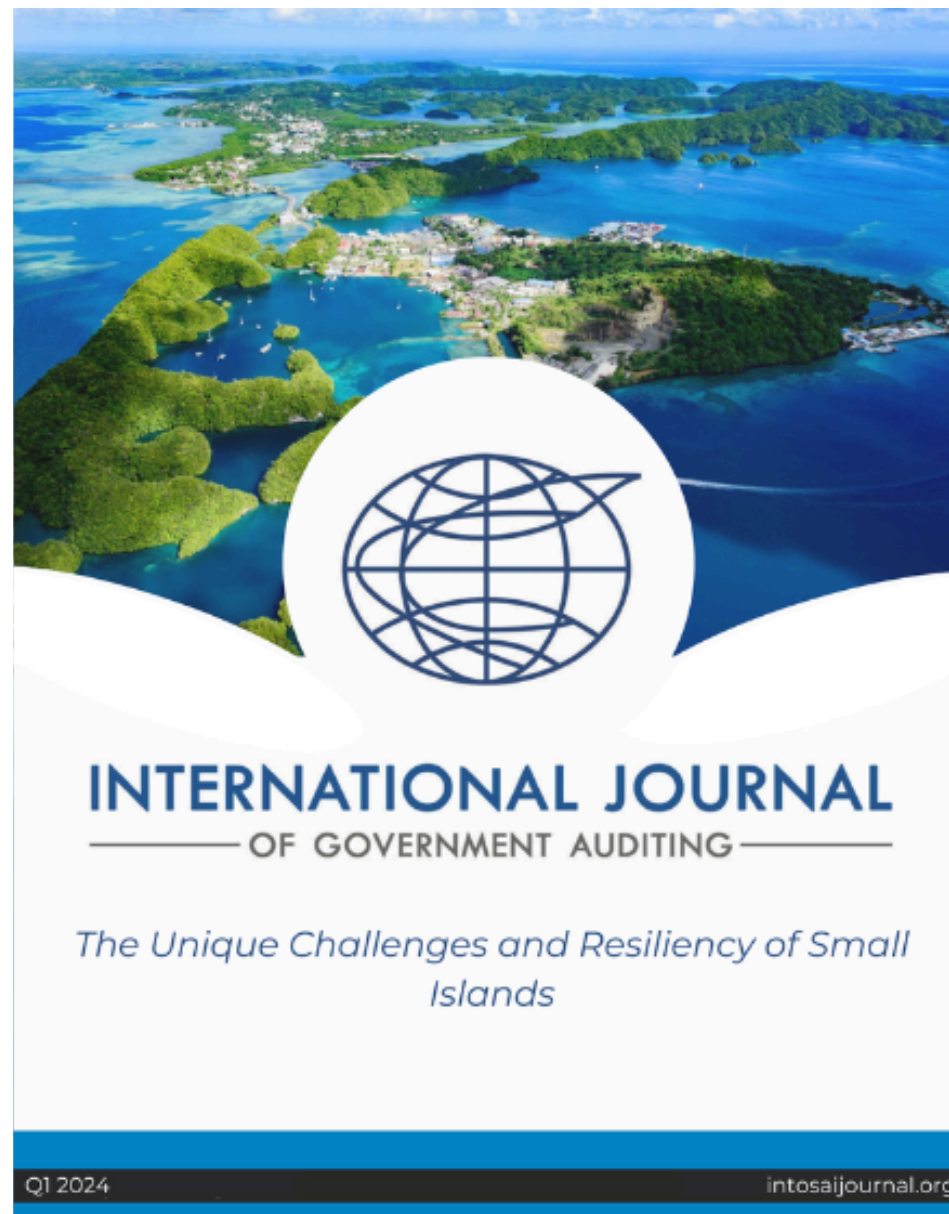
Audit Methodologies for Impact

- Editorial from Mr. David Rogelio Colmenares Páramo, Auditor General of SAI of Mexico (ASF), who writes about audit methodology as essential to improving trust and transparency.
- 8 Featured Articles:
 - Incorporating a Sustainable Development Goal Lens in Performance Audits
 - Powering Up Your Evidence
 - New Handbook for External Audits to Strengthen Budget Credibility
 - Control Framework for Public Policies and Impact Assessments
 - Methodology for Auditing Ethics
 - Evaluation of Information Quality From the User's Perspective
 - Boosting the Impact of Your Performance Audits
 - Leveraging GIS in Public Audit
- Spotlight on Capacity Building, highlighting PASAI's Collaboration with CAAF
- Spotlight on Diversity, Equity, and Inclusion on the IDI and UN Women's 'Leave No One Behind' Audit Framework.
- Spotlight on Science and Technology from SAI Georgia on Auditing Efficient and Safe Environments for Remote Work in the Public Sector with IT Governance.

Q1 2024



The Unique Challenges and Resiliency of Small Islands

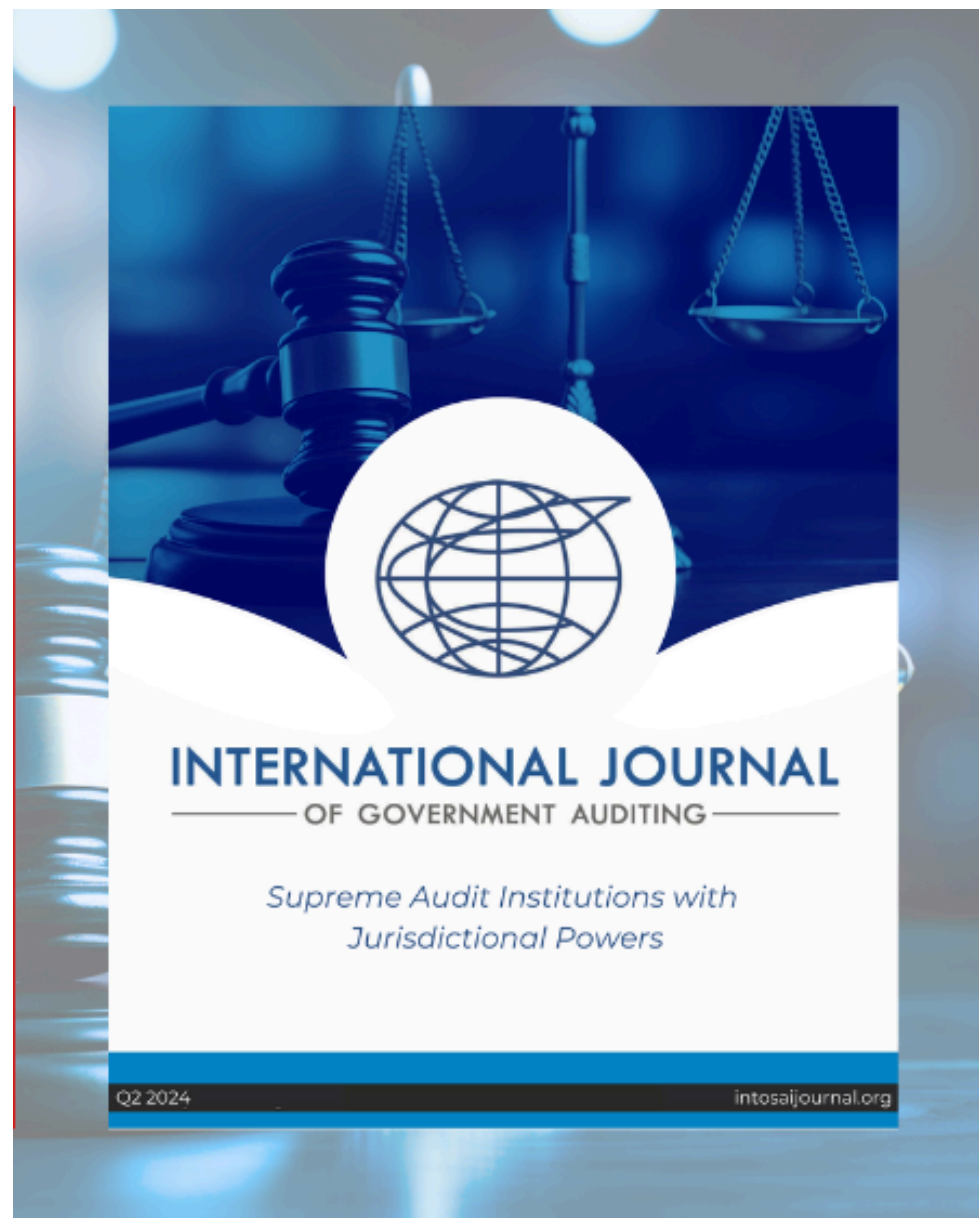


- Editorial from Mr. Desmond Wildin, Director of Audit, Cook Islands Audit Office, who writes about addressing the challenges faced by small island SAIs, and collaborating on making a big impact.
- Editorial from Ms. Xiomara Croes-Williams, Chairwoman of Court of Audit Aruba, Chair of CAROSAI, who shares the importance of prioritizing the effective enhancement of capabilities for small island SAIs, and the SAI Performance Measurement Framework (PMF) assessment experience.
- 12 Feature Articles exploring:
 - Regional perspectives from PASAI and CAROSAI
 - Climate Change Resilience and Adaptation
 - Building Capacity
 - Applying Standards and Ensuring High Quality Audits
- Spotlight on Capacity Building, highlighting Strategic Management Capabilities: Empowering Strategic Planning with PASAI's Facilitation Skills Workshop
- Spotlight on Science and Technology from SAI Indonesia, on Creating Digital Culture in the Audit Board of the Republic of Indonesia

Q2 2024



Supreme Audit Institutions with Jurisdictional Powers

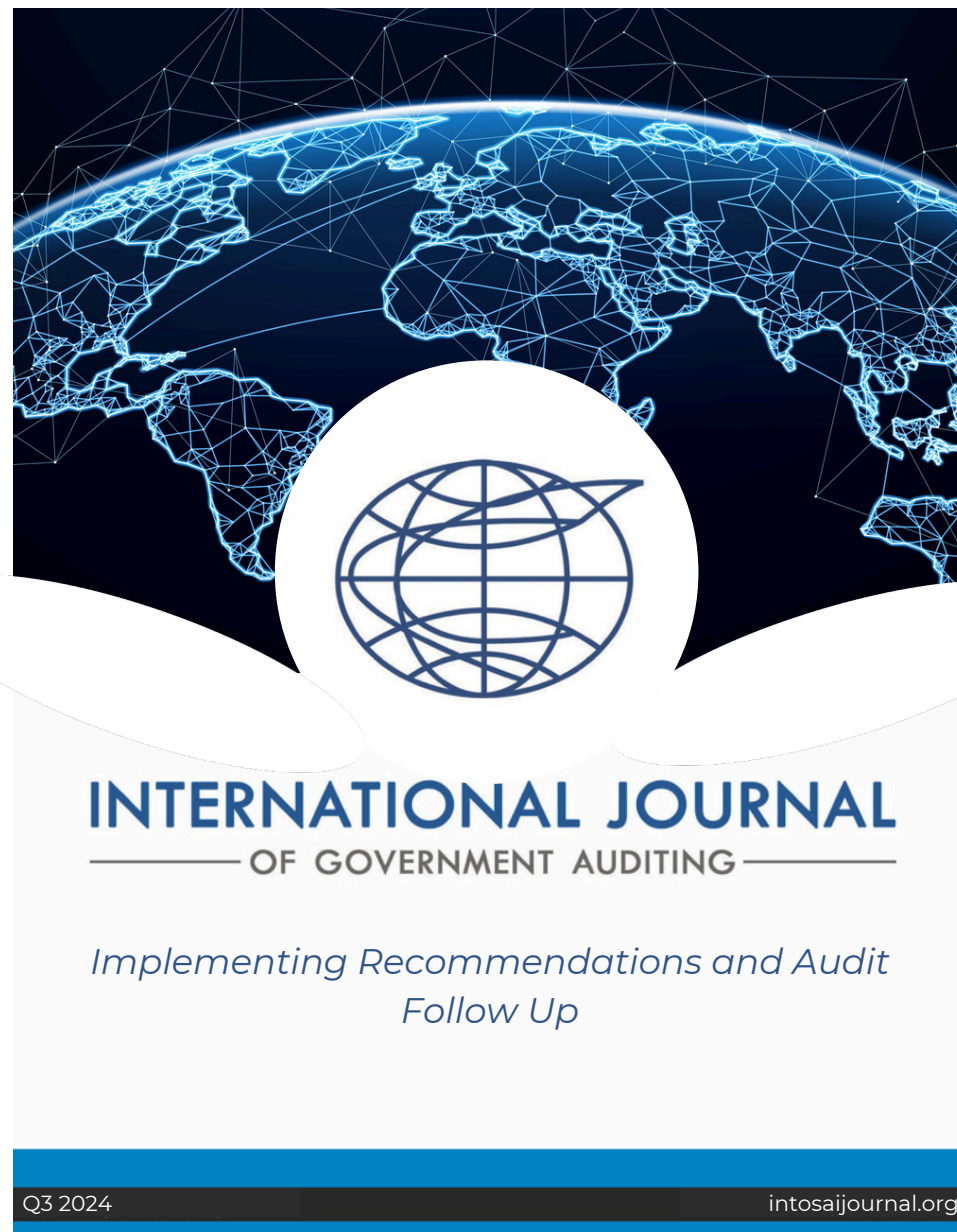


- Editorial from Mr. Pierre Moscovici, First president of the French Cour des comptes, co-chair of the Forum of Jurisdictional SAIs, who introduces the issue and shares the role and importance of SAIs with jurisdictional powers in society.
- An editorial from PhD. Mauricio Torres, Comptroller General of the State of the Republic of Ecuador, who shares the work and achievements of the Forum of Supreme Audit Institutions with Jurisdictional Functions.
- 22 Feature articles exploring:
 - Introductions to the jurisdictional model
 - INTOSAI P-50 and INTOSAI efforts to support and strengthen SAIs with jurisdictional powers
 - Experiences and perspectives from thirteen SAIs with jurisdictional powers and new reforms
 - Collective advocacy for effective SAIs

Q3 2024



**Implementing
Recommendations and
Audit Follow Up**



- Editorial from Monthien Charoenpol, Auditor General, State Audit Office of the Kingdom of Thailand, on the importance of follow-up audits and insights from SAI Thailand.
- 16 Feature articles exploring:
 - Methodologies for Audit Impact
 - Country Case Studies: Audit Follow Up and Recommendations
 - Civil Society Participation for Audit Follow Up
 - Innovative Approaches to Audit Follow Up
- A special contribution about the SAI of Indonesia's Ethics Control System
- A Spotlight on Capacity Building about the U.S. GAO's 2024 International Auditor Fellowship Program
- A Spotlight on Diversity, Equity and Inclusion from SAI Brazil about equality, inclusion, and harassment prevention in Supreme Audit Institutions
- A Spotlight on Science and Technology on auditing algorithms and AI in the Dutch Government

Ensuring the INTOSAI Journal's Financial Responsibility and Transparency

- ❖ The INTOSAI Journal remains in a sound financial position, and again received a clean audit opinion from its external auditors.
- ❖ The Journal continues to exercise budgetary oversight and diligence to ensure innovative and efficient operations.
- ❖ The Journal has also developed long and short-term budgetary plans to responsibly manage its financial resources.



THE INTOSAI JOURNAL'S NEW WEBSITE

Digital Accessibility

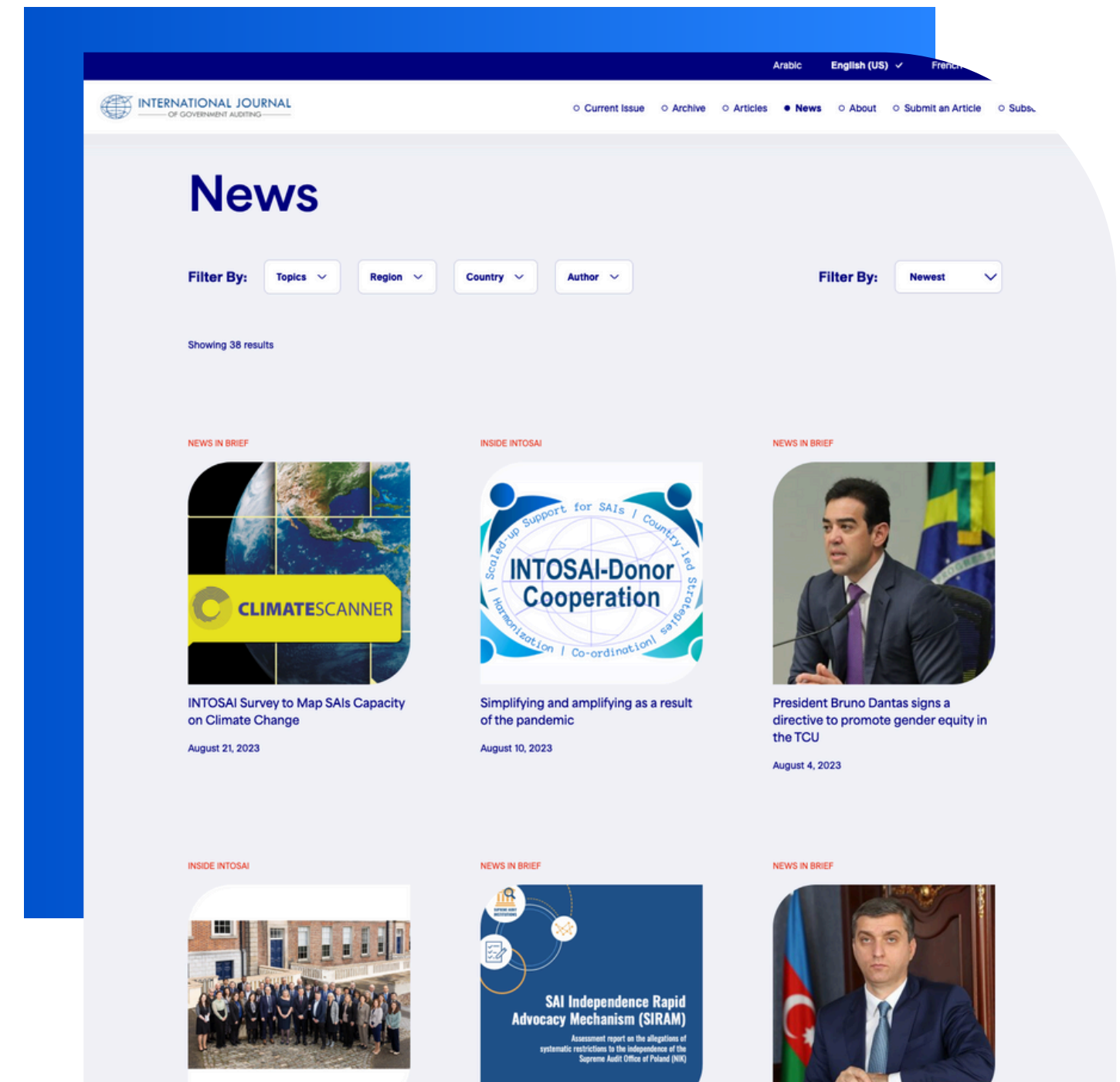
- ◆ In June 2023, the INTOSAI Journal launched a new website, which focused on:
 - user experience improvements
 - a responsive design
 - intuitive navigation
 - optimized accessibility across devices, and
 - a seamless reading experience.
 - ◆ In the last year, over 67,000 users from nearly every country in the world visited 156,000 pages on the website to interact with INTOSAI Journal content.
 - ◆ The average number of website users each month has increased from 2,900 to 7,000, with 34% of users accessing the website using mobile devices.
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COMMITMENT TO TIMELINESS

Increased News Publication Frequency

The INTOSAI Journal now publishes News and Inside INTOSAI articles on a rolling basis on its website outside of the quarterly cycle. This facilitates timely reporting and information sharing. Since the website launch in June 2023, we have published over 100 news articles.

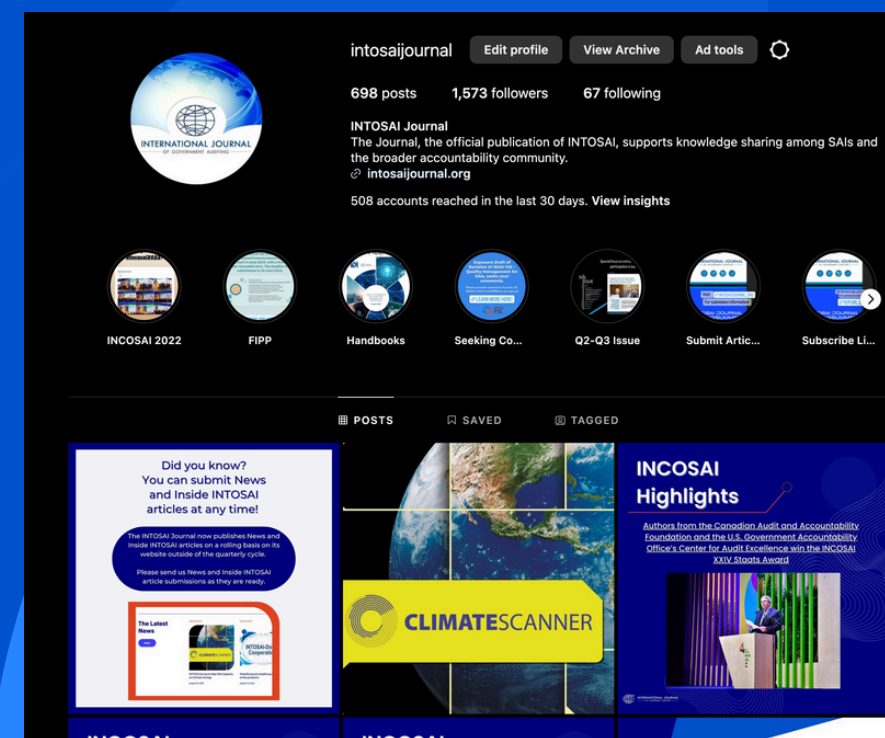
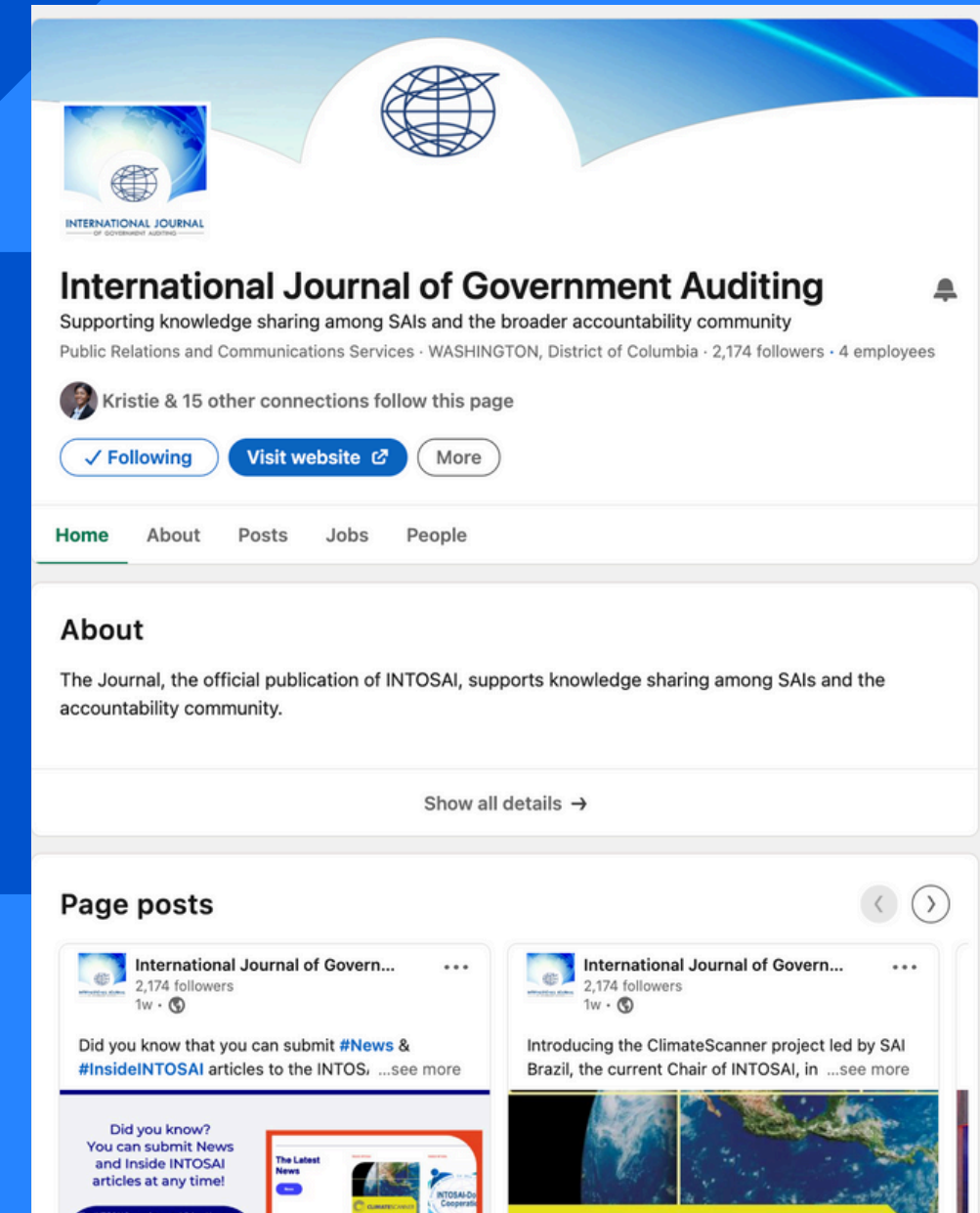
We welcome submissions of News and Inside INTOSAI articles at any time, as they are ready.



SOCIAL MEDIA IMPACT

Amplifying Impact through Social Media

- ◆ The INTOSAI Journal's presence on social media platforms (Twitter, LinkedIn, Instagram) extends its reach and impact, and its following continues to grow.
- ◆ As of August 2024, the Journal has the following:
 - 4,085 X followers
 - 3,434 LinkedIn followers
 - 1,712 Instagram followers
- ◆ The Journal also has conducted in-person INTOSAI event coverage through live social media reporting and post-event articles in quarterly publications.





ARTICLE SUBMISSIONS

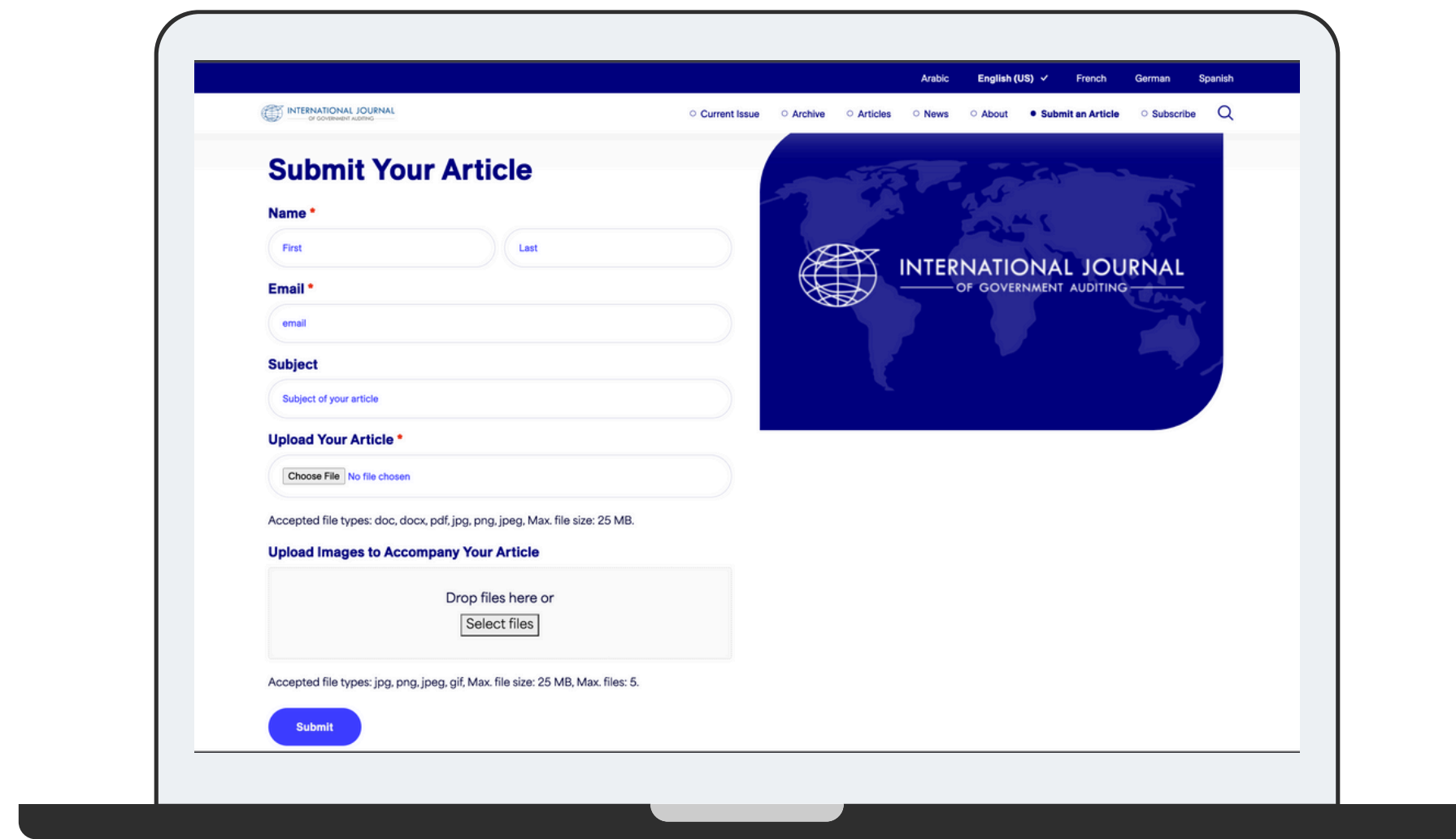
Submit an Article to the Journal

The INTOSAI Journal continues to solicit articles from the INTOSAI and public sector auditing community.

- ◆ Technical articles, which are focused around a theme that is timely and relevant to our community.
- ◆ Spotlights on (1) Capacity Building, (2) Science and Technology, and (3) Diversity, Equity, and Inclusion.
- ◆ News and Inside INTOSAI articles, which can be submitted at any time.

ARTICLE SUBMISSIONS

Submit an Article Through the INTOSAI Journal Website



The image shows a laptop displaying the 'Submit Your Article' page on the INTOSAI Journal website. The page features a dark blue header with navigation links: Arabic, English (US) (selected), French, German, and Spanish. Below the header, there are links for Current Issue, Archive, Articles, News, About, Submit an Article (highlighted), and Subscribe. The main content area is titled 'Submit Your Article' and includes several input fields: 'Name' (split into 'First' and 'Last'), 'Email', and 'Subject'. Below these is the 'Upload Your Article' section with a 'Choose File' button and a note that 'No file chosen'. Accepted file types are listed as doc, docx, pdf, jpg, png, jpeg, with a maximum file size of 25 MB. The 'Upload Images to Accompany Your Article' section has a 'Drop files here or Select files' area and a note that accepted file types are jpg, png, jpeg, gif, with a maximum file size of 25 MB and a maximum of 5 files. A blue 'Submit' button is located at the bottom of the form.

Submit an article right on the INTOSAI Journal website!

<https://intosaijournal.org/submit-an-article/>

We'll need some information from you, as well as a Word document of your article, and images to accompany your article. Questions? You can always email us at intosaijournal@gao.gov



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For Further Questions

Please email intosaijournal@gao.gov or
duj@gao.gov

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Thank you!