

Table 1. Summary of the mandated public auditing assignments of 15 Supreme Audit Institutions

		Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
Sweden	1	Ministerial hierarchy/Minister's responsibility Parliament's administration Royalty State grants or other transfers	Performance	-	Assessment -> Consolidated Assessment	special/ ad hoc yearly/regularly	Government (executive branch) Parliament or committee established by Parliament
	2	State Accounts Accounts of individual entities	Financial	reporting, process	Defined by standards not decided by the SAI Statement of Assurance -> Consolidated Assessment	yearly/regularly	Government (executive branch) Parliament or committee established by Parliament
	3	Accounts of individual entities	Financial Compliance	reporting, process outcome	Statement of Assurance-> Resulting in decision on discharge, Statement of Assurance-> Consolidated Assessment	yearly/regularly	Parliament or committee established by Parliament Government (executive branch)
Australia	4	Accounts of individual entities	Financial	reporting	Defined by standards decided by the SAI or agreement by the SAI	yearly/regularly	The general public Parliament or committee established by Parliament Government (executive

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							branch)
	5	Entities/organizations Public Sector	Performance	-	Defined by standards decided by the SAI or agreement by the SAI	special/ ad hoc	Parliament or committee established by Parliament
	6	Entities/organizations Accounts of individual entities	(Financial) (Performance)	-	Defined by standards decided by the SAI or agreement by the SAI	-	-
Ireland	7	State Accounts	(Financial)	-	-	(yearly/regularly)	Parliament or committee established by Parliament
	8	State Accounts	Financial Compliance	reporting, process outcome	Statement of Assurance -> added inquiry	yearly/regularly special/ ad hoc	Government (executive branch) Parliament or committee established by Parliament
	9	Stocks/stores (of assets)	Financial	process, outcome	-	-	-
	10	Tax or other revenues Accounts of individual entities	Financial Compliance	reporting process	-	-	-
	11	Accounts of individual entities	Financial	reporting	Statement of Assurance	yearly/regularly	-
China	12	Entities/organizations Transactions/payments Tax or other revenues Budget execution/implementation	Financial Performance Compliance	(Outcome)	Statement of Assurance -> added inquiry -> Consolidated Assessment	yearly/regularly	Government (executive branch) Local/other Public Auditing Authorities
	13	-	-	-	Inquiry	-	Government (executive branch) Local/other Public Auditing Authorities

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Norway	14	The state	Performance Compliance	-	-	-	-
	15	State Accounts	Financial	reporting	Assessment	yearly/regularly	Parliament or committee established by Parliament
		Accounts of individual entities	Compliance	outcome			
	16	Ministerial hierarchy/Ministers responsibility	Performance Compliance	outcome outcome	Assessment	yearly/regularly	Parliament or committee established by Parliament
Entities/organizations							
17	Policies/programs	Performance Compliance	process, outcome process, outcome	Assessment	special/ ad hoc	Parliament or committee established by Parliament	
South Africa	18	Accounts of individual entities	Financial	reporting	Statement of Assurance	yearly/regularly	Parliament or committee established by Parliament
		State Accounts					(Government (executive branch))
	19	Ministerial hierarchy/Minister's responsibility	Compliance	process, outcome	Statement of Assurance/ Assessment	-	Parliament or committee established by Parliament (Government (executive branch))
		Parliament's administration					
		Entities/organizations					
20	Ministerial hierarchy/Minister's responsibility	Performance	reporting	Statement of Assurance/ Assessment	-	Parliament or committee established by Parliament (Government (executive branch))	
	Parliament's administration						
21	Ministerial hierarchy/Minister's responsibility	Performance	outcome	Assessment	special/ ad hoc	Parliament or committee established by Parliament (Government (executive branch))	
22	Parliament's administration						
22	Entities/organizations						
22	Ministerial hierarchy/Minister's responsibility	-	-	Inquiry	-	-	

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		Parliament's administration Entities/organizations					
USA	23	Public money/funds	(Performance)	-	Assessment Inquiry	yearly/regularly special/ ad hoc	Parliament or committee established by Parliament President
	24	Policies/programs	(Performance)	(outcome)	Assessment	special/ ad hoc yearly/regularly	Parliament or committee established by Parliament
	25	Entities/organizations	(Financial)	-	Defined by standards decided by the SAI or agreement by the SAI Assessment	-	Government (executive branch) Parliament or committee established by Parliament
United Kingdom	26	Ministerial hierarchy/Minister's responsibility Entities/organizations	Performance	outcome	Assessment	special/ ad hoc	Parliament or committee established by Parliament
	27	State Accounts / Public Sector	Financial	reporting	Statement of Assurance / Assessment with a statement of assurance	yearly/regularly	Parliament or committee established by Parliament
	28	Accounts of individual entities	Financial Compliance	reporting, outcome	Assessment with statement of assurance	yearly/regularly special/ ad hoc	Government (executive branch) Parliament or committee established by Parliament
	29	Accounts of individual entities	Financial Compliance	reporting, outcome	Assessment with statement of assurance	yearly/regularly	Government (executive branch) Parliament or committee

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							established by Parliament
	30	Transactions/payments	X (Pre-audit/Comptrolling)	-	-	-	-
Canada	31	Accounts of individual entities State Accounts	Financial Compliance Performance	reporting, process process, outcome process, outcome	Statement of Assurance -> Consolidated Assessment	yearly/regularly special/ ad hoc	Parliament or committee established by Parliament
	32	Individual civil servants/other persons	-	-	-> added inquiry Inquiry	-	-
New Zealand	33	Entities/organizations	Financial	reporting	- -> Consolidated Assessment /Assessment		
	34		Performance				
	35	Entities/organizations	-	-	Defined by standards decided by the SAI or agreement by the SAI	-	-
	36	Entities/organizations	-	-	Inquiry	-	-
Germany	37	Ministerial hierarchy/Ministers responsibility Entities/organizations	Financial Performance Compliance	process outcome process, outcome	Assessment	yearly/regularly special/ ad hoc	Parliament or committee established by Parliament
Saudi Arabia	38	Ministerial hierarchy/Ministers responsibility Entities/organizations	Financial Performance Compliance	(outcome)	Assessment with a statement of assurance Assessment	yearly/regularly special/ ad hoc	Regent Government (executive branch)

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France	39	Budget execution/implementation Ministerial hierarchy/Ministers responsibility	(Performance)	-	Assessment	special/ ad hoc	Parliament Government (executive branch) The general public
	40	State Accounts	Financial Compliance	-	Statement of Assurance	yearly/regularly	
	41	Accounts of individual entities Individual civil servants/other persons	Financial Compliance	-	Inquiry resulting in decision of Discharge	-	Government (executive branch)
	42	Accounts of individual entities	Compliance (Performance)	-	Assessment	yearly/regularly	
	43	Accounts of individual entities	Financial Compliance	-	Assessment with statement of assurance	yearly/regularly	
	44	Budget execution/implementation	(Performance)	-	Assessment	yearly/regularly	Parliament or committee established by Parliament
Belgium	45	State Accounts Accounts of individual entities Individual civil servants/other persons	Financial Compliance	-	Inquiry Assessment	yearly/regularly	Parliament or committee established by Parliament Government (executive branch)
	46	Tax or other revenues	-	(process)	Defined by standards decided by the SAI or agreement by the SAI	-	-
	47	Public Sector	Performance	process, outcome	-	-	-

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	48	Debt Loans	X (Pre-audit/Comptrolling)	-	-	-	-
	49	Transactions/payments	X (Pre-audit/Comptrolling)	-	-	-	-
Denmark	50	State Accounts	Financial	reporting	(Assessment)	yearly/regularly	Parliament or committee established by Parliament
		Accounts of individual entities	Performance Compliance	process, outcome outcome		special/ ad hoc	
	51	Entities/organizations	Financial Performance Compliance	process (process) outcome	-	-	-

Table 2. Definitions

Public auditing assignment: An assignment to reach a conclusion supported by sufficient appropriate evidence on whether public authorities and other publicly funded entities have observed the requirements that follows from their responsibility for the management of public funds.

Characteristics of a public auditing assignment:

(1) The **object:** An identification of the organisational units or scope of activities which should be audited, e.g. the “state accounts”, “execution of the budget” or “publicly owned companies”.

(2) The **subject** (subject matter or subject matter information): An identification of what the conclusions of the audit should concern. E.g. “the transactions reflected in the accounts” or “the operations of the entity” or “the financial statements”.

(3) The **audit criteria:** Any identification of the kind of criteria the auditor should apply. As described above this may be financial, performance or compliance auditing criteria (which may include process, outcome and reporting requirements), e.g. “effectiveness”, “principles of sound financial management”, “integrity” or “law on the state accounting” or “financial reporting standards”.

(4) The **resolve:** Any identification of the kind of result the SAI should aim to achieve through the audit, e.g. “reasonable assurance”, “audit opinion”, “verification” or “judgements”.

(5) The **reporting:** Any identification of the frequency and format of the reporting. For example: “annual report”.

(6) The **intended users:** Any identification of the bodies which are to make use of the reporting by the SAI. For example: “Parliament”, “The responsible minister”.

Re. (3) auditing criteria, the following distinctions are used:

Branch of auditing:

Financial auditing: a branch of public auditing where the audit criteria applied by the auditor are requirements that serves the purpose of ensuring reliable recording and reporting of historical financial information on the use of public funds.

Performance auditing: a branch of public auditing where the audit criteria applied by the auditor are requirements that serves the purpose of ensuring that public funds are obtained and used economically, efficiently and effectively.

Compliance auditing: a branch of public auditing where the audit criteria applied are requirements that serves the purpose of ensuring that public funds are obtained and used in accordance with law and propriety.

Type of requirements:

Process requirements: Requirements to the processes and systems used in the management of public funds. This may include requirements that appropriate measures are taken to ensure sound financial management and the realization of the intended purposes with the use of the public funds.

Outcome requirements: Requirements to the outcome achieved as a result of the measures taken by those entrusted with the management of public funds.

Reporting requirements: Requirements that those entrusted with the management of public funds report information concerning the management and use of the funds. This may be financial or non financial as well as historical or prospective information.

Re (4) Resolve, the following distinctions are used:

Kind of assignment:

Statements of Assurance: An assignment where the purpose is to express an opinion which is designed to enhance the degree of confidence of the intended users that the subject of the audit is in accordance (in all material aspects) with (specific) audit criteria. . The opinion is expressed in a statement of a standardized format. Depending on the result of the audit the opinion may be unqualified or qualified.

Assessments: An assignment where the purpose is to compare the subject of the audit with the audit criteria deemed relevant by the auditor in order to reach conclusions on a set of audit questions of significance to the intended user. Conclusions are expressed in the context of a description of the audits scope and objective, the selected audit questions and the status and nature of the audit criteria applied as well as the audit evidence obtained. Conclusions may be of an affirmative or informative nature or point to the need to take corrective action by expressing criticism of current management practice or give recommendations on how it can be improved.

Inquiries (audit investigations): An assignment where the purpose is to compare the subject of the audit with the audit criteria deemed relevant by the auditor in order to provide a foundation for a decision in an individual case on whether to take corrective action, measures to make those accountable accept responsibility, to obtain compensation, or to take preventive steps. (cf. Lima Declaration/Section 1). The decision may be taken by the intended user or by the SAI.

Combined assignments:

Consolidated assessments: An assessment expressing general conclusions, which is partly or totally based on audits resulting in separate conclusions on each of the audited entities /financial statements.

Assessment with a statement of assurance: A report which contains assessments as well as a Statement of Assurance.

Added inquires: An inquiry of a specific matter which is started as a result of observations made during the performance of an other kind of public auditing assignment.

Table. 3. Key to abbreviations and symbols used below

Object	Branch of Auditing	Type of requirements	Resolve	Reporting	Intended users
sA – State Accounts iA –Accounts of individual entities B – Budget execution/implementaion T – Transactions/payments G – State grants or other transfers Ta – Tax or other revenues De-Debt Lo- Loans St – Stocks/stores (of assets) E – Entities/organizations Po – Policies/programs Ps – Public Sector Pm- Public money/funds S – The state Mi –Ministerial hierarchy/Ministers responsibility Pa – Parliament’s administration R – Royalty I – Individual civil servants/persons	F – Financial P – Performance C – Compliance X – Pre-audits (authorization of expenditure, comptroller general functions etc)	r – Reporting p – Process o – Outcome	SoA- Statement of Assurance Ass – Assessment Inq – Inquiry Combined assignments: Ass\S – Assessment with a statement >Inq – Added Inquiry of assurance >CAss – Consolidated assessment >Des – resulting in decision of Discharge \$ - Defined by standards decided by the SAI or agreement by the SAI § - Defined by standards not decided by the SAI	Y - yearly/regularly Ç – Special/ ad hoc	Pa – Parliament or committee established by Parliament Go - Government (executive branch) PAA – Local/other Public Auditing Authorities Pr – President Re – The regent (King or Queen) Ge – General public
Signs used to indicate the flexibility provide for: - Not specified in the mandate () mentioned, but not limited to / Can be either or (while some other possibilities are excluded)					

Table 4. Public auditing assignments of 15 SAIs – results of a web-based pre-study

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
Sweden										
1	<p>Section 2</p> <p>The Swedish National Audit Office may, in accordance with the more detailed prescriptions of Section 4, audit:</p> <ol style="list-style-type: none"> the activities that are conducted by the Government, the Government Offices, the courts and the administrative agencies supervised by the Government, the activities that are conducted by the administrative offices of the Riksdag and agencies supervised by the Riksdag (Swedish Parliament), the activities that are conducted by the Palace Administration and the Royal Djurgården Administration, the activities that are conducted by the State in the form of limited companies, provided the activities are governed by statute or other enactment or if the State as owner or by the provision of Government appropriations or by contract or in some other way has a controlling influence over the activities, the activities that are conducted by the State in the form of a foundation, if the activity is governed by statute or some other enactment or if the foundation has been formed by or jointly with the State or is administered by a State agency, how State funds that have been 	<p>Section 4</p> <p>The audit referred to in Section 2 shall primarily focus on circumstances linked to the national budget and the implementation and result of State activities and duties generally, but may also relate to the work of the State generally.</p> <p>The audit shall promote development whereby the State, having regard to the general public interest, receives the optimum return on its resources (performance audit/"effectiveness audit").</p>	<p>The findings of the audit shall, unless it is intended only for preparatory measures, be reported in a performance audit report.</p>	<p>Reports on the performance audits in accordance with Section 2, items 1 and 3–7, shall be submitted to the Government.</p> <p>The most important observations made on the performance audit and the financial audit shall be compiled in an annual report. The annual report shall be submitted to the Government and the Riksdag.</p>	Mi Pa R G	P	-	Ass >CAs s	Ç Y	Go Pa

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
	received as support for a particular activity are used, provided there is a duty to account for the funds to the State or special regulations or conditions have been issued concerning how the funds may be used, and 7. the processing of unemployment benefits by the unemployment benefit fund offices.									
2	<p>Section 3</p> <p>The Swedish National Audit Office shall, in accordance with the more detailed prescriptions of Section 5, audit the annual accounts of</p> <ol style="list-style-type: none"> 1. the State, 2. the Government Offices and, with the exception of the National Pension Insurance Funds, the administrative agencies supervised by the Government, 3. [...] 4. the Palace Administration and the Royal Djurgården Administration. <p>Should there be an obligation to submit an interim report, the said report, with the exception of forecasts, shall be audited.</p> <p>However, in cases regarding public enterprises and public enterprise groups, only the interim report that relates to the period January-September shall be audited. Act (2007:89).</p>	<p>Section 5</p> <p>The audit referred to in Section 3 shall be conducted in accordance with good auditing standards and be intended to assess whether the accounts and the underlying accounting are reliable and the accounting records true and fair</p>	<p>The audit shall, at the end of each financial year, be concluded with an auditor's report. The audit of an interim report shall be concluded with an auditor's certificate.</p>	<p>The auditor's report on the annual accounts of the State shall be submitted to the Government and the Riksdag.</p> <p>Auditor's reports and auditor's certificates on the financial audit in accordance with Section 3, first paragraph, items 2 and 4, shall be submitted to the Government.</p> <p>The most important observations made on the performance audit and the financial audit shall be compiled in an annual report. The annual report shall be submitted to the Government and the Riksdag.</p>	iA sA	F	rp	§ SoA > CAs s	Y	Go Pa
3	<p>Section 3</p> <p>The Swedish National Audit Office shall, in accordance with the more detailed prescriptions of Section 5, audit the annual accounts of [...]</p> <ol style="list-style-type: none"> 3. the Riksdag Administration, the 	<p>Section 5</p> <p>The audit referred to in Section 3 shall be conducted in accordance with good auditing standards and be intended to assess whether the accounts and the underlying accounting are reliable and the</p>	<p>The audit shall, at the end of each financial year, be concluded with an auditor's report. The audit of an interim report shall be concluded with an auditor's certificate.</p>	<p>Auditor's reports on the financial audit of the Riksbank and the Bank of Sweden Tercentenary Foundation shall be submitted to the Riksdag.</p> <p>The most important observations made on the performance audit and</p>	iA	F C	rp o	§ SoA> Des, SoA> CAss	Y	Pa Go

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
Parliamentary Ombudsmen, the Riksbank (Swedish Central Bank) and the Bank of Sweden Tercentenary Foundation, [...]	accounting records true and fair and also whether the administration by the management complies with the applicable regulations and special decisions (financial audit).	The auditor's report for the Riksbank shall contain a statement as to whether the balance sheet and income statement should be approved and whether the General Council and Executive Board of the Riksbank should be discharged from liability.	the financial audit shall be compiled in an annual report. The annual report shall be submitted to the Government and the Riksdag.							
Australia										
4	Division 1—Statement audits Financial statements of - Agencies in accordance with the Financial Management and Accountability Act 1997. -Commonwealth authorities and their subsidiaries in accordance with the Commonwealth Authorities and Companies Act 1997. - Commonwealth companies and their subsidiaries in accordance with the Commonwealth Authorities and Companies Act 1997.	auditing financial statements	The Auditor-General's functions include auditing financial statements The Auditor-General must, by notice in the <i>Gazette</i> , set auditing standards that are to be complied with by persons performing audits	A person or body whose financial statements are audited as mentioned in section 12 or 13 is liable to pay audit fees for the audit, based on a scale of fees determined by the Auditor-General. Extra reports to Parliament (1) The Auditor-General may at any time cause a report to be tabled in either House of the Parliament on any matter. (2) The Auditor-General must give a copy of the report to the Prime Minister, the Finance Minister and to any other Minister who, in the Auditor-General's opinion, has a special interest in the report. Extra reports to Ministers (1) The Auditor-General must bring to the attention of the responsible Minister any important matter that comes to the attention of the Auditor-General while: (a) conducting an audit referred to in Division 1; or (b) performing functions as an	iA	F	r	\$	Y	Ge Pa Go

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
			<p>auditor under the <i>Corporations Act 2001</i>.</p> <p>For this purpose, important matter means any matter that, in the Auditor-General's opinion, is important enough to justify it being brought to the attention of the responsible Minister.</p> <p>(2) The Auditor-General may at any time give a report to any Minister on any matter.</p>							
5	<p>Division 2—Performance audits</p> <p>Agencies in accordance with the <i>Financial Management and Accountability Act 1997 (with some exceptions)</i></p> <p>Commonwealth authority or of any of its subsidiaries. (for GBEs only upon request from the responsible Minister, the Finance Minister or the Joint Committee of Public Accounts and Audit)</p> <p>General performance audit</p> <p>The Auditor General may at any time conduct a review or examination of a particular aspect of the operations of the whole or part of the Commonwealth public sector, being a review or examination that is not limited to the operations of only one Agency, body or person.</p>	performance audit	<p>The Auditor-General may at any time conduct a performance audit</p> <p>The Auditor-General must, by notice in the <i>Gazette</i>, set auditing standards that are to be complied with by persons performing audits</p>	<p>As soon as practicable after completing the report on the audit, the Auditor General must:</p> <p>(a) cause a copy of the report to be tabled in each House of the Parliament; and</p> <p>(b) give a copy of the report to the responsible Minister; and</p> <p>(c) give a copy of the report to the Chief Executive of the Agency</p> <p>(give a copy to the director or senior manager of the Commonwealth company/subsidiary)</p> <p>(further provisions on copies to others for general performance audits)</p>	E Ps	P	-	\$	Ç	Pa
6	<p>Division 3—Audits etc. by arrangement</p> <p>The Auditor General may enter into an</p>			<p>An arrangement may provide for the payment of fees</p>	E iA	(F) (P)	-	\$	-	-

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
arrangement with any person or body: -to audit financial statements of the person or body; or -to conduct a performance audit of the person or body; or -to provide services to the person or body that are of a kind commonly performed by auditors.										
Ireland										
7	Article 33 of the constitution: all accounts of moneys administered by or under the authority of the Oireachtas (Parliament) Comptroller and Auditor-General Act, 1923: 7. It shall be the duty of the Comptroller and Auditor-General to control all disbursements and to audit all accounts of moneys administered by or under the authority of the Oireachtas at such times and in such manner as shall from time to time be prescribed by law...		...It shall also be the duty of the Comptroller and Auditor-General to report to Dáil Éireann on such matters and at such periods and times as shall from time to time be prescribed by law or required by resolution of Dáil Éireann	Dáil Éireann (Parliament's second chamber)	sA	(F)	-	-	(Y)	Pa
8	Comptroller and Auditor General (Amendment) Act, 1993: 3. (a) the appropriation accounts for the previous financial year prepared by the Departments and submitted to him under section 22 of the Act of 1866,	(b) in the course of the audit of such an account, carry out such audit tests as he considers appropriate to satisfy himself as to— (i) whether the receipts and expenditure recorded in the account are supported by substantiating documentation, (ii) whether the amounts expended have been applied by	4. If, in the course of the audit of an appropriation account, the Comptroller and Auditor General becomes of opinion that a transaction recorded therein is not properly chargeable to the account, the Comptroller and Auditor General— (a) shall raise the question with the accounting officer concerned and, if it is not answered to his satisfaction,	Minister Dáil Éireann (Parliament's second chamber)	sA	F C	rp o	SoA >Inq	Y Ç	Go Pa

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
	<p>the Department concerned for the purposes for which the appropriation made by the Oireachtas was intended, and</p> <p>(iii) whether the transactions recorded in the account conform with the authority under which they purport to have been carried out.</p>	<p>he shall refer the matter to the Minister in writing and the Minister shall determine how the transaction shall be accounted for, and</p> <p>(b) may, if he considers it appropriate to do so, draw up a report in writing in relation to the transaction and the determination and cause a copy thereof to be laid before Dáil Éireann.</p> <p>(3) If it appears to the Comptroller and Auditor General that a Department has incurred any material expenditure the incurring of which required but did not receive the authorisation of the Minister, he shall report that fact in writing to the Minister and, unless the Minister, after investigation of the matter, ratifies the expenditure and so notifies the Comptroller and Auditor General, it shall be regarded as not being properly chargeable to an appropriation account and the Comptroller and Auditor General shall draw up a report on the matter in writing and cause it to be laid before Dáil Éireann.</p> <p>(4) If the Minister has reasonable cause to believe that material expenditure has been incurred by a Department which required but</p>							

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
		<p>did not receive his authorisation, the Comptroller and Auditor General shall, if so requested by the Minister, investigate the matter and report the result of the investigation in writing to the Minister and, if, following the investigation, it appears to the Comptroller and Auditor General that such material expenditure was incurred and that it required but did not receive the authorisation of the Minister, he shall, unless the Minister ratifies the expenditure, draw up a report on the matter in writing and cause it to be laid before Dáil Éireann.</p> <p>5. Upon the completion of his audit of an appropriation account, the Comptroller and Auditor General shall attach to the account a certificate stating whether, in his opinion, the account properly presents the receipts and expenditure of the Department concerned and refer to any material case in which—</p> <p>(a) a Department has failed to apply expenditure recorded in the account for the purpose or purposes for which the appropriations made by the Oireachtas were intended, or</p> <p>(b) transactions recorded in the account do not conform to the authority under which they purport to have been carried</p>							

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
9	<p>(6) (a) Where stocks or stores of any kind (including stocks of securities or stamps) held by a Department are of such a character or transactions in relation to them are carried out in such volume as, in the opinion of the Minister, to require the keeping of records of the stocks or stores or of the transactions, the Minister may direct the Department to keep such records in relation to the stocks or stores or the transactions, and to keep them in such form, as he may specify and the Department shall comply with such a direction.</p> <p>(6) (b) The Comptroller and Auditor General shall carry out such examinations as he considers appropriate in order to satisfy himself as to—</p> <p>(i) whether any record kept pursuant to a direction under paragraph (a) is accurate, and</p> <p>(ii) whether the systems, procedures and practices (including the system of stock-taking) employed by the Department concerned for controlling the stocks or stores to which the record relates are adequate and whether the manner in which the systems, procedures and practices are employed and applied is adequate.</p>	<p>out.</p> <p>(“satisfy himself”)</p>		St	F	po	-	-	-
10	<p>(7) (a) The Comptroller and Auditor General shall examine the accounts of the receipt of revenue of the State collected by the Revenue Commissioners and the accounts of such other persons who receive money which is by law payable into the Exchequer as he considers appropriate.</p> <p>(b) The Comptroller and Auditor General shall carry out such examinations of the accounts aforesaid in order to satisfy himself as to whether they are complete and accurate.</p> <p>(c) The Comptroller and Auditor General shall carry out such examinations as he considers appropriate in order—</p> <p>(i) to ascertain whether systems, procedures and practices have been established that are adequate to secure an effective check on the assessment, collection and proper allocation of the revenue aforesaid, and</p> <p>(ii) to satisfy himself as to</p>	<p>(“satisfy himself”)</p> <p>(“ascertain”)</p>		Ta iA	F C	R p	-	-	-

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
	whether the manner in which the systems, procedures and practices have been employed and applied is adequate									
11	8) (a) For any financial year in which a Department is carrying on a manufacturing, commercial or trading undertaking, it shall, if the Minister so directs, keep, in such form as the Minister may specify or approve, a profit and loss account, a balance sheet and such other (if any) accounts as the Minister may specify.	(b) Accounts kept pursuant to paragraph (a) shall be submitted to and audited by the Comptroller and Auditor General...	...and he shall attach to the accounts a certificate stating whether, in his opinion, they properly present the profit or loss of the undertaking and its balances at the end of the financial year concerned.	iA	F	r	SoA	Y	-	
China - Audit Law and Standards										
12	<p>Audit institutions shall exercise supervision through auditing over the financial revenues and expenditures of the State institutions as well as other institutions using government funds.”</p> <p>(Article 19)</p> <p>“Budget Implementation” (Article 4)</p> <p>Revenues and expenditures of the various departments of the State Council, of the local people’s governments at various levels and their departments, financial revenues and expenditures of State-owned monetary institutions, enterprises and other institutions, as well as the other government and financial revenues and expenditures which are subject to auditing according to this Law, shall be supervised through auditing in accordance with the provisions of this Law. (Article 2)</p>	<p>This Law is formulated in accordance with the Constitution, with a view to strengthening State supervision through auditing, maintaining the fiscal and economic order of the country, improving the efficiency in the use of government funds, promoting the building of a clean government and ensuring the sound development of the national economy and society.”</p> <p>(Article 1)</p> <p>Audit institutions shall, according to law, supervise through auditing the authenticity, lawfulness and efficiency of the government or financial revenues and expenditures specified in the preceding paragraph. (Article 2)</p>	<p>Audit institutions shall, in accordance with laws, regulations and other regulations of the State governing government and financial revenues and expenditures, give audit appraisals and, within the limits of their statutory functions and powers, make audit decisions. (Article 3)</p> <p>Audit institutions may issue circulars about their audit results to the relevant government departments or publish such results to the public.</p> <p>Standard of Audit Institutions on Preparation and Review of Audit Reports:</p> <p>Article 7: The audit report shall mainly include the</p>	<p>The State Council and the local people’s governments at or above the county level shall annually present to the standing committees of the people’s congresses at the corresponding levels the audit reports prepared by audit institutions on budget implementation and other government revenues and expenditures. The audit reports shall focus on the audit results regarding budget implementation. When necessary, the standing committees of the people’s congresses may adopt resolutions on the audit reports. (Article 4)</p> <p>Local audit institutions at various levels shall be accountable and report on their work to the people’s governments at the corresponding levels and to the audit institutions at the next higher levels, and their</p>	E T Ta B	F P C	(0)	SoA >Inq >CAss	Y	Go PAA

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
(Further provision in article 18 – 23)		following specific contents: (1) Scope, content, approach and timing of audit; (2) Basic situation of the audited body such as its financial affiliation and its revenues and expenditures; (3) Information related to the conduct of audit, such as facts related to the audit item, disclosure of revenues and expenditures that comply with relevant state stipulations as well as adoption of audit approaches and explanation of relevant situations; (4) Opinions of audit evaluation, such as summarized statement about the audited revenues and expenditures and their related documents, evaluation of the accountability of the audited body in combination with the priorities determined by the audit programs and centering around the truthfulness, compliance and effectiveness of the revenues and expenditures; (5) Determination of the nature of acts of revenues and expenditures in violation of state stipulations as well as recommendations for imposing sanctions and penalties against such acts and the basis thereof.	audit work shall be directed chiefly by the audit institutions at the next higher levels. (Article 9)						
13	With regard to the specific matters relating to State revenues and expenditure audit institutions shall have the power to carry out special investigation through audit among relevant local authorities, departments	“specific matters..”	“special investigations”	...and report the results thereof to the people’s governments at the corresponding levels and to the audit institutions at the next higher levels. (Article 27)			Inq		Go PAA

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
and units...										
Norway - Act and Instructions relating to the Office of the Auditor General – with comments (2004)										
14	The Office of the Auditor General shall ensure, through auditing, monitoring and guidance, that the state's revenues are paid as intended, and that the state's resources and assets are used and administered in a sound financial manner and in keeping with the decisions and intentions of the Storting. (IV - Section 1)				S	CP	-	-	-	-
15	<p>The Office of the Auditor General shall audit the Central Government Financial Statements..</p> <p>..and all financial statements that are rendered by central government agencies or other authorities that are accountable to the central government, including government corporations, government agencies with special powers, government funds and other agencies or entities where it is so stipulated in a special Act (financial auditing). (IV -Section 9)</p> <p>The Office of the Auditor General's authority to approve accounts (decision authority) and approval of special accounts will be phased out as of the 2004 fiscal year. (introduction)</p>	<p>By auditing accounts, the Office of the Auditor General shall monitor whether the financial statements give a correct picture of the financial activity, including:</p> <p>a) confirm that the financial statements are free of material errors and omissions, and</p> <p>b) monitor whether the dispositions reflected in the financial statements are in accordance with the decisions and intentions of the Storting and the current regulations and whether they are acceptable in the light of the norms and standards for financial management in the central government. (V – section 3)</p>	<p>The Office of the Auditor General shall annually submit a report to the Storting (Parliament) that shall contain:</p> <p>a) the results of the audit of the previous year's Central Government Financial Statements, subordinate agencies' financial statements and financial statements for the administration of Svalbard, [..]</p> <p>c) the ministries' follow-up of previous matters that have not been resolved in a satisfactory manner, and</p> <p>d) other matters of importance for an evaluation of the total administration of the ministry.</p>	<p>The Office of the Auditor General shall report the results of its auditing and monitoring to the Storting.</p> <p>Before a matter is reported to the Storting, the Office of the Auditor General's comments shall be submitted to the responsible cabinet minister for comments. (IV section 11)</p> <p>The Office of the Auditor General shall report the results of the financial auditing to the audited entity. In each individual case, a decision is made as to whether the results shall also be reported to the ministry under which the entity is organised. When the annual audit has been completed, the Office of the Auditor General shall send the audited entity a final audit letter summarising</p> <p>the audit for the fiscal year in question. (V – section 15)</p>	sA iA	F C	r o	Ass	Y	Pa
16	The Office of the Auditor General shall monitor the administration of the state's	Through its monitoring of the administration of the state's	The Office of the Auditor General shall annually submit	The Office of the Auditor General shall report the results of its auditing	Mi	P	o	Ass	Y	Pa

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
proprietary interests in companies etc. (corporate control). (IV - Section 9)	<p>proprietary interests in companies etc., the Office of the Auditor General shall assess whether the cabinet minister has performed his/her duties as administrator of the state's interests in accordance with the decisions and intentions of the Storting.</p> <p>This monitoring includes the analyses, etc. that are deemed necessary in order for the Office of the Auditor General to be able to make a qualified assessment of the individual cabinet minister's administration of the state's interests.</p> <p>In wholly owned companies, etc. and their wholly owned subsidiaries, the monitoring can also include systematic analyses of the company's economy, efficiency, effectiveness and effects on the basis of the decisions and intentions of the Storting.</p>	<p>a report to the Storting that shall contain:</p> <p>[...] the results of the monitoring of the administration in the previous year of the state's proprietary interests in companies etc.</p> <p>The Office of the Auditor General shall also report to the Storting any comments it may have received about the way the cabinet minister exercised his/her authority over The Norwegian Central Bank (Norges Bank),</p>	<p>and monitoring to the Storting.</p> <p>Before a matter is reported to the Storting, the Office of the Auditor General's comments shall be submitted to the responsible cabinet minister for comments. (IV section 11)</p> <p>The Office of the Auditor General shall report the results of the financial auditing to the audited entity. In each individual case, a decision is made as to whether the results shall also be reported to the ministry under which the entity is organised. When the annual audit has been completed, the Office of the Auditor General shall send the audited entity a final audit letter summarising</p> <p>the audit for the fiscal year in question. (V – section 15)</p>	E	C	o				
17	<p>The Office of the Auditor General shall perform a systematic analysis with respect to the economy, efficiency, effectiveness and effects on the basis of the decisions and intentions of the Storting (performance audit). (IV - section 9)</p>	<p>Performance Audits:</p> <p>Through systematic analyses of economy, efficiency, effectiveness and effects on the basis of the decisions and intentions of the Storting, the Office of the Auditor General shall furnish relevant information to the Storting about the implementation and effectiveness of government measures, etc., including whether:</p>	<p>The Office of the Auditor General shall report continuously to the Storting on completed performance audits. (V – section 16)</p>	Storting (Parliament)	Po	P C	po po	Ass	Ç	Pa

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
	<p>a) the government administration uses resources to solve problems in accordance with the decisions and intentions of the Storting,</p> <p>b) the government administration's use of resources and policy instruments is effective relative to the goals that the Storting has set in this area,</p> <p>c) regulations laid down by the Storting are complied with,</p> <p>d) the government administration's management tools, policy instruments and regulations are effective and expedient for following up the decisions and intentions of the Storting,</p> <p>e) the basis on which the Storting founded its decision, i. e. the documents provided by the government, was adequate, and</p> <p>f) the government administration implements approved environmental policies so that the principle of sustainable development and good management of natural resources is complied with.</p> <p>Performance audits should be limited to matters of fundamental, economic or major social importance. (V – section 9)</p>								

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
18	<p>Public Audit Act:</p> <p>Whereas the Constitution establishes the Auditor-General as the external auditor of all national and provincial state departments and municipalities, and any other institutions or accounting entities required by national or provincial legislation to be audited by the Auditor-General;</p> <p>Art 4:</p> <p>(1) The Auditor-General must audit and report on the accounts, financial statements and financial management of—</p> <p>(a) all national and provincial state departments and administrations;</p> <p>(b) all constitutional institutions;</p> <p>(c) the administration of Parliament and of each provincial legislature;</p> <p>(d) all municipalities;</p> <p>(e) all municipal entities; and</p> <p>(f) any other institution or accounting entity required by other national or by provincial legislation to be audited by the Auditor-General.</p> <p>(2) The Auditor-General must audit and report on the consolidated financial statements of [...] the national government [and] all provincial governments [and] a parent municipality and all municipal entities under its sole or effective control[.]</p> <p>(3) The Auditor-General may audit and report on the accounts, financial statements and financial management</p>	<p>“opinion or conclusion”</p> <p>The Auditor-General, after consulting the oversight mechanism, must determine—</p> <p>(a) the standards to be applied in performing audits</p> <p>(b) the nature and scope of such audits</p>	<p>Whereas the Constitution further requires the Auditor-General to submit audit reports to any legislature that has a direct interest in the audit, and to any other authority prescribed by national legislation, and that all reports be made public;</p> <p><i>Art 3:</i></p> <p>The Auditor-General may, in the public interest, report on any matter within the functions of the Auditor-General and submit such a report to the relevant legislature and to any other organ of state with a direct interest in the matter.</p> <p><i>Art 21:</i></p> <p>The Auditor-General must submit an audit report in accordance with any legislation applicable to the auditee which is the subject of the audit.</p> <p>(2) If there is no such legislation as contemplated in subsection (1) the Auditor-General must submit the audit report to the relevant legislature within a reasonable time.</p> <p>(3) Audit reports must be tabled in the relevant legislature in accordance with any applicable legislation or otherwise within a reasonable time. If an audit report is not tabled in a legislature within one month after its first sitting after the report has been submitted by the Auditor-General, the Auditor-General must promptly publish the report.</p>	iA sA	F	r	SoA	Y	Pa (Go)

Key provisions of the mandate					Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
	of— (a) any public entity listed in the Public Finance Management Act; and (b) any other institution not mentioned in subsection (1) and which is— (i) funded from the National Revenue Fund or a Provincial Revenue Fund or by a municipality; or (ii) authorised in terms of any legislation to receive money for a public purpose.		(4) Despite any other legislation, the Auditor-General may in the public interest submit an audit report to— (a) any legislature whether or not that legislature is a relevant legislature; or (b) any organ of state.							
19	(as above)	(b) the auditee's compliance with any applicable legislation relating to financial matters, financial management and other related matters; and	(as above)	(as above)	Mi Pa E	C	po	SoA/ Ass	-	Pa (Go)
20	(as above)	(c) the reported information relating to the performance of the auditee against predetermined objectives.	(as above)	(as above)	Mi Pa E	P	r	SoA/ Ass	-	Pa (Go)
21	(As above)	(3) In addition, the Auditor-General may report on whether the auditee's resources were procured economically and utilised efficiently and effectively.	"report on" The Auditor-General, after consulting the oversight mechanism, must determine— (a) the standards to be applied in performing audits (b) the nature and scope of such audits	(as above)	Mi Pa E	P	o	Ass	Ç	Pa (Go)
22	see 4(1) and 4(3) above		carry out an appropriate investigation or special audit of	(as above)	Mi	-	-	Inq	-	-

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
		any institution referred to in section 4(1) or (3), if the Auditor-General considers it to be in the public interest or upon the receipt of a complaint or request.		Pa E					
USA									
23	<p>United States Code, Title 31 Subtitle 1 Chapter 7</p> <p><i>§712 Investigating the use of public money</i></p> <p>The Comptroller General shall:</p> <p>investigate all matters related to the receipt, disbursement, and use of public money;</p> <p>(2) estimate the cost to the United States Government of complying with each restriction on expenditures of a specific appropriation in a general appropriation law and report each estimate to Congress with recommendations the Comptroller General considers desirable;</p> <p>(3) analyze expenditures of each executive agency the Comptroller General believes will help Congress decide whether public money has been used and expended economically and efficiently;</p> <p>(4) make an investigation and report ordered by either House of Congress or a committee of Congress having jurisdiction over revenue, appropriations, or expenditures; and</p> <p>(5) give a committee of Congress having jurisdiction over revenue, appropriations, or expenditures the help and information</p>	<p>§719</p> <p>(a) At the beginning of each regular session of Congress, the Comptroller General shall report to Congress (and to the President when requested by the President) on the work of the Comptroller General. A report shall include recommendations on—</p> <p>(1) legislation the Comptroller General considers necessary to make easier the prompt and accurate making and settlement of accounts; and</p> <p>(2) other matters related to the receipt, disbursement, and use of public money the Comptroller General considers advisable.</p> <p>[...]</p> <p>(b) (2) In a report under subsection (a) of this section or in a special report to Congress when Congress is in session, the Comptroller General shall include recommendations on greater economy and efficiency in public expenditures.</p>		Pm	(P)	-	Ass Inq	Y Ç	Pa Pr

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
the committee requests.		<p>[...]</p> <p>(c) The Comptroller General shall report to Congress—</p> <p>(1) specially on expenditures and contracts an agency makes in violation of law;</p> <p>(2) on the adequacy and effectiveness of—</p> <p>(A) administrative audits of accounts and claims in an agency; and</p> <p>(B) inspections by an agency of offices and accounts of fiscal officials[...]</p> <p>(d) The Comptroller General shall report on analyses carried out under section 712 (3) of this title to the Committees on Governmental Affairs and Appropriations of the Senate, the Committees on Government Operations and Appropriations of the House, and the committees with jurisdiction over legislation related to the operation of each executive agency (§719).</p>							
24	<p>§717 Evaluating programs and activities of the United States Government</p> <p>(b) The Comptroller General shall evaluate the results of a program or activity the Government carries out under existing law—</p> <p>(1) on the initiative of the Comptroller General;</p> <p>(2) when either House of Congress orders an evaluation; or</p>	<p>(a) At the beginning of each regular session of Congress, the Comptroller General shall report to Congress (and to the President when requested by the President) on the work of the Comptroller General. [...]</p> <p>(1) The Comptroller General shall include in the report to Congress under subsection (a) of this section a review of</p>		Po	(P)	(o)	Ass	Ç Y	Pa

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
	<p>(3) when a committee of Congress with jurisdiction over the program or activity requests the evaluation.</p> <p>c) The Comptroller General shall develop and recommend to Congress ways to evaluate a program or activity the Government carries out under existing law.</p> <p>(d) (1) On request of a committee of Congress, the Comptroller General shall help the committee to—</p> <p>[...]</p> <p>(B) assess program evaluations prepared by and for an agency.</p>	<p>activities under sections 717 (b)–(d) and 731(e)(2) of this title, including recommendations under section 717</p>							
25	<p>§§ 713, 714, 715: audited entities:</p> <p>□ § 713. Audit of Internal Revenue Service, Tax and Trade Bureau, and Bureau of Alcohol, Tobacco, Firearms, and Explosives</p> <p>□ § 714. Audit of Financial Institutions Examination Council, Federal Reserve Board, Federal reserve banks, Federal Deposit Insurance Corporation, and Office of Comptroller of the Currency</p> <p>(a) In addition to the audit carried out under section 455 of the District of Columbia Home Rule Act (Public Law 93–198, 87 Stat. 803; D.C. Code, § 47–117), the Comptroller General each year shall audit the accounts and operations of the District of Columbia government. An audit shall be carried out according to principles, under regulations, and in a way the Comptroller General prescribes. When prescribing the procedures to follow and the extent of the inspection of records, the Comptroller General shall</p>	<p>(Defined by government Auditing Standards – yellow book)</p> <p>§719 (C)(3)</p> <p>The Comptroller General shall report to Congress as frequently as practicable on audits carried out under sections 713 and 714 of this title.</p> <p>On the accounts and operations of DC Government]... (b)The Comptroller General shall submit each audit report to Congress and (other than the audit reports of the District of Columbia Courts) the Mayor and Council of the District of Columbia. The report shall include the scope of an audit, information the Comptroller</p>		E	(F)	-	\$ Ass	-	Go Pa

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
	consider generally accepted principles of auditing, including the effectiveness of accounting organizations and systems, internal audit and control, and related administrative practices. (§715)	General considers necessary to keep Congress, the Mayor, and the Council informed of operations audited, and recommendations the Comptroller General considers advisable. (§715)								
United Kingdom										
26	<p>6 Public departments etc</p> <p>(3) Subject to subsections (4) and (5) below, this section [economy, efficiency and effectiveness examination] applies to—</p> <p>(a) any department which is required to prepare resource accounts under section 5 of the Government Resources and Accounts Act 2000</p> <p>(aa) the National Assembly for Wales</p> <p>(b) any body required to keep accounts under section 98 of the ^{M6}National Health Service Act 1977 or section 86 of the ^{M7}National Health Service (Scotland) Act 1978;</p> <p>(c) any other authority or body whose accounts are required to be examined and certified by, or are open to the inspection of, the Comptroller and Auditor General by virtue of any enactment, including an enactment passed after this Act; and</p> <p>(d) any authority or body which does not fall within section 7 below and whose accounts are required to be examined</p>	<p>Economy, Efficiency and Effectiveness Examinations</p> <p>6</p> <p>(1) The Comptroller and Auditor General may carry out examinations into the economy, efficiency and effectiveness with which any department, authority or other body to which this section applies has used its resources in discharging its functions.</p> <p>(2) Subsection (1) above shall not be construed as entitling the Comptroller and Auditor General to question the merits of the policy objectives of any department, authority or body in respect of which an examination is carried out.</p>	<p>Reports to House of Commons</p> <p>The Comptroller and Auditor General may report to the House of Commons the results of any examination carried out by him under section 6 or 7 above.</p>	House of Commons	MI E	P	o	Ass	Ç	Pa

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
	<p>and certified by, or are open to the inspection of, the Comptroller and Auditor General by virtue of any agreement made, whether before or after the passing of this Act, between that authority or body and a Minister of the Crown. (§6)</p> <p>7 Other bodies mainly supported by public funds:</p> <p>(1) If the Comptroller and Auditor General has reasonable cause to believe that any authority or body to which this section applies has in any of its financial years received more than half its income from public funds he may carry out an examination into the economy, efficiency and effectiveness with which it has in that year used its resources in discharging its functions.</p> <p><i>(National Audit Act, 1983)</i></p>									
27	<p>Whole of government accounts</p> <p>9 Preparation</p> <p>(1) The Treasury shall prepare in respect of each financial year a set of accounts for a group of bodies each of which appears to the Treasury—</p> <p>(a) to exercise functions of a public nature, or</p> <p>(b) to be entirely or substantially funded from public money.</p> <p>(2) Accounts prepared under this section may include information referring wholly or partly to activities which—</p> <p>(a) are not activities of bodies falling within subsection (1), but</p> <p>(b) appear to the Treasury to be</p>	<p>9 Preparation</p> <p>(3) The accounts shall contain such information in such form as the Treasury think fit.</p> <p>(4) In determining the form and content of the accounts the Treasury shall aim to ensure that the accounts—</p> <p>(a) present a true and fair view, and</p> <p>(b) conform to generally accepted accounting practice subject to such adaptations as are necessary in the context.</p> <p>(5) For the purpose of subsection (4)(a) and (b) the Treasury shall in particular—</p>	<p>11 Scrutiny</p> <p>(3) Where the Comptroller and Auditor General has conducted an examination of accounts he shall—</p> <p>(a) certify them and issue a report, and</p> <p>(b) send the certified accounts and the report to the Treasury.</p>	<p>4) The Treasury shall lay accounts and reports received under subsection (3)(b) before the House of Commons.</p> <p>(5) A person who acts as auditor for the purposes of section 10(2)(c) shall give to the Comptroller and Auditor General such information and explanations as he may reasonably require for the purposes of this section.</p>	sA / Ps	F	r	SoA / Ass\ S	Y	Pa

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
	<p>activities of a public nature.</p> <p>10 Obtaining information</p> <p>(1) Where the Treasury intend the accounts under section 9 for a particular financial year to relate in part to a particular body which falls within section 9(1), the Treasury may by order designate that body for the purposes of this section in respect of that year.</p> <p>(2) Where a body is designated in respect of a financial year it shall—</p> <p>(a) prepare such financial information in relation to the year as the Treasury may request,</p> <p>(b) present the information in such form as the Treasury may direct,</p> <p>(c) arrange for the information to be audited [..]</p> <p><i>(Governments resource and accounts act (GRA), 2000)</i></p>	<p>(a) have regard to any relevant guidance issued by the Accounting Standards Board Limited or any other body prescribed for the purposes of section 256 of the [1985 c. 6.] Companies Act 1985 (accounting standards), and</p> <p>(b) ensure that the accounts include, subject to paragraph (a), a statement of financial performance, a statement of financial position and a cash flow statement.</p> <p>11 Scrutiny</p> <p>(1) The Treasury shall send accounts under section 9 to the Comptroller and Auditor General.</p> <p>(2) The Comptroller and Auditor General shall examine accounts sent to him under this section with a view to satisfying himself that they present a true and fair view.</p>								
28	<p>Departmental accounts</p> <p>5 Resource accounts: preparation</p> <p>(1) A government department for which an estimate is approved by the House of Commons in respect of a financial year shall prepare accounts (to be known as resource accounts) for that year detailing—</p> <p>(a) resources acquired, held or disposed of by the department during the year, and</p> <p>(b) the use by the department of resources during the year.</p> <p>(2) Resource accounts shall be prepared in accordance with directions issued by</p>	<p>5 Resource accounts: preparation</p> <p>(3) The Treasury shall exercise the power to issue directions under subsection (2) with a view to ensuring that resource accounts—</p> <p>(a) present a true and fair view,</p> <p>(b) conform to generally accepted accounting practice subject to such adaptations as are necessary in the context of departmental accounts, and</p> <p>(c) accord with guidance issued by the Treasury about the inclusion of an explanation of the difference</p>	<p>6. Resource accounts: scrutiny</p> <p>(2) If resource accounts appear to the Comptroller and Auditor General to suggest that a material use of resources required but did not receive the authority of the Treasury—</p> <p>(a) he shall inform the Treasury, and</p> <p>(b) if the Treasury sanction the use of resources, he shall treat it as always having had the</p>	Treasury (Ministry of Finance) House of Commons (Parliament)	iA	FC	ro	Ass\S	Y	Go Pa

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
the Treasury. <i>(Governments resource and accounts act (GRA), 2000)</i>	<p>between an item appearing in a department's estimate and a corresponding item appearing in or reflected in the department's resource accounts.</p> <p>(4) For the purpose of subsection (3)(a) and (b) the Treasury shall in particular—</p> <p>(a) have regard to any relevant guidance issued by the Accounting Standards Board Limited or any other body prescribed for the purposes of section 256 of the [1985 c. 6.] Companies Act 1985 (accounting standards), and</p> <p>(b) require resource accounts to include, subject to paragraph (a), a statement of financial performance, a statement of financial position and a cash flow statement.</p> <p>6. Resource accounts: scrutiny</p> <p>(1) The Comptroller and Auditor General shall examine any resource accounts which he receives from a department under section 5(5) with a view to satisfying himself—</p> <p>(a) that the accounts present a true and fair view,</p> <p>(b) that money provided by Parliament has been expended for the purposes intended by Parliament,</p> <p>(c) that resources authorised by Parliament to be used have been used for the purposes in relation to</p>	<p>Treasury's authority.</p> <p>(3) Where the Comptroller and Auditor General has conducted an examination of accounts under subsection (1)—</p> <p>(a) he shall certify them and issue a report,</p> <p>(b) he shall send the certified accounts and the report to the Treasury not later than 15th January of the financial year following that to which the accounts relate, and</p> <p>(c) if he is not satisfied of the matters set out in subsection (1)(a) to (d), he shall report to the House of Commons.</p>							

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
	which the use was authorised, and (d) that the department's financial transactions are in accordance with any relevant authority.									
29	<p>7 Other departmental accounts</p> <p>(1) The Treasury may direct a government department to prepare for each financial year accounts in relation to any specified matter.</p> <p>(2) Accounts under subsection (1) shall be prepared in accordance with directions issued by the Treasury.</p> <p><i>(Other bodies:</i> 25 6) <i>The Treasury may by order provide for the accounts of a body to be audited by the Comptroller and Auditor General.</i> (7) <i>An order under subsection (6)—</i> <i>(a) may be made in relation to a body only if it appears to the Treasury that the body exercises functions of a public nature or is entirely or substantially funded from public money, and</i> <i>(b) may make such supplementary or consequential provision (including provision amending an enactment) as the Treasury think expedient.)</i> <i>(Governments resource and accounts act (GRA), 2000)</i></p>	<p>The Comptroller and Auditor General shall carry out his examination of accounts under subsection (3)(b) with a view to satisfying himself—</p> <p>(a) that money provided by Parliament has been expended for the purposes intended by Parliament,</p> <p>(b) that resources authorised by Parliament to be used have been used for the purposes in relation to which the use was authorised, and</p> <p>(c) that the department's financial transactions are in accordance with any relevant authority.</p>	<p>b) the Comptroller and Auditor General shall examine and certify the accounts, issue a report on them and send the certified accounts and the report to the Treasury not later than 15th January of that year, and</p> <p>(c) the Treasury shall lay the certified accounts and the report before the House of Commons not later than 31st January of that year.</p>	Treasury House of Commons	iA	FC	ro	Ass\S	Y	Go Pa
30	Government funds and accounts For payments out of the Consolidated				T	X	-	-	-	-

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
<p>Fund or the National Loans Fund:</p> <p>(2) A requisition, request or order to which this subsection applies may be produced, authenticated and transmitted in any manner which the Treasury, with the approval of the Comptroller and Auditor General, decide to adopt</p> <p>Payments in by error</p> <p>(1) Where money is paid into the Consolidated Fund or the National Loans Fund, and the money should not or need not have been paid into the Fund, all or any part of the money may be paid out of the Fund in accordance with this section.</p> <p>(2) In the case of the Consolidated Fund the Comptroller and Auditor General shall on receipt of a requisition from the Treasury grant a credit on the Exchequer account at the Bank of England (or on its growing balance), and an issue shall be made on orders given to the Bank by the Treasury in accordance with a credit granted.</p> <p>(3) In the case of the National Loans Fund the Comptroller and Auditor General shall at the request of the Treasury grant a credit on the National Loans Fund</p> <p>(GRA, 2000, 3-4)</p>										
Canada										
31	<p>5. The Auditor General is the auditor of the accounts of Canada, including those relating to the Consolidated Revenue Fund [...]</p> <p>6. The Auditor General shall examine</p>	6. [...] opinion as to whether	6. The Auditor General [...]	Parliament, The House of Commons, cf. 7.(1), 8.(1)	iA sA	F C P	rp po po	SoA >CAss	Y Ç	Pa

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
the several financial statements required by section 64 of the Financial Administration Act to be included in the Public Accounts, and any other statement that the President of the Treasury Board or the Minister of Finance may present for audit [...]	<p>[financial statements] present fairly financial information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have.</p> <p>7 (2). [...]anything that he considers to be of significance and of a nature that should be brought to the attention of the House of Commons, including any cases in which he has observed that</p> <p>(a) accounts have not been faithfully and properly maintained or public money has not been fully accounted for or paid, where so required by law, into the Consolidated Revenue Fund;</p> <p>(b) essential records have not been maintained or the rules and procedures applied have been insufficient to safeguard and control public property, to secure an effective check on the assessment, collection and proper allocation of the revenue and to ensure that expenditures have been made only as authorized;</p> <p>(c) money has been expended other than for purposes for which it was appropriated by Parliament;</p>	<p>shall express his opinion as to whether they [financial statements] present fairly information [...]</p> <p>7. (1) The Auditor General shall report annually to the House of Commons and may make, in addition to any special report made under subsection 8(1) or 19(2) and the Commissioner's report under subsection 23(2), not more than three additional reports in any year to the House of Commons</p> <p>[..]</p> <p>(2) Each report of the Auditor General under subsection (1) shall call attention to anything that he considers to be of significance and of a nature that should be brought to the attention of the House of Commons, including any cases in which he has observed that [...] (se colonne on subject and audit criteria)</p> <p>8. (1) The Auditor General may make a special report to the House of Commons on any matter of pressing importance or urgency that, in the opinion of the Auditor General, should not be deferred until the presentation of the next report under subsection 7(1).</p>							

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
	<p>(d) money has been expended without due regard to economy or efficiency;</p> <p>(e) satisfactory procedures have not been established to measure and report the effectiveness of programs, where such procedures could appropriately and reasonably be implemented; or</p> <p>(f) money has been expended without due regard to the environmental effects of those expenditures in the context of sustainable development.</p>								
32	<p>any person or organization that has received financial aid from the Government of Canada or in respect of which financial aid from the Government of Canada is</p>	<p>Improper retention of public money</p> <p>10. Whenever it appears to the Auditor General that any public money has been improperly retained by any person, he shall forthwith report the circumstances of the case to the President of the Treasury Board.</p> <p>Inquiry and report</p> <p>11. The Auditor General may, if in his opinion such an assignment does not</p>		I	-	-	>Inq Inq	-	-

Key provisions of the mandate				Type of assignment						
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sought.		interfere with his primary responsibilities, whenever the Governor in Council so requests, inquire into and report on any matter relating to the financial affairs of Canada or to public property or inquire into and report on any person or organization that has received financial aid from the Government of Canada or in respect of which financial aid from the Government of Canada is sought.								
New Zealand										
33	<p>14 (1) The Auditor General is the auditor of every public entity.</p> <p>19 (1) At the request of an entity that is not a public entity, the Auditor General may enter into an arrangement with that entity to be its auditor.</p> <p>[the entity must exist for a public purpose; and is, or ought reasonably to be, accountable to any or all of the Crown, the House of Representatives, the public, or a section of the public for the exercise of its functions and the management of its resources.]</p>	<p>Financial report audit</p> <p>15 (1) The Auditor General must from time to time audit the financial statements, accounts, and other information that a public entity is required to have audited.</p> <p>(2) In the case of an audit of a department or an Office of Parliament, the Auditor General must also audit the appropriations administered by the department or Office.</p>	<p>Reports to House of Representatives</p> <p>20. [...], the Auditor General must report at least once every calendar year to the House of Representatives on matters arising out of the performance and exercise of the Auditor General's functions, duties, and powers.</p> <p>Reports to Minister, committees, etc</p> <p>21. The Auditor General may report to a Minister, a committee of the House of Representatives, a public entity, or any person on any matter arising out of the performance and exercise of the Auditor General's functions, duties, and powers</p>	<p>House of representatives</p> <p>Ministers, committees, cf. 20, 21.</p>	E	F	r	-		
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Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
		that the Auditor General considers it desirable to report on.								
34	(as above) Performance audit 16 (1) The Auditor General may at any time examine— (a) the extent to which a public entity is carrying out its activities effectively and efficiently: (b) a public entity's compliance with its statutory obligations: (c) any act or omission of a public entity, in order to determine whether waste has resulted or may have resulted (d) any act or omission showing or appearing to show a lack of probity or financial prudence by a public entity or 1 or more of its members, office holders, and employees.	(as above)	(as above)		P					
35	Inquiries by Auditor General 18 (1) The Auditor General may inquire, either on request or on the Auditor General's own initiative, into any matter concerning a public entity's use of its resources	inquire		E	-	-	\$	-	-	
36	Other auditing services 17 The Auditor General may, with the agreement of a public entity, perform for that entity any services of a kind that it is reasonable and appropriate for an auditor to perform.	Any service		E	-	-	Inq	-	-	
Germany										
37	Article 2 Audit Authority (1) Bundesrechnungshof's	Article 4 Audit Criteria (1) The criteria for the	Article 3 Audit Objectives (1) The Bundesrechnungshof's	Section 1 The Bundesrechnungshof shall	ME	FP C	po po	Ass	Y Ç	Pa

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
<p>audit authority covers</p> <p>1. all federal government departments and agencies, the federal special funds and federal undertakings;</p> <p>2. federal public law bodies, including enterprises having that legal form.</p> <p>3. public law bodies within the meaning of article 55 para. 1 of the Budgetary Principles Act incorporated under the authority of any of the federal states, if such bodies receive federal grants or guarantees under any statutory provision or if, with the Bundesrechnungshof's consent, the respective body's charter provides for audit by the Bundesrechnungshof;</p> <p>4. under certain circumstances, private-law entities;</p> <p>5. the management by the Federal Government of its shareholdings in private-law enterprises;</p> <p>6. other institutions where the law so provides.</p> <p>(2) The Bundesrechnungshof is entitled to audit bodies outside the federal administration, if they implement parts of the federal budget or have expenses reimbursed from the federal exchequer, if they manage federal funds or assets, or if they receive grants from the federal exchequer.</p> <p>(3) The provisions of para. 2 of this article shall apply, <i>mutatis mutandis</i>, to private-law entities in which the Federal Government (including its special funds) directly or indirectly holds a majority interest, if these entities do not</p>	<p>Bundesrechnungshof's audit are performance and the regularity and compliance of government operations and transactions.</p> <p>(2) The audit criterion of regularity and compliance regards the respect of legal and other regulations which provide the basis for disbursements, the collection of revenues and the commitment of funds. Moreover, this criterion covers the accuracy with which revenues and expenditures are calculated, supported by vouchers and stated in the accounts as well as compliance with the provisions and principles applicable to financial management.</p> <p>(3) Performance auditing looks into whether the optimum ratio between the objective pursued and the resources utilised has been sought and obtained. It covers the effectiveness and appropriateness of government operations and transactions including target achievement (effectiveness or programme results audit). It also covers the examination whether the input of resources was kept to the minimum necessary to achieve the preset objectives (principle of economy).</p>	<p>audits serve to generate essential findings about the financial management of federal departments and agencies and</p> <p>other audited bodies. The audit objectives are to ensure the regularity and compliance of public sector operations and transactions, to enhance public sector performance and to proactively address any weaknesses found.</p> <p>Article 42 Reporting</p> <p>(1) Reporting of the Bundesrechnungshof to the two Houses of Parliament and the Federal Government will comprise,</p> <p>1. the annual report ('the Observations') according to article 97 of the Federal Budget Code,</p> <p>2. the reports on matters of special significance in accordance with article 99 Federal Budget Code, and</p> <p>3. advice on the strength of its audit findings.</p> <p>(2) Where the law so provides, the Bundesrechnungshof will report to other decision-making bodies</p> <p>(3) The regional audit offices may propose audit findings for reporting.</p>	<p>provide assistance to the Federal Parliament and the Federal Government in their decision making procedure.</p> <p>Article 50</p> <p>(1) The Bundesrechnungshof will submit the annual report simultaneously to the two Houses of the Federal Parliament and to the Federal Government. The annual report will then be published by the Bundesrechnungshof's President.</p> <p>Article 54 (1)</p> <p>Apart from the annual report, the Bundesrechnungshof may at any time inform the legislative bodies and the Federal Government of any matters of particular importance. Where the Bundesrechnungshof reports to Parliament, it will at the same time inform the Federal Government</p>						

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<p>operate in a competitive market, if, in accordance with the legal instruments under which they operate, their activities entirely or predominantly serve a public purpose and if they receive budget funds or guarantees from the Federal Government or any federal special fund</p> <p>(4) Where the Federal Government is the majority shareholder of a private-law enterprise, the Bundesrechnungshof may, in the course of its audit of the Federal Government's management of its share holding, obtain information directly from the enterprise, and to this end examine the operations, the books and the records of the enterprise. The powers set forth in sentence 1 of this paragraph are valid only where they have been provided for in the enterprise's memorandum or articles of association</p> <p><i>(The Bundesrechnungshof's Audit rules adopted by the BRH Senate)</i></p>										
Saudi Arabia										
38	<p>All Ministries, Government Departments and their Branches.</p> <p>Municipalities, Rural Communities and water Departments.</p> <p>Public Corporations and other Departments with independent budgets for which the State appropriates part of the state's money either by way of subsidy or investment.</p> <p>Every Private Enterprise or company or Corporate body and public corporations, in which the Government Contribute to its capital share or guarantees a</p>	<p>GAB discharges its Audit Tasks Within the scope of its jurisdiction for the following types of Audit:</p> <p>1- Financial Audit. 2- Performance Audit. 3- Compliance Audit (Regularity Audit). 4- Comprehensive Audit.</p> <p>Financial audit</p> <p>The GAB is responsible for the</p>	<p>Objectives:</p> <p>- To provide assurances that the state's revenues and due amounts in cash or kind or services have been appropriately collected and entered into books according to the prevailing regulations and that expenditures have been consumed in accordance with the provisions contained in the annual budget and in accordance with prevailing regulations.</p> <p>- To provide assurances that</p>	<p>The King of The Kingdom of Saudi Arabia</p> <p>The Council of Ministers</p> <p>The Consultative Council</p> <p>In the end of each Fiscal year the GAB submits an Annual Report The King of The Kingdom of Saudi Arabia and a copy to the Council of</p>	ME	FPC	(o)	Ass\S Ass	Y Ç	Re Go

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
<p>minimum level of profit.</p> <p>Every other body or organization the GAB is nominated to audit its accounts following a directive from the custodian of the Two Holy Mosques or by virtue of a resolution from the council of Ministers.</p>	<p>execution of Post-auditing on the state's revenues, expenditures, current and fixed assets and to oversee the proper utilization and maintenance of these resources.</p> <p>Performance audit</p> <p>The GAB reports as well, on the Performance Audit activities either in a comprehensive form for Auditees' with no specific branches or Alternatively, the GAB reports its findings on the basis of specialized sectoral classification in respect of Auditees having numerous branches to facilitate replies on the subject findings.</p> <p>Performance Audit. Such an Audit ensures that the auditee's resources management is conducted in an efficient manner and in compliance with rational economic standards and methodologies. Furthermore, it helps monitor how much success has been realized in the application of set working plans and hoped for objectives</p>	<p>the state's fixed and curvet assets are being employed to achieve the objectives of their allocation and that the concerned agency possesses the ability to preserve the safe-custody and appropriate deployment of such resources to remain immune from abuse or deployment to achieve objectives other than those originally designated by the Auditee.</p> <p>Reporting:</p> <p>1- The Annual Report: The Report contains a global comprehensive evaluation of the State's Financial Management. It also contains individual assessments on the Financial performance of each Auditee together with a statement on the Final Account for the Fiscal Year providing as well a brief statement on GAB's activities during the subject Fiscal year.</p> <p>2- Reports on GAB's Audit Findings: The GAB reports on the Audit Findings and Results/Conclusions revealed during the Audits in respect of its Auditees' Accounts.</p> <p>The GAB reports as well, on the Performance Audit activities either in a comprehensive form for Auditees' with no specific branches or Alternatively, the GAB reports its findings on the</p>	<p>Ministers. The Report contains a global comprehensive evaluation of the State's Financial Management. It also contains individual assessments on the Financial performance of each Auditee together with a statement on the Final Account for the Fiscal Year providing as well a brief statement on GAB's activities during the subject Fiscal year.</p> <p>Subsequently, The Annual Report is referred to the Consultative council for review and detailed discussion in the presence of GAB's senior staff invited to account for and respond to enquiries, "Should it be so required".</p> <p>The Report, is thereafter submitted by the Consultative council before the Custodian of The Two Holy Mosques The Prime Minister, duly supplemented with the Councils recommendations and resolutions concluded on the topics of the Report.</p>						

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		<p>basis of specialized sectoral classification in respect of Auditees having numerous branches to facilitate replies on the subject findings.</p> <p>3- Other Reports: The President of GAB is authorized to submit before the Supreme Royal Authority other reports which could be monthly, quarterly or half yearly during any given fiscal year. Such reports may be of a general or special nature on a Specific topic during the subject fiscal year.</p>								
France										
39	<p>Constitution of France Article 47-2:</p> <p>The Cour des Comptes shall assist Parliament in monitoring Government action. It shall assist Parliament and the Government in monitoring the implementation of Finance Acts and Social Security Financing Acts, as well in assessing public policies.</p> <p>---</p> <p>Includes Audits of Public Management upon request from Parliament</p> <p>(Semi-constitutional act:</p> <p>Loi organique n°2001-692 du 1 août 2001</p> <p>La mission d'assistance du Parlement confiée à la Cour des comptes par le dernier alinéa de l'article 47 de la Constitution comporte notamment :</p> <p>1° L'obligation de répondre aux demandes d'assistance formulées par le</p>	<p>(From homepage:)</p> <p>Auditing public management</p> <p>This audit concerns the quality and regularity of management, the efficiency and effectiveness of the actions pursued in the eyes of the objectives set by the authorities or the entity considered.</p>	<p>(From homepage:)</p> <p>The Cour does not only criticise but presents recommendations.</p> <p>The Cour releases its conclusions by transmitting them to the Ministry or to the controlled entity. These "administrative communications" take several forms: référé from the Premier Président to Ministers, letters from Chamber Presidents, so-called "special" reports on public companies, and communications by the General Prosecutor.</p>	<p>Constitution of France Article 47-2:</p> <p>Parliament</p> <p>Government</p> <p>"By means of its public reports, it shall contribute to informing citizens".</p>	B Mi	(P)	-	Ass	Ç	P Go Ge

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	<p>président et le rapporteur général de la commission chargée des finances de chaque assemblée dans le cadre des missions de contrôle et d'évaluation [..];</p> <p>2° La réalisation de toute enquête demandée par les commissions de l'Assemblée nationale et du Sénat chargées des finances sur la gestion des services ou organismes qu'elle contrôle. Les conclusions de ces enquêtes sont obligatoirement communiquées dans un délai de huit mois après la formulation de la demande à la commission dont elle émane, qui statue sur leur publication)</p>									
40	<p>Certification of state accounts</p> <p>(Semi-constitutional act:</p> <p>Loi organique n°2001-692 du 1 août 2001</p> <p>La mission d'assistance du Parlement confiée à la Cour des comptes par le dernier alinéa de l'article 47 de la Constitution comporte notamment :</p> <p>5° La certification de la régularité, de la sincérité et de la fidélité des comptes de l'Etat.)</p>	<p>Constitution of France Article 47-2</p> <p>The accounts of public administrations shall be lawful and faithful. They shall provide a true and fair view of the result of the management, assets and financial situation of the said public administrations</p>	<p>Assurance statement on the state accounts</p> <p>(Cette certification est annexée au projet de loi de règlement et accompagnée du compte rendu des vérifications opérées)</p>	sA	FC	-	SoA	Y		
41	<p>Control for the purpose of accounts judgement.</p> <p>Public accountants are civil servants who shall incur expenditures and collect receipts of the State and of a large number of public entities. The Cour examines the accounts and the relevant documents submitted.</p>	<p>It verifies whether income has been collected and expenses have been paid in accordance with the rules in force.</p>	<p>By delivering a ruling, the Cour grants the accountant discharge when the accounts are regular but places him in financial liability in case of income foregone or expenditure irregularly paid (i.e. repayment order – mise en débet).</p>	<p>During this control, should the Cour notice irregularities committed by managers, it informs the relevant administrative authorities or Public Auditing Authorities.</p>	iA I	FC	-	Inq Des		Go

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	"de facto" accountants: any person who, although not entitled as public accountant, became involved in handling administration's or public entity's public funds.								
42	<p>A report on the implementation of the Social security financing Act;</p> <p>(Loi Organique, 2005-881 Article 1-VIII, - La mission d'assistance du Parlement et du Gouvernement, confiée à la Cour des comptes par le dernier alinéa de l'article 47-1 de la Constitution, comporte notamment :</p> <p>1° La production du rapport sur l'application des lois de financement de la sécurité sociale, prévu à l'article LO 132-3 du code des juridictions financières)</p>	Application of the Social Security Finance Act	Report	iA	C (P)	-	Ass	Y	
43	<p>Certification of the accounts of the social security fund</p> <p>(Loi Organique, 2005-881 Article 1-VIII:</p> <p>La production d'un avis sur la cohérence des tableaux d'équilibre par branche du dernier exercice clos, mentionnés au I du présent article ;</p> <p>3° La production du rapport, mentionné à l'article LO 132-2-1 du code des juridictions financières, de certification de la régularité, de la sincérité et de la fidélité des comptes des organismes nationaux du régime général et des comptes combinés de chaque branche et de l'activité de recouvrement du régime général, relatifs au dernier exercice clos, établis conformément aux dispositions du présent livre. Ce rapport présente le compte rendu des vérifications opérées aux fins de</p>	the lawfulness (i.e. compliance with rules), the faithfulness (i.e. application of rules in good faith) and the truthfulness (i.e. true to the reality) of the accounts	Report including an Assurance statement	iA	F C	-	AssIS	Y	

Key provisions of the mandate					Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
44	<p>certification.</p> <p>Yearly reports on budget implementation</p> <p>- provided for by (Semi-constitutional act: Loi organique n°2001-692 du 1 août 2001:</p> <p>A report concerning the previous fiscal year's results and to the budget management, which is attached to the governments report on economic policy, budget management and target and results for public entities</p> <p>(Le dépôt d'un rapport préliminaire conjoint au dépôt du rapport mentionné à l'article 48 relatif aux résultats de l'exécution de l'exercice antérieur)</p> <p>- a report on the situation of public finance, which contributes to the budget orientation debate held every year before summer.</p> <p>- a report on the implementation of the Social security financing Act;</p> <p>- a report on the situation of public finance, which contributes to the budget orientation debate held every year before summer.</p>	Every year	Parliament	B	(P)	-	Ass	Y	Pa	
Belgium										
45	<p>Constitution Art. 180:</p> <p>This Court is entrusted with the examination and the validation of the accounts of the general administration and of all accounting officers answerable to the public Treasury</p> <p>The Court of Auditors' organic law of 29 October 1846, art 5:</p>	<p>It must see that no budgetary expenditure item is exceeded and that no transfer takes place.</p> <p>It ensures that no budgetary expenditure item is exceeded and</p>	<p>Constitution Art. 180.</p> <p>It closes the accounts of the various State administrations and is entrusted with the collection of all information and accounting documents.</p> <p>The Court of Auditors' organic law of 29 October 1846, art 5.</p>	<p>Constitution Art. 180.</p> <p>The general accounts of the State are submitted to the House of Representatives with the Court's observations.</p> <p>---</p> <p>Traditionally, under Article 180 of the Constitution, the observations made</p>	sA iA I	F C	-	Inq Ass	Y	Pa Go

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
<p>The Court is responsible for examining and validating the accounts of central government and those of all accounting officers answerable to the national treasury.</p> <p>Art. 7.</p> <p>The accounting officers of the State and provinces submit their accounts to the Court of Auditors annually as well as when they leave office, and in the event of a deficit.</p>	<p>that no transfers occur.</p>	<p>It clears the accounts of the various government departments and is responsible for collating all items of information and all accounting documents needed for that purpose.</p> <p>Art. 8. The Court clears the accounts of the accounting officers of the State and the provinces. [...].The Court of Auditors establishes whether the accounting officers' accounts are in balance with their accounts or whether the balance is in their favour or in the State's favour.</p> <p>In the first two cases, it grants them discharge and orders the repayment to them of the securities they have lodged and, where appropriate, the removal of any lien attachment and the cancellation of any mortgage claim on their property, established in connection with their management of the accounts.</p> <p>---</p> <p>If the accounting officer's account shows a deficit the accounting officer may be tried before the Court of Auditors for the repayment of the deficit.</p>	<p>by the Court of Audit within the scope of its auditing missions are forwarded to Parliament by way of yearly Reports of comments, published as parliamentary documents</p>						

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
46	<p>Constitution Art. 180. The Court also oversees operations relating to the establishment and collection of State revenue, including tax collection.</p> <p>The Court of Auditors' organic law of 29 October 1846, art 5. Operations related to the establishment and collection of entitlements owed to the State and the provinces, including tax receipts, fall within the general inspection remit of the Court of Auditors.</p>	The way this control should be performed is defined in a protocol agreement reached between the minister of Finance and the Court		Ta	-	(p)	\$	-	-
47	<p>The Court of Auditors' organic law of 29 October 1846, art 5. The Court of auditors performs ex-post reviews of the sound administration of public resources; it ensures they were used in compliance with the principles of economy, effectiveness and efficiency.</p> <p>The House of Representatives may entrust the Court of Auditors with carrying out management controls in the departments and bodies falling under the Court's remit</p>			Ps	P	po	-	-	-
48	<p>Art. 16. A duplicate of the register of public debt is kept at the Court of Auditors.</p> <p>Loan or conversion transactions or security certificates have no effect unless they have met with the Court of Auditors' approval.</p> <p>---</p> <p>The Court keeps a register of the</p>	<p>The Court sees to it that all transfers and reimbursements, as well as new loans, are entered properly in the register; it also takes care of the securities accounting officers have lodged in connection with their management of the accounts. To this end it receives from the various general government departments the indicative statement of the securities lodged by all accounting officers, for whatever reason.</p> <p>---</p> <p>It sees to it that these loans are</p>		De Lo	X	-	-	-	-

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
	refundable loans, granted to commerce, industry, agriculture or any other recipient in compliance with the acts governing budget allocation.	appropriately entered into the accounts of the accounting officers and in the general account of the State.								
49	<p>Art. 14. All payment orders are subject to the approval or "visa" of the Court before they can be implemented by the treasury.</p> <p>Art. 17. The Court of Auditors rules on the legality and pension amounts owed by the State, on the basis of the supporting documents and the copies of the granting decrees it receives from the paying departments. For their sake, the Court puts its approval upon a slip or a copy of the granting decree they have drawn up.</p>			T	X	-	-	-	-	
Denmark										
50	<p>(i) state accounts</p> <p>(ii) accounts of institutions, associations, foundations, etc., whose expenses or accounting deficits are covered by grants financed by the state or by contributions, duties, or other revenues according to statute;</p> <p>(iii) accounts of independent administrative entities established by statute, including the Appropriation Act, or by the Finance Committee's acceptance of an appropriation application; and</p> <p>(iv) accounts of partnerships and enterprises in which the state, one of the institutions, associations, foundations, etc., mentioned in para. (ii) or one of the independent administrative entities mentioned in para. (iii) participates as a partner or is a personally liable business</p>	The audit shall verify the correctness of the accounts and the compliance of the transactions covered by the financial reporting with the appropriations granted, statutes, other regulations, agreements and usual practice. Furthermore, an evaluation shall be made as to whether sound economic management has been applied to the administration of the funds and of the running of the operations covered by the accounts (performance audit). (Sec 3)	<p>The Auditor General shall examine the completeness of the state accounts and compare appropriation figures with accounting figures. The Auditor General presents a report to the Public Accounts Committee within a time limit to be agreed between the Public Accounts Committee and the Auditor General. (Sec 17, 1)</p> <p>The Auditor General shall present a report to the Public Accounts Committee on completion of such audit cases as the Auditor General wishes to highlight in view of their financial or principal importance.</p>	<p>The Public Accounts Committee shall forward the reports mentioned in section 17(1) and (2) to the Folketing (Parliament) and the minister concerned with any comments.</p> <p>The minister shall present a response to the Public Accounts Committee on the measures and considerations which a report has given rise to</p> <p>The ministers' responses and the Auditor General's comments shall form part of the Public Accounts Committee's final report to the Folketing.</p>	SA iA	F P C	r p o	(Ass)	Y Ç	Pa

Key provisions of the mandate				Type of assignment						
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users	
	associate.									
51	<p>4 (1):</p> <p>(i) accounts of the counties;</p> <p>(ii) accounts of institutions, associations, foundations, etc., receiving capital contributions, grants, loans, guarantees or other support from the state or one of the institutions etc., referred to in section 2(1)(ii)-(iv) or receiving contributions, duties or other revenues according to statute; and</p> <p>(iii) accounts of such institutions etc., as are referred to in section 2(1) to which statutory audit provisions apply which deviate from this Act.</p> <p>4 (2):</p> <p>Limited liability companies in which the state holds shares</p> <p>The part of municipal accounts that relates to activities for which payments are to be settled with the state</p>	<p>The Auditor General may require the accounts to be submitted for review</p> <p>6.-(1) In reviewing accounts as stated in sections 4 and 5, the Auditor General shall in particular ensure that the accounts are subject to adequate auditing, that the conditions for contributions etc., have been fulfilled, that the funds have been spent according to the given provisions and that the funds have been administered observing sound economic management .</p> <p>(2) The accounts mentioned in section 4, cf. however subsection (3), include annual accounts with any possible consolidated accounts and annual reports, interim accounts and partial accounts as well as relevant accounting records, including bookkeeping records, management records and similar records, auditors' records and reports, etc.; as well as any other material and information which the Auditor General deems to be of relevance for the performance of his duties.</p> <p>(3) The accounts of the limited liability companies mentioned to in section 4(2), second sentence, shall, in addition to annual accounts etc., presented in accordance with the Danish</p>	<p>(Sec 17, 2)</p> <p>If the accounts required to be submitted according to subsections (1) and (2) cause the Auditor General to initiate a detailed examination, the Auditor General shall notify the minister concerned</p> <p>The Auditor General shall present a report to the Public Accounts Committee on completion of such audit cases as the Auditor General wishes to highlight in view of their financial or principal importance.</p> <p>(Sec 17, 2)</p>	<p>(1) The Public Accounts Committee shall forward the reports mentioned in section 17(1) and (2) to the Folketing (Parliament) and the minister concerned with any comments.</p> <p>(2) The minister shall present a response to the Public Accounts Committee on the measures and considerations which a report has given rise to</p> <p>(3) The minister shall obtain a statement from the county council concerning the counties mentioned in section 4(1)(i). In respect of the limited liability companies mentioned in section 4(2), first sentence, the minister shall obtain a statement from the company's board of directors. In addition to the statement, the minister's comments on the county council's or the board of directors' statement shall be included in the response mentioned in subsection (2) to the Public Accounts Committee.</p> <p>(4) The response and the statement from the county council or the board of directors of the limited liability company mentioned in subsection (3) shall at the same time be forwarded to the Auditor General, who shall submit his comments to the Public Accounts Committee within a month of receipt thereof.</p> <p>If the Public Accounts Committee considers it appropriate the statements mentioned in subsection</p>	E	F P C	p (p) o	-	-	-

Key provisions of the mandate				Type of assignment					
Object	Subject and audit criteria (Branch of auditing and type of requirements)	Resolve and reporting	Intended users	Object	Branch of auditing	Type of requirements	Resolve	Reporting	Intended users
	Financial Statements Act, also include other material of relevance for the review of such accounts, which the minister may take possession of.		(3) may also be included in the final report The ministers' responses and the Auditor General's comments shall form part of the Public Accounts Committee's final report to the Folketing.						