BIBLIOGRAPHY OF CONGRESS THEMES

@November 2013
CONTENT

Ist Congress — Cuba, 1953 ........................................................................................................................................ 2
IInd Congress — Belgium, 1956 ......................................................................................................................... 3
IIIrd Congress — Brazil, 1959.......................................................................................................................... 3
IVth Congress — Austria 1962 ......................................................................................................................... 3
Vth Congress — Israel, 1965 ............................................................................................................................. 4
VIth Congress — Japan, 1968 .......................................................................................................................... 4
VIIth Congress — Canada, 1971 ....................................................................................................................... 4
VIIIth Congress — Spain, 1974 ........................................................................................................................ 5
IXth Congress — Peru, 1977 ............................................................................................................................. 5
Xth Congress — Kenya, 1980 ........................................................................................................................... 5
XIth Congress — Philippines, 1983 .................................................................................................................. 6
XIIth Congress — Australia, 1986 .................................................................................................................... 6
XIIIth Congress — Germany, 1989 .................................................................................................................. 7
XIVth Congress — USA, 1992 .......................................................................................................................... 7
XVth Congress — Egypt, 1995 ........................................................................................................................ 8
XVIth Congress — Uruguay, 1998 .................................................................................................................... 8
XVIIIth Congress — Republic of Korea, 2001 ................................................................................................. 9
XVIIIth Congress — Hungary, 2004 ................................................................................................................. 9
XIXth Congress — Mexico, 2007 ....................................................................................................................... 9
XXth Congress — South Africa, 2010 ............................................................................................................... 9
XXIst Congress — China, 2013 ......................................................................................................................... 9
Theme 1  The system of public accounting as a basis of the audit and control activity of the courts of audit

Theme 2  The scope of pre-audit control in the implementation of the national budget

Theme 3  The property of the state and other public institutions and the problems resulting from its control

Theme 4  Natural resources, their assessment and control as a part of the nation's wealth

Theme 5  Preservation and control of cultural assets

Theme 6  Bases of organization necessary for the better operation of the courts of audit and the assistance governments should afford them in the achievement of this aim

Theme 7  Internal auditing of the administration for the purpose of its control

Theme 8  The court of audit as the financial adviser of the state

Theme 9  The need of the courts of audit for independence; extent and guarantee of same

Theme 10  The reconciliation of the functional autonomy of the courts of audit with the normal operations of the administration

Theme 11  The courts of audit as the representatives of the people in its demand for control of the administration

Theme 12  The Courts of Audit and their relation to the legislative power

Theme 13  The theory of the power of control within the limits of modern constitutional law

Theme 14  The intervention of the courts of audit in the invitation of tenders for public building and acquisitions of the administration

Theme 15  The autonomous institutions as representatives of the state in the administering of public services

Theme 16  The activity of the courts of audit in the control of provincial and municipal governments
### II\textsuperscript{nd} Congress — Belgium, 1956

**Theme 1**  
Appropriate institutional means to secure independence of supreme audit institutions

**Theme 2**  
Appropriate means to ensure financial control of international or supranational institutions

**Theme 3**  
Appropriate means to ensure financial control of nationalized industries and organizations which receive government financial assistance

**Theme 4**  
Institution of a system of preventive control of public expenditure; purposes and terms

### III\textsuperscript{rd} Congress — Brazil, 1959

**Theme 1 A**  
Establishment of an International Council of Supreme Audit Institutions

**Theme 1 B**  
Control of international or supranational institutions

**Theme 2**  
Supreme Audit Institutions' functions in regard to revenues

**Theme 3**  
Methods of budgetary and accounting statement allowing for the accurate estimate of public services' costs and revenues

**Theme 4**  
Supreme juridical and financial control in the execution of economic and social development plans

### IV\textsuperscript{th} Congress — Austria 1962

**Theme 1**  
Control of national authorities and other institutions abroad

**Theme 2**  
Control of Institutions subsidized from public funds

**Theme 3**  
Control of economic enterprises established under civil law with the financial participation of the state (nationalized enterprises)

**Theme 4**  
Action to be taken for a more effective implementation of the suggestions made by the Supreme Audit Institutions
### Vth Congress — Israel, 1965

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

### VIth Congress — Japan, 1968

<table>
<thead>
<tr>
<th>Theme 1</th>
<th>The methods and procedures of the supreme audit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Theme 2</td>
<td>The method of reporting to be used by supreme audit institutions</td>
</tr>
<tr>
<td>Theme 3</td>
<td>The supreme audit and technical knowledge</td>
</tr>
<tr>
<td>Theme 4</td>
<td>The supreme audit on the price of public contract</td>
</tr>
</tbody>
</table>

### VIIth Congress — Canada, 1971

<table>
<thead>
<tr>
<th>Theme 1</th>
<th>Audit staff - its selection and training</th>
</tr>
</thead>
<tbody>
<tr>
<td>Theme 2</td>
<td>Electronic data processing and other technical aids</td>
</tr>
<tr>
<td>Theme 3</td>
<td>Management or operational auditing</td>
</tr>
<tr>
<td>Theme 4</td>
<td>Implementation of recommendations made by a Supreme Audit Institution</td>
</tr>
</tbody>
</table>
## VIIIth Congress — Spain, 1974

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

---

## IXth Congress — Peru, 1977

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

---

## Xth Congress — Kenya, 1980

**Theme 1**  Application of computer systems in budgetary accounting and financial control with regard to data recorded on image carriers  
**Theme 2**  The problems of adapting and implementing modern audit techniques in developing countries  
**Theme 3**  Government audit in the international and supranational field  
**Theme 4**  Efficiency and effectiveness control of public enterprises
### Bibliography of Congress Themes - November 2013

<table>
<thead>
<tr>
<th>XIth Congress</th>
<th>Philippines, 1983</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Theme 1</strong></td>
<td>Training of state auditors</td>
</tr>
<tr>
<td><strong>Theme 2</strong></td>
<td>Audit of the social services</td>
</tr>
<tr>
<td><strong>Theme 3</strong></td>
<td>Audit methods and procedures to attain audit objectives</td>
</tr>
<tr>
<td><strong>Theme 4</strong></td>
<td>Effective audit techniques</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>XIIth Congress</th>
<th>Australia, 1986</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Theme 1</strong></td>
<td>Performance Auditing</td>
</tr>
<tr>
<td>• Sub-theme IA</td>
<td>Definitions, limitations and objectives of performance audit</td>
</tr>
<tr>
<td>• Sub-theme IB</td>
<td>Performance auditing techniques and reporting</td>
</tr>
<tr>
<td>• Sub-theme IC</td>
<td>Auditing human resource utilisation</td>
</tr>
<tr>
<td><strong>Theme 2</strong></td>
<td>Audit of Public Enterprises</td>
</tr>
<tr>
<td>• Sub-theme IIA</td>
<td>Role of the supreme audit institutions in the audit of public enterprises</td>
</tr>
<tr>
<td>• Sub-theme IIB</td>
<td>Audit methods and techniques</td>
</tr>
<tr>
<td>• Sub-theme IIC</td>
<td>Internal control in public enterprises</td>
</tr>
<tr>
<td><strong>Theme 3</strong></td>
<td>Establishing and maintaining the quality of audit activity</td>
</tr>
<tr>
<td>• Sub-theme IIIA</td>
<td>Development of public sector accounting and auditing standards</td>
</tr>
<tr>
<td>• Sub-theme IIIB</td>
<td>Design and implementation of quality assurance programs</td>
</tr>
</tbody>
</table>
XIII\textsuperscript{th} Congress — Germany, 1989

\textit{Theme 1} Management in Government Auditing

- Sub-theme IA Management policies and approaches
- Sub-theme IB Managing resources in a supreme audit institution

\textit{Theme 2} Auditing the Public Debt

- Sub-theme IIA Role of supreme audit institutions and the scope of audit
- Sub-theme IIB Methods and techniques

\textit{Theme 3} Computer Auditing

- Sub-theme IIIA Auditing EDP systems
- Sub-theme IIIB Using the computer as an audit tool

XIV\textsuperscript{th} Congress — USA, 1992

\textit{Theme 1} Auditing in a Changing Environment: The Evolving Role of the Supreme Audit Institutions:

- Sub-theme IA Experiences in changing the scope of audit
- Sub-theme IB Program evaluation: An emerging approach
- Sub-theme IC Examining public enterprises: changing approaches and techniques

\textit{Theme 2} Improving Governmental Financial Management through INTOSAI's Standing Committees:

- Sub-theme IIA Accounting standards
- Sub-theme IIB Auditing standards
- Sub-theme IIC Internal control standards
- Sub-theme IID Public debt

\textit{Theme} Symposium:

- Automating the audit office
- Recent developments in computer-assisted audit techniques
- Methods of auditing computer systems
**XVth Congress — Egypt, 1995**

**Theme 1**  Environmental Auditing:
- Sub-theme IA  Environmental auditing - Its importance, definitions and results of the work of the environmental auditing committee
- Sub-theme IB  Roles and responsibilities of the supreme audit institutions in environmental auditing
- Sub-theme IC  Methods and techniques of environmental auditing

**Theme 2**  Improving Governmental Financial Management through INTOSAI’s Committees:
- Sub-theme IIA  Accounting standards
- Sub-theme IIB  Auditing standards
- Sub-theme IIC  Internal control standards
- Sub-theme IID  Public debt auditing
- Sub-theme IIE  EDP auditing
- Sub-theme IIF  Program evaluation

**Theme**  Symposium:
- Privatization

---

**XVIth Congress — Uruguay, 1998**

**Theme I**  The role of SAIs in preventing and detecting fraud and corruption
- Sub-theme IA  The role and experiences of SAIs in preventing and detecting fraud and corruption
- Sub-theme IB  Methods and techniques of the SAIs for preventing and detecting fraud and corruption

**Theme II**  Improving governance by the work of SAIs - results of INTOSAI's standing committees and working groups
XVII\textsuperscript{th} Congress — Republic of Korea, 2001

\textit{Theme I} The audit of international and supranational institutions by SAIs

\textit{Theme II} The contribution of SAIs to administrative and government reforms

- Sub-theme IIA The role of SAIs in planning and implementing administrative and government reforms
- Sub-theme IIB The role of SAIs in auditing administrative and government reforms

XVIII\textsuperscript{th} Congress — Hungary, 2004

\textit{Theme I} The possibilities for bilateral and multilateral cooperation (e.g. joint audits, training programmes, knowledge sharing) among Supreme Audit Institutions (SAIs)

\textit{Theme II} Coordination of audit efforts between national, regional, local and self-governing bodies

XIX\textsuperscript{th} Congress — Mexico, 2007

\textit{Theme I} Management, accountability and audit of public debt

\textit{Theme II} Performance evaluation systems based on universally accepted key indicators

XX\textsuperscript{th} Congress — South Africa, 2010

\textit{Theme I} Value and Benefits of Supreme Audit Institutions

\textit{Theme II} Environmental auditing and sustainable development

XXI\textsuperscript{st} Congress — China, 2013

\textit{Theme I} National Audit and National Governance

\textit{Theme II} The Role of SAIs in Safeguarding Long-Term Sustainability of Finance Policies