

AUDITING OF LARGE INFRASTRUCTURE PROJECT FROM OVERSIGHT AND INSIGHT TO FORESIGHT

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DISCUSSION OUTLINE

- The role of auditors and auditing large infrastructure project
- The preparation of auditing function for future risk management in new infrastructure projects
- The good practices from audit that can drive systematic change in corruption prevention

THE LIMA DECLARATION OF GUIDELINES ON AUDITING PRECEPTS (1977)

ISSAI 1

The International Standards of Supreme Audit Institutions, ISSAI, are issued by the International Organization of Supreme Audit Institutions, INTOSAI. For more information visit www.issai.org

INTOSAI

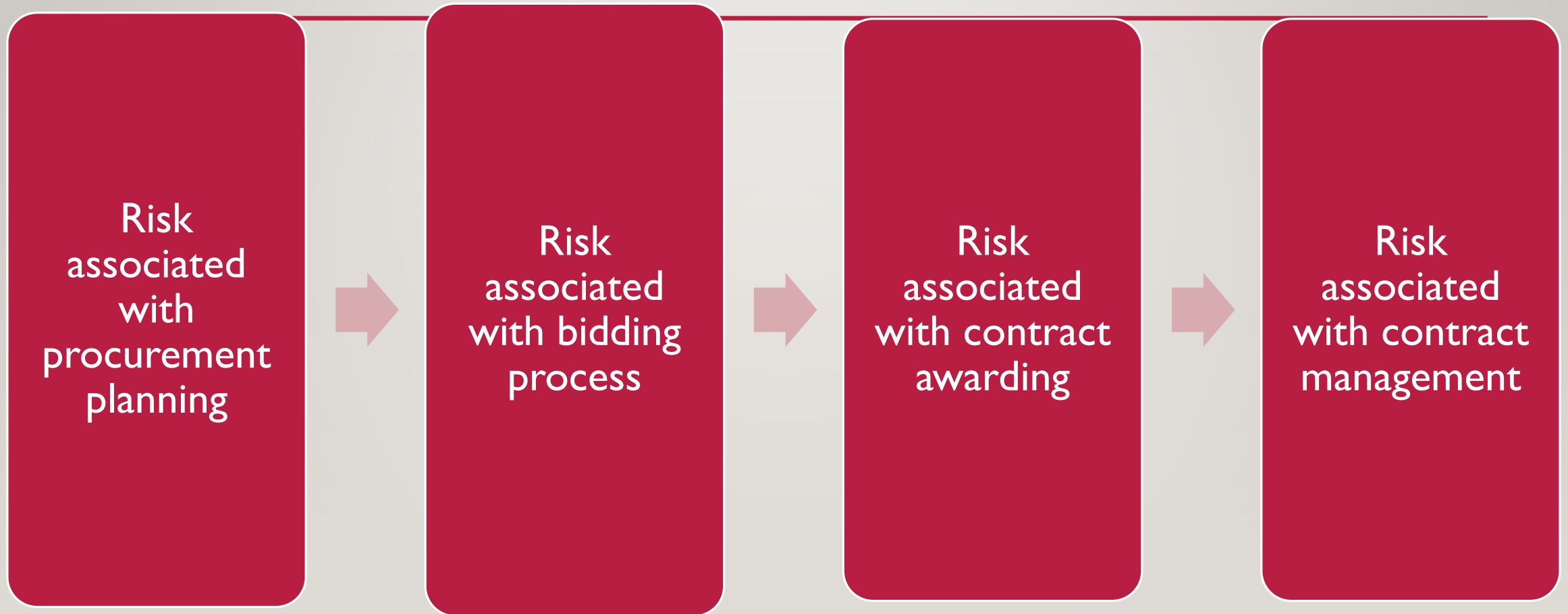


The Lima Declaration

Section 21. Public contracts and public works

1. The considerable funds expended by public authorities on contracts and public works justify a particularly exhaustive audit of the funds used.
2. Public tendering is the most suitable procedure for obtaining the most favourable offer in terms of price and quality. Whenever public tenders are not invited, the Supreme Audit Institution shall determine the reasons.
3. When auditing public works, the Supreme Audit Institution shall promote the development of suitable standards for regulating the administration of such works.
4. Audits of public works shall cover not only the regularity of payments, but also the efficiency of construction management and the quality of construction work.

RISK ASSESSMENT IN AUDITING PUBLIC PROCUREMENT



CHALLENGES IN AUDITING LARGE INFRASTRUCTURE PROJECTS

- Multidisciplinary knowledge
- Comprehensive audit → Financial audit / Performance audit / compliance audit
- Communicate with citizen → User and reader “friendly”

REAL-TIME AUDIT BY CNAO

- Real-time audit is a dynamic, proactive, preventive process with continual supervision.
- Comprehensive use of a variety of audit methods for in-depth investigation, especially information technology and advanced engineering technology also big data analytic.
- Integrate audit resources in order to gain advantages with joint efforts.
- Comprehensively reflect audit results through multiple channels.



**National Audit Office
of the People's Republic of China**

SCOPE OF PPP AUDIT BY SAI INDIA



PERFORMANCE AUDIT IN FIGHTING CORRUPTION

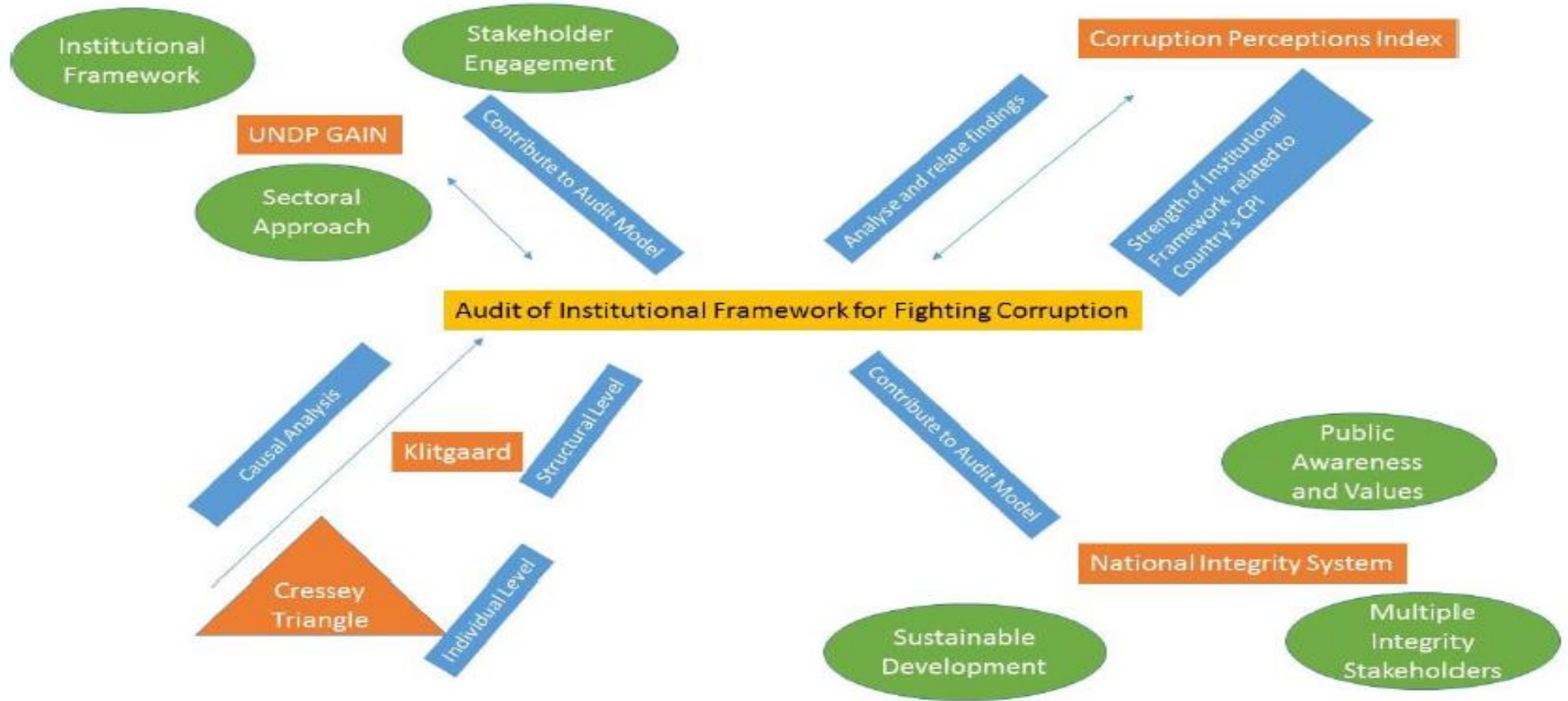


Figure 6 PA of Institutional Framework and Anti-Corruption Conceptual Frameworks



The Comptroller General Department: The Government Procurement and Supplies Management Act, B.E. 2560 (2017) Can Enhance Fighting Corruption, but Challenges May Constrain Its Implementation.

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**IN GOD
WE TRUST
OTHERS
WILL BE
AUDITED**