政府会計検査セミナー
帰国研修員巡回指導報告書
（コンピュータ・システムの会計検査）

昭和58年12月

国際協力事業団
研修事業部

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は じ め に

　本報告書は，国際協力事業団が実施している集団研修「政府会計検査セミナー」に参加した帰国研修員に対するフォローアップ事業の一環として，帰国研修員の所属機関並びに関連機関を訪問し，本セミナーに関連した概要調査を行い，研修に対するニーズを把握すると共に関連諸問題に対する指導を行うため，インドネシア，マレイシア及びタイの３ヶ国を対象として派遣した巡回指導班の調査結果をとりまとめた業務報告書である。

　今回訪問した国における本件研修分野の実情，帰国研修員の活動状況及び研修に対する要望事項等を通じて関係者各位の一層の御理解をいただき，今後の本セミナー実施にあたり改善の一助としていただければ誠に幸いである。

　なお，今回の調査業務にあたり，多大の御支援協力を賜った外務省並びに在外公館関係者各位，会計検査院，その他関係各位に対して心から御礼申し上げる次第である。

　　昭和５８年１２月

　　　　　　　　　　　　　　　　　　　　国 際 協 力 事 業 団

　　　　　　　　　　　　　　　　　　　研修事業部長　　宮 本 守 也

A. インドネシア

マラトン副院長と会談

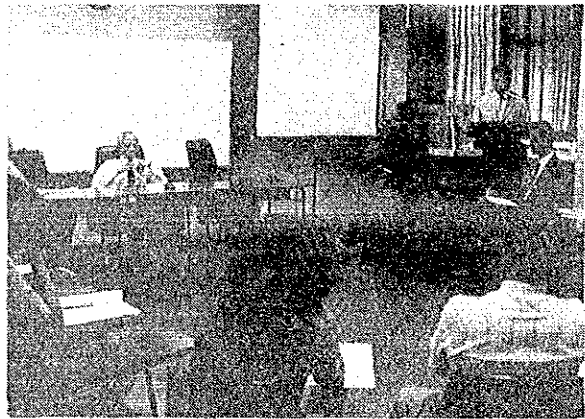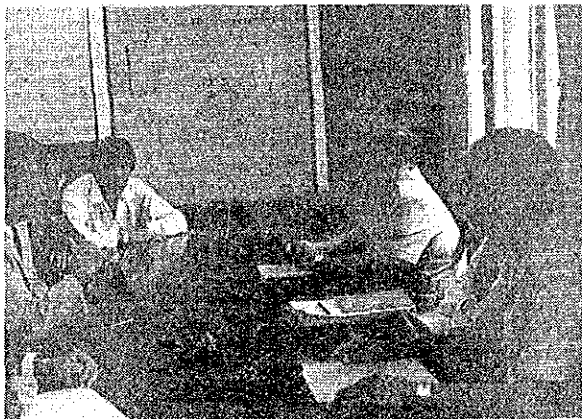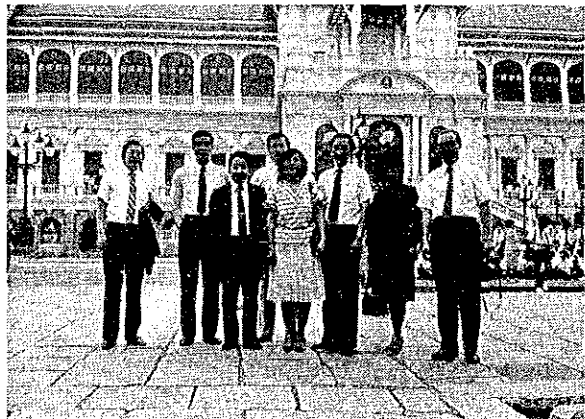

帰国研修員と会談

B. マレイシア

ノールディン院長と会談

「日本の会計検査情報システム」の講演

C. タ　　イ

タウィー院長と会談

帰国研修員を囲んで（会計検査院所在のグランド・パレス）

<h1 style="text-align:center">目　　　次</h1>

I. 政府会計検査セミナーの概要

1. 背　　景

政府会計検査セミナーは，会計検査院ほか関係機関の協力を得て，昭和55年度から開催されてきた。本セミナーの目的は，ほとんどの近代国家に存在する我が国の会計検査院に相当する財政監督機関の検査職員の質の向上を図ることにあり，これまで4回にわたって開催されたセミナーにおいては，特に，コンピュータ化された会計システムの検査方法，あるいは，我が国の会計検査院が行っている具体的事例の紹介等に重点が置かれてきた。

これは，世界的な傾向にある政府機関へのコンピュータ導入に伴い，途上国においてもこれをどのように検査するかが重要な問題となってきたこと，また，会計検査機関の中にもコンピュータを設置するところが増加しつつあることから，従来の検査方法では対処しきれなくなってきた状況により，会計検査におけるコンピュータ・システムの理解やプログラミングの知識，我が国の会計検査院が実施している方法や技術を学びたいという強い要請が出てきたことに基づくものである。そのため，我が国の官庁や公企業におけるコンピュータ化された業務を紹介し，これらに対する会計検査の技術を習得させることにより，途上国の当該分野への理解を深め，また向上改善を図ることとしている。

今回の帰国研修員巡回指導班は，詳細については後述するが，インドネシア，マレイシア及びタイの帰国研修員の所属機関及び関係機関を訪問し，また，帰国研修員と懇談することによって，帰国研修員の動向，研修計画に対する要望，提言，フォローアップ事業に対するニーズ，当該分野での問題点等を把握し，今後の研修員受入事業及びフォローアップ事業の向上改善に資することを目的として派遣されたものである。

2. 実　施　状　況

第1回の特設集団コースとして開始された昭和55年度以降，58年度まで毎年開催され，これまでに主に，アジア諸国を中心として69名（内3名自費にて参加）の受入を行っている。（第1表参照）

なお，本セミナー開始以前には，アジア地域を中心とした各国の財政監督機関の地域協力機構として，昭和54年5月に設立された最高会計検査機関アジア地域機構（ASOSAI）によって，国際セミナーがフィリピン等において3回にわたり開催された。

我が国は同機構加盟国にあっては代表的先進国であり，各国からこの機構の設立目的に沿ったセミナーの開催を要請されていたが，我が国政府ベース協力による集団コース研修として実施することが適切であるとの観点から当事業団によって開催されることとなった。

第1表　政府会計検査セミナー研修員受入実績

年　　度	S.55(1980)	S.56(1981)	S.57(1982)	S 58(1983)	
テ　ー　マ	コンピュータ化された事務の検査	コンピュータ・システムの会計検査	同　　左	同　　左	
期　　間	55.7.16〜8.3	56.6.23〜7.22	57.7.1〜7.30	58.7.14〜8.13	計
参加者数 参加国	23名（自費3）	18名	14名	14名	69名（自費3）
1.バングラデシュ	1	1	—	1	3
2.ビ　ル　マ	1	1	1	1	4
3.サイプラス	—	—	—	1	1
4.イ　ン　ド	2	2	1	1	6
5.インドネシア	2	2	1	1	6
6.韓　　国	2	2	1	1	6
7.マレイシア	3　（自費1）	2	1	1	7　（自費1）
8.メ　キ　シ　コ	—	—	1	—	1
9.ネ　パ　ー　ル	1	1	1	1	4
10.パ　キ　ス　タ　ン	1	1	1	1	4
11.パプア・ニューギニア	1	1	1	1	4
12.フ　ィ　リ　ピ　ン	4　（自費2）	2	1	1	8　（自費2）
13.シ　ン　ガ　ポ　ー　ル	1	1	1	1	4
14.ス　リ　ラ　ン　カ	2	1	1	1	5
15.タ　　イ	2	1	1	1	5
16.アラブ首長国連邦	—	—	1	—	1

注：（自費）は，自国政府経費負担による参加者数で内数

Ⅱ　巡回指導の概要

1.　派遣の目的

　　前述のとおり，政府会計検査セミナーは，「コンピュータ・システムの会計検査」をテーマに4回続けて行われ，帰国研修員数は69名（自費参加者3名を含む）にのぼる。

　　そこで，帰国研修員がどのように本セミナーの成果を活用しているか，また，来年度からのテーマ「公共事業の会計検査」に関し，最もニーズの高いものは何かなどを調査することが緊要となった。

　　こうした事情の下に，次の目的を掲げて巡回指導を行うこととした。

(1)　従来のテーマ「コンピュータ・システムの会計検査」セミナーの効果測定

　　帰国研修員が現在どのようなポストにあり，コンピュータにどのようなかかわりがあるかを調査し，セミナーの効果について，セミナーに期待したものの充足度，業務上有益な課目，実際の会計検査にセミナーで得た知識が直接役立ったかどうかを確認し，更に，今後のセミナー計画について，セミナー参加経験者の立場からの要望や提案を聴取する。

(2)　来年度のテーマ「公共事業の会計検査」セミナーに関するニーズの把握

　　訪問各国における公共事業の実施状況，各会計検査院における公共事業に対する検査体制，カリキュラムについての希望を調査する。

(3)　各国の会計検査制度の調査

　　本セミナーに対する各国のニーズの背景となっている会計検査制度に関し，具体的に検査報告作成過程を追跡する方法によって調査する。

(4)　研修員の派遣手続きに関する調査

　　最も適切な参加候補者を期限内にスムーズに推薦してもらうにはどうすればよいか，各国の窓口機関で実情を調査する。

(5)　日本の会計検査情報システムの紹介

　　我が国の会計検査院が研究開発し，新しく導入するコンピュータによって来年4月を目途に本格的稼動を始める予定の会計検査情報システムについて，開発の経緯と利用計画に関する最新の状況を講演により紹介する。

2.　指導班の構成

　　　牛　嶋　博　久　　　会計検査院事務総長官房上席審議室調査官
　　（班長）

　　　本　多　洋　平　　　会計検査院事務総長官房調査課国際協力官兼副長

　　　山　口　孝　一　　　国際協力事業団八王子国際研修センター研修課長

3. 訪問国及び期間

　(1) 訪問国

　　　　A．インドネシア（帰国研修員6名）

　　　　B．マレイシア　（　　〃　　7名）

　　　　C．タ　イ　（　　〃　　5名）

　　上記3か国を訪問国としたのは，帰国研修員数が比較的多いこと，セミナーのニーズについて情報が十分でないことなどを考慮したことによる。

　(2) 期　間

　　　　昭和58年（1983）9月24日から10月12日までの19日間

4. 日　　　程

月日（曜）	時　間	活　動　内　容
9. 24(土)	10:30 18:10	東京発 ジャカルタ着　JICA事務所　山村所長，榎本次長及び杉原所員と日程打合せ
25(日)	13:00〜14:00	帰国研修員と会談（Mr. Hasanudin ） 資料整理
26(月)	10:00〜11:30 11:30〜12:30 14:00〜16:00	JICAジャカルタ事務所訪問　日程打合せ 日本大使館中村公使表敬訪問 藤井一等書記官と打合せ Board of Supervision for Finance and Development（財務・開発監査院）訪問 Gandhi長官と会談 帰国研修員と会談（Mr. Soetjipto ）
27(火)	9:30 9:40〜11:00 11:00〜13:00 13:00〜14:00 14:00〜15:30 19:00〜20:30	インドネシア会計検査院（Supreme Audit Board ）訪問 Marathon副院長及びPermadi検査官と会談（JICA山村所長同席） 帰国研修員と会談（Mr. Soetedjo, Mr. Napitupulu, Mr. Pinem, Mr. Hasanudin） Rohana事務総長主催ランチ 講演「日本の会計検査情報システム」　講師：牛嶋 　（会計検査院講堂，Rohama事務総長出席） 帰国研修員と懇談（Mr. Soetedjo, Mr. Napitupulu, Mr. Soetjipto, Mr. Hasanudin）

月日 (曜)	時 間	活 動 内 容
9. 28(水)	10:00	ハリム国際空港発
	11:00	ジョクジャカルタ着
	12:00	会計検査院ジョクジャカルタ支局訪問
		Doeriat 支局長と会談
	13:30〜14:30	支局長主催ランチ
	19:00〜20:30	支局職員と懇談
29(木)	9:30〜10:30	ジョクジャカルタ支局長と会談
	11:45	ジョクジャカルタ空港発
	12:45	ハリム空港着
	15:00	日本国大使館及びJICA事務所訪問
	16:00	Summary Report 作成
30(金)	10:30	ジャカルタ発
	15:30	クアラルンプール着　JICA事務所　中村所長と打合せ
	20:00〜21:00	帰国研修員主催会食（Mr. Lee，Ms. Tan）
10. 1(土)	10:00〜12:00	JICAクアラルンプール事務所訪問　日程打合せ
	20:00〜21:30	Noordin 会計検査院長主催ディナー
2(日)		資料整理
	19:30〜21:00	帰国研修員主催会食（Mr. Sundralingam，Ms. Tan，Mr. Harun）
3(月)	9:00〜 9:30	日本国大使館寺田公使表敬訪問
	10:00	マレーシア会計検査院（Office of the Auditor General）訪問
	10:20〜11:30	講演「日本の会計検査情報システム」　講師：牛嶋
		（会計検査院会議室，Noordin 会計検査院長，JICA中村所長出席）
	11:30〜12:30	講演「マレーシア会計検査制度」
		コンピュータ会計検査関係　　講師：Mr. Kothari
		公共事業の会計検査関係　　　講師：Mr. Nesarujah
	12:30〜14:00	Noordin 会計検査院長主催ランチ
	14:00〜16:00	帰国研修員と会談（Mr. Sundralingam，Ms. Tan，Mr. Harum）
4(火)	9:00〜10:00	帰国研修員と会談（Mr. Sundralingam，Ms. Tan，Mr. Harum）
	10:00〜11:00	Noordin 会計検査院長と会談
	11:30〜12:30	公務員研修所（INTAN）訪問
		Mazlan 局次長と会談

月日（曜）	時　　間	活　　動　　内　　容
10.　4(火)	11：30～12：30 14：30～16：00 20：00～21：30	コンピュータ施設見学 人事院（ Public Service Department ）訪問 Salmah 担当職員と会談 会計検査院職員及び帰国研修員と懇談（ Noordin 会計検査院長， 帰国研修員，ＪＩＣＡ中村所長出席）
5(水)	9：00～16：30	Summary Report 作成
6(木)	12：00 12：50	クアラランプール発 バンコック着，ＪＩＣＡ事務所　河西所長，川上所員と日程打合せ
7(金)	9：00～ 9：30 10：30～11：00 11：00～11：30 14：00～16：00 16：00～17：00	技術経済協力省（ DTEC ）訪問 Thawal 局長と会談 ＪＩＣＡバンコック事務所訪問，日程打合せ 渡辺臨時代理大使表敬訪問 大蔵省コンピュータ・センター訪問 Charim 所長と会談 帰国研修員と会談（ Mr. Surin ） タイ会計検査院（ Office of the Auditor General ）訪問，日 程打合せ
8(土)		資料整理
9(日)		資料整理
10(月)	9：00 9：10～ 9：30 9：30～11：30 12：00～13：00 14：00～16：30 18：30～21：00	会計検査院訪問 Tawee 会計検査院長と会談 講演「日本の会計検査情報システム」　講師：牛嶋 　（会計検査院講堂，Tawee 院長出席，帰国研修員 Ms. Jaruvan が 　　タイ語通訳） Tawee 院長主催昼食会（ＪＩＣＡ河西所長出席） 帰国研修員と会談（ Ms. Jaruvan， Mr. Tanet， Mr. Seri， Ms. Oraphin ） 会計検査院職員及び帰国研修員と懇談（ Tawee 院長，帰国研修員， ＪＩＣＡ河西所長出席）
11(火)	8：30～11：30 14：00～17：00	Summary Report 作成 帰国研修員と会談（ Ms. Jaruvan， Ms. Oraphin， Mr. Seri ）

月日（曜）	時　間	活　動　内　容
10. 12(水)	10：30	バンコック発
	18：30	東　京　着

5.　調　査　方　法

　　本セミナーは，会計検査に関する諸問題について，日本の会計検査院の保有するノウ・ハウを習得させることを目標としている。

　　したがって，研修員は各国の会計検査院の職員であることを原則としており，セミナーの効果は研修員の所属する検査院がセミナーのテーマについて，どの程度の関心を持っているかによって大きく影響されることになる。

　　これを考慮して，今回の巡回指導においては，研修員だけではなく，研修員の所属する機関の幹部職員と面談し，本セミナーに対する評価をできるだけ詳細に聴取することに努めた。

　　なお，質問書（参考資料1～3）を事前に送付し，帰国研修員その他の関係者との会談に臨んだ。

　　また，「日本の会計検査情報システム」の講演のために，英文テキスト「Audit Information System」を出席者に配布した。

Ⅲ　巡回指導の結果

　1.　概　　　　　況

　　今回の巡回指導において，第2表に示すとおり，帰国研修員3か国合計18名のうち，14名と面会することができ，質問書に対する回答は，17通回収することができた。

　　面会できなかった研修員は地方に勤務していたり，外国に派遣中など止むを得ぬ事情によるものである。また，帰国研修員全員がセミナー参加時と同じ会計検査院などの機関で活躍していた。

　　更に，第3表に示すとおり，各国の訪問機関で会計検査院長はじめ多くの幹部職員と長時間にわたって懇談する機会に恵まれ，セミナーに関する意見を直接聴くことができ，極めて有意義であった。

第2表　帰国研修員との会談及び質問書に対する回答状況

A. インドネシア帰国研修員

No.	参加年度	名前	当時のポスト	現在のポスト	会談有無	回答有無	備考
1	1980	Mr. Handjari Johanes	Deputy Inspector in Chief Inspectorate for Research and Development, The Supreme Audit Board.	同左	無	有	地方出張中
2	1980	Mr. Soetedjo Agustinus Thomas.	Deputy Inspector in Chief Inspectorate for Operational Planning, The Supreme Audit Board.	Head of Division of Electronic Data Processing The Supreme Audit Board	有	有	
3	1981	Mr. Kery Soetjipto	Technical Advisor, Directorate General of State Finance Audits.	Technical Advisor,	有	有	組織変更のため，現在のポストは暫定的
4	1981	Mr. Daulat Napitupulu	Deputy Inspector in Chief Inspectorate for Operational Planning, The Supreme Audit Board.	同左	有	有	
5	1982	Mr. Batonggan Pinem	Deputy Inspector of Research and Development, The Supreme Audit Board.	同左	有	有	
6	1983	Mr. Hasanudin	Head of Division of Inter Relation Institution, Supreme Audit Board.	同左	有	有	

B．マレイシア帰国研修員

№	参加年度	氏名	当時のポスト	現在のポスト	会談有無	回答有無	備考
1	1980	Mr. K. Sundralingam	Auditor, Office of the Auditor General	Acting Senior Auditor, Telecom Department, Office of the Auditor General	有	有	
2	1980	Mr. Lee Kok Hooi	Auditor, Office of the Auditor General	Head of Branch No. 4, Authorities Division, Office of the Auditor General	有	有	
3	1980	Mr. Khairuddin Jamaluddin	Auditor, Office of the Auditor General		無	無	カナダ会計検査院にて研修中
4	1981	Mr. Abdul Aziz Bin Ismail	Auditor, Office of the Auditor General	Acting Senior Auditor, Computer Audit Unit, Office of the Auditor General	無	有	オーストラリアキャンベラ大学にて研修中
5	1981	Mr. Balachandran S/O P.E. Achan	Senior Examiner of Accounts of the Auditor General	同　左	無	有	Kelantan州支局勤務
6	1982	Miss. Tan Saw Quay	Auditor, Office of the Auditor General	Head of Computer Unit, Office of the Auditor General	有	有	
7	1982	Mr. Harun Bin Ali	Auditor, Office of the Auditor General	同　左	有	有	

C. タイ帰国研修員

No.	参加年度	名前	当時のポスト	現在のポスト	会談有無	回答有無	備考
1	1980	Mrs. Jaruvan Maintaka	Government Auditor, Office of the Auditor General	Senior Auditor, Government Enterprises and Fund Audit Division, Office of the Auditor General	有	有	
2	1980	Mr. Tanet Srijan	Senior Auditor, Office of the Auditor General	Senior Auditor (PC 6) Economic and Social Audit Division, Office of the Auditor General	有	有	
3	1981	Miss Oraphin Patamalikit-skul	Senior Auditor, Office of the Auditor General	Chief of External Relations Unit, Technical Division, Office of the Auditor General	有	有	
4	1982	Mr. Seri Surabal	Semi-Senior Auditor, Office of the Auditor General	同 左	有	有	
5	1983	Mr. Surin Boonyasuppaya-korn	Accountant, Accounting & Fiscal System Division, Comptroller-General's Dep. Ministry of Finance	同 左	有	有	

第3表　訪問機関及び主な面会者

A. インドネシア

(a) Board of Supervision for Finance and Development (Badan Pengawasan Kenangan Dan Pembangunan) 財務・開発監査院

・Mr. Gandhi（長官，Kepala ）

(b)-1 Supreme Audit Board 会計検査院

・Mr. Marathon Wirija Mihardja
（副院長，Vice Chairman ）

・Mr. Permadi S. E. （検査官，Member）

・M. PS. Joedono S. H. （ 法規局長，Head, Bureau of Law ）

・Mr. Rohana Wangsadjhardja （ 事務総長，Secretary General ）

(b)-2 Supreme Audit Board Branch Office of Jogjakarta （ Region Ⅱ）会計検査院ジョグジャカルタ支局

・Mr. H. A. Doeriat （ 支局長，Director)

B. マレイシア

(a) Office of the Auditor General 会計検査院

・Tan Sri Dato Ahmad Noordin B. Haji Zakaria
（ 院長，Auditor General ）

・Mr. L. T. Kulasingham
（ 副院長，Assistant Auditor General)

・Mr. Foong Chee Yew
（ 副院長，Assistant Auditor General)

・Mr. Tong Chooi Poh （局長，Director）

・Mr. Lee Siew Kuan
（ 局長，Director ）

・Mr. C. Mesarajah
（ 局長代行，Acting Director ）

・Mr. J. F. Kothari
（ 局次長，Assistant Director ）

(b) National Institute of Public Administration（ INTAN ）公務員研修所

・Mr. Mazlan B. Ahmad
（ 副局長，Deputy Director ）

(c) Public Service Department 人事院

・Mrs. Cik Salmah Idris
（ 局次長，Assistant Director ）

C. タ　イ

(a) Office of the Auditor General 会計検査院

・Mr. Tawee Noonpukdee
（ 院長，Auditor General ）

・Mr. Manas Vongyuttithum
（ 副院長，Deputy Auditor General ）

・Mr. Snit Senasook
（ 副院長，Deputy Auditor General ）

(b) Ministry of Finance, Office of the Permanent Secretary, Computer Center 大蔵省コンピュータ・センター

・Mr. Charim （ 所長，Director ）

(c) Department of Technical and Economic Cooperation 技術経済協力省

・Mr. Thawal Polpuech （ 局長，Director）

2. 事 項 別 結 果

(1) 従来のテーマ「コンピュータ・システムの会計検査」の効果測定

① セミナーに対する期待は充足されたか。

大変興味深く，有益であったという評価が圧倒的であった。

しかし，理論的な講義よりも，具体的な実習をもっと増やして欲しい，という意見も
聞かれた。

② 現在の業務に最も有益な課目。

問題の所在やその解決方法がよく分るといった理由で，ケース・スタディが効果的
との回答が最も多い。次いで，討論が各国の事情を知り得て参考となる，見学も実態を確
認できるので有益である，という意見が多かった。

③ 業務の遂行にセミナーの経験が役立ったか。

A. インドネシア

コンピュータ周辺検査を若干行っている程度で習得した技法を会計検査に直接適用した事例は
現在のところ多くないようである。

しかし，Soetedjo 研修員（1980年度参加）は，1982年に会計検査院官房に設置された
EDP課（Division of Electronic Data Processing ）の課長に任命され，コンピュータに係
る多方面の問題について，盛んな活動を行っている。

同課は検査院内の情報システムの研究開発を主な業務としており，課員は現在プログラマー6
名，システム・アナリスト5名である。

Soeredjo課長は，セミナーから帰国後情報システムを開発するためのフィジビリティ・スタデ
ィを行い，それを報告書にまとめている。

同課長の話によると，システムの研究開発は都庁（Capital City Authority ）の協力を得て行
っており，人事や会計記録の処理を目的としているが，将来は会計検査への応用を考えており，
セミナーで得た知識は計画策定の際に様々なヒントを与えてくれている，とのことであった。

B. マレイシア

コンピュータ周辺検査は盛んに行われている様子で，会計検査院の1980年度連邦政府決算検
査報告には，「会計へのコンピュータの適用状況」と題する報告が掲記されている。研修員がセ
ミナーの成果を実際に会計検査に役立てるという例も今後増えることが期待できる。

検査院には，1982年1月コンピュータ室（Computer Unit ）が設置された。同室は，1977
年に設けられたEDP審議委員会（構成員は副院長2名のほか官房長等3名）の事務局であって，

現在の室長はTan研修員（1981年度参加）であり，3名の室員を擁する。

同室は，コンピュータ会計検査の実施方針の研究やコンピュータ研修プログラムの開発調整その他院内外のコンピュータ関係業務に対する協力など広範な業務を行っている。

Tan室長は，コンピュータ・システム検査のためのガイドラインを完成したほか，同室が中心となって実施しているコンピュータ研修の修了者が実地に検査を行う際に指導監督を行っており，こうした場合に，日本におけるセミナーの成果が大変参考となっていると述べている。

C. タ イ

会計検査院には，インドネシア，マレイシアにおけるようなコンピュータ関係専門の課はまだ設けられていないが，現在，米国の民間コンサルタントに委託してコンピュータ・システム導入の可能性についての検討を始めているとのことである。

研修員は，セミナーのおかげで，コンピュータ・システムの検査業務において，問題の理解が容易になったなどの効果を挙げている。

(2) 来年度のテーマ「公共事業の会計検査」セミナーに関するニーズの把握

今回訪問した各国の公共事業費の国家予算に占める割合は，インドネシア27％，マレイシア27％，タイ23％とかなりの高率にのぼる（1978年資料）。公共事業の中には，例えばマレイシアの地方道路整備事業のように，長期計画に基づき，大量の資金を投入して行う国家的事業があるなど，いずれの国においても重要な検査対象と考えられている。

3か国に共通して話題となったのは，技術的能力を有する検査職員の不足の問題である。理工系のバックグランドを有する職員は，インドネシア4人，マレイシア0人，タイ0人といった状況で，専門職員を増強する計画もあるようだが，研修によって職員の技術的知識の強化を図りたい，という希望を強く持っている。

このため，我国が1984年に予定している「公共事業の会計検査」セミナーはまさに時宜を得た企画と思われる。

① 一般的な要望又は提案

セミナーの期間1か月を1.5か月に延長し，ケース・スタディを増やして欲しいという要望が多い。研修員は課長クラス以上の職員とし，人数は20～25名が適当という案が多い。

教材やJICAの施設については，非常に評判が良く，特に注文は無いようである。

その他，セミナーの目的，内容を明確にし，研修員に要求される能力等をあらかじめ規定しておけば，最も適切な候補者の選定が可能となり，ひいては，セミナーがもたらす効果も最大となる，という提案があった。レベルが区々な参加者に合わせるため，

とかく総花的になりがちなカリキュラムを避ける一案と思われる。

② セミナーの内容計画に関する意見

　トピックを高速道路建設，灌漑事業など主要な公共事業に限定し，特に事業の効率性や有効性の観点から行う検査方法について実際的な研修を行ってもらいたい，という意見が強かった。

(3) 各国の会計検査制度の調査

A. インドネシア会計検査院（Supreme Audit Board）

　　　設立：1946年

　　　地位：憲法で規定された6つの上級国家機関の1つで独立機関

　　　組織：院長，副院長を含む7名の検査官から構成される合議体。

　　　　　事務局には本庁の11局のほか3地方支局を置く。職員数1,454名。

1973年会計検査院法第2条は，会計検査院の職務として，「政府の会計責任」及び「国家予算の執行」を検査することを規定している。

検査の方法は，書面検査と実地検査の両方が行われていて，財務・合規性の検査と経済性，効率性の検査が行われている。

検査計画は，年間計画のほかに，3か月を単位に実地検査とそのとりまとめに関する計画が作成されている点に特色がある。実施検査は通常1〜2週間，1か月の長期間の場合もあるとのこと。

インドネシアでは会計検査院のジョクジャカルタ地方支局を訪問することができた。ドリア支局長の説明によると，支局職員数は119名，うち検査職員は62名で，検査計画の立て方や実地検査の方法は本庁と同じで，月に1回本庁に報告を行うシステムとなっているとのことであった。

同支局は，地方公共団体のほか，8件の国庫補助事業についても検査を行っている。例えば，小・中学校に関し，生徒数と教師，教材，施設等の適切な関係を求めるため，実地に調査し，その結果を中央政府における学校教育改善の検討資料に供するといった検査を実施しており，インドネシアにおける会計検査の性格の一端がうかがえて興味深かった。

その他，インドネシアではSoetjipto研修員（1981年度参加）の所属する財務・開発監査院の機能が興味を引いた。

同監査院は国家財務監察局（Directorate General of State Finance Audit）と称されていた大蔵省の1部局が機構を拡大し，本年8月から大統領直属の組織となったものである。職員数は4,000名にのぼり，各省庁に置かれている監察総監（Inspectorate General）の総合的な管理機関である。

同監査院は，会計検査院と協議して年次検査計画を立て，検査が重複しないように調整し，更に，検査結果を会計検査院に報告する。

　このような内部監査機関と会計検査院との密接な連携関係は我が国においても制度化されておらず，参考となるものであった。

B．マレーシア会計検査院（Office of the Auditor General ）

　　　　設立：1957年

　　　　地位：議会及び行政府から独立した独任制機関

　　　　組織：院長及び2名の副院長の下に6検査局，各州に支局を置く。

　　　　　職員数は1983年1月現在1,066名。

　1978年の会計検査院法改正により，マレーシア会計検査院長は，公共資金が経済的，効率的に管理されているかどうかを確認しなければならないと明記され，伝統的な財務検査に加え，業務検査が行われることとなった。

　業務検査は，3年計画で行うことを基準としており，現在8件の特定プロジェクトに関して実施されている。

　業務検査のプロセスは，

　　①　検査対象事業の分野，目的及び成果に関する理解

　　②・調査項目の確認（検査範囲の検討）

　　　・調査計画（Survey Work Plan ）の作成

　　③　見直し（場合によっては検査中止）

　　④　検　査

　　　・重要項目（Matter of Potential Significance ）の確認

　　　・調査報告書作成

　　⑤　見直し

　　⑥・詳細検査計画の作成

　　　・詳細検査の実施

　　　・資料収集

　　⑦・発見した問題の評価

　　　・原因と結果の関係を分析

　　　・結論と勧告草案の作成

　　⑧　見直し

　　⑨・事業主体宛報告書の作成

　　　・事業主体の回答受理

⑩・国会提出報告書の作成

となっていて，検査計画等の審議は審議委員会（委員長は院長で，委員は2名の副院長及び関係各局長）において行われる。

　マレーシア会計検査院は，1976～1978年度の連邦政府補助政策6件についての業務検査の結果を1980年の特別報告書に掲記している。

　今回の訪問の折に，本年の特別報告書に掲記する予定の地方道路整備事業に関する業務検査の実施過程を説明してもらった。この検査は，1981～1982年の2年にわたって，本庁から3名のほか，全国11州の各支局から2名ずつの調査官を投入して，極めて綿密なプログラムに従って行われている。報告の内容は，事業の大幅な遅延（予定の54％のみ完成）及び予算の増こう（約5倍）を指摘し，その原因を分析したものである。

　検査の指摘内容も，例えば技術者の力量不足といった国情を反映した問題があって興味深いものであるが，検査計画の立て方や調査結果のとりまとめ方法にも種々問題があるようで，日本で行うセミナーにおいても重要な討議の対象になると感じられた。

C．タイ会計検査院（Office of the Auditor General ）

　　　　設立：1933年

　　　　地位：直接総理大臣に報告を行う独立政府機関

　　　　組織：独任制。院長と副院長2名を置き，9地方支局を含め17の局，室がある。

　　　　　　職員数は1,545名

　1979年国家会計検査院法の制定に伴い，会計検査会議（ Audit Council ）のすべての権限，責務は会計検査院に引き継がれた。

　これにより，従来の財務・合規性の検査から効率性，有効性の問題を取り扱う業務検査に最近は重点を移行している。

　そのための施策の1つとして同院では，会計学を専門とする職員に対して技術系の知識の研修に力を入れている。

　本年4月，国連のフェローシップを得た同院職員がJICAの個別研修制度によって，公共事業に対する検査方法を中心に，我が国の会計検査院の検査制度を学びに来たのも，その表れといえる。

　このようにタイ会計検査院は，職員の業務検査の能力向上に懸命であるが，収入支出計算書の正確性について意見を表示することとしている院法の規定もあり，財務検査の重要性は依然として高いといわざるをえない。したがって，主として財務検査に携わる女性職員数が全職員数の6割以上を占めるという状況や会計学の学位を要するという調査官の採用資格要件にも変更はない，ということである。

セミナーを企画する場合は，こうした技術的知識，経験のほとんど無い研修員を前提に
したカリキュラムを組む必要があると感じた。

(4) 研修員の派遣手続きに関する調査

各国の窓口機関において職員不足などが原因で参加申込み手続きが遅延する事態は改善
する必要があると認められた。

特に，マレイシアにおいては人事院（ Public Service Department ）の担当職員が極
端に少なく，郵便連絡もスムーズに行えない状況との説明であったので，今後現地JICA
事務所との間で改善の方策を検討する旨の打合せをした。

また，タイにおいては窓口機関（ DTEC ）の考え方に基づき，会計検査院以外の省庁
の職員を本セミナーに参加させたい意向であった。

日本側は，本セミナーには会計検査院職員が参加者として最も適切であることを説明し，
来年度からは必ず会計検査院から候補者を出してもらいたい，という希望を伝えた。

(5) 日本の会計検査情報システムの紹介

牛嶋が講演を行ったが，インドネシアにおいては，事務総長ほか約 40 名，マレイシア
においては院長ほか約 20 名，タイにおいては院長ほか約 40 名，と多数の職員が聴講し
た。

いずれの国においても大変熱心に傾聴してくれて，日本における情報システムの研究開
発体制や経費などについて盛んな質問があった。

この企画は，各国の期待に応え，我が国会計検査院の最新の開発成果を紹介することが
でき，大成功であった。

Ⅳ. 結　　　論

今回の巡回指導では，各訪問先で予想以上に積極的な協力が得られ，順調に所定の業務を遂
行できた。これも関係者各位の強力な御支援のお蔭であり，ここに厚くお礼申し上げたい。

研修員や各国会計検査院の院長，副院長等の最高レベルの幹部職員との会談を通じて，いず
れの国においても，コンピュータが検査対象機関にしだいに多く設置されてきていて，これが
会計検査に及ぼす影響について非常に強い問題意識を持っていることが感じられた。

また，会計検査業務において，コンピュータを利用することについても，3か国とも現在，
そのフィジビリティ・スタディに着手しているとのことで，この方面で一歩先を行く日本の状
況に格別の関心を持っている様子がうかがえた。

マレイシアのノールディン会計検査院長が述べた「これからは，コンピュータを知らなけれ
ば，最早Auditorとは言えない時代である」という説は以上の情況を端的に示している。

各国会計検査院におけるこのようなコンピュータへの強い関心が，「コンピュータ・システムの会計検査」セミナーに対し高い評価を与える要因になっていると考えられる。

　更に，各国の本セミナーに対する期待の背景には，従来の財務検査に加え，1970年代から本格的に行われるようになった業務検査の導入がある。

　包括的検査などとも称されるこの新しい検査領域への重点の移行は世界的な趨勢であり，各国とも日本のほかに米国，カナダ，オーストラリア等にも職員を派遣したりして研修させ，検査体制の整備や検査能力の向上に努力している，とのことであった。

　来年度の本セミナーのテーマ「公共事業の会計検査」はこうした情勢下にある各国で高まっているニーズに適合した格好のものと思われる。

　各国を離れるに当たり，我々指導班は Summary of Findings（参考資料4〜6）を訪問機関に提出した。

　この Summary において記したとおり，今後もできるだけ本セミナーの内容の改善を図りつつ，継続して実施し，各国の要望に応えたいというのが我々の願いであり，本セミナーが国際協力に大いに寄与しうる企画であることを今回の巡回指導を通じて再確認することができた。

参 考 資 料 1.

政府会計検査セミナー帰国研修員宛質問書

<u>QUESTIONANAIRE</u>

To the Ex-Participants of the Seminar on
Government Auditing (Audit of Computer Systems)

Japan International Cooperation Agency (JICA)
and Board of Audit of Japan (BAJ)

A Follow up Team is visiting you with the purposes to
    (1) see how you are getting along nowadays and ask you to what extent
        could the Seminar actually give impact on your auditing activities, and
    (2) know your problems and needs in this field so as to seek ways to
        improve the Seminar and our Follow up Services, and also
    (3) hold a Discussion Meeting on your important problems after
        observing actual state of things relevant to the government
        auditing.
Accordingly, we appreciate greatly your cooperation in answering the following
questions. (Please write in block letters or typewrite)

I. <u>General Questions</u>
    (1) Full Name:_____

    (2) Home Address:_____

        _____

        Telephone Number:_____

    (3) Official Address:_____

        _____

        Telephone Number:_____

    (4) Year of Participation:_____

(5) Employment Record (since time you attended the Seminar up to the present)

<u>Duration of Service</u>   <u>Post, Division & Organization</u>

From-   to-

(6) Please show a chart of your organization and indicate your present
position.

(7) Please describe your duties in the present post briefly.

If your work has any relations with computer systems, please explain it specifically.

(8) Have you attended any other seminar in your country or abroad? If yes, please answer the following items.

Duration of Course	Institutes/Place	Theme

II . Questions on the Seminar

(1) To what extent your expectations were fulfilled at the Seminar?
    If your rate is low, please indicate the objectives that the
    Seminar should have.

(2) What was the most interesting programme to your present job?
    Choose one among the following items and give the reason.

      (A) Lectures

      (B) Case studies

      (C) Discusstions

      (D) Observation tours

      (E) Others:_____

     Reason:

(3) Please describe the case(s), if any, in which your experience in
the Seminar has been especially useful for your work.

Have you audited computer systems after the Seminar?
If yes, is there any improvement relating to the auditing
procedures and methods being hinted through the Seminar?

(4) If you do not have had any opportunity for which you could apply
whatever you acquired by participating in the Seminar, please
explain the reason.

III. Improvement of the Seminar

(1) Do you have any proposal or suggestion on the following items for the further improvement of the Seminar?

(A) Duration:

(B) Season:

(C) Number of Participants:

(D) Level of Participants (post, age, experience, etc.):

(E) Curriculum:

(F) Textbooks:

(G) Facilities:

(H) Others:

(2) What subject relating Auditing System do you recommend to be chosen as theme of Country Report and Discussions?

(3) When organizing this Seminar, we feel some difficulties in concentrating on one approach or one method of presentation of computer auditing, because there are some divergences among

   A. the auditing systems of the Participants' SAIs, and

   B. the needs of Participants (Some Participants want highly specialized knowledge and the others want general information necessary to the executive)

Our problem is how to plan a curriculum which responds to the expectation of every Participant.

Please explain your solution.

(4) We are planning to organize a Government Auditing Seminar on "Audit of Public Works" instead of "Audit of Computer Systems" next year, because this latter topic has continued for four years and needs a recess in order to prepare new materials.

Do you have any proposal or suggestion for us in preparing the Seminar on this new topic?

Ⅳ. After-care Service for the Ex-Participants

    (1) The Board of Audit of Japan issues an "Information for the Participants of Government Auditing Seminar" (The Circular for the Computer Audit Seminar Alumni Association) each year.

        A. Have you ever read the "Information"?

        B. Do you think this kind of Circular is useful for the promotion of friendship among Participants?

        C. What kind of information should this Circular contain?

    (2) Do you want After-care Service for Ex-Participants of JICA?
        (e.g. Expert Dispatching, Written Materials, etc.)
        If yes, please describe it in detail.

    (3) If you have other requests to JICA, please describe them.

参　考　資　料　2.

1984年度セミナーのテーマに関する質問書

QUESTIONNAIRE concerning the subject of next Seminar to be held in Japan in 1984

The Japan International Cooperation Agency (JICA) and the Board of Audit of Japan (BAJ) are now preparing one month long 'Government Auditing Seminar, 1984.'

The subject of the Seminar will no longer be "Audit of Computer Systems" as past four years but will be changed to "Audit of Public Works."

In planning the Seminar on this new subject, we would like to obtain some data concerning I. Public Works in your country, II. Audit of Public Works by your Institution, and III. Your suggestion for the curriculum design.

In this regard, we should be much obliged if you could kindly answer the following questions.

X

X   X

I. Public Works in your country

1. Please indicate the percentage of Public Works budget against the total national budget.

_____ %

2. Select three items out of the major Public Works programmes shown below, for which relatively big budgetary fund is allocated.

    A. Road construction

    B. Housing

    C. Port, harbor and airport construction

    D. Railways construction

    E. Living environment facilities construction
       (sewerage, park, etc.)

    F. Agricultural facilities construction (irriga-
       tion, paddy field development, etc.)

    G. Others (please describe concretely)

3. Are there any Public Works Projects being implemented based on the long term national plan?

        Yes   No

In case "Yes", please indicate:

    (1) Project's appellation

    (2) Contents of the Project

        A. Objectives

        B. Estimated total costs

        C. Financial resourses (how it is financed)

    (3) Term of the Project

4. (1) Is the construction cost for the Public Works Project estimated based on a certain set of construction cost estimation standards?

    (2) Is the Public Works Project constructed by the government agency itself or contracted out?

    (3) If contracted out, is the contract for the Public Works Project entered into based on a competitive bidding or a ~~free~~ or proprietary contract method?
        (negociated)

II . Audit of Public Works by your Institution

1. Does your Institution audit the Public Works?

        Yes   No

In case "Yes", is there any responsible audit Unit specialized for it?

        Yes   No

If "Yes", please indicate:

    A. Name of the Unit

    B. Number of officers in the Unit

    C. Terms of Reference assigned to the Unit

2. As the result of audit of Public Works, does your Institution point out any of the following actions?

      A. Necessity to improve the project
         planning method   Yes   No

      B. Improperness of design and
         specification   Yes   No

      C. Error in estimate of construction
         costs   Yes   No

      D. Necessity to correct the standards
         for estimate of construction costs   Yes   No

      E. Improperness of contract method   Yes   No

      F. Fact that the completed facilities
         are not in conformity with the
         design and specification   Yes   No

      G. Fact that the initial objectives are
         not achieved by the completed
         facilities   Yes   No

Is there any other action your Institution takes?
If yes, please describe it.

3. Does your Institution use the method of "on site audit" in auditing Public Works?

      Yes   No

If "Yes", does your Institution adopt any specific techniques in conducting it?

      Yes   No

If "Yes", please describe the techniques.

4. Does your Institution provide auditors with any special training for audit of Public Works?

Ⅲ. Your suggestions for the curriculum design

1. Which do you think is the most interesting area of Public
   Works to be covered in the Seminar?

   A. Road construction

   B. Housing

   C. Port, harbor and airport construction

   D. Railways construction

   E. Living environment facilities construction
      (sewerage, park, etc.)

   F. Agricultural facilities construction (irriga-
      tion, paddy field development, etc.)

   G. Others (please describe concretely)

2. Please indicate your idea on effectiveness of training
   method in holding a seminar of audit of Public Works, by
   setting the numbers from 1 to 6 according to your priori-
   ty among the following training methods A to F.

	Number
A. Lectures	( )
B. Case Studies	( )
C. Discussions	( )
D. Exercises	( )
E. Observation of on-site auditing	( )
F. Others (please indicate concretely)	( )

3. For which level of persons do you wish the Board of Audit
   of Japan to hold the seminar in this area of auditing?

   A. Junior level   B. Middle level   C. Senior level

   How will he (she) be selected?

4. Please write your opinion or proposition concerning this
   Seminar, if any.

参 考 資 料 3.

会 計 検 査 制 度 に 関 す る 質 問 書

QUESTIONNAIRE concerning the audit activities of your Institution

It is very interesting and useful to study the auditing systems of the SAI in a foreign country.

But it is not easy to understand them totally.

So we would like to deepen our understanding of one of the aspects of your activities.

Accordingly, we should be much obliged if you could present us one example of Audit Report issued by your Institution and give us some information on the process of its preparation through answering the following questions.

<div align="center">

X

X   X

</div>

<div align="center">

Questions

</div>

1. Outline of the Report

Please choose one typical example among your Audit Reports (preferably one example related to Public Works) and give us a copy of it with English summary notes.

2. Audit Plan

Please explain under what plan the audit was executed.

3. First stage of preparation

    (1) Which Audit Unit was in charge of preparation of the Report?

    (2) When the Unit found for the first time the problem being connected with the Report?

    (3) What was the "clue" to the finding of the problem?

4. Action the Unit took for the elaboration of the Report

    (1) Did the officers of the Unit audit on the spot where the activity criticized had been done?

        If yes, please indicate:

           A. place

           B. Period

           C. Number of officers involved

    (2) What kind of materials (documents, evidences, laws, regulations, etc.) did the Unit examine or refer to? Please enumerate the title and if possible attach the copy of the materials.

(3) Did SAI send letters on its findings to the audited Organization(s)?

If yes, please indicate:

    A. Date

    B. Name of sender

    C. Name of addressee

    D. Main problems pointed out by the letter

    E. Points of the answer from the audited Organization against the letter

(4) When was the draft Report made?

(5) How was the draft Report examined inside your Instition?

Is there any committee of examiners to review the draft Report?
If yes, please indicate:

    A. Name of the committee

    B. Members of the committee

(6) What was the main point discussed for the elaboration of the draft Report?

(7) When was the final Report made?

(8) Is there any difference between the draft Report and the final Report?

If yes, what is the most important change?

5. Disposition of the Report

(1) To which organization(s) the Report was submitted?

(2) Is there any action taken by the organization concerned to the Report?

If yes, please describe it.

参 考 資 料 4.

インドネシアの関係機関に提出した英文報告書

S U M M A R Y   R E P O R T

September 30, 1983
Jakarta.

Mr. Rohana Wangsadihardja

Secretary General
Supreme Audit Board

Dear Mr. Wangsadihardja,

I would like to express my sincere thanks for your kindness and hospitality extended to us sparing your valuable time when we made a courtesy call on you the other day in connection with the follow-up service of the ex-participants who took part in the seminar on government auditing.

We were very happy to have been blessed with the opportunity to exchange views of the mutual concern over the government auditing systems, particularly computer auditing activities.

We were also very much pleased to have been reunited with the ex-participants who are positively engaged in the improvement of auditing systems.

On the basis of our meetings and discussions, we have made a summary report, which I am pleased to enclose herewith for your reference.

Finally, I hope the close relationship between us will be further enhanced through the exchange of personnel.

With best regards,

Sincerely yours,

H. Ushijima
Hirohisa Ushijima
Team Leader and Manager,
Office of Special Programs
Board of Audit of Japan

cc. to Mr. M. Fujii
First Secretary
Japanese Embassy
Jakarta

Mr. H. Yamamura
Resident Representative
Japan International Cooperation Agency
Jakarta

September 30, 1983
Jakarta

Mr. Gandhi
Kepala, Badan Pengawasan Keuangan
dan Pembangunan

Dear Mr. Gandhi,

I would like to express my sincere thanks for your kindness and hospitality extended to us sparing your valuable time when we made a courtesy call on you the other day in connection with the follow-up service of the ex-participant who took part in the seminar on government auditing.

We were very happy to have been blessed with the opportunity to exchange views of the mutual concern over the government auditing systems, particularly computer auditing acitivities.

We were also very much pleased to have been reunited with the ex-participant who is positively engaged in the improvement of auditing systems.

On the basis of our meetings and discussions, we have made a summary report, which I am pleased to enclose herewith for your reference.

Finally, I hope the close relationship between us will be further enhanced through the exchange of personnel.

With best regards,

Sincerely yours,

H. Ushijima

Hirohisa Ushijima
Team Leader and Manager,
Office of Special Programs,
Board of Audit of Japan

c.c. to Mr. M. Fujii
First Secretary
Japanese Embassy
Jakarta

Mr. H. Yamamura
Resident Representative
Japan International Cooperation Agency
Jakarta

SUMMARY REPORT BY THE FOLLOW-UP TEAM
FOR THE EX-PARTICIPANTS OF THE SEMINAR IN GOVERNMENT AUDITING

---

1. BACKGROUND

In 1979, the Asian Organization of Supreme Audit Institutions (ASOSAI) was established as one of the regional organizations of the International Organization of Supreme Audit Institutions (INTOSAI)

The objective of the ASOSAI is "to promote understanding and cooperation among member-institutions through exchange of ideas and experiences in the field of public audit", among others.

In conjuction with this objective, the Board of Audit of Japan (BAJ) was proposed to organize a seminar on "Government Auditing" and Japan International Cooperation Agency (JICA) accepted to sponsor this seminar as one of its training courses.

Thus, the BAJ has been conducting the international seminar on the subject "Audit of Computer System" since 1980.

However, the seminar has been conducted under the same subject for the last four years in succession, the BAJ and JICA are now planning to hold a seminar under the new title "Audit of Public Works", in fiscal 1984.

The number of participating countries and participants during the past 4 years are as follows :

Year	Term	Participating countries	Participants
1980	July 18 - August 2	13	23 (including observers)
1981	June 25 - July 20	13	18
1982	July 3 - July 28	14	14
1983	July 16 - August 11	14	14

The number of participating countries counts over 16, mainly from Asian region. The total number of participants is 69, out of which 6,7 and 5 participants are from Indonesia, Malaysia and Thailand respectively.

With this background, a Follow-up Team for the Ex-Participants of the Seminar was dispatched to the aforementioned three South-East Asian countries, with its members consisting of :

Mr. Hiroshi USHIJIMA   Manager,Office of Special Programs,
  (Team Leader)   Board of Audit.

Mr. Yohei HONDA   Assistant Director, Research Division,
                       Board of Audit.

Mr. Koichi YAMAGUCHI   Head, Training Affairs Division,
                            Hachioji International Training Center, JICA.

2. OBJECTIVES

The objectives of the team defined by JICA and BAJ are as follows :

1) Interview with Ex-Participants of the Seminar on "Audit of Computer System"
    (1) to see how they are getting along nowadays,
    (2) to ask them to what extent could the Seminar actually give impact on their auditing activities, and
    (3) to ask their proposals or suggestions for the further improvement of the Seminar.

2) Collection of data concerning the subject of next Seminar on "Audit of Public Works.
    (1) to obtain information of Public Works in the country,
    (2) to know the audit method of Public Works by the Supreme Audit Institutions (SAI), and
    (3) to obtain suggestions of the SAI for the curiculum design.

3) Study of the audit method through a typical example of the Audit Report issued by the SAI.

4) Collection of information on the nomination procedure in the Country.

5) Presentation of Audit Information System the BAJ is now developing.

3. METHODS

To attain these objectives, the team took following methods of procedures.

1) A questionnaire was sent to each Ex-Participant in advance and a meeting was held on the basis of the answer when the team visited the SAI.

2) A questionnaire concerning the subject of next seminar was submitted to the SAI and an interview based on the answer was held with the Officers concerned.

3) A questionnaire concerning the audit activities of the SAI was submitted and an interview with the Officers concerned was held.

4) The team visited the Organization which dealt with international cooperation affairs.

5) A lecture was made to the Ex-Participants and other concerned officers of the SAI under the title "Audit Information Systems in the BAJ".

4. SUMMARY OF THE FOLLOW-UP

1) Findings on the result of the seminar "Audit of Computer Systems".

There are 6 ex-participants who took part in the seminar from the Republic of Indonesia. They are as follows.

NO.	NAME	POST AT THAT TIME	YEAR OF ATTENDANCE
1.	Mr. Handjari Johanes	Deputy Inspector in Chief Inspectorate for Research and Development, The Supreme Audit Board.	1980
2.	Mr. Soetedjo Agustinu Thomas.	Deputy Inspector in Chief Inspectorate for Operational Planning, The Supreme Audit Board.	1980
3.	Mr. Kery Soetjipto	Technical Advisor, Directorate General of State Finance Audits.	1981
4.	Mr. Daulat Napitupulu	Deputy Inspector in Chief Inspectorate for Operational Planning, The Supreme Audit Board.	1981
5.	Mr. Batonggan Pinem	Deputy Inspector of Research and Development, The Supreme Audit Board.	1982
6.	Mr. Hasanudin	Head of Division of Inter Relation Institution Supreme Audit Board.	

We found that all the ex-participants are working at the same institutions from which they were sent to the seminar, although recently the Directorate General of State Finance Audits was expanded and evolved into the Board of Supervising Finance and Development.

We met 5 ex-participants in Jakarta except one who was absent because of job assignment, and received all the answers to the questionnaires which had been sent in advance to the six ex-participants. Furthermore, we had an opportunity to meet many high-ranking officials concerned including Vice Chairman, the Board's Member and Secretary General of the Supreme Audit Board and Head of Board of Supervising Finance and Development in order to exchange ideas and experiences in the field of state audit as well as to find about the performances of the six ex-participants.

As a result, we noted that almost all of them made positive evaluations on the usefulness and importance of the computer audit seminar. Some of them however suggested the seminar provide them with more practical training rather than theoretical aspects and that more case studies be included and home work be given. These suggestions and propositions will be taken into consideration when we reopen a more sophisticated computer seminar in the future.

It seems that audit of computer systems in Indonesia is still put emphasis on audit around the computer and full-fledged computer audit has not been performed yet.

However, we found that an ex-participant from the former Direcotrate General of State Finance Audits proposed that computer introduction and programming be included in the curriculum in the State Accountancy Education Institution of Ministry of Finance and that he tried to prepare a computer audit mannual based on the materials which had been used as text books in the seminar.

We also found that an ex-participant was nominated to the Head of Division of Electronic Data Processing, which was newly established within the Supreme Audit Board in 1982. This division is responsible for such jobs as selecting data, formulating data processing systems, formulating computer programs, etc. and he prepared a report on feasibility study of their in-house computer system.

Taking above situations into consideration, we believe that the seminar on "Audit of Computer System has given some impacts on their auditing acti-- vities. We hope that they will evolve into the phase of audit through the computer or audit with the computer in order to catch up with the development of computerization in the audited organizations.

2). Collection of data concerning next Seminar on "Audit of Public Works".
We were much obliged that the Supreme Audit Board assured to send us the answers to our questionnaire concerning the Public Works in Indonesia. During our stay in Jakarta, even though it was short, we obtained some basic information about the audit of public works conducted by the Supreme Audit Board.

The Supreme Audit Board executes field audit as well as desk audit,
and these audit activities concern not only financial aspects but also
diverses managements of Public Works.
We shall be much more informed about the audit of Public Works through the
answers of the Supreme Audit Board to our questionnaire for which we would
like to express our thanks in advance.
The Ex-Participants gave us many precious comments about the Seminar on
Public Works.
For example, they suggested us that we should offer the specific topics such
as "Audit of Effectiveness of Public Works" or Audit of Public Works through
Computer Systems.".
Recognizing the situation of public works audit in Indonesia and on the basis
of many valuable opinions, we would like to do our best to develop and improve
the Seminar.

3) Audit activities of the Supreme Audit Board
        One of the most important results of our follow-up is that we have obtained
concrete knowledge and information on audit systems in Indonesia.
We learned that there is a systematized cooperation between the Supreme Audit
Board and the internal audit organizations.
We also learned about the activities of Branch Yogyakarta, The Head and other
officers of the Branch gave us a concrete idea about the relation with the
headquarter of the Supreme Audit Board.
This information was extremely useful for renewing our understanding about
the audit in Indonesia as well as for the betterment of the Seminar.

4) Improvement in the nomination procedures
        Though we were unable to meet with the officials concerned of the Bureau
for International Technical Cooperation, Cabinet Secretariat while we were in
Jakarta because of their preoccupations, we got the general impressions that
more quick actions should be taken in processing the nomination procedures of
participant from the offices concerned both of Japan and Indonesia.

        General Information (GI) should be sent to Indonesia from Japan well in
advance, while Indonesian offices concerned should respond more quickly to send
required documents to Japan so that they may reach before deadline.

5) The Board of Audit of Japan is now developing a computer-based system referred to as "Audit Information System". The development of the system was planned as a part of the measures for enhancing and perfecting the auditing functions of the Board. A general purpose computer is planned to be introduced in December, 1983 and full scale operation is expected to commence in April, 1984.

We made a presentation on "Audit Information System" in the auditorium of the Supreme Audit Board of Indonesia on the 27th of September. More than 40 people including Secretary General of the Supreme Audit Board attended the presentation and discussed several problems arised in system development with us.

It seemed that they were very interested in the development of this system, because they also have a plan to develop their own information system in the future. We think that it is desirable to take step-by-step approach in developing a computer-based system, because it requires a long time and vast expenditures.

参　考　資　料　5.

マレイシアの関係機関に提出した英文報告書

Y.B. Tan Sri Dato' Ahmad Noordin Bin Haji Zakaria,
Auditor General,
Audit Department,
Jalan Cenderasari,
Kuala Lumpur.

Dear Tan Sri,

I would like to express my sincere thanks for your kindness and hospitality extended to us in sparing your valuable time when we called on you in connection with the follow-up service of the ex-participants who took part in the seminar on government auditing.

It was a great honour for us to have been blessed with opportunity to exchange views of mutual interests over the government auditing systems, particularly in the computer auditing activities.

We were also very much pleased to have been reunited with the ex-participants who are positively engaged in the improvement of auditing systems.

On the basis of our meeting and discussions, we have made a summary report, which I am very happy to enclose herewith for your kind reference.

I wish to extend my greatest gratitude again and am looking forward to seeing you at the coming ASOSAI Governing Board Meeting in Tokyo next year.

With best regards,

Sincerely yours,

Hirohisa Ushijima,
Team Leader and Manager,
Office of Special Programs,
Board of Audit of Japan.

c.c.

Mr. S. Ogura,
First Secretary,
Embassy of Japan,
Kuala Lumpur.

Mr. H. Nakamura,
Resident Representative,
Japan International Cooperation Agency,
Kuala Lumpur.

SUMMARY REPORT BY THE FOLLOW-UP TEAM FOR THE EX-PARTICIPANTS
OF THE SEMINAR ON GOVERNMENT AUDITING

1. BACKGROUND

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The objective of the ASOSAI is "to promote understanding
and cooperation among member-institutions through exchange of
ideas and experiences in the field of "Public Audit", among
others.

In conjunction with this objective, the Board of Audit of
Japan (BAJ) was proposed to organize a seminar on "Government
Auditing" and Japan International Cooperation Agency (JICA)
accepted to sponsor this seminar as one of its training courses.

Thus, the BAJ has been conducting the international seminar
on the subject "Audit of Computer System" since 1980.

However, the seminar has been conducted under the same
subject for the last four years in succession, the BAJ and JICA
are now planning to hold a seminar under the new title "Audit
of Public Works", in fiscal 1984.

The number of participating countries and participants
during the past 4 years are as follows :

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The number of participating countries counts over 16, mainly from Asian region. The total number of participants is 69, out of which 6, 7 and 5 participants are from Indonesia, Malaysia and Thailand respectively.

With this background, a Follow-up Team for Ex-participants of the Seminar was dispatched to the above-mentioned three South-East Asian countries, with its members consisting of :

Mr. Hirohisa USHIJIMA (Team Leader)	Manager, Office of Special Programs, Board of Audit.
Mr. Yohei HONDA	Assistant Director, Research Division, Board of Audit.
Mr. Koichi YAMAGUCHI	Head, Training Affairs Division, Hachioji International Training Centre, JICA.

2. OBJECTIVES

The objective of the team defined by JICA and BAJ are as follows :

1) Interview with Ex-participants of the Seminar on "Audit of Computer System"

    (1) to see how they are getting along nowadays,

    (2) to ask them to what extent could the Seminar actually give impact on their auditing activities, and

    (3) to ask their proposals and suggestions for the further improvement of the Seminar.

2) Collection of data concerning the subject of next Seminar on "Audit of Public Works".

    (1) to obtain information of public works in the country,

    (2) to know the audit method of public works by the Supreme Audit Institution (SAI), and

    (3) to obtain suggestions of the SAI for the curriculum design.

3) Study the audit method through a typical example of the Audit Report issued by the SAI.

4) Collection of information on the nomination procedure in the Country.

5) Presentation of Audit Information System the BAJ is now developing.

3. METHODS

To obtain these objectives, the team took the following procedures.

1) A questionnaire was sent in advance to each Ex-participant and a meeting was held on the basis of the answer when the team visited the SAI.

2) A questionnaire concerning the subject of the next seminar was submitted to the SAI and an interview with the officers concerned was held.

3) A questionnaire concerning the audit activities of the SAI was submitted and an interview with the officers concerned was held.

4) The team visited the organization which dealt with international cooperation affairs.

5) A lecture was made to the Ex-participants and other concerned officers of the SAI under the title "Audit Information System in the BAJ".

4. SUMMARY OF THE FOLLOW-UP

1) Findings on the result of the seminar "Audit of Computer Systems".

There are 7 Ex-participants including an observer
who took part in the seminar from Malaysia, namely :

NAME	POST AT THAT TIME	YEAR OF ATTENDANC
Mr. K. Sundralingam	Auditor, Office of the Auditor General Malaysia	1980
Mr. Lee Kok Hooi	Auditor, Office of the Auditor General Malaysia	1980
Mr. Khairuddin Jamaluddin	Auditor, Office of the Auditor General Malaysia	1980
Mr. Abdul Aziz Bin Ismail	Auditor, Office of the Auditor General Malaysia	1981
Mr. Balachandran S/O P.E. Achan	Senior Examiner of Accounts of the Auditor General Malaysia	1981
Miss. Tan Saw Quay	Auditor, Office of the Auditor General Malaysia	1982
Mr. Harun Bin Ali	Auditor, Office of the Auditor General Malaysia	1983

We found that all the Ex-participants are working at
the same institution, Office of the Auditor General Malaysia
(hereinafter referred to as Malaysian SAI), from which they
were sent to the Seminar, although two of them are now
dispatched to Australia and Canada from Malaysian SAI for
training.

We met 4 Ex-participants in Kuala Lumpur except one
whose office is located in Kota Bharu, Kelantan, and
received all the answers to the questionnaire which had
been sent in advance to the 5 Ex-participants staying
in Malaysia.

Furthermore, we had opportunities to see many high-
ranking officials including Auditor General and two
Assistant Auditor Generals in order to exchange ideas

and experiences in the field of government audits as
well as to find out about the performance of each Ex-participant.

As a result, we noted that almost all of them
made positive evaluations on the usefulness and
importance of the computer audit seminar in Japan.
Some of them, however, suggested the seminar provide
them with more practical training rather than theoretical
aspects and that more case studies using audit software
packages be included. These suggestions and propositions
will be taken into consideration when we reopen a more
sophisticated seminar in the future.

It seems that Malaysian SAI has been conducting
computer audit mainly from a viewpoint of environment
reviews, that is, Audit around the computer.

However, we found that Malaysian SAI now places a great
emphasis on EDP training for its personnel under the
active leadership of the Auditor General. It has
already established very systematic EDP courses consisting
of Module 1 to Module 5, and many people have been sent to
various computer related courses held by such organizations
as the National Institute of Public Administration, the
Western Australian Institute of Technology, the Auditor
General's Office in Australia, and the Board of Audit of
Japan.

Moreover, Malaysian SAI established Computer Unit
within the SAI in January, 1982, which is a unit
specilizing in computer audit and EDP training. This
unit has already developed an EDP Audit Questionnaires,
EDP Audit Procedures Manual (draft), and Master Record
of Computer Installations which is essential to computer
audit.

We are very glad to hear that many Ex-participants
from the computer audit seminar in Japan are playing a
key role in the above mentioned activities.

Taking above situations into consideration, we
believe that the seminar on "Audit of Computer System"
in Japan has given some impacts on their computer
audit activities.

We expect that they will evolve into the phase
of audit through the computer or audit with the
computer in the near future, in order to keep pace
with the development of computerization in the audited
organizations.

2) Collection of data concerning next Seminar on "Audit
of Public Works"

During our stay in Kuala Lumpur, even though it
was short, we obtained some basic information about
the audit of public works conducted by the Office of
the Auditor General.

We were further informed about it through the
answers to our questionnaire for which we would like
to express our thanks.

The Office of the Auditor General carries out the
audit of public works from a very wide point of view,
and presents diverse audit findings and recommendations
in its reports. Some examples of problems pointed out
in these reports will certainly help us to recognize the
situation of public works audit in Malaysia.

We could get many suggestions for the curriculum
design of the Seminar. For example, it is proposed
that more emphasis should be given to practical case
studies and experiences.

On the basis of these valuable opinions, we would
like to do our best to develop and improve our Seminar.

3) Audit activities of the Malaysian SAI

One of the most important results of our follow-up
is that we have obtained concrete knowledge on audit
systems in Malaysia.

We learned that the performance audit has been
undertaken since 1978 and we were much interested in
its audit process which is very systematically
programmed.

We were also informed about the activities of a
branch office. It was especially interesting to know
their roles because we have no such branch office in
Japan.

This knowledge we obtained here is very useful
for renewing our understanding about the audit in
Malaysia and will be a great help for us to plan a
seminar which responds to the expectation of future
participants.

4) Nomination procedure

We had discussion with the officer-in-charge at
Public Service Department concerning the training courses
(seminars) being conducted by Japan International
Cooperation Agency (JICA) with special reference to
its Hachioji International Training Centre (HITC),
where various types of training are organized including
the seminar on government auditing.

Based on some experiences we had in the past in relation
to the nomination of participants from Malaysia, in
which either any nomination was not made against our
offer for nomination in a training course, or the
nomination once made was cancelled just before the
training course began, we suggested to the officer to

make an optimum use of our offers for nomination in the JICA training courses.

On the other hand, we were explained by the officer about the some difficulties they have in processing nomination procedures. However, we noted with pleasure that a proposal has been made to have a regular meeting between the officers concerned of both countries to discuss matters for the smooth implementation of the JICA training courses in which Malaysian participants are to take part.

In the meantime, we also had a meeting with the officers concerned at National Institute of Public Administration (INTAN) to be briefed on the methods in training the public servants, including the computer training given to auditors of the Office of the Auditor General and observed the computer facilities currently in use for the purpose.

5) Presentation on "Audit Information System".

The Board of Audit of Japan is now developing a computer-based system referred to as "Audit Information System". The development of the system was planned as a part of the measures for enchancing and perfecting the auditing functions of the Board. A general purpose computer is planned to be introduced in December, 1983 and full scale operation is expected to commence in April, 1984. We made a presentation on "Audit Information System" in the Malaysian SAI's Building on the 4th of October. More than 20 people including Auditor General and two Assistant Auditor Generals attended the presentation and discussed with us on several problems arising in the system development. It seemed that they were very interested in the development of this system, because they also have a plan to develop their own

information system in the future. We think that it
is desirable to take step-by-step approach in developing
a computer-based system, because it requires a long time
and large expenditures.

参　考　資　料　6.

タイの関係機関に提出した英文報告書

October 12, 1983

Bangkok.

Mr. Tawee Noonpukdee
Auditor-General
Office of the Auditor General
of Thailand.

Dear Mr. Tawee,

     I would like to express my sincere thanks for your kindness and hospitality extended to us in sparing your valuable time when we called on you in connection with the follow-up service of the ex-participants who took part in the seminar on government auditing.

     It was a great honour for us to have been blessed with opportunity to exchange views of mutual interests over the government auditing systems, particularly in the computer auditing activities.

     We were also very much pleased to have been reunited with the ex-participants who are positively engaged in the improvement of auditing systems.

     On the basis of our meeting and discussion, we have made a summary report, which I am very happy to enclose herewith for your kind reference.

     I wish to extend my greatest gratitude again and I hope the close relationship between us will be further enhanced through the exchange of personnel.

     With best regards,

Sincerely yours,

H. Ushijima

Hirohisa Ushijima
Team Leader and Manager,
Office of Special Programs,
Board of Audit of Japan.

c.c.

Mr. H. Shigeta,
Counsellor,
Embassy of Japan,
Bangkok.

Mr. A. Kasai,
Resident Representative,
Japan International Cooperation Agency,
Bangkok.

October 12, 1983

Bangkok.

Mr. Apilas Osatananda
Director-General,
Department of Technical
and Economic Cooperation.

Dear Mr. Apilas,

I would like to express my sincere thanks for the
kindness and hospitality extended to us by Mr. Kasem Unahasuvan,
Deputy Director-General, when we called at your office in
connection with the follow-up service of the ex-participants
who took part in the seminar on government auditing.

It was a great honour for us to have been blessed
with opportunity to exchange views of mutual interests over the
acceptance of Thai participants in the training courses being
conducted by Japan International Cooperation Agency(JICA).

We were also very much pleased to have been reunited
with the ex-participants who are positively engaged in the
improvement of auditing systems.

On the basis of the meeting and discussions with the
Thai officials concerned, we have made a summary report, which
I am very happy to enclose herewith for your kind reference.

Finally, I hope the close relationship between us
will be further enhanced through the technical cooperation programs.

With best regards,

Sincerely yours,

H. Ushijima

Hirohisa Ushijima,
Team Leader and Manager,
Office of Special Programs,
Board of Audit of Japan.

c.c.

Mr. H. Shigeta,
Counsellor,
Embassy of Japan.

Mr. A. Kasai,
Resident Representative,
Japan International Cooperation Agency,
Bangkok.

SUMMARY REPORT BY THE FOLLOW-UP TEAM FOR THE EX-PARTICIPANTS

OF THE SEMINAR ON GOVERNMENT AUDITING

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1. BACKGROUND

In 1979, the Asian Organization of Supreme Audit Institutions
(ASOSAI) was established as one of the regional organizations of
the International Organization of Supreme Audit Institutions
(INTOSAI).

The objective of the ASOSAI is "to promote understanding
and cooperation among member-institutions through exchange of
ideas and experiences in the field of "Public Audit", among others.

In conjunction with this objective, the Board of Audit of
Japan (BAJ) was proposed to organize a seminar on "Government
Auditing" and Japan International Cooperation Agency (JICA)
accepted to sponsor this seminar as one of its training courses.

Thus, the BAJ has been conducting the international seminar
on the subject "Audit of Computer Systems" since 1980.

However, the seminar has been conducted under the same
subject for the last four years in succession, the BAJ and JICA
are now planning to hold a seminar under the new titile "Audit
of Public Works", in fiscal 1984.

The number of participating countries and participants
during the past 4 years are as follows :

Year	Term	Participating Countries	Participants
1980	July 18 - August 2	13	23 (including observers)
1981	June 25 - July 20	13	18
1982	July 3 - July 28	14	14
1983	July 16 - August 11	14	14

The number of participating countries counts over 16, mainly
from Asian region.   The total number of participants is 69, out

of which 6, 7 and 5 participants are from Indonesia, Malaysia
and Thailand repectively.

With this background, a Follow-up Team for Ex-participants
of the Seminar was dispatched to the above-mentioned three
South-East Asian countries, with its members consisting of :

Mr. Hirohisa USHIJIMA   Manager, Office of Special Programs,
    (Team Leader)   Board of Audit.

Mr. Yohei HONDA   Assistant Director, Research Division,
                              Board of Audit.

Mr. Koichi YAMAGUCHI   Head, Training Affairs Division, Hachioji
                              International Training Centre, JICA.

2. OBJECTIVES

The Objectives of the team defined by JICA and BAJ are as
follows :

1)   Interview with Ex-participants of the Seminar on "Audit of
     Computer Systems"

     (1) to see how they are getting along nowadays,

     (2) to ask them to what extent could the Seminar actually
          give impact on their auditing activities, and

     (3) to ask their proposals and suggestions for the further
          improvement of the Seminar.

2)   Collection of data concerning the subject of next Seminar on
     "Audit of Public Works".

     (1) to obtain information of public works in the country,

     (2) to know the audit method of public works by the Supreme
          Audit Institution (SAI), and

     (3) to obtain suggestions of the SAI for the curriculum design.

3)   Study the audit method through a typical example of the
     Audit Report issued by the SAI.

4)   Collection of information on the nomination procedure
     in the Country.

5)   Presentation of Audit Information System the BAJ is now
     developing.

3. METHODS

To attain these objectives, the team took the following procedures.

1) A questionnaire was sent in advance to each Ex-participant and a meeting was held on the basis of the answer when the team visited the SAI.

2) A questionnaire concerning the subject of the next seminar was submitted to the SAI and an interview with the officers concerned was held.

3) A questionnaire concerning the audit activities of the SAI was submitted and an interview with the officers concerned was held.

4) The team visited the organization which deal with international cooperation affairs.

5) A lecture was made to the Ex-participants and other concerned officers of the SAI under the title "Audit Information System in the BAJ".

4. SUMMARY OF THE FOLLOW-UP

1) Findings on the result of the seminar "Audit of Computer Systems".

There are 5 ex-participants who took part in the seminar from Thailand, namely :

NAME	POST AT THAT TIME	YEAR OF ATTENDANCE
Mrs. Jaruvan Maintaka	– Senior Auditor, Office of the Auditor General of Thailand.	1980
Mr. Tanet Srijan	– Senior Auditor, Office of the Auditor General of Thailand.	1980
Miss Oraphin Patamalikit-skul	– Senior Auditor, Office of the Auditor General of Thailand.	1981
Mr. Seri Surabal	– Semi-Senior Auditor, Office of the Auditor General of Thailand.	1982

NAME	POST AT THAT TIME	YEAR OF ATTENDANCE
Mr. Surin Boonyasuppayakorn	- Accountant, Comptroller- General's Department	1983

We found that all the ex-participants are working at
the same institutions from which they were sent to the Seminar.

We met 5 ex-participants in Bangkok and received all
the answer to the questionnaires which had been sent in advance
to those ex-participants.

Furthermore, we had opportunities to see many high-
ranking officials including Auditor-General and two Deputy Auditor-
Generals in order to exchange ideas and experiences in the field
of Government audits as well as to find out about the performance
of each ex-participant.

As a result, we noted that almost all of them made
positive evaluations on the usefulness and importance of the
computer audit seminar in Japan. Some of them, however, suggested
the seminar provide them with more practical training rather than
theoretical aspects and that more case studies be included and
textbooks be sent in advance to the participants. These suggestions
and propositions will be taken into consideration when we reopen
a more sophisticated computer seminar in the future.

It seems that audit of computer systems in Thailand is
still put emphasis on audit around the computer and full-fledged
computer audit has not been performed yet.

However, we found that Office of the Auditor General sends
its staff to the EDP courses sponsored by such organizations as
Ministry of Finance, National Statistical Office and public
universities other than the siminar in Japan. Furthermore, they
are now studying the possibility on introduction of terminal units
or a computer for audit work together with a consultant from a
private firm.

Taking above situations into consideration, we believe
that the seminar on "Audit of Computer Systems" has given some
impacts on their computer audit activities. We hope that they
will establish a unit specializing in auditing computer-based
systems and evolve into the phase of audit through the computer
or audit with the computer in order to catch up with the develop-
ment of computerization in the audited organizations.

2)   Collection of data concerning next Seminar on "Audit of
      Public Works".

        During our stay in Bangkok, even though it was short,
we obtained some basic information about the audit of public works
conducted by the Office of the Auditor General.

        We learned that public works that cost more than β 500,000
are subject to audit by its Investigation Units.

        They carry out audit at the construction sites referring
the construction contracts and the findings are included in Special
Reports.

        The Ex-participants gave us many precious comments about
the "Seminar on Audit of Public Works". For example, they suggested
that in the Seminar each country present their current concepts and
procedures of audit of public works which will help participants
understand the auditing systems of various SAIs.

        We shall be more informed about the audit of public works
through the answers of the Office of the Auditor General to our
questionnaire for which we would like to express our thanks in
advance.

        Recognizing the situation of public works audit in
Thailand and on the basis of many valuable opinions, we would like
to do our best to develop and improve the Seminar.

3)   Audit activities of the Office of the Auditor General.

        One of the beneficial results of our follow-up is that
we have obtained concrete knowledge on audit systems in Thailand.

We are especially interested in the functions of regional offices because we have no such branch office in Japan. The concept of performance audit was also very interesting.

This knowledge we obtained here is very useful for renewing our understanding about the auditing system in Thailand and will be a great help for us to plan a seminar which responds to the expectation of future participants.

4)   Nomination procedure

We met Mr. Kasem Unahasuvan, Deputy Director-General and other officials of the Department of Technical and Economic Cooperation (DTEC) and exchanged views concerning the acceptance of Thai participants in JICA training courses including the seminar on government auditing. At the same time, we got informations on the nomination procedures of participants from Thailand.

Then, we were explained by the officials concerned about the reasons why no nomination was made from the Office of Auditor General in the seminar on government auditing for current fiscal year.

However, considering that the seminar on government auditing is organized mainly for the officials of the Supreme Audit Institution (SAI) of each country, we suggested it is desirable that the nomination of participant be made from the Office of the Auditor-General in the seminar on government auditing.

5)   Presentation on "Audit Information System".

The Board of Audit of Japan is now developing a computer-based system referred to as "Audit Information System". The development of the system was planned as a part of the measures for enhancing and perfecting the auditing functions of the Board. A general purpose computer is planned to be introduced in December, 1983 and full scale operation is expected to commence in April, 1984. We made a presentation on "Audit Information System" in the Office of the Auditor General on the 10th of October. More than 40 people including Auditor General attended the presentation and discussed

with us on several problems arising in the system development. It seemed that they were very interested in the development of this system.