

THE INTERNATIONAL AUDIT SEMINAR FOR AFRICAN ENGLISH-SPEAKING COUNTRIES: 18-27 OCTOBER 2016, PEOPLE'S REPUBLIC OF CHINA

The National Audit Office of China (CNAO) and the Ministry of Commerce of China jointly hosted an International Audit Seminar for African English-speaking countries from 18-27 October 2016 in Nanjing and Guangzhou, China. The seminar, mainly hosted in the Audit Academy of CNAO had intensive discussions and exchanges on various themes like capacity building of SAs and the contribution to good governance through auditing. As a workshop-type seminar it entailed both keynote speeches and open discussions over topics including the Auditing Theory of Socialism with Chinese characteristics, State-Owned Enterprise Audit and Big-data Audit. Mr Junias Etuna Kandjeke as Head of the SAI was invited by Mr LIU Jiayi, Auditor-General of CNAO to attend the seminar. He was accompanied by Ms Maretta Eiman, Personal Assistant to the Auditor-General.

In total 14 African SAs (Cameroon, Eritrea, Ethiopia, Malawi, Mauritius, Namibia, Rwanda, Seychelles, Sierra Leone, South Sudan, Swaziland, Tanzania, Zambia and Zimbabwe) participated.

Mr Sun Baohou, Deputy Auditor General of CNAO started the Seminar program with a presentation on "*The Development Course and Prospect of Social Security Audit in China*". The presentation covered 6 parts namely: social insurance, social assistance, unemployment insurance, work-related injury insurance, and maternity insurance.

Mr Wang Jiaxin, Chairman of Nanjing Audit University Council then continued with a presentation on "*Higher Education of Audit in China*". His presentation covered 3 parts, namely: Developing History, Auditing Education System, and Future Prospects.

Auditor-in-chief of CNAO, Mr Li Xiaozhong, also presented on "*National Auditing Standards of CNAO*". The presentation mainly focused on National auditing standards, Practice and Innovation and Developmental Trend in the Peoples' Republic of China.

The Deputy Auditor General of CNAO, Mr Chen Chenzhao, made a presentation on "*Chinese State-Owned Enterprises Auditing*" which covered: Chinese characteristics for socialist auditing system; Main purpose of SOE auditing and SOE's auditing mission.

Highlights of *History, Legal norm system, Audit content, evaluation and responsibility and Main experience* were covered in the presentation on "*Introduction of Economic Responsibility Audit System in China*" by Mr Zhang Tong, Director of Central Office of Accountability State Audit made a presentation

“The Theories and Practices of Chinese National Auditing” was presented by Mr Liu Jiayi, Auditor General of CNAO. Participants also had the opportunity to do a site visit to the CNAO Regional Office in Nanjing. The CNAO Regional Office carries out the following audits:

- Budget implementation, actual budget, revenues and expenditures of provincial governments and transfer payments of the central government;
- Other expenditures of various commissioners' offices, affiliated to the Customs Bureau and the State Taxation Administration;
- Revenues and expenditures of local branches of the People's Bank of China and the State Administration of Foreign Exchange;
- Public institutions and social organisations affiliated to central units;
- Actual budget of construction projects invested or mainly invested by the central government;
- Assets, debts, gains and losses of branches of financial institutions monitored by the central government;
- Social security funds, donations, etc. administered by provincial governments or under the trusteeship of the State Council;
- Revenues and expenditures of aiding and loaning projects of international organisations and foreign governments;
- Carry out special auditing investigation on policy implementation situations, budget management or the utilization of state owned assets; and

The Director General, IT Audit Department of CNAO, Mr Liu Xing also gave a lecture on “*Information Technology in Audit*” in which the following 3 parts were covered, namely:

- *Application of IT in auditing (Data-, Technical-, Application characteristics)*
- *Efforts made by CNAO in Big Data Audit*
- *Challenges*

Participants also had the opportunity to visit the Audit Academy. The academy is an affiliated institution to the National Audit Office of the People's Republic of China (CNAO). The academy is designed to boost auditors' professional knowledge and capacity in a comprehensive manner, is a training institution set up to enhance the education of government auditors

and to foster a high-quality professional team of auditors. Currently, the following 3 major types of training programs are available in the academy:

- *Rudimentary courses (introductory level for complementing knowledge, skills and adjusting knowledge structure, lasting for 3 to 4 months)*
- *Enhancement courses (intermediate level for upgrading, enhancing knowledge and skills and lasting for 1 to 2 months)*
- *Seminars (advanced level for advanced studies lasting for 1 to 2 weeks)*

The second part of the program that took place in Guangzhou included a to the Regional Office with a site tour to the Honors Display Room, Online Auditing Office, the Computer Room and the Data Center.

Participants also went for an environmental project site visit at the Guangzhou First Resource Thermal Power Plant. Afterwards participants went back to the Regional Office for a lecture and discussion on "Auditing on resources and environmental protection in the office" made by Ms Qin Boyong, Deputy Auditor General of the National Audit Office. This included:

- History of Chinese resources and environment audit
- Characteristics (structure/work set-up of audit & internal and external coordination)
- IT and methods (geographical information data/processing technology applied; monitoring technologies and computer technologies)
- The future work plan

Rounding off the week long seminar was a technology project site visit to Guangzhou Automobile Group Co., Ltd.