
十国审计长谈国家审计

Views on National Auditing by Auditors General of 10 Supreme Audit Institutions

审计署国际合作司/编

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前 言

为全面、准确了解世界各国审计发展状况,借鉴其有益做法,根据刘家义审计长的倡议,审计署国际合作司组织了对美国、加拿大、英国、法国、德国、俄罗斯、澳大利亚、日本、印度和南非一共 10 个国家审计长的问卷调查。

此次问卷调查设计了 33 个问题,涵盖了各国最高审计机关的审计体制、任务、目标、审计工作类型及特点、审计的作用及影响,以及世界审计组织的发展方向等内容。问卷调查的对象具有代表性,覆盖了全球五大洲主要国家的最高审计机关,既体现了所选国家的地域性特征,也兼顾了国家审计的不同体制和类型。问卷调查得到 10 个国家审计长的积极响应,他们组织人员进行研究和撰写,并亲自审定后给予我署书面函复。尽管反馈意见繁简不一,但都客观反映了他们的工作理念和实际情况,材料翔实、内容丰富,可读性也较强。

通过问卷调查可以看到,各国最高审计机关在其国家治理中都发挥着越来越重要的作用,其审计职责涵盖财政财务收支、政府项目绩效等内容。为了履行审计职责,各国审计机关依法拥有调查权、资料获取权、报告权、建议权和事后跟踪、检查、问责等权力。各国最高审计机关履行职责的独立性较强,受宪法和法律的 protection。审计结果向国家元首、议会、政府报告,并向公众和媒体公布。各国最高审计机关积极应对传统财务审计、绩效审计和新兴政策评估和决策建议之间的角色转变,并与注册会计师等社会审计力量保持着良好的合作关系。最高审计机关自身的合法合规和审计绩效也接受来自各方面的广泛监督,呈现出独立、可信、廉洁、高效的社会形象。其工作人员展示着高学历、专业化、经验丰富的职业素养,普遍受到社会各界的尊重和信赖。

此次问卷调查自题目设计、问卷发放、收集反馈至编译成稿,历时近一年。在翻译过程中,为保持问卷答复的原貌,我们采取直译方式,同时把英文原文附后,供有兴趣的同志参考。

他山之石,可以攻玉。我们希望通过通过此次问卷调查的编译和出版,能够为实务界、理论界和学术界加强中外国家审计的比较研究,提供第一手资料,为进一步丰富发展中国特色社会主义审计制度,推动我国国家审计在国家治理体系中发挥作用,提供有益借鉴和智力支持。

审计署国际合作司
2014年5月

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最高审计机关问卷

1. 贵国为什么要设立最高审计机关？最高审计机关在国家治理体系中居于什么地位、发挥什么作用？
2. 贵国的宪法或宪法性文件是否规范了国家审计^①和最高审计机关？贵国是否制定了专门的国家审计法律？
3. 贵国最高审计机关对谁负责、向谁报告审计结果？谁负责审议审计报告？对审计报告的审议或听证是否包括对被审计单位的质询？
4. 贵国宪法或法律赋予最高审计机关的主要权力是什么？主要责任是什么？主要监督对象是什么？
5. 贵国最高审计机关的使命和目标是什么？如何用几句简要易懂的话来概要总结国家审计的本质？
6. 贵国最高审计机关每年的工作任务中有多大比重来自国会或者行政长官的特别要求？针对这些要求，最高审计机关如何选择审计任务？
7. 贵国最高审计机关如何保障审计的独立性？面对国会内部不同党派的不同需求，最高审计机关在接受任务、提交报告、提出建议和接受质询的过程中如何确保独立？
8. 贵国哪些机构负责监督和评价最高审计机关的财务收支和工作绩效？结果如何公开？
9. 贵国最高审计机关从成立到现在的发展历程可以划分为哪几个阶段？

^① 本问卷所说的“国家审计”，沿用了我国习惯说法。在美国和世界其他国家（地区）以及世界审计组织相关文件中，这个概念有“政府审计（government auditing）”、“公共部门审计（public sector auditing）”、“国家审计（state auditing、national auditing）”等不同表述。——译者注

每个阶段的特点各是什么？最高审计机关的发展历程与贵国国家治理^①的发展变化是什么关系？展望未来，有哪些趋势？

10. 贵国审计机关是否制定了发展战略规划，这一发展战略与之前的战略有什么变化？为什么会有这些变化？

11. 贵国最高审计机关如何把握国家审计的边界，包括审计的范围、内容和深度等，也包括审计建议的范围和程度？如何评估国家治理需求的变化对国家审计边界的影响？贵国国家审计最有独特性的内容是什么？

12. 贵国最高审计机关在财务审计中投入的资源比重有多大？变化趋势如何？财务审计工作的主要对象和领域是什么？在财务审计领域是否颁布国家审计准则，还是遵循本国注册会计师协会制定的审计准则？

13. 贵国最高审计机关开展的财务审计和注册会计师财务报表审计有没有实质性区别？如果没有实质性区别，这一部分工作可否或是否已经外包给注册会计师，或者由内部审计或监察长办公室等类似机构来完成？

14. 贵国最高审计机关如何评价近年来一些国家最高审计机关财务审计工作量的急剧减少，这是否意味着传统意义的财务报表审计的地位在降低？是普遍规律还是特例？

15. 如何理解财务审计在国家预算控制和监督中的作用？有的国家最高审计机关多年来对其政府的合并财务报表拒绝发表审计意见，但这并不影响政府获取更多的预算。您怎样看？

16. 贵国最高审计机关是否及如何对国家预算草案进行审计、评价或咨询？最高审计机关有关国家预算执行的审计结果如何影响下一轮次的预算草案编制和审查？

17. 贵国最高审计机关是否开展绩效审计？在哪些领域开展绩效审计？是单独开展绩效审计还是与财务审计结合进行？是否单独出具绩效审计报告？

18. 贵国绩效审计主要关注哪些内容？是否涉及经济、效率、效果某一方面即称为绩效审计？主要目标是什么？

^① 国家治理就是通过配置和运行国家权力，对国家和社会事务进行控制、管理和提供服务，确保国家安全，捍卫国家利益，维护人民权益，保持社会稳定，实现科学发展。

19. 贵国绩效审计是否对合理性和有效性等内容进行评价？如何确保审计评价的客观、公正和公允？

20. 贵国绩效审计是否关注国家安全，例如国土安全、财政安全、金融安全、社会保障体系安全和环境安全等？国家安全是否应成为绩效审计的重要内容和目标？

21. 贵国最高审计机关是否开展政策评估？是否向政府和国会提出完善法律、改进政策、优化治理等方面的建议？政策评估和决策建议是否属于国家审计的重要内容？如何处理好政策评估、决策建议与保持审计独立性的关系？

22. 贵国最高审计机关的意见和建议，在多大程度上被国会、总统、政府和被审计单位所接受？被接受的意见和建议，在多大程度上被付诸实践和应用？

23. 贵国最高审计机关如何确保审计建议的落实？是否对审计建议的落实情况跟踪检查？对未落实审计建议的情况如何处理？

24. 贵国最高审计机关在责任政府和问责体系的建构中发挥什么作用？最高审计机关在揭示问题之后采取什么措施来督促落实对政府或者政府官员的问责？

25. 贵国最高审计机关实施审计质量控制的核心和要点是什么？质量控制的困难和挑战是什么？如何解决？

26. 贵国最高审计机关审计人员的进入门槛是什么？现有人员的专业结构如何？如何开展审计人员后续教育？

27. 贵国最高审计机关如何在信息化环境下有效开展审计？在这个领域值得同行借鉴和分享的经验是什么？

28. 贵国最高审计机关如何开展舞弊审计，成效如何？

29. 贵国最高审计机关是否开展对重大投资项目和重大突发事件的跟踪审计？如何开展？

30. 贵国最高审计机关如何审计在境外的国有资产、投资和援助？对向国际组织的缴款和捐款是否及如何审计？

31. 如何评价世界审计组织过去六十年的贡献和成就？世界审计组织应

在哪些方面继续创新和发展？

32. 世界审计组织如何在全球治理中发挥更积极的作用？如何在国际会计审计准则制定、国际重大经济形势评估、国际重大经济决策协调建议等方面发出共同而响亮的声音？世界审计组织如何通过积极参与重要国际组织的治理，如联合国、世界银行和国际货币基金组织等（包括但不限于参与审计委员会、承担外部独立审计职责等），确保各主权国家摊款、捐款使用的合规和绩效，促进全球合作与发展？

33. 世界审计组织如何推动和引导最高审计机关之间的协作，以共同应对全球化背景下的可持续发展的挑战？

Questionnaire for Supreme Audit Institutions (SAIs)

1. What were the purposes for the establishment of your SAI? What is the position of your SAI in the governance system of your country? What role does it play?

2. Are there provisions on national auditing^① and/or on your SAI in the *Constitution* or constitutional documents of your country? Have any specific laws on national auditing been promulgated?

3. To whom is your SAI accountable to? To whom are your audit reports addressed? Who is responsible for hearing and examining the audit reports? Are public inquiries to the auditees part of the reports hearing and examining process?

4. What are the main powers of your SAI provided for in the *Constitution* or the laws? What are your SAI's major duties? What is the audit scope?

5. What are the mission and objectives of your SAI? Is there any well accepted metaphor or words briefly describing the nature of audit work in your country?

6. Out of your SAI's entire workload every year, how many (in percentage) are requests from the parliament or government annually?

7. How does your SAI ensure its independence? In the face of various requirements from different parties in the parliament, how does your SAI maintain independence in the process of taking on a task, submitting an audit report, making recommendations and answering inquiries?

① National auditing refers to the external public auditing carried out by audit offices and government auditors at various levels of government.

8. Which institution in your country is responsible for supervising and evaluating the financial revenues and expenditures as well as performance of the SAI? How are the results released?

9. Looking back, what are the stages of development that your SAI has gone through since its establishment? What are the characteristics of each stage? What is the relevance between the development process of your SAI and the development of the national governance^①? In view of the future, what are the emerging trends?

10. Has your SAI developed any strategic plans? What are the differences between the latest strategic plan and the previous ones, and why?

11. What is your understanding of the boundaries of national auditing, to be specific, the scope, contents and depth of auditing, as well as the coverage and extent of audit recommendations? How do you evaluate the impact of changes in national governance upon the boundaries of national auditing? What do you think is the most unique feature in your auditing work?

12. How much resource does your SAI invest in financial audits? What is the general trend of development of financial audit in your SAI? What are the key auditees and major areas in financial auditing? Are there national auditing standards issued on financial auditing, or does your financial auditing abide by the auditing standards developed by the private auditing sector in your country?

13. Are there substantial differences between the financial audits carried out by your SAI and the financial statement audits by accounting firms? If not, is it possible to outsource those audits to accounting firms, or to entrust bodies such as the internal audit department or Office of the Inspector General to conduct such audits?

14. What is your opinion on the sharp decline in financial audit work in some SAIs? Does it mean that financial statement audits in the traditional sense is

^① National governance refers to the control over, management of and delivery of service for national and social affairs through allocating and operating state power, with the aim of protecting interests of the state, rights of the people, maintaining social stability, safeguarding national security, and achieving sustainable development of the country.

becoming less important?

15. What is the role of financial audit in controlling and supervising national budgets? Some SAIs have issued disclaimers of opinion on the consolidated financial statements of their government for years, which however has not stopped the government from obtaining higher budgets. What is your view on that?

16. Does your SAI audit, evaluate or provide consultation on the national budget bills? If yes, how? How do your SAI's audit findings on budget implementation affect the preparation and examination of the budget in the next fiscal year?

17. Does your SAI conduct performance audits? If yes, in which areas? Are they exclusive performance audits or in association with financial audits? Do you issue separate reports on performance audits on a case-by-case basis?

18. What are the focus areas of performance audits in your SAI? Do you consider any audit involving any consideration of economy, efficiency or effectiveness as performance audit? What are the major objectives of performance audits?

19. Does your SAI also assess indicators such as rationality and effectiveness in performance audits? How do you ensure the objectiveness, impartiality and fairness of audit evaluation?

20. Do performance audits in your SAI pay attention to national security, such as the security of territory, public finance, financial system, social security and environment? Should national security become one of the key contents and objectives of performance auditing?

21. Does your SAI evaluate policies? Do you provide recommendations to the government and parliament that are aimed at improving laws, amending policies or optimizing governance? Is it a key part of the auditing to provide policy evaluation and decision-making proposals? How do you handle policy evaluation and decision-making proposals properly without hampering the independence of auditing?

22. To what extent are your audit opinions and recommendations accepted by

the legislature, the executive and the auditees? Among the accepted ones, to what extent are they implemented?

23. How does your SAI guarantee the implementation of audit recommendations? Do you follow up on such implementation? What will you do if the audit recommendations are not executed?

24. What role does your SAI play in the architecture of responsible government and accountability system? What measures will be taken after the SAI detects problems, in order to hold the government or certain government officials to account?

25. What is the core and what are the essentials of audit quality control in your SAI? What are the major difficulties and challenges? How do you cope with them?

26. What are the basic requirements for new auditor recruits in your SAI? What is the educational background of the existing staff? How do you carry out programs of Continuing Professional Development?

27. How does your SAI ensure effective auditing in the IT environment? What are your experiences in that respect?

28. How does your SAI carry out fraud audits? What results have been generated?

29. Does your SAI conduct real time audits of major investment projects and major emergencies? If yes, Please describe briefly these practices.

30. How does your SAI audit state-owned assets, investments and aids that are located abroad? How do you audit the contributions and donations to international organizations?

31. What is your opinion on the contributions and achievements made by the International Organizations of Supreme Audit Institutions (INTOSAI) in the past sixty years? In which areas should INTOSAI continue to innovate and progress?

32. How can INTOSAI play a more proactive role in global governance? How can INTOSAI's voice be heard louder and clearer in discussions including the development of international standards on accounting and auditing, the appraisal of

world economic situations, and coordination and consultations of major economic decision making worldwide? By participating actively in the governance of major international organizations, e. g. United Nations, World Bank and International Monetary Fund (including but not limited to board of auditors, external auditors and etc), how can INTOSAI ensure the compliance and performance of the expenditure of contributions and donations made by various sovereign states, so as to promote global cooperation and development?

33. How should INTOSAI push forward and steer the collaboration among SAIs so that SAIs could jointly cope with the challenges to sustainable development in a globalized world?