## **GOVERNMENT FINANCIAL MANAGEMENT WORLD**

The International Consortium on Governmental Financial Management (ICGFM)



Vol. 10 December 2000 No. 4



# **Anti-Corruption Summit 2000**

XV INTERNATIONAL GOVERNMENTAL FINANCIAL MANAGEMENT CONFERENCE

uring September 21-23, 2000, the International Consortium on Governmental Financial Management and the Americas' Accountability/Anti-Corruption Project co-sponsored the "Anti-Corruption Summit 2000." This was one of the best annual conferences held in Washington. This event brought together over 250 participants from 50 countries in Latin America, the Caribbean, Central America, Europe, Asia, Africa, Canada and the United States. The Anti-Corruption Summit 2000 broke new ground by offering thousands of people throughout the world an unparalleled opportunity to watch the opening plenary session's first three hours broadcast live over the Internet as well as the global satellite networks of the US State Department and the World Bank.



Attendees from the XV International Governmental Financial Management Conference co-sponsored by ICGFM and The America's Accountability Anti-Corruption Project

### INSIDE

PRESIDENT'S MESSAGE
EXECUTIVE PROFILE:
J. GRAHAM JOSCELYNE
ICGFM MEMBERSHIP APPLICATION 4
ANTI-CORRUPTION SUMMIT 2000, XV INT'L.
GOVERNMENTAL FINANCIAL MGMT Cont. 5-7
FORUM CORNER:
SUPREME AUDIT INSTITUTIONS 8-9
UNITED NATIONS FOUNDATION 10-11
SHARING KNOWLEDGE IN INTERNATIONAL
DEVELOPMENT
UPCOMING EVENTS

he conference was a forum for debate, exchanges of experience and analysis on Anti-Corruption efforts around the world today and expectations for the new millennium. Graham Joscelyne (Auditor General, World Bank), William Taylor (Auditor General, Inter-American Development Bank) and Everett Mosley (Acting Inspector General, USAID) conducted this spectacular three-day event of intellectual dialogue and cultural exchange in an outstanding manner.

(Continued on Page 5)

## The President's Message



am pleased to report that J. Graham Joscelyne, Auditor Geneeral of the World Bank, has accepted the position as President of the Consortium. Both Graham and the World Bank have been strong, long time supporters of the ICGFM and the Board of Directors look forward to working with Graham. Graham has many years of experience in government financial management and firmly believes that good financial management is a key ingredient to the success of any foreign aid initiative. The Consortium is indeed lucky to have Graham as its leader for the upcoming three years.

am proposing that Graham take office on January 1, 2001 and that the current Board of Directors remain in office until our March 2001 conference in Miami. This should give Graham sufficient time to assemble a capable, energetic team to support him during his presidency. As we enter the transition period, I am sure that Graham and the Board of Directors will be looking for volunteers to help guide the Consortium through the next three years. If you are interested in serving the Consortium, either as an officer or on the Board, please get in touch with me or any of the current Board members. In my judgment, before one can have a successful career in any profession, he or she must serve their fellow professionals by serving in some capacity in their professional societies.

here are a few individuals I would like to thank for serving with me over the last three years. I thank Audrey Dysland for her time and dedication to her duties as Secretary General and Treasurer. I thank Mort Dittenhofer for all the successful professional development conferences in Miami. I thank Ray Einhorn for his close watch over all of the monthly forum meetings. I thank Jim Wesberry for his support to the Miami and Washington, D.C. professional development conferences, as well as the monthly forum luncheons. I thank Jagdish Narang for stepping in and helping Audrey Dysland in the last few months and sincerely hope he continues his support to Graham. Lastly, I do indeed thank all of the Board of Directors and officers of the Consortium for serving you, our membership.

e have accomplished a lot over the past three years and I am sure we will accomplish much more under Graham's leadership. Your support to Graham and your participation in the Consortium activities are critical. As we move into the future, we must recognize that we are a small organization in a big world and carry a most difficult burden. But, we all know that strong governments are built on good financial management practices and the core of the Consortium mission is to do just that -- promote public good through strong financial management in our governments. Thank you for your support and contributions during my tenure as President ICGFM and I encourage you to continue your support to Graham.

> -- Jim Durnill ICGFM President

#### **OFFICERS**

#### HONORARY CHAIRMAN EMERITUS

ELMER B. STAATS

FORMER COMPTROLLER GENERAL OF THE UNITED STATES

#### PRESIDENT

JAMES B. DURNIL

NAT'L RURAL ELECTRIC COOPERATIVE ASSOCIATION

#### VICE PRESIDENTS

MORTIMER A. DITTENHOFER

FLORIDA INTERNATIONAL UNIVERSITY

RAYMOND EINHORN

THE AMERICAN UNIVERSITY

Adolf J.H. Enthoven

CENTER FOR INT'L ACCOUNTING DEVELOPMENT,

University of Texas at Dallas

JAMES R. HAMILTON

VIRGINIA ROBINSON

CONSULTANT

LINDA L. WEEKS

U.S. GENERAL ACCOUNTING OFFICE

SECRETARY GENERAL

AUDREY B. DYSLAND

#### **DIRECTORS**

PETER ALIFERIS

USDA GRADUATE SCHOOL

RANDOLPH A. ANDERSEN

THE WORLD BANK

PATRICK J. BARRETT

AUDITOR GENERAL, AUSTRALIA

FRANK CAROPRESO

U.S. AGENCY FOR INT'L DEVELOPMENT

VICTOR ENRIQUE CASO LAY

COMPTROLLER GENERAL OF PERU

CHARLES W. CULKIN, JR.

ASSOCIATION OF GOVERNMENT ACCOUNTANTS

HARRY C. DORCUS

U.S. AGENCY FOR INT'L DEVELOPMENT

JESSIE W. HUGHES

OLD DOMINION UNIVERSITY

RICHARD D. JOHNSON STATE AUDITOR, IOWA

RONALD J. POINTS

PRICE WATERHOUSE LLP

B. PRESTON RICH

FINANCENET, NATIONAL SCIENCE FOUNDATION

A. George Russell

THE WORLD BANK

HOMERO SANTOS

BRAZILIAN COURT OF AUDIT

DAVID A. SHAND

THE WORLD BANK

V K SHUNGILI COMPTROLLER & AUDITOR GENERAL, INDIA

WILLIAM L. TAYLOR

INTER-AMERICAN DEVELOPMENT BANK

CORNELIUS TIERNEY

GEORGE WASHINGTON UNIVERSITY

RELMOND VAN DANIKER

NAT'L ASSOC. STATE AUDITORS, COMPTROLLERS

&TREASURERS

#### Advisor to the President

JAGDISH C. NARANG

UNITED NATIONS FOUNDATION

ICGFM Publications Editor

VIRGINIA B. ROBINSON, CONSULTANT

### DECUNIVE PROFILE

# J. GRAHAM JOSCELYNE Auditor General The World Bank

r. Joscelyne, a South African National, received his Certificate in the Theory of Accountancy from the University of Witwatersrand in Johannesburg in 1978 and qualified as a Chartered Accountant thereafter. He began his career in 1971 as an articled clerk for Pim Whiteley and Close (now Deloitte Touche) in South Africa. In 1976, he was appointed Field Accountant for the Metropolitan Industrial Corporation (Pty) Limited. Three years later, he initiated the internal audit function for Zimro (Pty) Limited, a South African Mining and industrial minerals group and part of the Anglo American Corporation PLC. In 1986, he was appointed Group Audit Manager for Anglovaal Limited. The Anglovaal Group was a major diversified mining, industrial and financial services group operating mainly in Southern Africa. In 1992, he was given additional responsibility for the Information Services function of the group.



J. Graham Joscelyne

n 1994, he was selected as a member of an IIA Team that performed the Quality Assurance Review of the internal audit function of the World Bank Group. In March 1995, he joined the World Bank Group as Auditor General. His responsibilities include internal audit for the International Bank for Reconstruction and Development, the International

Finance Corporation and the Multilateral Investment Guarantee Agency. Among other responsibilities, he is a member of the Bank Group's Oversight Committee for Fraud and Corruption.

r. Joscelyne was President of the South African Institute of Internal Auditors (IIA) in 1994-95. He is currently a Member of the International Relations Committee of the IIA and a Member of the Board of Governors of the IIA Washington, D.C. Chapter. He has served as a member of the Board of Trustees of the IIA Research Foundation and as a member of the American Accounting Association Audit Advisory Committee. He is a member of the Executive Advisory Council, College of Business at James Madison University in Virginia. He is also Executive in Residence for the Executive MBA program at the Southeastern Louisiana University.

# The International Consortium on Governmental Financial Management **MEMBERSHIP APPLICATION**

Complete the application and return it to: International Consortium on Governmental Financial Management (ICGFM), P.O. Box 8665, Silver Spring, MD 20907-USA, Tel: (301) 681-3836, Fax: (301) 681-8620.

Enclosed are annual dues for calendar year \_\_\_\_ (indicate following year if applying after August) for membership indicated below. Membership entitles you to the Consortium Newsletter, *Government Financial Management World*, and an annual subscription to our journal, the *Public Fund Digest* as well as the annual Compendium on Proceedings of the Washington International Financial Management Forum and proceedings of conferences (in English and Spanish) and research papers as they are published. Membership also entitles all persons within the member organizations to special rates for the Forum luncheons and other Consortium functions and activities.

Organizations may optionally attach names and mailing addresses of up to four additional persons designated to receive Consortium mailings in the official language (English). Addresses and titles should be concise.

Organization Name			
Responsible Individual Name			
Title			
Mailing Address			
City	Province/State		
Country			
Telephone			
Internet E-Mail		Cable	
Type of membership and dues (check one	e only):		
	REGULAR DUES	*DEVELOPING COUNTRIES	
		DUES	
☐ Major Professional Organization	US \$800	US \$400	
□ National Organization		US \$ 30	
☐ International Organization		US \$ 30	
☐ Governmental Organization	US \$130	US \$ 30	
Private Organization or Firm Educational Institution	US \$130	US \$ 30	
☐ Educational Institution	US \$ 65	US \$ 15	
☐ Regional Country Group	US \$130	US \$ 30	
☐ Individual	US \$ 50	US \$ 20	
☐ Optional **Organization	US \$1,000		
Amount remitted with this applie	cation: US \$		

<sup>\*</sup>A special discount is offered to developing countries, countries with economies in transition, and regional groups of such countries to encourage their participation. This discount is available to all countries other than Australia, Canada, China, Egypt, European countries (except transition economies), India, Iran, Israel, Japan, Kuwait, Libya, Mexico, New Zealand, Nigeria, Oman, Saudi Arabia, United Arab Emirates, USA, Russia, and Venezuela.

<sup>\*\*</sup>Optional membership (instead of or in addition to regular dues rates) for the support of Consortium programs and publications.

## **Anti-Corruption Summit 2000**

(Continued from Page 1)



Mr. Stuart Eizenstat, Deputy U.S. Secretary of Treasury, presenting the Keynote Address, "New Government Anti-Money Laundering Legislation and Policies"

eynote speakers included Brady Anderson, (Administrator, USAID) who inaugurated the Summit and discussed the concerns of USAID about corruption's effect upon development in the new millennium; and Stuart Eizenstat (Deputy Secretary, U.S. Treasury Department) who discussed on money laundering and the international financial system. James Wolfensohn (President, The World Bank) and Enrique Iglesias (President, Inter-American Development Bank) joined the audience in special video presentations emphasizing each institutions' actions in the fight against corruption.



Participants from Africa

he program included internationally recognized speakers such as Paul van Buitenen, Budget Manager at the European Commission and author of "Blowing the Whistle" who was named European of the Year by Readers Digest for his valiant fight against corruption in the European Union. Omar Torrijos, Attorney from Panama spoke on "The 21st Century Incorruptible State;" Jaime Sanchez, former World Bank Project Consultant on "Providing Adequate Controls to Prevent Corruption in Procurement;" and Miguel Schloss, Executive Director, Transparency International on "How Combating Corruption Contributes to Development."



Graham Joscelyne (Auditor General, World Bank), Brady Anderson (Administrator, USAID), Everett Mosley (Inspector General-Acting, USAID), William Taylor (Auditor General, Interamerican Development Bank), Jim Durnill (President, ICGFM)

ther featured speakers included David M. Walker, Comptroller General of the United States, who spoke on "Supreme Audit Institutions Working to Build Accountability Systems" and Daniel Kaufmann, World Bank Institute, who presented the topic "Unbundling Corruption: New Empirics on 'State Capture', Bribery and Kickbacks and their Implications for Governance Reforms. This last presentation was

(Continued on Page 6)

# **Anti-Corruption Summit 2000**

(Continued from Page 5)

followed by an instant survey on "Governance" among participants who responded by anonymously using interactive keypads. Internet viewers also responded by email. On Saturday, the World Bank Institute sponsored a participatory interactive session based on the interactive survey results titled "A Collective Action Approach to Program and Strategy Formulation to Combat Corruption."



Participants from Asia



Basil Pflumm (Vice President, Practice Center, Institute of Internal Auditors), David Walker (Comptroller General of the United States), Paul van Buitenen (Budget Manager, European Commission)



Experiences of Official Anti-Corruption Commissions and Units Panel: Dr. Ramiro Larrea (Ecuador Civic Commission Against Corruption), Roberto de Michele (Argentine Anti-Corruption Office), Mario Vircik and Michal Ivantysyn (Slovak Steering Commission of Anti-Corruption)



Jim Wesberry and Raymond Einhorn at the Conference

he Anti-Corruption Summit 2000 Conference attracted worldwide authorities in the areas of Anti-Corruption, Auditing and Financial Management, from diverse organizations in government, non-governmental organizations, multinational corporations, academy, and the media. This year's 15<sup>th</sup> annual conference focused on the impact of corruption on society and government,

(Continued on Page 7)

## **Anti-Corruption Summit 2000**

(Continued from Page 6)

and the program was principally committed to the ideas of quality, accuracy and state-of-the-art. All presentations and panels were simultaneously interpreted into English/Spanish. Most of the papers are now available at Respondanet website <a href="http://www.respondanet.com/english">http://www.respondanet.com/english</a>.



I.P. Singh, Deputy Comptroller and Auditor General of India, was one of the Summit's speakers



Daniel Kaufmann (World Bank Institute)



Anti-Corruption Summit 2000 Audience -- Latin American participants (in front table)



Jim Durnil, ICGFM President



Mario Estigarribia (Deputy Comptroller-Paraguay), Jim Wesberry (Director, America's Accountability Anti-Corruption Project), Enrique Zamorano (Mexican Institute of Public Accountants), Victor Abreu (Executive Director, Interamerican Accounting Association)



Everett Mosley, Inspector General-Acting, USAID speaking to Stuart Eizenstat, Deputy U.S. Secretary of the Treasury



Graham Joscelyne (Auditor General, World Bank) with a keypad and a survey used by the World Bank Institute Team

### FORUMCORNER

# Supreme Audit Institutions: Do They Plan a Role in Economic Development

n September 6, 2000, Mr. Toby
L. Jarman, Assistant Inspector General for Audit, U.S.
Agency for International Development
(USAID), spoke at our monthly
ICGFM meeting in Washington. His
topic, Supreme Audit Institutions: Do
They Play a Role in Economic Development, addressed policy makers'
recent realization that corruption and
lack of accountability are not just legal
issues—they are also major impediments to economic development.

r. Jarman stated that, "We have seen too many examples where corrupt practices have threatened to negate years of progress in economic growth. It is therefore imperative that donors complement their traditional development programs by strengthening various institutions that deter corruption and promote accountability and transparency. One such institution, the Supreme Audit Institution (SAI), provides an opportunity for donors' program and audit staffs to work together to achieve sustainable economic development."

n developing this theme, Mr. Jarman presented a brief history of the Inspector General (IG) concept and the changing role of the IGs in the U.S. Government; a case study of this changing role demonstrated by his office's work with SAIs; and a description of a new legislative initiative that could positively impact SAIs and other host government institutions that promote accountability and transparency.



Mr. Toby L. Jarman, speaking at the ICGFM's November Luncheon Foroum

he Congress passed the IG Act in 1978 to address fraud and abuse in the U.S. Government and to promote economy, efficiency and effectiveness of its programs. In the early years, the primary focus of the IGs was the detection of problems. Over time, this focus shifted to both problem detection and problem solution. Mr. Jarman stated that IGs also have taken on proactive initiatives to help their agencies achieve their missions. One such proactive initiative by his office is their institution building activities with SAIs throughout the world.

n demonstrating the need for these activities, Mr. Jarman pointed out that, in the past, donor nations

poured millions of dollars into traditional development programs ignoring the need for institutional systems of internal control and transparency. "They did not see the need to replicate accountability mechanisms, such as strong SAIs, which existed in the U.S. and other developed nations." As a result, several countries that, over the years, had made significant progress in economic development were on the verge of collapse when revelations of widespread corruption surfaced. The logical conclusion of these experiences is that economic development cannot be built on a foundation of corruption and lack of accountability.

(Continued on Page 9)

### Supreme Audit Institutions

(Continued from Page 8)

SAID, in the recent past, began addressing these issues through its Democracy and Governance (D&G) initiatives. The D&G strategy includes strengthening SAIs and provides an opportunity for USAID management and the OIG to work collaboratively on sustainable economic development.

n taking advantage of this opportunity, the USAID IG sponsors training for SAI staff in audit methodology and auditing standards. In addition, the IG audit and investigations staffs provided fraud awareness training to over 2,000 participants, including many from the SAI community, in the Central and Latin America region.

he USAID IG also has sponsored several conferences throughout the world including the recent Anti-Corruption Summit-2000 conference in Washington, D.C. which was co-chaired by the USAID Acting Inspector General, the World Bank Auditor General and the Inter-American Development Bank Auditor General. These conferences were well attended by SAIs and their staffs.

n addition, the USAID IG entered into Memorandums of Understanding (MOUs) with 15 SAIs after their staffs completed USAID IG training programs. Under the terms of these MOUs, the SAIs conduct audits of USAID funds provided to the host government. In turn, the USAID IG staff conducts quality control reviews of the audit work to determine if auditing standards were met. If not, recommendations would be made to correct any deficiencies.

r. Jarman stated that these MOUs are powerful tools in promoting accountability of USAID and host government funds. For example, the SAI in Tanzania recently completed an audit of \$19 million in USAID funds and identified \$300,000 in unallowable costs.

inally, Mr. Jarman described a recent legislative proposal that, if passed, will focus more U.S. government attention on the need for institution building in the accountability arena. H.R. 4697, The International Anti-Corruption and Good Governance Act of 2000 would amend the Foreign Assistance Act of 1961.

he bill states that, "widespread corruption endangers the stability and security of societies, undermines democracy, and jeopardizes the social, political, and economic development of a society. It calls for improved accountability in foreign countries receiving U.S. foreign assistance funds by promoting transparency and accountability in such areas as independent media, legislative oversight,

judicial reforms, anti-corruption legislation and improved law enforcement.

he bill also supports the same principles that the International Consortium on Government Financial Management has been promoting for many years; i.e. an open budget process, adequate internal controls systems, improved financial management systems, and improved audit oversight through establishment of audit offices and inspectors general offices. We all should closely follow the progress of this important bill through the legislative process.

r. Jarman concluded that: SAIs do play a significant role in economic development; Corruption is a deterrent to economic development; Donor organizations must complement their traditional development programs with institutional building initiatives for accountability and transparency; and SAIs provide an opportunity for donors' program and audit staffs to jointly contribute to proactive economic development initiatives.



Attendees of ICGFM's September Luncheon Forum

### FORUMCORNER

# **United Nations Foundation Mission and Program**



ICGFM's Washington Forum Speaker, Ms. Elizabeth Reveal

uring the October Washington International Financial Management Forum, Ms. Elizabeth Reveal, Vice President of Management & Evaluation & Chief Financial Officer of the United Nations Foundation & the Better World Fund presented an overview of the United Nations Foundation (UNF).

n 1997 businessman and philanthropist R.E. (Ted) Turner announced a donation of \$1 billion in support of UN efforts on global issues. To administer the gift, the United Nations Foundation (UNF) and its sister organization, the Better World Fund (BWF), were created to support the UN and its efforts on behalf of the environment, population stabilization, and children's health.

he mission of the United Nations Foundation -seeks to support the goals and objectives of the United
Nations and its Charter in order to promote a more
peaceful, prosperous, and just world - with special emphasis
on the UN's work, especially on behalf of economic, social,
environmental and humanitarian causes.

he mission of the Better World Fund -- The Better World Fund exists to promote the United Nations and its Charter and educate the global public about the UN's work, especially on behalf of economic, social, environmental and humanitarian causes. It promotes the United Nations and supports activities designed to educate the global public about the UN's economic, social, environmental and humanitarian causes. One of its significant successes this year was leading the fight to lobby the United States Congress to pay U.S. arrears to the United Nations.

### **Broad United Nations Foundation Program Priorities --**

Within the overall responsibilities of the UN system to promote international peace and security and fostering development, UNF has identified four areas of particular interest:

population and women; children's health; the environment; and Peace and Security. UNF's objectives with respect to each area are summarized as follows:

POPULATION AND WOMEN - UNF will assist the United Nations in efforts to both reduce rapid population growth and encourage development through providing the information, services and opportunities that individuals and couples need to determine freely the number, spacing and timing of their children. UNF will support UN follow-up and implementation of the action plans developed at the International Conference on Population and Development and the Fourth World Conference on Women. Within this framework, the Foundation will place special emphasis on the development needs of adolescent girls and the quality of reproductive health care.

CHILDREN'S HEALTH - UNF will assist the United Nations in efforts to improve children's health around the world. In this connection, UNF will assist in implementation of the action plan from the World Summit for Children as well as the Convention on the Rights of the Child. UNF's initial focus will be on reducing child mortality and morbidity, eradicating polio, and reducing the addiction of children to tobacco products.

**ENVIRONMENT - UNF** will assist the United Nations in efforts to provide an effective global forum for environmental problems that can only be solved through global action, with a focus on fostering a more integrated and effective response to the problems of climate change and biodiversity loss. In doing so, the Foundation will seek innovative ways to assist with implementation of relevant agendas from UN conferences and conventions, including the UN Framework Convention on Climate Change and the Convention on Biological Diversity. In the climate area, specific attention will be focused on market mechanisms and sustainable energy technologies. The biodiversity emphasis will include promoting more effective conservation and environmentally sound management of priority ecosystems.

PEACE & SECURITY AND INSTITUTIONAL STRENGTHENING - Complementing its three major program priorities, the Foundation also provides selective assistance to support the Secretary-General and his efforts to strengthen the UN, peace and security efforts, as well as preventing conflict and addressing its effects (e.g. landmines).

**How will UNF Pursue its Mission and Programmatic Priorities?** 

The Foundation is engaged in four primary activities in pursuit of its mission and program priorities:

### **United Nations Foundation**

(Continued from Page 10)

√ Grantmaking. Providing additional funding for programs and people served by UN agencies.

√ Strengthening UN Institutions and Encouraging Support for the UN and UN Causes. Helping to forge new partnerships among and between UN agencies the private sector and NGOs in order to build support for the UN and its efforts while also enhancing the effectiveness of service delivery.

√Telling the Story. In cooperation with the Foundation's sister organization, the Better World Fund, sponsoring or conducting outreach efforts aimed at educating the public about the UN's unique role in addressing global issues and forging international cooperation.

√ Raising New Funds to Support UN Programs and Purposes. Encouraging other public and private funders to join and help demonstrate what the UN and the world can do when the public and private sectors cooperate and co-invest.

These four sets of activities are interrelated and will be utilized to different degrees and in different periods to pursue our overall mission and program priorities.

he United Nations Fund for International Partnership (UNFIP) - is an agency created by the Secretary General within the UN system to act as the vehicle within which UNF funds grants to the various UN agencies. Through this partnership, the Foundation has approved approximately \$350 million in Grants since its inception.

### SHARING KNOWLEDGE IN INTERNATIONAL DEVELOPMENT: THE IMPLICATIONS FOR FINANCIAL MANAGEMENT



Stephen Denning, answering questions from the audience

he International Consortium on Governmental Financial Management presented Stephen Denning, Program Director, Knowledge Management, the World Bank, as the guest speaker for the Washington Luncheon Forum. He was introduced by Donal Drach, Deputy Director, Office of International Liaison at the General Accounting Office. Mr. Denning addressed the issue of "Knowledge Management" and the World Bank's experience in launching and implementing knowledge sharing programs.

r. Denning outlined the continuous changes and innovations in information technology and telecommunicationa that make knowledge more accessible. As more information has become available with the advent of Internet, information became very abun-

dant. However, knowledge is not referred only to information, but a combination of experience, context, interpretation and reflection. Knowledge Management is increasingly seen as an authentic guide for individuals and organizations in coping with the increasingly complex and shifting environment of the modern economy.

In this perspective the real driver in the world economy is knowledge -- the ability to create, disseminate and apply knowledge, an ability to learn faster than one's competitor. The new economic landscape brings major and rapid transformations to companies: rapidly decreasing costs of communications and computing, accessibility of the Internet, wider and less expensive knowledge sharing, among others.

ecently, many organizations have begun offering external knowledge sharing services, allowing clients to have direct access online to know-how offered by the firm. For example, the World Bank's objective for knowledge sharing is to make know-how and experience accessible not only internally to World Bank staff, but externally to clients, partners and stakeholders around the world, and in the process, reaching many who currently have little or no access to the organization's expertise.

r. Denning, an Australian national, is the author of a variety of books, including "The Spring board." He studied law and psychology in Australia and England and has made presentations in the United States, Europe, Japan, and Australia on "Knowledge Management" and other topics.

### UPCOMING EVENTS

#### **JANUARY 25-26, 2001**

Federal Leadership Conference, sponsored by The Association of Government Accountants (AGA) International Trade Center -- Ronald Reagan Bldg. Washington, D.C. USA

**Contact**: Michelle Shirley

Phone: 1-800-AGA-7211 (toll free)

#### FEBRUARY 12-14, 2001

IIA/AICPA Value-Added Auditing Services Conference, sponsored by the Institute of Internal Auditors (IIA) and the American Institute of Certified Public Accountants (AICPA)

Orlando, Florida, USA

Contact: AICPA

Phone: 1-888-777-7077

### **MARCH 5-6, 2001**

Chief Audit Executives: Best Practices Conference, presented by the European Confederation of Institutes of Internal Auditing (ECIIA) and IIA Belgium Sheraton

Brussels, BELGIUM
Contact: IIA Belgium

Phone: +32/(0)3/232.17.82 E-mail: <u>iia.bel@village.uunet.be</u>



Please Visit our Internet Web-site at http://www.financenet.gov/icgfm.htm

Also, send an e-mail to our Secretary General, Audrey Dysland at: <a href="mailto:icgfm@aol.com">icgfm@aol.com</a> -- your name and address will be added to our e-mail list.

#### MARCH 19-20, 2001

Building Excellence-Governance, Management and Accountability in the Public Sector, sponsored by the Canadian Comprehensive Auditing Foundation (CCAF) Westin Hotel, Ottawa, CANADA

**Contact**: Nicole Wieczorek

Phone: (613) 241-6713 ext. 24 E-mail: <a href="mailto:conferences@ccaf-fcvi.com">conferences@ccaf-fcvi.com</a>

Website: www.ccafc-fcvi.com/english/visitors/programs/conferences/index\_national2001b.html

### **APRIL 2-6, 2001**

XV INTERNATIONAL CONFERENCE ON NEW DEVELOPMENTS IN GOVERNMENTAL FINAN-CIAL MANAGEMENT, "The Impact of E-Government on Financial Management," sponsored by ICGFM Miami, Florida, USA

Contact: Ana Estevill

Phone: (305)348-2861 E-mail: estevill@fiu.edu

### JUNE 24-26, 2001

The IIA 60th International Conference, "International Conference 2001: An Auditor's Odyssey -- Globalization and Diversity"

Sheraton Hotel & Convention Center

Buenos Aires, ARGENTINA

Contact: E-mail: ba2001@iaia.org.ar

Website: www.iaia.org.ar/ba2001\_ingles.htm

### 2001 NEWSLETTER DEADLINES

March 2001 Issue -- February 1, 2001 June 2001 Issue -- May 1, 2001 September 2001 Issue -- August 1, 2001 December 2001 Issue -- November 1, 2001

Please send all items to:

**Dolores D. Padgett Newsletter Editor**2996 Westhurst Lane
Oakton, VA 22124, USA

E-mail to dolores.padgett@irs.gov Tel: (202) 622-5495 (daytime)