

IR Division

From: Korhonen Pasi <Pasi.Korhonen@vtv.fi>
Sent: 01 February, 2016 8:02 PM
To: 'PanwarM@gao.gov'; 'ir@cag.gov.in'; 'sat30kumar@gmail.com'
Subject: VS: 8th Performance Auditing Seminar at Brasilia, Brazil on 28 and 29 April 2016

Dear Colleagues,

Please see below an outline of our offer for a presentation at the seminar.

Using PISA data in performance audit: Schooling of immigrant students in Finland

This performance audit concentrated on evaluating the performance of immigrant students in Finnish comprehensive schooling. PISA 2012 data was used as the main data in the audit since it provided information on the learning outcomes of students in mathematics, reading, and science. In the Finnish data, there was also an oversampling of immigrant students providing more in-depth information e.g. about the origin countries of the students and parents. Since PISA study is conducted in all OECD countries, it also enabled the comparison of the immigrant students in Finland to other relevant countries.

The data was analyzed using statistical regression techniques. In the estimated models, there were dummy variables for immigrant students providing information on the performance gap between the immigrant and native students. PISA data also includes a students' background questionnaire providing rich information about the students and their families. Therefore, the data also enabled the controlling of most important background factors such as gender, age and socio-economic status affecting the learning outcomes of students.

According to the audit results, the performance of immigrant students was clearly lower compared to native students in Finland. In mathematics and science, the performance of second generation immigrants was lower than the performance of first generation immigrants after controlling for student background. The gap also varied a lot depending on the country of origin of the student. The gap between native and immigrant students was the largest in Finland among the 18 countries compared. It also remained the largest even after controlling for most important student background and school factors.

Dr. Tanja Kirjavainen (tanja.kirjavainen@vtv.fi) is happy to answer any questions about the outline.

Best Regards,

Pasi Korhonen

Pasi Korhonen
Principal Performance Auditor
National Audit Office of Finland
Antinkatu 1
PL 1119
FI-00101 HELSINKI
Finland

Phone: +358 9 432 5883
GSM: +358 50 574 1784
Fax: +358 9 432 5820
Email: pasi.korhonen@vtv.fi
www.vtv.fi

Lähettäjä: Korhonen Pasi

Lähetetty: 29. tammikuuta 2016 15:10

Vastaanottaja: 'PanwarM@gao.gov'; 'ir@cag.gov.in'; 'sat30kumar@gmail.com'

Aihe: Re: 8th Performance Auditing Seminar at Brasilia, Brazil on 28 and 29 April 2016

Dear Colleagues,

We'll be a little late in offering our paper relating to theme A. We'll send early next week an outline of a case study "Using PISA data in performance audit".

Best Regards,

Pasi Korhonen

Pasi Korhonen
Principal Performance Auditor
National Audit Office of Finland
Antinkatu 1
PL 1119
FI-00101 HELSINKI
Finland

Phone: +358 9 432 5883

GSM: +358 50 574 1784

Fax: +358 9 432 5820

Email: pasi.korhonen@vtv.fi

www.vtv.fi

Lähettäjä: ir@cag.gov.in [mailto:ir@cag.gov.in]

Lähetetty: 5. tammikuuta 2016 12:21

Vastaanottaja: afghancao@gmail.com; klsh@klsh.org.al; cabinet@ccomptes.org.dz; tcomptes@tribunaldecomptes.ad; tcontas@tcontas.ao; audit@antigua.gov.ag; informacion@agn.gov.ar; intrel@cocmail.am; External.Relations@anao.gov.au; office@rechnungshof.gv.at; intosai@rechnungshof.gv.at; office@ach.gov.az; chairman@ach.gov.az; auditorgeneral@bahamas.gov.bs; terrancebastin@bahamas.gov.bs; info@nao.gov.bh; international@cagbd.org; audit@bao.gov.bb; kgk@mail.belpak.by; international@ccrek.be; auditorgeneralbelize@audit.gov.bz; c.comptes@coursupreme.gouv.bj; ciben@intnet.bj; info@bhutanaudit.gov.bt; hrird@bhutanaudit.gov.bt; cge@entelnet.bo; herrerap57@yahoo.es; saibih@bih.net.ba; saibih@revizija.gov.ba; oag@gov.bw; serint@tcu.gov.br; presidente@tcu.gov.br; info@audit.gov.bn; intrel@bulnao.government.bg; infos@cour-comptes.gov.bf; igeburundi@yahoo.fr; tcontascaboverde@tcontas.gov.cv; ir.audit@naa.gov.kh; secretariat_crrri@crefiaf.org; alfred.enoh@crefiaf.org; international@oag-bvg.gc.ca; inspecqtat@yahoo.fr; ahaggard1952@yahoo.fr; relacionesinternacionales@contraloria.cl; contralorgeneral@contraloria.cl; cnao@audit.gov.cn; cqr@contraloria.gov.co; jmolandzobo@courdescomptes-cg.org; lacourdescomptes@yahoo.fr; allen.parker@cookislands.gov.ck; contraloria.general@cgr.go.cr; chambredescomptesci@aviso.ci; revizija@revizija.hr; consulta@contraloria.cu; gladys.bejerano@contraloria.cu; cao@audit.gov.cy; sylva.mullerova@nku.cz; info@rigsrevisionen.dk; psc@rigsrevisionen.dk; ccdb.djibouti@intnet.dj; audit@dominica.gov.dm; info@camaradecuentas.gob.do; coordinacion@contraloria.gob.ec; ircdept@asa.gov.eg; ircdept@yahoo.com; info@cortedecuentas.gob.sv; ghere_chirum@yahoo.com; riigikontroll@riigikontroll.ee; oag@ethionet.et; ofagit@ethionet.et; info@auditorgeneral.gov.fj; International Relations; presence@ccomptes.fr; courdescomptes@ccomptes.fr; cour_des_comptes_gabon@yahoo.fr; nao@gamtel.gm; iroffice@sao.ge; international@brh.bund.de; info@ghaudit.org; elesyn@otenet.gr; audit@gov.qd; allima@contraloria.gob.gt; gbtcontasbg@yahoo.com.br; deodat.sharma@audit.org gy; lenouvelliste@acn2.net

prefettura@econaffr.va; tsc@tsc.gob.hn; international@asz.hu; postur@rikisend.is; Juska.sjam@bpk.go.id; asosai@bpk.go.id; pria@dmk.ir; bsa@d-raqaba-m.iq; bsairaq@yahoo.com; Seamus_McCarthy@audgen.irlgov.ie; sco@mevaker.gov.il; int_relations@mevaker.gov.il; ufficio.relazioni.internazionali@corteconti.it; pamela.monroe-ellis@auditorgeneral.gov.jm; audgen5@cwjamaica.com; kathleen.smalling@auditorgeneral.gov.jm; audgen1@cwjamaica.com; liaison@jbaudit.go.jp; info@ab.gov.jo; int.rel@eseo.gov.kz; kazai.kz; cag@kenao.go.ke; auditorgeneral@knao.gov.ki; infor@knao.gov.ki; koreasai@korea.kr; president@sabq8.org; training@sabq8.org; krysai@mail.ru; esep@esep.kg; ird.sao.la@gmail.com; lrhk@lrhk.gov.lv; info@coa.gov.lb; lucy.liphafa@gov.ls; communications@galiberia.com; info@lab-gov.com; cornelia.lang@fk.llv.li; nao@vkontakte.lt; marc.gengler@cc.etat.lu; cour-des-comptes@cc.etat.lu; pchcmada@yahoo.fr; nao@eomw.net; ag@audit.gov.my; jbaudit@audit.gov.my; info@audit.gov.my; papa.toyo@datastech.toolnet.org; anthony.c.mifsud@gov.mt; nao.malta@gov.mt; patrjun@ntamar.net; ccomptes@cc.gov.mr; ptse-yuet-cheong@mail.gov.mu; pnapaul@mail.gov.mu; jimportal@ASF.gob.mx; bfuentes@ASF.gob.mx; hhainrick@fsmopa.fm; int@ccrm.md; bassenza@gouv.mc; nurzedt@yahoo.com; dri.predsjednik@dri.co.me; ccomptes@courdescomptes.ma; ta@ta.gov.mz; AUDITORGGENERAL@mptmail.net.mm; jkandjeke@oag.gov.na; bivash.mondal@naurugov.nr; info@oagnep.gov.np; internationalaffairs@rekenkamer.nl; arna@cura.net; lyn.provost@oag.govt.nz; enquiry@oag.govt.nz; information@oag.govt.nz; merlyn.pineda@cgr.gob.ni; courdescomptes@courdescomptes.ne; info@oaugf.gov.ng; riksrevisjonen@riksrevisjonen.no; idi@idi.no; intr@sai.gov.om; saipak@comsats.net.pk; admin@palauopa.org; controdeinformacion@contraloria.gob.pa; agopng@ago.gov.pg; cooperacion@contraloria.gov.py; cooperacion.cgr.py@gmail.com; cqr@contraloria.gov.py; cooperacion@contraloria.gob.pe; mgaguinaldo@coa.gov.ph; wsm@nik.gov.pl; Aleksandra_Kukula@nik.gov.pl; geral@tcontas.pt; dg@tcontas.pt; ocpr@ocpr.gov.pr; ecastro@ocpr.gov.pr; info@abq.gov.qa; rei@rcc.ro; intrel@ach.gov.ru; inorg@ach.gov.ru; info@ach.gov.ru; oag@oag.gov.rw; secretariat@oag.gov.rw; audit@gov.kn; nationalauditoffice1@gmail.com; audit@gosl.gov.lc; dsealey@gov.vc; dalsea@hotmail.com; info@audit.gov.ws; camillo.afele@audit.gov.ws; fuiamaono.afele@audit.gov.ws; contactos@tcontas.st; gab@gab.gov.sa; ccomptes@courdescomptes.sn; kancelarija@dri.rs; info@auditservice.gov.sl; ago_email@ago.gov.sg; info@nku.gov.sk; sloaud@rs-rs.si; admin@oag.gov.sb; oag@oag.gov.so; IR@agsa.co.za; info@audit chamber-ss.org; tribunalcta@tcu.es; oaggov@sltnet.lk; rekenkamer@sr.net; nxumalo_themba@yahoo.com; hadebea@gov.sz; fsc1@mail.sy; info@sai.tj; int_rela@oag.go.th; dzr@dzr.gov.mk; tribunal.recurso@tribunais.tl; afrosai@cafe.tg; info@audit.gov.to; agd.info@gov.tt; info@courdescomptes.nat.tn; int.relations@sayistay.gov.tr; sayistay.baskan@sayistay.gov.tr; auditorgeneral@tuvalu.tv; info@oag.go.ug; john.muwanga@oag.go.ug; keto.kayemba@oag.go.ug; rp@ac-rada.gov.ua; president@saiuae.gov.ae; k.hamid@saiuae.gov.ae; amyas.morse@nao.gsi.gov.uk; C&AG@nao.gsi.gov.uk; ocag@nao.go.tz; dodaroq@gao.gov; spel@gao.gov; tribunal@tcr.gub.uy; audit@vanuatu.com.vu; jpath@vanuatu.gov.vu; contraloriavenezuela@gmail.com; [việtnamsai@sav.gov.vn](mailto:viетnamsai@sav.gov.vn); coca@coca.gov.ye; auditor@ago.gov.zm; ocag@auditgen.gov.zw; vitor.caldeira@eca.europa.eu; geoffrey.simpson@eca.europa.eu; elisabeth.franco@eca.europa.eu; liaison.officer@eca.europa.eu; cdc@uemoa.int; oisc.cplp@tcu.gov.br; Richard.Chambers@theiia.org; ithomson@wordbank.org

Kopio: 'Panwar, Madhav S'; subhu66@gmail.com; 'subramanianKS@cag.gov.in'; atoorvas@cag.gov.in; atoorva@gmail.com; sat30kumar@gmail.com; sao4ir@cag.gov.in; RAFAELLT@tcu.gov.br; ANAHIMB@tcu.gov.br; serint.eventos@tcu.gov.br

Aihe: 8th Performance Auditing Seminar at Brasilia, Brazil on 28 and 29 April 2016

Dear Colleagues,

The 8th Performance Auditing Seminar on IT Audit on the theme "Data Analysis" is scheduled to be held at Brasilia, Brazil on 28 and 29 April 2016 under the auspices of the INTOSAI Working Group on IT Audit. The seminar is open for participation by all the INTOSAI member SAIs. The Government Accountability Office of the United States of America (GAO) is coordinator of the

above seminar. The invitation letter along with other related information will be forwarded by SAI-Brazil shortly. The topics with brief outlines for the above seminar are as under:

Theme A: Performance Audit Data Analysis & Readiness

- Performance Audits at your SAI
- Data analysis methods utilized
- Data analysis tools & skills development
- Data analysis to determine return on investments (ROIs)
- Open data risks in Performance Audits

Theme B: Moving Towards Big Data Audits

- Big data utilization at entities
- SAI preparedness for auditing entity use of large database and Big Data
- Specialized skillsets for data analysis and Big Data

The presentations on themes/topics will be made in the morning sessions of each day with afternoons reserved for discussions, focus groups, small meetings and then a group wrap up each day. Each presentation will be given 30 minutes including 10 minutes for questions.

The participating member SAIs are welcome to present papers on the main and sub-themes listed above. The Editorial Board of the Seminar with GAO, USA as the coordinator, will select the lead paper or country paper relating to the theme/sub themes of the Seminar for presentation at the Seminar. In case your SAI desires to present a paper at the Seminar, I will be grateful if you could forward a brief outline of the paper to SAI-USA and SAI-India on or before 31st January 2016.

The outline of the paper can be sent by email at PanwarM@gao.gov (SAI-USA) with copy to ir@cag.gov.in and sat30kumar@gmail.com (SAI-India). The Editorial Board of the Seminar will review the outlines received and decide on the papers to be developed further for presentation at the Seminar. The schedule for submitting papers and presentation is as below:

Draft paper and Power Point Presentation slides (30 minutes including discussions)	29 th February 2016
Receive comments and feedback on draft	31 st March 2016
Incorporate comments and provide final paper and presentation	10 th April 2016

The paper will be distributed to the participating members prior to the Seminar so that they are familiar with the topic and there can be lively discussion. Therefore, kindly forward your papers/presentations as per the schedule given above.

Best regards.

K. S. Subramanian
Director General (International Relations)
Office of the Comptroller and Auditor General of India
9, Deen Dayal Upadhyay Marg
New Delhi-110 124.
INDIA
Tel: +91 11 23237822
Fax: +91 11 23236818
E-mail: subhu66@gmail.com & subramanianKS@cag.gov.in

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