

Ambrin: Serve with integrity

AUDITOR-GENERAL Tan Sri Ambrin Buang calls on government officers to practise a high degree of professionalism and integrity. "The rakyat expect good governance, accountability and transparency in the public sector," he told ANNIE FREEDA CRUEZ in an interview.

theSun: You have been auditor-general since 2006. Are you satisfied with what you have achieved or do you think you have only been scratching the surface as far as exposing financial mismanagement in the public sector is concerned?

Ambrin: To me whether I have made my mark as AG is not as important as seeing improvements in the public service management of public money, whether it concerns revenue collection or public spending through programmes, projects or activities. Most of the weaknesses highlighted in our audit report can and should be avoided by government officers by always practising a high degree of professionalism and integrity in their work. The people expect good governance, accountability and transparency throughout the public sector and I think the government has no choice but to respond effectively.

What are the main problems you encounter in your job?

Attitude! There must be a greater sense of urgency in addressing those audit issues that question the integrity and efficiency of government officers. The moment heads of ministries, departments or agencies have been made aware of serious weaknesses due to negligence or fraud committed by their officers, they should quickly take corrective and punitive actions. I am glad that now these actions are continuously scrutinised by the JPA and other enforcement agencies. This has to be done to assure the public that indeed appropriate action has been taken against the wrongdoers.

Do you think, over the years, you have managed to instil a sense of accountability and integrity in government organisations?

Previously our audit reports were a once-in-a-year thing. Now it is being tabled three a year and each time they were given wide publicity. Now the chief secretary to the government is also closely monitoring the follow-up actions on these reports and have a town hall session with the media to allow the ministry and agency heads to explain their follow-up actions to the media. This is rather unique to Malaysia. Besides these, there are other measures, proposed by us and accepted by the government such as the introduction of the Accountability Index in 2007, strengthening the internal audit units in ministries,

undertaking early audits and spot audits. All these combine to instil a greater sense of accountability and integrity in our government organisations.

You have a staff strength of just about 2,000 (against the 1.4 million civil servants) — is this enough to effectively audit 25 (or more?) ministries, 120 statutory bodies, 110 departments and agencies, state governments, etc

Every government department faces resource, human or financial constraints. We are no exception. So we have to manage them appropriately. Audit is always done on limited sampling and that to me is adequate to raise our "consciousness" about their weaknesses and to take appropriate actions. For the foreseeable future our resources will be further stretched with the introduction of new initiatives such as accrual accounting and GST implementation. Of course with more resources our coverage can be widened.

Is it possible to have more current audit reports like last year as there is the possibility that the errant government servants may have left by the time you audit and it may be too late to take action?

Auditing takes time and there are processes to be followed. But we are already current. Accounts of government organisations at all levels as at Dec 31 the previous year are audited and certified, and are tabled in Parliament or state legislative assemblies during the current year. So except for a few statutory bodies which submitted their accounts late, there is no delay in auditing. For performance audits which look at government management of activities, programmes and projects, to be meaningful our scope covers a three-year period because very few of them can be completed within a year.

Are you satisfied with the action taken against those responsible for financial fiascos in the country? Like recently, the chief secretary to the government announced that only one person out of 175 identified by your reports was sacked.

For punitive actions such as sacking, imposing fines, delaying promotion or delaying salary increments, we should be aware that there are procedures to be followed lest

the government will be sued. So it all depends on the severity of each case and the wisdom of the disciplinary committee. For criminal cases such as fraud and corruption each case must be prima facie and there is clear criminal intent before the public prosecutor is willing to charge offenders in court. I see now action is indeed taken but I think where the offence merits sacking then so be it. But proper procedures must be followed.

Has the government implemented the recommendations you have made or do you find the same problems recurring?

Yes in varying degrees. And some need more time to see results. Some problems may recur but in different organisations or locations because we change the sample each year.

If you were asked to name one ministry, department, agency or state government which your department has found to have a high level of accountability, integrity and transparency, which would it be?

We detect suspected cases of fraud, corruption or financial management mainly through our performance audit where the sample used is different each time and there are bound to be weaknesses in planning, implementation and monitoring that might give rise to fraud, etc. As for compliance with financial regulations and procedures this can be based on the Accountability Index. Those who get a four-star rating means they are excellent and this is reported in the AG's Report to Parliament and the state legislative assemblies.

What would you like to achieve as an auditor-general? Incidentally, have you ever received threats to your life, or has anyone ever tried to bribe you to prevent you from exposing

their wrongdoings?

I would like to be seen as one who can make a difference. I would like to see perceived declining standards of accountability and integrity to be effectively addressed so that we will have less occurrence of leakage, wastage and extravagance in revenue collection as well as in government spending for the benefit of the government and our citizens. Thank Allah, so far I am spared of threats or bribery in carrying out my job as a messenger and proponent of good governance and integrity to the government organisations.

At the end of the day, what actually brings a smile of satisfaction on your face? Please tell me a little about yourself ... how you manage your work, spend your leisure hours, and about your family life.

The AG is a full-time job covering government organisations at the federal, state and local levels. So for me, it is usually long hours, lots of reading reports, lots of meetings and lots of travelling either meeting my state auditors or working visits to government projects. We auditors have to be meticulous because we have to give our opinions based on facts and our report has to be a balanced one. How it is reported in the media is something else and

beyond our control. In terms of hobbies, I love reading, watching TV for news and sports and, when possible, play golf once a week. I have two children and two grandsons.

Ambrin ... attitude the main problem.

