

Your 10 questions with Tan Sri Ambrin Buang



The Auditor-General **Tan Sri Ambrin Buang** answers your 10 questions.

1. How successful have you been in putting the much wrong, right in government agencies that flout financial regulations year after year? Or are you by any measure a failure here? *Bulbir Singh, Seremban*

The onus of putting right what is wrong is on the controlling officers the secretaries-general and the directors-general. My job is to raise awareness that there are certain things that need to be put right and we offer suggestions as to how to right the wrong.

2. The MACC deputy commissioner said that the purchase of two pairs of night vision binoculars which cost 10 times more than the market price was no element of corruption. What is your comment on this? *Alan Choo, Jakarta*

Apparently the deputy commissioner must have had good reasons not to have pressed charges under the Prevention of Corruption Act. What is needed then is for the Ministry to investigate as to whether there was willful negligence, by the officers concerned, which warrant disciplinary action since the Treasury Instruction requires proper market study on government purchases even if they are done through open tenders.

3. What is the significance of being transparent in the things we do, especially in the things we do for other people? In what sort of professions would integrity be most required? *Bernard Gideon Lim, Penang*

We are accountable to our stakeholders. Therefore our actions must be transparent to them. I think integrity must be present in all professions. Wherever we are, we must strive to become men or women of integrity, not just by staying away from acts of corruption but also by being ethical, honest, sincere and diligent in our work and we must be ready to face media and public scrutiny.

4. Speaking of ways to improve the system, how about placing a representative from the audit department in all tender boards of the various ministries and agencies to reduce incidences of wastage? *Yeoh Cheow Tim, Subang Jaya*

Auditors should not be directly involved in management or operational matters such as being part of any procurement decision-making. However, internal auditors in ministries should scrutinise procurement exercises in their organisation on a regular basis.

5. Do you think there could be a day when the Auditor-General's Department would find zero irregularities in the financial conduct of the government? *Madeleine, Kajang*

That is what we want but it is difficult to achieve. Irregularities will continue to occur as humans will make mistakes from time to time and sometimes these mistakes will cost the government and the public dearly. That is why control is so important and why the internal control mechanisms must function effectively. This is where leadership is needed to nip problems in the bud arising from having people who lack competence, diligence or are corrupt in their work.

6. What is the most daunting thing about auditing the government? Tell us about the process. *George Lam, Cheras*

What is perhaps daunting is the difficulty sometimes in getting the relevant documents from our auditees during the auditing period. Some auditees do not keep their records properly. We base our findings on evidence adduced from departmental records and sometimes people dispute our findings. But we don't manufacture information as it is in fact given by our auditees. We take pains to verify the accuracy of the data given while the process of engagement with our auditees can last for as long as six months before a report is finalised.

7. How does your relationship with senior government officials influence your work? Does it compromise your position as the Auditor-General? *Choon Beng, Subang Jaya*

My job is not just to scrutinise the work of the administrators but also to advocate good governance and best practices in financial and project management. This is done not just through my recommendations in the AG's Report but also through high-level meetings with senior government officials. So, there is always positive engagement and mutual respect. I don't think my position is compromised through such relationships.

8. What do you find most satisfying about your job? *Mohd Asri, PJ*

It gives me great satisfaction every time I learn that things have improved after remedial actions have been taken on our audit findings. Every *penjawat awam* must strive for excellence and learn from past mistakes and shortcomings. I am also happy to be given space and time to air my views in the course of my work.

9. What do you think has been your contribution during your tenure as Auditor-General? *Soilendra, via email*

If any, it is the introduction of the Accountability Index (AI) that several other countries have shown interest in. The AI is an innovative instrument to ensure compliance with financial regulations. I am happy that the Government has adopted the AI as a Key Performance Index to evaluate financial management performance in the public service. I am also happy that our *Akademi Audit Negara* has obtained worldwide recognition as a centre of excellence for the training of public-sector auditors.

10. Financial mismanagement seems to be a yearly affair with the government. Why can't stricter penalties be imposed, since the present ones do not seem to do the job? *Lindsay Lee, Mont Kiara*

Actually, penalties are already there for criminal cases such as for bribery or negligence/derelection of duty in causing losses to the government or tarnishing the good image of the public service. To me it is a matter of conviction in taking action against the wrongdoers. Some heads of department/agencies are reluctant to take action out of sympathy or simply to protect the "good image" of their organisation.