

**Auditor-General: No one tells me what I can't probe**  
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When the Auditor-General's annual report for the year 2009 was released early last week, all and sundry were up in arms over the glaring irregularities, all at the cost of the taxpayer's ringgit.

From a RM871 toilet sign paid for by the Bentong Municipal Council, to millions of ringgit losses in project delays, nothing is too big or too small for the National Audit Department.

NONEBut behind the 31 volumes of the Audit Report (it is roughly 1m high when you stack it up) and the brazen numbers showing one discrepancy after another, is the rather diminutive Auditor-General Ambrin Buang himself.

Flipping through the tomes, some of them are thicker than a telephone book, while nearly half of them are financial statements of the states and ministries, and another half are some of the most ridiculous examples of overpaying the country has ever seen.

But when he writes, he takes pride in every single digit in the book. His signature and name is on every foreword of each volume and he sometimes writes a first-person account on certain parts of the report.

Malaysiakini met Ambrin in the first-ever exclusive between the portal and the Auditor-General at his office in Putrajaya recently, where he spoke about political interference, the civil service and occupational hazards.

Below are excerpts from the interview. Some parts have been edited for brevity and language.

Q: So what is the audit process like every year?

A: There are three main types of audits or reports that we have to produce, the attestation audit, compliance audit and performance audit. In the attestation audit, it relates to certifying whether the financial statements by statutory bodies or government companies have been prepared according to widely accepted accountancy standards. If they comply, they get a clean certificate. If not, they get a qualified certificate which some may view as a reprimand.

If you get the latter, it means something is wrong with the way your books are prepared.

NONEIn the compliance audit, we check if you have complied with all rules and regulations in your financial management. It covers a wide area like how you manage the budget, income, expenditure, assets, trust funds, etc.

Since 2007, our department has introduced an instrument called the accountability index (AI). It's a very objective assessment of how far a government agency has complied with the prescribed financial procedures. The rules are the instructions and acts. This is whether good governance has been practised.

Because it's objective, we give marks to everything in the same way that you manage the budget. Based on the marks, we'll assign ratings. If you get 90% and above, you get four

stars. If it is less than 50%, it means that it is unsatisfactory. It means there's no good governance, and this is published in the report.

NONEThere's a compulsory list. At the federal level, these are all the ministries and four major departments - Income Tax Department, Road Transport Department, Customs and the police. They can check their improvement based on the AI. At the state level, these are the Treasury, the state economic development corporation and the Islamic religious council.

There's also a rotational list which has their AI checked every three years. The rest are in the rotational list.

The third list, which warrants the most attention from Malaysiakini etc, is the performance audit, where we talk about value for money in government projects and activities. We'll see how it has been planned, and whether they have adhered to the 3E's: economical, efficiency and effectiveness.

So how are the projects selected?

We have to take many things into consideration like the National Higher Education Fund Corporation (PTPTN) and sand mining (both featured in the 2009 report). These are things of public interest. Although the media also investigates on their own, we also do our own depending on the scope. Maybe we cover places that are not covered. We try to be fair but we're random. We sometimes get calls and suggestions to investigate.

Then what about cases that have also made headlines like the missing jet engines and Port Klang Free Zone (PKFZ) which also surfaced last year?

Like the missing jet engines, it was already reported and investigated by the police and the Public Accounts Committee. Since there are already other people investigating, let them investigate lah. Because some of these require forensics.

port klang free zone pkfz auditIt's a criminal act. When some things go missing you have to call the police. So there are some things which they are better equipped to do, so why waste my resources?

We don't make presumptions. We don't presume that people are guilty just because someone accused them. We cannot go on that basis. Everything must be investigated by an independent party. Like the Defence Ministry 'thing', it's being investigated by the police.

If we do a report, we try to be balanced as possible. If you read the report yourself, if there's anything that's satisfactory, we'll say so. We try to be professional.

Has there been incidences where you try to investigate something that's qualified as a state secret like defence procurement?

We have made reports like the one on the patrol vessels in 2006. We're the ones who said that there was a discrepancy. We told the government that to save the project, they would have to appoint someone else.

Are there no-go zones for the audit department. Is there anything confidential, even to the audit dept?

If let's say there was something, we have to be fair. There's no country in the world who

will tell the world about their secret weapons programme. So if we want to audit, we'll put up a special report but we don't need to tell the whole world.

So you'll just present the report to the ministry themselves?

Correct. There are also other aspects of procurement that we report as well. That's part of procurement, like maintenance and repairs.

Do you receive calls from ministers telling you not to audit something?

I set the agenda on what to audit. My officers come to me with proposals and I look it through to see if it is worth looking into. My department then decides on the selection of topics.

I don't receive any calls from anyone not to audit.

We noticed that you met some tontos at the sand mines. Were there any harassment cases?

Yes, from time to time. I also get threats of lawsuits. These are all occupational hazards. But I must stress that it's not the norm. When I do something, it has to be based on facts or I'll get sued too.

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